



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(MAY 2020 Disbursement)



Report Date: August 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 N606.20bn to the three tiers of government in May 2020 from the revenue generated in April 2020.

The amount disbursed comprised of N370.41bn from the Statutory Account, N94.50bn from Valued Added Tax (VAT), N1.12bn from Excess Bank Charges Recovered for the Month, N8.89bn from the Distribution of Solid Mineral Revenue for the month, N103.96bn Distribution for the Month and N27.32bn Exchange Gain Differences.

Federal Government received a total of N255.07bn from the N606.20bn. States received a total of N166.63bn and Local Governments received N125.35bn. The sum of N37.39bn 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 N4.55bn, N5.39bn and N2.98bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N194.19bn was disbursed to the FGN consolidated revenue account; N4.59bn shared as share of derivation and ecology; N2.30bn as stabilization fund; N7.71bn for the development of natural resources; and N5.43bn to the Federal Capital Territory (FCT) Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



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

BENEFICIARIES

FGN	
Statutory	N169,830,470,387.13
Exchange Gain Difference	N12,628,017,146.09
Excess Bank Charges	N591,124,485.19
Dist. of Solid Mineral Revenue	N4,073,104,413.54
Dist. of N103 Billion	N54,768,762,000.00
VAT	N13,182,190,590.14
Total	N255,073,669,022.09

State	
Statutory	N86,140,284,144.73
Exchange Gain Difference	N 6,405,099,053.60
Excess Bank Charges	N299,826,238.50
Dist. of Solid Mineral Revenue	N2,065,932,990.31
Dist. of N103 Billion	N27,779,448,000.00
VAT	N43,940,635,300.48
Total	N166,631,225,727.62

LGCs	
Statutory	N66,410,548,404.99
Exchange Gain Difference	N4,938,062,893.12
Excess Bank Charges	N231,153,462.32
Dist. of Solid Mineral Revenue	N1,592,747,739.54
Dist. of N103 Billion	N21,416,790,000.00
VAT	N30,758,444,710.34
Total	N125,347,747,210.30

13% Derivation Fund	
Statutory	N32,895,290,286.29
Exchange Gain Difference	N3,344,121,057.79
Excess Bank Charges	-----
Dist. of Solid Mineral Revenue	N1,155,324,216.83
Dist. of N103 Billion	-----
VAT	-----
Total	N37,394,735,560.91

Cost of Collection - NCS	
Statutory	N4,061,141,254.63
Exchange Gain Difference	-----
Excess Bank Charges	-----
Dist. of Solid Mineral Revenue	-----
Dist. of N103 Billion	-----
VAT	N488,442,411.11
Total	N4,549,583,665.74

Cost of Collections - DPR	
Statutory	N2,983,654,087.38
Exchange Gain Difference	-----
Excess Bank Charges	-----
Dist. of Solid Mineral Revenue	-----
Dist. of N103 Billion	-----
VAT	-----
Total	N2,983,654,087.38

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



 Cost of Collections - FIRS	Statutory		N2,096,239,597.20
	Exchange Gain Difference		----
	Excess Bank Charges		----
	Dist. of Solid Mineral Revenue		----
	Dist. of N103 Billion		----
	VAT		N3,291,397,184.63
	Total		N5,387,636,781.83

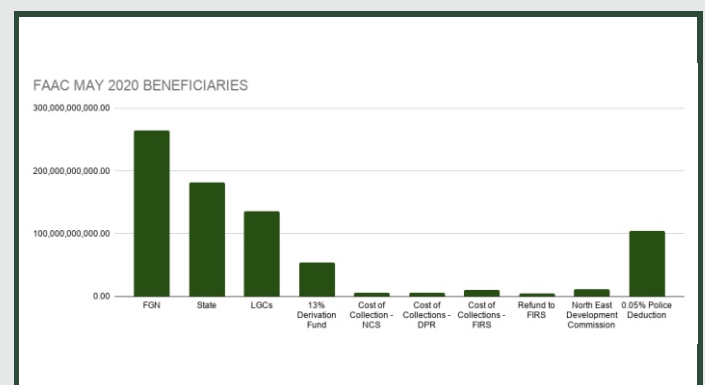
 Refund to FIRS	Statutory		N4,000,000,000.00
	Exchange Gain Difference		----
	Excess Bank Charges		----
	Dist. of Solid Mineral Revenue		----
	Dist. of N103 Billion		----
	VAT		----
	Total		N4,000,000,000.00

 North East Dev. Comm.	Statutory		----
	Exchange Gain Difference		----
	Excess Bank Charges		----
	Dist. of Solid Mineral Revenue		----
	Dist. of N103 Billion		----
	VAT		N2,834,879,696.81
	Total		N2,834,879,696.81

 0.05% Police Deduction	Statutory		N1,993,542,876.88
	Exchange Gain Difference		----
	Excess Bank Charges		----
	Dist. of Solid Mineral Revenue		----
	Dist. of N103 Billion		----
	VAT		----
	Total		N1,993,542,876.88

TOTAL(ALL BENEFICIARIES)

STATUTORY		N370,411,171,039.23
EXCHANGE GAIN DIFFERENCE		N27,315,300,150.59
EXCESS BANK CHARGES		N1,122,104,186.01
DIST. OF SOLID MINERAL REVENUE		N8,887,109,360.22
DIST. OF N103 BILLION		N103,965,000,000.00
VAT		N94,495,989,893.51
TOTAL		N606,196,674,629.56



FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

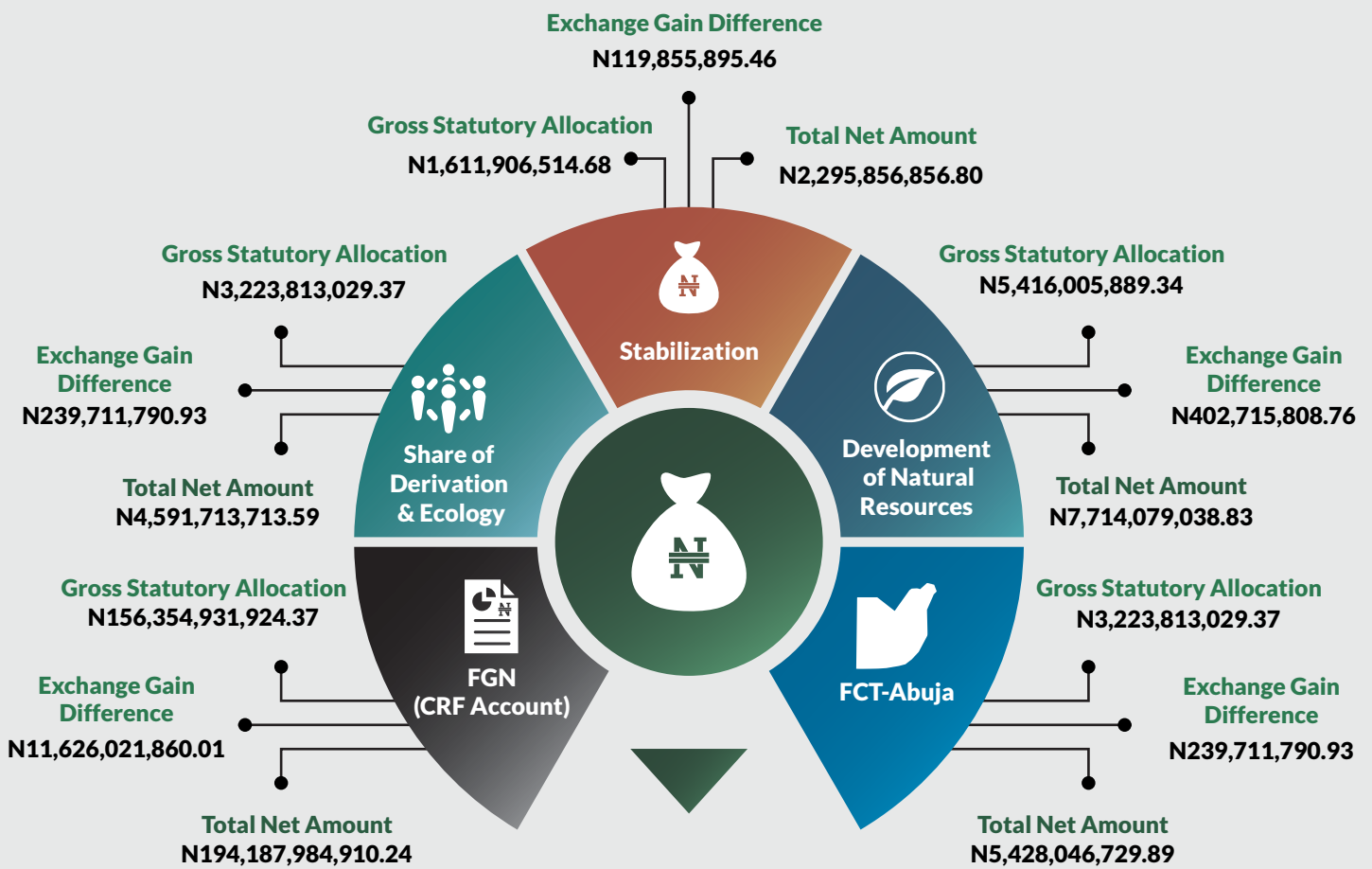
Summary of Gross Revenue Allocation by FAAC
for the month of April, 2020 Shared in May, 2020



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

FG

BENEFICIARIES



SUB-TOTAL	Gross Statutory Allocation	Exchange Gain Difference	Total Net Amount
	N169,830,470,387.13	N12,628,017,146.09	N214,217,681,249.34
Excess Bank Charges = N591,124,485.19			
Distribution of Solid Mineral Revenue for the Month = N4,073,104,413.54			
Distribution of N103 Billion for the Month = N54,768,762,000.00			

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

F.C.T ABUJA



Local Government Councils

	Total Allocation
ABAJI	N264,403,511.08
ABUJA MUNICIPAL	N467,084,033.95
BWARI	N319,300,318.41
GWAGWALADA	N294,171,218.47
KUJE	N284,051,415.70
KWALI	N286,643,038.07

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

FCT Abuja

Gross Statutory Allocation	N603,413,015.43	Exchange Gain Allocation	N44,867,743.04
Deduction	N 0.00	Excess Bank Charges	N2,100,283.93
Value Added Tax	N1,056,205,486.85	Dist. of Solid Mineral Revenue	N14,471,868.39
		Dist. of 103 Billion for the Month	N194,595,138.05



Total Allocation
N1,915,653,535.68

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

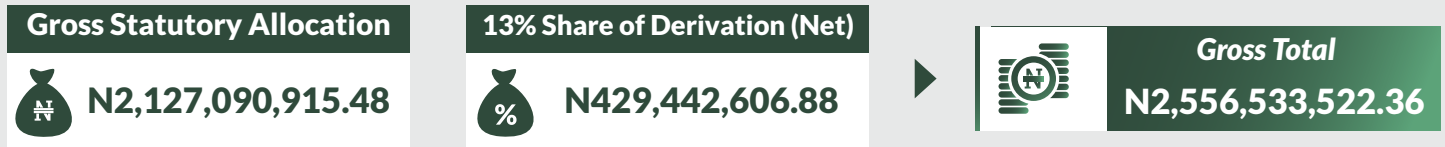
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2020 Shared in May, 2020



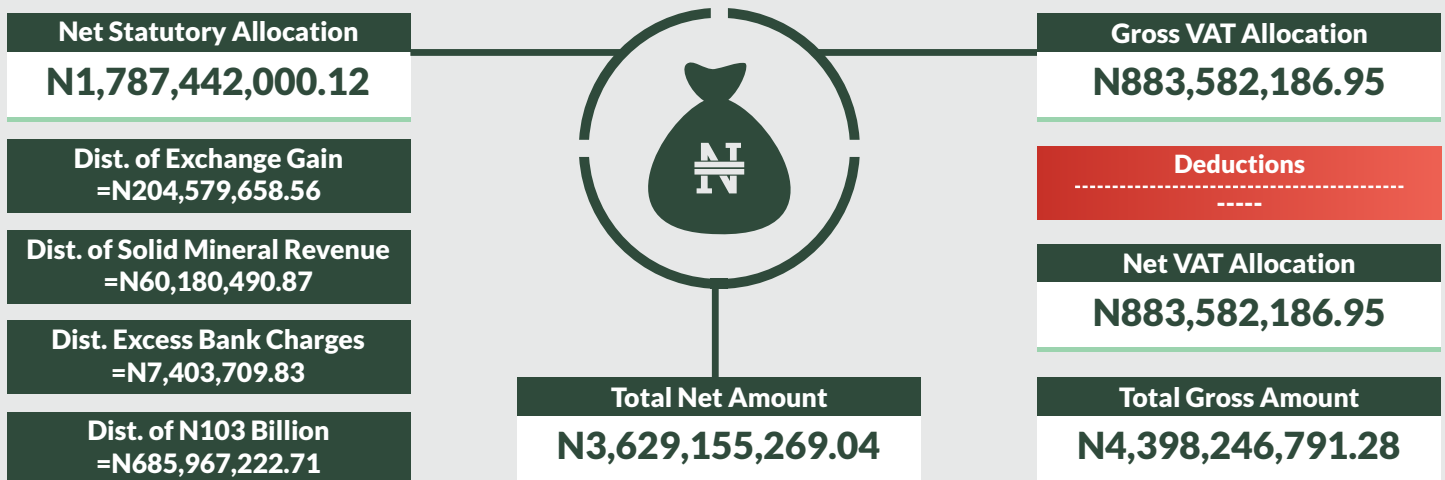
ABIA STATE

 **17**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation  **N1,378,428,574.14**

Deduction  **N 0.00**


Value Added Tax  **N526,843,998.18**

Exchange Gain Allocation =N102,495,268.54

Excess Bank Charges =N4,797,860.36

Dist. of Solid Mineral Revenue for the Month =N33,059,341.45

Dist. of N103 Billion for the Month =N444,530,515.28

 **Total Allocation**
N2,490,155,557.95



Total Allocation

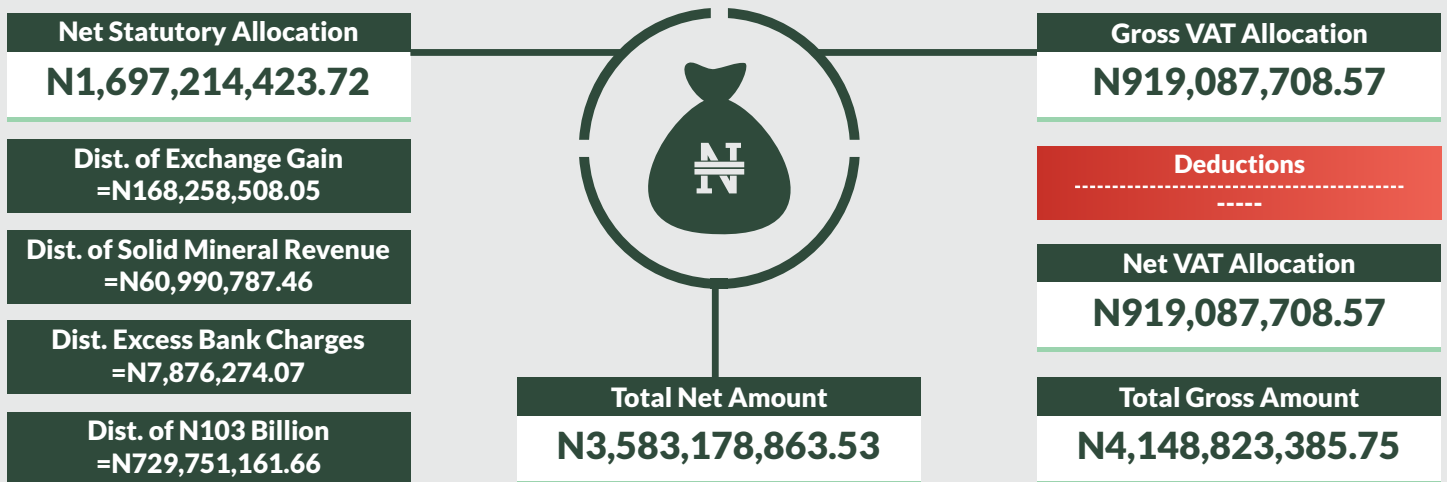
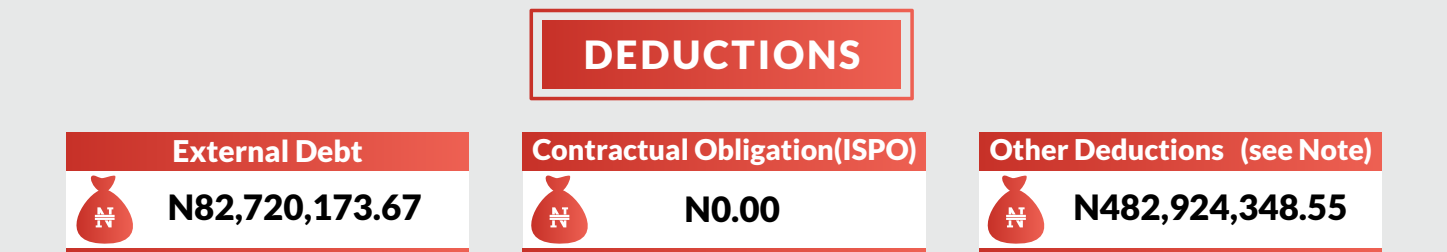
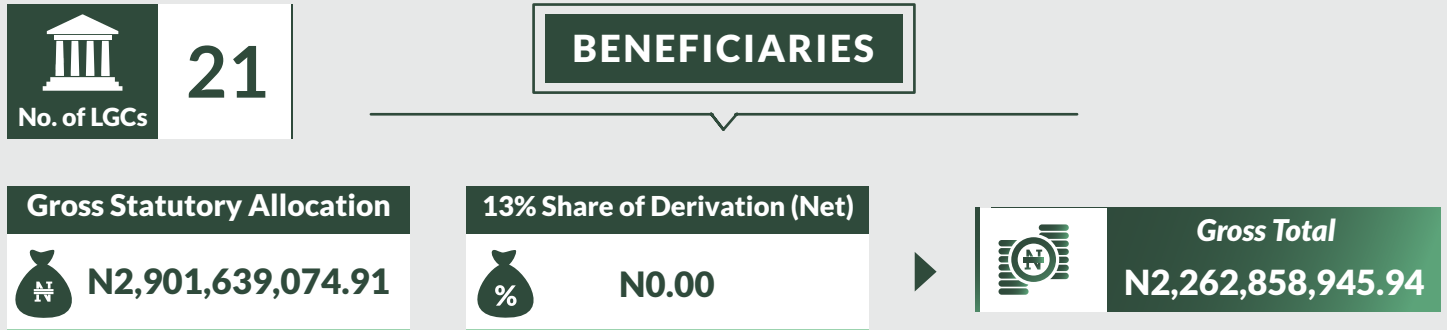
ABA NORTH	▶		N127,669,040.24
ABA SOUTH	▶		N215,750,837.11
AROCHUKWU	▶		N149,293,013.18
BENDE	▶		N152,967,635.16
IKWUANO	▶		N138,596,371.83
ISIALA NGWA NORTH	▶		N143,219,216.20
ISIALA NGWA SOUTH	▶		N138,606,299.96
ISUIKWUATO	▶		N134,530,544.95
NNEOCHI	▶		N146,229,420.99
OBIOMA NGWA	▶		N149,091,777.06
OHAFIA	▶		N164,252,423.26
OSISIOMA	▶		N157,808,459.26
UGWUNAGBO	▶		N119,623,877.29
UKWA EAST	▶		N112,865,432.35
UKWA WEST	▶		N118,497,100.69
UMUAHIA NORTH	▶		N172,671,231.73
UMUAHIA SOUTH	▶		N148,482,876.69

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

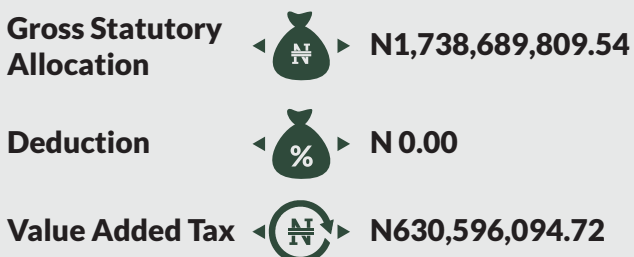
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2020 Shared in May, 2020



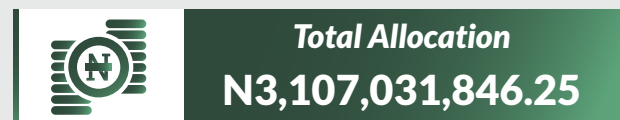
ADAMAWA STATE



LGAs



Exchange Gain Allocation =N129,283,070.80
 Excess Bank Charges =N6,051,812.24
 Dist. of Solid Mineral Revenue for the Month =N41,699,614.45
 Dist. of N103 Billion for the Month =N560,711,444.50





Total Allocation

DEMSA	▶		N154,359,913.84
FUFORE	▶		N183,270,552.33
GANYE	▶		N158,218,622.15
GIREI	▶		N140,121,855.33
GOMBI	▶		N140,038,809.69
GUYUK	▶		N149,732,682.40
HONG	▶		N159,685,846.37
JADA	▶		N165,562,371.77
YOLA-NORTH	▶		N149,982,812.46
LAMURDE	▶		N132,125,886.00
MADAGALI	▶		N135,274,876.78
MAIHA	▶		N131,492,761.67
MAYO-BELWA	▶		N150,858,560.24
MICHIKA	▶		N147,313,902.65
MUBI NORTH	▶		N141,681,526.71
MUBI SOUTH	▶		N132,588,972.69
NUMAN	▶		N124,906,609.34
SHELLENG	▶		N141,882,795.45



Total Allocation

SONG	▶		N173,728,220.77
TOUNGO	▶		N144,270,050.36
YOLA-SOUTH	▶		N149,934,217.24

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



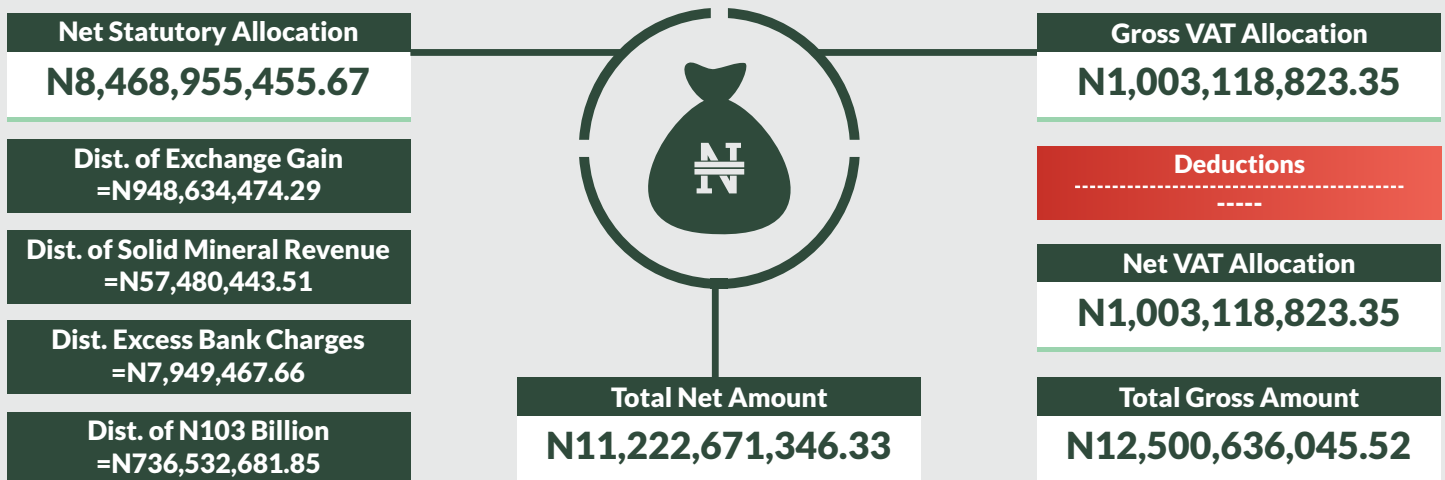
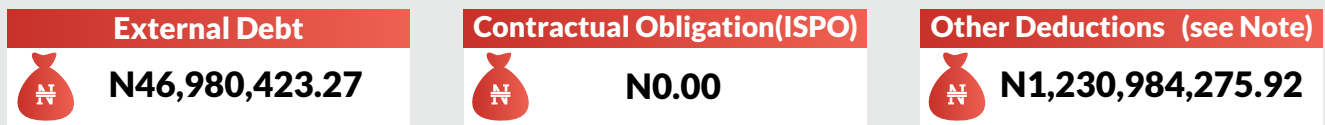
AKWA IBOM STATE

 **31**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation  **N2,315,832,656.11**

Deduction  **N0.00**


Value Added Tax  **N886,413,769.97**

Exchange Gain Allocation =N172,197,453.27

Excess Bank Charges =N8,060,658.28

Dist. of Solid Mineral Revenue for the Month =N55,541,436.06

Dist. of N103 Billion for the Month =N746,834,695.12

 **Total Allocation**
N4,184,880,668.81



Total Allocation

ABAK	▶		N141,795,508.78
EASTERN OBOLO	▶		N111,986,012.31
EKET	▶		N147,471,175.47
EKPE ATAI	▶		N113,978,123.61
ESSIEN UDIM	▶		N152,295,596.18
ETIM EKPO	▶		N131,222,438.06
ETINAN	▶		N149,388,894.89
IBENO	▶		N119,751,438.86
IBESIKPO ASUTAN	▶		N138,994,783.28
IBIONO IBOM	▶		N152,106,783.53
IKA	▶		N116,919,064.22
IKONO	▶		N137,598,877.13
IKOT ABASI	▶		N137,637,353.97
IKOT EKPENE	▶		N141,773,214.90
INI	▶		N129,196,176.96
ITU	▶		N133,186,833.02
MBO	▶		N124,710,090.58
MKPAT ENIN	▶		N153,247,684.71



Total Allocation

NSIT IBOM	▶		N128,594,517.45
NSIT UBIUM	▶		N135,166,012.52
OBAT AKARA	▶		N140,761,445.24
OKOBO	▶		N122,291,546.17
ONNA	▶		N127,771,107.59
ORON	▶		N127,816,748.58
ORUK ANAM	▶		N151,574,771.19
UDUNG UKO	▶		N113,110,381.54
UKANAFUN	▶		N138,253,627.95
UQUO	▶		N113,829,316.56
URUAN	▶		N144,612,256.75
URUE OFFONG/ORUK	▶		N121,392,897.99
UYO	▶		N186,445,988.81

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



ANAMBRA STATE

21
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N2,258,619,746.11	N0.00	N2,258,619,746.11

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N58,100,380.27	N0.00	N349,607,870.66

Net Statutory Allocation		Gross VAT Allocation
N1,850,911,495.18		N1,032,820,290.15
Dist. of Exchange Gain =N167,943,295.54		Deductions
Dist. of Solid Mineral Revenue =N59,376,682.00		Net VAT Allocation
Dist. Excess Bank Charges =N7,861,518.79		N1,032,820,290.15
Dist. of N103 Billion =N728,384,058.77	Total Net Amount	Total Gross Amount
	N3,847,297,340.43	N4,255,005,591.36

LGAs

Gross Statutory Allocation	N1,748,085,873.61
Deduction	N0.00
Value Added Tax	N707,871,217.22

Exchange Gain Allocation =N129,981,730.22
 Excess Bank Charges =N6,084,516.87
 Dist. of Solid Mineral Revenue for the Month =N41,924,963.59
 Dist. of N103 Billion for the Month =N563,741,588.59

Total Allocation
N3,197,689,890.10



Total Allocation

AGUATA	▶		N208,953,480.93
ANAMBRA EAST	▶		N138,524,380.03
ANAMBRA WEST	▶		N142,549,671.64
ANIOCHA	▶		N173,452,547.68
AWKA NORTH	▶		N129,836,094.48
AWKA SOUTH	▶		N150,274,793.39
AYAMELUM	▶		N139,670,572.03
DUNUKOFIA	▶		N124,078,311.10
EKWUSIGWO	▶		N138,908,297.07
IDEMILI NORTH	▶		N219,675,969.08
IDEMILI SOUTH	▶		N152,905,952.71
IHALA	▶		N185,542,244.37
NJIKOKA	▶		N136,936,839.48
NNEWI NORTH	▶		N136,631,798.38
NNEWI SOUTH	▶		N162,803,869.53
OGBARU	▶		N156,387,435.84
ONISHA NORTH	▶		N130,332,298.84
ONISHA SOUTH	▶		N134,777,979.77



Total Allocation

ORUMBA NORTH	▶		N145,540,459.11
ORUMBA SOUTH	▶		N147,875,932.60
OYI	▶		N142,030,962.03

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT




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






BAUCHI STATE


 **20**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
 N2,717,195,227.21	 N0.00	 N2,717,195,227.21

DEDUCTIONS


External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N151,401,481.72	 N201,255,000.00	 N918,083,417.39

Net Statutory Allocation		Gross VAT Allocation
N1,446,455,328.10		N1,063,991,114.99
Dist. of Exchange Gain =N202,041,411.30		Deductions
Dist. of Solid Mineral Revenue =N98,950,474.30		Net VAT Allocation
Dist. Excess Bank Charges =N9,457,670.50		N1,063,991,114.99
Dist. of N103 Billion =N876,270,426.43	Total Net Amount	Total Gross Amount
	N3,697,166,425.62	N4,967,906,324.73

LGAs



Gross Statutory Allocation	 N1,984,423,390.94
Deduction	 N 0.00
Value Added Tax	 N710,760,623.82

Exchange Gain Allocation =N147,554,985.56
Excess Bank Charges =N6,907,130.70
Dist. of Solid Mineral Revenue for the Month =N47,593,130.10
Dist. of N103 Billion for the Month =N639,958,260.48

	Total Allocation
	N3,537,197,521.60



Total Allocation

ALKALERI	▶		N228,041,809.38
BAUCHI	▶		N277,514,578.23
BOGORO	▶		N124,062,796.38
DAMBAN	▶		N146,332,809.45
DARAZO	▶		N184,163,668.33
DASS	▶		N123,728,105.32
GAMAWA	▶		N194,772,598.68
GANJUWA	▶		N193,878,961.99
GIADE	▶		N141,104,372.11
I/GADAU	▶		N161,978,242.86
JAMA'ARE	▶		N125,947,889.09
KATAGUM	▶		N191,426,049.99
KIRFI	▶		N154,713,573.85
MISAU	▶		N183,272,437.86
NINGI	▶		N232,433,187.36
SHIRA	▶		N175,604,038.03
TAFAWA BALEWA	▶		N172,380,877.49
TORO	▶		N236,909,327.10



Total Allocation

WARJI	▶		N135,527,620.76
ZAKI	▶		N153,404,577.36

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



BAYELSA STATE

8
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation ₦2,009,952,153.63	13% Share of Derivation (Net) ₦6,314,453,733.73	Gross Total ₦8,324,405,887.36
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DEDUCTIONS

External Debt ₦42,171,744.99	Contractual Obligation (ISPO) ₦0.00	Other Deductions (see Note) ₦1,198,381,100.54
--	---	---

Net Statutory Allocation ₦7,083,853,041.83		Gross VAT Allocation ₦839,099,871.21
Dist. of Exchange Gain =₦755,708,924.25		Deductions -----
Dist. of Solid Mineral Revenue =₦49,952,016.75		Net VAT Allocation ₦839,099,871.21
Dist. Excess Bank Charges =₦6,995,988.00		Total Gross Amount ₦10,624,353,738.80
Dist. of N103 Billion =₦648,191,051.24		Total Net Amount ₦9,383,800,893.27

LGAs









Gross Statutory Allocation	₦807,732,956.62
Deduction	₦0.00
Value Added Tax	₦311,573,708.75

Exchange Gain Allocation =₦60,060,280.13
 Excess Bank Charges =₦2,811,455.02
 Dist. of Solid Mineral Revenue for the Month =₦19,372,146.02
 Dist. of N103 Billion for the Month =₦260,486,436.62

Total Allocation
₦1,462,036,983.15



Total Allocation

BRASS	▶		N174,014,879.48
EKERMOR	▶		N199,894,805.46
KOLOKUMA/OPOKUMA	▶		N134,601,290.13
NEMBE	▶		N162,512,860.93
OGBIA	▶		N172,309,061.64
SAGBAMA	▶		N170,501,932.78
SOUTHERN IJAW	▶		N230,067,059.87
YENAGOA	▶		N218,135,092.87

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



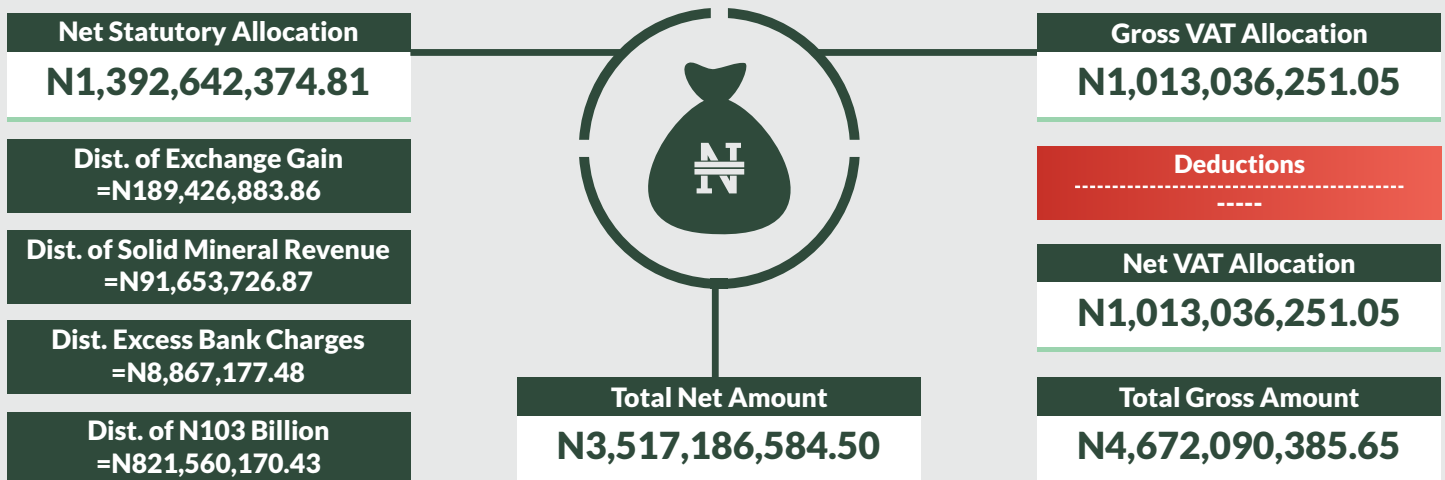
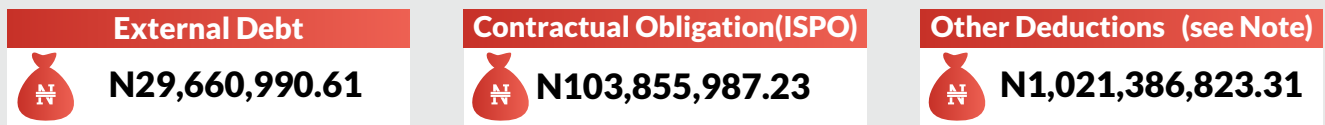
BENUE STATE

23
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation **N2,159,359,776.04**

Deduction **N0.00**

Value Added Tax **N735,978,049.50**

Exchange Gain Allocation =N160,562,661.19

Excess Bank Charges =N7,516,027.21

Dist. of Solid Mineral Revenue for the Month =N51,788,691.48

Dist. of N103 Billion for the Month =N696,373,632.93

Total Allocation
N3,811,578,838.34



Total Allocation

ADO	▶		N167,102,479.13
AGATU	▶		N146,995,148.51
APA	▶		N141,970,916.64
BURUKU	▶		N170,480,087.51
GBOKO	▶		N221,560,069.65
GUMA	▶		N177,958,323.17
GWER EAST	▶		N168,639,986.03
GWER WEST	▶		N146,502,256.26
KATSINA ALA	▶		N184,471,954.96
KONSHISHA	▶		N176,465,210.25
KWANDE	▶		N198,517,595.13
LOGO	▶		N155,623,965.16
MAKURDI	▶		N189,152,710.42
OBI	▶		N136,963,348.10
OGBADIBO	▶		N144,515,942.68
OHIMINI	▶		N130,538,598.72
OJU	▶		N165,150,105.60
OKPOKWU	▶		N157,142,981.61



Total Allocation

OTUKPO	▶		N184,247,092.85
TARKA	▶		N127,092,045.86
UKUM	▶		N173,599,378.56
USHONGO	▶		N168,051,187.93
VANDEIKYA	▶		N178,837,453.62

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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






BORNO STATE


 **27**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
 N2,822,316,063.89	 N0.00	 N2,822,316,063.89

DEDUCTIONS


External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N21,630,296.48	 N0.00	 N506,775,777.51

Net Statutory Allocation		Gross VAT Allocation
N2,293,909,989.90		N1,030,850,289.77
Dist. of Exchange Gain =N209,857,839.79		Deductions
Dist. of Solid Mineral Revenue =N71,254,929.30		Net VAT Allocation
Dist. Excess Bank Charges =N9,823,561.85		N1,030,850,289.77
Dist. of N103 Billion =N910,170,927.75	Total Net Amount	Total Gross Amount
	N4,525,867,538.36	N5,054,273,612.35

LGAs

Gross Statutory Allocation	 N2,344,417,608.26
Deduction	 N 0.00
Value Added Tax	 N825,639,015.16

Exchange Gain Allocation =N174,322,933.26
Excess Bank Charges =N8,160,153.17
Dist. of Solid Mineral Revenue for the Month =N56,226,999.11
Dist. of N103 Billion for the Month =N756,053,078.83

 **Total Allocation**
N4,164,819,787.80



Total Allocation

ABADAN	▶		N147,778,679.49
ASKIRA UBA	▶		N146,289,373.88
BAMA	▶		N202,026,434.39
BAYO	▶		N119,994,902.66
BIU	▶		N162,631,725.43
CHIBOK	▶		N118,871,330.71
DAMBOA	▶		N193,401,267.99
DIKWA	▶		N131,780,351.69
GUBIO	▶		N154,452,470.95
GUZAMALA	▶		N132,388,434.87
GWOZA	▶		N190,863,993.01
HAWUL	▶		N136,169,105.95
JERE	▶		N158,736,047.31
KAGA	▶		N136,313,556.87
KALA BALGE	▶		N125,623,273.33
KONDUGA	▶		N179,009,714.41
KUKAWA	▶		N186,664,429.24
KWAYA KUSAR	▶		N109,237,058.17



Total Allocation

MAFA	▶		N141,872,047.36
MAGUMERI	▶		N165,309,735.93
MAIDUGURI METRO	▶		N252,319,615.63
MARTE	▶		N152,301,226.14
MOBBAR	▶		N142,980,281.07
MONGUNO	▶		N139,786,379.17
NGALA	▶		N164,278,569.92
NGANZAI	▶		N138,466,020.26
SHANI	▶		N135,273,762.00

