



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(DECEMBER 2020 Disbursement)



Report Date: February 2021

Data Source: National Bureau of Statistics / Office of The Accountant General of The Federation

CONTENTS

Executive Summary	1
Federation Account Allocation Committee (FAAC) December 2020 Disbursement	
Summary of Gross Revenue Allocation by FAAC for the Month of November, 2020 Shared in December, 2020	2
Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of November, 2020 Shared in December, 2020	5
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020	
Abia	7
Adamawa	9
Akwa -ibom	10
Anambra	15
Bauchi	18
Bayelsa	21
Benue.....	23
Borno	26
Cross River	29
Delta	31
Ebonyi	34
Edo	36
Ekiti	38
Enugu	40
Gombe	42
Imo	44
Jigawa	47
Kaduna	50
Kano	53
Katsina	56
Kebbi	60
Kogi	63
Kwara	66
Lagos	68
Nasarawa	71
Niger	73
Ogun	76
Ondo	79
Osun	81
Oyo	84
Plateau	87
Rivers	89
Sokoto	92
Taraba	95
Yobe	97
Zamfara	99
SUKO DERIVATION	101
Appendix	102
Methodology	121
Acknowledgements and Contacts	124

EXECUTIVE SUMMARY

The Federation Account Allocation Committee (FAAC) disbursed the sum of N601.11bn to the three tiers of government in December 2020 from the revenue generated in November 2020.

The amount disbursed comprised of N436.46bn from the Statutory Account, N7.87bn from FOREX Equalisation Account and N156.79bn from Value Added Tax.

Federal Government received a total of N215.60bn from the N601.11bn. States received a total of N171.17bn and Local Governments received N126.79bn. The sum of N31.39bn 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 N7.87bn, N9.41bn, and N3.98bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N143.82bn was disbursed to the FGN consolidated revenue account; N3.68bn shared as share of derivation and ecology; N1.84bn as stabilization fund; N6.18bn for the development of natural resources; and N5.08bn to the Federal Capital Territory (FCT) Abuja.






FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT






Summary of Gross Revenue Allocation by FAAC
for the month of November, 2020 Shared in December, 2020













Summary of Gross Revenue Allocation by FAAC for the month of November, 2020 Shared in December, 2020






BENEFICIARIES






 FGN	Statutory		N190,122,055,909.39
	Dist. of N7.867Bn FOREX Equal Acct.		N3,605,820,604.78
	VAT		N21,871,688,831.98
	Total		N215,599,565,346.15

 State	Statutory		N96,432,447,492.39
	Dist. of N7.867Bn FOREX Equal Acct.		N1,828,920,397.87
	VAT		N72,905,629,439.94
	Total		N171,166,997,330.19

 LGCs	Statutory		N74,345,374,937.99
	Dist. of N7.867Bn FOREX Equal Acct.		N1,410,020,965.42
	VAT		N51,033,940,607.96
	Total		N126,789,336,511.37

 13% Derivation Fund	Statutory		N30,369,781,529.10
	Dist. of N7.867Bn FOREX Equal Acct.		N1,022,780,523.96
	VAT		-----
	Total		N31,392,562,053.07

 Cost of Collection - NCS	Statutory		N7,119,237,224.66
	Dist. of N7.867Bn FOREX Equal Acct.		-----
	VAT		N747,427,190.93
	Total		N7,866,664,415.59

 Cost of Collections - DPR	Statutory		N3,983,845,101.66
	Dist. of N7.867Bn FOREX Equal Acct.		-----
	VAT		-----
	Total		N3,983,845,101.66

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

Summary of Gross Revenue Allocation by FAAC
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 Cost of Collections - FIRS	Statutory		N3,881,778,025.25
	Dist. of N7.867Bn FOREX Equal Acct.		----
	VAT		N5,524,024,803.90
	Total		N9,405,802,829.15

 FIRS Refunds	Statutory		N4,000,000,000.00
	Dist. of N7.867Bn FOREX Equal Acct.		----
	VAT		----
	Total		N4,000,000,000.00

 Refunds on Cost of Collection	Statutory		N100,000,000.00
	Dist. of N7.867Bn FOREX Equal Acct.		----
	VAT		----
	Total		N100,000,000.00

 Police Trust Fund	Statutory		N2,182,286,238.93
	Dist. of N7.867Bn FOREX Equal Acct.		----
	VAT		----
	Total		N2,182,286,238.93

 North East Dev. Comm.	Statutory		----
	Dist. of N7.867Bn FOREX Equal Acct.		----
	VAT		N4,703,588,996.13
	Total		N4,703,588,996.13

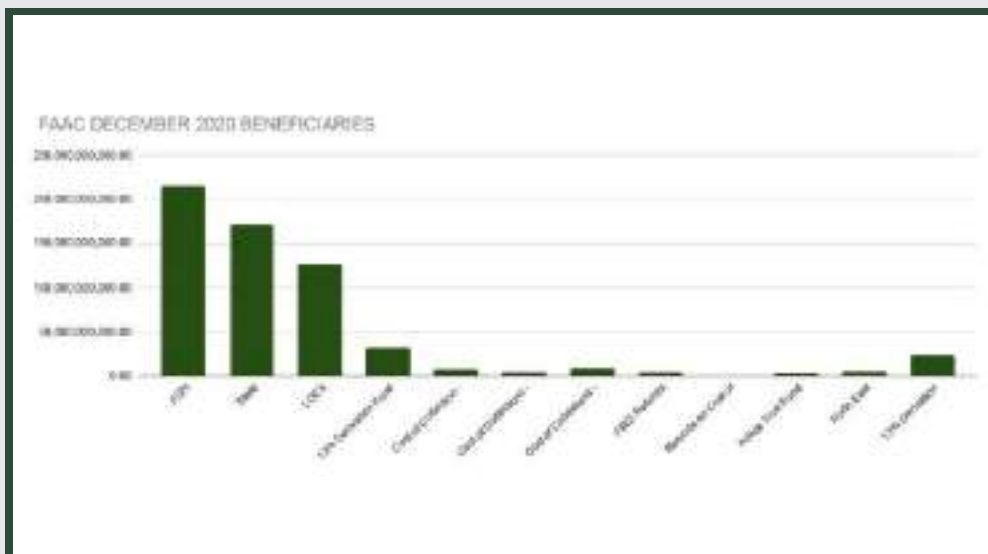
 13% Derivation Refund to Oil Producing States	Statutory		N23,920,441,326.36
	Dist. of N7.867Bn FOREX Equal Acct.		----
	VAT		----
	Total		N23,920,441,326.36

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

Summary of Gross Revenue Allocation by FAAC
for the month of November, 2020 Shared in December, 2020



TOTAL(ALL BENEFICIARIES)		
STATUTORY		N436,457,247,785.73
DIST. OF N7.867BN FOREX EQUAL ACCT.		N7,867,542,492.03
VAT		N156,786,299,870.84
TOTAL		N601,111,090,148.60



FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

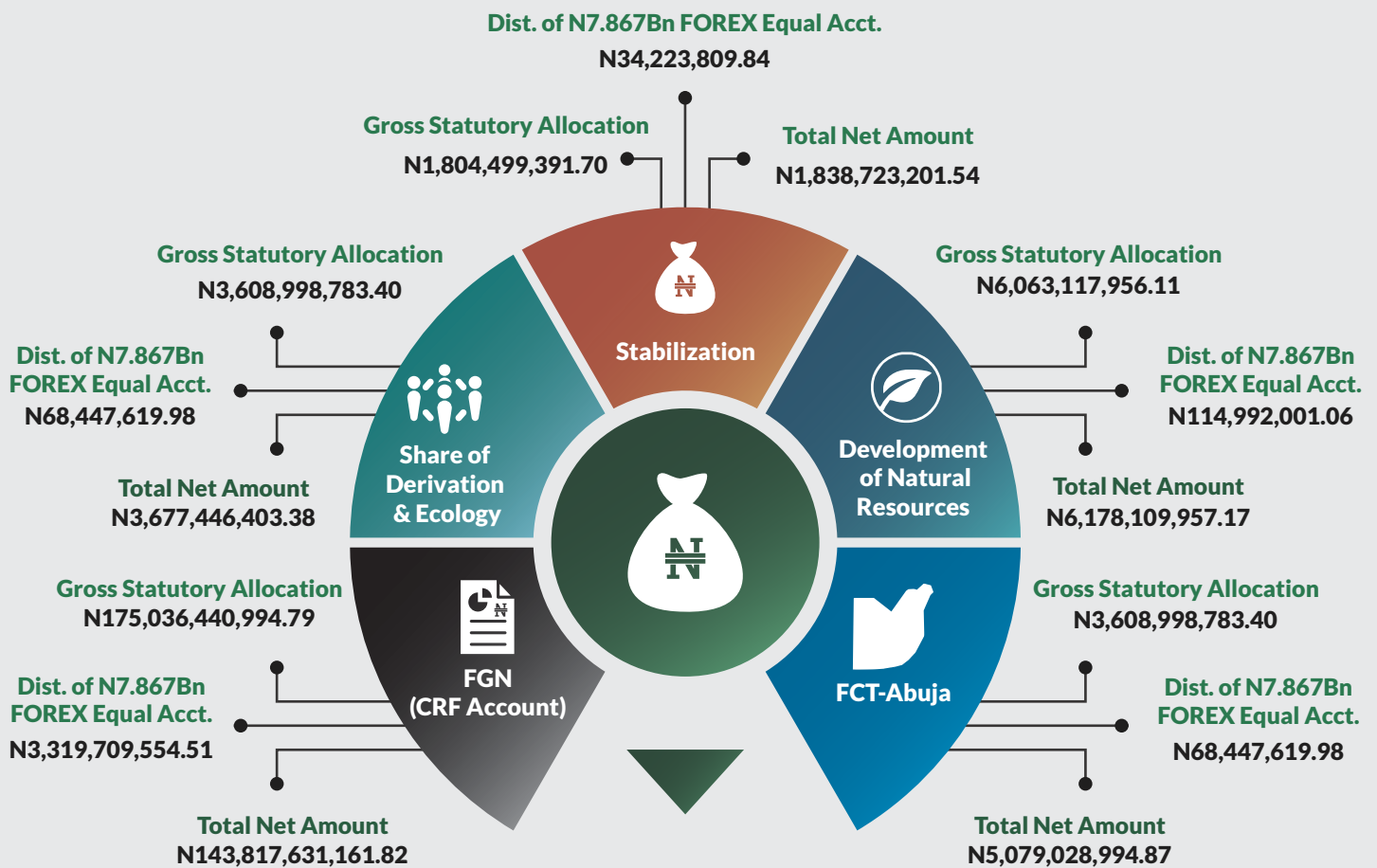
Summary of Gross Revenue Allocation by FAAC
for the month of November, 2020 Shared in December, 2020



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

FG

BENEFICIARIES



SUB-TOTAL	Gross Statutory Allocation	Dist. of N7.867Bn FOREX Equal Acct.	Total Net Amount
	N190,122,055,909.39	N3,605,820,605.37	N160,590,939,718.77

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

F.C.T ABUJA



Local Government Councils

Total Allocation

ABAJI	▶		N385,500,576.79
ABUJA MUNICIPAL	▶		N588,570,796.18
BWARI	▶		N439,016,183.18
GWAGWALADA	▶		N414,961,214.70
KUJE	▶		N403,438,675.54
KWALI	▶		N404,861,884.65

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

FCT Abuja

Gross Statutory Allocation	◀	▶	N675,509,658.51	
Deduction	◀	▶	N (39,762,500.46)	Dist. from FOREX Equal Acct. ◀
Value Added Tax	◀	▶	N1,987,790,578.71	▶ N12,811,594.29



Total Allocation
N2,636,349,331.05

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

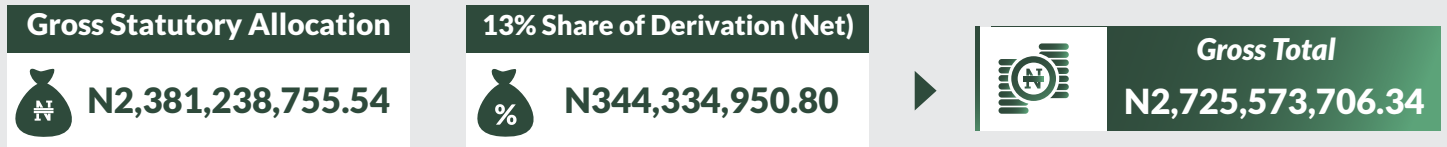
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



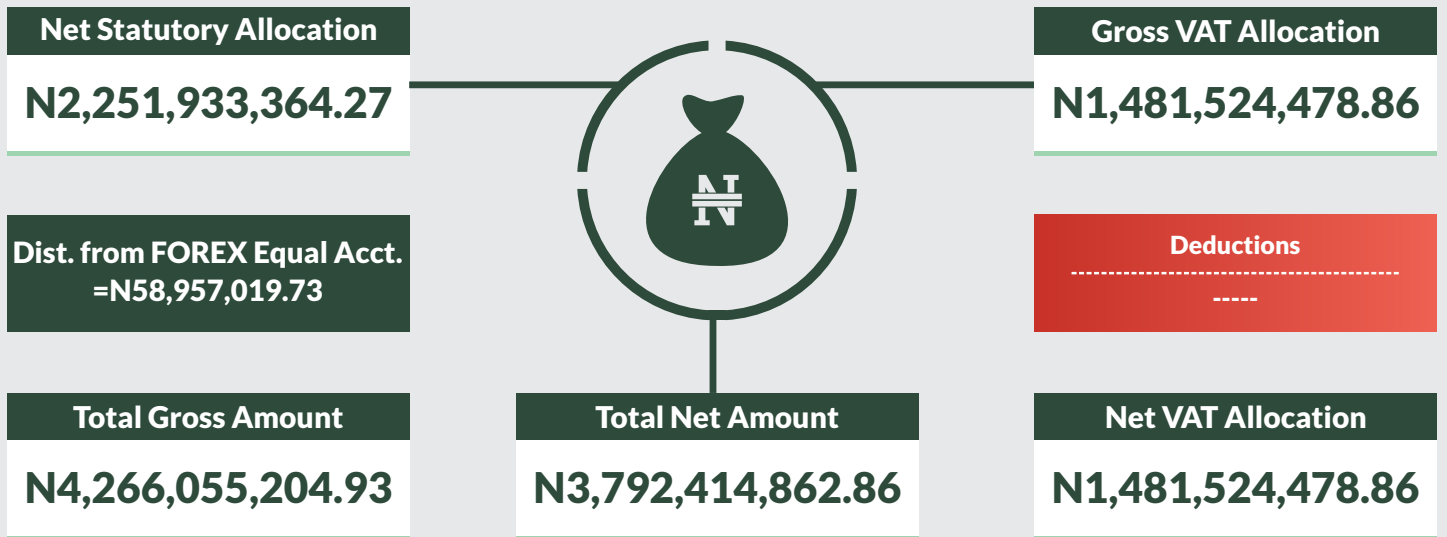
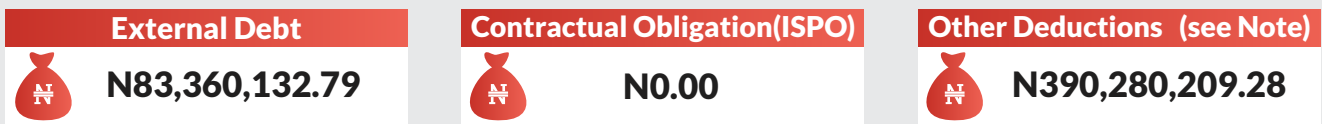
ABIA STATE

17
No. of LGCs

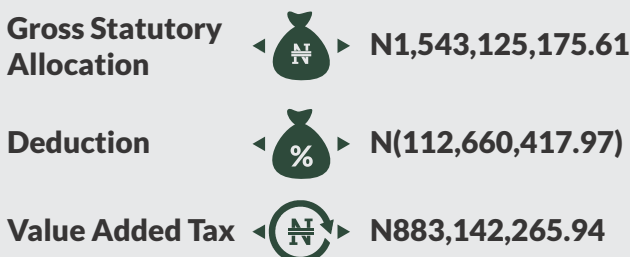
BENEFICIARIES



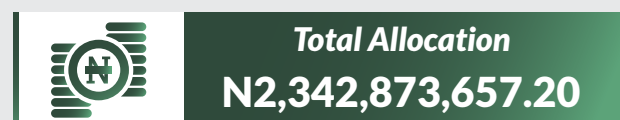
DEDUCTIONS



LGAs



Dist. from FOREX Equal Acct. =N29,266,633.62





Total Allocation

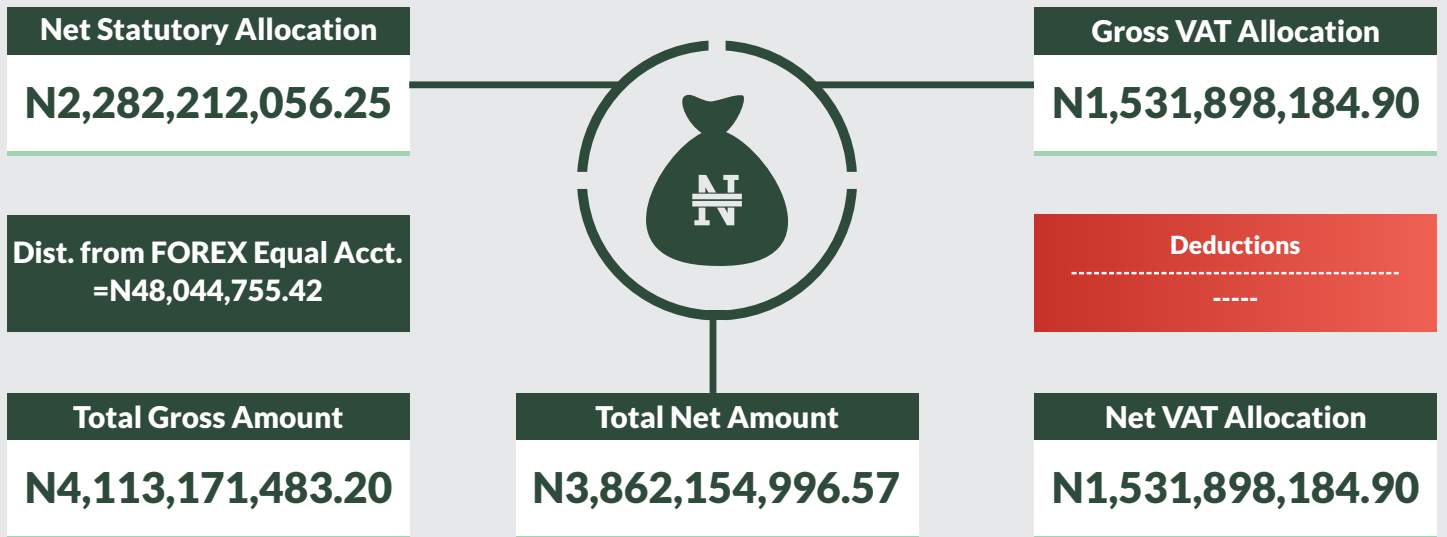
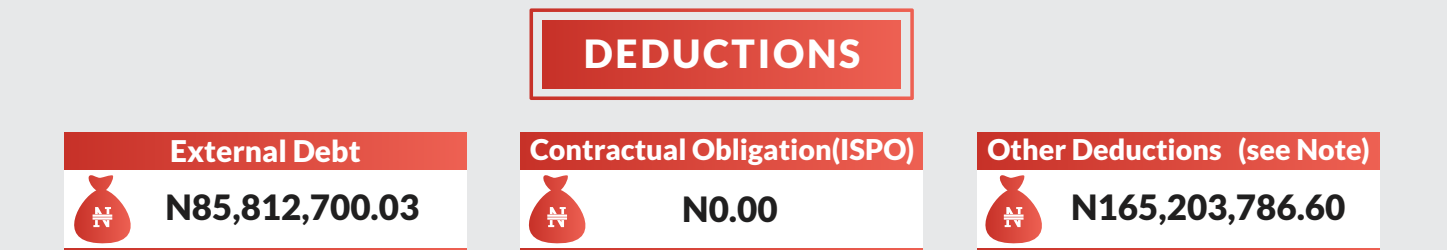
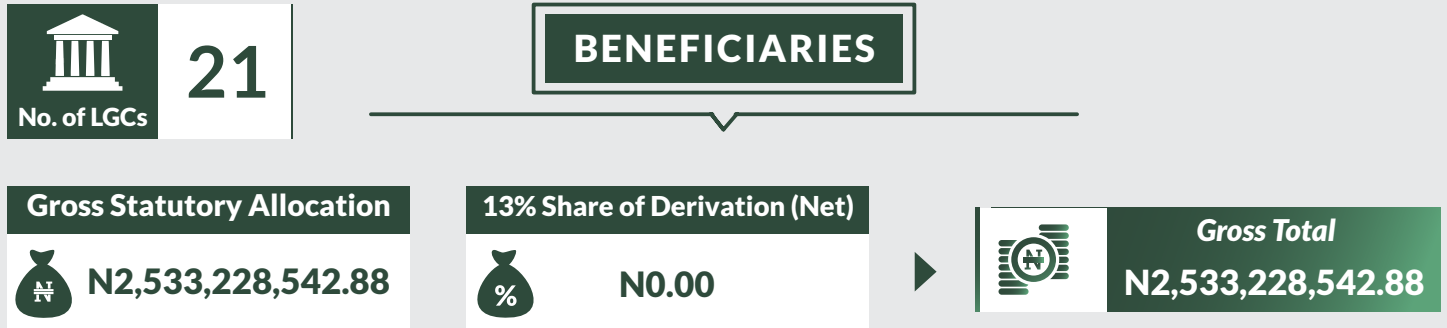
ABA NORTH	▶		N119,400,187.56
ABA SOUTH	▶		N207,844,271.41
AROCHUKWU	▶		N140,267,260.57
BENDE	▶		N144,449,645.58
IKWUANO	▶		N129,877,781.62
ISIALA NGWA NORTH	▶		N134,470,815.47
ISIALA NGWA SOUTH	▶		N129,702,916.89
ISUIKWUATO	▶		N125,288,951.70
NNEOCHI	▶		N137,458,446.67
OBIOMA NGWA	▶		N140,741,677.26
OHAFA	▶		N156,488,198.59
OSISIOMA	▶		N149,883,791.17
UGWUNAGBO	▶		N111,549,725.39
UKWA EAST	▶		N104,792,981.63
UKWA WEST	▶		N110,983,230.62
UMUAHIA NORTH	▶		N161,845,366.95
UMUAHIA SOUTH	▶		N137,828,408.13

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

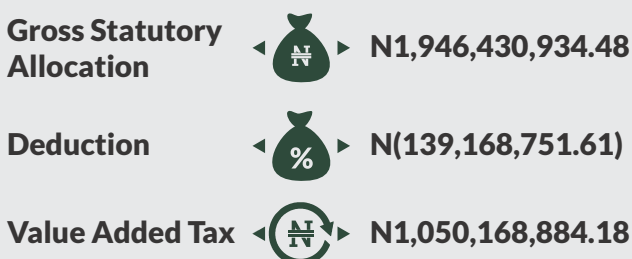
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



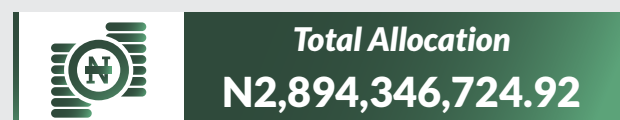
ADAMAWA STATE



LGAs








Dist. from FOREX Equal Acct. =N36,915,657.87





Total Allocation

DEMSA	▶		N144,619,420.79
FUFORE	▶		N169,303,339.15
GANYE	▶		N146,795,222.86
GIREI	▶		N130,372,758.11
GOMBI	▶		N131,236,114.43
GUYUK	▶		N140,773,997.78
HONG	▶		N148,255,420.55
JADA	▶		N152,924,908.70
YOLA-NORTH	▶		N142,132,102.16
LAMURDE	▶		N122,996,130.14
MADAGALI	▶		N126,764,276.90
MAIHA	▶		N122,399,216.72
MAYO-BELWA	▶		N140,280,616.64
MICHIKA	▶		N137,564,696.87
MUBI NORTH	▶		N132,814,455.70
MUBI SOUTH	▶		N124,279,902.48
NUMAN	▶		N115,964,973.46
SHELLENG	▶		N132,862,315.84



Total Allocation

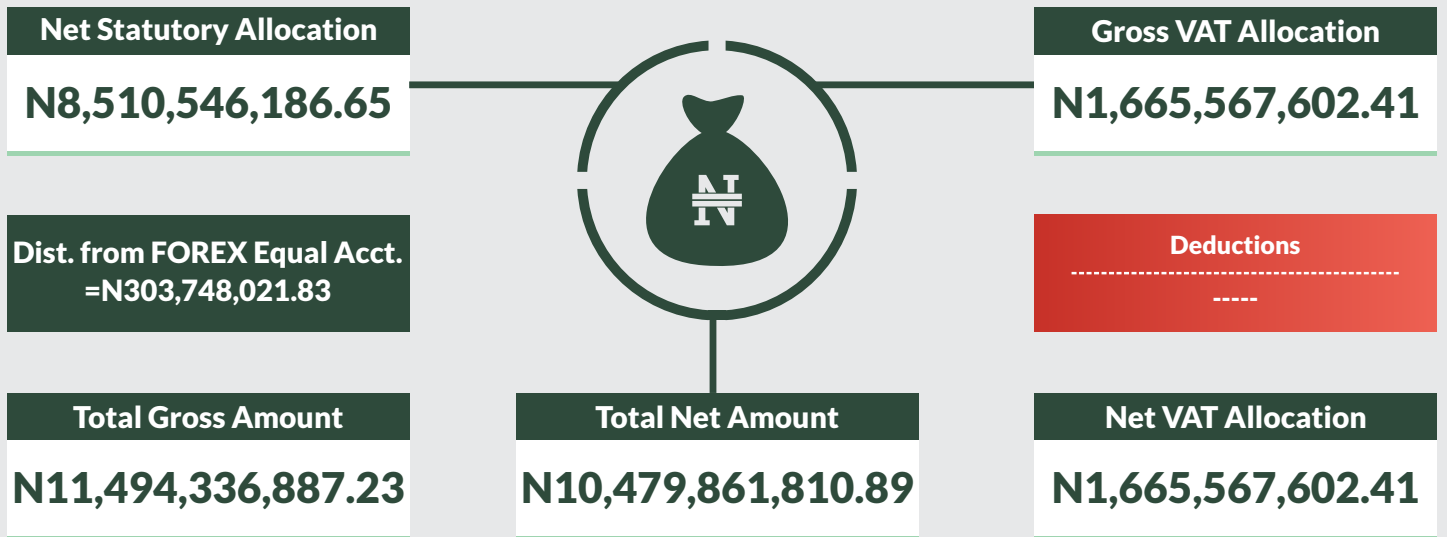
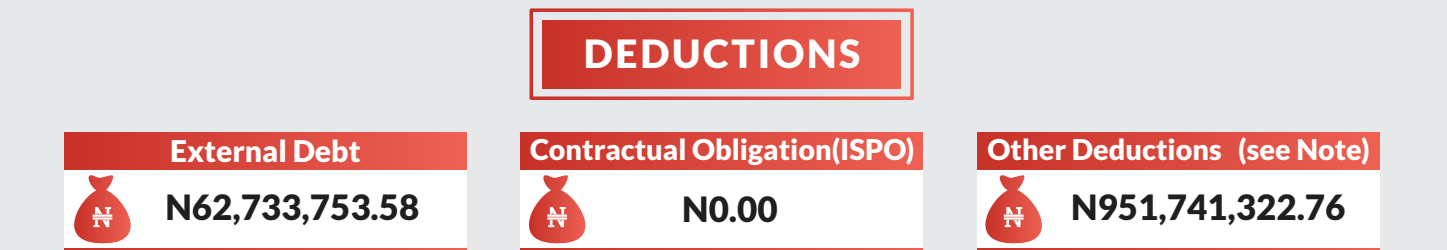
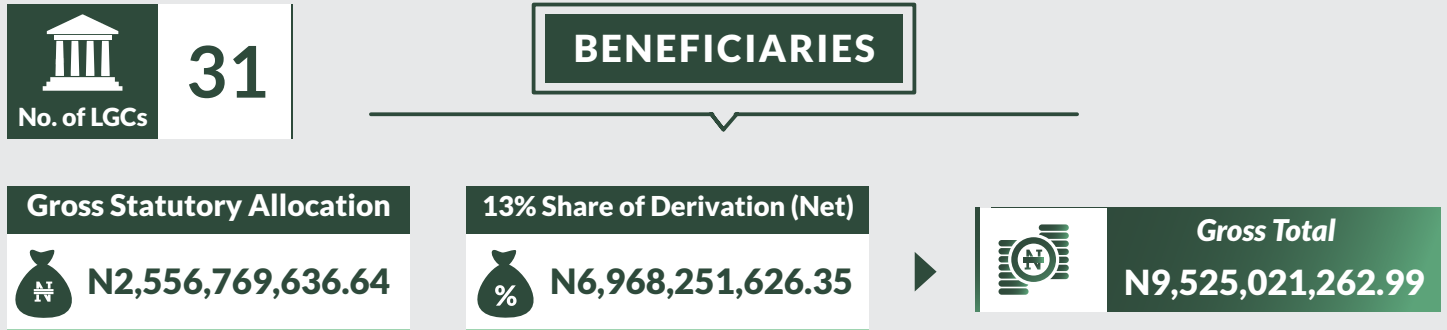
SONG	▶		N160,835,474.93
TOUNGO	▶		N129,284,155.87
YOLA-SOUTH	▶		N141,887,224.83

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

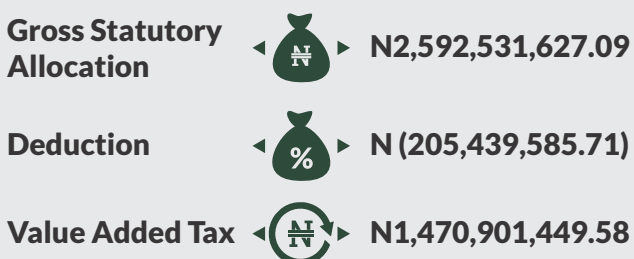
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



AKWA IBOM STATE



LGAs



Dist. from FOREX Equal Acct. =N49,169,487.02





Total Allocation

ABAK	▶		N132,197,760.80
EASTERN OBOLO	▶		N103,879,369.32
EKET	▶		N138,636,957.27
EKPE ATAI	▶		N106,269,914.99
ESSIEN UDIM	▶		N143,638,693.90
ETIM EKPO	▶		N121,824,695.07
ETINAN	▶		N139,987,642.42
IBENO	▶		N110,938,108.13
IBESIKPO ASUTAN	▶		N129,842,153.24
IBIONO IBOM	▶		N143,316,146.28
IKA	▶		N108,531,578.16
IKONO	▶		N128,430,133.36
IKOT ABASI	▶		N128,467,682.23
IKOT EKPENE	▶		N132,405,497.85
INI	▶		N119,849,835.34
ITU	▶		N124,620,971.79
MBO	▶		N116,529,482.86
MKPAT ENIN	▶		N143,573,303.77



Total Allocation

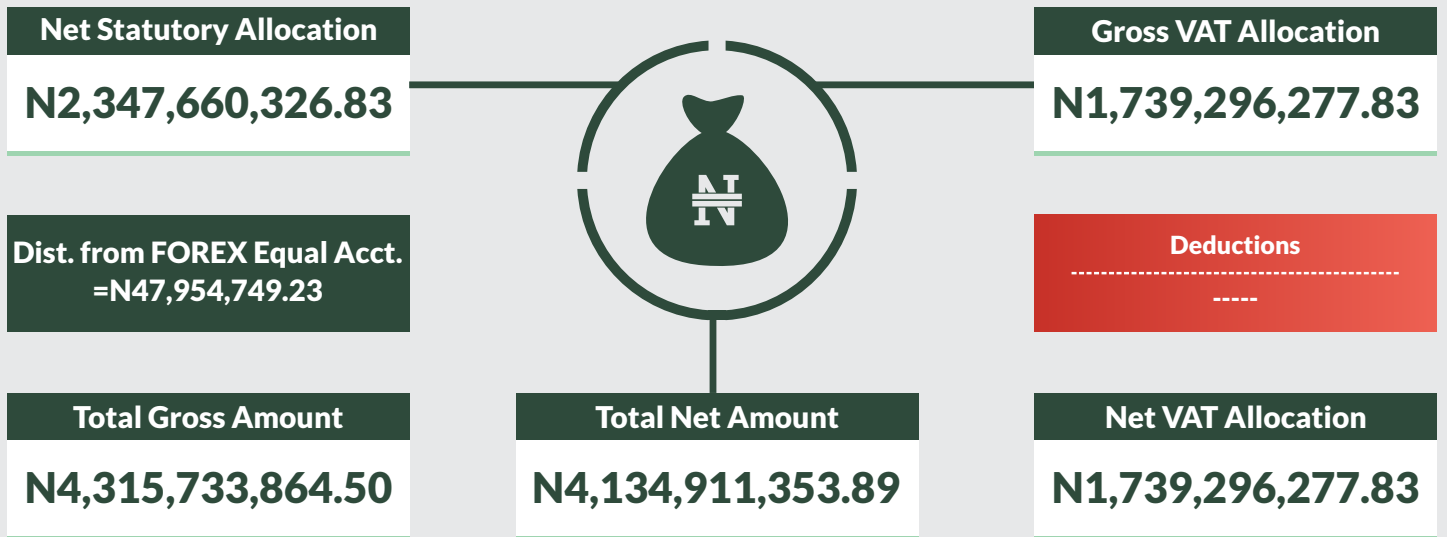
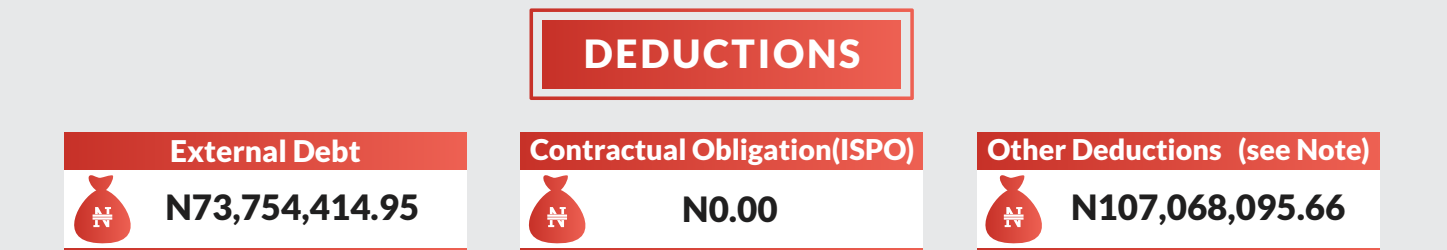
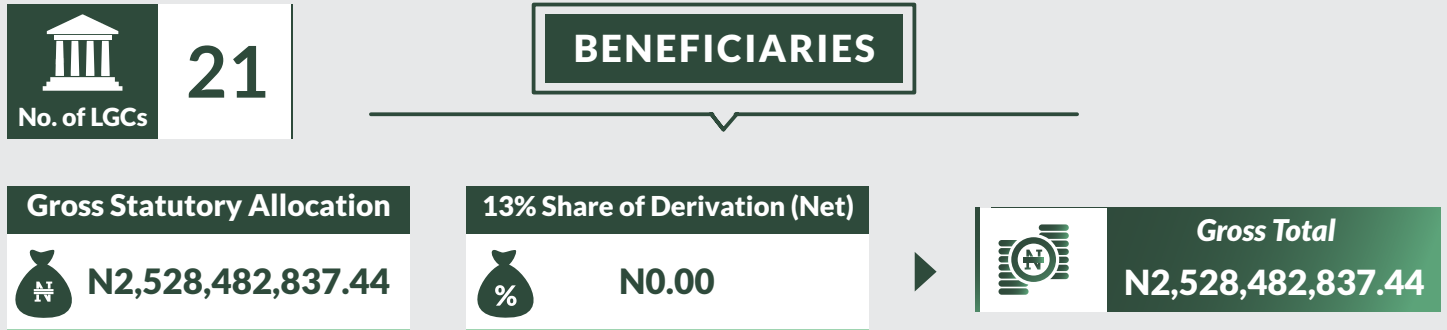
NSIT IBOM	▶		N119,900,692.07
NSIT UBIUM	▶		N126,273,857.12
OBAT AKARA	▶		N131,889,636.19
OKOBO	▶		N114,595,046.91
ONNA	▶		N120,076,494.99
ORON	▶		N118,081,080.00
ORUK ANAM	▶		N141,928,964.49
UDUNG UKO	▶		N104,368,795.32
UKANAFUN	▶		N128,678,904.83
UQUO	▶		N105,534,334.33
URUAN	▶		N133,277,322.04
URUE OFFONG/ORUK	▶		N112,013,900.24
UYO	▶		N177,604,022.68