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



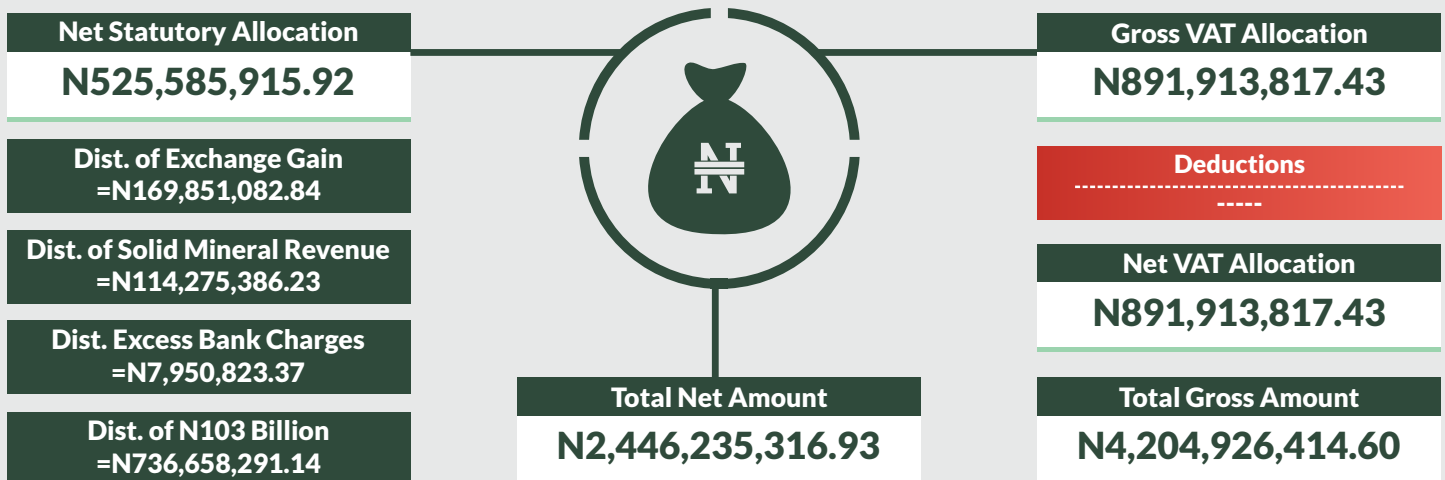
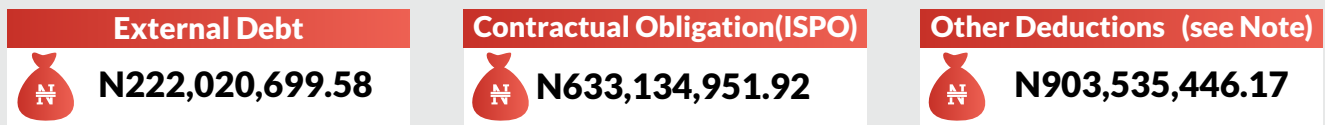
CROSS RIVER STATE

18
No. of LGCs

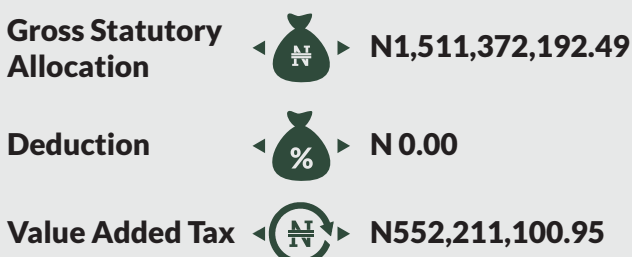
BENEFICIARIES



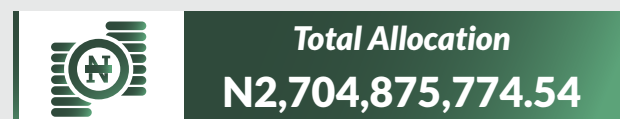
DEDUCTIONS



LGAs



Exchange Gain Allocation =N112,380,504.61
Excess Bank Charges =N5,260,593.74
Dist. of Solid Mineral Revenue for the Month =N36,247,775.41
Dist. of N103 Billion for the Month =N487,403,607.35





Total Allocation

ABI	▶		N144,228,149.86
AKAMKPA	▶		N174,091,809.13
AKPABUYO	▶		N175,869,483.82
BAKASSI	▶		N111,195,581.93
BEKWARA	▶		N133,346,441.14
BIASE	▶		N153,509,540.38
BOKI	▶		N172,531,908.97
CALABAR MUNICIPAL	▶		N142,954,654.64
CALABAR SOUTH	▶		N151,075,766.57
ETUNG	▶		N118,053,392.97
IKOM	▶		N157,247,906.80
OBANLIKU	▶		N136,490,448.32
OBUBRA	▶		N151,732,308.13
OBUDU	▶		N144,513,125.91
ODUKPANI	▶		N161,935,886.11
OGAJA	▶		N152,810,375.04
YAKURR	▶		N154,907,237.38
YALA	▶		N168,381,757.44

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

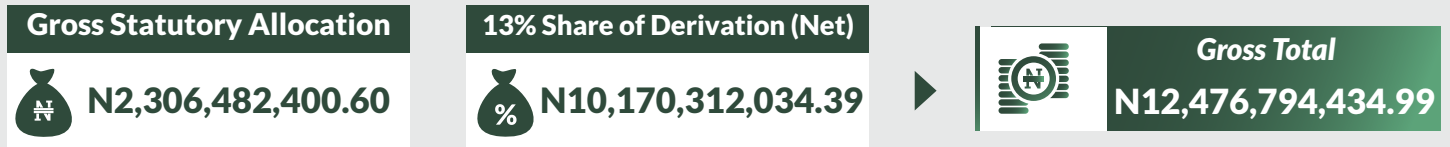
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2020 Shared in May, 2020



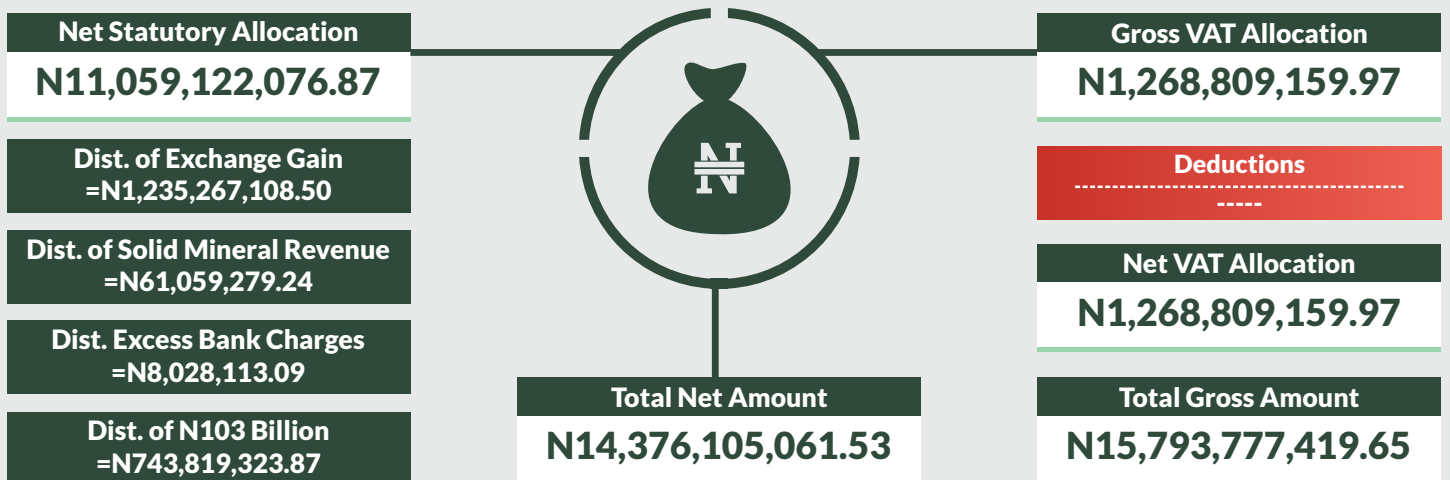
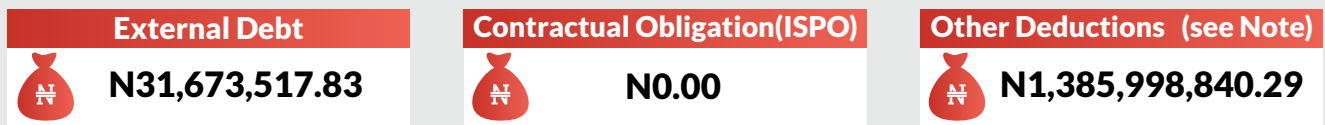
DELTA STATE

25
No. of LGCs

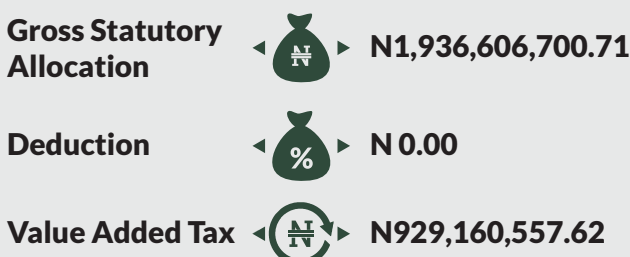
BENEFICIARIES



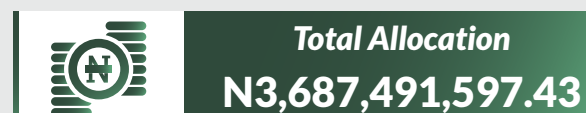
DEDUCTIONS



LGAs


















Exchange Gain Allocation =N143,999,498.83
 Excess Bank Charges =N6,740,696.39
 Dist. of Solid Mineral Revenue for the Month =N46,446,325.46
 Dist. of N103 Billion for the Month =N624,537,818.43





Total Allocation

ANIOCHA NORTH	▶		N127,366,350.70
ANIOCHA SOUTH	▶		N138,198,185.62
BOMADI	▶		N119,751,425.28
BURUTU	▶		N166,193,614.43
ETHIOPE EAST	▶		N154,247,905.03
ETHIOPE WEST	▶		N157,223,198.28
IKA NORTH EAST	▶		N162,977,235.58
IKA SOUTH	▶		N154,182,124.85
ISOKO NORTH	▶		N146,048,788.50
ISOKO SOUTH	▶		N164,583,736.18
NDOKWA EAST	▶		N136,697,470.79
NDOKWA WEST	▶		N142,985,852.62
OKPE	▶		N132,741,750.46
OSHIMILI NORTH	▶		N129,753,503.10
OSHIMILI SOUTH	▶		N140,167,209.42
PATANI	▶		N116,665,441.89
SAPELE	▶		N145,816,236.11
UDU	▶		N149,492,907.51

*Total Allocation*

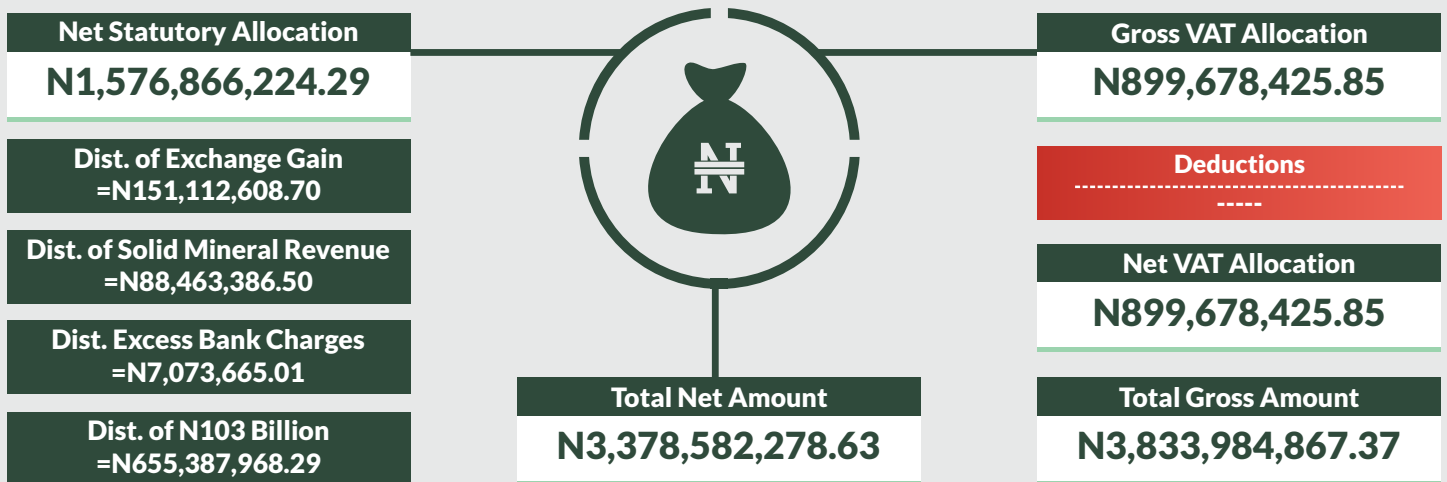
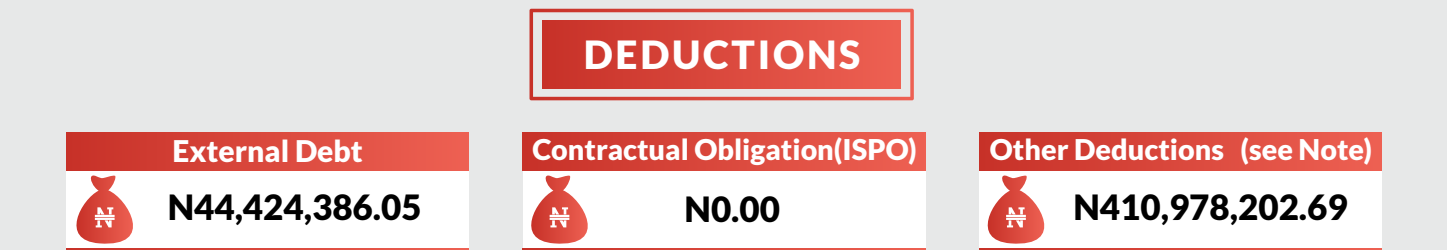
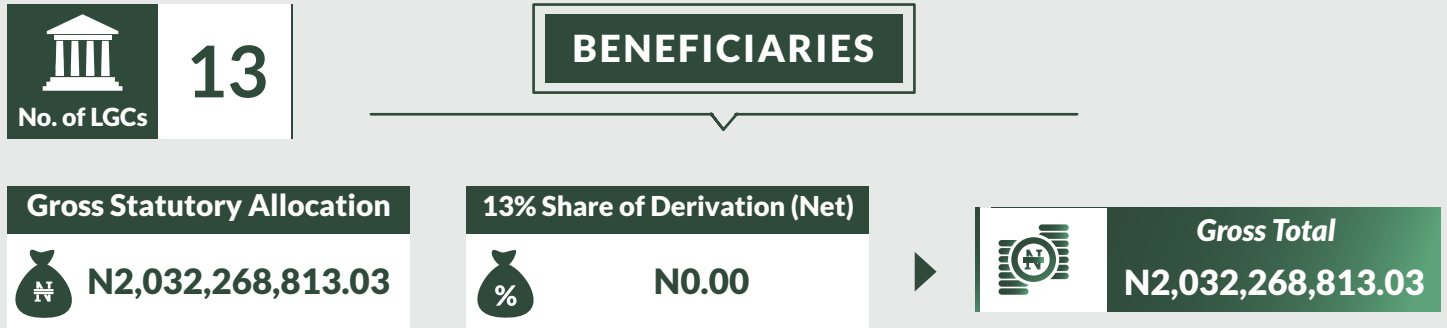
UGHELLI NORTH	▶		N195,988,961.08
UGHELLI SOUTH	▶		N158,130,552.66
UKWUANI	▶		N127,635,689.78
UVWIE	▶		N148,654,905.19
WARRI SOUTH	▶		N182,653,751.93
WARRI NORTH	▶		N147,571,038.85
WARRI SOUTH-WEST	▶		N141,763,761.60

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

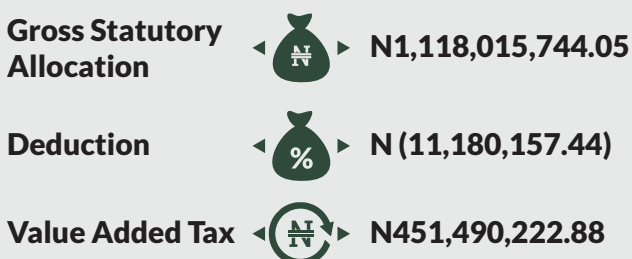
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2020 Shared in May, 2020



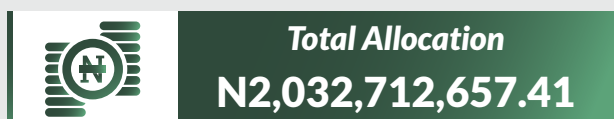
EBONYI STATE



LGAs



Exchange Gain Allocation =N83,131,854.69
 Excess Bank Charges =N3,891,448.22
 Dist. of Solid Mineral Revenue for the Month =N26,813,768.17
 Dist. of N103 Billion for the Month =N360,549,776.84





Total Allocation

ABAKALIKI	▶		N155,164,997.83
AFIKPO NORTH	▶		N148,025,837.24
AFIKPO SOUTH	▶		N149,044,956.39
EBONYI	▶		N142,913,815.09
EZZA NORTH	▶		N143,789,502.41
EZZA SOUTH	▶		N147,357,098.28
IKWO	▶		N172,214,492.24
ISHIELU	▶		N152,579,057.02
IVO	▶		N139,185,687.20
IZZI	▶		N188,799,094.82
OHAOZARA	▶		N149,417,336.06
OHAUKWU	▶		N164,639,466.70
ONICHA	▶		N179,581,316.15

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

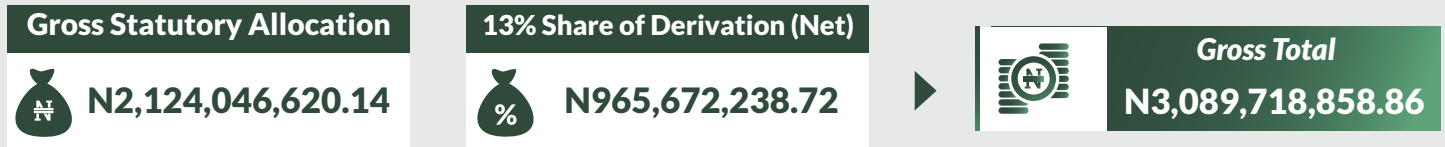
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2020 Shared in May, 2020



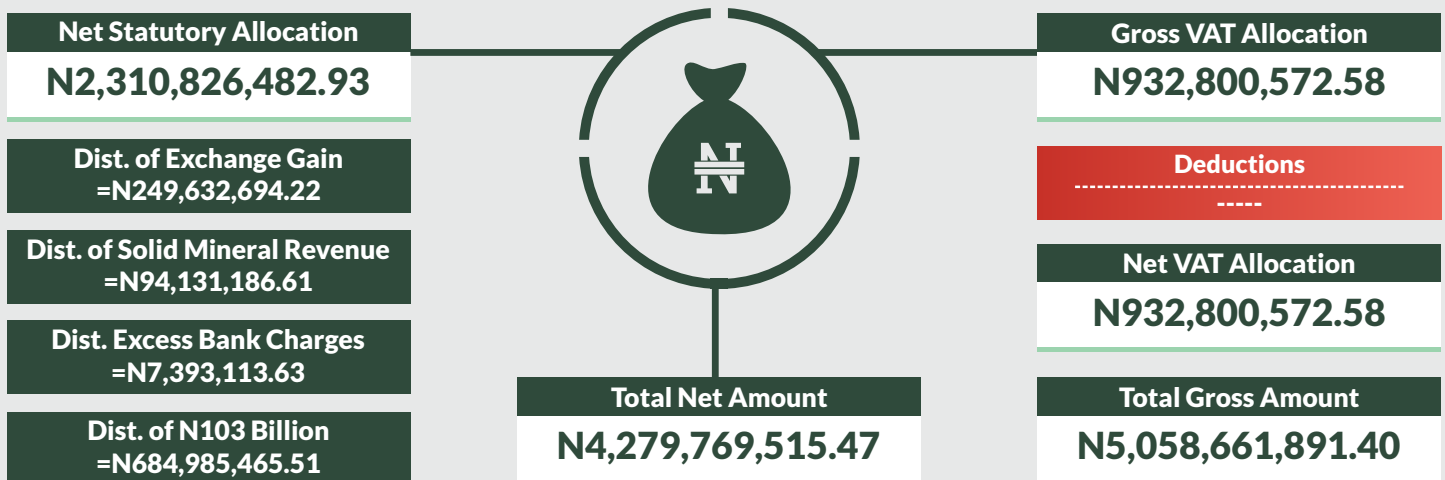
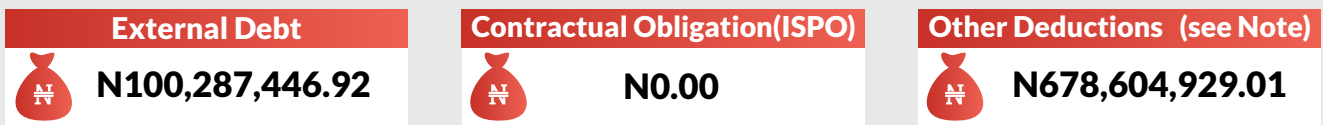
EDO STATE

 **18**
No. of LGCs

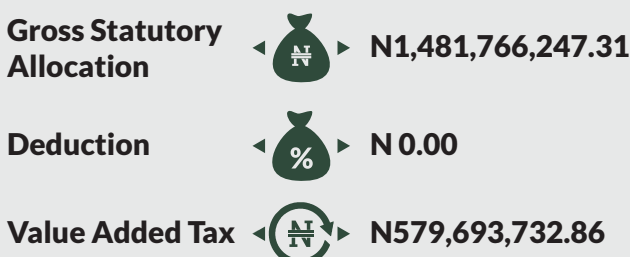
BENEFICIARIES



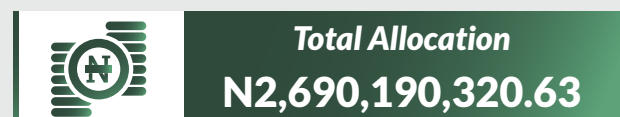
DEDUCTIONS



LGAs



Exchange Gain Allocation =N110,179,107.05
Excess Bank Charges =N5,157,545.10
Dist. of Solid Mineral Revenue for the Month =N35,537,725.52
Dist. of N103 Billion for the Month =N477,855,962.79





Total Allocation

AKOKO EDO	▶		N184,210,807.80
EGOR	▶		N181,981,379.40
ESAN CENTRAL	▶		N119,442,638.44
ESAN NORTH EAST	▶		N123,087,068.35
ESAN SOUTH EAST	▶		N144,984,612.02
ESAN WEST	▶		N125,193,273.70
ETSAKO CENTRAL	▶		N123,220,786.12
ETSAKO EAST	▶		N142,069,521.16
ETSAKO WEST	▶		N156,744,451.43
IGUEBEN	▶		N114,727,337.08
IKPOBA OKHA	▶		N198,829,257.18
OREDO	▶		N203,553,209.64
ORHIONWON	▶		N156,646,393.77
OVIA NORTH EAST	▶		N148,990,578.70
OVIA SOUTH WEST	▶		N158,598,055.53
OWAN EAST	▶		N143,980,804.26
OWAN WEST	▶		N119,829,487.56
UHUNMWODE	▶		N144,100,658.51

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



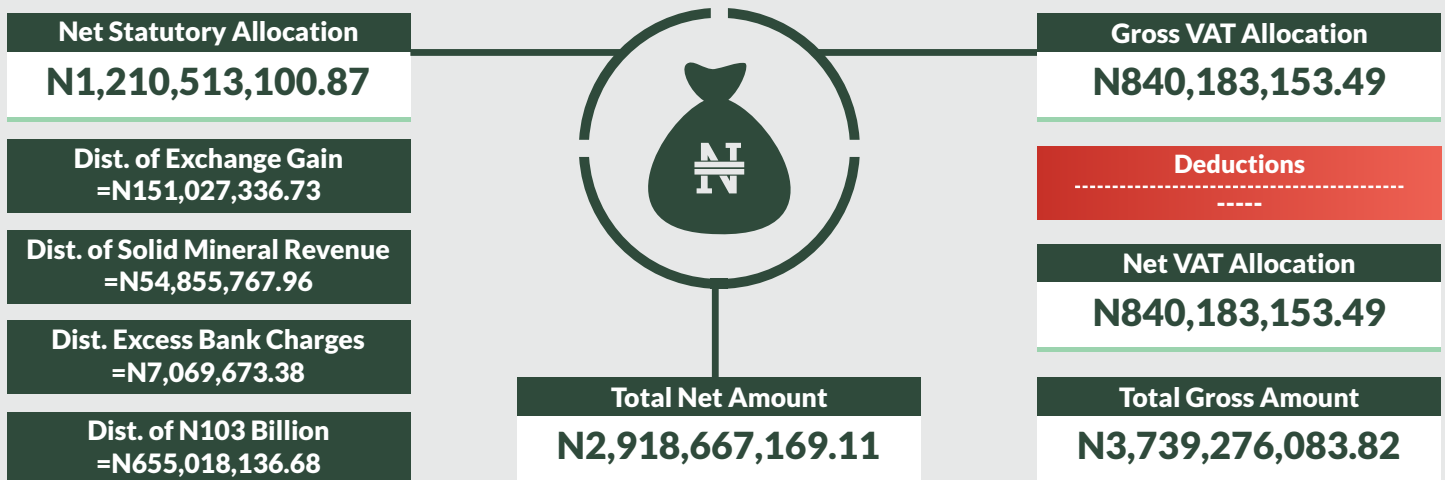
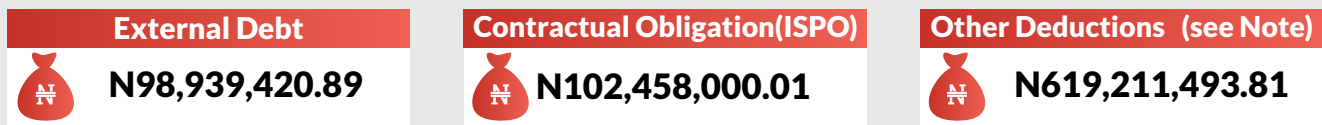
EKITI STATE

 **16**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation  **N1,176,576,135.65**

Deduction  **N 0.00**


Value Added Tax  **N476,954,196.80**

Exchange Gain Allocation =N87,486,206.57

Excess Bank Charges =N4,095,277.84

Dist. of Solid Mineral Revenue for the Month =N28,218,242.82

Dist. of N103 Billion for the Month =N379,434,963.59

 **Total Allocation**
N2,152,765,023.27



Total Allocation

ADO EKITI	▶		N176,302,522.91
AIYEKIRE	▶		N133,220,305.23
EFON	▶		N124,369,799.17
EKITI EAST	▶		N130,944,367.51
EKITI SOUTH WEST	▶		N138,775,337.18
EKITI WEST	▶		N141,832,834.16
EMURE	▶		N116,805,765.04
IDO-OSI	▶		N142,124,960.22
IJERO	▶		N154,042,418.90
IKERE	▶		N134,015,544.22
IKOLE	▶		N142,881,013.94
ILEJEMEJI	▶		N101,306,279.63
IREPODUN/IFELODUN	▶		N127,930,779.94
ISE/ORUN	▶		N124,513,359.85
MOBA	▶		N133,707,672.61
OYE	▶		N129,992,062.75

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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





ENUGU STATE


 **17**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
 N2,284,474,162.12	 N0.00	 N2,284,474,162.12

DEDUCTIONS


External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N95,752,542.72	 N0.00	 N359,035,558.30

Net Statutory Allocation		Gross VAT Allocation
N1,829,686,061.10		N954,939,572.93
Dist. of Exchange Gain =N169,865,742.13		Deductions
Dist. of Solid Mineral Revenue =N58,855,083.17		Net VAT Allocation
Dist. Excess Bank Charges =N7,951,509.58		N954,939,572.93
Dist. of N103 Billion =N736,721,869.73	Total Net Amount	Total Gross Amount
	N3,758,019,838.64	N4,212,807,939.66

LGAs

Gross Statutory Allocation	 N1,505,496,536.69
Deduction	 N 0.00
Value Added Tax	 N573,524,255.39

Exchange Gain Allocation =N111,943,610.80
 Excess Bank Charges =N5,240,142.50
 Dist. of Solid Mineral Revenue for the Month =N36,106,857.47
 Dist. of N103 Billion for the Month =N485,508,762.48

 Total Allocation
N2,717,820,165.32



Total Allocation

AGWU	▶		N160,885,283.20
ANINRI	▶		N136,690,080.91
ENUGU EAST	▶		N184,027,328.36
ENUGU NORTH	▶		N173,104,212.62
ENUGU SOUTH	▶		N165,564,294.37
EZEAGU	▶		N158,590,721.52
IGBO ETITI	▶		N162,419,975.22
IGBO EZE NORTH	▶		N176,225,327.00
IGBO EZE SOUTH	▶		N156,403,389.03
ISI UZO	▶		N148,333,019.90
NKANU EAST	▶		N153,868,640.21
NKANU WEST	▶		N150,157,255.34
NSUKKA	▶		N196,131,756.91
OJI RIVER	▶		N135,537,604.87
UDENU	▶		N150,291,813.60
UDI	▶		N169,861,958.13
UZO UWANI	▶		N139,727,504.13

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



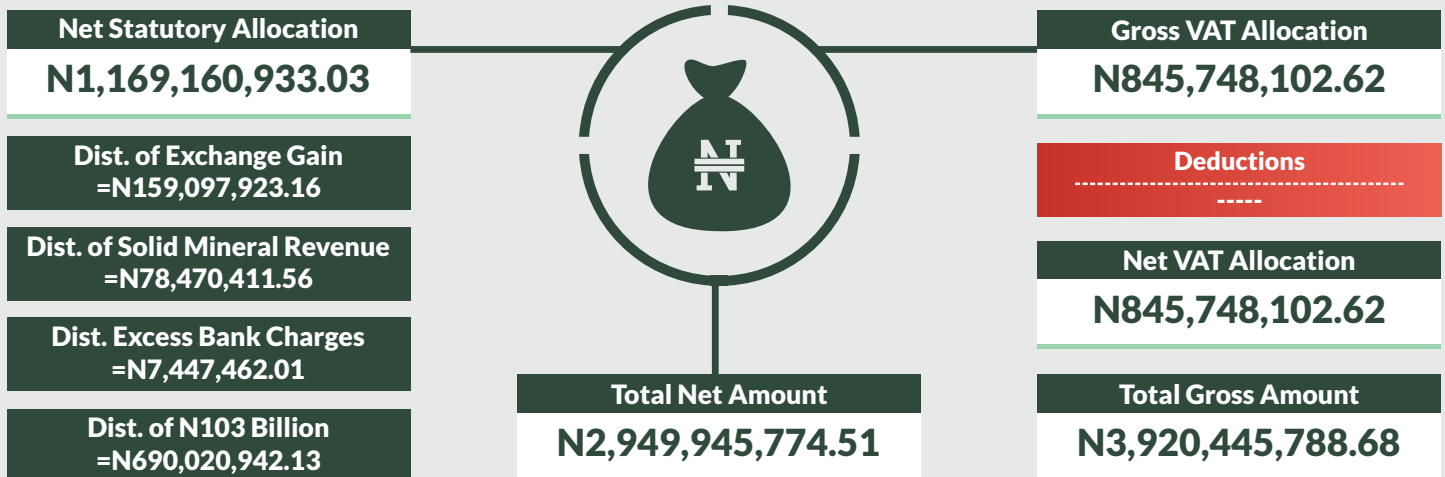
GOMBE STATE

 **11**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation  **N1,031,567,278.42**

Deduction  **N 0.00**


Value Added Tax  **N380,709,038.93**

Exchange Gain Allocation =N76,703,840.30

Excess Bank Charges =N3,590,549.30

Dist. of Solid Mineral Revenue for the Month =N24,740,443.96

Dist. of N103 Billion for the Month =N332,670,943.15

 **Total Allocation**
N1,849,982,094.06



Total Allocation

AKKO	▶		N218,946,030.98
BALANGA	▶		N162,455,783.37
BILLIRI	▶		N162,598,654.52
DUKKU	▶		N174,473,559.64
FUNAKAYE	▶		N172,539,175.09
GOMBE	▶		N186,771,704.29
KALTUNGO	▶		N146,895,758.80
KWAMI	▶		N158,363,763.07
NAFADA	▶		N143,560,229.66
SHOMGOM	▶		N138,556,593.18
YAMALTU/DEBA	▶		N184,820,841.44

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

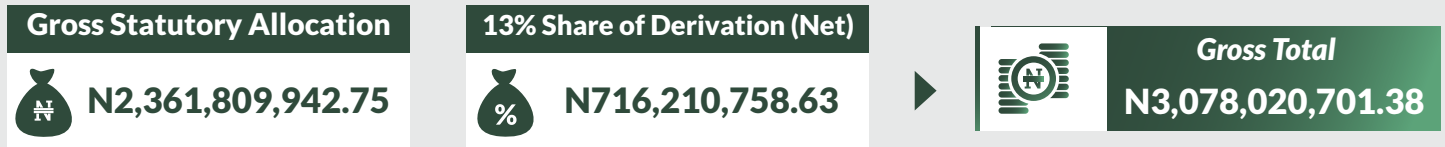
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2020 Shared in May, 2020



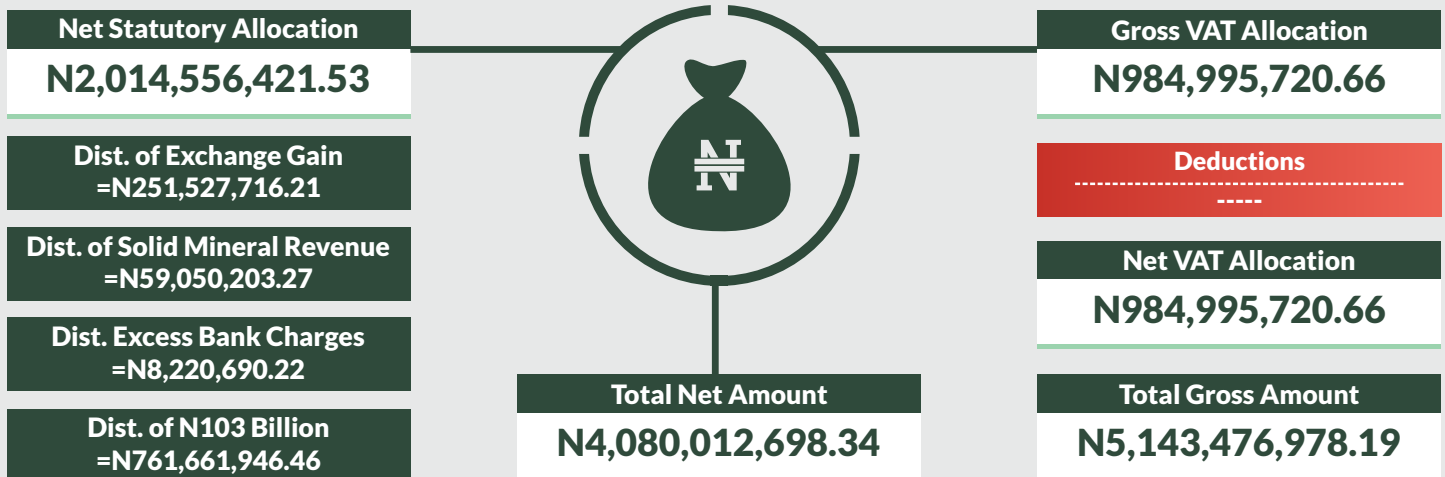
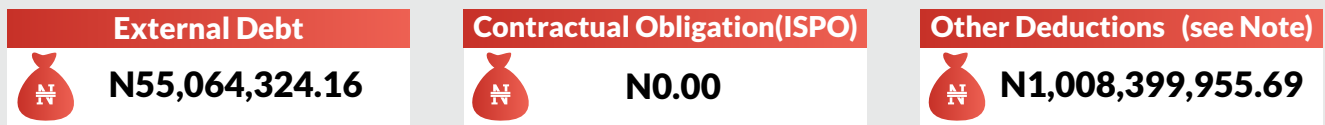
IMO STATE

 **27**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation ₦2,017,700,254.07

Deduction N 0.00

Value Added Tax N796,114,111.16

Exchange Gain Allocation =N150,029,340.12

Excess Bank Charges =N7,022,956.61



















Dist. of Solid Mineral Revenue for the Month =N48,391,220.91

Dist. of N103 Billion for the Month =N650,689,742.25

Total Allocation
N3,669,947,625.11



Total Allocation

ABOH MBAISE	▶		N148,069,421.39
AHIAZU MBAISE	▶		N139,641,332.83
EHIME MBANO	▶		N128,184,398.72
EZINIHITE MBAISE	▶		N136,806,471.86
IDEATO NORTH	▶		N143,998,001.49
IDEATO SOUTH	▶		N144,475,751.43
IHITE UBOMA	▶		N129,925,790.12
IKEDURU	▶		N137,853,671.83
ISIALA MBANO	▶		N154,636,855.27
ISU	▶		N138,248,521.52
MBAITOLI	▶		N168,169,941.53
NGOR/OKPALA	▶		N143,064,622.60
NJABA	▶		N131,203,262.76
NKWANGELE	▶		N127,375,513.76
NKWERRE	▶		N113,380,347.87
OBOWO	▶		N123,292,111.32
OGUTA	▶		N141,568,947.17
OHAJI/EBEMA	▶		N153,423,398.96



Total Allocation

OKIGWE	▶		N135,057,722.13
ONUIMO	▶		N121,001,246.66
ORLU	▶		N133,311,972.73
ORSU	▶		N128,983,341.94
ORU	▶		N125,130,730.83
ORU WEST	▶		N128,880,115.97
OWERRI MUNICIPAL	▶		N130,448,251.27
OWERRI NORTH	▶		N140,146,960.91
OWERRI WEST	▶		N123,668,920.25

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



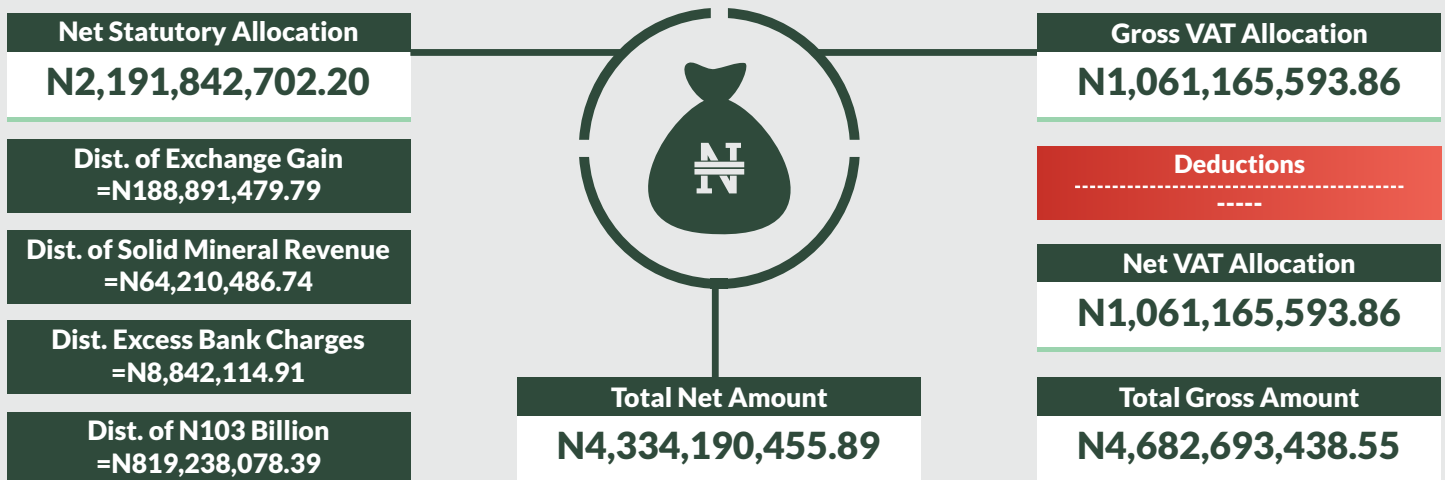
JIGAWA STATE

27
No. of LGCs

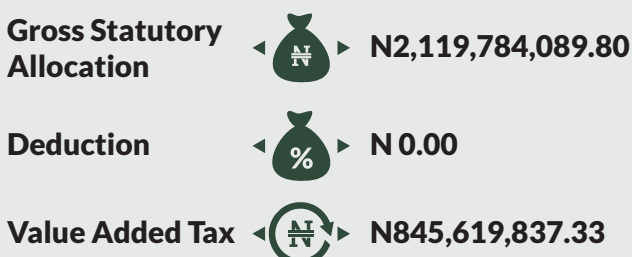
BENEFICIARIES



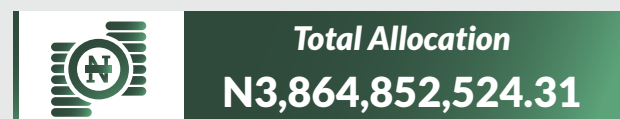
DEDUCTIONS



LGAs



Exchange Gain Allocation =N157,619,947.53
 Excess Bank Charges =N7,378,277.15
 Dist. of Solid Mineral Revenue for the Month =N50,839,533.76
 Dist. of N103 Billion for the Month =N683,610,838.74