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

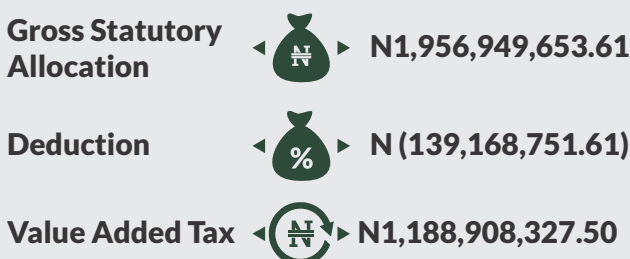
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



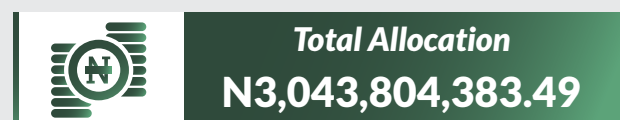
ANAMBRA STATE



LGAs



Dist. from FOREX Equal Acct. =N37,115,154.00





Total Allocation

AGUATA	▶		N200,016,465.53
ANAMBRA EAST	▶		N131,341,404.26
ANAMBRA WEST	▶		N135,362,165.96
ANIOCHA	▶		N166,765,131.35
AWKA NORTH	▶		N122,078,880.73
AWKA SOUTH	▶		N142,773,155.58
AYAMELUM	▶		N132,546,754.52
DUNUKOFIA	▶		N116,549,446.14
EKWUSIGWO	▶		N131,926,129.83
IDEMILI NORTH	▶		N212,033,456.95
IDEMILI SOUTH	▶		N145,934,765.01
IHALA	▶		N177,418,337.72
NJIKOKA	▶		N129,794,635.38
NNEWI NORTH	▶		N130,065,453.14
NNEWI SOUTH	▶		N155,331,597.68
OGBARU	▶		N149,526,277.85
ONISHA NORTH	▶		N123,174,165.48
ONISHA SOUTH	▶		N127,397,795.62



Total Allocation

ORUMBA NORTH	▶		N138,039,737.42
ORUMBA SOUTH	▶		N140,747,204.76
OYI	▶		N134,981,422.57

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

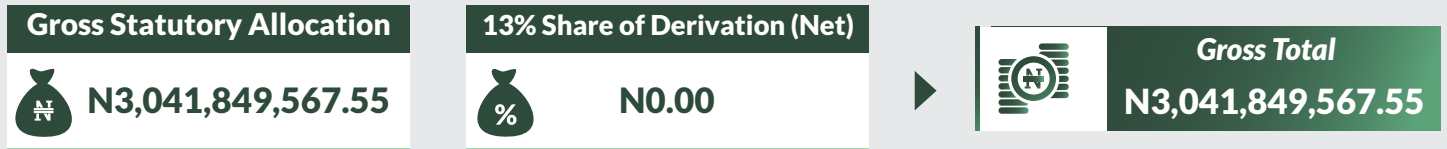
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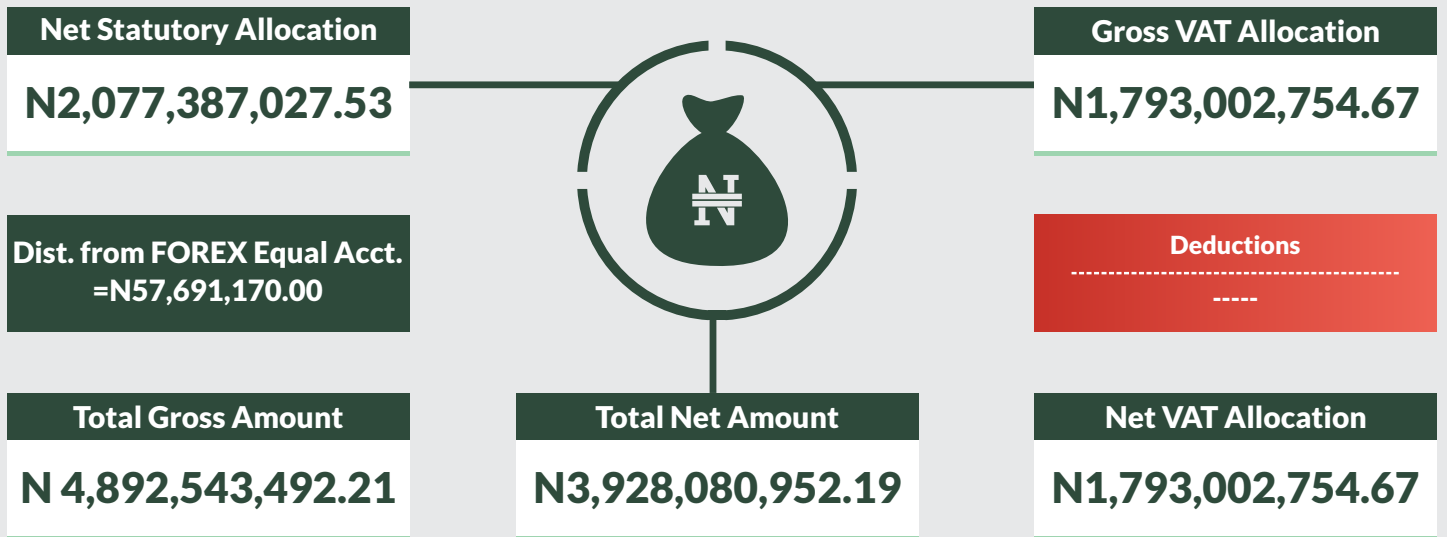
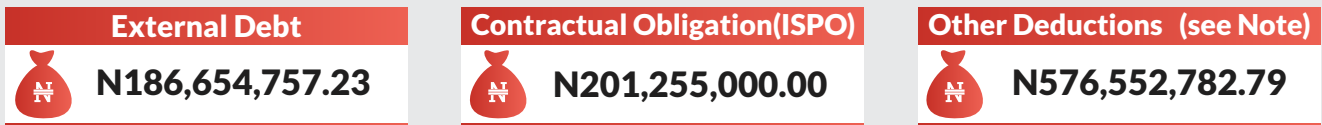
BAUCHI STATE

20
No. of LGCs

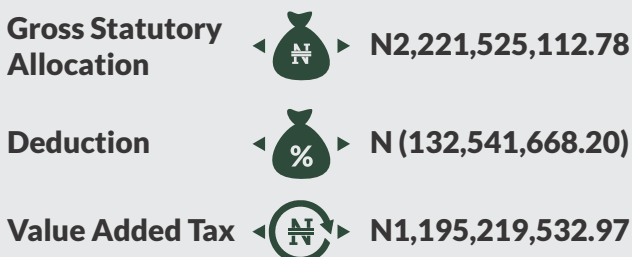
BENEFICIARIES



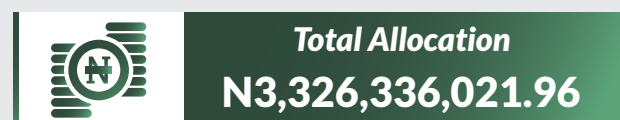
DEDUCTIONS



LGAs



Dist. from FOREX Equal Acct. =₦42,133,044.41





Total Allocation

ALKALERI	▶		N212,801,917.38
BAUCHI	▶		N261,725,310.71
BOGORO	▶		N115,652,034.17
DAMBAN	▶		N137,262,217.77
DARAZO	▶		N173,256,862.38
DASS	▶		N115,708,085.24
GAMAWA	▶		N183,721,962.76
GANJUWA	▶		N180,973,839.30
GIADE	▶		N133,416,977.93
I/GADAU	▶		N154,266,605.97
JAMA'ARE	▶		N119,066,780.04
KATAGUM	▶		N181,583,921.06
KIRFI	▶		N143,787,321.23
MISAU	▶		N173,215,845.47
NINGI	▶		N219,587,539.14
SHIRA	▶		N165,406,681.83
TAFAWA BALEWA	▶		N162,031,675.26
TORO	▶		N221,090,889.77



Total Allocation

WARJI	▶		N126,560,099.51
ZAKI	▶		N145,219,455.04

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

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



BAYELSA STATE

No. of LGCs **8**

BENEFICIARIES

Gross Statutory Allocation N2,250,104,088.25	13% Share of Derivation (Net) N5,055,771,437.59	Gross Total N7,305,875,525.84
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DEDUCTIONS

External Debt N47,710,918.87	Contractual Obligation (ISPO) N0.00	Other Deductions (see Note) N1,904,790,497.90
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Net Statutory Allocation N5,353,374,109.07		Gross VAT Allocation N1,284,492,140.87
Dist. from FOREX Equal Acct. =N182,412,571.10		Deductions ----- -----
Total Gross Amount N 8,772,780,237.81		Net VAT Allocation N1,284,492,140.87
Total Net Amount N6,820,278,821.04		

LGAs









Gross Statutory Allocation		N904,242,036.12
Deduction		N (53,016,667.28)
Value Added Tax		N451,848,853.90

Dist. from FOREX Equal Acct. =N17,149,691.29

Total Allocation
N1,320,223,914.03



Total Allocation

BRASS	▶		N156,451,458.16
EKERMOR	▶		N181,999,597.40
KOLOKUMA/OPOKUMA	▶		N118,788,511.57
NEMBE	▶		N144,177,536.66
OGBIA	▶		N154,795,420.93
SAGBAMA	▶		N153,756,635.04
SOUTHERN IJAW	▶		N208,945,519.32
YENAGOA	▶		N201,309,234.95

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

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



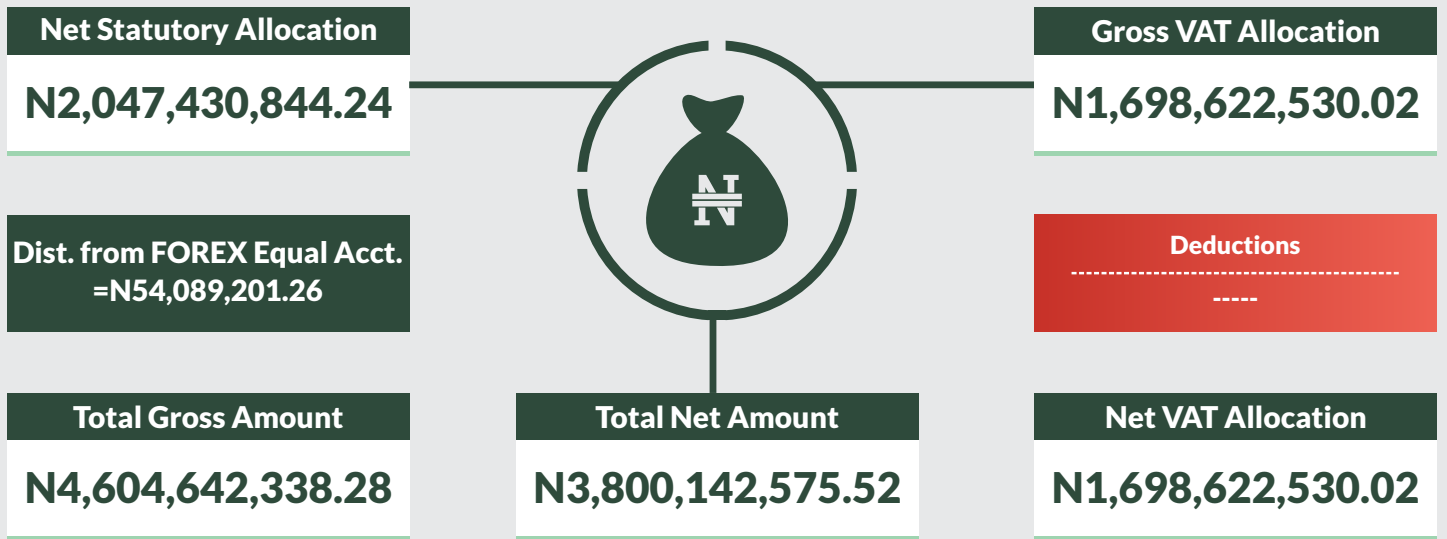
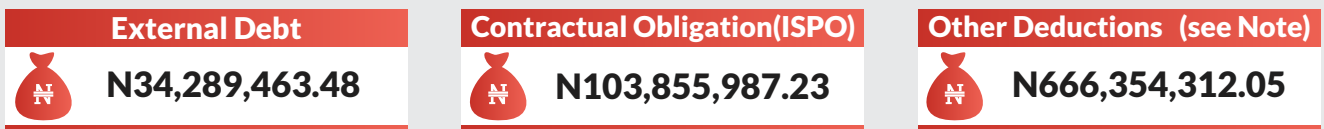
BENUE STATE

23
No. of LGCs

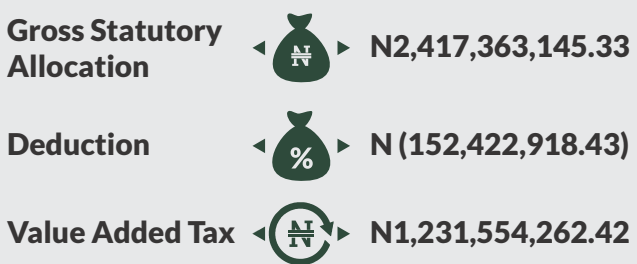
BENEFICIARIES



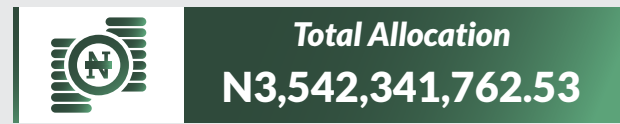
DEDUCTIONS



LGAs



Dist. from FOREX Equal Acct. =N45,847,273.20





Total Allocation

ADO	▶		N154,863,208.37
AGATU	▶		N135,174,526.35
APA	▶		N130,089,318.73
BURUKU	▶		N158,973,730.10
GBOKO	▶		N208,665,408.20
GUMA	▶		N164,277,070.55
GWER EAST	▶		N155,232,553.66
GWER WEST	▶		N135,154,460.26
KATSINA ALA	▶		N171,367,692.35
KONSHISHA	▶		N165,009,169.20
KWANDE	▶		N183,973,447.64
LOGO	▶		N145,114,631.87
MAKURDI	▶		N179,228,821.84
OBI	▶		N126,197,075.49
OGBADIBO	▶		N133,934,936.68
OHIMINI	▶		N119,502,757.95
OJU	▶		N152,810,369.81
OKPOKWU	▶		N146,760,310.19