Total Allocation

AUYO	▶		N130,956,230.46
BABURA	▶		N154,527,824.21
BIRNIN KUDU	▶		N190,416,905.96
BIRNIWA	▶		N142,828,363.49
GAGARAWA	▶		N122,745,585.14
BUJI	▶		N122,024,058.36
DUTSE	▶		N170,146,564.27
GARKI	▶		N142,543,367.27
GUMEL	▶		N125,700,692.07
GURI	▶		N131,746,632.95
GWARAM	▶		N182,593,706.75
GWIWA	▶		N135,321,277.19
HADEJIA	▶		N117,493,258.26
JAHUN	▶		N159,270,405.94
KAFIN HAUSA	▶		N177,438,482.00
KAUGAMA	▶		N130,913,620.26
KAZAURE	▶		N139,046,905.02
KIRI-KASAMMA	▶		N145,655,698.19



Total Allocation

KIYAWA	▶		N148,152,163.46
MAIGATARI	▶		N149,604,036.09
MALAM MADORI	▶		N140,999,566.68
MIGA	▶		N129,751,693.08
RINGIM	▶		N156,798,964.56
RONI	▶		N117,115,488.24
SULE TAKARKAR	▶		N143,899,685.58
TAURA	▶		N133,590,186.93
YANKWASHI	▶		N123,571,161.92

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



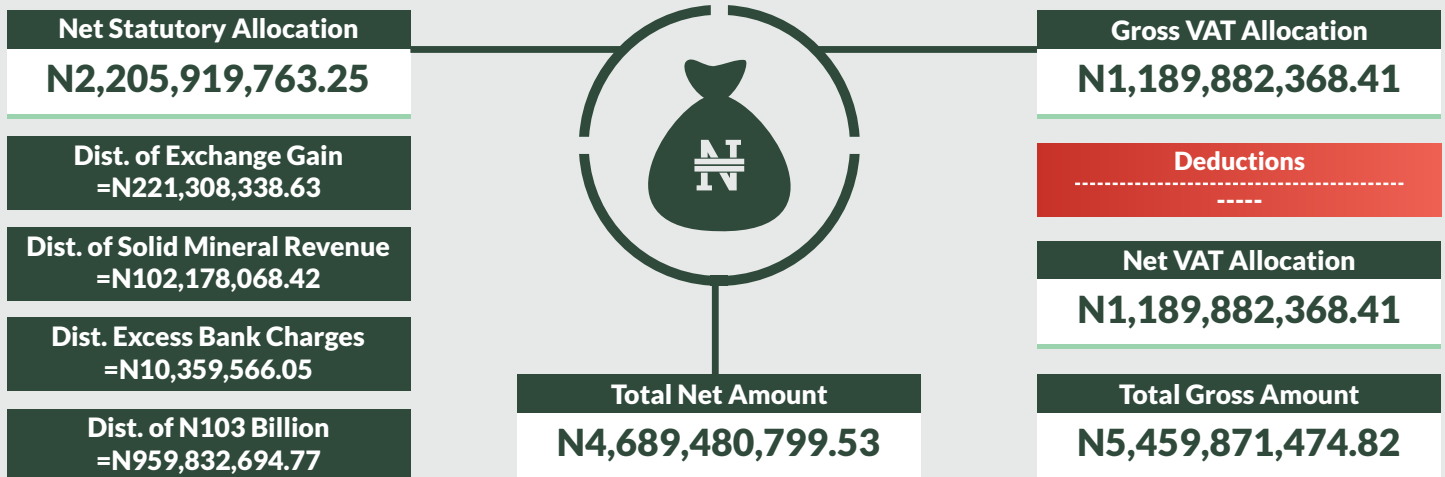
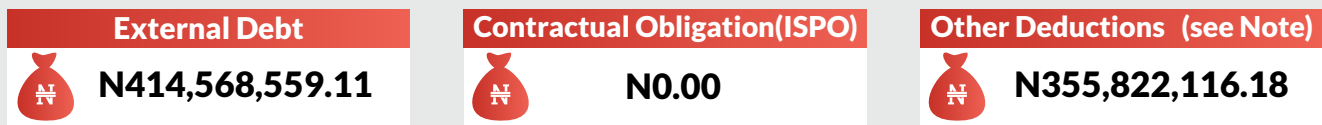
KADUNA STATE

23
No. of LGCs

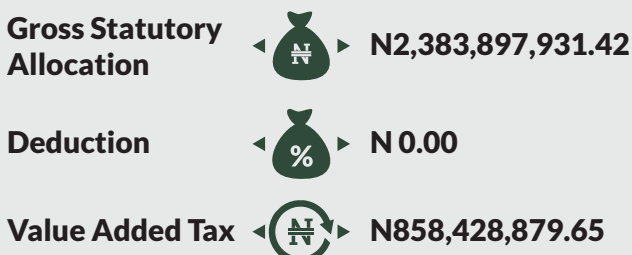
BENEFICIARIES



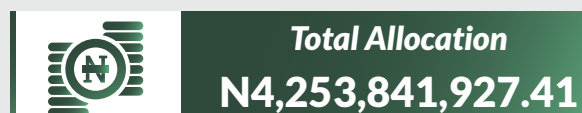
DEDUCTIONS



LGAs



Exchange Gain Allocation =N177,258,556.04
 Excess Bank Charges =N8,297,571.30
 Dist. of Solid Mineral Revenue for the Month =N57,173,869.71
 Dist. of N103 Billion for the Month =N768,785,119.30





Total Allocation

BIRNIN GWARI	▶		N217,353,680.42
CHIKUN	▶		N228,035,250.32
GIWA	▶		N190,946,212.39
GWAGWADA	▶		N144,380,879.47
IGABI	▶		N240,865,367.70
IKARA	▶		N161,722,523.98
JABA	▶		N142,668,545.80
JEMA'A	▶		N188,196,529.17
KACHIA	▶		N201,378,650.36
KADUNA NORTH	▶		N199,712,503.09
KADUNA SOUTH	▶		N213,226,766.83
KAGARKO	▶		N179,932,611.68
KAURA	▶		N159,463,705.04
KAURU	▶		N159,702,735.99
KUBAU	▶		N187,349,449.93
KUDAN	▶		N144,528,406.28
LERE	▶		N202,379,108.69
MAKARFI	▶		N137,607,294.74



Total Allocation

SABON GARI	▶		N181,392,556.96
SANGA	▶		N149,293,968.31
SOBA	▶		N191,605,710.17
ZANGON KATAF	▶		N211,225,997.38
ZARIA	▶		N220,873,472.72

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



KANO STATE

44
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)		Gross Total N3,603,155,138.13
N3,603,155,138.13	N0.00		

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N79,912,356.30	N0.00	N601,360,291.70

Net Statutory Allocation N2,921,882,490.13		Gross VAT Allocation N1,677,604,575.21
Dist. of Exchange Gain =N267,918,382.14		Deductions -----
Dist. of Solid Mineral Revenue =N101,960,611.87		Net VAT Allocation N1,677,604,575.21
Dist. Excess Bank Charges =N12,541,408.04		Total Gross Amount N6,825,164,450.47
Dist. of N103 Billion =N1,161,984,335.08		Total Net Amount N6,143,891,802.47

LGAs

Gross Statutory Allocation **N3,795,369,820.52**

Deduction **N 0.00**

Value Added Tax **N1,598,341,677.30**

Exchange Gain Allocation =N282,210,813.29

Excess Bank Charges =N13,210,444.66

Dist. of Solid Mineral Revenue for the Month =N91,025,700.70

Dist. of N103 Billion for the Month =N1,223,971,799.22

Total Allocation
N7,004,130,255.69



Total Allocation

AJINGI	▶		N145,424,288.70
ALBASU	▶		N149,189,735.36
BAGWAI	▶		N137,300,999.60
BEBEJI	▶		N147,866,779.16
BICHI	▶		N177,675,341.62
BUNKURE	▶		N142,793,601.89
DALA	▶		N226,233,308.50
DANBATTA	▶		N156,133,121.84
DAWAKIN KUDU	▶		N166,288,639.74
DAWAKIN TOFA	▶		N168,675,617.92
DOGUWA	▶		N152,788,272.53
FAGGE	▶		N153,480,116.20
GABASAWA	▶		N159,584,230.76
GARKO	▶		N143,056,240.49
GARUN MALLAM	▶		N139,448,959.98
GAYA	▶		N153,865,551.71
GEZAWA	▶		N176,005,930.80
GWALE	▶		N208,614,992.06











Total Allocation

GWARZO	▶		N146,104,870.29
KABO	▶		N140,046,745.38
KANO MUNICIPAL	▶		N203,194,724.32
KARAYE	▶		N135,966,120.72
KIBIYA	▶		N136,618,969.77
KIRU	▶		N175,620,858.83
KUMBOTSO	▶		N180,637,178.03
KUNCHI	▶		N136,064,874.55
KURA	▶		N136,078,244.36
MADOBI	▶		N135,646,702.98
MAKODA	▶		N160,627,729.22
MINJIBIR	▶		N161,028,158.03
NASSARAWA	▶		N277,147,793.31
RANO	▶		N139,817,115.24
RIMIN GADO	▶		N136,022,254.80
ROGO	▶		N165,179,310.59
SHANONO	▶		N137,065,072.74
SUMAILA	▶		N172,555,224.57



Total Allocation

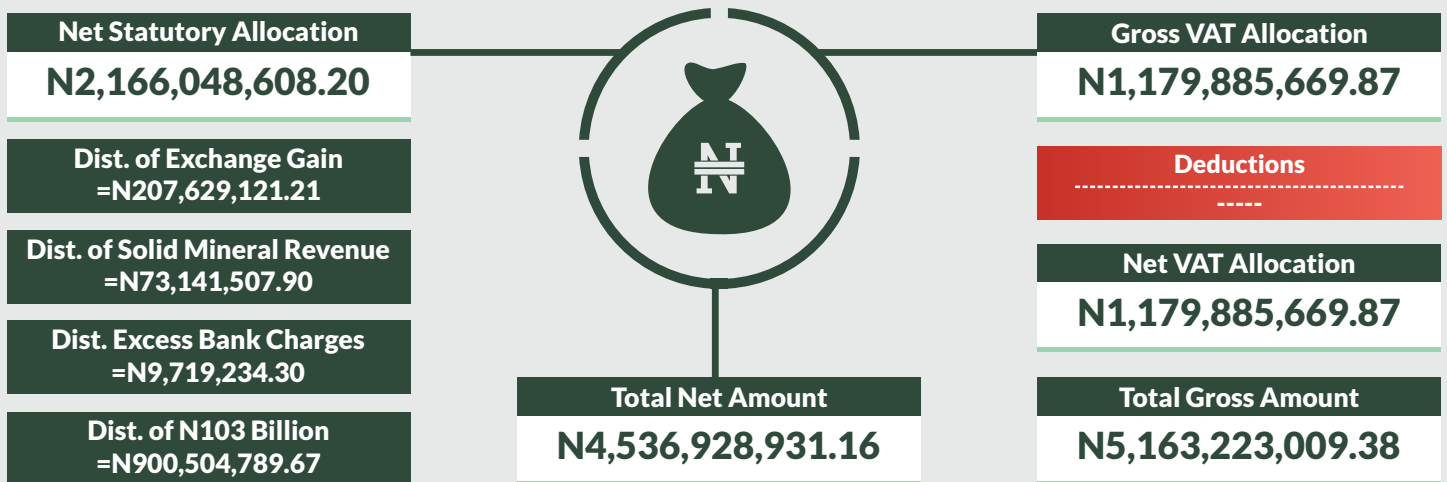
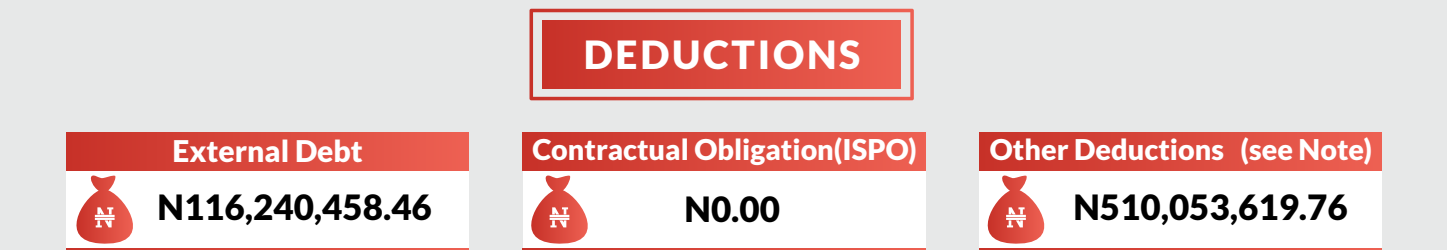
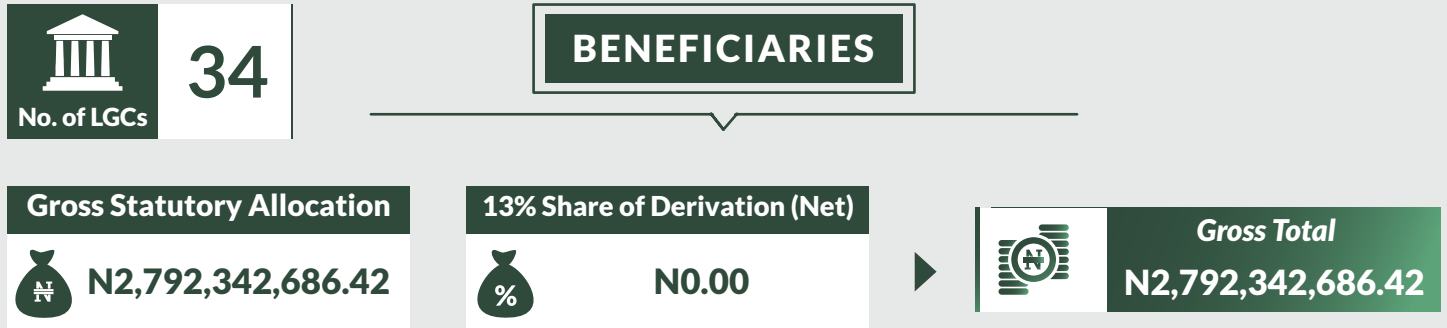
TAKAI	▶		N152,924,863.88
TARAUNI	▶		N158,827,157.49
TOFA	▶		N124,728,770.59
TSANYAWA	▶		N138,525,978.37
TUDUN WADA	▶		N168,078,566.91
UNGOGO	▶		N199,253,150.38
WARAWA	▶		N130,355,214.56
WUDIL	▶		N151,588,876.93

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

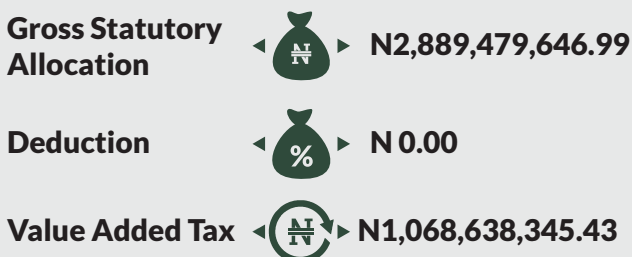
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2020 Shared in May, 2020



KATSINA STATE



LGAs



Exchange Gain Allocation =N214,851,895.79
 Excess Bank Charges =N10,057,336.38
 Dist. of Solid Mineral Revenue for the Month =N69,299,415.33
 Dist. of N103 Billion for the Month =N931,830,564.50





Total Allocation

BAKORI	▶		N149,051,005.20
BATAGARAWA	▶		N154,994,442.13
BATSARI	▶		N167,382,802.39
BAURE	▶		N158,296,513.96
BINDAWA	▶		N147,222,347.48
CHARANCHI	▶		N138,691,785.58
DAN-MUSA	▶		N137,472,848.51
DANDUME	▶		N147,346,906.04
DANJA	▶		N138,732,988.58
DAURA	▶		N167,608,082.13
DUTSI	▶		N137,816,074.32
DUTSINMA	▶		N153,230,257.64
FASKARI	▶		N165,906,761.14
FUNTUA	▶		N167,543,397.96
INGAWA	▶		N147,073,343.09
JIBIA	▶		N161,715,684.20
KAFUR	▶		N168,107,855.31
KAITA	▶		N161,141,424.09



Total Allocation

KANKARA	▶		N177,627,563.87
KANKIA	▶		N142,645,600.07
KATSINA	▶		N196,084,875.74
KURFI	▶		N136,939,040.66
KUSADA	▶		N129,708,458.71
MAIADUA	▶		N158,717,216.60
MALUMFASHI	▶		N156,902,349.51
MANI	▶		N150,099,608.91
MASHI	▶		N152,330,178.09
MATAZU	▶		N129,483,834.31
MUSAWA	▶		N153,188,144.59
RIMI	▶		N140,087,262.03
SABUWA	▶		N142,881,533.65
SAFANA	▶		N154,326,741.96
SANDAMU	▶		N147,502,435.61
ZANGO	▶		N146,297,840.33

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



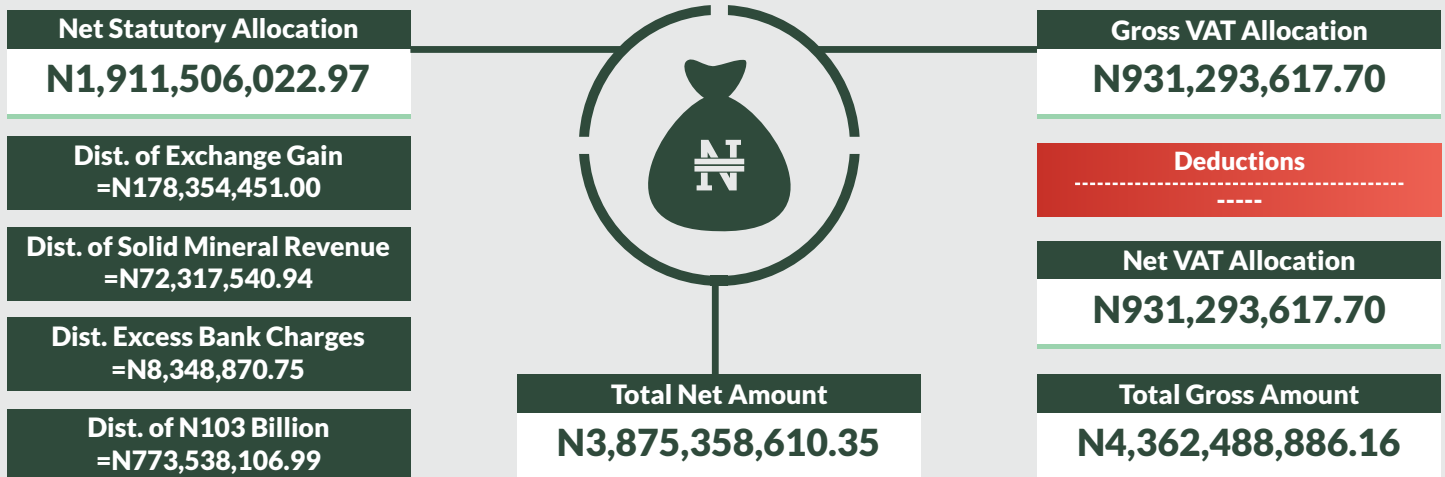
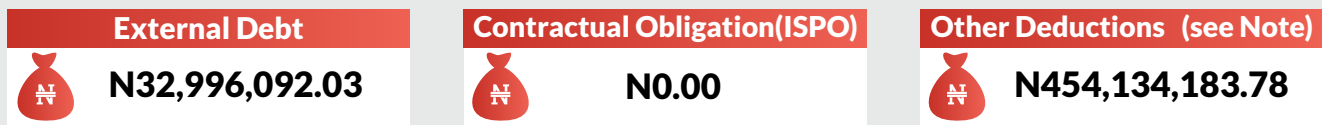
KEBBI STATE

 **21**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation  **N1,823,571,811.50**

Deduction  **N 0.00**


Value Added Tax  **N638,564,978.47**

Exchange Gain Allocation =N135,594,608.26

Excess Bank Charges =N6,347,258.80



















Dist. of Solid Mineral Revenue for the Month =N43,735,369.61

Dist. of N103 Billion for the Month =N588,085,108.09

 **Total Allocation**
N3,235,899,134.74



Total Allocation

ALIERU	▶		N117,385,211.06
AREWA	▶		N183,996,238.03
ARGUNGU	▶		N160,839,091.17
AUGIE	▶		N133,420,016.63
BAGUDO	▶		N176,353,592.57
BIRNIN -KEBBI	▶		N209,749,720.82
BUNZA	▶		N145,299,985.45
DANDI KAMBA	▶		N154,102,564.12
DANKO /WASAGU	▶		N192,206,531.11
FAKAI	▶		N135,799,009.28
GWANDU	▶		N143,815,823.80
JEGA	▶		N158,334,014.60
KALGO	▶		N130,186,821.18
KOKO/BESSE	▶		N150,142,227.58
MAIYAMA	▶		N170,314,939.54
NGASKI	▶		N139,425,050.50
SAKABA	▶		N135,516,639.36
SHANGA	▶		N142,097,339.50



Total Allocation

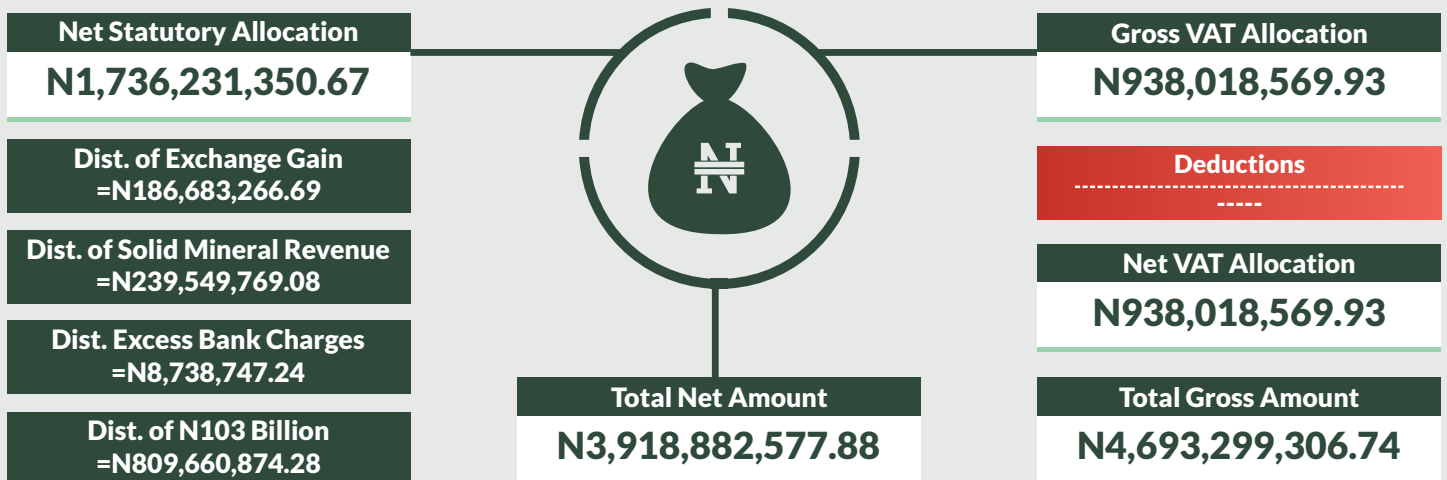
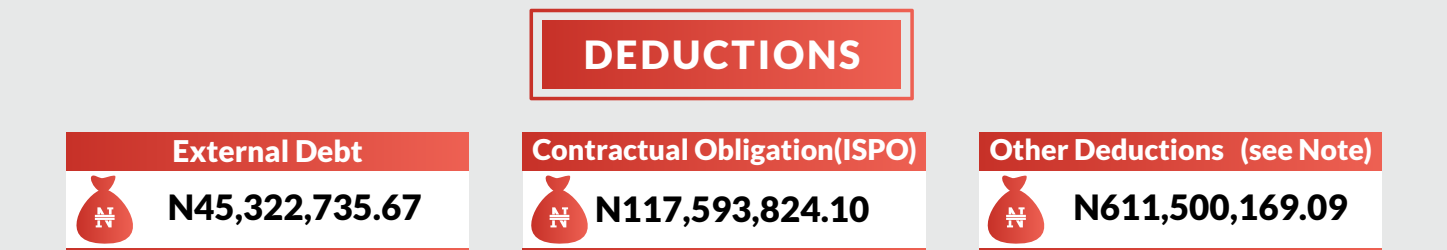
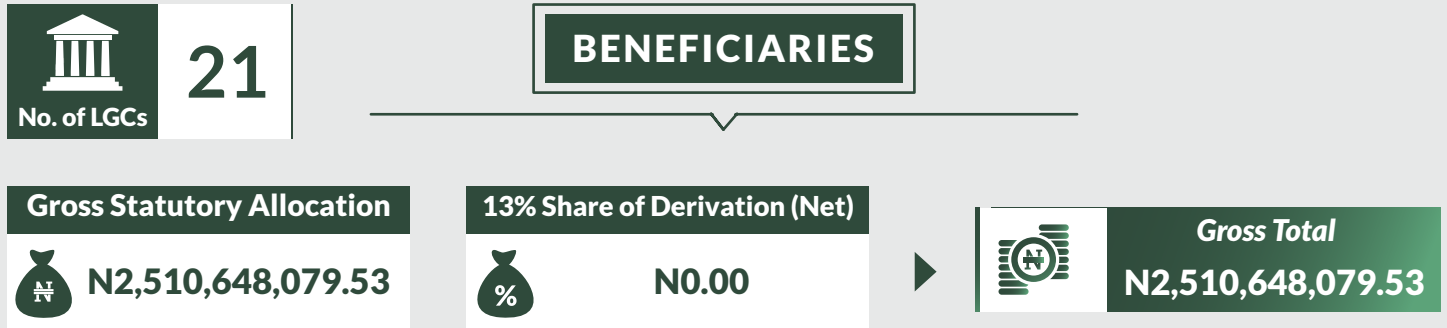
SURU	▶		N167,433,542.05
YAURI	▶		N132,315,672.25
ZURU	▶		N157,165,104.11

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

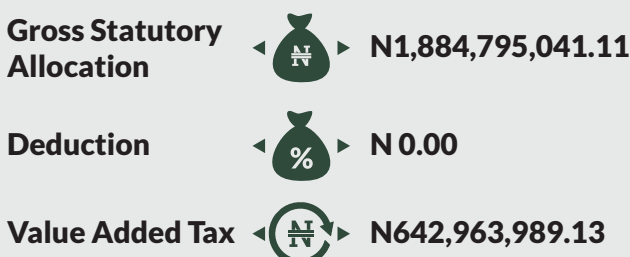
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2020 Shared in May, 2020



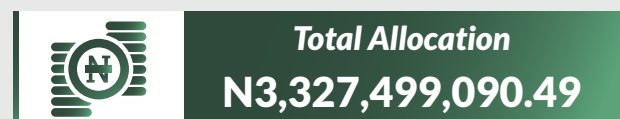
KOGI STATE



LGAs



Exchange Gain Allocation =N140,146,959.74
 Excess Bank Charges =N6,560,356.90
 Dist. of Solid Mineral Revenue for the Month =N45,203,708.05
 Dist. of N103 Billion for the Month =N607,829,035.57





Total Allocation

ADAVI	▶		N168,252,157.73
AJAKUTA	▶		N147,403,736.58
ANKPA	▶		N188,152,293.20
BASSA	▶		N148,482,693.21
DEKINA	▶		N200,098,196.45
IBAJI	▶		N155,204,247.12
IDAH	▶		N131,675,141.86
IGALAMELA	▶		N154,397,539.70
IJUMU	▶		N150,146,906.05
KABBA/BUNU	▶		N158,805,905.88
KOGI	▶		N141,428,277.65
KOTON KARFE	▶		N178,055,864.64
MOPA-MURO	▶		N118,843,547.21
OFU	▶		N172,003,769.40
OGORI/MAGONGO	▶		N115,762,766.36
OKEHI	▶		N168,085,584.23
OKENE	▶		N209,746,564.16
OLAMABORO	▶		N158,019,495.66



Total Allocation

OMALA	▶		N147,850,151.44
YAGBA EAST	▶		N159,224,378.22
YAGBA WEST	▶		N155,859,873.78

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



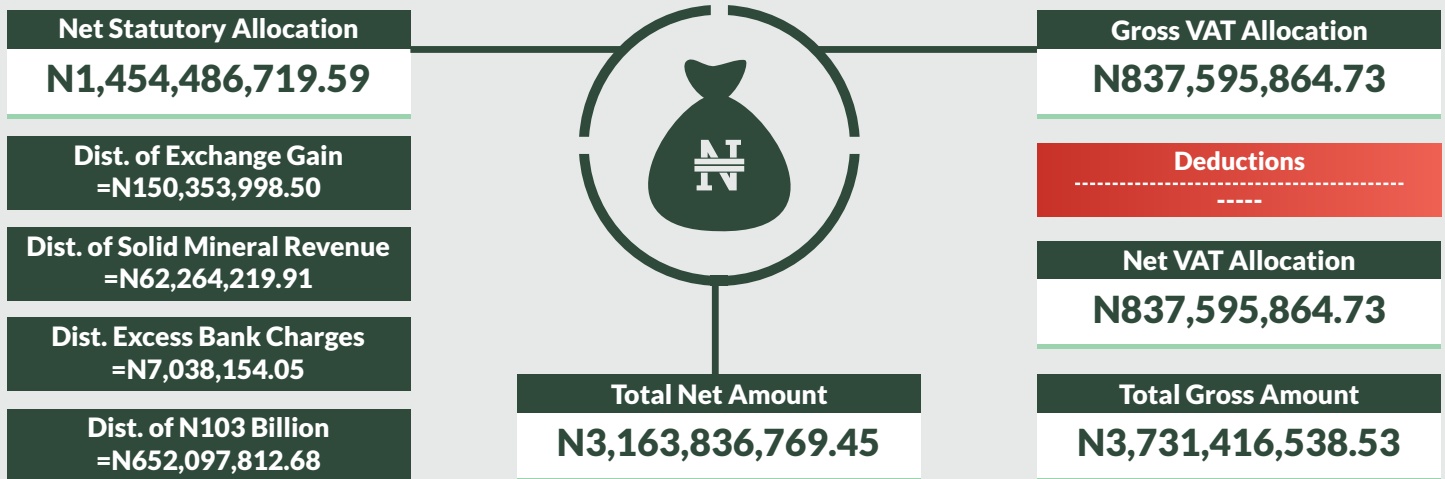
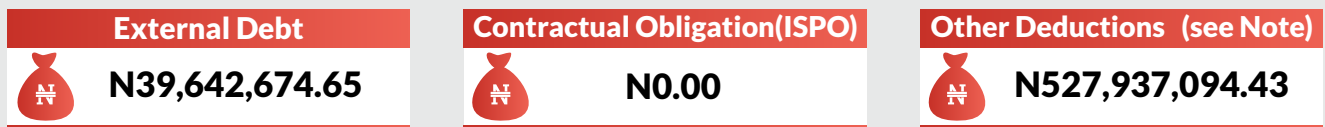
KWARA STATE

16
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation **N1,333,689,914.29**

Deduction **N 0.00**

Value Added Tax **N475,280,505.42**

Exchange Gain Allocation =N99,168,653.70

Excess Bank Charges =N4,642,139.67

Dist. of Solid Mineral Revenue for the Month =N31,986,358.30

Dist. of N103 Billion for the Month =N430,102,709.67

Total Allocation
N2,374,870,281.05



Total Allocation

ASA	▶		N137,345,861.36
BARUTEN	▶		N213,111,726.92
EDU	▶		N170,691,350.15
EKITI	▶		N107,270,260.05
IFELODUN	▶		N178,779,349.59
ILORIN EAST	▶		N158,254,191.81
ILORIN SOUTH	▶		N159,888,535.24
ILORIN WEST	▶		N192,787,580.08
IREPODUN	▶		N137,313,775.04
KAI AMA	▶		N171,185,423.74
MORO	▶		N140,518,983.94
OFFA	▶		N126,582,988.07
OKE-ERO	▶		N108,021,363.71
OSIN	▶		N107,803,636.78
OYUN	▶		N121,983,061.83
PATEGI	▶		N143,332,192.75

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



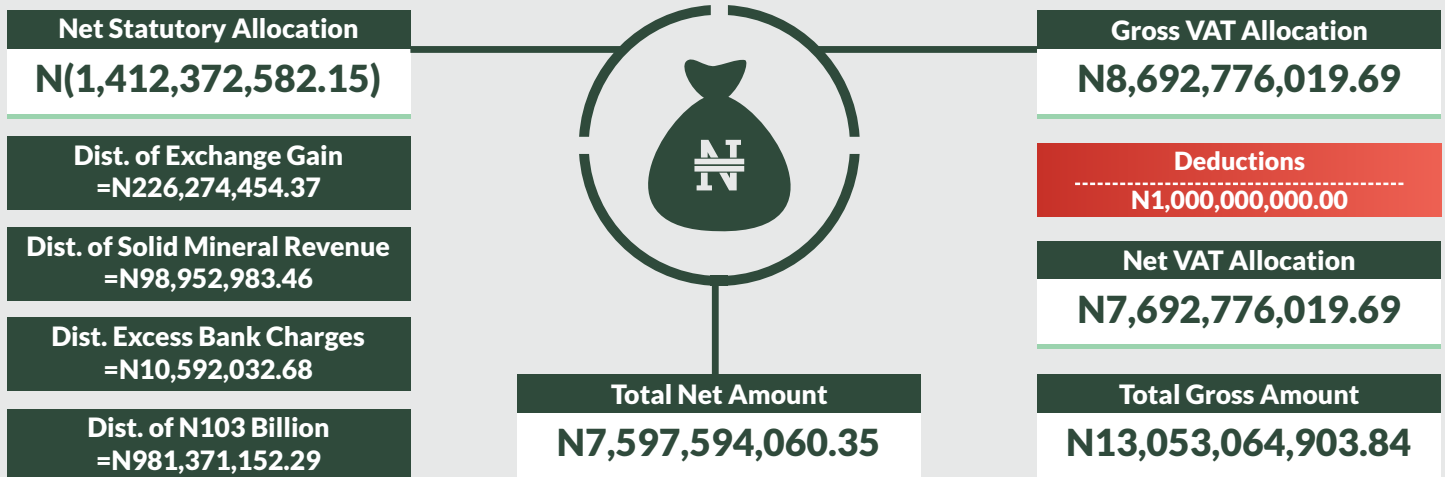
LAGOS STATE

 **20**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation  **N2,271,935,685.13**

Deduction  **N 0.00**


Value Added Tax  **N5,354,942,895.79**

Exchange Gain Allocation =N168,933,423.56

Excess Bank Charges =N7,907,867.24

Dist. of Solid Mineral Revenue for the Month =N54,488,639.44

Dist. of N103 Billion for the Month =N732,678,326.42

 **Total Allocation**
N8,590,886,837.56



Total Allocation

AGEGE	▶		N431,131,083.85
AJEROMI/IFELODUN	▶		N492,359,145.35
ALIMOSHO	▶		N659,681,235.33
AMOWO-ODOFIN	▶		N390,887,255.59
APAPA	▶		N363,240,192.98
BADAGRY	▶		N377,883,656.95
EPE	▶		N363,803,876.57
ETI-OSA	▶		N394,305,743.98
IBEJU-LEKKI	▶		N337,459,959.60
IFAKO/IJAYE	▶		N422,564,758.67
IKEJA	▶		N393,815,357.97
IKORODU	▶		N459,145,817.24
KOSOFE	▶		N482,924,473.60
LAGOS ISLAND	▶		N360,057,319.53
LAGOS MAINLAND	▶		N389,559,175.25
MUSHIN	▶		N475,250,675.87
OJO	▶		N467,145,296.84
OSHODI/ISOLO	▶		N472,689,582.23



Total Allocation

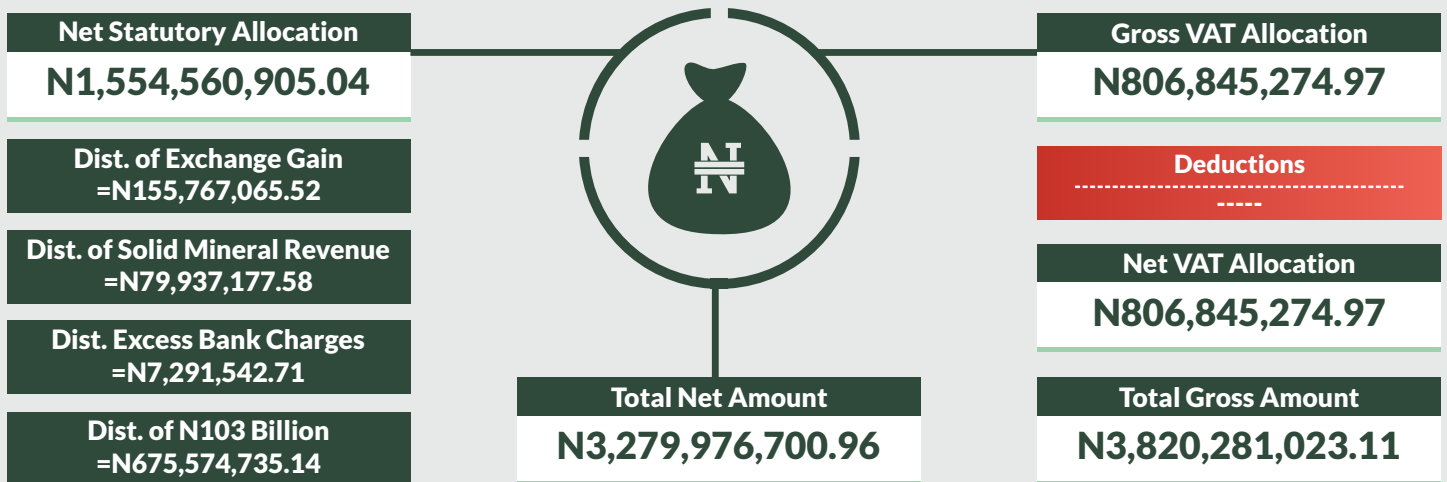
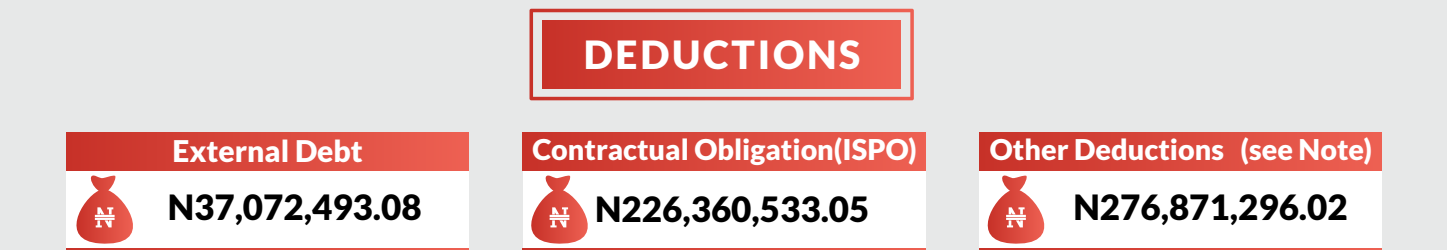
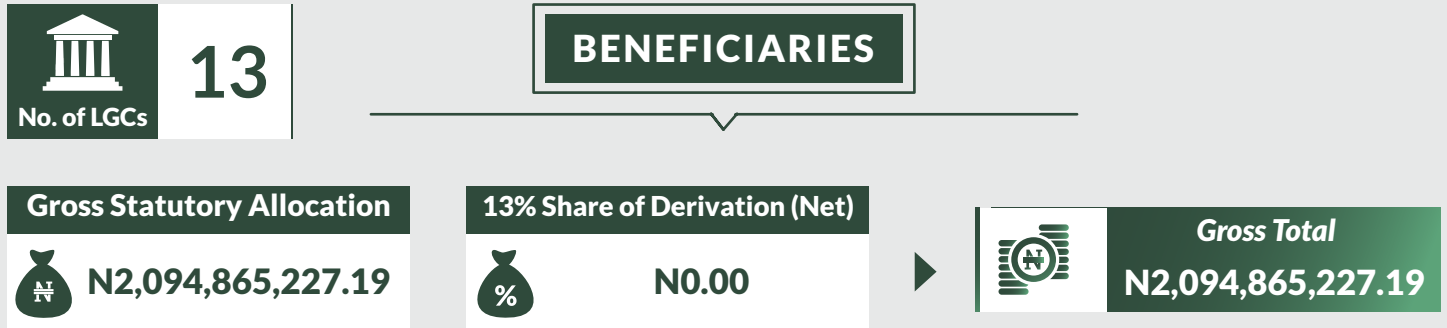
SOMOLU	▶		N414,376,403.01
SURULERE	▶		N442,605,827.14