Total Allocation

OTUKPO	▶		N173,278,190.19
TARKA	▶		N117,195,790.62
UKUM	▶		N162,219,321.49
USHONGO	▶		N156,158,225.40
VANDEIKYA	▶		N167,160,745.59

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

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



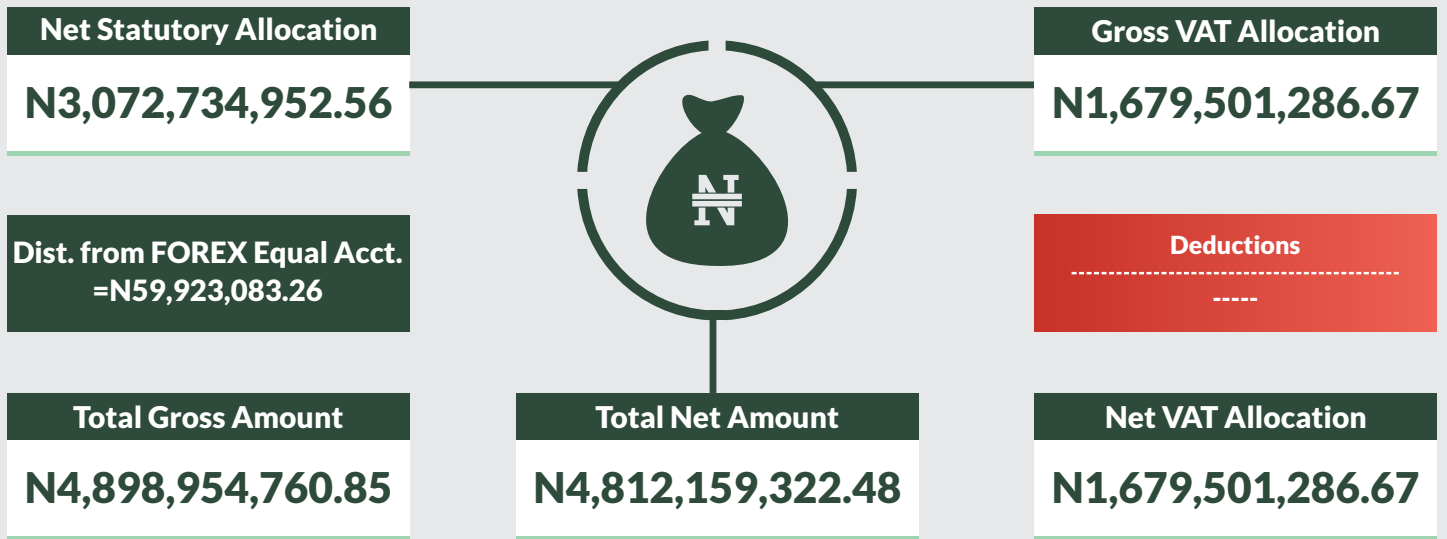
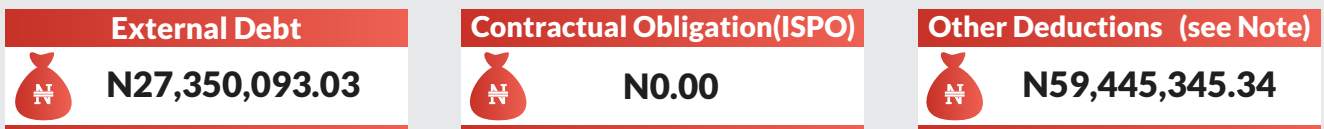
BORNO STATE

 **27**
No. of LGCs

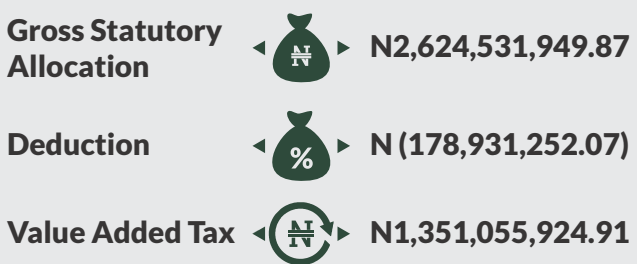
BENEFICIARIES



DEDUCTIONS



LGAs



Dist. from FOREX Equal Acct. =N49,776,399.36





Total Allocation

ABADAN	▶		N134,244,640.52
ASKIRA UBA	▶		N135,196,949.64
BAMA	▶		N187,298,934.55
BAYO	▶		N110,793,310.31
BIU	▶		N150,434,371.93
CHIBOK	▶		N109,165,077.03
DAMBOA	▶		N178,217,666.50
DIKWA	▶		N121,755,936.33
GUBIO	▶		N142,565,690.56
GUZAMALA	▶		N121,662,355.97
GWOZA	▶		N178,717,011.03
HAWUL	▶		N126,085,896.94
JERE	▶		N149,302,206.20
KAGA	▶		N124,487,211.65
KALA BALGE	▶		N114,272,287.31
KONDUGA	▶		N162,447,500.38
KUKAWA	▶		N171,254,388.97
KWAYA KUSAR	▶		N100,905,639.08



Total Allocation

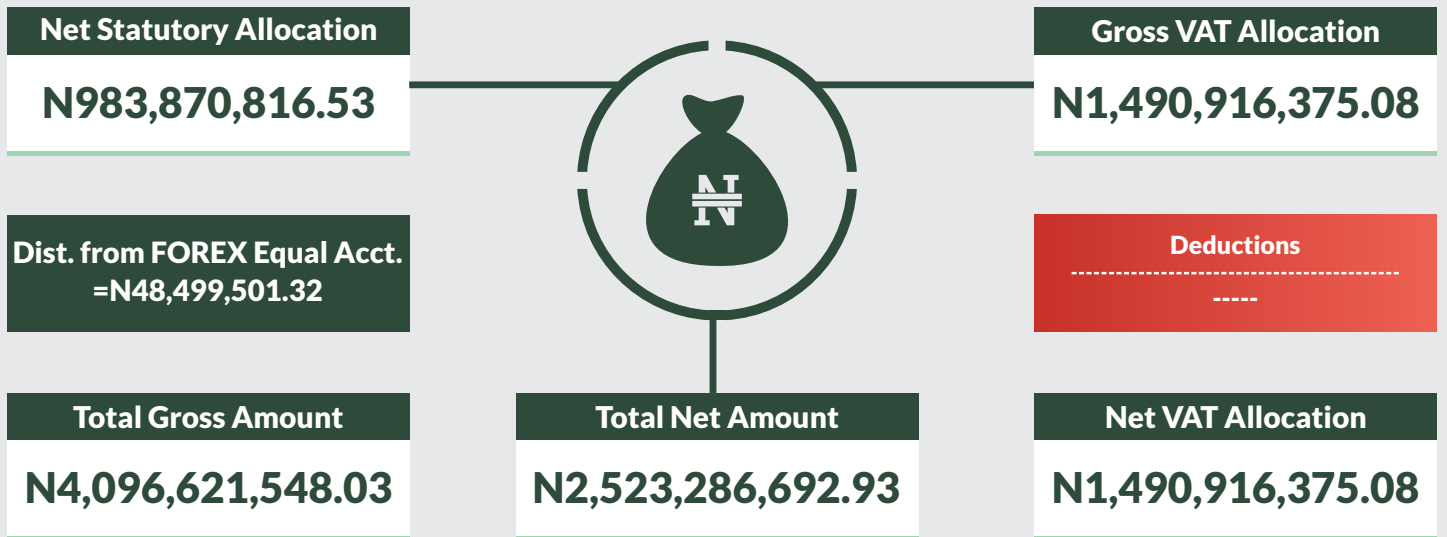
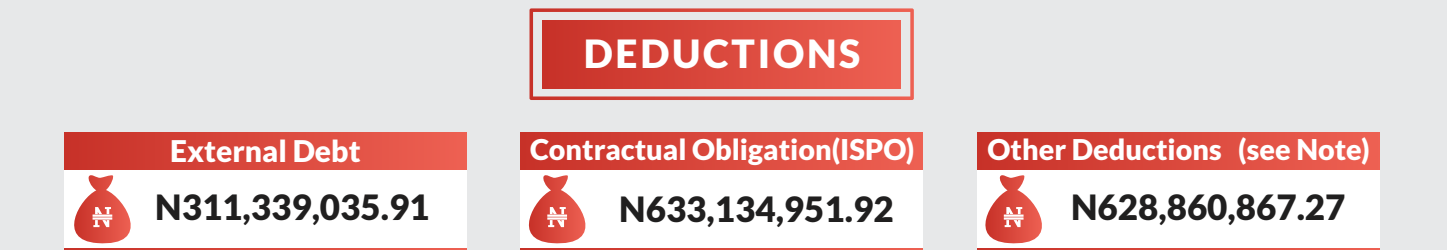
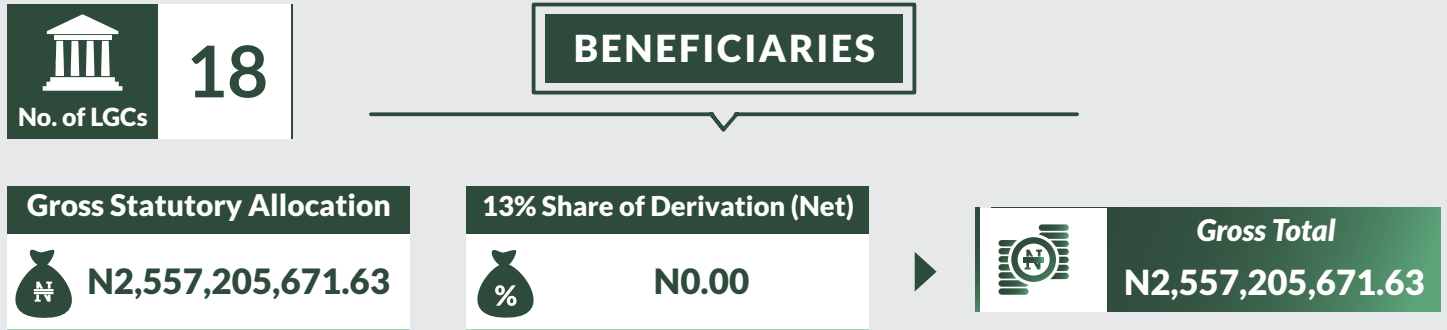
MAFA	▶		N129,702,962.61
MAGUMERI	▶		N150,551,206.26
MAIDUGURI METRO	▶		N241,808,798.90
MARTE	▶		N139,518,316.82
MOBBAR	▶		N131,333,792.72
MONGUNO	▶		N128,390,909.91
NGALA	▶		N155,204,746.98
NGANZAI	▶		N126,764,689.88
SHANI	▶		N124,350,523.10

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

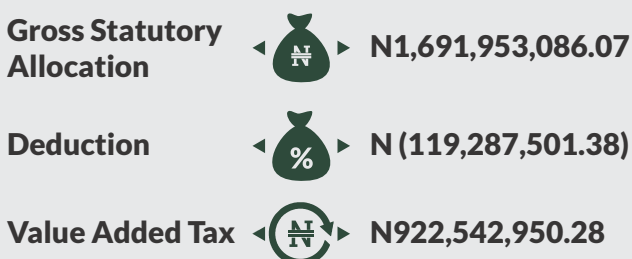
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



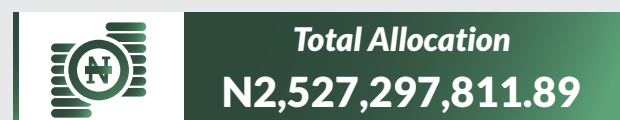
CROSS RIVER STATE



LGAs



Dist. from FOREX Equal Acct. =N32,089,276.92





Total Allocation

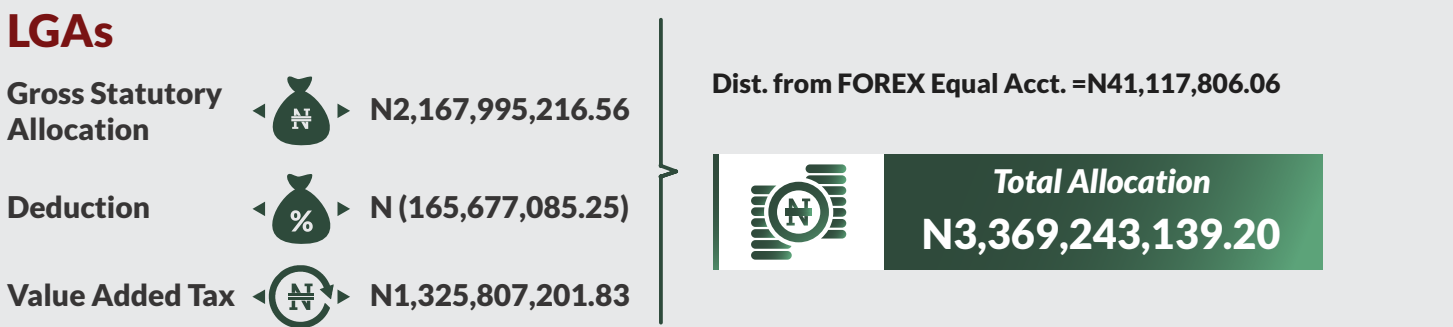
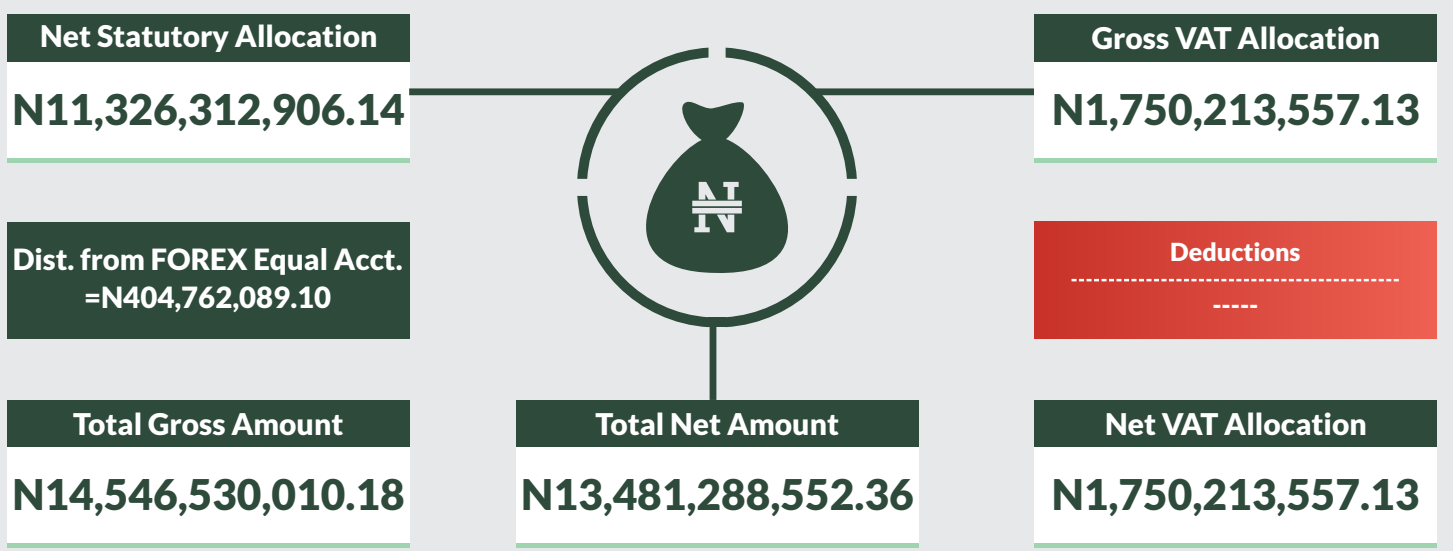
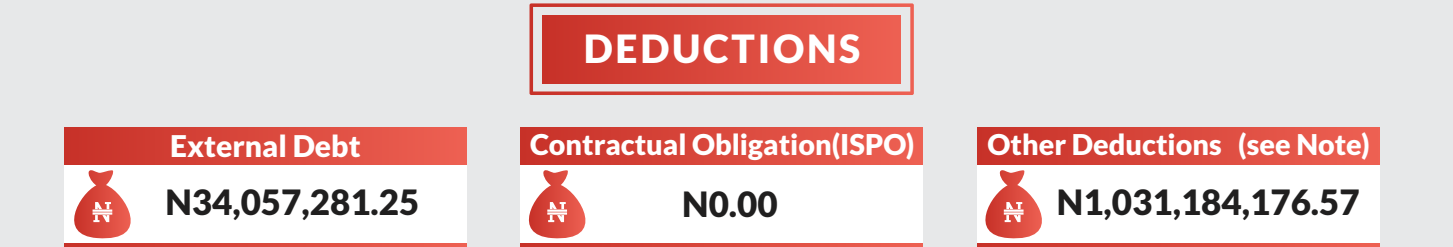
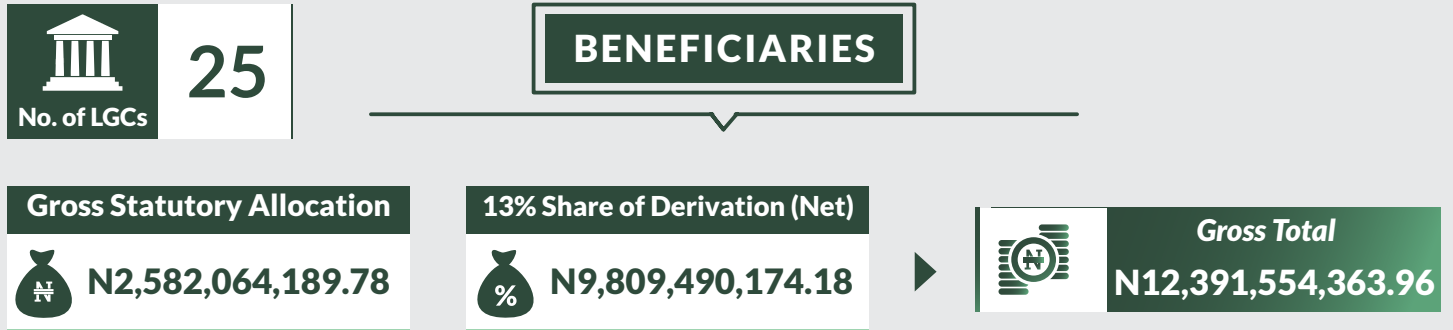
ABI	▶		N134,677,774.10
AKAMKPA	▶		N158,952,974.57
AKPABUYO	▶		N167,181,794.21
BAKASSI	▶		N101,861,636.66
BEKWARA	▶		N123,757,187.45
BIASE	▶		N143,490,647.02
BOKI	▶		N159,684,940.87
CALABAR MUNICIPAL	▶		N135,615,014.67
CALABAR SOUTH	▶		N142,811,561.19
ETUNG	▶		N110,059,208.25
IKOM	▶		N146,099,901.44
OBANLIKU	▶		N126,529,915.29
OBUBRA	▶		N142,251,797.31
OBUDU	▶		N135,771,936.89
ODUKPANI	▶		N151,555,353.50
OGAJA	▶		N143,084,483.73
YAKURR	▶		N146,152,863.14
YALA	▶		N157,758,821.60