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

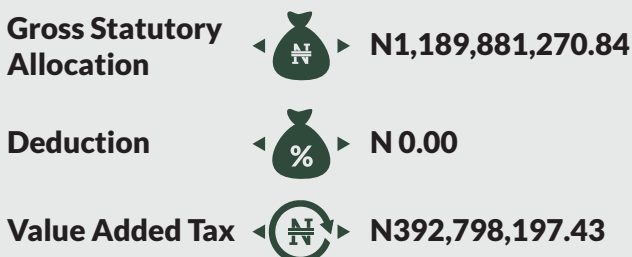
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2020 Shared in May, 2020



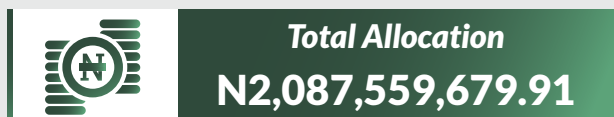
NASARAWA STATE



LGAs
















Exchange Gain Allocation =N88,475,531.25
 Excess Bank Charges =N4,141,588.68
 Dist. of Solid Mineral Revenue for the Month =N28,537,344.59
 Dist. of N103 Billion for the Month =N383,725,747.11





Total Allocation

AKWANGA	▶		N140,355,516.88
AWE	▶		N154,557,464.99
DOMA	▶		N159,361,227.18
KARU	▶		N186,976,410.36
KEANA	▶		N134,999,917.68
KEFFI	▶		N129,379,933.14
KOKONA	▶		N145,122,359.18
LAFIA	▶		N225,834,009.42
NASARAWA	▶		N203,121,696.13
NASARAWA EGGON	▶		N160,523,089.53
OBI	▶		N154,944,591.19
TOTO	▶		N160,744,081.84
WAMBA	▶		N131,639,382.38

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



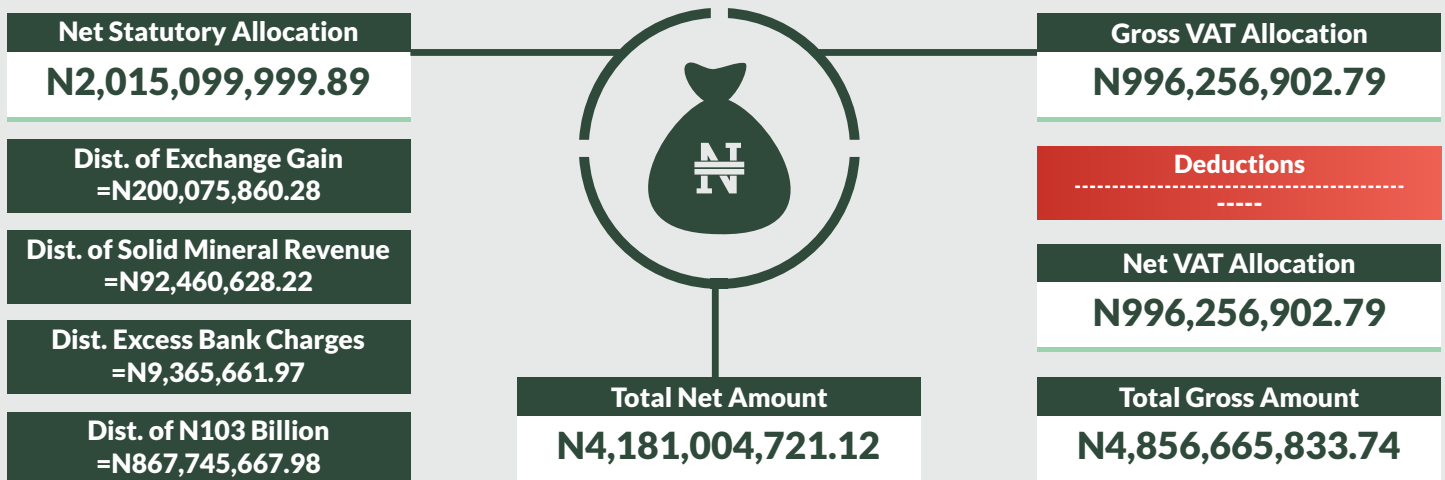
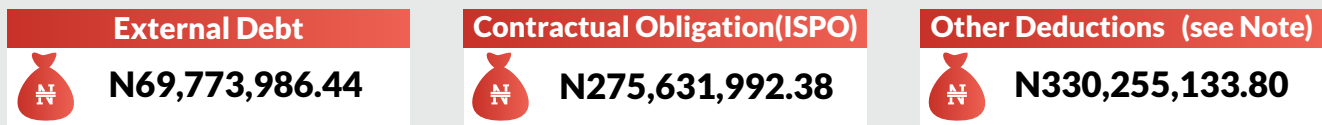
NIGER STATE

 **25**
No. of LGCs

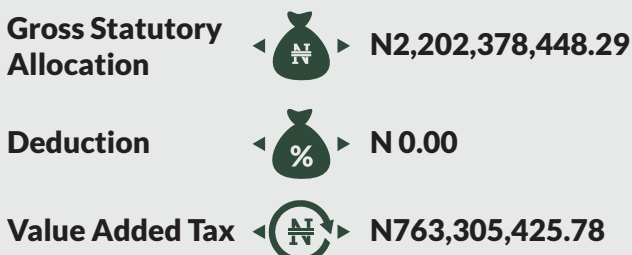
BENEFICIARIES



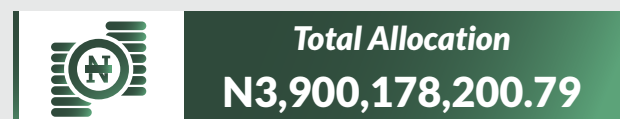
DEDUCTIONS



LGAs



Exchange Gain Allocation =N163,761,383.60
 Excess Bank Charges =N7,665,761.18
 Dist. of Solid Mineral Revenue for the Month =N52,820,423.55
 Dist. of N103 Billion for the Month =N710,246,758.39











Total Allocation

AGAIE	▶		N145,506,379.18
AGWARA	▶		N124,034,500.88
BIDA	▶		N147,195,388.73
BORGU	▶		N218,124,923.11
BOSSO	▶		N141,881,447.41
EDATI	▶		N148,698,418.04
GBAKO	▶		N140,299,919.17
GURARA	▶		N125,996,619.60
KATCHA	▶		N135,950,119.56
KONTAGORA	▶		N148,828,604.06
LAPAI	▶		N143,317,502.79
LAVUN	▶		N168,866,508.56
MAGAMA	▶		N170,291,208.00
MARIGA	▶		N186,287,245.37
MASHEGU	▶		N214,850,014.91
MINNA	▶		N147,748,612.14
MOKWA	▶		N191,475,616.37
MUYA	▶		N131,791,649.32



Total Allocation

PAIKORO	▶		N151,199,401.84
RAFI	▶		N171,279,343.77
RIJAU	▶		N162,643,423.90
SHIRORO	▶		N190,403,862.05
SULEJA	▶		N147,580,091.92
TAFA	▶		N117,739,313.14
WUSHISHI	▶		N128,188,086.95

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



OGUN STATE

20
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N2,110,423,794.92	N0.00	N2,110,423,794.92

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N0.00	N0.00	N1,285,898,299.38

Net Statutory Allocation		Gross VAT Allocation
N824,525,495.54		N967,814,200.60
Dist. of Exchange Gain =N156,923,947.79		Deductions
Dist. of Solid Mineral Revenue =N301,852,628.77		Net VAT Allocation
Dist. Excess Bank Charges =N7,345,697.01		N967,814,200.60
Dist. of N103 Billion =N680,592,229.89	Total Net Amount	Total Gross Amount
	N2,939,054,199.61	N4,224,952,498.99

LGAs














Gross Statutory Allocation	N1,571,168,822.01
Deduction	N 0.00
Value Added Tax	N644,897,320.99

Exchange Gain Allocation =N116,826,778.96
 Excess Bank Charges =N5,468,726.31
 Dist. of Solid Mineral Revenue for the Month =N37,681,899.18
 Dist. of N103 Billion for the Month =N506,687,469.44

Total Allocation
N2,882,731,016.89



Total Allocation

ABEOKUTA NORTH	▶		N148,510,199.39
ABEOKUTA SOUTH	▶		N155,466,093.42
ADO-ODO/OTA	▶		N237,592,450.47
EGBADO NORTH	▶		N152,216,463.57
EGBADO SOUTH	▶		N138,874,090.70
EWEKORO	▶		N105,582,966.85
REMO NORTH	▶		N103,779,169.02
IFO	▶		N233,907,378.16
IJEBU EAST	▶		N133,957,605.94
IJEBU NORTH	▶		N172,057,876.30
IJEBU ODE	▶		N132,995,762.68
IKENNE	▶		N120,735,958.25
IJEBU NORTH EAST	▶		N108,235,401.66
IMEKO-AFON	▶		N121,738,545.09
IPOKIA	▶		N130,804,426.50
OBAFEMI/OWODE	▶		N157,422,698.75
ODEDAH	▶		N129,906,935.16
ODOGBOLU	▶		N123,818,542.12



Total Allocation

OGUN WATERSIDE	▶		N115,457,130.10
SHAGAMU	▶		N159,671,322.78

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

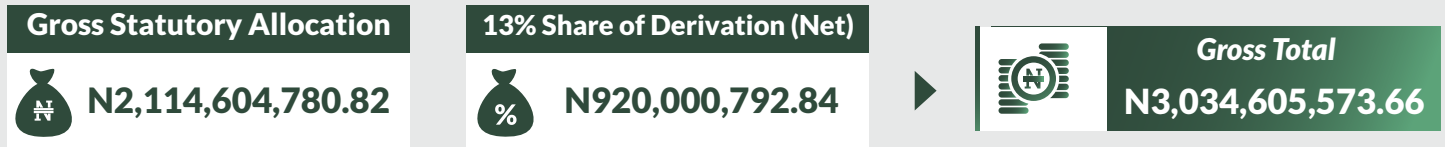
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2020 Shared in May, 2020



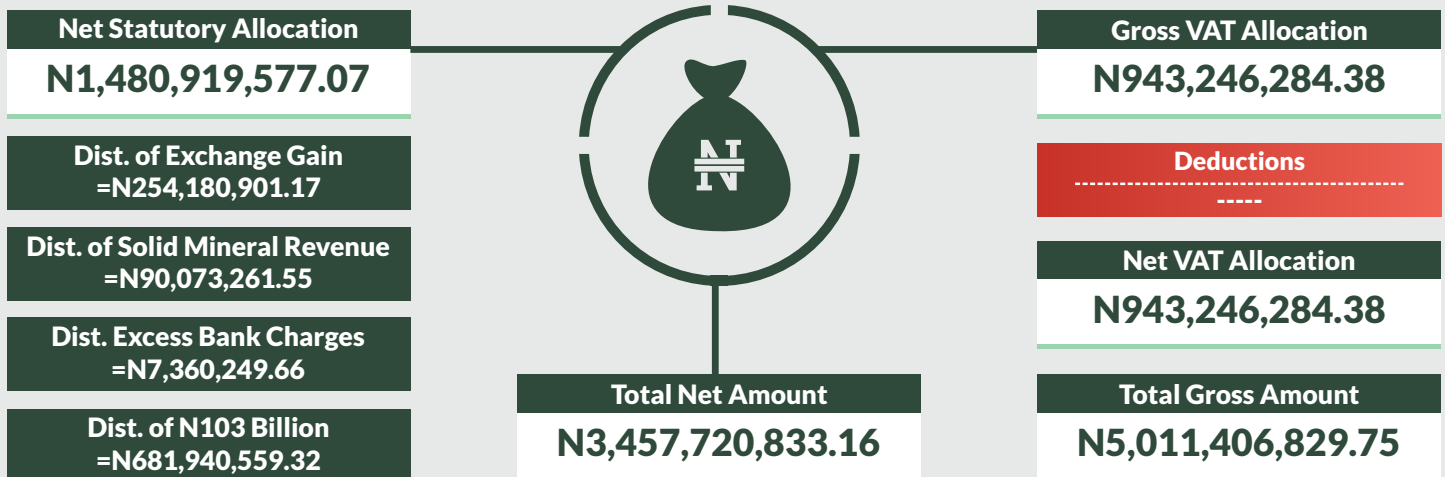
ONDO STATE

18
No. of LGCs

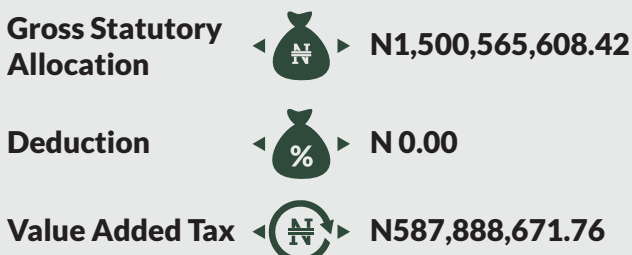
BENEFICIARIES



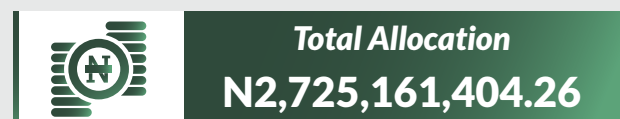
DEDUCTIONS



LGAs



Exchange Gain Allocation =₦111,576,963.71
 Excess Bank Charges =₦5,222,979.54
 Dist. of Solid Mineral Revenue for the Month =₦35,988,597.27
 Dist. of N103 Billion for the Month =₦483,918,583.55





Total Allocation

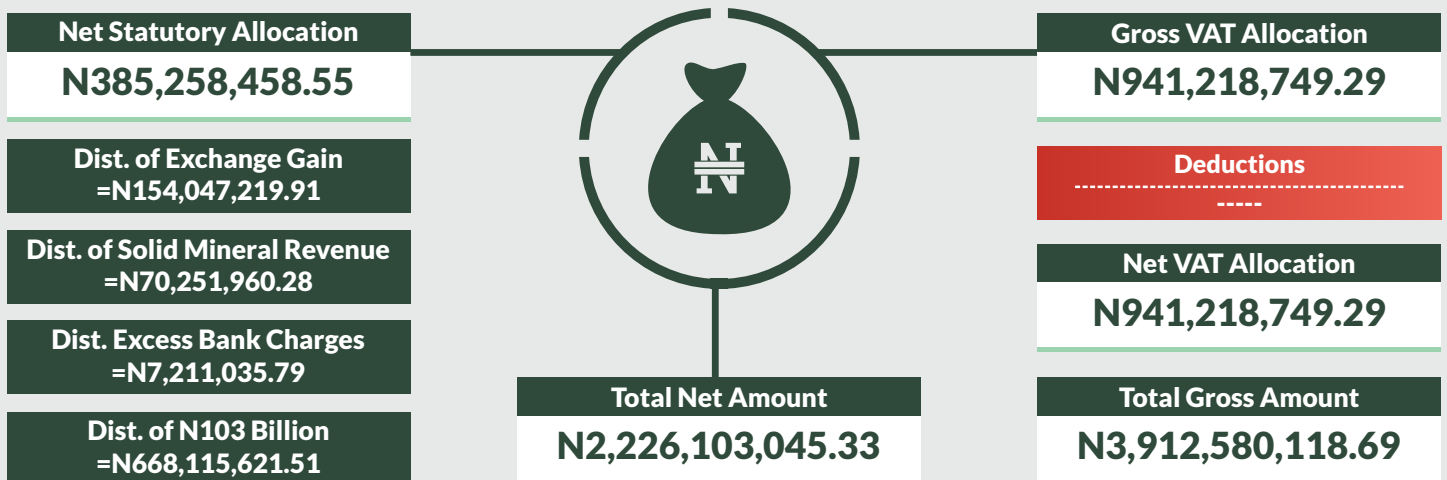
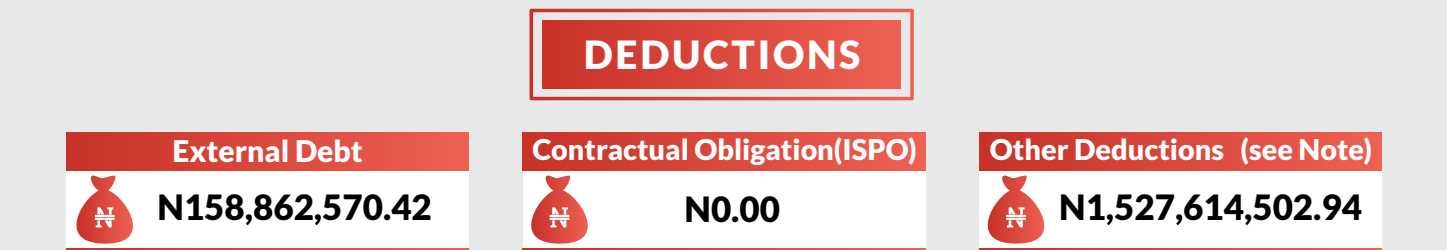
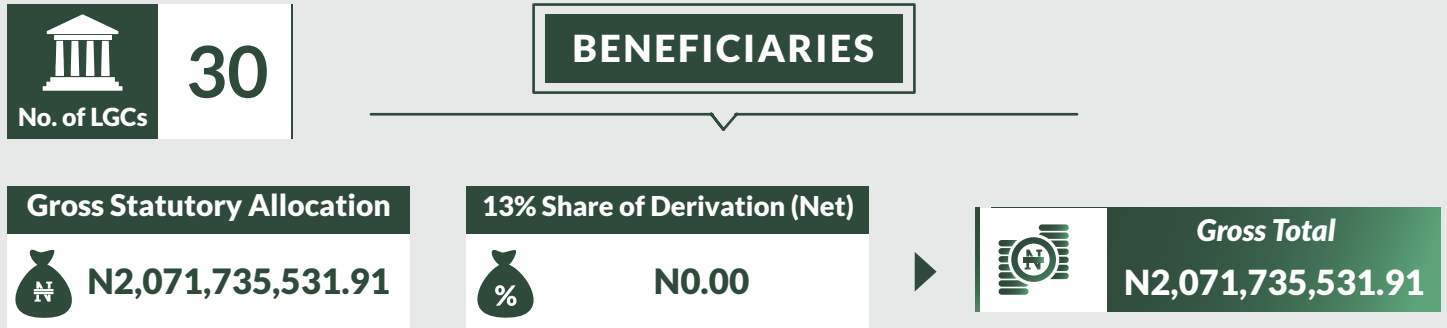
AKOKO NORTH EAST	▶		N150,192,497.37
AKOKO NORTH WEST	▶		N159,580,932.03
AKOKO SOUTH WEST	▶		N162,883,580.25
AKOKO SOUTH EAST	▶		N120,206,927.55
AKURE NORTH	▶		N127,982,650.06
AKURE SOUTH	▶		N195,866,744.06
IDANRE	▶		N135,983,463.28
IFEDORE	▶		N139,907,978.33
OKITIPUPA	▶		N165,569,354.26
ILAJE	▶		N180,405,934.95
ESE-EDO	▶		N138,305,809.12
ILE-OLUJI-OKEIGBO	▶		N143,273,480.41
IRELE	▶		N133,543,349.04
ODIGBO	▶		N165,204,041.88
ONDO EAST	▶		N111,237,014.57
ONDO WEST	▶		N181,307,553.93
OSE	▶		N144,466,138.53
OWO	▶		N169,243,954.64

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

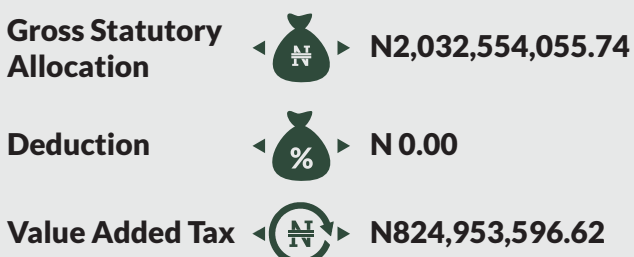
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2020 Shared in May, 2020



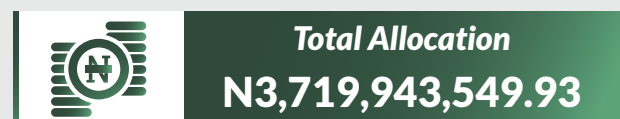
OSUN STATE



LGAs







Exchange Gain Allocation =N151,133,818.38
 Excess Bank Charges =N7,074,657.85
 Dist. of Solid Mineral Revenue for the Month =N48,747,464.91
 Dist. of N103 Billion for the Month =N655,479,956.44





Total Allocation

ATAKUMOSA EAST	▶		N109,214,908.94
ATAKUMOSA WEST	▶		N108,953,161.94
AYEDADE	▶		N135,103,480.04
AYEDIRE	▶		N117,982,037.48
BOLUWADURO	▶		N112,654,565.93
BORIPE	▶		N129,405,333.70
EDE NORTH	▶		N109,520,338.24
EDE SOUTH	▶		N112,245,424.78
EGBEDORE	▶		N110,704,527.81
EJIGBO	▶		N126,144,608.79
IFE CENTRAL	▶		N134,157,991.32
IFE EAST	▶		N151,600,034.44
IFE NORTH	▶		N141,242,608.63
IFE SOUTH	▶		N125,772,797.96
IFEDAYO	▶		N98,545,185.20
IFELODUN	▶		N124,449,934.20
ILA	▶		N110,551,427.69
ILESHA EAST	▶		N117,164,029.97



Total Allocation

ILESHA WEST	▶		N122,346,387.77
IREPODUN	▶		N122,408,243.09
IREWOLE	▶		N131,747,090.06
ISOKAN	▶		N119,636,076.48
IWO	▶		N146,774,665.37
OBOKUN	▶		N122,344,033.94
ODO OTIN	▶		N153,566,423.06
OLA-OLUWA	▶		N110,413,166.78
OLORUNDA	▶		N131,942,987.20
ORIADE	▶		N133,385,349.17
OROLU	▶		N118,076,672.67
OSOGBO	▶		N131,890,057.28

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



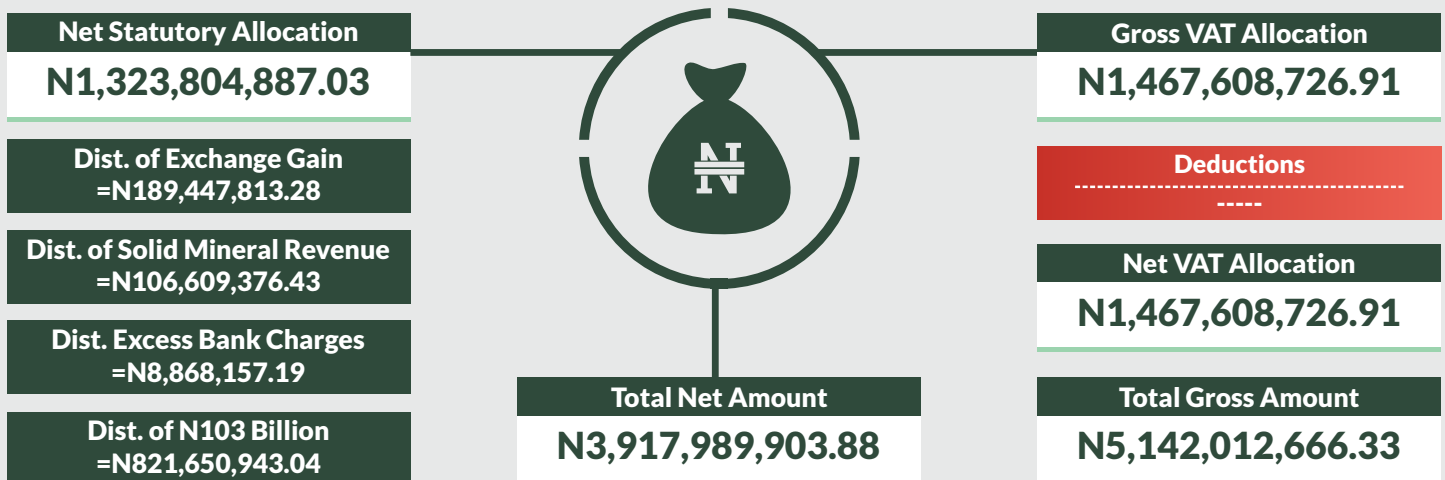
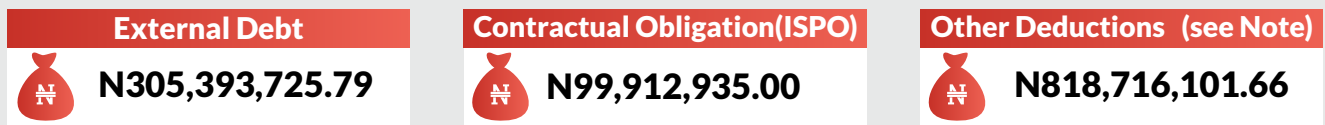
OYO STATE

33
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation **N2,563,908,352.64**

Deduction **N 0.00**

Value Added Tax **N1,220,827,964.84**

Exchange Gain Allocation =N190,643,519.77

Excess Bank Charges =N8,924,128.88

Dist. of Solid Mineral Revenue for the Month =N61,491,123.49

Dist. of N103 Billion for the Month =N826,836,821.66

Total Allocation
N4,872,631,911.27

















Total Allocation

AFIJO	▶		N134,648,520.21
AKINYELE	▶		N155,863,295.83
ATIBA	▶		N152,665,390.19
ATIGBO	▶		N157,037,457.81
EGBEDA	▶		N170,105,035.70
IBADAN NORTH	▶		N175,262,275.38
IBADAN NORTH EAST	▶		N187,690,333.68
IBADAN NORTH WEST	▶		N138,997,136.55
IBADAN SOUTH EAST	▶		N165,717,878.72
IBADAN SOUTH WEST	▶		N172,553,231.31
IBARAPA CENTRAL	▶		N125,259,584.63
IBARAPA NORTH	▶		N129,107,895.76
IDDO	▶		N127,347,797.36
SAKI WEST	▶		N184,829,529.94
IBARAPA EAST (IFELOJU)	▶		N129,547,771.46
IREPO	▶		N134,567,907.22
ISEYIN	▶		N174,281,511.75
ITESIWAJU	▶		N148,027,401.88



Total Allocation

IWAJOWA	▶		N137,011,504.55
IYAMAPO/OLORUNSOGO	▶		N125,479,972.80
KAJOLA	▶		N155,492,398.66
LAGEMU	▶		N143,411,740.36
OGBOMOSHO NORTH	▶		N150,559,466.00
OGBOMOSHO SOUTH	▶		N128,037,996.21
OGO-OLUWA	▶		N117,575,267.30
OLUYOLE	▶		N155,113,544.28
ONA-ARA	▶		N169,601,309.07
ORELOPE	▶		N129,445,882.43
ORI IRE	▶		N152,090,976.18
OYO	▶		N132,215,742.02
OYO WEST	▶		N133,461,336.98
SAKI EAST	▶		N131,267,406.30
IFEDAPO	▶		N148,357,412.77

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



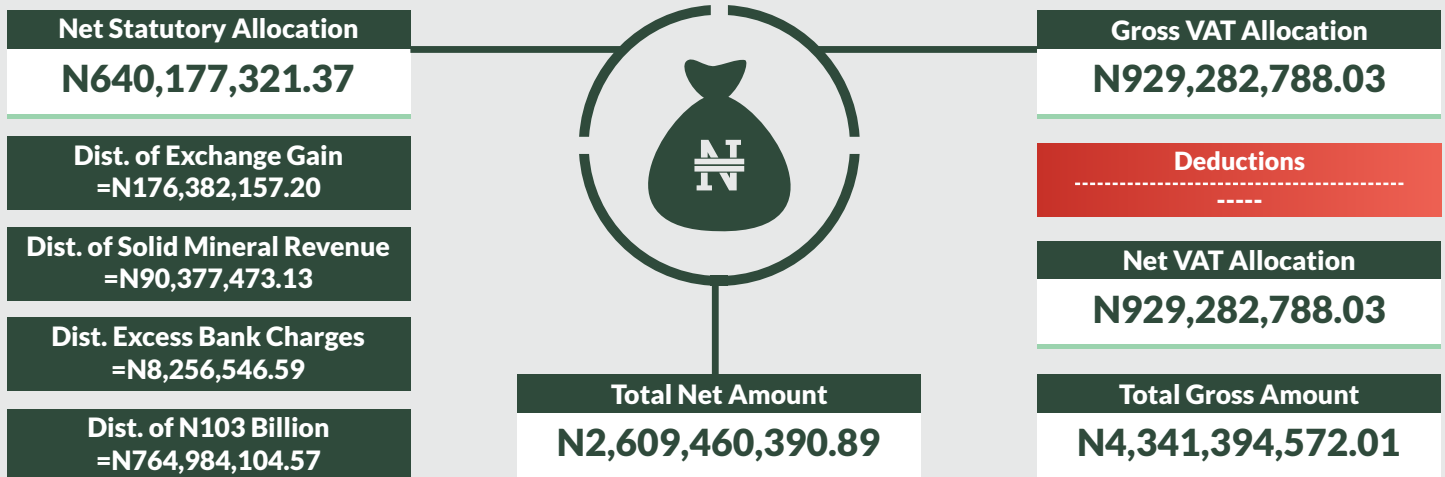
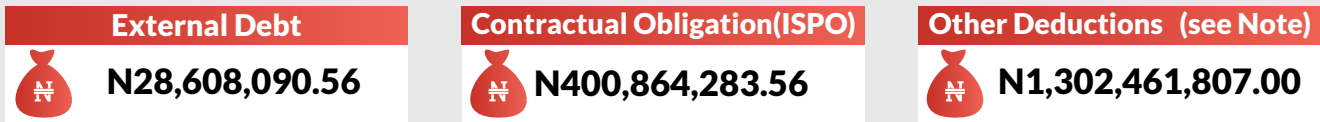
PLATEAU STATE

17
No. of LGCs

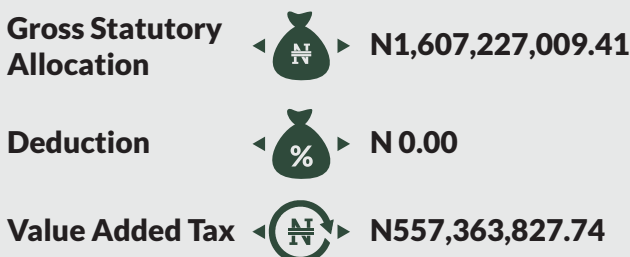
BENEFICIARIES



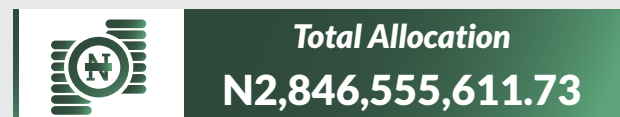
DEDUCTIONS



LGAs



Exchange Gain Allocation =N119,507,943.34
 Excess Bank Charges =N5,594,233.10
 Dist. of Solid Mineral Revenue for the Month =N38,546,695.48
 Dist. of N103 Billion for the Month =N518,315,902.66





Total Allocation

BARKIN LADI	▶		N165,504,140.60
BASSA	▶		N167,436,871.72
BOKKOS	▶		N166,295,994.49
JOS EAST	▶		N127,889,296.47
JOS NORTH	▶		N225,855,214.57
JOS SOUTH	▶		N193,821,210.91
KANAM	▶		N165,830,729.53
KANKE	▶		N147,191,687.11
LANGTANG NORTH	▶		N151,507,082.48
LANGTANG SOUTH	▶		N142,989,595.22
MANGU	▶		N199,511,113.08
MIKANG	▶		N134,338,147.91
PANKSHIN	▶		N176,553,164.53
QUAN-PAN	▶		N176,691,380.51
RIYOM	▶		N142,338,994.13
SHENDAM	▶		N178,418,712.29
WASE	▶		N184,382,276.16

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

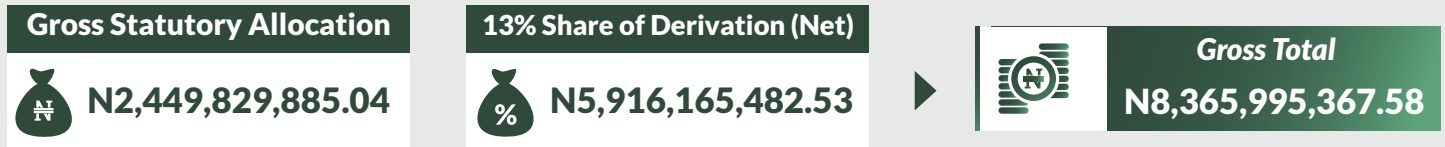
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2020 Shared in May, 2020



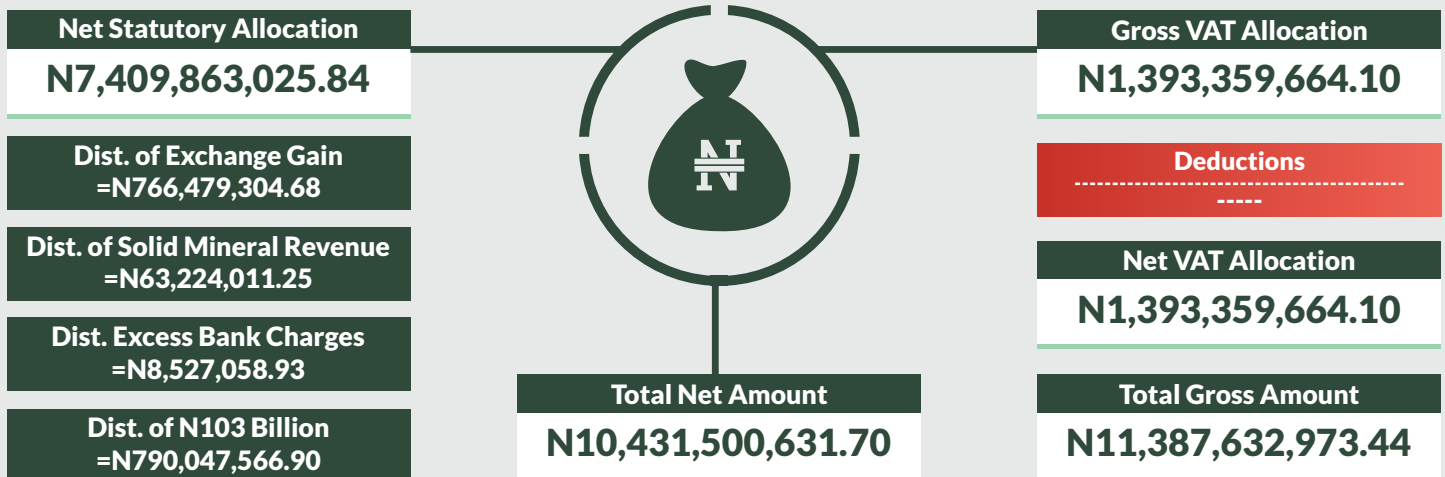
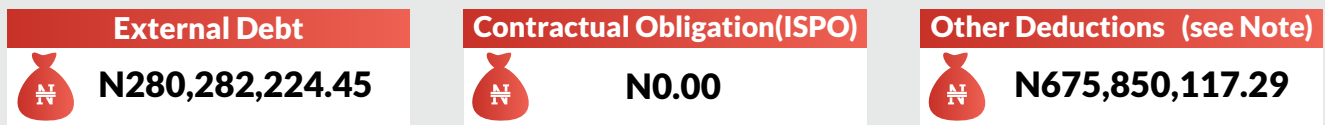
RIVERS STATE

23
No. of LGCs

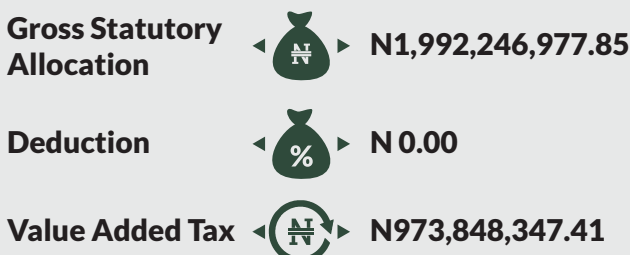
BENEFICIARIES



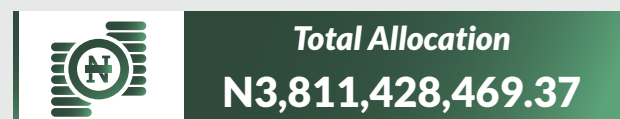
DEDUCTIONS



LGAs



Exchange Gain Allocation = ₦148,136,720.92
 Excess Bank Charges = ₦6,934,362.05
 Dist. of Solid Mineral Revenue for the Month = ₦47,780,765.96
 Dist. of N103 Billion for the Month = ₦642,481,295.18





Total Allocation

AHOADA	▶		N140,445,060.40
AHOADA WEST	▶		N171,330,038.05
AKUKUTORU	▶		N155,132,997.38
ANDONI	▶		N166,679,098.96
ASARITORU	▶		N158,288,873.26
BONNY	▶		N157,956,830.83
DEGEMA	▶		N169,966,584.93
ELEME	▶		N162,153,899.39
EMOHUA	▶		N157,242,811.77
ETCHE	▶		N180,484,752.09
GONAKA	▶		N164,185,256.22
IKWERRE	▶		N156,388,228.69
KHANA	▶		N185,064,073.25
OBIO/AKPOR	▶		N227,347,320.82
OBUA/ODUAL	▶		N182,759,431.71
OGBA/EGBEMA/NDONI	▶		N184,068,411.97
OGU/BOLO	▶		N127,122,696.84
OKRIKA	▶		N158,669,572.01



Total Allocation

OMUMMA	▶		N126,475,824.29
OPOBO/NKORO	▶		N137,392,153.33
OYIGBO	▶		N138,771,326.69
PORT HARCOURT	▶		N254,815,377.52
TAI	▶		N148,687,848.95