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

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













DELTA STATE





Total Allocation

ANIOCHA NORTH	▶		N115,294,164.27
ANIOCHA SOUTH	▶		N126,000,139.37
BOMADI	▶		N108,173,200.48
BURUTU	▶		N152,328,987.55
ETHIOPE EAST	▶		N142,259,709.91
ETHIOPE WEST	▶		N144,801,014.52
IKA NORTH EAST	▶		N148,281,391.75
IKA SOUTH	▶		N140,045,712.93
ISOKO NORTH	▶		N132,488,511.81
ISOKO SOUTH	▶		N152,060,732.59
NDOKWA EAST	▶		N122,680,206.21
NDOKWA WEST	▶		N130,327,972.86
OKPE	▶		N121,031,794.99
OSHIMILI NORTH	▶		N117,806,055.72
OSHIMILI SOUTH	▶		N128,086,286.33
PATANI	▶		N104,630,183.80
SAPELE	▶		N133,871,448.63
UDU	▶		N135,201,937.88

*Total Allocation*

UGHELLI NORTH	▶		N182,492,780.85
UGHELLI SOUTH	▶		N146,092,616.79
UKWUANI	▶		N116,397,021.81
UVWIE	▶		N137,253,002.83
WARRI SOUTH	▶		N170,816,314.30
WARRI NORTH	▶		N133,319,794.43
WARRI SOUTH-WEST	▶		N127,502,156.63

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

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



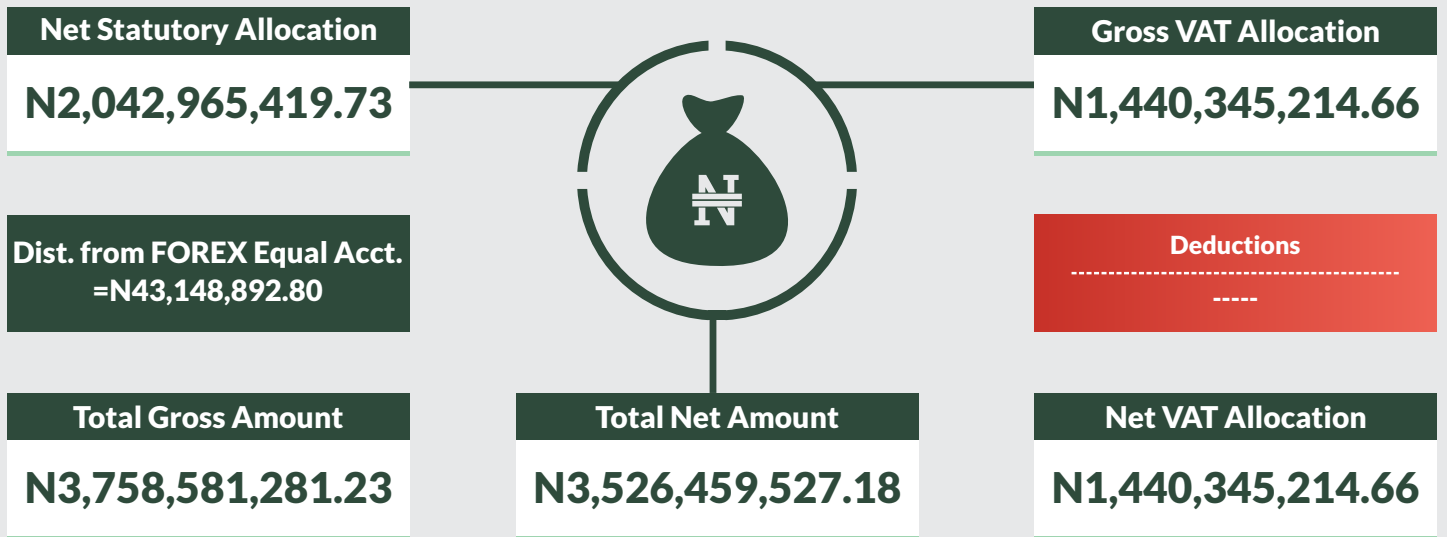
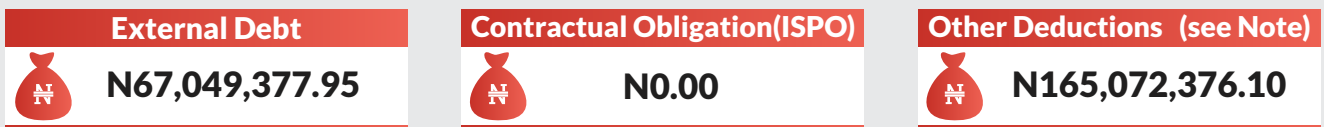
EBONYI STATE

 **13**
No. of LGCs

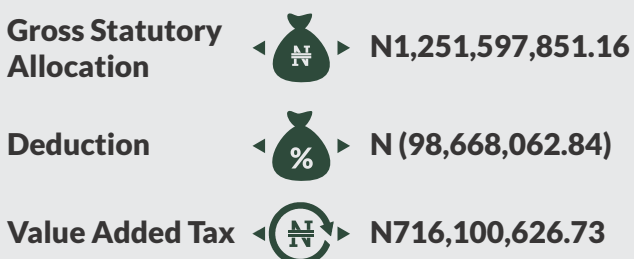
BENEFICIARIES



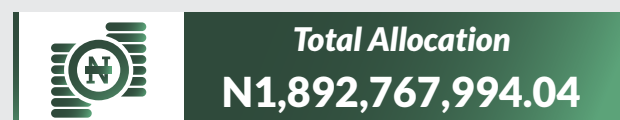
DEDUCTIONS



LGAs



Dist. from FOREX Equal Acct. =N23,737,578.99





Total Allocation

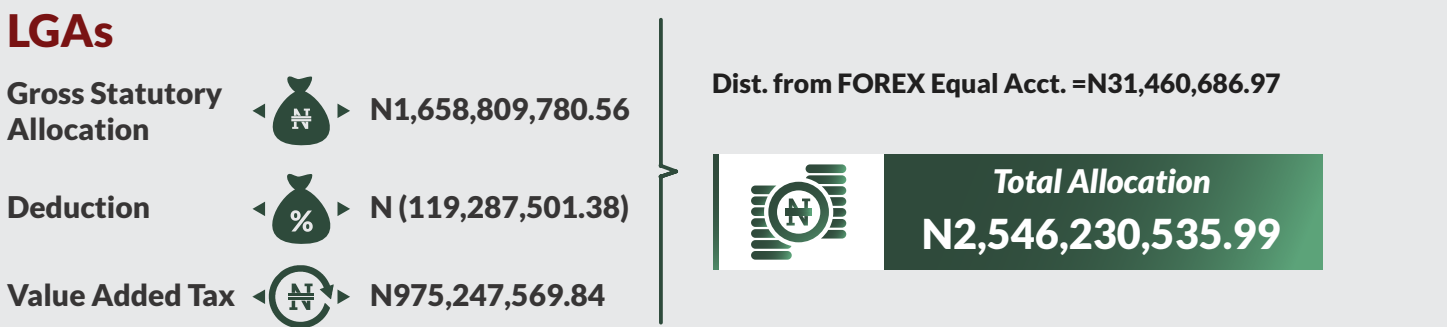
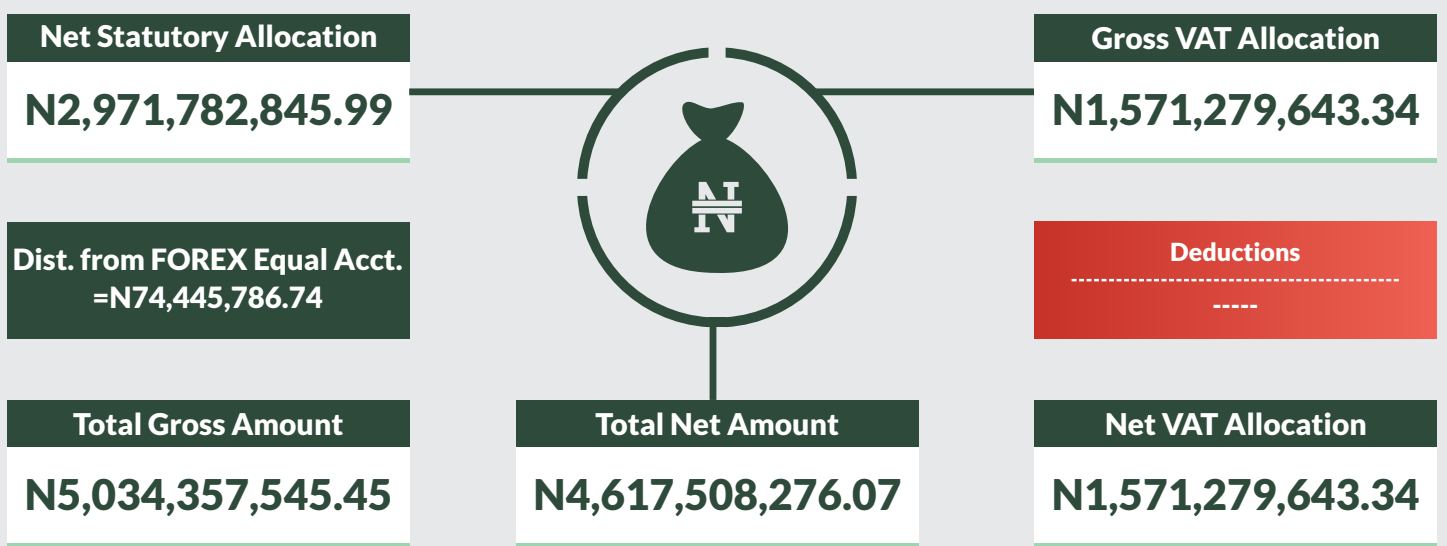
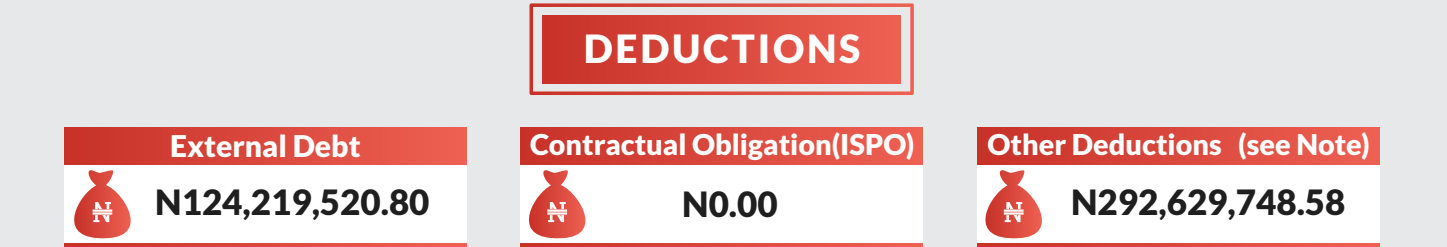
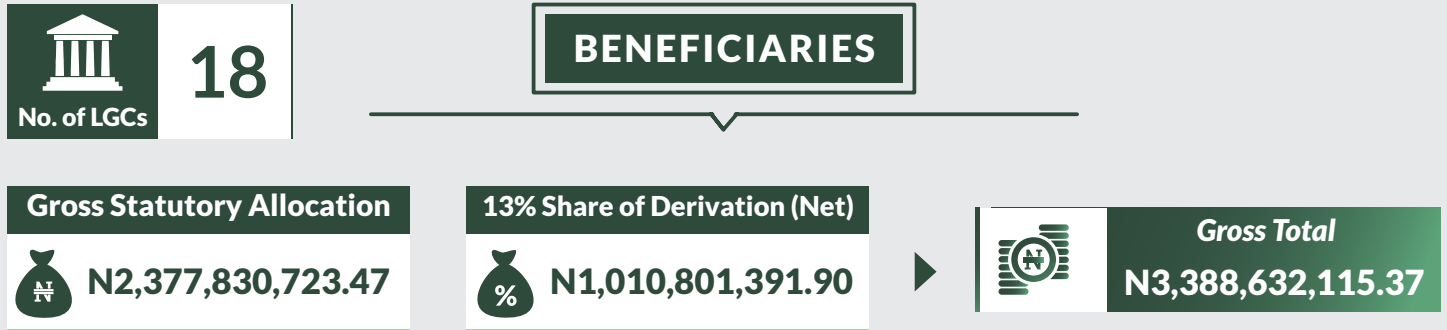
ABAKALIKI	▶		N143,764,573.77
AFIKPO NORTH	▶		N138,382,126.18
AFIKPO SOUTH	▶		N139,216,639.05
EBONYI	▶		N132,628,054.73
EZZA NORTH	▶		N134,394,951.65
EZZA SOUTH	▶		N136,515,314.54
IKWO	▶		N160,875,802.41
ISHIELU	▶		N141,675,308.42
IVO	▶		N129,333,627.92
IZZI	▶		N175,139,475.75
OHAOZARA	▶		N139,029,679.70
OHAUKWU	▶		N153,825,550.84
ONICHA	▶		N167,986,889.08

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

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












EDO STATE





Total Allocation

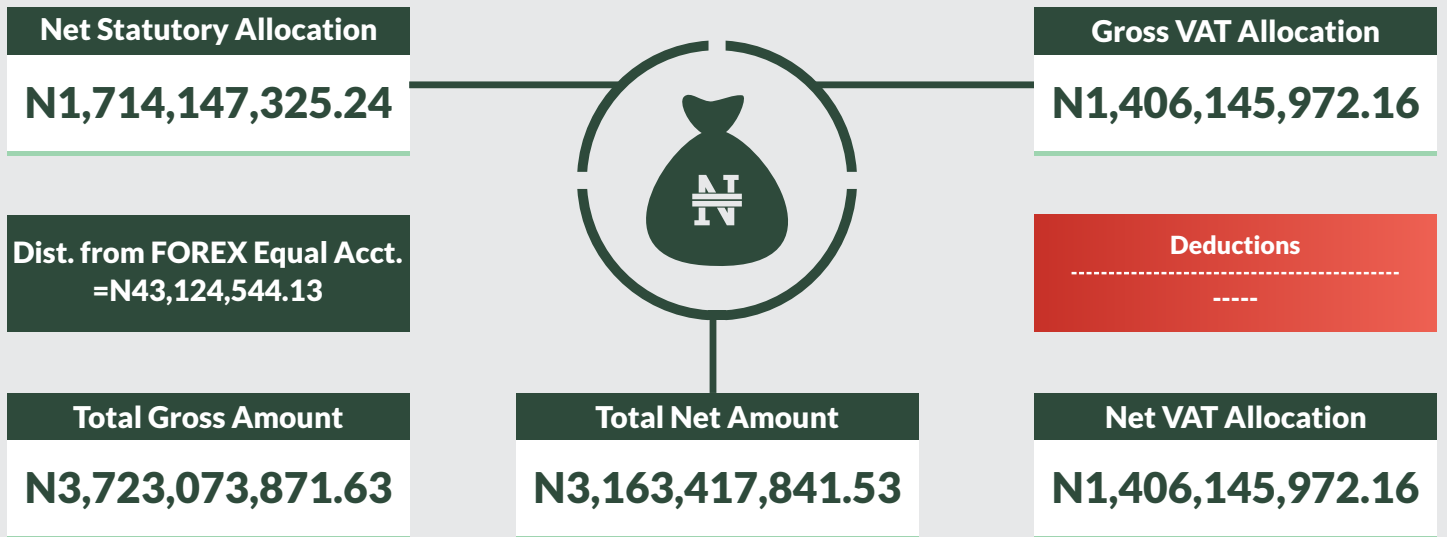
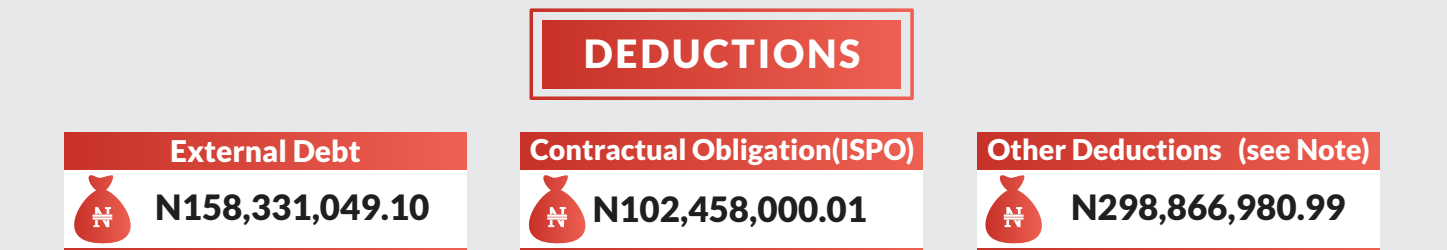
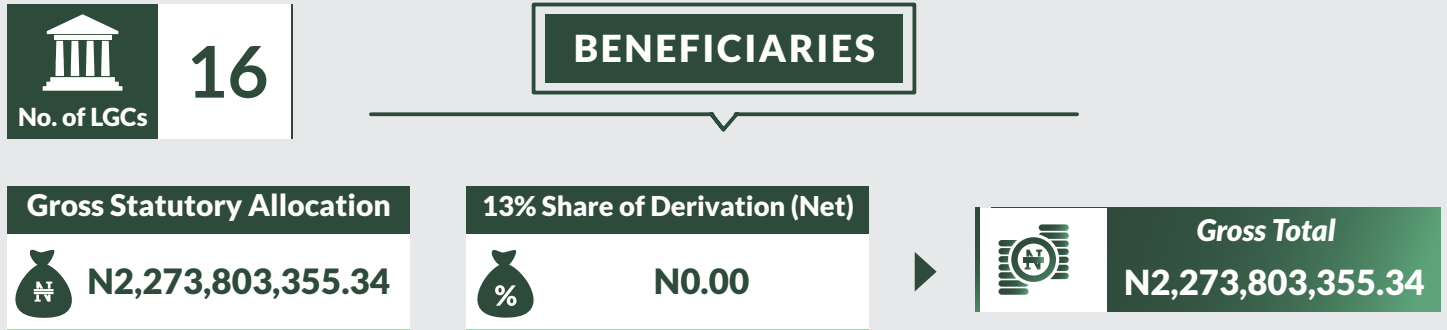
AKOKO EDO	▶		N174,006,781.67
EGOR	▶		N176,622,707.66
ESAN CENTRAL	▶		N113,262,722.41
ESAN NORTH EAST	▶		N116,975,684.19
ESAN SOUTH EAST	▶		N137,250,302.76
ESAN WEST	▶		N119,030,073.72
ETSAKO CENTRAL	▶		N115,681,187.47
ETSAKO EAST	▶		N133,686,401.52
ETSAKO WEST	▶		N148,359,730.96
IGUEBEN	▶		N107,467,964.14
IKPOBA OKHA	▶		N191,881,714.00
OREDO	▶		N195,866,783.15
ORHIONWON	▶		N147,438,580.52
OVIA NORTH EAST	▶		N139,673,727.88
OVIA SOUTH WEST	▶		N146,321,867.97
OWAN EAST	▶		N135,691,789.73
OWAN WEST	▶		N113,124,303.44
UHUNMWODE	▶		N133,888,212.80

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

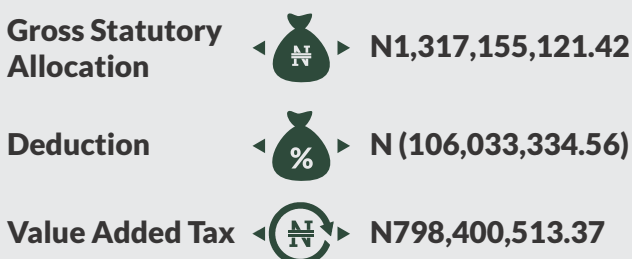
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



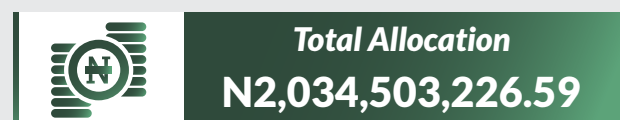
EKITI STATE



LGAs



Dist. from FOREX Equal Acct. =N24,980,926.35





Total Allocation

ADO EKITI	▶		N169,628,184.48
AIYEKIRE	▶		N126,046,855.15
EFON	▶		N115,492,841.93
EKITI EAST	▶		N123,644,799.71
EKITI SOUTH WEST	▶		N131,462,455.90
EKITI WEST	▶		N134,738,111.31
EMURE	▶		N109,827,749.03
IDO-OSI	▶		N133,796,413.24
IJERO	▶		N146,865,499.24
IKERE	▶		N126,636,336.56
IKOLE	▶		N134,929,383.49
ILEJEMEJI	▶		N94,565,280.22
IREPODUN/IFELODUN	▶		N120,732,994.91
ISE/ORUN	▶		N117,124,947.70
MOBA	▶		N126,341,162.19
OYE	▶		N122,670,211.55

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

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



ENUGU STATE

17
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation N2,557,426,375.75	13% Share of Derivation (Net) N0.00	Gross Total N2,557,426,375.75
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DEDUCTIONS

External Debt N114,318,091.94	Contractual Obligation (ISPO) N0.00	Other Deductions (see Note) N78,644,312.34
---	---	--

Net Statutory Allocation N2,364,463,971.47		Gross VAT Allocation N1,619,460,866.01
Dist. from FOREX Equal Acct. =N48,503,687.15		Deductions -----
Total Gross Amount N4,225,390,928.91	Total Net Amount N4,032,428,524.63	Net VAT Allocation N1,619,460,866.01

LGAs

Gross Statutory Allocation		N1,685,375,398.58
Deduction		N (112,660,417.97)
Value Added Tax		N971,246,871.02

Dist. from FOREX Equal Acct. =N31,964,525.68

Total Allocation
N2,575,926,377.31



Total Allocation

AGWU	▶		N152,706,167.38
ANINRI	▶		N129,684,035.65
ENUGU EAST	▶		N175,820,929.19
ENUGU NORTH	▶		N165,135,548.01
ENUGU SOUTH	▶		N156,486,855.96
EZEAGU	▶		N149,260,650.91
IGBO ETITI	▶		N154,564,134.09
IGBO EZE NORTH	▶		N168,460,116.85
IGBO EZE SOUTH	▶		N146,241,975.35
ISI UZO	▶		N139,840,021.59
NKANU EAST	▶		N144,293,743.94
NKANU WEST	▶		N141,203,708.23
NSUKKA	▶		N187,243,452.25
OJI RIVER	▶		N128,357,263.66
UDENU	▶		N143,109,137.02
UDI	▶		N161,924,953.37
UZO UWANI	▶		N131,593,683.86

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

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



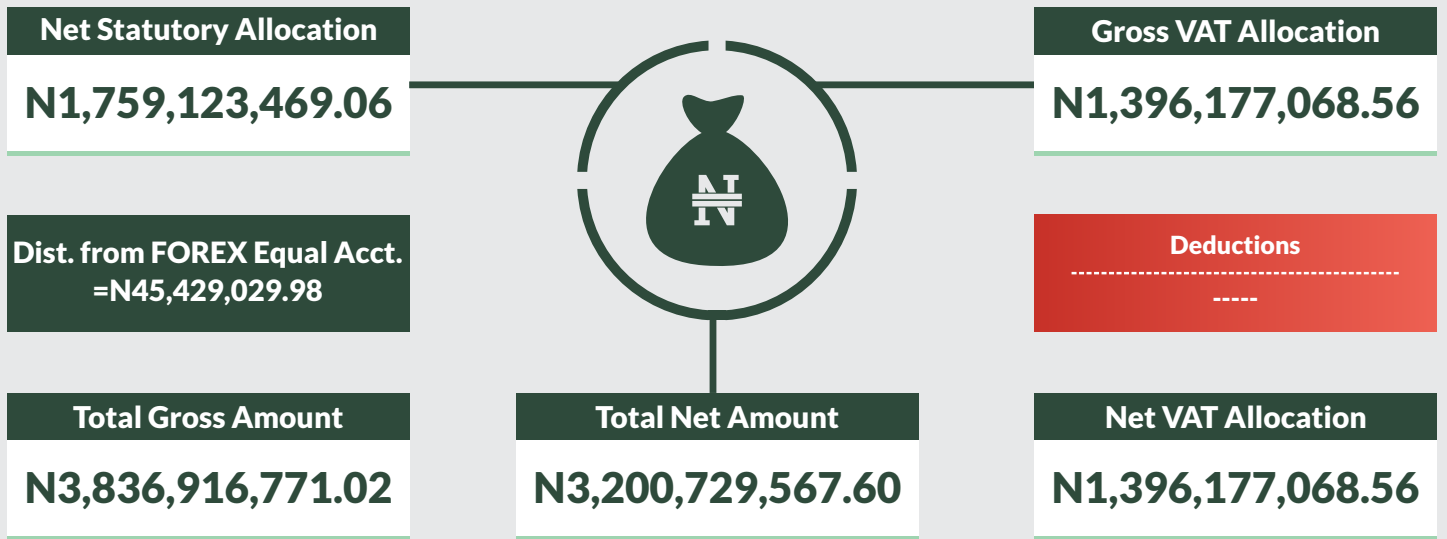
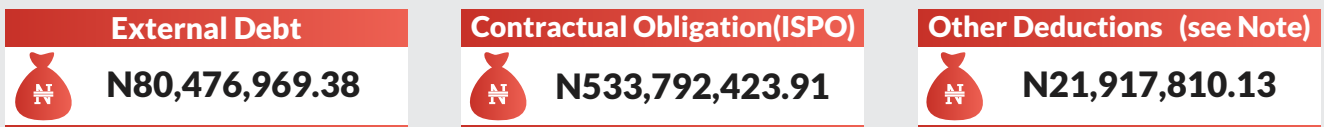
GOMBE STATE

 **11**
No. of LGCs

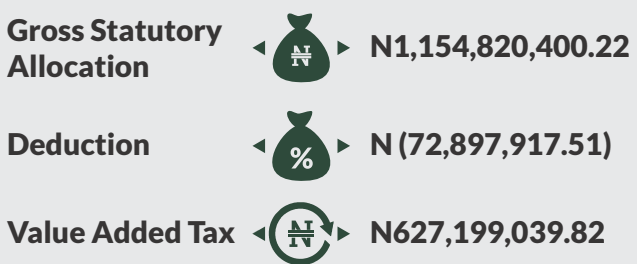
BENEFICIARIES



DEDUCTIONS



LGAs














Dist. from FOREX Equal Acct. =N21,902,115.32





Total Allocation

AKKO	▶		N205,031,972.95
BALANGA	▶		N152,699,701.00
BILLIRI	▶		N152,225,390.31
DUKKU	▶		N162,021,366.27
FUNAKAYE	▶		N162,107,188.18
GOMBE	▶		N175,311,541.17
KALTUNGO	▶		N136,687,697.69
KWAMI	▶		N148,446,358.91
NAFADA	▶		N133,358,832.50
SHOMGOM	▶		N130,106,001.58
YAMALTU/DEBA	▶		N173,027,587.31

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

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



IMO STATE

No. of LGCs **27**

BENEFICIARIES

Gross Statutory Allocation N2,644,002,345.16	13% Share of Derivation (Net) N684,197,542.13	Gross Total N3,328,199,887.28
--	---	---

DEDUCTIONS

External Debt N81,264,805.76	Contractual Obligation (ISPO) N0.00	Other Deductions (see Note) N524,675,772.15
--	---	---

Net Statutory Allocation N2,722,259,309.37		Gross VAT Allocation N1,639,952,309.57
Dist. from FOREX Equal Acct. =N75,872,222.44		Deductions ----- -----
Total Gross Amount N5,044,024,419.30	Total Net Amount N4,438,083,841.39	Net VAT Allocation N1,639,952,309.57

LGAs

Gross Statutory Allocation		N2,258,777,942.72
Deduction		N (178,931,252.07)
Value Added Tax		N1,324,218,552.32

Dist. from FOREX Equal Acct. =N42,839,574.86

Total Allocation
N3,446,904,817.84












Total Allocation

ABOH MBAISE	▶		N140,214,553.74
AHIAZU MBAISE	▶		N132,064,201.03
EHIME MBANO	▶		N120,626,850.88
EZINIHITE MBAISE	▶		N129,493,402.97
IDEATO NORTH	▶		N134,846,355.66
IDEATO SOUTH	▶		N135,312,324.75
IHITE UBOMA	▶		N121,445,110.03
IKEDURU	▶		N129,411,109.22
ISIALA MBANO	▶		N145,648,828.35
ISU	▶		N130,584,667.99
MBAITOLI	▶		N158,683,760.62
NGOR/OKPALA	▶		N134,185,168.07
NJABA	▶		N123,846,895.94
NKWANGELE	▶		N119,839,890.15
NKWERRE	▶		N105,897,299.66
OBOWO	▶		N115,983,468.86
OGUTA	▶		N132,029,708.56
OHAJI/EBEMA	▶		N143,760,473.07



Total Allocation

OKIGWE	▶		N126,205,506.04
ONUIMO	▶		N113,081,213.62
ORLU	▶		N125,400,335.10
ORSU	▶		N120,648,387.84
ORU	▶		N117,099,983.20
ORU WEST	▶		N120,423,638.36
OWERRI MUNICIPAL	▶		N122,229,570.82
OWERRI NORTH	▶		N132,723,374.63
OWERRI WEST	▶		N115,218,738.68

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

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



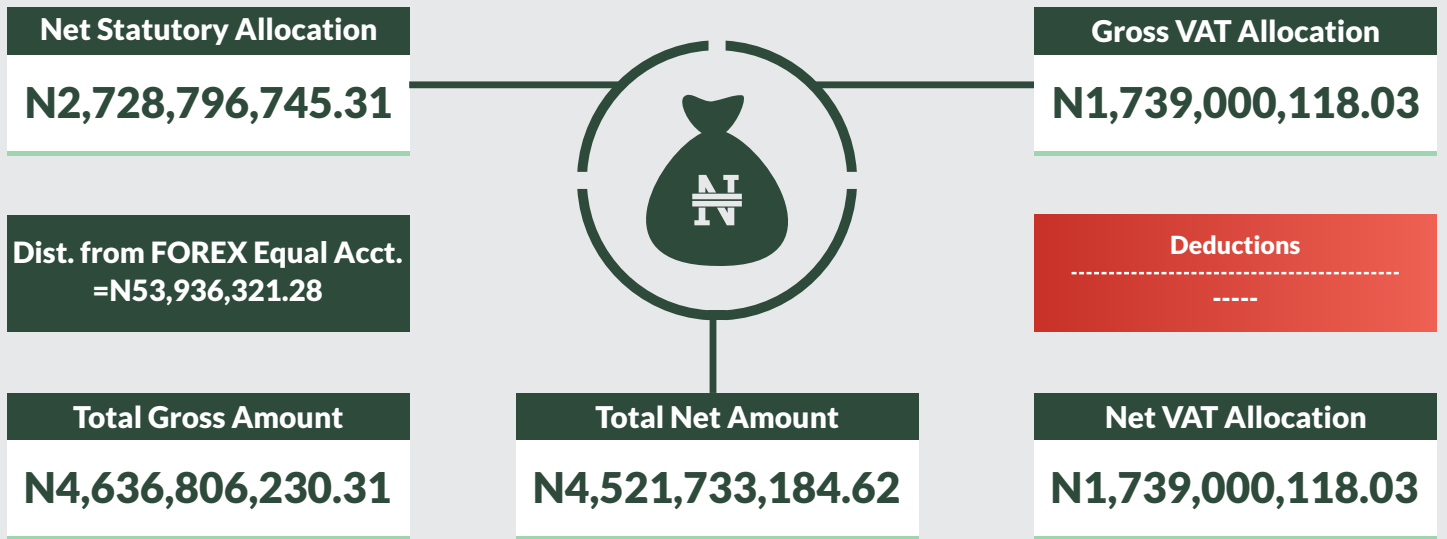
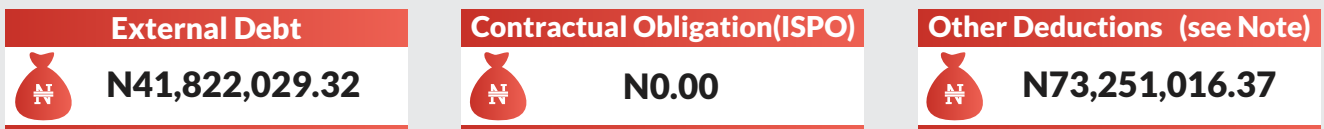
JIGAWA STATE