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



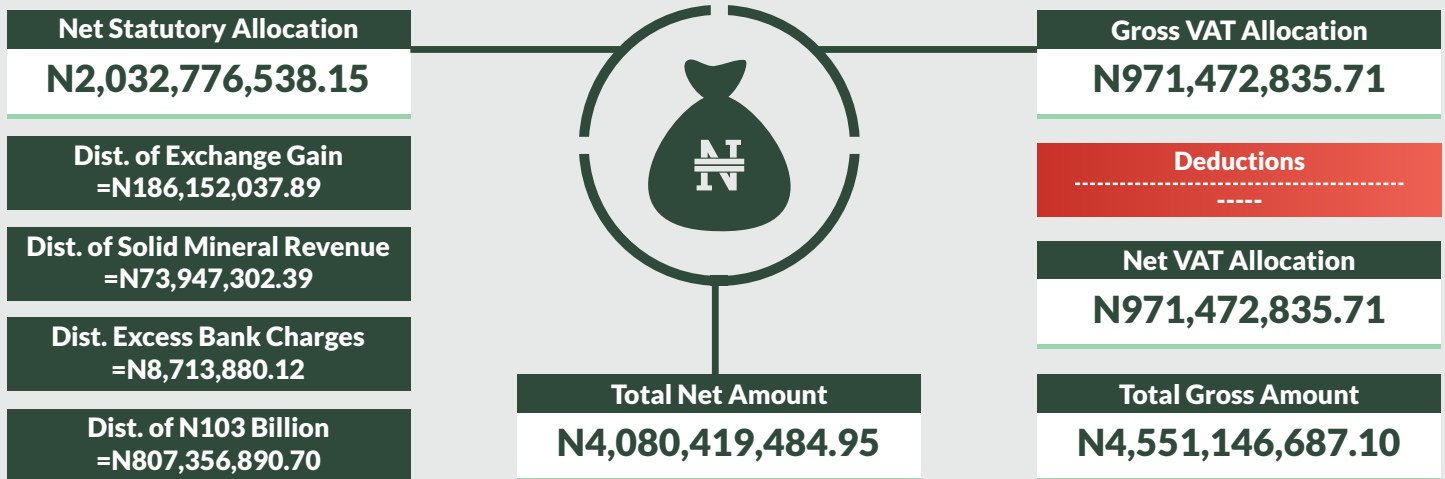
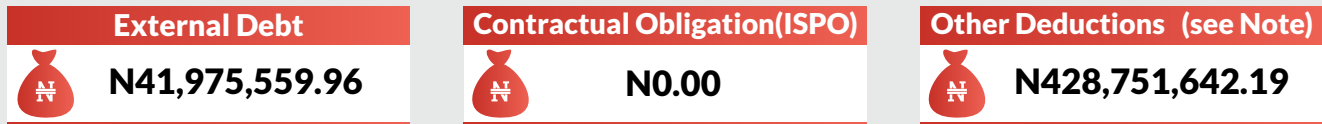
SOKOTO STATE

23
No. of LGCs

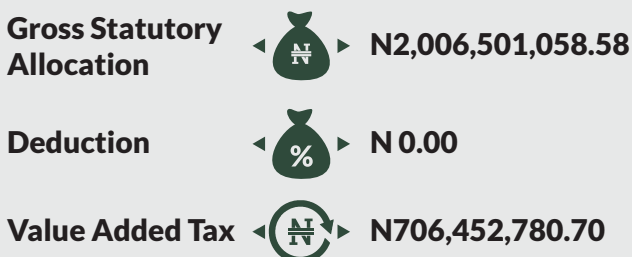
BENEFICIARIES



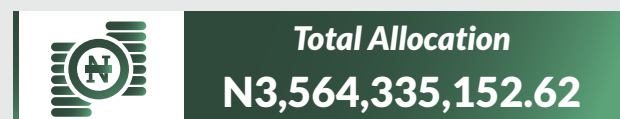
DEDUCTIONS



LGAs



Exchange Gain Allocation =N149,196,605.97
 Excess Bank Charges =N6,983,975.86
 Dist. of Solid Mineral Revenue for the Month =N48,122,626.63
 Dist. of N103 Billion for the Month =N647,078,104.89





Total Allocation

BINJI	▶		N133,329,407.07
BODINGA	▶		N152,672,223.45
DANGE-SHUNI	▶		N163,330,834.05
GADA	▶		N178,054,581.87
GORONYO	▶		N165,311,196.42
GUDU	▶		N147,088,856.01
GWADABAWA	▶		N173,194,736.07
ILLELA	▶		N147,646,278.70
ISA	▶		N162,872,457.93
KEBBE	▶		N148,527,364.86
KWARE	▶		N140,399,560.91
RABAH	▶		N162,651,421.41
SABON BIRNI	▶		N173,032,623.09
SHAGARI	▶		N155,882,059.36
SILAME	▶		N139,334,324.78
SOKOTO NORTH	▶		N160,299,226.90
SOKOTO SOUTH	▶		N156,790,178.22
TAMBUWAL	▶		N173,592,528.77



Total Allocation

TANGAZA	▶		N155,449,956.27
TURETA	▶		N140,949,131.04
WAMAKKO	▶		N151,871,162.68
WURNO	▶		N146,191,903.52
YABO	▶		N135,863,139.27

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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



TARABA STATE

16
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N2,188,166,867.70	N0.00	N2,188,166,867.70

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N24,538,450.70	N0.00	N642,559,057.30

Net Statutory Allocation		Gross VAT Allocation
N1,521,069,359.70		N834,668,329.81
Dist. of Exchange Gain =N162,704,658.72		Deductions
Dist. of Solid Mineral Revenue =N60,132,038.44		Net VAT Allocation
Dist. Excess Bank Charges =N7,616,295.30		N834,668,329.81
Dist. of N103 Billion =N705,663,654.59	Total Net Amount	Total Gross Amount
	N3,291,854,336.56	N3,958,951,844.56

LGAs

Gross Statutory Allocation	N1,503,879,256.28
Deduction	N 0.00
Value Added Tax	N472,916,504.33

Exchange Gain Allocation =N111,823,355.32
 Excess Bank Charges =N5,234,513.27
 Dist. of Solid Mineral Revenue for the Month =N36,068,069.66
 Dist. of N103 Billion for the Month =N484,987,204.45

	Total Allocation
	N2,614,908,903.31



Total Allocation

ARDO KOLA	▶		N133,166,862.26
BALI	▶		N217,567,396.00
DONGA	▶		N155,097,862.89
GASHAKA	▶		N176,523,121.44
GASSOL	▶		N198,975,718.23
IBI	▶		N138,373,217.42
JALINGO	▶		N137,747,103.93
KARIM LAMIDU	▶		N201,318,138.37
KURMI	▶		N145,935,468.36
LAU	▶		N137,078,225.34
SARDAUNA	▶		N199,972,918.45
TAKUM	▶		N159,682,023.96
USSA	▶		N139,798,069.60
WUKARI	▶		N196,882,438.92
YORRO	▶		N132,622,220.05
ZING	▶		N144,168,118.10

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

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




YOBE STATE


 **17**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
 N2,255,719,146.74	 N0.00	 N2,255,719,146.74

DEDUCTIONS


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

Net Statutory Allocation		Gross VAT Allocation
N1,988,589,217.06		N855,406,397.82
Dist. of Exchange Gain =N167,727,616.82		Deductions
Dist. of Solid Mineral Revenue =N58,055,978.62		Net VAT Allocation
Dist. Excess Bank Charges =N7,851,422.75		N855,406,397.82
Dist. of N103 Billion =N727,448,642.19	Total Net Amount	Total Gross Amount
	N3,805,079,275.27	N4,072,209,204.95

LGAs

Gross Statutory Allocation	 N1,512,018,796.14
Deduction	 N 0.00
Value Added Tax	 N505,487,137.96

Exchange Gain Allocation =N112,428,583.87
 Excess Bank Charges =N5,262,844.36
 Dist. of Solid Mineral Revenue for the Month =N36,263,283.13
 Dist. of N103 Billion for the Month =N487,612,131.07

 Total Allocation
N2,659,072,776.53



Total Allocation

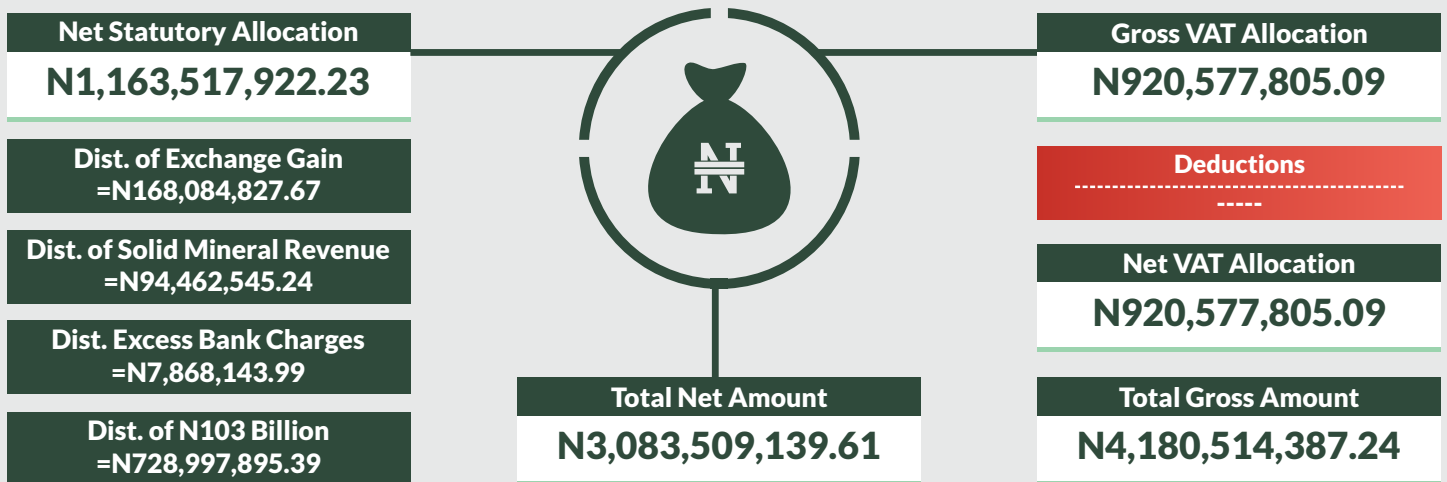
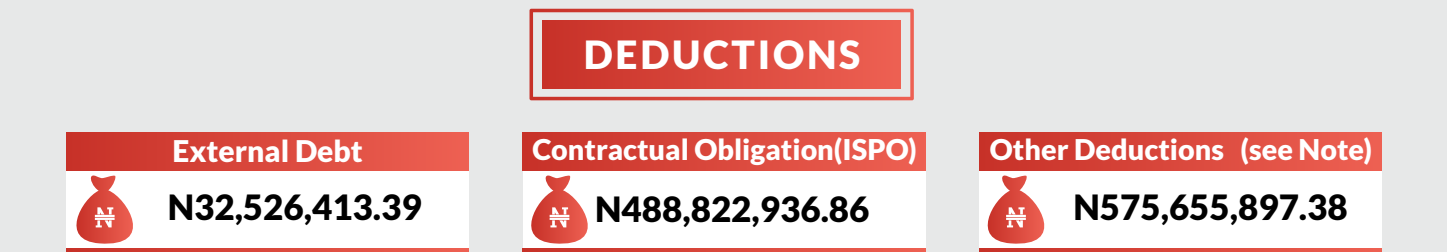
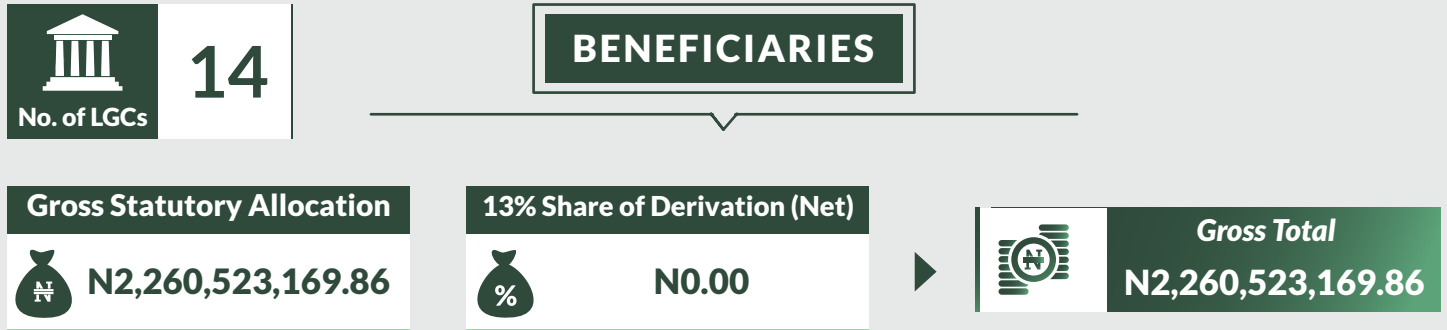
BADE	▶		N149,509,697.79
BURSARI	▶		N160,233,917.71
DAMATURU	▶		N137,314,373.27
FIKA	▶		N153,790,038.54
FUNE	▶		N214,525,628.03
GEIDAM	▶		N175,274,681.25
GUJBA	▶		N162,043,845.04
GULAMI	▶		N142,876,059.29
JAKUSKO	▶		N187,923,068.06
KARASUWA	▶		N135,046,768.11
MACHINA	▶		N127,532,721.64
NANGERE	▶		N136,674,004.52
NGURU	▶		N150,465,973.19
POTISKUM	▶		N166,134,523.09
TARMUA	▶		N148,092,980.62
YUNUSARI	▶		N156,454,345.72
YUSUFARI	▶		N155,180,150.66

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2020 DISBURSEMENT

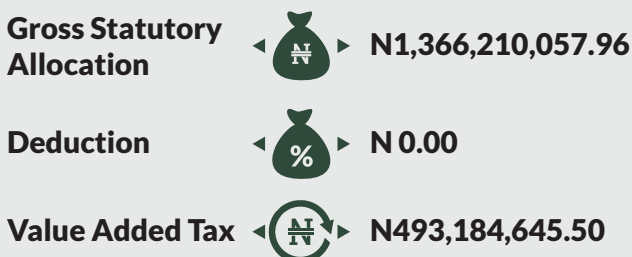
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of April, 2020 Shared in May, 2020



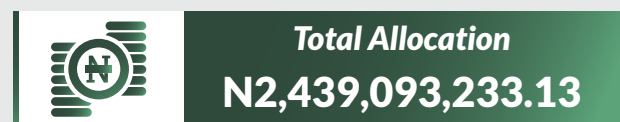
ZAMFARA STATE



LGAs



Exchange Gain Allocation =N101,586,741.16
 Excess Bank Charges =N4,755,331.69
 Dist. of Solid Mineral Revenue for the Month =N32,766,300.44
 Dist. of N103 Billion for the Month =N440,590,156.38





Total Allocation

ANKA	▶		N148,916,256.43
BAKURA	▶		N148,058,900.77
BUKKUYUM	▶		N170,562,836.60
BUNGUDU	▶		N187,794,461.43
GUMMI	▶		N164,716,125.55
GUSAU	▶		N227,530,453.44
KAURA NAMODA	▶		N176,946,195.23
KIYAWA	▶		N157,328,047.21
MARADUN	▶		N169,636,218.78
MARU	▶		N218,442,875.10
SHINKAFI	▶		N140,785,202.11
TALATA MAFARA	▶		N163,384,496.41
TSAFE	▶		N174,425,777.17
ZURMI	▶		N190,565,386.90

APPENDIX

Federal Ministry of Finance, Abuja

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

S/n	Beneficiaries	Statutory	Exchange Gain Difference	Excess Bank Charges	Distribution of Solid Mineral Revenue for the	Distribution of ₦ ¹⁰³ Billion for the Month	VAT	Total
		₦	₦	₦	₦	₦	₦	₦
1	FGN	169,830,470,387.13	12,628,017,146.09	591,124,485.19	4,073,104,413.54	54,768,762,000.00	13,182,190,590.14	255,073,669,022.09
2	State	86,140,284,144.73	6,405,099,053.60	299,826,238.50	2,065,932,990.31	27,779,448,000.00	43,940,635,300.48	166,631,225,727.62
3	LGCs	66,410,548,404.99	4,938,062,893.12	231,153,462.32	1,592,747,739.54	21,416,790,000.00	30,758,444,710.34	125,347,747,210.30
4	13% Derivation Fund	32,895,290,286.29	3,344,121,057.79	-	1,155,324,216.83	-	-	37,394,735,560.91
5	Cost of Collection - NCS	4,061,141,254.63	-	-	-	-	488,442,411.11	4,549,583,665.74
6	Cost of Collections- DPR	2,983,654,087.38	-	-	-	-	-	2,983,654,087.38
7	Cost of Collections - FIRS	2,096,239,597.20	-	-	-	-	3,291,397,184.63	5,387,636,781.83
8	Refunds FIRS	4,000,000,000.00	-	-	-	-	-	4,000,000,000.00
9	North East Development Commission	-	-	-	-	-	2,834,879,696.81	2,834,879,696.81
10	0.05% Police Deduction	1,993,542,876.88	-	-	-	-	-	1,993,542,876.88
	Total	370,411,171,039.23	27,315,300,150.59	1,122,104,186.01	8,887,109,360.22	103,965,000,000.00	94,495,989,893.51	606,196,674,629.56

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

1	2	3	4= 2-3	5	6	7	8	9 (4 + 5 +6+7 + 8)	9 (4 + 5 +6+7 + 8)	
S/n	Beneficiaries	Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	Exchange Gain Difference	Excess Bank Charges	Distribution of Solid Mineral Revenue for the	Distribution of ₦ ¹⁰³ Billion for the Month	VAT	Total Net Amount
		₦	₦	₦	₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	156,354,931,924.37	40,813,508,083.04	115,541,423,841.33	11,626,021,860.01	544,220,530.21	3,749,915,794.54	50,423,025,000.00	12,303,377,884.13	194,187,984,910.24
2	Share of Derivation & Ecology	3,223,813,029.37	-	3,223,813,029.37	239,711,790.93	11,221,041.86	77,317,851.43	1,039,650,000.00	-	4,591,713,713.59
3	Stabilization	1,611,906,514.68	-	1,611,906,514.68	119,855,895.46	5,610,520.93	38,658,925.72	519,825,000.00	-	2,295,856,856.80
4	Development of Natural Resources	5,416,005,889.34	-	5,416,005,889.34	402,715,808.76	18,851,350.33	129,893,990.41	1,746,612,000.00	-	7,714,079,038.83
5	FCT-Abuja	3,223,813,029.37	42,479,689.71	3,181,333,339.66	239,711,790.93	11,221,041.86	77,317,851.43	1,039,650,000.00	878,812,706.01	5,428,046,729.89
	Sub-total	169,830,470,387.13	40,855,987,772.75	128,974,482,614.38	12,628,017,146.09	591,124,485.19	4,073,104,413.54	54,768,762,000.00	13,182,190,590.14	214,217,681,249.34

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 Details of Revenue Allocation to Local Government Councils
by Federation Account Allocation Committee for the Month of April, 2020 Shared in May, 2020**

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Exchange Gain Difference	Excess Bank Charges	Solid Minerals Distribution for the Month	Distribution of ₦103 Billion for the Month	Value Added Tax	Total Allocation
			₦	₦	₦	₦	₦	₦	₦	₦
ABIA	1	ABA NORTH	70,618,023.81	-	5,250,916.48	245,798.31	1,693,657.11	22,773,662.05	27,086,982.47	127,669,040.24
	2	ABA SOUTH	117,816,973.25	-	8,760,470.10	410,082.46	2,825,646.26	37,994,888.39	47,942,776.64	215,750,837.11
	3	AROCHUKWU	82,897,212.32	-	6,163,955.24	288,538.16	1,988,153.25	26,733,587.21	31,221,567.00	149,293,013.18
	4	BENDE	84,463,281.10	-	6,280,402.80	293,989.14	2,025,712.83	27,238,629.97	32,665,619.33	152,967,635.16
	5	IKWUANO	76,878,128.02	-	5,716,396.57	267,587.69	1,843,795.41	24,792,487.99	29,097,976.14	138,596,371.83
	6	ISIALA NGWA NORTH	79,395,234.81	-	5,903,560.09	276,348.92	1,904,164.08	25,604,231.74	30,135,676.56	143,219,216.20
	7	ISIALA NGWA SOUTH	77,034,643.42	-	5,728,034.53	268,132.47	1,847,549.18	24,842,962.76	28,884,977.60	138,606,299.96
	8	ISUIKWUATO	75,113,580.90	-	5,585,190.84	261,445.88	1,801,475.66	24,223,437.80	27,545,413.88	134,530,544.95
	9	NNEOCHI	81,036,857.21	-	6,025,625.55	282,062.87	1,943,535.69	26,133,639.83	30,807,699.82	146,229,420.99
	10	OBIOMA NGWA	82,236,012.95	-	6,114,790.70	286,236.74	1,972,295.47	26,520,356.51	31,962,084.68	149,091,777.06
	11	OHAFIA	89,931,658.10	-	6,687,012.75	313,022.77	2,156,862.86	29,002,131.17	36,161,735.61	164,252,423.26
	12	OSISIOMA	86,588,199.74	-	6,438,404.54	301,385.29	2,076,675.51	27,923,896.65	34,479,897.53	157,808,459.26
	13	UGWUNAGBO	66,120,659.25	-	4,916,507.72	230,144.45	1,585,795.23	21,323,303.42	25,447,467.23	119,623,877.29
	14	UKWA EAST	62,474,991.55	-	4,645,428.25	217,455.07	1,498,359.88	20,147,609.17	23,881,588.43	112,865,432.35
	15	UKWA WEST	65,054,766.02	-	4,837,251.52	226,434.43	1,560,231.53	20,979,562.67	25,838,854.52	118,497,100.69
	16	UMUAHIA NORTH	96,975,677.50	-	7,210,782.11	337,540.71	2,325,802.07	31,273,762.53	34,547,666.80	172,671,231.73
	17	UMUAHIA SOUTH	83,792,674.18	-	6,230,538.75	291,654.97	2,009,629.43	27,022,365.41	29,136,013.95	148,482,876.69
ABIA TOTAL			1,378,428,574.14	-	102,495,268.54	4,797,860.36	33,059,341.45	444,530,515.28	526,843,998.18	2,490,155,557.95
ADAMAWA	1	DEMSA	85,932,121.57	-	6,389,620.79	299,101.69	2,060,940.55	27,712,317.49	31,965,811.74	154,359,913.84
	2	FUFURE	104,978,751.93	-	7,805,863.56	365,396.80	2,517,742.65	33,854,680.30	33,748,117.10	183,270,552.33
	3	GANYE	89,389,437.34	-	6,646,695.05	311,135.48	2,143,858.58	28,827,269.97	30,900,225.72	158,218,622.15
	4	GIREI	78,261,740.37	-	5,819,277.29	272,403.60	1,876,979.08	25,238,690.22	28,652,764.77	140,121,855.33
	5	GOMBI	77,442,796.58	-	5,758,383.41	269,553.12	1,857,338.06	24,974,588.39	29,736,150.12	140,038,809.69
	6	GUYUK	82,797,509.12	-	6,156,541.65	288,191.13	1,985,762.03	26,701,433.85	31,803,244.61	149,732,682.40
	7	HONG	90,186,339.01	-	6,705,949.96	313,909.24	2,162,970.96	29,084,263.42	31,232,413.79	159,685,846.37
	8	JADA	94,342,433.89	-	7,014,983.06	328,375.25	2,262,648.06	30,424,565.72	31,189,365.80	165,562,371.77
	9	YOLA-NORTH	82,026,052.28	-	6,099,178.74	285,505.94	1,967,259.91	26,452,646.13	33,152,169.46	149,982,812.46
	10	LAMURDE	73,443,542.65	-	5,461,012.47	255,633.02	1,761,422.54	23,684,865.85	27,519,409.48	132,125,886.00
	11	MADAGALI	74,635,061.26	-	5,549,609.74	259,780.31	1,789,999.15	24,069,119.62	28,971,306.70	135,274,876.78
	12	MAIHA	73,072,529.72	-	5,433,425.20	254,341.65	1,752,524.40	23,565,217.60	27,414,723.11	131,492,761.67
	13	MAYO-BELWA	84,729,169.18	-	6,300,173.34	294,914.61	2,032,089.72	27,324,376.43	30,177,836.98	150,858,560.24
	14	MICHIKA	82,139,911.58	-	6,107,644.93	285,902.25	1,969,990.64	26,489,364.71	30,321,088.55	147,313,902.65
	15	MUBI NORTH	78,381,239.26	-	5,828,162.82	272,819.53	1,879,845.06	25,277,227.51	30,042,232.52	141,681,526.71
	16	MUBI SOUTH	73,021,920.23	-	5,429,662.05	254,165.49	1,751,310.62	23,548,896.50	28,583,017.80	132,588,972.69
	17	NUMAN	69,396,894.11	-	5,160,117.42	241,547.96	1,664,370.33	22,379,858.98	26,063,820.56	124,906,609.34
	18	SHELLENG	78,615,256.44	-	5,845,563.54	273,634.07	1,885,457.58	25,352,695.89	29,910,187.93	141,882,795.45
	19	SONG	98,954,431.08	-	7,357,915.51	344,428.11	2,373,259.22	31,911,892.33	32,786,294.52	173,728,220.77
	20	TOUNGO	84,782,262.81	-	6,304,121.20	295,099.41	2,033,363.08	27,341,498.63	23,513,705.23	144,270,050.36
	21	YOLA-SOUTH	82,160,409.14	-	6,109,169.06	285,973.59	1,970,482.24	26,495,974.98	32,912,208.24	149,934,217.24
ADAMAWA TOTAL			1,738,689,809.54	-	129,283,070.80	6,051,812.24	41,699,614.45	560,711,444.50	630,596,094.72	3,107,031,846.24

AKWA IBOM	1	ABAK	78,893,415.69	-	5,866,246.52	274,602.25	1,892,128.77	25,442,399.69	29,426,715.85	141,795,508.78
	2	EASTERN OBOLO	61,599,859.02	-	4,580,356.36	214,409.02	1,477,371.27	19,865,387.00	24,248,629.64	111,986,012.31
	3	EKET	81,329,264.92	-	6,047,368.00	283,080.65	1,950,548.61	26,227,938.63	31,632,974.66	147,471,175.47
	4	EKPE ATAI	62,348,119.20	-	4,635,994.45	217,013.47	1,495,317.06	20,106,694.01	25,174,985.42	113,978,123.61
	5	ESSIEN UDIM	83,785,634.32	-	6,230,015.29	291,630.47	2,009,460.59	27,020,095.12	32,958,760.39	152,295,596.18
	6	ETIM EKPO	73,028,618.51	-	5,430,160.12	254,188.81	1,751,471.26	23,551,056.63	27,206,942.74	131,222,438.06
	7	ETINAN	82,827,172.41	-	6,158,747.31	288,294.38	1,986,473.46	26,710,999.99	31,417,207.34	149,388,894.89
	8	IBENO	66,365,193.90	-	4,934,690.49	230,995.60	1,591,659.99	21,402,163.59	25,226,735.30	119,751,438.86
	9	IBESIKPO ASUTAN	77,019,103.80	-	5,726,879.05	268,078.38	1,847,176.49	24,837,951.38	29,295,594.18	138,994,783.28
	10	IBIONO IBOM	83,793,219.35	-	6,230,579.28	291,656.87	2,009,642.50	27,022,541.23	32,759,144.30	152,106,783.53
	11	IKA	64,489,581.90	-	4,795,226.35	224,467.20	1,546,676.52	20,797,296.00	25,065,816.25	116,919,064.22
	12	IKONO	76,279,587.03	-	5,671,891.10	265,504.37	1,829,440.39	24,599,464.03	28,952,990.21	137,598,877.13
	13	IKOT ABASI	76,301,093.53	-	5,673,490.25	265,579.22	1,829,956.19	24,606,399.68	28,960,835.10	137,637,353.97
	14	IKOT EKPENE	78,693,227.37	-	5,851,361.20	273,905.46	1,887,327.59	25,377,840.80	29,689,552.49	141,773,214.90
	15	INI	71,893,975.05	-	5,345,791.88	250,239.48	1,724,258.71	23,185,144.57	26,796,767.27	129,196,176.96
	16	ITU	73,407,370.24	-	5,458,322.81	255,507.12	1,760,555.00	23,673,200.58	28,631,877.28	133,186,833.02
	17	MBO	68,521,416.59	-	5,095,019.88	238,500.71	1,643,373.44	22,097,525.54	27,114,254.42	124,710,090.58
	18	MKPAT ENIN	85,131,323.09	-	6,330,076.14	296,314.37	2,041,734.72	27,454,067.36	31,994,169.03	153,247,684.71
	19	NSIT IBOM	71,035,786.02	-	5,281,979.86	247,252.41	1,703,676.45	22,908,386.52	27,417,436.19	128,594,517.45
	20	NSIT UBUIUM	74,741,490.87	-	5,557,523.49	260,150.76	1,792,551.69	24,103,442.19	28,710,853.52	135,166,012.52
	21	OBAT AKARA	77,742,006.25	-	5,780,631.62	270,594.57	1,864,514.11	25,071,080.76	30,032,617.92	140,761,445.24
	22	OKOBO	66,821,289.13	-	4,968,604.18	232,583.12	1,602,598.68	21,549,250.10	27,117,220.97	122,291,546.17
	23	ONNA	69,774,424.75	-	5,188,189.32	242,862.02	1,673,424.78	22,501,609.13	28,390,597.59	127,771,107.59
	24	ORON	71,468,634.68	-	5,314,165.01	248,759.01	1,714,057.62	23,047,976.22	26,023,156.03	127,816,748.58
	25	ORUK ANAM	84,205,883.83	-	6,261,263.61	293,093.22	2,019,539.58	27,155,621.72	31,639,369.23	151,574,771.19
	26	UDUNG UKO	62,725,527.74	-	4,664,057.27	218,327.11	1,504,368.58	20,228,404.79	23,769,696.06	113,110,381.54
	27	UKANAFUN	76,964,734.77	-	5,722,836.36	267,889.14	1,845,872.53	24,820,417.86	28,631,877.28	138,253,627.95
	28	UQUO	62,747,865.06	-	4,665,718.20	218,404.86	1,504,904.31	20,235,608.37	24,456,815.78	113,829,316.56
	29	URUAN	81,833,289.40	-	6,084,845.55	284,834.99	1,962,636.81	26,390,481.88	28,056,168.12	144,612,256.75
	30	URUE OFFONG/ORUK	67,713,018.42	-	5,034,910.14	235,686.94	1,623,985.34	21,836,824.58	24,948,472.58	121,392,897.99
	31	UYO	102,351,529.27	-	7,610,512.20	356,252.30	2,454,733.03	33,007,425.19	40,665,536.82	186,445,988.81
AKWA IBOM TOTAL			2,315,832,656.11	-	172,197,453.27	8,060,658.28	55,541,436.06	746,834,695.12	886,413,769.97	4,184,880,668.81
ANAMBRA	1	AGUATA	115,122,719.17	-	8,560,134.52	400,704.64	2,761,029.01	37,126,016.27	44,982,877.32	208,953,480.93
	2	ANAMBRA EAST	75,711,252.25	-	5,629,631.65	263,526.18	1,815,809.82	24,416,181.30	30,687,978.83	138,524,380.03
	3	ANAMBRA WEST	77,885,468.02	-	5,791,298.95	271,093.92	1,867,954.81	25,117,345.86	31,616,510.09	142,549,671.64
	4	ANIOCHA	94,139,782.52	-	6,999,914.59	327,669.88	2,257,787.80	30,359,212.53	39,368,180.35	173,452,547.68
	5	AWKA NORTH	71,496,102.12	-	5,316,207.40	248,854.62	1,714,716.38	23,056,834.22	28,003,379.75	129,836,094.48
	6	AWKA SOUTH	82,307,956.32	-	6,120,140.17	286,487.16	1,974,020.91	26,543,557.59	33,042,631.25	150,274,793.39
	7	AYAMELUM	76,280,907.85	-	5,671,989.31	265,508.96	1,829,472.07	24,599,889.98	31,022,803.84	139,670,572.03
	8	DUNUKOFIA	68,204,609.80	-	5,071,463.21	237,398.01	1,635,775.35	21,995,358.27	26,933,706.47	124,078,311.10
	9	EKWUSIGWO	75,754,004.36	-	5,632,810.55	263,674.99	1,816,835.16	24,429,968.46	31,011,003.55	138,908,297.07
	10	IDEMILI NORTH	119,845,565.71	-	8,911,309.35	417,143.33	2,874,298.71	38,649,090.77	48,978,561.21	219,675,969.08
	11	IDEMILI SOUTH	83,292,812.90	-	6,193,370.76	289,915.12	1,997,641.08	26,861,164.76	34,271,048.10	152,905,952.71
	12	IHIALA	101,833,826.46	-	7,572,017.58	354,450.34	2,442,316.78	32,840,470.81	40,499,162.40	185,542,244.37
	13	NJIKOKA	74,821,870.04	-	5,563,500.21	260,430.53	1,794,479.45	24,129,363.73	30,367,195.51	136,936,839.48
	14	NNEWI NORTH	74,186,329.37	-	5,516,243.56	258,218.42	1,779,237.05	23,924,407.72	30,967,362.25	136,631,798.38
	15	NNEWI SOUTH	89,039,839.91	-	6,620,700.18	309,918.65	2,135,474.06	28,714,528.02	35,983,408.71	162,803,869.53
	16	OGBARU	85,080,086.62	-	6,326,266.37	296,136.04	2,040,505.90	27,437,544.07	35,206,896.85	156,387,435.84
	17	ONISHA NORTH	71,273,612.16	-	5,299,663.80	248,080.20	1,709,380.32	22,985,083.26	28,816,479.10	130,332,298.84
	18	ONISHA SOUTH	73,852,443.23	-	5,491,416.92	257,056.27	1,771,229.34	23,816,732.52	29,589,101.49	134,777,979.77
	19	ORUMBA NORTH	79,754,367.99	-	5,930,264.01	277,598.95	1,912,777.30	25,720,048.88	31,945,401.99	145,540,459.11
	20	ORUMBA SOUTH	80,709,403.84	-	6,001,277.23	280,923.12	1,935,682.26	26,028,039.14	32,920,607.01	147,875,932.60
	21	OYI	77,492,912.96	-	5,762,109.89	269,727.56	1,858,540.02	24,990,750.46	31,656,921.14	142,030,962.03
ANAMBRA TOTAL			1,748,085,873.61	-	129,981,730.22	6,084,516.87	41,924,963.59	563,741,588.59	707,871,217.22	3,197,689,890.10

BAUCHI	1	ALKALERI	130,661,429.01	-	9,715,540.22	454,789.83	3,133,699.40	42,137,107.03	41,939,243.89	228,041,809.38
	2	BAUCHI	157,787,436.97	-	11,732,538.07	549,206.61	3,784,272.07	50,884,994.68	52,776,129.82	277,514,578.23
	3	BOGORO	69,007,778.02	-	5,131,184.07	240,193.57	1,655,038.02	22,254,372.62	25,774,230.07	124,062,796.38
	4	DAMBAN	81,555,918.69	-	6,064,221.20	283,869.56	1,955,984.53	26,301,032.38	30,171,783.09	146,332,809.45
	5	DARAZO	103,457,041.57	-	7,692,714.34	360,100.22	2,481,246.93	33,363,942.73	36,808,622.54	184,163,668.33
	6	DASS	68,507,676.46	-	5,093,998.22	238,452.88	1,643,043.91	22,093,094.48	26,151,839.38	123,728,105.32
	7	GAMAWA	109,295,223.32	-	8,126,821.71	380,421.03	2,621,266.11	35,246,702.55	39,102,163.95	194,772,598.68
	8	GANJUWA	110,330,342.63	-	8,203,789.67	384,023.94	2,646,091.74	35,580,518.99	36,734,195.01	193,878,961.99
	9	GIADE	77,605,184.23	-	5,770,458.00	270,118.34	1,861,232.66	25,026,956.91	30,570,421.96	141,104,372.11
	10	I/GADAU	88,880,584.79	-	6,608,858.51	309,364.33	2,131,654.59	28,663,169.71	35,384,610.93	161,978,242.86
	11	JAMAARE	68,772,986.18	-	5,113,725.74	239,376.34	1,649,406.92	22,178,654.42	27,993,739.49	125,947,889.09
	12	KATAGUM	106,502,135.54	-	7,919,137.19	370,699.20	2,554,278.50	34,345,957.48	39,733,842.08	191,426,049.99
	13	KIRFI	87,592,923.82	-	6,513,112.41	304,882.40	2,100,772.16	28,247,910.91	29,953,972.14	154,713,573.85
	14	MISAU	102,280,992.70	-	7,605,267.34	356,006.78	2,453,041.33	32,984,677.80	37,592,451.91	183,272,437.86
	15	NINGI	131,070,829.89	-	9,745,981.88	456,214.82	3,143,518.21	42,269,135.04	45,747,507.53	232,433,187.36
	16	SHIRA	98,261,198.27	-	7,306,369.07	342,015.19	2,356,633.17	31,688,331.13	35,649,491.20	175,604,038.03
	17	TAFAWA BALEWA	96,647,422.84	-	7,186,374.21	336,398.16	2,317,929.42	31,167,903.42	34,724,849.43	172,380,877.49
	18	TORO	135,916,209.98	-	10,106,267.89	473,080.00	3,259,726.68	43,831,725.48	43,322,317.07	236,909,327.10
	19	WARJI	75,645,252.51	-	5,624,724.14	263,296.46	1,814,226.92	24,394,896.99	27,785,223.74	135,527,620.76
	20	ZAKI	84,644,823.52	-	6,293,901.68	294,621.03	2,030,066.83	27,297,175.73	32,843,988.57	153,404,577.36
BAUCHI TOTAL			1,984,423,390.94	-	147,554,985.56	6,907,130.70	47,593,130.10	639,958,260.48	710,760,623.82	3,537,197,521.60
BAYELSA	1	BRASS	96,120,482.42	-	7,147,192.71	334,564.05	2,305,291.63	30,997,969.99	37,109,378.67	174,014,879.48
	2	EKERMOR	110,346,812.18	-	8,205,014.29	384,081.27	2,646,486.74	35,585,830.27	42,726,580.72	199,894,805.46
	3	KOLOKUMA/OPOKUMA	73,435,920.71	-	5,460,445.72	255,606.49	1,761,239.74	23,682,407.84	30,005,669.61	134,601,290.13
	4	NEMBE	90,549,807.88	-	6,732,976.27	315,174.35	2,171,688.16	29,201,478.78	33,541,735.49	162,512,860.93
	5	OGBIA	95,159,953.58	-	7,075,771.05	331,220.77	2,282,254.92	30,688,208.29	36,771,653.03	172,309,061.64
	6	SAGBAMA	93,557,006.46	-	6,956,581.34	325,641.43	2,243,810.87	30,171,272.61	37,247,620.07	170,501,932.78
	7	SOUTHERN IJAW	129,255,403.94	-	9,610,992.97	449,895.91	3,099,978.20	41,683,676.90	45,967,111.94	230,067,059.87
	8	YENAGOA	119,307,569.45	-	8,871,305.77	415,270.74	2,861,395.76	38,475,591.93	48,203,959.22	218,135,092.87
BAYELSA TOTAL			807,732,956.62	-	60,060,280.13	2,811,455.02	19,372,146.02	260,486,436.62	311,573,708.75	1,462,036,983.15
BENUE	1	ADO	95,066,476.28	-	7,068,820.39	330,895.40	2,280,013.02	30,658,062.72	31,698,211.31	167,102,479.13
	2	AGATU	83,881,781.02	-	6,237,164.43	291,965.13	2,011,766.51	27,051,101.55	27,521,369.88	146,995,148.51
	3	APA	81,222,502.67	-	6,039,429.52	282,709.04	1,947,988.09	26,193,508.78	26,284,778.52	141,970,916.64
	4	BURUKU	96,288,215.24	-	7,159,664.75	335,147.88	2,309,314.42	31,052,062.28	33,335,682.93	170,480,087.51
	5	GBOKO	124,967,111.76	-	9,292,130.13	434,969.76	2,997,130.57	40,300,742.18	43,567,985.25	221,560,069.65
	6	GUMA	102,099,696.60	-	7,591,786.78	355,375.75	2,448,693.24	32,926,211.48	32,536,559.33	177,958,323.17
	7	GWER EAST	96,851,093.07	-	7,201,518.44	337,107.07	2,322,814.12	31,233,585.20	30,693,868.13	168,639,986.03
	8	GWER WEST	83,229,229.15	-	6,188,642.89	289,693.81	1,996,116.13	26,840,659.58	27,957,914.71	146,502,256.26
	9	KATSINA ALA	105,139,982.77	-	7,817,852.13	365,957.99	2,521,609.50	33,906,675.76	34,719,876.80	184,471,954.96
	10	KONSHISHA	99,474,342.85	-	7,396,574.39	346,237.75	2,385,728.45	32,079,559.08	34,782,767.73	176,465,210.25
	11	KWANDE	113,891,483.68	-	8,468,584.03	396,419.11	2,731,499.85	36,728,954.17	36,300,654.28	198,517,595.13
	12	LOGO	87,461,951.15	-	6,503,373.72	304,426.53	2,097,631.00	28,205,673.43	31,050,909.33	155,623,965.16
	13	MAKURDI	105,062,360.64	-	7,812,080.41	365,687.82	2,519,747.86	33,881,643.33	39,511,190.35	189,152,710.42
	14	OBI	77,609,986.20	-	5,770,815.06	270,135.05	1,861,347.83	25,028,505.51	26,422,558.45	136,963,348.10
	15	OGBADIBO	81,530,932.72	-	6,062,363.33	283,782.59	1,955,385.28	26,292,974.63	28,390,504.13	144,515,942.68
	16	OHIMINI	74,366,153.58	-	5,529,614.68	258,844.33	1,783,549.84	23,982,399.37	24,618,036.91	130,538,598.72
	17	OJU	94,095,902.22	-	6,996,651.80	327,517.15	2,256,735.40	30,345,061.53	31,128,237.49	165,150,105.60
	18	OKPOKWU	88,177,421.99	-	6,556,573.71	306,916.85	2,114,790.39	28,436,406.19	31,550,872.48	157,142,981.61
	19	OTUKPO	103,271,992.19	-	7,678,954.70	359,456.13	2,476,808.82	33,304,266.00	37,155,615.01	184,247,092.85
	20	TARKA	71,575,520.03	-	5,322,112.65	249,131.04	1,716,621.09	23,082,445.76	25,146,215.28	127,092,045.86
	21	UKUM	97,866,878.92	-	7,277,048.83	340,642.69	2,347,176.07	31,561,166.78	34,206,465.27	173,599,378.56
	22	USHONGO	95,294,754.48	-	7,085,794.39	331,689.96	2,285,487.90	30,731,680.34	32,321,780.86	168,051,187.93
	23	VANDEIKYA	100,934,006.80	-	7,505,110.04	351,318.36	2,420,736.09	32,550,287.26	35,075,995.07	178,837,453.62
BENUE TOTAL			2,159,359,776.04	-	160,562,661.19	7,516,027.21	51,788,691.48	696,373,632.93	735,978,049.50	3,811,578,838.35