 **27**
No. of LGCs

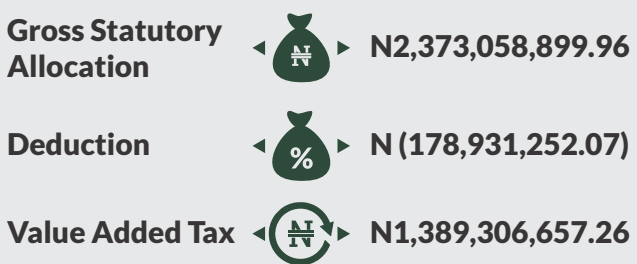
BENEFICIARIES



DEDUCTIONS



LGAs



Dist. from FOREX Equal Acct. =N45,007,006.88














Total Allocation

AUYO	▶		N122,982,461.04
BABURA	▶		N146,166,537.98
BIRNIN KUDU	▶		N180,866,144.32
BIRNIWA	▶		N133,075,082.33
GAGARAWA	▶		N113,486,636.51
BUJI	▶		N113,869,365.18
DUTSE	▶		N160,827,880.32
GARKI	▶		N133,407,219.29
GUMEL	▶		N117,367,871.94
GURI	▶		N122,654,554.59
GWARAM	▶		N172,292,610.11
GWIWA	▶		N126,054,913.93
HADEJIA	▶		N110,707,900.27
JAHUN	▶		N151,152,636.01
KAFIN HAUSA	▶		N168,077,623.95
KAUGAMA	▶		N122,719,461.38
KAZAURE	▶		N131,130,950.91
KIRI-KASAMMA	▶		N138,122,948.28



Total Allocation

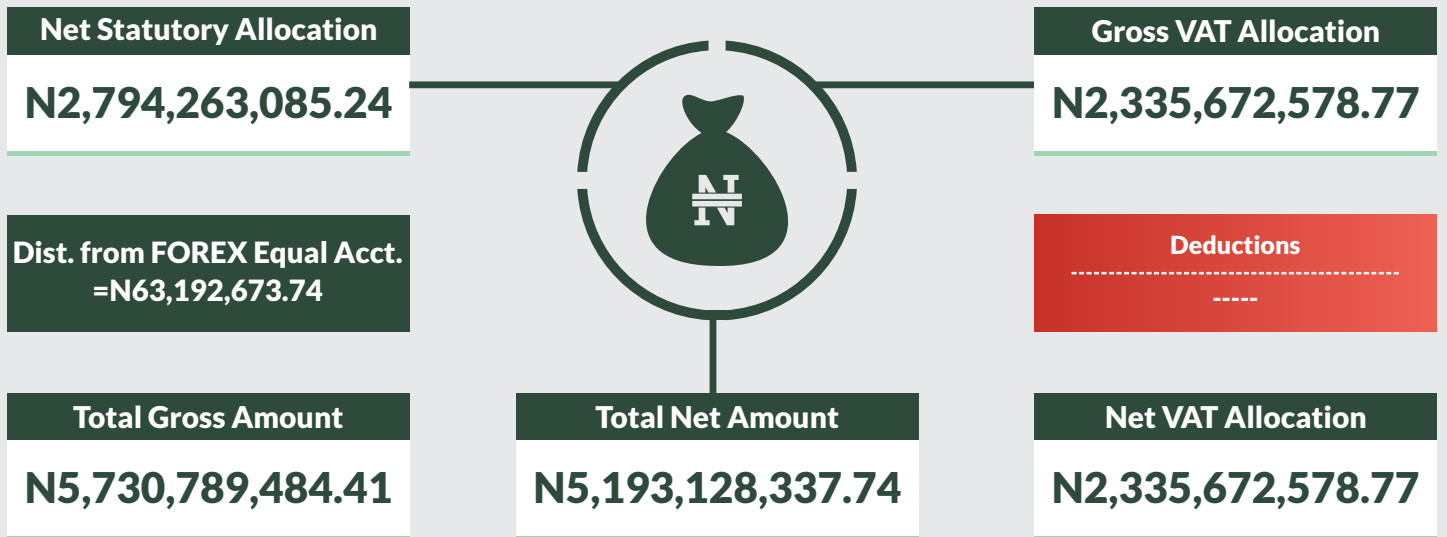
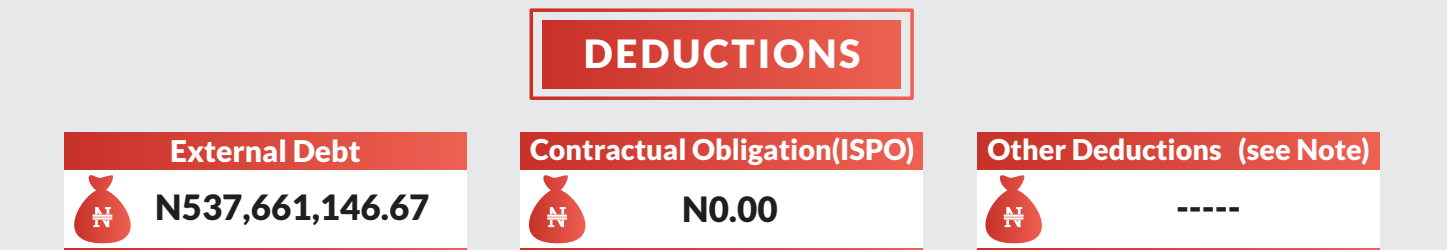
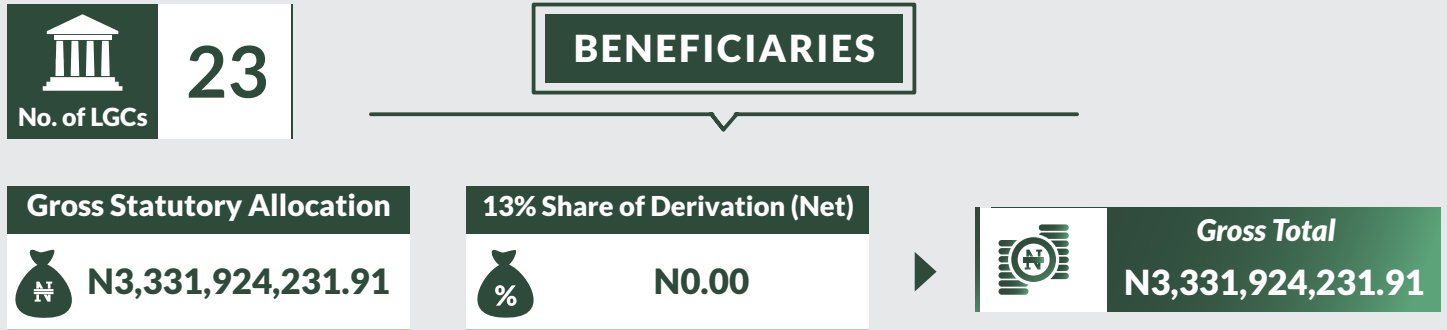
KIYAWA	▶		N139,069,347.57
MAIGATARI	▶		N140,617,004.22
MALAM MADORI	▶		N132,690,230.22
MIGA	▶		N121,815,368.67
RINGIM	▶		N147,075,799.24
RONI	▶		N108,831,863.60
SULE TAKARKAR	▶		N133,283,530.95
TAURA	▶		N125,078,158.04
YANKWASHI	▶		N115,017,211.19

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

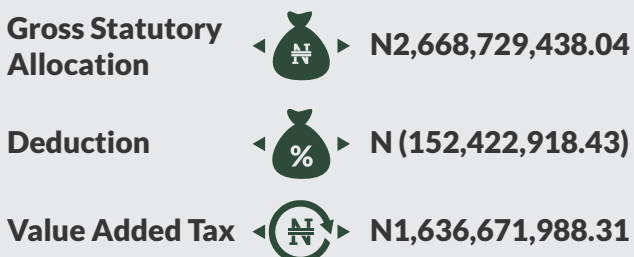
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



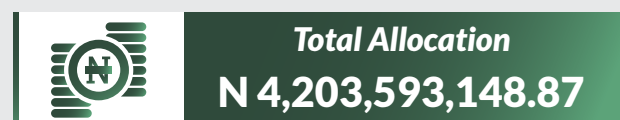
KADUNA STATE



LGAs



Dist. from FOREX Equal Acct. =N50,614,640.95





Total Allocation

BIRNIN GWARI	▶		N208,071,839.88
CHIKUN	▶		N223,183,680.09
GIWA	▶		N188,849,832.17
GWAGWADA	▶		N141,622,778.83
IGABI	▶		N236,966,049.55
IKARA	▶		N160,211,063.58
JABA	▶		N142,769,794.76
JEMA'A	▶		N186,212,417.30
KACHIA	▶		N194,819,946.21
KADUNA NORTH	▶		N199,903,065.83
KADUNA SOUTH	▶		N213,255,455.06
KAGARKO	▶		N177,455,606.34
KAURA	▶		N160,023,244.05
KAURU	▶		N157,240,115.22
KUBAU	▶		N185,721,288.08
KUDAN	▶		N143,332,239.86
LERE	▶		N200,537,430.21
MAKARFI	▶		N138,200,388.20



Total Allocation

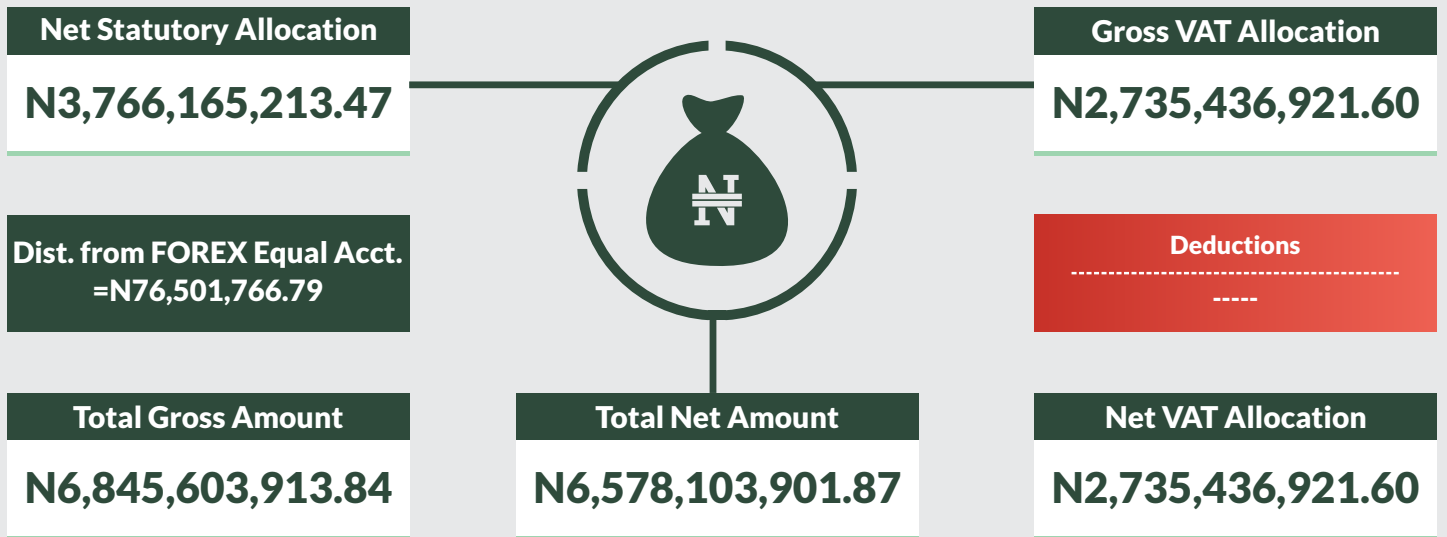
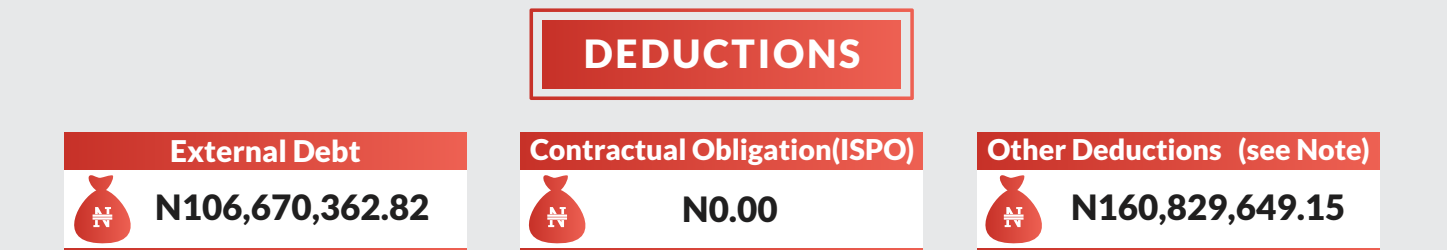
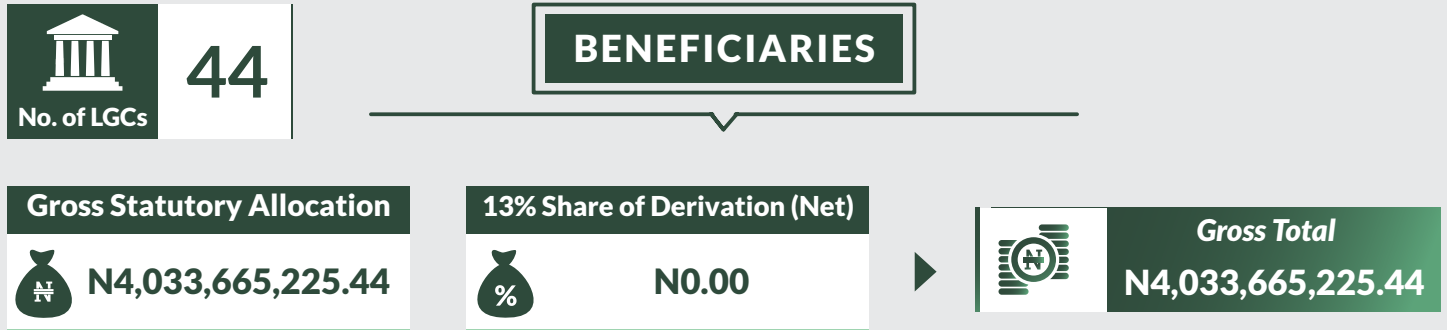
SABON GARI	▶		N181,223,550.71
SANGA	▶		N147,734,032.38
SOBA	▶		N189,765,205.51
ZANGON KATAF	▶		N206,785,890.82
ZARIA	▶		N219,708,234.23

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

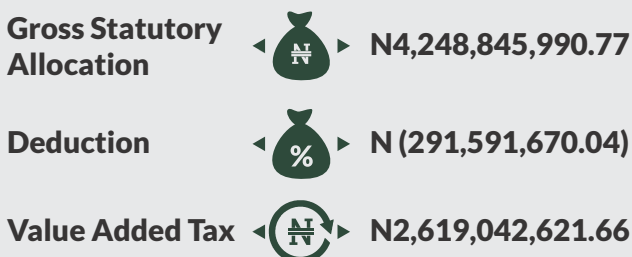
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



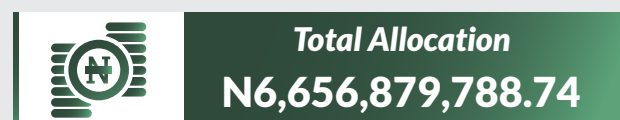
KANO STATE



LGAs





Dist. from FOREX Equal Acct. =N80,582,846.35

















Total Allocation

AJINGI	▶		N138,058,153.42
ALBASU	▶		N141,980,068.12
BAGWAI	▶		N130,913,502.84
BEBEJI	▶		N140,847,312.01
BICHI	▶		N169,713,403.58
BUNKURE	▶		N135,767,604.31
DALA	▶		N216,619,282.17
DANBATTA	▶		N148,548,946.09
DAWAKIN KUDU	▶		N157,668,086.91
DAWAKIN TOFA	▶		N160,852,088.09
DOGUWA	▶		N142,656,982.95
FAGGE	▶		N145,907,028.54
GABASAWA	▶		N151,487,564.56
GARKO	▶		N135,503,169.78
GARUN MALLAM	▶		N130,011,037.95
GAYA	▶		N146,339,520.19
GEZAWA	▶		N168,657,605.13
GWALE	▶		N199,299,780.88



Total Allocation

GWARZO	▶		N139,160,554.21
KABO	▶		N132,602,224.56
KANO MUNICIPAL	▶		N195,154,868.65
KARAYE	▶		N128,631,299.55
KIBIYA	▶		N128,889,864.30
KIRU	▶		N167,371,018.33
KUMBOTSO	▶		N173,153,767.31
KUNCHI	▶		N126,990,923.67
KURA	▶		N128,901,820.49
MADOBI	▶		N128,104,794.17
MAKODA	▶		N152,965,154.28
MINJIBIR	▶		N152,798,965.70
NASSARAWA	▶		N267,461,522.69
RANO	▶		N131,943,651.29
RIMIN GADO	▶		N126,604,398.13
ROGO	▶		N156,912,776.14
SHANONO	▶		N129,466,171.06
SUMAILA	▶		N164,286,599.53