BORNO	1	ABADAN	84,764,352.09	-	6,302,789.42	295,037.07	2,032,933.52	27,335,722.59	27,047,844.80	147,778,679.49
	2	ASKIRA UBA	81,964,031.87	-	6,094,567.11	285,290.07	1,965,772.45	26,432,645.12	29,547,067.25	146,289,373.88
	3	BAMA	114,991,985.93	-	8,550,413.64	400,249.60	2,757,893.59	37,083,856.01	38,242,035.62	202,026,434.39
	4	BAYO	66,238,860.90	-	4,925,296.79	230,555.87	1,588,630.10	21,361,422.36	25,650,136.63	119,994,902.66
	5	BIU	91,679,964.96	-	6,817,010.91	319,108.06	2,198,793.12	29,565,944.03	32,050,904.35	162,631,725.43
	6	CHIBOK	66,045,827.36	-	4,910,943.47	229,883.99	1,584,000.51	21,299,170.82	24,801,504.55	118,871,330.71
	7	DAMBOA	110,714,234.38	-	8,232,334.56	385,360.15	2,655,298.76	35,704,320.54	35,709,719.61	193,401,267.99
	8	DIKWA	73,266,864.39	-	5,447,875.27	255,018.06	1,757,185.20	23,627,888.74	27,425,520.02	131,780,351.69
	9	GUBIO	87,015,511.37	-	6,470,177.98	302,872.62	2,086,923.88	28,061,700.72	30,515,284.40	154,452,470.95
	10	GUZAMALA	74,168,720.05	-	5,514,934.19	258,157.13	1,778,814.72	23,918,728.88	26,749,079.90	132,388,434.87
	11	GWOZA	106,862,111.58	-	7,945,903.78	371,952.16	2,562,911.93	34,462,046.43	38,659,067.12	190,863,993.01
	12	HAWUL	75,681,453.98	-	5,627,415.95	263,422.46	1,815,095.16	24,406,571.63	28,375,146.77	136,169,105.95
	13	JERE	87,318,770.27	-	6,492,727.28	303,928.16	2,094,197.04	28,159,498.92	34,366,925.64	158,736,047.31
	14	KAGA	77,185,243.34	-	5,739,232.62	268,656.66	1,851,161.07	24,891,529.85	26,377,733.32	136,313,556.87
	15	KALA BALGE	71,032,001.03	-	5,281,698.42	247,239.23	1,703,585.68	22,907,165.89	24,451,583.08	125,623,273.33
	16	KONDUGA	104,081,763.23	-	7,739,166.52	362,274.68	2,496,229.85	33,565,409.70	30,764,870.44	179,009,714.41
	17	KUKAWA	107,266,837.36	-	7,975,997.82	373,360.88	2,572,618.61	34,592,566.77	33,883,047.80	186,664,429.24
	18	KWAYA KUSAR	59,726,227.56	-	4,441,039.49	207,887.52	1,432,435.30	19,261,158.11	24,168,310.18	109,237,058.17
	19	MAFA	80,462,845.84	-	5,982,944.02	280,064.93	1,929,768.97	25,948,526.45	27,267,897.15	141,872,047.36
	20	MAGUMERI	95,219,058.61	-	7,080,165.90	331,426.49	2,283,672.46	30,707,269.12	29,688,143.36	165,309,735.93
	21	MAIDUGURI METRO	138,661,702.56	-	10,310,413.40	482,636.17	3,325,572.80	44,717,121.54	54,822,169.16	252,319,615.63
	22	MARTE	86,588,561.48	-	6,438,431.43	301,386.55	2,076,684.18	27,924,013.31	28,972,149.18	152,301,226.14
	23	MOBBAR	80,632,937.70	-	5,995,591.47	280,656.96	1,933,848.35	26,003,379.51	28,133,867.08	142,980,281.07
	24	MONGUNO	78,705,392.29	-	5,852,265.74	273,947.80	1,887,619.34	25,381,763.88	27,685,390.11	139,786,379.17
	25	NGALA	90,012,901.39	-	6,693,053.72	313,305.56	2,158,811.34	29,028,331.38	36,072,166.53	164,278,569.92
	26	NGANZAI	78,243,627.56	-	5,817,930.48	272,340.55	1,876,544.67	25,232,849.01	27,022,727.98	138,466,020.26
	27	SHANI	75,885,819.18	-	5,642,611.86	264,133.79	1,819,996.52	24,472,477.53	27,188,723.13	135,273,762.00
BORNO TOTAL			2,344,417,608.26	-	174,322,933.26	8,160,153.17	56,226,999.11	756,053,078.83	825,639,015.16	4,164,819,787.80
CROSS RIVER	1	ABI	80,449,047.13	-	5,981,917.99	280,016.90	1,929,438.03	25,944,076.50	29,643,653.30	144,228,149.86
	2	AKAMKPA	101,123,476.28	-	7,519,198.35	351,977.84	2,425,280.20	32,611,389.42	30,060,487.04	174,091,809.13
	3	AKPABUYO	96,804,944.58	-	7,198,086.99	336,946.44	2,321,707.32	31,218,702.73	37,989,095.74	175,869,483.82
	4	BAKASSI	62,460,245.37	-	4,644,331.77	217,403.75	1,498,006.22	20,142,853.67	22,232,741.15	111,195,581.93
	5	BEKWARA	74,613,234.81	-	5,547,986.80	259,704.34	1,789,475.68	24,062,080.79	27,073,958.72	133,346,441.14
	6	BIASE	85,836,992.29	-	6,382,547.30	298,770.58	2,058,659.03	27,681,639.17	31,250,932.00	153,509,540.38
	7	BOKI	98,407,585.44	-	7,317,253.93	342,524.71	2,360,144.03	31,735,539.65	32,368,861.21	172,531,908.97
	8	CALABAR MUNICIPAL	77,953,956.54	-	5,796,391.53	271,332.30	1,869,597.39	25,139,432.77	31,923,944.11	142,954,654.64
	9	CALABAR SOUTH	83,089,309.05	-	6,178,238.90	289,206.79	1,992,760.37	26,795,536.64	32,730,714.82	151,075,766.57
	10	ETUNG	65,062,167.09	-	4,837,801.84	226,460.19	1,560,409.03	20,981,949.45	25,384,605.38	118,053,392.97
	11	IKOM	88,776,409.58	-	6,601,112.39	309,001.73	2,129,156.12	28,629,574.17	30,802,652.80	157,247,906.80
	12	OBANLIKU	76,612,249.87	-	5,696,626.78	266,662.26	1,837,418.76	24,706,744.73	27,370,745.92	136,490,448.32
	13	OBUBRA	84,438,275.36	-	6,278,543.46	293,902.10	2,025,113.11	27,230,565.85	31,465,908.25	151,732,308.13
	14	OBUDU	79,940,790.42	-	5,944,125.75	278,247.82	1,917,248.33	25,780,168.39	30,652,545.19	144,513,125.91
	15	ODUKPANI	90,676,454.48	-	6,742,393.28	315,615.17	2,174,725.57	29,242,321.14	32,784,376.48	161,935,886.11
	16	OGAJA	85,220,311.73	-	6,336,693.03	296,624.11	2,043,868.97	27,482,765.37	31,430,111.83	152,810,375.04
	17	YAKURR	85,556,269.51	-	6,361,673.71	297,793.47	2,051,926.36	27,591,108.66	33,048,465.66	154,907,237.38
	18	YALA	94,350,472.96	-	7,015,580.82	328,403.23	2,262,840.86	30,427,158.25	33,997,301.33	168,381,757.44
CROSS RIVER TOTAL			1,511,372,192.49	-	112,380,504.61	5,260,593.74	36,247,775.41	487,403,607.35	552,211,100.95	2,704,875,774.54
DELTA	1	ANIOCHA NORTH	66,069,974.16	-	4,912,738.95	229,968.03	1,584,579.63	21,306,957.94	33,262,131.99	127,366,350.70
	2	ANIOCHA SOUTH	72,013,650.37	-	5,354,690.53	250,656.03	1,727,128.92	23,223,738.76	35,628,321.00	138,198,185.62
	3	BOMADI	61,559,803.80	-	4,577,377.99	214,269.60	1,476,410.61	19,852,469.56	32,071,093.71	119,751,425.28
	4	BURUTU	88,472,569.28	-	6,578,519.86	307,944.16	2,121,869.01	28,531,588.47	40,181,123.65	166,193,614.43
	5	ETHIOPE EAST	80,496,290.44	-	5,985,430.84	280,181.34	1,930,571.09	25,959,312.03	39,596,119.29	154,247,905.03
	6	ETHIOPE WEST	82,455,628.58	-	6,131,120.58	287,001.15	1,977,562.59	26,591,180.53	39,780,704.84	157,223,198.28
	7	IKA NORTH EAST	87,418,181.31	-	6,500,119.15	304,274.18	2,096,581.25	28,191,558.06	38,466,521.64	162,977,235.58
	8	IKA SOUTH	82,218,078.43	-	6,113,457.15	286,174.32	1,971,865.34	26,514,572.79	37,077,976.82	154,182,124.85
	9	ISOKO NORTH	77,361,152.85	-	5,752,312.66	269,268.95	1,855,379.97	24,948,259.04	35,862,415.03	146,048,788.50
	10	ISOKO SOUTH	86,507,035.55	-	6,432,369.44	301,102.78	2,074,728.92	27,897,721.95	41,370,777.53	164,583,736.18
	11	NDOKWA EAST	72,692,572.29	-	5,405,172.86	253,019.14	1,743,411.75	23,442,684.82	33,160,609.94	136,697,470.79
	12	NDOKWA WEST	74,971,394.64	-	5,574,618.35	260,950.98	1,798,065.55	24,177,584.04	36,203,239.07	142,985,852.62
	13	OKPE	68,672,179.53	-	5,106,230.10	239,025.46	1,646,989.24	22,146,145.20	34,931,180.92	132,741,750.46
	14	OSHIMILI NORTH	67,255,132.55	-	5,000,863.30	234,093.18	1,613,003.70	21,689,160.60	33,961,249.77	129,753,503.10
	15	OSHIMILI SOUTH	72,979,576.08	-	5,426,513.49	254,018.11	1,750,295.06	23,535,240.90	36,221,565.78	140,167,209.42
	16	PATANI	60,269,642.31	-	4,481,445.97	209,778.97	1,445,468.21	19,436,404.36	30,822,702.07	116,665,441.89
	17	SAPELE	75,914,273.80	-	5,644,727.64	264,232.83	1,820,678.96	24,481,653.88	37,690,669.01	145,816,236.11
	18	UDU	79,815,996.74	-	5,934,846.52	277,813.46	1,914,255.36	25,739,923.58	35,810,071.84	149,492,907.51
	19	UGHELLI NORTH	104,237,368.59	-	7,750,736.81	362,816.29	2,499,961.79	33,615,591.00	47,522,486.60	195,988,961.08
	20	UGHELLI SOUTH	82,630,572.80	-	6,144,128.83	287,610.08	1,981,758.34	26,647,598.43	40,438,884.19	158,130,552.66
	21	UKWUANI	65,533,382.18	-	4,872,839.79	228,100.33	1,571,710.35	21,133,911.97	34,295,745.16	127,635,689.78
	22	UVVIE	77,000,851.47	-	5,725,521.87	268,014.85	1,846,738.73	24,832,065.17	38,981,713.10	148,654,905.19
	23	WARRI SOUTH	95,689,917.68	-	7,115,177.38	333,065.40	2,294,965.24	30,859,116.83	46,361,509.40	182,653,751.93
	24	WARRI NORTH	78,747,194.77	-	5,855,374.03	274,093.31	1,888,621.91	25,395,244.79	35,410,510.05	147,571,038.85
	25	WARRI SOUTH-WEST	75,624,280.52	-	5,623,164.73	263,223.46	1,813,723.95	24,388,133.72	34,051,235.23	141,763,761.60
DELTA TOTAL			1,936,606,700.71	-	143,999,498.83	6,740,696.39	46,446,325.46	624,537,818.43	929,160,557.62	3,687,491,597.43

EBONYI	1	ABAKALIKI	85,876,435.23	(860,012.11)	6,385,480.14	298,907.87	2,059,605.01	27,694,359.16	33,710,222.54	155,164,997.83
	2	AFIKPO NORTH	80,637,837.74	(860,012.11)	5,995,955.82	280,674.02	1,933,965.87	26,004,959.73	34,032,456.17	148,025,837.24
	3	AFIKPO SOUTH EDDA	81,332,017.71	(860,012.11)	6,047,572.69	283,090.23	1,950,614.63	26,228,826.37	34,062,846.86	149,044,956.39
	4	EBONYI	78,426,791.44	(860,012.11)	5,831,549.93	272,978.09	1,880,937.56	25,291,917.67	32,069,652.52	142,913,815.09
	5	EZZA NORTH	78,172,292.18	(860,012.11)	5,812,626.23	272,092.26	1,874,833.81	25,209,844.00	33,307,826.03	143,789,502.41
	6	EZZA SOUTH	81,251,653.23	(860,012.11)	6,041,597.06	282,810.51	1,948,687.22	26,202,909.57	32,489,452.80	147,357,098.28
	7	IKWO	94,936,367.06	(860,012.11)	7,059,145.91	330,442.53	2,276,892.57	30,616,103.70	37,855,552.58	172,214,492.24
	8	ISHIELU	84,092,104.59	(860,012.11)	6,252,803.38	292,697.19	2,016,810.77	27,118,928.96	33,665,724.23	152,579,057.02
	9	IVO	76,083,207.66	(860,012.11)	5,657,288.99	264,820.83	1,824,730.56	24,536,133.49	31,679,517.77	139,185,687.20
	10	IZZI	105,679,246.32	(860,012.11)	7,857,949.94	367,834.99	2,534,542.85	34,080,583.28	39,138,949.55	188,799,094.82
	11	OHAOZARA	81,984,381.23	(860,012.11)	6,096,080.22	285,360.90	1,966,260.50	26,439,207.60	33,506,057.73	149,417,336.06
	12	OHAIKWU	90,463,467.04	(860,012.11)	6,726,556.25	314,873.83	2,169,617.42	29,173,634.65	36,651,329.62	164,639,466.70
	13	ONICHA	99,079,942.63	(860,012.11)	7,367,248.12	344,864.97	2,376,269.41	31,952,368.65	39,320,634.48	179,581,316.15
EBONYI TOTAL			1,118,015,744.05	(11,180,157.43)	83,131,854.69	3,891,448.22	26,813,768.17	360,549,776.84	451,490,222.88	2,032,712,657.41
EDO	1	AKOKO EDO	102,866,037.52	-	7,648,769.28	358,043.13	2,467,072.67	33,173,349.36	37,697,535.84	184,210,807.80
	2	EGOR	97,700,352.15	-	7,264,666.46	340,063.07	2,343,182.20	31,507,463.43	42,825,652.10	181,981,379.40
	3	ESAN CENTRAL	64,650,112.49	-	4,807,162.86	225,025.96	1,550,526.58	20,849,065.64	27,360,744.91	119,442,638.44
	4	ESAN NORTH EAST	66,559,195.62	-	4,949,115.80	231,670.85	1,596,312.80	21,464,727.36	28,286,045.92	123,087,068.35
	5	ESAN SOUTH EAST	79,694,313.67	-	5,925,798.58	277,389.92	1,911,336.99	25,700,681.91	31,475,090.95	144,984,612.02
	6	ESAN WEST	67,737,285.50	-	5,036,714.56	235,771.40	1,624,567.35	21,844,650.49	28,714,284.40	125,193,273.70
	7	ETSAKO CENTRAL	67,799,589.10	-	5,041,347.24	235,988.26	1,626,061.60	21,864,742.83	26,653,057.09	123,220,786.12
	8	ETSAKO EAST	78,653,175.67	-	5,848,383.09	273,766.06	1,886,367.01	25,364,924.50	30,042,904.83	142,069,521.16
	9	ETSAKO WEST	86,567,473.82	-	6,436,863.43	301,313.15	2,076,178.43	27,917,212.73	33,445,409.87	156,744,451.43
	10	IGUEBEN	62,990,540.50	-	4,683,762.72	219,249.53	1,510,724.48	20,313,868.96	25,009,190.90	114,727,337.08
	11	IKPOBA OKHA	108,084,742.58	-	8,036,814.47	376,207.74	2,592,234.72	34,856,333.66	44,882,924.00	198,829,257.18
	12	OREDO	111,236,395.68	-	8,271,160.70	387,177.62	2,667,821.94	35,872,712.75	45,117,940.97	203,553,209.64
	13	ORHIONWON	87,187,895.57	-	6,482,995.88	303,472.63	2,091,058.23	28,117,293.03	32,463,678.43	156,646,393.77
	14	OVI NORTH EAST	83,148,934.74	-	6,182,672.47	289,414.33	1,994,190.40	26,814,765.38	30,560,601.38	148,990,578.70
	15	OVI SOUTH WEST	90,750,220.76	-	6,747,878.29	315,871.92	2,176,494.74	29,266,110.09	29,341,479.73	158,598,055.53
	16	OWAN EAST	79,606,795.49	-	5,919,291.02	277,085.30	1,909,238.01	25,672,458.11	30,595,936.33	143,980,804.26
	17	OWAN WEST	65,288,381.88	-	4,854,622.40	227,247.57	1,565,834.42	21,054,901.64	26,838,499.65	119,829,487.56
	18	UHUNMWODE	81,244,804.56	-	6,041,087.81	282,786.67	1,948,522.97	26,200,700.94	28,382,755.56	144,100,658.51
EDO TOTAL			1,481,766,247.31	-	110,179,107.05	5,157,545.10	35,537,725.52	477,855,962.79	579,693,732.86	2,690,190,320.64
EKITI	1	ADO EKITI	95,464,374.10	-	7,098,406.72	332,280.36	2,289,555.95	30,786,381.10	40,331,524.69	176,302,522.91
	2	AIYEKIRE	72,641,937.82	-	5,401,407.85	252,842.90	1,742,197.36	23,426,355.68	29,755,563.62	133,220,305.23
	3	EFON	69,263,066.33	-	5,150,166.44	241,082.15	1,661,160.69	22,336,700.75	25,717,622.82	124,369,799.17
	4	EKITI EAST	71,517,876.18	-	5,317,826.45	248,930.40	1,715,238.59	23,063,856.15	29,080,639.73	130,944,367.51
	5	EKITI SOUTH WEST	75,751,367.63	-	5,632,614.50	263,665.81	1,816,771.92	24,429,118.14	30,881,799.18	138,775,337.18
	6	EKITI WEST	77,221,570.21	-	5,741,933.77	268,783.10	1,852,032.31	24,903,244.93	31,845,269.84	141,832,834.16
	7	EMURE	63,631,053.36	-	4,731,389.08	221,478.95	1,526,086.12	20,520,428.46	26,175,329.06	116,805,765.04
	8	IDO-OSI	78,388,367.50	-	5,828,692.85	272,844.34	1,880,016.02	25,279,526.30	30,475,513.20	142,124,960.22
	9	IJERO	83,872,437.44	-	6,236,469.67	291,932.60	2,011,542.42	27,048,088.33	34,581,948.43	154,042,418.90
	10	IKERE	73,239,056.40	-	5,445,807.56	254,921.27	1,756,518.27	23,618,920.92	29,700,319.80	134,015,544.22
	11	IKOLE	78,487,724.76	-	5,836,080.72	273,190.17	1,882,398.94	25,311,568.10	31,090,051.24	142,881,013.94
	12	ILEJEMEJI	55,079,568.23	-	4,095,529.68	191,714.02	1,320,992.82	17,762,653.29	22,855,821.60	101,306,279.63
	13	IREPODUN/IFELODUN	69,809,635.99	-	5,190,807.50	242,984.58	1,674,269.26	22,512,964.43	28,500,118.17	127,930,779.94
	14	ISE/ORUN	68,122,835.52	-	5,065,382.75	237,113.38	1,633,814.13	21,968,986.82	27,485,227.25	124,513,359.85
	15	MOBA	73,062,660.01	-	5,432,691.33	254,307.29	1,752,287.69	23,562,034.70	29,643,691.59	133,707,672.61
	16	OYE	71,022,604.17	-	5,280,999.70	247,206.52	1,703,360.31	22,904,135.49	28,833,756.56	129,992,062.75
EKITI TOTAL			1,176,576,135.65	-	87,486,206.57	4,095,277.84	28,218,242.82	379,434,963.59	476,954,196.80	2,152,765,023.28

ENUGU	1	AGWU	88,968,042.37	-	6,615,361.55	309,668.74	2,133,752.12	28,691,373.97	34,167,084.45	160,885,283.20
	2	ANINRI	74,961,969.57	-	5,573,917.54	260,918.17	1,797,839.51	24,174,544.54	29,920,891.59	136,690,080.91
	3	ENUGU EAST	101,468,970.97	-	7,544,888.16	353,180.40	2,433,566.32	32,722,808.27	39,503,914.23	184,027,328.36
	4	ENUGU NORTH	95,384,560.10	-	7,092,472.03	332,002.55	2,287,641.74	30,760,641.82	37,246,894.39	173,104,212.62
	5	ENUGU SOUTH	92,225,884.87	-	6,857,603.66	321,008.23	2,211,886.11	29,741,998.17	34,205,913.34	165,564,294.37
	6	EZEAGU	88,672,262.94	-	6,593,368.40	308,639.23	2,126,658.34	28,595,987.83	32,293,804.79	158,590,721.52
	7	IGBO ETITI	89,531,134.97	-	6,657,231.21	311,628.68	2,147,256.97	28,872,966.15	34,899,757.24	162,419,975.22
	8	IGBO EZE NORTH	96,901,094.28	-	7,205,236.36	337,281.11	2,324,013.32	31,249,710.13	38,207,991.80	176,225,327.00
	9	IGBO EZE SOUTH	88,172,858.60	-	6,556,234.39	306,900.97	2,114,680.94	28,434,934.53	30,817,779.60	156,403,389.03
	10	ISI UZO	82,456,392.55	-	6,131,177.38	287,003.81	1,977,580.91	26,591,426.90	30,889,438.35	148,333,019.90
	11	NKANU EAST	86,326,300.30	-	6,418,930.58	300,473.70	2,070,394.28	27,839,436.50	30,913,104.85	153,868,640.21
	12	NKANU WEST	83,816,785.84	-	6,232,331.61	291,738.90	2,010,207.71	27,030,141.20	30,776,050.08	150,157,255.34
	13	NSUKKA	108,553,702.39	-	8,071,684.73	377,840.04	2,603,481.95	35,007,568.88	41,517,478.91	196,131,756.91
	14	OJI RIVER	74,483,109.00	-	5,538,311.09	259,251.41	1,786,354.82	24,020,116.42	29,450,462.12	135,537,604.87
	15	UDENU	82,440,756.40	-	6,130,014.73	286,949.39	1,977,205.90	26,586,384.39	32,870,502.79	150,291,813.60
	16	UDI	93,610,379.65	-	6,960,549.99	325,827.20	2,245,090.94	30,188,484.98	36,531,625.37	169,861,958.13
	17	UZO UWANI	77,522,331.91	-	5,764,297.39	269,829.96	1,859,245.58	25,000,237.80	29,311,561.49	139,727,504.13
ENUGU TOTAL			1,505,496,536.69	-	111,943,610.80	5,240,142.50	36,106,857.47	485,508,762.48	573,524,255.39	2,717,820,165.33
GOMBE	1	AKKO	123,688,245.73	-	9,197,037.99	430,518.45	2,966,459.07	39,888,319.67	42,775,450.08	218,946,030.98
	2	BALANGA	89,826,423.25	-	6,679,187.84	312,656.49	2,154,338.97	28,968,193.90	34,514,982.92	162,455,783.37
	3	BILLIRE	90,408,321.45	-	6,722,455.82	314,681.88	2,168,294.84	29,155,850.71	33,829,049.82	162,598,654.52
	4	DUKKU	98,512,065.77	-	7,325,022.73	342,888.38	2,362,649.82	31,769,233.59	34,161,699.36	174,473,559.64
	5	FUNAKAYE	95,816,466.12	-	7,124,587.09	333,505.87	2,298,000.29	30,899,927.54	36,066,688.18	172,539,175.09
	6	GOMBE	104,331,960.13	-	7,757,770.31	363,145.53	2,502,230.41	33,646,095.90	38,170,502.01	186,771,704.29
	7	KALTUNGO	81,805,897.77	-	6,082,808.80	284,739.65	1,961,979.86	26,381,648.33	30,378,684.38	146,895,758.80
	8	KWAMI	87,751,894.13	-	6,524,932.90	305,435.73	2,104,584.80	28,299,177.37	33,377,738.15	158,363,763.07
	9	NAFADA	80,001,868.78	-	5,948,667.33	278,460.42	1,918,713.20	25,799,865.60	29,612,654.34	143,560,229.66
	10	SHOMGOM	75,871,644.80	-	5,641,557.90	264,084.45	1,819,656.57	24,467,906.42	30,491,743.04	138,556,593.18
	11	YAMALTU/DEBA	103,552,490.49	-	7,699,811.60	360,432.45	2,483,536.11	33,394,724.12	37,329,846.67	184,820,841.44
GOMBE TOTAL			1,031,567,278.42	-	76,703,840.30	3,590,549.30	24,740,443.96	332,670,943.15	380,709,038.93	1,849,982,094.05
IMO	1	ABOH MBAISE	80,946,585.74	-	6,018,913.28	281,748.67	1,941,370.68	26,104,528.12	32,776,274.91	148,069,421.39
	2	AHIAZU MBAISE	76,174,817.41	-	5,664,100.78	265,139.70	1,826,927.67	24,565,676.79	31,144,670.47	139,641,332.83
	3	EHIME MBANO	69,981,010.85	-	5,203,550.36	243,581.08	1,678,379.41	22,568,231.24	28,509,645.79	128,184,398.72
	4	EZINIHITTE MBAISE	74,430,203.46	-	5,534,377.21	259,067.27	1,785,085.97	24,003,054.87	30,794,683.08	136,806,471.86
	5	IDEATO NORTH	79,811,976.77	-	5,934,547.60	277,799.46	1,914,158.95	25,738,627.18	30,320,891.52	143,998,001.49
	6	IDEATO SOUTH	80,079,225.04	-	5,954,419.28	278,729.67	1,920,568.46	25,824,812.28	30,417,996.71	144,475,751.43
	7	IHITTE UBOMA	71,675,129.96	-	5,329,519.30	249,477.75	1,719,010.07	23,114,569.05	27,838,084.00	129,925,790.12
	8	IKEDURU	75,918,807.23	-	5,645,064.74	264,248.61	1,820,787.68	24,483,115.87	29,721,647.71	137,853,671.83
	9	ISIALA MBANO	85,414,798.24	-	6,351,154.38	297,301.06	2,048,533.40	27,545,485.48	32,979,582.71	154,636,855.27
	10	ISU	75,494,727.32	-	5,613,531.59	262,772.53	1,810,616.82	24,346,354.01	30,720,519.24	138,248,521.52
	11	MBAITOLI	93,119,577.68	-	6,924,055.62	324,118.88	2,233,319.86	30,030,205.86	35,538,663.62	168,169,941.53
	12	NGOR/OKPALA	79,086,027.38	-	5,880,568.47	275,272.67	1,896,748.25	25,504,515.19	30,421,490.65	143,064,622.60
	13	NJABA	71,444,269.48	-	5,312,353.30	248,674.20	1,713,473.26	23,040,118.67	29,444,373.84	131,203,262.76
	14	NKWANGELE	69,526,911.22	-	5,169,785.05	242,000.51	1,667,488.57	22,421,788.29	28,347,540.12	127,375,513.76
	15	NKWERRE	61,937,456.77	-	4,605,458.99	215,584.09	1,485,468.00	19,974,259.16	25,162,120.88	113,380,347.87
	16	OBOWO	67,139,394.20	-	4,992,257.39	233,690.34	1,610,227.91	21,651,836.05	27,664,705.42	123,292,111.32
	17	OGUTA	78,819,240.49	-	5,860,731.10	274,344.07	1,890,349.80	25,418,478.87	29,305,802.83	141,568,947.17
	18	OHAJI/EGBEMA	85,312,553.11	-	6,343,551.78	296,945.18	2,046,081.22	27,512,512.37	31,911,755.29	153,423,398.96
	19	OKIGWE	74,746,280.11	-	5,557,879.60	260,167.43	1,792,666.55	24,104,986.68	28,595,741.77	135,057,722.13
	20	ONUIMO	66,404,240.62	-	4,937,593.87	231,131.51	1,592,596.46	21,414,755.80	26,420,928.42	121,001,246.66
	21	ORLU	73,035,539.95	-	5,430,674.77	254,212.90	1,751,637.26	23,553,288.73	29,286,619.12	133,311,972.73
	22	ORSU	71,047,739.82	-	5,282,868.70	247,294.01	1,703,963.15	22,912,241.51	27,789,234.75	128,983,341.94
	23	ORU	68,721,498.78	-	5,109,897.32	239,197.13	1,648,172.08	22,162,050.21	27,249,915.32	125,130,730.83
	24	ORU WEST	71,091,485.68	-	5,286,121.50	247,446.28	1,705,012.32	22,926,349.14	27,623,701.06	128,880,115.97
	25	OWERRI MUNICIPAL	71,742,532.77	-	5,334,531.15	249,712.36	1,720,626.61	23,136,305.83	28,264,542.55	130,448,251.27
	26	OWERRI NORTH	76,321,859.83	-	5,675,034.36	265,651.51	1,830,454.24	24,613,096.62	31,440,864.36	140,146,960.91
	27	OWERRI WEST	68,276,364.17	-	5,076,798.62	237,647.76	1,637,496.26	22,018,498.39	26,422,115.04	123,668,920.25
IMO TOTAL			2,017,700,254.07	-	150,029,340.12	7,022,956.61	48,391,220.91	650,689,742.25	796,114,111.16	3,669,947,625.11

JIGAWA	1	AUYO	71,299,517.10	-	5,301,590.01	248,170.37	1,710,001.61	22,993,437.36	29,403,514.01	130,956,230.46
	2	BABURA	84,326,739.85	-	6,270,250.06	293,513.88	2,022,438.11	27,194,596.67	34,420,285.63	154,527,824.21
	3	BIRNIN KUDU	104,651,783.92	-	7,781,551.32	364,258.73	2,509,900.86	33,749,236.12	41,360,175.01	190,416,905.96
	4	BIRNIWA	79,156,840.91	-	5,885,833.93	275,519.15	1,898,446.59	25,527,351.90	30,084,371.01	142,828,363.49
	5	GAGARAWA	67,923,474.65	-	5,050,558.95	236,419.47	1,629,032.79	21,904,694.77	26,001,404.51	122,745,585.14
	6	BUJI	66,631,124.88	-	4,954,464.21	231,921.22	1,598,037.90	21,487,923.88	27,120,586.27	122,024,058.36
	7	DUTSE	93,531,806.56	-	6,954,707.56	325,553.72	2,243,206.49	30,163,145.88	36,928,144.05	170,146,564.27
	8	GARKI	78,498,346.10	-	5,836,870.49	273,227.14	1,882,653.68	25,314,993.39	30,737,276.47	142,543,367.27
	9	GUMEL	68,759,341.69	-	5,112,711.19	239,328.85	1,649,079.68	22,174,254.19	27,765,976.47	125,700,692.07
	10	GURI	72,640,501.78	-	5,401,301.07	252,837.90	1,742,162.92	23,425,892.56	28,283,936.71	131,746,632.95
	11	GWARAM	101,047,152.75	-	7,513,523.19	351,712.19	2,423,449.71	32,586,775.78	38,671,093.13	182,593,706.75
	12	GWIWA	74,710,581.20	-	5,555,225.15	260,043.17	1,791,810.37	24,093,474.10	28,910,143.20	135,321,277.19
	13	HADEJIA	63,067,908.55	-	4,689,515.54	219,518.82	1,512,580.02	20,338,819.44	27,664,915.88	117,493,258.26
	14	JAHUN	86,684,827.77	-	6,445,589.47	301,721.62	2,078,992.97	27,955,058.30	35,804,215.81	159,270,405.94
	15	KAFIN HAUSA	97,498,239.64	-	7,249,638.06	339,359.58	2,338,334.87	31,442,284.00	38,570,625.85	177,438,482.00
	16	KAUGAMA	71,456,821.18	-	5,313,286.60	248,717.89	1,713,774.29	23,044,166.48	29,136,853.81	130,913,620.26
	17	KAZAURE	75,614,862.26	-	5,622,464.42	263,190.68	1,813,498.06	24,385,096.41	31,347,793.19	139,046,905.02
	18	KIRI-KASAMMA	78,864,979.46	-	5,864,132.10	274,503.28	1,891,446.78	25,433,229.27	33,327,407.31	145,655,698.19
	19	KIYAWA	81,479,084.70	-	6,058,508.09	283,602.12	1,954,141.79	26,276,254.12	32,100,572.62	148,152,163.46
	20	MAIGATARI	82,183,608.71	-	6,110,894.10	286,054.34	1,971,038.64	26,503,456.63	32,548,983.67	149,604,036.09
	21	MALAM MADORI	76,989,562.64	-	5,724,682.47	267,975.56	1,846,467.99	24,828,424.62	31,342,453.39	140,999,566.68
	22	MIGA	70,619,378.39	-	5,251,017.20	245,803.03	1,693,689.60	22,774,098.89	29,167,705.97	129,751,693.08
	23	RINGIM	86,665,407.50	-	6,444,145.44	301,654.02	2,078,527.21	27,948,795.44	33,360,434.94	156,798,964.56
	24	RONI	64,089,801.73	-	4,765,500.05	223,075.70	1,537,088.45	20,668,370.58	25,831,651.73	117,115,488.24
	25	SULE TAKARKAR	80,440,354.36	-	5,981,271.63	279,986.64	1,929,229.55	25,941,273.16	29,327,570.24	143,899,685.58
	26	TAURA	73,160,094.60	-	5,439,936.23	254,646.43	1,754,624.50	23,593,456.46	29,387,428.70	133,590,186.93
	27	YANKWASHI	67,791,946.92	-	5,040,779.00	235,961.66	1,625,878.31	21,862,278.29	27,014,317.73	123,571,161.92
JIGAWA TOTAL			2,119,784,089.80	-	157,619,947.53	7,378,277.15	50,839,533.76	683,610,838.74	845,619,837.33	3,864,852,524.31
KADUNA	1	BIRNIN GWARI	126,926,069.16	-	9,437,791.55	441,788.26	3,044,112.94	40,932,487.90	36,571,430.61	217,353,680.42
	2	CHIKUN	129,061,770.29	-	9,596,595.03	449,221.94	3,095,334.22	41,621,231.83	44,211,097.01	228,035,250.32
	3	GIWA	106,808,921.52	-	7,941,948.75	371,767.03	2,561,636.25	34,444,893.13	38,817,045.71	190,946,212.39
	4	GWAGWADA	82,241,341.56	-	6,115,186.92	286,255.29	1,972,423.27	26,522,074.94	27,243,597.50	144,380,879.47
	5	IGABI	135,201,052.85	-	10,053,091.24	470,590.78	3,242,574.81	43,601,093.90	48,296,964.13	240,865,367.70
	6	IKARA	90,572,509.60	-	6,734,664.29	315,253.37	2,172,232.63	29,208,799.87	32,719,064.21	161,722,523.98
	7	JABA	78,979,050.23	-	5,872,614.01	274,900.32	1,894,182.58	25,470,016.04	30,177,782.62	142,668,545.80
	8	JEMAA	105,234,406.07	-	7,824,873.13	366,286.65	2,523,874.09	33,937,126.40	38,309,962.82	188,196,529.17
	9	KACHIA	116,084,496.62	-	8,631,649.02	404,052.28	2,784,095.66	37,436,180.64	36,038,176.14	201,378,650.36
	10	KADUNA NORTH	109,665,127.60	-	8,154,326.54	381,708.55	2,630,137.66	35,365,993.27	43,515,209.47	199,712,503.09
	11	KADUNA SOUTH	117,084,678.40	-	8,706,019.14	407,533.58	2,808,083.37	37,758,730.05	46,461,722.28	213,226,766.83
	12	KAGARKO	101,181,542.46	-	7,523,515.95	352,179.95	2,426,672.82	32,630,115.23	35,818,585.26	179,932,611.68
	13	KAURA	87,660,420.02	-	6,518,131.20	305,117.34	2,102,390.95	28,269,677.81	34,607,967.73	159,463,705.04
	14	KAURU	90,261,459.77	-	6,711,535.68	314,170.71	2,164,772.61	29,108,489.17	31,142,308.06	159,702,735.99
	15	KUBAU	104,486,475.73	-	7,769,259.57	363,683.35	2,505,936.21	33,695,925.76	38,528,169.32	187,349,449.93
	16	KUDAN	81,043,216.48	-	6,026,098.41	282,085.01	1,943,688.21	26,135,690.64	29,097,627.53	144,528,406.28
	17	LERE	112,765,398.66	-	8,384,852.17	392,499.58	2,704,492.56	36,365,802.13	41,766,063.60	202,379,108.69
	18	MAKARFI	75,847,599.25	-	5,639,769.95	264,000.76	1,819,079.88	24,460,151.95	29,576,692.96	137,607,294.74
	19	SABON GARI	100,080,810.46	-	7,441,669.26	348,348.66	2,400,273.58	32,275,139.30	38,846,315.70	181,392,556.96
	20	SANGA	83,910,460.25	-	6,239,296.92	292,064.95	2,012,454.33	27,060,350.34	29,779,341.52	149,293,968.31
	21	SOBA	106,955,226.52	-	7,952,827.49	372,276.27	2,565,145.14	34,492,075.14	39,268,159.61	191,605,710.17
	22	ZANGON KATAF	119,661,335.70	-	8,897,610.63	416,502.09	2,869,880.26	38,589,678.29	40,790,990.42	211,225,997.38
	23	ZARIA	122,184,562.19	-	9,085,229.19	425,284.62	2,930,395.70	39,403,395.58	46,844,605.45	220,873,472.72
KADUNA TOTAL			2,383,897,931.42	-	177,258,556.04	8,297,571.30	57,173,869.71	768,785,119.30	858,428,879.65	4,253,841,927.41

KANO	1	AJINGI	78,408,291.99	-	5,830,174.37	272,913.70	1,880,493.88	25,285,951.77	33,746,463.00	145,424,288.70
	2	ALBASU	80,310,697.08	-	5,971,630.75	279,535.35	1,926,119.94	25,899,459.88	34,802,292.36	149,189,735.36
	3	BAGWAI	73,227,533.28	-	5,444,950.74	254,881.16	1,756,241.91	23,615,204.82	33,002,187.69	137,300,999.60
	4	BEBEJI	79,441,749.96	-	5,907,018.80	276,510.83	1,905,279.67	25,619,232.44	34,716,987.47	147,866,779.16
	5	BICHI	96,286,016.10	-	7,159,501.23	335,140.22	2,309,261.68	31,051,353.08	40,534,069.30	177,675,341.62
	6	BUNKURE	76,711,542.68	-	5,704,009.85	267,007.86	1,839,800.14	24,738,765.75	33,532,475.61	142,793,601.89
	7	DALA	123,820,773.76	-	9,206,892.32	430,979.74	2,969,637.54	39,931,058.74	49,873,966.40	226,233,308.50
	8	DANBATTI	84,361,047.88	-	6,272,801.09	293,633.30	2,023,260.94	27,205,660.70	35,976,717.94	156,133,121.84
	9	DAWAKIN KUDU	90,684,851.81	-	6,743,017.67	315,644.40	2,174,926.97	29,245,029.20	37,125,169.69	166,288,639.74
	10	DAWAKIN TOFA	91,319,982.82	-	6,790,243.86	317,855.08	2,190,159.54	29,449,853.10	38,607,523.52	168,675,617.92
	11	DOGUWA	84,641,003.13	-	6,293,617.61	294,607.73	2,029,975.20	27,295,943.69	32,233,125.17	152,788,272.53
	12	FAGGE	82,921,428.97	-	6,165,755.91	288,622.45	1,988,734.04	26,741,396.86	35,374,177.96	153,480,116.20
	13	GABASAWA	86,641,169.57	-	6,442,343.19	301,569.66	2,077,945.90	27,940,978.93	36,180,223.51	159,584,230.76
	14	GARKO	77,284,312.04	-	5,746,599.04	269,001.49	1,853,537.07	24,923,478.59	32,979,312.26	143,056,240.49
	15	GARUN MALLAM	76,881,023.81	-	5,716,611.89	267,597.77	1,843,864.87	24,793,421.85	29,946,439.79	139,448,959.98
	16	GAYA	83,090,770.51	-	6,178,347.57	289,211.88	1,992,795.42	26,796,007.95	35,518,418.38	153,865,551.71
	17	GEZAWA	94,883,899.86	-	7,055,244.63	330,259.91	2,275,634.23	30,599,183.51	40,861,708.66	176,005,930.80
	18	GWALE	114,076,224.79	-	8,482,320.75	397,062.14	2,735,930.56	36,788,531.47	46,134,922.35	208,614,992.06
	19	GWARZO	78,430,222.57	-	5,831,805.05	272,990.03	1,881,019.85	25,293,024.18	34,395,808.61	146,104,870.29
	20	KABO	75,572,743.03	-	5,619,332.58	263,044.07	1,812,487.90	24,371,513.35	32,407,624.44	140,046,745.38
	21	KANO MUNICIPAL	110,110,267.48	-	8,187,425.63	383,257.93	2,640,813.60	35,509,546.78	46,363,412.89	203,194,724.32
	22	KARAYE	73,282,661.02	-	5,449,049.85	255,073.05	1,757,564.05	23,632,983.00	31,588,789.74	135,966,120.72
	23	KIBIYA	73,957,216.66	-	5,499,207.52	257,420.95	1,773,742.16	23,850,520.98	31,280,861.49	136,618,969.77
	24	KIRU	95,413,708.13	-	7,094,639.37	332,104.00	2,288,340.81	30,770,041.80	39,722,024.72	175,620,858.83
	25	KUMBOTSO	97,491,653.00	-	7,249,148.30	339,336.65	2,338,176.90	31,440,159.87	41,778,703.31	180,637,178.03
KANO	26	KUNCHI	74,758,532.34	-	5,558,790.63	260,210.07	1,792,960.40	24,108,937.91	29,585,443.19	136,064,874.55
	27	KURA	73,213,549.91	-	5,443,910.99	254,832.49	1,755,906.54	23,610,695.31	31,799,349.12	136,078,244.36
	28	MADObI	73,279,824.47	-	5,448,838.94	255,063.17	1,757,496.02	23,632,068.24	31,273,412.14	135,646,702.98
	29	MAKODA	86,848,752.88	-	6,457,778.38	302,292.19	2,082,924.45	28,007,922.64	36,928,058.69	160,627,729.22
	30	MINJIBIR	87,528,168.73	-	6,508,297.44	304,657.01	2,099,219.12	28,227,027.99	36,360,787.73	161,028,158.03
	31	NASSARAWA	151,333,884.12	-	11,252,673.79	526,743.90	3,629,494.22	48,803,783.34	61,601,213.93	277,147,793.31
	32	RANO	75,799,801.08	-	5,636,215.84	263,834.39	1,817,933.52	24,444,737.48	31,854,592.94	139,817,115.24
	33	RIMIN GADO	75,016,868.59	-	5,577,999.64	261,109.26	1,799,156.17	24,192,248.97	29,174,872.18	136,022,254.80
	34	ROGO	89,797,091.65	-	6,677,006.84	312,554.39	2,153,635.50	28,958,734.73	37,280,287.48	165,179,310.59
	35	SHANONO	74,091,255.78	-	5,509,174.22	257,887.50	1,776,956.87	23,893,747.36	31,536,051.01	137,065,072.74
	36	SUMAILA	93,776,028.42	-	6,972,867.07	326,403.77	2,249,063.75	30,241,905.18	38,988,956.38	172,555,224.57
	37	TAKAI	82,350,386.38	-	6,123,295.12	286,634.84	1,975,038.53	26,557,240.89	35,632,268.11	152,924,863.88
	38	TARAUNI	85,632,348.41	-	6,367,330.68	298,058.28	2,053,750.99	27,615,643.41	36,860,025.73	158,827,157.49
	39	TOFA	67,414,367.85	-	5,012,703.50	234,647.43	1,616,822.70	21,740,512.52	28,709,716.59	124,728,770.59
	40	TSANYAWA	74,326,734.64	-	5,526,683.62	258,707.13	1,782,604.44	23,969,687.13	32,661,561.42	138,525,978.37
	41	TUDUN WADA	91,647,503.46	-	6,814,597.18	318,995.07	2,198,014.58	29,555,475.49	37,543,981.12	168,078,566.91
	42	UNGOGO	107,151,666.28	-	7,967,434.09	372,960.01	2,569,856.42	34,555,425.16	46,635,808.43	199,253,150.38
	43	WARAWA	69,927,388.68	-	5,199,563.20	243,394.44	1,677,093.37	22,550,938.59	30,756,836.29	130,355,214.56
	44	WUDIL	82,224,874.94	-	6,113,962.52	286,197.98	1,972,028.34	26,516,764.61	34,475,048.55	151,588,876.93
	KANO TOTAL			3,795,369,820.52	-	282,210,813.29	13,210,444.67	91,025,700.70	1,223,971,799.22	1,598,341,677.29

KATSINA	1	BAKORI	83,552,505.30	-	6,212,680.61	290,819.02	2,003,869.37	26,944,913.16	30,046,217.73	149,051,005.20
	2	BATAGARAWA	86,095,958.30	-	6,401,803.13	299,671.95	2,064,869.91	27,765,153.32	32,366,985.51	154,994,442.13
	3	BATSARI	93,664,268.92	-	6,964,557.02	326,014.78	2,246,383.39	30,205,863.77	33,975,714.52	167,382,802.39
	4	BAURE	87,819,567.31	-	6,529,964.85	305,671.28	2,106,207.83	28,321,001.35	33,214,101.35	158,296,513.96
	5	BINDAWA	82,130,457.38	-	6,106,941.95	285,869.34	1,969,763.89	26,486,315.81	30,242,999.11	147,222,347.48
	6	CHARANCHI	76,823,575.09	-	5,712,340.20	267,397.81	1,842,487.05	24,774,895.17	29,271,090.26	138,691,785.58
	7	DAN-MUSA	77,074,982.73	-	5,731,034.02	268,272.88	1,848,516.65	24,855,971.82	27,694,070.41	137,472,848.51
	8	DANDUME	82,524,173.08	-	6,136,217.31	287,239.74	1,979,206.52	26,613,285.50	29,806,783.90	147,346,906.04
	9	DANJA	77,403,750.76	-	5,755,480.09	269,417.21	1,856,401.61	24,961,996.47	28,485,942.43	138,732,988.58
	10	DAURA	93,325,203.00	-	6,939,345.22	324,834.60	2,238,251.45	30,096,518.13	34,683,929.73	167,608,082.13
	11	DUTSI	77,022,886.52	-	5,727,160.32	268,091.55	1,847,267.21	24,839,171.27	28,111,497.45	137,816,074.32
	12	DUTSINMA	85,547,158.40	-	6,360,996.24	297,761.76	2,051,707.85	27,588,170.41	31,384,462.98	153,230,257.64
	13	FASKARI	93,227,008.84	-	6,932,043.84	324,492.82	2,235,896.42	30,064,851.42	33,122,467.81	165,906,761.14
	14	FUNTUA	93,009,024.86	-	6,915,835.29	323,734.09	2,230,668.44	29,994,553.60	35,069,581.69	167,543,397.96
	15	INGAWA	81,220,632.48	-	6,039,290.46	282,702.54	1,947,943.24	26,192,905.67	31,389,868.70	147,073,343.09
	16	JIBIA	91,501,158.58	-	6,803,715.47	318,485.69	2,194,504.74	29,508,280.61	31,389,539.09	161,715,684.20
	17	KAFUR	94,455,381.15	-	7,023,381.43	328,768.38	2,265,356.91	30,460,990.18	33,573,977.25	168,107,855.31
	18	KAITA	90,419,768.78	-	6,723,307.00	314,721.73	2,168,569.39	29,159,542.37	32,355,514.84	161,141,424.09
	19	KANKARA	99,155,589.74	-	7,372,872.99	345,128.27	2,378,083.68	31,976,764.14	36,399,125.05	177,627,563.87
	20	KANKIA	78,959,826.32	-	5,871,184.59	274,833.41	1,893,721.52	25,463,816.51	30,182,217.73	142,645,600.07
	21	KATSINA	108,748,548.97	-	8,086,172.86	378,518.24	2,608,155.03	35,070,405.11	41,193,075.54	196,084,875.74
	22	KURFI	76,520,153.29	-	5,689,778.79	266,341.70	1,835,209.98	24,677,044.43	27,950,512.48	136,939,040.66
	23	KUSADA	72,291,260.29	-	5,375,332.66	251,622.30	1,733,786.94	23,313,265.40	26,743,191.12	129,708,458.71
	24	MAIADUA	87,941,234.58	-	6,539,011.61	306,094.76	2,109,125.82	28,360,237.92	33,461,511.91	158,717,216.60
	25	MALUMFASHI	87,512,088.64	-	6,507,101.78	304,601.04	2,098,833.46	28,221,842.31	32,257,882.26	156,902,349.51
	26	MANI	83,011,505.06	-	6,172,453.66	288,935.98	1,990,894.37	26,770,445.57	31,865,374.27	150,099,608.91
	27	MASHI	84,754,935.36	-	6,302,089.22	295,004.29	2,032,707.68	27,332,685.78	31,612,755.76	152,330,178.09
	28	MATAZU	71,390,317.89	-	5,308,341.64	248,486.42	1,712,179.32	23,022,719.78	27,801,789.26	129,483,834.31
	29	MUSAWA	85,423,032.05	-	6,351,766.62	297,329.72	2,048,730.88	27,548,140.81	31,519,144.51	153,188,144.59
	30	RIMI	77,056,716.44	-	5,729,675.80	268,209.30	1,848,078.56	24,850,081.11	30,334,500.81	140,087,262.03
	31	SABUWA	79,837,513.12	-	5,936,446.40	277,888.35	1,914,771.40	25,746,862.41	29,168,051.97	142,881,533.65
	32	SAFANA	85,664,012.64	-	6,369,685.12	298,168.49	2,054,510.40	27,625,854.83	32,314,510.47	154,326,741.96
	33	SANDAMU	83,024,565.22	-	6,173,424.77	288,981.44	1,991,207.60	26,774,657.35	29,249,599.23	147,502,435.61
	34	ZANGO	81,370,885.90	-	6,050,462.79	283,225.52	1,951,546.82	26,241,361.01	30,400,358.30	146,297,840.33
KATSINA TOTAL			2,889,479,646.99	-	214,851,895.79	10,057,336.38	69,299,415.33	931,830,564.50	1,068,638,345.43	5,184,157,204.42
KEBBI	1	ALIERU	65,150,726.21	-	4,844,386.79	226,768.43	1,562,532.98	21,010,508.95	24,590,287.71	117,385,211.06
	2	AREWA	106,453,706.69	-	7,915,536.18	370,530.64	2,553,117.01	34,330,339.62	32,373,007.90	183,996,238.03
	3	ARGUNGU	89,665,079.37	-	6,667,190.86	312,094.90	2,150,469.40	28,916,161.98	33,128,094.66	160,839,091.17
	4	AUGIE	74,033,623.20	-	5,504,888.85	257,686.90	1,775,574.65	23,875,161.39	27,973,081.65	133,420,016.63
	5	BAGUDO	98,598,354.38	-	7,331,438.86	343,188.72	2,364,719.31	31,797,060.87	35,918,830.44	176,353,592.57
	6	BIRNIN-KEBBI	120,629,122.12	-	8,969,571.94	419,870.64	2,893,091.03	38,901,780.49	37,936,284.60	209,749,720.82
	7	BUNZA	82,181,282.72	-	6,110,721.15	286,046.25	1,970,982.85	26,502,706.52	28,248,245.97	145,299,985.45
	8	DANDI KAMBA	87,305,677.36	-	6,491,753.74	303,882.59	2,093,883.03	28,155,276.57	29,752,090.83	154,102,564.12
	9	DANKO /WASAGU	108,461,057.01	-	8,064,795.94	377,517.57	2,601,260.00	34,977,691.60	37,724,208.99	192,206,531.11
	10	FAKAI	75,522,232.52	-	5,615,576.79	262,868.26	1,811,276.49	24,355,224.18	28,231,831.04	135,799,009.28
	11	GWANDU	79,771,187.71	-	5,931,514.67	277,657.49	1,913,180.69	25,725,473.08	30,196,810.16	143,815,823.80
	12	JEGA	88,004,959.38	-	6,543,749.97	306,316.56	2,110,654.16	28,380,788.58	32,987,545.94	158,334,014.60
	13	KALGO	73,239,349.29	-	5,445,829.34	254,922.29	1,756,525.29	23,619,015.37	25,871,179.59	130,186,821.18
	14	KOKO/BESSE	84,046,939.72	-	6,249,445.07	292,539.99	2,015,727.57	27,104,363.71	30,433,211.52	150,142,227.58
	15	MAIYAMA	97,234,351.03	-	7,230,016.20	338,441.07	2,332,005.93	31,357,182.36	31,822,942.96	170,314,939.54
	16	NGASKI	77,903,558.24	-	5,792,644.08	271,156.88	1,868,388.67	25,123,179.78	28,466,122.84	139,425,050.50
	17	SAKABA	76,771,527.27	-	5,708,470.10	267,216.65	1,841,238.77	24,758,110.23	26,170,076.34	135,516,639.36
	18	SHANGA	79,669,598.48	-	5,923,960.84	277,303.89	1,910,744.24	25,692,711.49	28,623,020.56	142,097,339.50
	19	SURU	96,389,556.05	-	7,167,200.11	335,500.61	2,311,744.91	31,084,743.76	30,144,796.59	167,433,542.05
	20	YAURI	74,068,710.02	-	5,507,497.79	257,809.03	1,776,416.15	23,886,476.56	26,818,762.71	132,315,672.25
	21	ZURU	88,471,212.72	-	6,578,418.99	307,939.44	2,121,836.48	28,531,150.99	31,154,545.49	157,165,104.11
KEBBI TOTAL			1,823,571,811.50	-	135,594,608.26	6,347,258.80	43,735,369.61	588,085,108.09	638,564,978.47	3,235,899,134.74

KOGI	1	ADAVI	94,499,955.67	-	7,026,695.84	328,923.53	2,266,425.96	30,475,365.05	33,654,791.67	168,252,157.73
	2	AJAKUTA	83,559,286.18	-	6,213,184.81	290,842.63	2,004,032.00	26,947,099.94	28,389,291.02	147,403,736.58
	3	ANKPA	105,455,868.60	-	7,841,340.33	367,057.49	2,529,185.50	34,008,546.03	37,950,295.24	188,152,293.20
	4	BASSA	83,498,876.71	-	6,208,692.97	290,632.36	2,002,583.18	26,927,618.44	29,554,289.55	148,482,693.21
	5	DEKINA	114,168,899.91	-	8,489,211.76	397,384.71	2,738,153.22	36,818,418.35	37,486,128.50	200,098,196.45
	6	IBAJI	88,767,155.23	-	6,600,424.27	308,969.52	2,128,934.17	28,626,589.72	28,772,174.20	155,204,247.12
	7	IDAH	74,483,704.81	-	5,538,353.39	259,253.49	1,786,369.11	24,020,308.56	25,587,150.49	131,675,141.86
	8	IGALAMELA	87,280,127.91	-	6,489,853.97	303,793.66	2,093,270.27	28,147,037.11	30,083,456.78	154,397,539.70
	9	IJUMU	85,595,960.35	-	6,364,624.98	297,931.62	2,052,878.28	27,603,908.59	28,231,602.22	150,146,906.05
	10	KABBA/BUNU	90,494,349.87	-	6,728,852.60	314,981.32	2,170,358.09	29,183,594.08	29,913,769.91	158,805,905.88
	11	KOGI	79,661,146.61	-	5,923,332.39	277,274.47	1,910,541.54	25,689,985.84	27,965,996.80	141,428,277.65
	12	KOTON KARFE	101,703,965.82	-	7,562,361.58	353,998.34	2,439,202.29	32,798,591.95	33,197,744.66	178,055,864.64
	13	MOPA-MURO	67,130,687.29	-	4,991,609.98	233,660.03	1,610,019.09	21,649,028.16	23,228,542.67	118,843,547.21
	14	OFU	97,597,939.60	-	7,257,051.41	339,706.60	2,340,726.01	31,474,436.32	32,993,909.47	172,003,769.40
	15	OGORI/MAGONGO	65,172,036.28	-	4,845,971.34	226,842.61	1,563,044.06	21,017,381.25	22,937,490.81	115,762,766.36
	16	OKEHI	94,484,599.75	-	7,025,554.03	328,870.08	2,266,057.67	30,470,412.91	33,510,089.78	168,085,584.23
	17	OKENE	118,168,299.87	-	8,786,593.56	411,305.32	2,834,072.25	38,108,187.99	41,438,105.18	209,746,564.16
	18	OLAMABORO	89,261,557.74	-	6,637,186.36	310,690.37	2,140,791.60	28,786,029.98	30,883,239.60	158,019,495.66
	19	OMALA	84,516,943.90	-	6,284,392.98	294,175.92	2,026,999.85	27,255,935.73	27,471,703.06	147,850,151.44
	20	YAGBA EAST	90,622,597.31	-	6,738,388.64	315,427.71	2,173,433.90	29,224,952.70	30,149,577.96	159,224,378.22
	21	YAGBA WEST	88,671,081.68	-	6,593,280.57	308,635.12	2,126,630.01	28,595,606.89	29,564,639.53	155,859,873.78
KOGI TOTAL			1,884,795,041.11	-	140,146,959.74	6,560,356.90	45,203,708.05	607,829,035.57	642,963,989.13	3,327,499,090.49
KWARA	1	ASA	76,581,001.84	-	5,694,303.28	266,553.49	1,836,669.33	24,696,667.53	28,270,665.88	137,345,861.36
	2	BARUTEN	125,933,018.02	-	9,363,951.63	438,331.77	3,020,296.24	40,612,238.05	33,743,891.20	213,111,726.92
	3	EDU	96,519,753.39	-	7,176,881.14	335,953.79	2,314,867.48	31,126,731.20	33,217,163.14	170,691,350.15
	4	EKITI	58,778,382.60	-	4,370,560.96	204,588.38	1,409,702.80	18,955,486.85	23,551,538.47	107,270,260.05
	5	IFELODUN	101,986,627.82	-	7,583,379.37	354,982.19	2,445,981.47	32,889,747.84	33,518,630.90	178,779,349.59
	6	ILORIN EAST	87,656,209.53	-	6,517,818.12	305,102.68	2,102,289.97	28,268,319.97	33,404,451.55	158,254,191.81
	7	ILORIN SOUTH	88,600,899.67	-	6,588,062.07	308,390.84	2,124,946.81	28,572,973.84	33,693,262.02	159,888,535.24
	8	ILORIN WEST	104,479,899.45	-	7,768,770.58	363,660.46	2,505,778.49	33,693,804.97	43,975,666.13	192,787,580.08
	9	IREPODUN	75,532,117.49	-	5,616,311.80	262,902.67	1,811,513.57	24,358,411.99	29,732,517.53	137,313,775.04
	10	KAI AMA	100,444,655.52	-	7,468,723.54	349,615.09	2,408,999.80	32,392,475.98	28,120,953.81	171,185,423.74
	11	MORO	79,625,426.87	-	5,920,676.39	277,150.14	1,909,684.86	25,678,466.55	27,107,579.13	140,518,983.94
	12	OFFA	70,725,918.02	-	5,258,939.13	246,173.86	1,696,244.78	22,808,456.94	25,847,255.35	126,582,988.07
	13	OKE-ERO	59,177,566.18	-	4,400,242.89	205,977.81	1,419,276.56	19,084,219.87	23,734,080.39	108,021,363.71
	14	OSIN	58,926,624.82	-	4,381,583.75	205,104.36	1,413,258.15	19,003,293.60	23,873,772.10	107,803,636.78
	15	OYUN	67,284,402.72	-	5,003,039.73	234,195.06	1,613,705.70	21,698,599.96	26,149,118.65	121,983,061.83
	16	PATEGI	81,437,410.37	-	6,055,409.33	283,457.07	1,953,142.30	26,262,814.54	27,339,959.16	143,332,192.75
KWARA TOTAL			1,333,689,914.29	-	99,168,653.70	4,642,139.67	31,986,358.30	430,102,709.67	475,280,505.42	2,374,870,281.05
LAGOS	1	AGEGE	114,282,125.64	-	8,497,630.84	397,778.81	2,740,868.76	36,854,932.60	268,357,747.20	431,131,083.85
	2	AJEROMI/IFELODUN	146,894,567.96	-	10,922,581.32	511,292.09	3,523,024.53	47,372,144.78	283,135,534.67	492,359,145.35
	3	ALIMOSHO	236,895,503.00	-	17,614,745.26	824,555.99	5,681,548.88	76,396,617.13	322,268,265.07	659,681,235.33
	4	AMOWO-ODOFIN	92,589,068.91	-	6,884,608.79	322,272.36	2,220,596.48	29,859,121.67	259,011,587.38	390,887,255.59
	5	APAPA	77,843,895.39	-	5,788,207.75	270,949.21	1,866,957.76	25,103,939.06	252,366,243.80	363,240,192.98
	6	BADAGRY	87,026,603.12	-	6,471,002.72	302,911.23	2,087,189.89	28,065,277.70	253,930,672.28	377,883,656.95
	7	EPE	79,903,717.40	-	5,941,369.13	278,118.78	1,916,359.20	25,768,212.68	249,996,099.39	363,803,876.57
	8	ETI-OSA	96,395,334.50	-	7,167,629.78	335,520.72	2,311,883.50	31,086,607.26	257,008,768.21	394,305,743.98
	9	IBEJU-LEKKI	64,366,690.30	-	4,786,088.54	224,039.46	1,543,729.17	20,757,664.59	245,781,747.54	337,459,959.60
	10	IFAKO/IJAYE	109,751,687.57	-	8,160,762.84	382,009.83	2,632,213.65	35,393,908.06	266,244,176.71	422,564,758.67
	11	IKEJA	94,874,904.49	-	7,054,575.77	330,228.60	2,275,418.49	30,596,282.59	258,683,948.03	393,815,357.97
	12	IKORODU	130,448,287.96	-	9,699,691.78	454,047.95	3,128,587.56	42,068,371.01	273,346,830.99	459,145,817.24
	13	KOSOFE	141,136,618.71	-	10,494,439.76	491,250.54	3,384,929.59	45,515,259.20	281,901,975.80	482,924,473.60
	14	LAGOS ISLAND	75,976,024.09	-	5,649,319.19	264,447.76	1,822,159.94	24,501,567.78	251,843,800.77	360,057,319.53
	15	LAGOS MAINLAND	91,677,274.99	-	6,816,810.89	319,098.70	2,198,728.61	29,565,076.53	258,982,185.54	389,559,175.25
	16	MUSHIN	137,247,768.35	-	10,205,278.05	477,714.72	3,291,661.91	44,261,140.79	279,767,112.04	475,250,675.87
	17	OJO	133,174,117.89	-	9,902,375.24	463,535.68	3,193,962.11	42,947,426.05	277,463,879.89	467,145,296.84
	18	OSHODI/ISOLO	135,981,911.48	-	10,111,153.23	473,308.69	3,261,302.42	43,852,913.61	279,008,992.81	472,689,582.23
	19	SOMOLU	105,169,293.59	-	7,820,031.59	366,060.02	2,522,312.47	33,916,128.23	264,582,577.12	414,376,403.01
	20	SURULERE	120,300,289.80	-	8,945,121.09	418,726.08	2,885,204.52	38,795,735.10	271,260,750.55	442,605,827.14
LAGOS TOTAL			2,271,935,685.13	-	168,933,423.56	7,907,867.24	54,488,639.44	732,678,326.42	5,354,942,895.79	8,590,886,837.56

NASSARAWA	1	AKWANGA	78,712,634.95	-	5,852,804.28	273,973.01	1,887,793.05	25,384,099.57	28,244,212.02	140,355,516.88
	2	AWE	88,723,351.96	-	6,597,167.21	308,817.06	2,127,883.62	28,612,463.57	28,187,781.58	154,557,464.99
	3	DOMA	90,844,836.46	-	6,754,913.59	316,201.25	2,178,763.94	29,296,622.78	29,969,889.16	159,361,227.18
	4	KARU	107,184,527.16	-	7,969,877.51	373,074.39	2,570,644.54	34,566,022.49	34,312,264.28	186,976,410.36
	5	KEANA	76,534,365.01	-	5,690,835.52	266,391.17	1,835,550.82	24,681,627.58	25,991,147.58	134,999,917.68
	6	KEFFI	71,967,889.36	-	5,351,287.90	250,496.75	1,726,031.42	23,208,981.26	26,875,246.45	129,379,933.14
	7	KOKONA	82,229,777.56	-	6,114,327.06	286,215.04	1,972,145.92	26,518,345.65	28,001,547.94	145,122,359.18
	8	LAFIA	128,669,772.72	-	9,567,447.42	447,857.52	3,085,932.80	41,494,816.23	42,568,182.72	225,834,009.42
	9	NASARAWA	119,244,010.45	-	8,866,579.74	415,049.51	2,859,871.40	38,455,094.74	33,281,090.28	203,121,696.13
	10	NASSARAWA EGGON	91,219,852.50	-	6,782,798.51	317,506.56	2,187,758.08	29,417,562.00	30,597,611.89	160,523,089.53
	11	OBI	87,315,026.78	-	6,492,448.93	303,915.13	2,094,107.26	28,158,291.68	30,580,801.42	154,944,591.19
	12	TOTO	92,765,948.84	-	6,897,760.98	322,888.02	2,224,838.66	29,916,163.82	28,616,481.52	160,744,081.84
	13	WAMBA	74,469,277.07	-	5,537,282.59	259,203.27	1,786,023.09	24,015,655.75	25,571,940.61	131,639,382.38
NASSARAWA TOTAL			1,189,881,270.84	-	88,475,531.25	4,141,588.68	28,537,344.59	383,725,747.11	392,798,197.43	2,087,559,679.90
NIGER	1	AGAIE	81,884,504.52	-	6,088,653.73	285,013.26	1,963,865.12	26,406,998.28	28,877,344.27	145,506,379.18
	2	AGWARA	70,303,430.30	-	5,227,524.37	244,703.31	1,686,112.11	22,672,208.55	23,900,522.24	124,034,500.88
	3	BIDA	80,512,023.01	-	5,986,600.67	280,236.10	1,930,948.41	25,964,385.64	32,521,194.92	147,195,388.73
	4	BORGU	131,061,746.48	-	9,745,306.47	456,183.20	3,143,300.36	42,266,205.73	31,452,180.88	218,124,923.11
	5	BOSSO	78,670,560.68	-	5,849,675.78	273,826.57	1,886,783.96	25,370,531.00	29,830,069.41	141,881,447.41
	6	EDATI	82,856,773.96	-	6,160,948.38	288,397.41	1,987,183.40	26,720,546.22	30,684,568.67	148,698,418.04
	7	GBAKO	78,480,915.49	-	5,835,574.41	273,166.47	1,882,235.64	25,309,372.18	28,518,654.99	140,299,919.17
	8	GURARA	70,127,670.36	-	5,214,455.46	244,091.55	1,681,896.79	22,615,527.58	26,112,977.85	125,996,619.60
	9	KATCHA	75,671,793.34	-	5,626,697.62	263,388.84	1,814,863.46	24,403,456.17	28,169,920.14	135,950,119.56
	10	KONTAGORA	83,335,901.22	-	6,196,574.66	290,065.10	1,998,674.48	26,875,060.35	30,132,328.25	148,828,604.06
	11	LAPAI	81,402,067.14	-	6,052,781.33	283,334.05	1,952,294.65	26,251,416.67	27,375,608.95	143,317,502.79
	12	LAVUN	94,721,140.67	-	7,043,142.41	329,693.40	2,271,730.72	30,546,695.17	33,954,106.19	168,866,508.56
	13	MAGAMA	97,029,595.61	-	7,214,791.28	337,728.38	2,327,095.21	31,291,150.62	32,090,846.89	170,291,208.00
	14	MARIGA	107,437,513.91	-	7,988,688.75	373,954.95	2,576,712.01	34,647,608.38	33,262,767.37	186,287,245.37
	15	MASHEGU	126,769,586.46	-	9,426,156.02	441,243.59	3,040,359.96	40,882,023.67	34,290,645.21	214,850,014.91
	16	MINNA	80,287,261.80	-	5,969,888.19	279,453.78	1,925,557.88	25,891,902.22	33,394,548.27	147,748,612.14
	17	MOKWA	108,973,971.66	-	8,102,934.53	379,302.86	2,613,561.42	35,143,101.85	36,262,744.06	191,475,616.37
	18	MUYA	73,609,576.47	-	5,473,358.18	256,210.93	1,765,404.58	23,738,410.22	26,948,688.94	131,791,649.32
	19	PAIKORO	84,716,144.45	-	6,299,204.86	294,869.27	2,031,777.34	27,320,176.07	30,537,229.85	151,199,401.84
	20	RAFI	97,710,584.97	-	7,265,427.34	340,098.68	2,343,427.62	31,510,763.42	32,109,041.75	171,279,343.77
	21	RIJAU	91,919,327.67	-	6,834,809.11	319,941.20	2,204,533.84	29,643,136.29	31,721,675.78	162,643,423.90
	22	SHIRORO	108,662,729.02	-	8,079,791.58	378,219.52	2,606,096.78	35,042,728.97	35,634,296.18	190,403,862.05
	23	SULEJA	79,467,782.33	-	5,908,954.47	276,601.44	1,905,904.01	25,627,627.64	34,393,222.03	147,580,091.92
	24	TAFA	64,674,161.10	-	4,808,951.03	225,109.66	1,551,103.35	20,856,821.09	25,623,166.90	117,739,313.14
	25	WUSHISHI	72,091,685.66	-	5,360,492.97	250,927.65	1,729,000.47	23,248,904.42	25,507,075.78	128,188,086.95
NIGER TOTAL			2,202,378,448.29	-	163,761,383.60	7,665,761.18	52,820,423.55	710,246,758.39	763,305,425.78	3,900,178,200.79
OGUN	1	ABEOKUTA NORTH	80,938,398.82	-	6,018,304.52	281,720.17	1,941,174.33	26,101,887.91	33,228,713.64	148,510,199.39
	2	ABEOKUTA SOUTH	83,556,512.32	-	6,212,978.55	290,832.97	2,003,965.47	26,946,205.39	36,455,598.71	155,466,093.42
	3	ADO-ODO/OTA	128,429,125.54	-	9,549,553.71	447,019.90	3,080,161.27	41,417,209.73	54,669,380.31	237,592,450.47
	4	EGBADO NORTH	84,443,228.18	-	6,278,911.73	293,919.34	2,025,231.90	27,232,163.09	31,943,009.34	152,216,463.57
	5	EGBADO SOUTH	75,676,219.42	-	5,627,026.73	263,404.24	1,814,969.61	24,404,883.54	31,087,587.15	138,874,090.70
	6	EWEKORO	57,564,992.39	-	4,280,337.38	200,364.97	1,380,601.63	18,564,179.68	23,592,490.80	105,582,966.85
	7	REMO NORTH	56,078,475.03	-	4,169,805.00	195,190.88	1,344,949.96	18,084,791.53	23,905,956.62	103,779,169.02
	8	IFO	125,921,839.14	-	9,363,120.41	438,292.86	3,020,028.14	40,608,632.96	54,555,464.65	233,907,378.16
	9	IJEBU EAST	74,939,152.40	-	5,572,220.93	260,838.75	1,797,292.27	24,167,186.21	27,220,915.37	133,957,605.94
	10	IJEBU NORTH	93,629,143.30	-	6,961,945.19	325,892.52	2,245,540.96	30,194,536.08	38,700,818.26	172,057,876.30
	11	IJEBU ODE	72,234,925.03	-	5,371,143.76	251,426.22	1,732,435.83	23,295,097.80	30,110,734.04	132,995,762.68
	12	IKENNE	65,261,094.99	-	4,852,593.44	227,152.59	1,565,179.99	21,046,101.86	27,783,835.38	120,735,958.25
	13	IJEBU NORTH-EAST	58,849,713.17	-	4,375,864.86	204,836.66	1,411,413.55	18,978,490.30	24,415,083.13	108,235,401.66
	14	IMEKO-AFON	67,655,218.86	-	5,030,612.36	235,485.75	1,622,599.11	21,818,184.75	25,376,444.24	121,738,545.09
	15	IPOKIA	70,863,303.39	-	5,269,154.64	246,652.05	1,699,539.74	22,852,762.46	29,873,014.22	130,804,426.50
	16	OBAFEMI/OWODE	85,921,968.51	-	6,388,865.84	299,066.35	2,060,697.05	27,709,043.22	35,043,057.77	157,422,698.75
	17	ODEDA	72,129,776.63	-	5,363,325.29	251,060.23	1,729,914.02	23,261,188.41	27,171,670.58	129,906,935.16
	18	ODOGBOLU	67,037,123.92	-	4,984,652.92	233,334.37	1,607,775.12	21,618,854.83	28,336,800.96	123,818,542.12
	19	OGUN WATER SIDE	63,674,689.18	-	4,734,633.69	221,630.83	1,527,132.66	20,534,500.61	24,764,543.14	115,457,130.10
	20	SAGAMU	86,363,921.81	-	6,421,727.99	300,604.65	2,071,296.57	27,851,569.09	36,662,202.68	159,671,322.78
OGUN TOTAL			1,571,168,822.01	-	116,826,778.96	5,468,726.31	37,681,899.18	506,687,469.44	644,897,320.99	2,882,731,016.89

ONDO	1	AKOKO NORTH EAST	83,247,877.52	-	6,190,029.52	289,758.71	1,996,563.38	26,846,673.51	31,621,594.72	150,192,497.37
	2	AKOKO NORTH WEST	88,062,903.41	-	6,548,058.49	306,518.25	2,112,043.85	28,399,475.00	34,151,933.03	159,580,932.03
	3	AKOKO SOUTH WEST	89,655,284.24	-	6,666,462.53	312,060.81	2,150,234.48	28,913,003.15	35,186,535.05	162,883,580.25
	4	AKOKO SOUTH	66,498,862.59	-	4,944,629.64	231,460.86	1,594,865.81	21,445,270.51	25,491,838.15	120,206,927.55
	5	AKURE NORTH	69,682,760.16	-	5,181,373.45	242,542.96	1,671,226.35	22,472,048.14	28,732,698.98	127,982,650.06
	6	AKURE SOUTH	107,086,015.59	-	7,962,552.53	372,731.50	2,568,281.90	34,534,253.41	43,342,909.14	195,866,744.06
	7	IDANRE	75,418,707.24	-	5,607,879.00	262,507.93	1,808,793.61	24,321,838.23	28,563,737.28	135,983,463.28
	8	IFEDORE	75,984,692.95	-	5,649,963.77	264,477.94	1,822,367.84	24,504,363.41	31,682,112.41	139,907,978.33
	9	IKALE/OKITIPUPA	91,352,155.01	-	6,792,636.07	317,967.06	2,190,931.14	29,460,228.33	35,455,436.64	165,569,354.26
	10	ILAJE WEST	99,128,298.56	-	7,370,843.71	345,033.28	2,377,429.15	31,967,962.99	39,216,367.27	180,405,934.95
	11	ILAJE/ESE-EDO	75,847,945.97	-	5,639,795.73	264,001.97	1,819,088.19	24,460,263.76	30,274,713.50	138,305,809.12
	12	ILEOLUJI/OKEIGBO	78,507,595.78	-	5,837,558.26	273,259.34	1,882,875.52	25,317,976.33	31,454,215.18	143,273,480.41
	13	ODE IRELE	72,958,395.61	-	5,424,938.58	253,944.38	1,749,787.08	23,528,410.40	29,627,872.99	133,543,349.04
	14	ODIGBO	91,244,429.60	-	6,784,625.98	317,592.10	2,188,347.52	29,425,487.88	35,243,558.80	165,204,041.88
	15	ONDO EAST	60,556,052.52	-	4,502,742.46	210,775.87	1,452,337.29	19,528,769.01	24,986,337.43	111,237,014.57
	16	ONDO WEST	100,082,672.17	-	7,441,807.69	348,355.14	2,400,318.23	32,275,739.68	38,758,661.03	181,307,553.93
	17	OSE	80,639,482.09	-	5,996,078.09	280,679.74	1,934,005.30	26,005,490.02	29,610,403.28	144,466,138.53
	18	OWO	94,611,477.42	-	7,034,988.22	329,311.70	2,269,100.62	30,511,329.78	34,487,746.89	169,243,954.64
ONDO TOTAL			1,500,565,608.42	-	111,576,963.71	5,222,979.54	35,988,597.27	483,918,583.55	587,888,671.76	2,725,161,404.26
OSUN	1	ATAKUMOSA EAST	59,127,747.80	-	4,396,538.57	205,804.41	1,418,081.75	19,068,153.90	24,998,582.52	109,214,908.94
	2	ATAKUMOSA WEST	59,293,609.31	-	4,408,871.47	206,381.72	1,422,059.66	19,121,642.71	24,500,597.07	108,953,161.94
	3	AYEDADE	73,869,877.42	-	5,492,713.27	257,116.95	1,771,647.47	23,822,354.88	29,889,770.04	135,103,480.04
	4	AYEDIRE	65,299,338.88	-	4,855,437.13	227,285.70	1,566,097.21	21,058,435.16	24,975,443.40	117,982,037.48
	5	BOLAWADURO	61,793,663.18	-	4,594,766.98	215,083.59	1,482,019.34	19,927,887.05	24,641,145.78	112,654,565.93
	6	BORIPE	70,379,947.24	-	5,233,213.91	244,969.65	1,687,947.24	22,696,884.55	29,162,371.12	129,405,333.70
	7	EDE NORTH	58,988,852.59	-	4,386,210.79	205,320.96	1,414,750.58	19,023,361.48	25,501,841.84	109,520,338.24
	8	EDE SOUTH	61,262,951.79	-	4,555,305.09	213,236.36	1,469,291.10	19,756,737.52	24,987,902.93	112,245,424.78
	9	EGBEDORE	60,255,152.87	-	4,480,368.58	209,728.54	1,445,120.70	19,431,731.65	24,882,425.47	110,704,527.81
	10	EJIGBO	68,401,505.36	-	5,086,103.69	238,083.33	1,640,497.57	22,058,855.27	28,719,563.56	126,144,608.79
	11	IFE CENTRAL	72,425,608.10	-	5,385,322.31	252,089.92	1,737,009.05	23,356,591.33	31,001,370.60	134,157,991.32
	12	IFE EAST	83,707,312.69	-	6,224,191.56	291,357.86	2,007,582.17	26,994,837.12	32,374,753.04	151,600,034.44
	13	IFE NORTH	78,027,289.49	-	5,801,844.32	271,587.55	1,871,356.16	25,163,081.97	30,107,449.14	141,242,608.63
	14	IFE SOUTH	68,015,630.29	-	5,057,411.33	236,740.23	1,631,242.99	21,934,414.12	28,897,359.00	125,772,797.96
	15	IFEDAYO	53,448,128.00	-	3,974,221.32	186,035.50	1,281,865.41	17,236,528.85	22,418,406.12	98,545,185.20
	16	IFELODUN	68,872,971.37	-	5,121,160.30	239,724.35	1,651,804.90	22,210,898.72	26,353,374.55	124,449,934.20
	17	ILA	60,720,940.93	-	4,515,003.00	211,349.79	1,456,291.87	19,581,944.01	24,065,898.09	110,551,427.69
	18	ILESA EAST	63,302,238.29	-	4,706,939.51	220,334.45	1,518,200.04	20,414,388.62	27,001,929.07	117,164,029.97
	19	ILESHA WEST	67,081,026.82	-	4,987,917.39	233,487.18	1,608,828.06	21,633,013.11	26,802,115.21	122,346,387.77
	20	IREPODUN	66,386,589.01	-	4,936,281.35	231,070.07	1,592,173.11	21,409,063.31	27,853,066.24	122,408,243.09
	21	IREWOLE	71,827,787.32	-	5,340,870.39	250,009.10	1,722,671.30	23,163,799.64	29,441,952.30	131,747,090.06
	22	ISOKAN	65,195,629.99	-	4,847,725.68	226,924.73	1,563,609.92	21,024,990.00	26,777,196.16	119,636,076.48
	23	IWO	80,167,176.02	-	5,960,959.01	279,035.80	1,922,677.82	25,853,175.66	32,591,641.06	146,774,665.37
	24	OBOKUM	66,479,713.41	-	4,943,205.77	231,394.20	1,594,406.55	21,439,095.08	27,656,218.93	122,344,033.94
	25	ODO OTIN	87,586,195.17	-	6,512,612.09	304,858.98	2,100,610.79	28,245,740.98	28,816,405.05	153,566,423.06
	26	OLA-OLUWA	59,950,708.38	-	4,457,731.12	208,668.87	1,437,819.10	19,333,551.11	25,024,688.19	110,413,166.78
	27	OLORUNDA	72,513,240.29	-	5,391,838.34	252,394.94	1,739,110.76	23,384,851.91	28,661,550.96	131,942,987.20
	28	ORIADE	72,745,743.47	-	5,409,126.49	253,204.21	1,744,686.97	23,459,832.04	29,772,755.98	133,385,349.17
	29	OROLU	64,105,410.92	-	4,766,660.70	223,130.03	1,537,462.81	20,673,404.40	26,770,603.82	118,076,672.67
	30	OSOGBO	71,322,069.37	-	5,303,266.92	248,248.87	1,710,542.49	23,000,710.26	30,305,219.38	131,890,057.28
OSUN TOTAL			2,032,554,055.74	-	151,133,818.38	7,074,657.85	48,747,464.91	655,479,956.44	824,953,596.62	3,719,943,549.92

OYO	1	AFIJO	70,194,474.88	-	5,219,422.82	244,324.08	1,683,498.99	22,637,071.43	34,669,728.02	134,648,520.21
	2	AKINYELE	81,516,725.72	-	6,061,306.95	283,733.14	1,955,044.55	26,288,393.01	39,758,092.46	155,863,295.83
	3	ATIBA	81,199,566.09	-	6,037,724.03	282,629.21	1,947,438.00	26,186,111.95	37,011,920.91	152,665,390.19
	4	ATIGBO	86,995,781.50	-	6,468,710.93	302,803.95	2,086,450.69	28,055,338.01	33,128,372.73	157,037,457.81
	5	EBGEDA	88,265,947.36	-	6,563,156.15	307,224.98	2,116,913.53	28,464,954.80	44,386,838.88	170,105,035.70
	6	IBADAN NORTH	90,719,427.23	-	6,745,588.59	315,764.74	2,175,756.20	29,256,179.45	46,049,559.16	175,262,275.38
	7	IBADAN NORTH EAST	98,352,590.83	-	7,313,164.71	342,333.30	2,358,825.07	31,717,804.39	47,605,615.37	187,690,333.68
	8	IBADAN NORTH WEST	72,383,897.44	-	5,382,220.85	251,944.74	1,736,008.69	23,343,140.03	35,899,924.80	138,997,136.55
	9	IBADAN SOUTH EAST	85,904,410.33	-	6,387,560.28	299,005.24	2,060,275.94	27,703,380.87	43,363,246.07	165,717,878.72
	10	IBADAN SOUTH WEST	89,937,970.12	-	6,687,482.09	313,044.75	2,157,014.24	29,004,166.74	44,453,553.37	172,553,231.31
	11	IBARAPA CENTRAL	65,046,358.69	-	4,836,626.38	226,405.16	1,560,029.89	20,976,851.39	32,613,313.12	125,259,584.63
	12	IBARAPA NORTH	67,835,572.17	-	5,044,022.82	236,113.51	1,626,924.59	21,876,347.03	32,488,915.64	129,107,895.76
	13	IDDO	66,499,427.38	-	4,944,671.63	231,462.82	1,594,879.36	21,445,452.65	32,631,903.52	127,347,797.36
	14	SAKI WEST	98,769,202.85	-	7,344,142.57	343,783.39	2,368,816.83	31,852,157.93	44,151,426.38	184,829,529.94
	15	IBARAPA EAST (IFELOJU)	67,351,369.05	-	5,008,019.12	234,428.15	1,615,311.77	21,720,195.99	33,618,447.38	129,547,771.46
	16	IREPO	70,675,701.84	-	5,255,205.22	245,999.07	1,695,040.43	22,792,262.69	33,903,697.98	134,567,907.22
	17	ISEYIN	92,338,996.48	-	6,866,014.26	321,401.93	2,214,598.91	29,778,475.62	42,762,024.55	174,281,511.75
	18	ITESIWAJU	79,843,238.93	-	5,936,872.15	277,908.28	1,914,908.72	25,748,708.93	34,305,764.86	148,027,401.88
	19	IWAJOWA	73,297,260.73	-	5,450,135.44	255,123.86	1,757,914.20	23,637,691.27	32,613,379.04	137,011,504.55
	20	IYAMAPO/OLORUNSOGO	66,183,246.97	-	4,921,161.53	230,362.30	1,587,296.29	21,343,487.38	31,214,418.33	125,479,972.80
	21	KAJOLA	81,735,920.22	-	6,077,605.51	284,496.08	1,960,301.57	26,359,081.21	39,074,994.07	155,492,398.66
	22	LAGEMU	75,709,091.79	-	5,629,471.01	263,518.66	1,815,758.00	24,415,484.57	35,578,416.32	143,411,740.36
	23	OGBOMOSO NORTH	78,377,929.13	-	5,827,916.69	272,808.01	1,879,765.68	25,276,160.02	38,924,886.46	150,559,466.00
	24	OGBOMOSO SOUTH	67,097,223.27	-	4,989,121.70	233,543.55	1,609,216.51	21,638,236.32	32,470,654.86	128,037,996.21
	25	OGO-OLUWA	61,400,567.53	-	4,565,537.73	213,715.35	1,472,591.59	19,801,117.33	30,121,737.78	117,575,267.30
	26	OLUYOLE	81,389,949.51	-	6,051,880.30	283,291.87	1,952,004.03	26,247,508.85	39,188,909.73	155,113,544.28
	27	ONA ARA	88,676,624.81	-	6,593,692.73	308,654.41	2,126,762.95	28,597,394.50	43,298,179.66	169,601,309.07
	28	ORELOPE	67,917,863.98	-	5,050,141.76	236,399.94	1,628,898.22	21,902,885.38	32,709,693.15	129,445,882.43
	29	ORI IRE	81,679,102.47	-	6,073,380.73	284,298.32	1,958,938.89	26,340,758.01	35,754,497.76	152,090,976.18
	30	OYO	68,964,415.86	-	5,127,959.81	240,042.64	1,653,998.05	22,240,388.72	33,988,936.95	132,215,742.02
	31	OYO WEST	69,265,476.34	-	5,150,345.64	241,090.54	1,661,218.49	22,337,477.96	34,805,728.02	133,461,336.98
	32	SAKI EAST	68,929,127.87	-	5,125,335.91	239,919.82	1,653,151.72	22,229,008.67	33,090,862.31	131,267,406.30
	33	IFEDAPO	79,453,893.29	-	5,907,921.73	276,553.09	1,905,570.91	25,623,148.55	35,190,325.20	148,357,412.77
OYO TOTAL			2,563,908,352.64	-	190,643,519.77	8,924,128.88	61,491,123.49	826,836,821.66	1,220,827,964.84	4,872,631,911.27
PLATEAU	1	BARKIN LADI	93,722,758.79	-	6,968,906.12	326,218.36	2,247,786.17	30,224,726.21	32,013,744.95	165,504,140.60
	2	BASSA	94,543,188.17	-	7,029,910.47	329,074.01	2,267,462.82	30,489,307.13	32,777,929.13	167,436,871.72
	3	BOKKOS	94,131,205.97	-	6,999,276.87	327,640.03	2,257,582.10	30,356,446.67	32,223,842.86	166,295,994.49
	4	JOS EAST	71,463,707.16	-	5,313,798.62	248,741.86	1,713,939.44	23,046,387.14	26,102,722.25	127,889,296.47
	5	JOS NORTH	124,337,097.31	-	9,245,284.39	432,776.89	2,982,020.71	40,097,568.33	48,760,466.95	225,855,214.57
	6	JOS SOUTH	107,519,954.76	-	7,994,818.77	374,241.90	2,578,689.21	34,674,194.80	40,679,311.47	193,821,210.91
	7	KANAM	94,385,693.43	-	7,018,199.69	328,525.82	2,263,685.57	30,438,516.53	31,396,108.50	165,830,729.53
	8	KANKE	83,357,792.93	-	6,198,202.45	290,141.29	1,999,199.52	26,882,120.22	28,464,230.70	147,191,687.11
	9	LANGTANG NORTH	85,498,064.56	-	6,357,345.79	297,590.88	2,050,530.41	27,572,338.10	29,731,212.75	151,507,082.48
	10	LANGTANG SOUTH	81,107,304.87	-	6,030,863.80	282,308.08	1,945,225.26	26,156,358.56	27,467,534.64	142,989,595.22
	11	MANGU	112,060,260.68	-	8,332,420.50	390,045.22	2,687,580.98	36,138,401.62	39,902,404.06	199,511,113.08
	12	MIKANG	75,444,832.21	-	5,609,821.56	262,598.86	1,809,420.17	24,330,263.29	26,881,211.82	134,338,147.91
	13	PANKSHIN	100,720,310.88	-	7,489,220.34	350,574.56	2,415,610.94	32,481,372.29	33,096,075.52	176,553,164.53
	14	QUAN-PAN	100,574,636.01	-	7,478,388.45	350,067.51	2,412,117.17	32,434,393.49	33,441,777.89	176,691,380.51
	15	RIYOM	79,481,748.10	-	5,909,992.92	276,650.05	1,906,238.96	25,632,131.47	29,132,232.63	142,338,994.13
	16	SHENDAM	101,274,183.16	-	7,530,404.40	352,502.41	2,428,894.66	32,659,991.00	34,172,736.67	178,418,712.29
	17	WASE	107,604,270.43	-	8,001,088.20	374,535.38	2,580,711.39	34,701,385.82	31,120,284.95	184,382,276.16
PLATEAU TOTAL			1,607,227,009.41	-	119,507,943.34	5,594,233.10	38,546,695.48	518,315,902.66	557,363,827.74	2,846,555,611.73

RIVERS	1	AHOADA	71,595,208.62	-	5,323,576.62	249,199.57	1,717,093.28	23,088,795.15	38,471,187.16	140,445,060.40
	2	AHOADA WEST	89,452,652.90	-	6,651,395.55	311,355.51	2,145,374.71	28,847,656.41	43,921,602.98	171,330,038.05
	3	AKUKUTORU	82,404,656.69	-	6,127,330.48	286,823.74	1,976,340.11	26,574,742.56	37,763,103.79	155,132,997.38
	4	ANDONI	87,965,319.95	-	6,540,802.52	306,178.59	2,109,703.47	28,368,005.23	41,389,089.20	166,679,098.96
	5	ASARITORU	81,653,824.23	-	6,071,501.13	284,210.33	1,958,332.63	26,332,606.01	41,988,398.93	158,288,873.26
	6	BONNY	81,640,180.01	-	6,070,486.59	284,162.84	1,958,005.40	26,328,205.88	41,675,790.12	157,956,830.83
	7	DEGEMA	88,479,274.15	-	6,579,018.41	307,967.50	2,122,029.82	28,533,750.73	43,944,544.32	169,966,584.93
	8	ELEME	85,719,679.80	-	6,373,824.34	298,362.25	2,055,845.49	27,643,806.97	40,062,380.54	162,153,899.39
	9	EMOHUA	81,761,721.05	-	6,079,523.97	284,585.89	1,960,920.36	26,367,401.74	40,788,658.77	157,242,811.77
	10	ETCHE	95,878,777.22	-	7,129,220.33	333,722.76	2,299,494.72	30,920,022.29	43,923,514.76	180,484,752.09
	11	GONAKA	85,389,666.93	-	6,349,285.71	297,213.58	2,047,930.67	27,537,380.86	42,563,778.47	164,185,256.22
	12	IKWERRE	81,725,236.37	-	6,076,811.09	284,458.90	1,960,045.33	26,355,635.77	39,986,041.23	156,388,228.69
	13	KHANA	97,022,060.54	-	7,214,231.00	337,702.15	2,326,914.49	31,288,720.63	46,874,444.43	185,064,073.25
	14	OBIO/AKPOR	118,814,035.94	-	8,834,608.30	413,552.91	2,849,559.17	38,316,431.92	58,119,132.58	227,347,320.82
	15	OBUA/ODUAL	95,923,713.98	-	7,132,561.68	333,879.17	2,300,572.46	30,934,513.98	46,134,190.44	182,759,431.71
	16	OGBA/EGBEMA/NDONI	96,795,438.05	-	7,197,380.12	336,913.35	2,321,479.33	31,215,636.96	46,201,564.16	184,068,411.97
	17	OGU/BOLO	66,502,789.57	-	4,944,921.63	231,474.52	1,594,959.99	21,446,536.93	32,402,014.20	127,122,696.84
	18	OKRIKA	81,831,966.63	-	6,084,747.19	284,830.39	1,962,605.08	26,390,055.30	42,115,367.42	158,669,572.01
	19	OMUMMA	64,859,902.00	-	4,822,762.09	225,756.17	1,555,558.04	20,916,720.82	34,095,125.18	126,475,824.29
	20	OPOBO/NKORO	70,156,971.20	-	5,216,634.17	244,193.54	1,682,599.53	22,624,976.84	37,466,778.06	137,392,153.33
	21	OYIGBO	72,459,381.85	-	5,387,833.61	252,207.48	1,737,819.06	23,367,483.06	35,566,601.65	138,771,326.69
	22	PORT HARCOURT	134,566,480.30	-	10,005,906.58	468,382.04	3,227,355.63	43,396,450.09	63,150,802.89	254,815,377.52
	23	TAI	79,648,039.88	-	5,922,357.81	277,228.85	1,910,227.19	25,685,759.04	35,244,236.16	148,687,848.95
RIVERS TOTAL		1,992,246,977.85	-	148,136,720.92	6,934,362.05	47,780,765.96	642,481,295.18	973,848,347.41	3,811,428,469.37	
SOKOTO	1	BINJI	74,623,286.82	-	5,548,734.24	259,739.33	1,789,716.76	24,065,322.47	27,042,607.46	133,329,407.07
	2	BODINGA	84,946,304.94	-	6,316,318.81	295,670.39	2,037,297.36	27,394,400.71	31,682,231.24	152,672,223.45
	3	DANGE SHUNI	91,543,764.16	-	6,806,883.48	318,633.99	2,195,526.57	29,522,020.52	32,944,005.33	163,330,834.05
	4	GADA	99,394,769.26	-	7,390,657.56	345,960.78	2,383,820.01	32,053,897.33	36,485,476.92	178,054,581.87
	5	GORONYO	93,501,148.00	-	6,952,427.90	325,447.01	2,242,471.20	30,153,258.78	32,136,443.54	165,311,196.42
	6	GUDU	84,722,623.56	-	6,299,686.63	294,891.82	2,031,932.73	27,322,265.52	26,417,455.74	147,088,856.01
	7	GWADABAWA	96,765,325.46	-	7,195,141.05	336,808.54	2,320,757.13	31,205,925.93	35,370,777.96	173,194,736.07
	8	ILLELA	82,570,889.66	-	6,139,691.00	287,402.34	1,980,326.94	26,628,351.17	30,039,617.59	147,646,278.70
	9	ISA	93,464,096.79	-	6,949,672.90	325,318.04	2,241,582.59	30,141,310.10	29,750,477.51	162,872,457.93
	10	KEBBE	84,385,067.21	-	6,274,587.08	293,716.90	2,023,837.00	27,213,406.71	28,336,749.95	148,527,364.86
	11	KWARE	78,250,873.48	-	5,818,469.26	272,365.77	1,876,718.46	25,235,185.75	28,945,948.19	140,399,560.91
	12	RABAH	93,167,185.60	-	6,927,595.59	324,284.59	2,234,461.66	30,045,558.98	29,952,334.99	162,651,421.41
	13	SABON BIRNI	97,751,178.23	-	7,268,445.71	340,239.97	2,344,401.18	31,523,854.37	33,804,503.62	173,032,623.09
	14	SHAGARI	88,078,990.11	-	6,549,254.65	306,574.24	2,112,429.66	28,404,662.81	30,430,147.88	155,882,059.36
	15	SILAME	78,869,339.98	-	5,864,456.33	274,518.45	1,891,551.36	25,434,635.50	26,999,823.16	139,334,324.78
	16	SOKOTO NORTH	87,642,599.19	-	6,516,806.10	305,055.31	2,101,963.55	28,263,930.76	35,468,871.99	160,299,226.90
	17	SOKOTO SOUTH	86,934,578.59	-	6,464,160.09	302,590.92	2,084,982.84	28,035,600.64	32,968,265.15	156,790,178.22
	18	TAMBUWAL	97,342,083.08	-	7,238,026.79	338,816.05	2,334,589.71	31,391,924.95	34,947,088.19	173,592,528.77
	19	TANGAZA	89,745,477.71	-	6,673,169.01	312,374.74	2,152,397.63	28,942,089.71	27,624,447.49	155,449,956.27
	20	TURETA	81,669,694.18	-	6,072,681.16	284,265.57	1,958,713.25	26,337,723.92	24,626,052.96	140,949,131.04
	21	WAMAKKO	84,188,889.05	-	6,259,999.94	293,034.07	2,019,131.99	27,150,141.06	31,959,966.57	151,871,162.68
	22	WURNO	81,002,792.96	-	6,023,092.65	281,944.31	1,942,718.72	26,122,654.42	30,818,700.47	146,191,903.52
	23	YABO	75,940,100.57	-	5,646,648.04	264,322.73	1,821,298.37	24,489,982.77	27,700,786.80	135,863,139.27
SOKOTO TOTAL		2,006,501,058.58	-	149,196,605.97	6,983,975.86	48,122,626.63	647,078,104.89	706,452,780.70	3,564,335,152.62	

TARABA	1	ARDO KOLA	75,376,054.19	-	5,604,707.46	262,359.46	1,807,770.65	24,308,083.01	25,807,887.49	133,166,862.26
	2	BALI	128,985,786.96	-	9,590,945.17	448,957.46	3,093,511.88	41,596,727.91	33,851,466.62	217,567,396.00
	3	DONGA	88,589,509.17	-	6,587,215.11	308,351.19	2,124,673.62	28,569,300.51	28,918,813.28	155,097,862.89
	4	GASHAKA	105,776,403.75	-	7,865,174.24	368,173.17	2,536,873.01	34,111,915.66	25,864,581.62	176,523,121.44
	5	GASSOL	114,275,058.29	-	8,497,105.33	397,754.21	2,740,699.26	36,852,653.45	36,212,447.69	198,975,718.23
	6	IBI	79,164,100.47	-	5,886,373.72	275,544.42	1,898,620.70	25,529,693.04	25,618,885.07	138,373,217.42
	7	JALINGO	76,142,256.74	-	5,661,679.68	265,026.37	1,826,146.75	24,555,176.28	29,296,818.12	137,747,103.93
	8	KARIM LAMIDU	118,183,195.59	-	8,787,701.15	411,357.16	2,834,429.50	38,112,991.72	32,988,463.24	201,318,138.37
	9	KURMI	84,127,440.29	-	6,255,430.82	292,820.19	2,017,658.24	27,130,324.40	26,111,794.42	145,935,468.36
	10	LAU	77,674,673.41	-	5,775,624.98	270,360.21	1,862,899.25	25,049,366.53	26,445,300.96	137,078,225.34
	11	SARDAUNA	115,915,315.14	-	8,619,069.26	403,463.41	2,780,038.12	37,381,621.17	34,873,411.35	199,972,918.45
	12	TAKUM	91,750,719.44	-	6,822,271.97	319,354.33	2,200,490.05	29,588,761.69	29,000,426.46	159,682,023.96
	13	USSA	78,858,519.26	-	5,863,651.74	274,480.79	1,891,291.84	25,431,145.92	27,478,980.05	139,798,069.60
	14	WUKARI	112,953,629.15	-	8,398,848.35	393,154.75	2,709,006.95	36,426,504.72	36,001,295.00	196,882,438.92
	15	YORRO	74,878,462.46	-	5,567,708.23	260,627.51	1,795,836.73	24,147,614.27	25,971,970.86	132,622,220.05
	16	ZING	81,228,131.98	-	6,039,848.10	282,728.64	1,948,123.10	26,195,324.18	28,473,962.10	144,168,118.10
TARABA TOTAL			1,503,879,256.28	-	111,823,355.32	5,234,513.27	36,068,069.66	484,987,204.45	472,916,504.33	2,614,908,903.31
YOBE	1	BADE	83,944,444.09	-	6,241,823.84	292,183.24	2,013,269.38	27,071,309.81	29,946,667.43	149,509,697.79
	2	BURSARI	92,892,838.16	-	6,907,196.04	323,329.68	2,227,881.89	29,957,084.46	27,925,587.48	160,233,917.71
	3	DAMATURU	77,778,235.47	-	5,783,325.51	270,720.67	1,865,383.01	25,082,764.35	26,533,944.26	137,314,373.27
	4	FIKA	87,083,267.22	-	6,475,216.07	303,108.46	2,088,548.89	28,083,551.35	29,756,346.54	153,790,038.54
	5	FUNE	122,140,944.19	-	9,081,985.90	425,132.80	2,929,349.59	39,389,329.18	40,558,886.37	214,525,628.03
	6	GEIDAM	101,223,296.46	-	7,526,620.64	352,325.29	2,427,674.22	32,643,580.51	31,101,184.14	175,274,681.25
	7	GUJBA	93,193,270.30	-	6,929,535.16	324,375.38	2,235,087.26	30,053,971.05	29,307,605.88	162,043,845.04
	8	GULAMI	80,965,836.70	-	6,020,344.71	281,815.67	1,941,832.38	26,110,736.37	27,555,493.45	142,876,059.29
	9	JAKUSKO	106,780,983.37	-	7,939,871.37	371,669.78	2,560,966.20	34,435,883.33	35,833,694.01	187,923,068.06
	10	KARASUWA	75,307,778.79	-	5,599,630.74	262,121.82	1,806,133.17	24,286,064.83	27,785,038.77	135,046,768.11
	11	MACHINA	72,132,878.66	-	5,363,555.94	251,071.03	1,729,988.42	23,262,188.79	24,793,038.81	127,532,721.64
	12	NANGERE	77,337,476.96	-	5,750,552.20	269,186.54	1,854,812.14	24,940,623.79	26,521,352.89	136,674,004.52
	13	NGURU	84,113,653.14	-	6,254,405.65	292,772.20	2,017,327.58	27,125,878.17	30,661,936.45	150,465,973.19
	14	POTISKUM	92,557,506.63	-	6,882,261.93	322,162.50	2,219,839.51	29,848,943.13	34,303,809.39	166,134,523.09
	15	TARMUA	85,846,161.67	-	6,383,229.11	298,802.49	2,058,878.95	27,684,596.21	25,821,312.19	148,092,980.62
	16	YUNUSARI	89,466,413.91	-	6,652,418.77	311,403.41	2,145,704.74	28,852,094.21	29,026,310.68	156,454,345.72
	17	YUSUFARI	89,253,810.41	-	6,636,610.30	310,663.41	2,140,605.80	28,783,531.54	28,054,929.21	155,180,150.66
YOBE TOTAL			1,512,018,796.14	-	112,428,583.87	5,262,844.36	36,263,283.13	487,612,131.07	505,487,137.96	2,659,072,776.53
ZAMFARA	1	ANKA	84,011,971.81	-	6,246,844.97	292,418.28	2,014,888.92	27,093,086.88	29,257,045.57	148,916,256.43
	2	BAKURA	81,344,586.12	-	6,048,507.23	283,133.98	1,950,916.06	26,232,879.57	32,198,877.81	148,058,900.77
	3	BUKKUYUM	95,999,935.65	-	7,138,229.26	334,144.47	2,302,400.51	30,959,094.77	33,829,031.93	170,562,836.60
	4	BUNGUDU	105,955,922.42	-	7,878,522.64	368,798.01	2,541,178.47	34,169,808.78	36,880,231.11	187,794,461.43
	5	GUMMI	92,223,338.56	-	6,857,414.33	320,999.37	2,211,825.04	29,741,177.00	33,361,371.25	164,716,125.55
	6	GUSAU	128,057,419.25	-	9,521,914.90	445,726.12	3,071,246.51	41,297,337.88	45,136,808.79	227,530,453.44
	7	KAURA NAMODA	97,254,054.26	-	7,231,481.26	338,509.65	2,332,478.48	31,363,536.47	38,426,135.11	176,946,195.23
	8	KIYAWA	88,235,907.56	-	6,560,922.50	307,120.42	2,116,193.07	28,455,267.24	31,652,636.42	157,328,047.21
	9	MARADUN	95,385,511.29	-	7,092,542.75	332,005.86	2,287,664.55	30,760,948.58	33,777,545.75	169,636,218.78
	10	MARU	125,901,095.91	-	9,361,578.02	438,220.66	3,019,530.64	40,601,943.47	39,120,506.41	218,442,875.10
	11	SHINKAFI	78,610,122.13	-	5,845,181.77	273,616.20	1,885,334.44	25,351,040.13	28,819,907.43	140,785,202.11
	12	TALATA MAFARA	90,795,990.38	-	6,751,281.56	316,031.23	2,177,592.44	29,280,870.37	34,062,730.43	163,384,496.41
	13	TSAFE	96,195,366.98	-	7,152,760.87	334,824.70	2,307,087.61	31,022,119.57	37,413,617.43	174,425,777.17
	14	ZURMI	106,238,835.64	-	7,899,559.10	369,782.74	2,547,963.68	34,261,045.68	39,248,200.05	190,565,386.90
ZAMFARA TOTAL			1,366,210,057.96	-	101,586,741.16	4,755,331.69	32,766,300.44	440,590,156.38	493,184,645.50	2,439,093,233.13
FCT-ABUJA	1	ABAJI	70,178,268.59	-	5,218,217.77	244,267.67	1,683,110.31	22,631,845.05	164,447,801.70	264,403,511.08
	2	ABUJA MUNICIPAL	179,148,509.09	-	13,320,874.87	623,557.54	4,296,582.24	57,773,743.63	211,920,766.59	467,084,033.95
	3	BWARI	100,909,456.09	-	7,503,284.53	351,232.91	2,420,147.28	32,542,369.88	175,573,827.71	319,300,318.41
	4	GWAGWALADA	86,480,741.69	-	6,430,414.32	301,011.26	2,074,098.30	27,889,242.42	170,995,710.48	294,171,218.47
	5	KUJE	82,171,409.57	-	6,109,987.02	286,011.88	1,970,746.06	26,499,522.52	167,013,738.65	284,051,415.70
	6	KWALI	84,524,630.41	-	6,284,964.53	294,202.67	2,027,184.19	27,258,414.55	166,253,641.72	286,643,038.07
			603,413,015.43	-	44,867,743.04	2,100,283.93	14,471,868.39	194,595,138.05	1,056,205,486.85	1,915,653,535.68
		66,410,548,404.99	(11,180,157.44)	4,938,062,893.12	231,153,462.32	1,592,747,739.54	21,416,790,000.00	30,758,444,710.34	125,336,567,052.87	

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

1	2	3	4		5		6		7		8		10(4+5+6+7+8)	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Exchange Gain Allocation	Excess Bank Charges	Distribution of Solid Mineral Revenue for the	Distribution of ₦103 Billion for the Month	Value Added Tax	Total Net Amount	S/n			
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
1	ABIA	17	1,378,428,574.14	-	102,495,268.54	4,797,860.36	33,059,341.45	444,530,515.28	526,843,998.18	2,490,155,557.95	1			
2	ADAMAWA	21	1,738,689,809.54	-	129,283,070.80	6,051,812.24	41,699,614.45	560,711,444.50	630,596,094.72	3,107,031,846.25	2			
3	AKWA IBOM	31	2,315,832,656.11	-	172,197,453.27	8,060,658.28	55,541,436.06	746,834,695.12	886,413,769.97	4,184,880,668.81	3			
4	ANAMBRA	21	1,748,085,873.61	-	129,981,730.22	6,084,516.87	41,924,963.59	563,741,588.59	707,871,217.22	3,197,689,890.10	4			
5	BAUCHI	20	1,984,423,390.94	-	147,554,985.56	6,907,130.70	47,593,130.10	639,958,260.48	710,760,623.82	3,537,197,521.60	5			
6	BAYELSA	8	807,732,956.62	-	60,060,280.13	2,811,455.02	19,372,146.02	260,486,436.62	311,573,708.75	1,462,036,983.15	6			
7	BENUE	23	2,159,359,776.04	-	160,562,661.19	7,516,027.21	51,788,691.48	696,373,632.93	735,978,049.50	3,811,578,838.34	7			
8	BORNO	27	2,344,417,608.26	-	174,322,933.26	8,160,153.17	56,226,999.11	756,053,078.83	825,639,015.16	4,164,819,787.80	8			
9	CROSS RIVER	18	1,511,372,192.49	-	112,380,504.61	5,260,593.74	36,247,775.41	487,403,607.35	552,211,100.95	2,704,875,774.54	9			
10	DELTA	25	1,936,606,700.71	-	143,999,498.83	6,740,696.39	46,446,325.46	624,537,818.43	929,160,557.62	3,687,491,597.43	10			
11	EBONYI	13	1,118,015,744.05	(11,180,157.44)	83,131,854.69	3,891,448.22	26,813,768.17	360,549,776.84	451,490,222.88	2,032,712,657.41	11			
12	EDO	18	1,481,766,247.31	-	110,179,107.05	5,157,545.10	35,537,725.52	477,855,962.79	579,693,732.86	2,690,190,320.63	12			
13	EKITI	16	1,176,576,135.65	-	87,486,206.57	4,095,277.84	28,218,242.82	379,454,263.59	476,954,196.80	2,152,765,023.27	13			
14	ENUGU	17	1,505,496,536.69	-	111,943,610.80	5,240,142.50	36,106,857.47	485,508,762.48	573,524,255.39	2,717,820,165.32	14			
15	GOMBE	11	1,031,567,278.42	-	76,703,840.30	3,590,549.30	24,740,443.96	332,670,943.15	380,709,038.93	1,849,982,094.06	15			
16	IMO	27	2,017,700,254.07	-	150,029,340.12	7,022,956.61	48,391,220.91	650,689,742.25	796,114,111.16	3,669,947,625.11	16			
17	JIGAWA	27	2,119,784,089.80	-	157,619,947.53	7,378,277.15	50,839,533.76	683,610,838.74	845,619,837.33	3,864,852,524.31	17			
18	KADUNA	23	2,383,897,931.42	-	177,258,556.04	8,297,571.30	57,173,869.71	768,785,119.30	858,428,879.65	4,253,841,927.41	18			
19	KANO	44	3,795,369,820.52	-	282,210,813.29	13,210,444.66	91,025,700.70	1,223,971,799.22	1,598,341,677.30	7,004,130,255.69	19			
20	KATSINA	34	2,889,479,646.99	-	214,851,895.79	10,057,336.38	69,299,415.33	931,830,564.50	1,068,638,345.43	5,184,157,204.42	20			
21	KEBBI	21	1,823,571,811.50	-	135,594,608.26	6,347,258.80	43,735,369.61	588,085,108.09	638,564,978.47	3,235,899,134.74	21			
22	KOGI	21	1,884,795,041.11	-	140,146,959.74	6,560,356.90	45,203,708.05	607,829,035.57	642,963,989.13	3,327,499,090.49	22			
23	KWARA	16	1,333,689,914.29	-	99,168,653.70	4,642,139.67	31,986,358.30	430,102,709.67	475,280,505.42	2,374,870,281.05	23			
24	LAGOS	20	2,271,935,685.13	-	168,933,423.56	7,907,867.24	54,488,639.44	732,678,326.42	5,354,942,895.79	8,590,886,837.56	24			
25	NASSARAWA	13	1,189,881,270.84	-	88,475,531.25	4,141,588.68	28,537,344.59	383,725,747.11	392,798,197.43	2,087,559,679.91	25			
26	NIGER	25	2,202,378,448.29	-	163,761,383.60	7,665,761.18	52,820,423.55	710,246,758.39	763,305,425.78	3,900,178,200.79	26			
27	OGUN	20	1,571,168,822.01	-	116,826,778.96	5,468,726.31	37,681,899.18	506,687,469.44	644,897,320.99	2,882,731,016.89	27			
28	ONDO	18	1,500,565,608.42	-	111,576,963.71	5,222,979.54	35,988,597.27	483,918,583.55	587,888,671.76	2,725,161,404.26	28			
29	OSUN	30	2,032,554,055.74	-	151,133,818.38	7,074,657.85	48,747,464.91	655,479,956.44	824,953,596.62	3,719,943,549.93	29			
30	OYO	33	2,563,908,352.64	-	190,643,519.77	8,924,128.88	61,491,123.49	826,836,821.66	1,220,827,964.84	4,872,631,911.27	30			
31	PLATEAU	17	1,607,227,009.41	-	119,507,943.34	5,594,233.10	38,546,695.48	518,315,902.66	557,363,827.74	2,846,555,611.73	31			
32	RIVERS	23	1,992,246,977.85	-	148,136,720.92	6,934,362.05	47,780,765.96	642,481,295.18	973,848,347.41	3,811,428,469.37	32			
33	SOKOTO	23	2,006,501,058.58	-	149,196,605.97	6,983,975.86	48,122,626.63	647,078,104.89	706,452,780.70	3,564,335,152.62	33			
34	TARABA	16	1,503,879,256.28	-	111,823,355.32	5,234,513.27	36,068,069.66	484,987,204.45	472,916,504.33	2,614,908,903.31	34			
35	YOBE	17	1,512,018,796.14	-	112,428,583.87	5,262,844.36	36,263,283.13	487,612,131.07	505,487,137.96	2,659,072,776.53	35			
36	ZAMFARA	14	1,366,210,057.96	-	101,586,741.16	4,755,331.69	32,766,300.44	440,590,156.38	493,184,645.50	2,439,093,233.13	36			
37	FCT, ABUJA	6	603,413,015.43	-	44,867,743.04	2,100,283.93	14,471,868.39	194,595,138.05	1,056,205,486.85	1,915,653,535.68	37			
	Total LGCs		66,410,548,404.99	(11,180,157.44)	4,938,062,893.12	231,153,462.32	1,592,747,739.54	21,416,790,000.01	30,758,444,710.33	125,336,567,052.87				

METHODOLOGY

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

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

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

These are

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

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

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

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

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

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

State Government – 26.72%

Local Government – 20.60%

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

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

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

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

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

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

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

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

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

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

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

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

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

METHODOLOGY

APPROVED STATES REVENUE SHARING TEMPLATE

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

METHODOLOGY

STATE	INDICES PRIMARY ENROLMENT	DIRECT SEC (8% OF 10%)	INDICES ENR	INVERSE SE (8% OF 10%)	HOSPITAL B (30% OF 10%)	INDICES HOS	WATER SUPPLY SPREAD	INDICES WAT (8% OF 10%)	RAINFALL P (15% OF 10%)	TOTAL INDICES
ABIA	0.000132	823,412	0.000066	0.000066	14,521	0.000277	0.02112	0.000021	0.0001	0.006598
ADAMAWA	0.000133	708,162	0.000057	0.000057	8,792	0.000168	0.16726	0.000167	0.0001	0.007019
AKWA IBOM	0.000322	645,705	0.000052	0.000052	10,002	0.000191	0.02918	0.000029	0.0001	0.007084
ANAMBRA	0.000165	789,246	0.000063	0.000063	12,174	0.000232	0.02075	0.000021	0.0001	0.007006
BAUCHI	0.000287	1,063,806	0.000085	0.000085	11,903	0.000227	0.21513	0.000215	0.0001	0.008429
BAYELSA	0.000142	546,734	0.000044	0.000044	17,265	0.000329	0.04057	0.000041	0.0001	0.006235
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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