*Total Allocation*

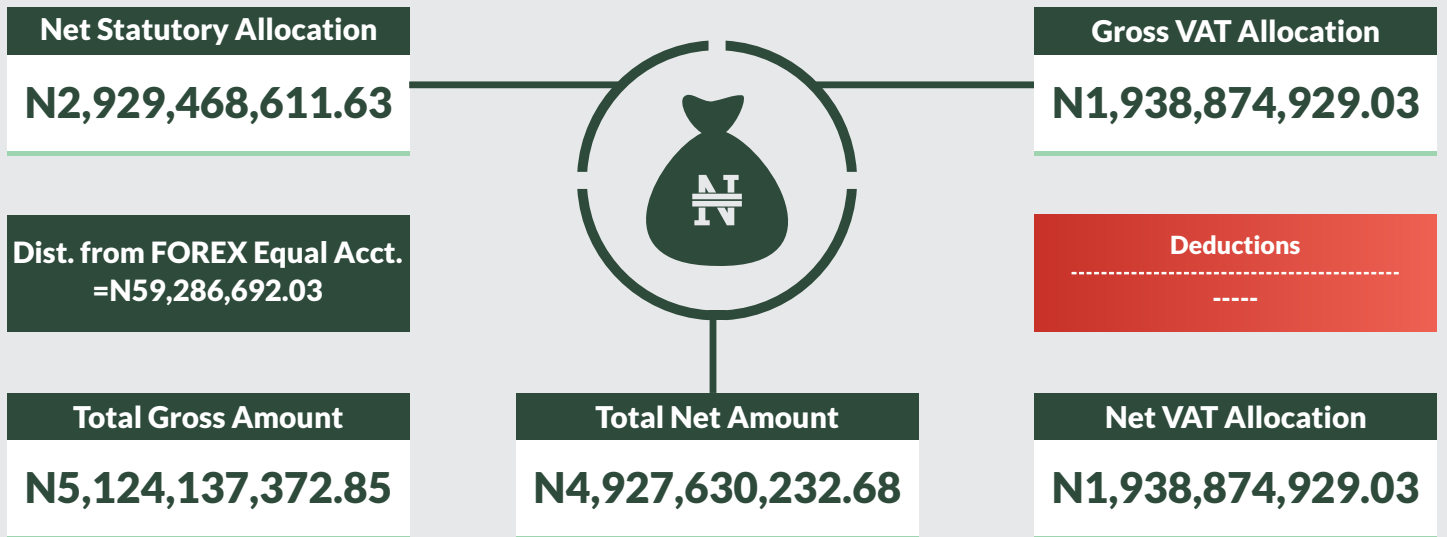
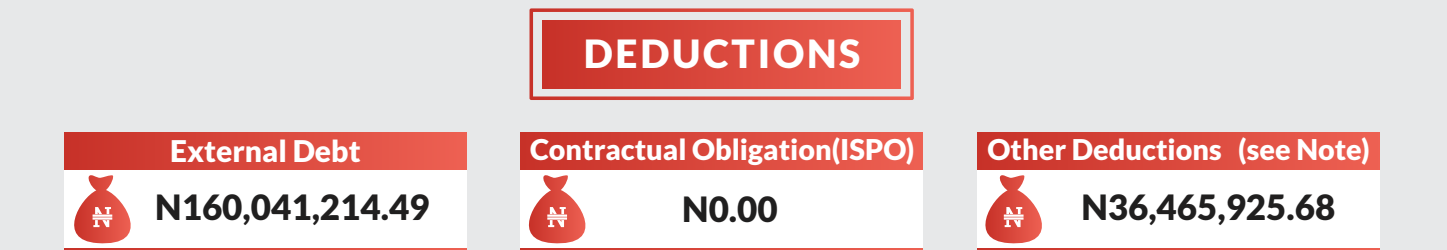
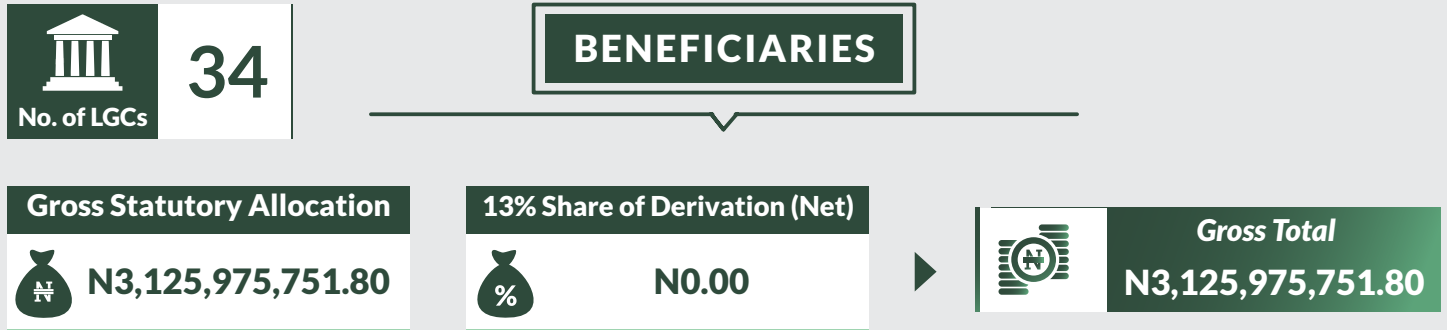
TAKAI	▶		N145,683,851.90
TARAUNI	▶		N151,464,706.28
TOFA	▶		N117,160,345.38
TSANYAWA	▶		N131,602,214.56
TUDUN WADA	▶		N159,461,081.97
UNGOGO	▶		N192,231,907.41
WARAWA	▶		N123,423,531.33
WUDIL	▶		N143,620,638.34

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

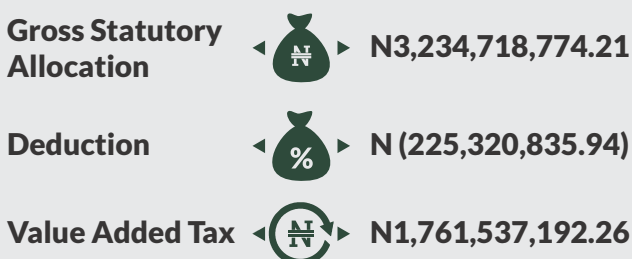
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



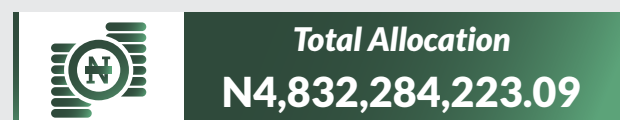
KATSINA STATE



LGAs



Dist. from FOREX Equal Acct. =N61,349,092.57









Total Allocation

BAKORI	▶		N138,195,442.54
BATAGARAWA	▶		N144,947,375.59
BATSARI	▶		N156,249,826.73
BAURE	▶		N148,319,040.94
BINDAWA	▶		N136,899,790.22
CHARANCHI	▶		N129,233,582.72
DAN-MUSA	▶		N126,903,799.56
DANDUME	▶		N136,625,145.36
DANJA	▶		N128,592,691.55
DAURA	▶		N157,038,109.56
DUTSI	▶		N127,536,961.28
DUTSINMA	▶		N142,691,165.91
FASKARI	▶		N154,335,344.45
FUNTUA	▶		N157,317,308.77
INGAWA	▶		N137,764,809.33
JIBIA	▶		N149,491,395.30
KAFUR	▶		N156,485,702.64
KAITA	▶		N149,860,571.74



Total Allocation

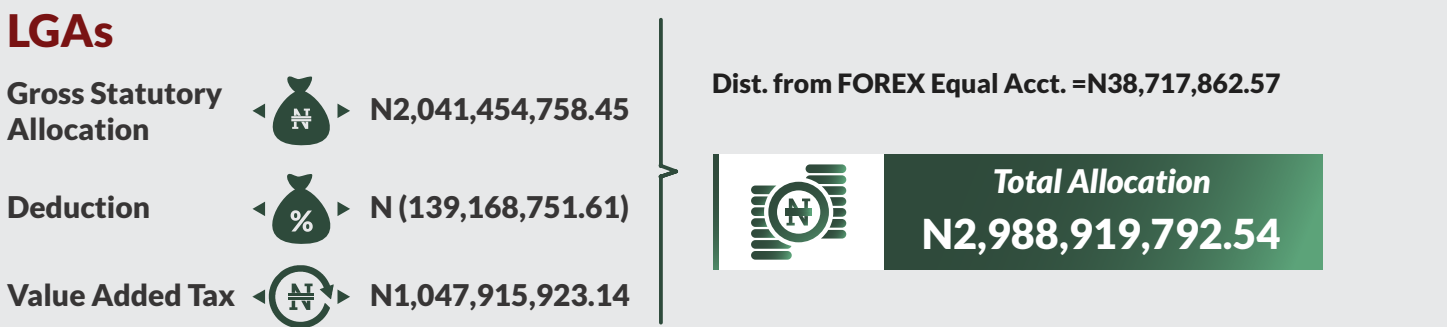
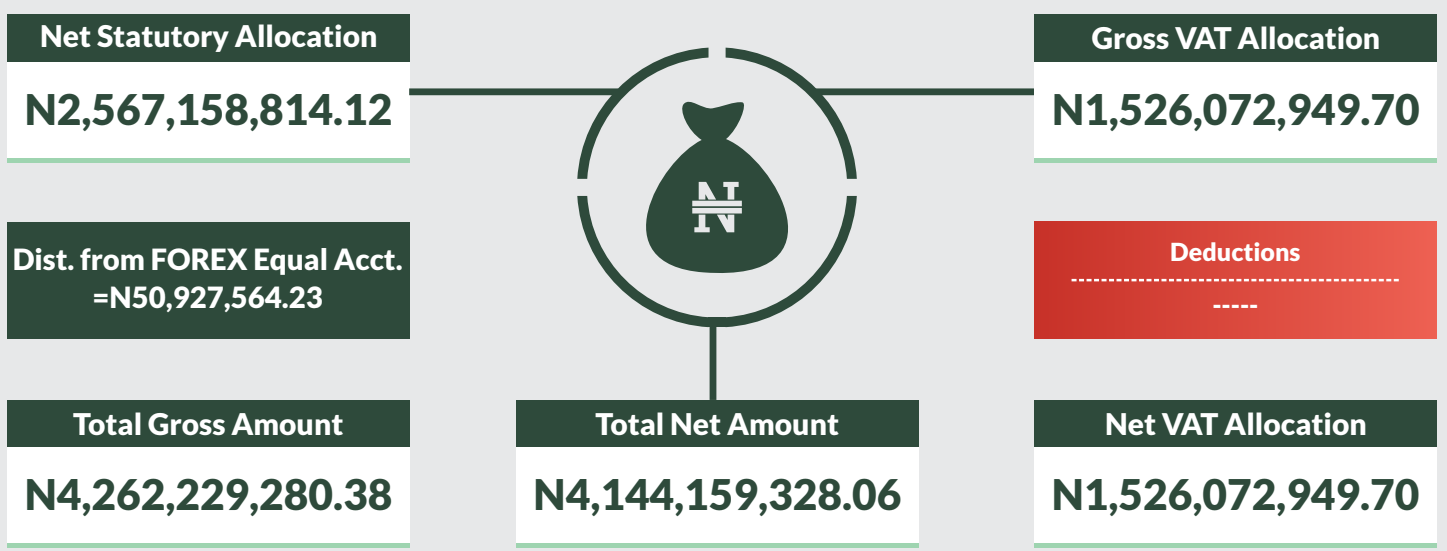
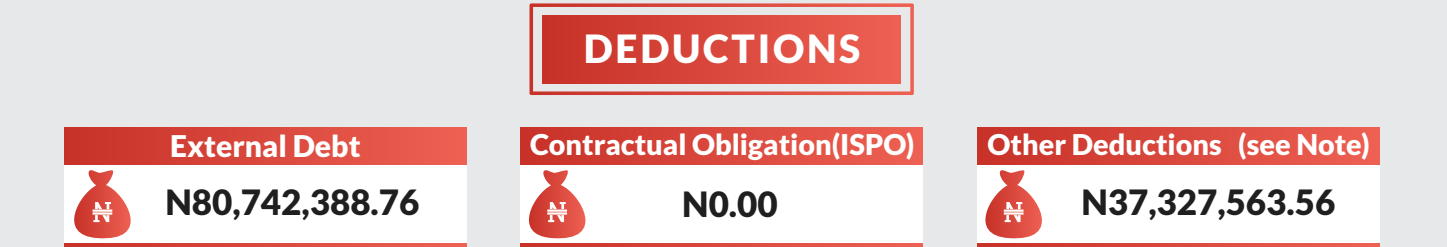
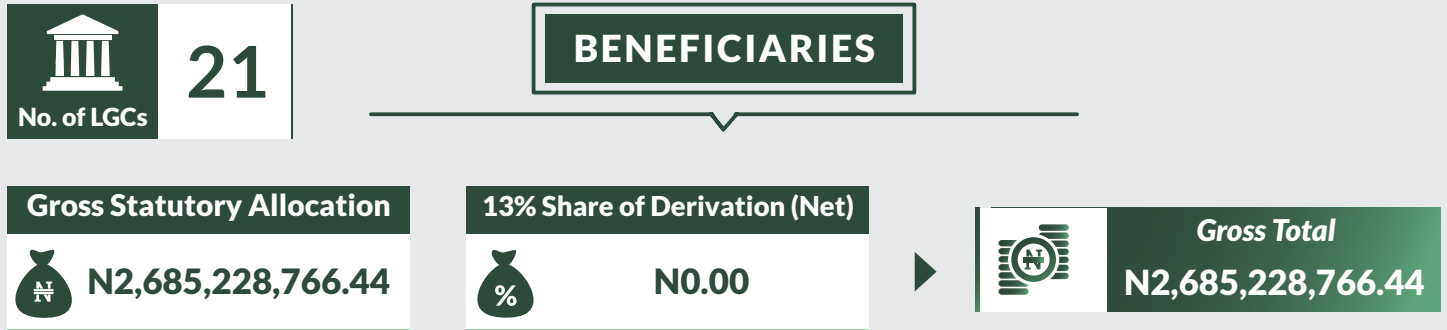
KANKARA	▶		N166,534,735.08
KANKIA	▶		N133,182,161.66
KATSINA	▶		N185,431,600.53
KURFI	▶		N126,696,382.99
KUSADA	▶		N119,869,259.38
MAIADUA	▶		N148,868,328.23
MALUMFASHI	▶		N146,381,751.87
MANI	▶		N140,596,633.06
MASHI	▶		N142,166,246.43
MATAZU	▶		N120,597,952.24
MUSAWA	▶		N142,773,034.86
RIMI	▶		N131,263,924.67
SABUWA	▶		N132,500,662.36
SAFANA	▶		N144,367,583.65
SANDAMU	▶		N136,271,477.05
ZANGO	▶		N136,294,424.88

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

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





















KEBBI STATE





Total Allocation

ALIERU	▶		N107,939,554.35
AREWA	▶		N167,967,383.77
ARGUNGU	▶		N150,069,201.66
AUGIE	▶		N123,685,073.02
BAGUDO	▶		N164,889,853.38
BIRNIN -KEBBI	▶		N193,367,972.24
BUNZA	▶		N133,435,765.03
DANDI KAMBA	▶		N141,776,386.54
DANKO /WASAGU	▶		N179,135,825.91
FAKAI	▶		N125,812,462.50
GWANDU	▶		N133,919,565.49
JEGA	▶		N147,942,284.44
KALGO	▶		N119,291,590.50
KOKO/BESSE	▶		N139,189,206.19
MAIYAMA	▶		N156,538,082.81
NGASKI	▶		N128,917,605.80
SAKABA	▶		N123,816,717.81
SHANGA	▶		N131,192,473.69



Total Allocation

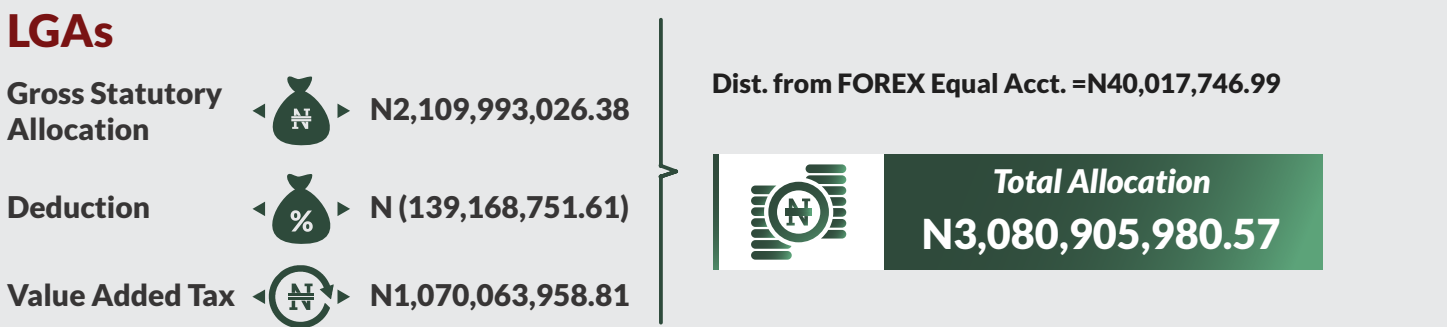
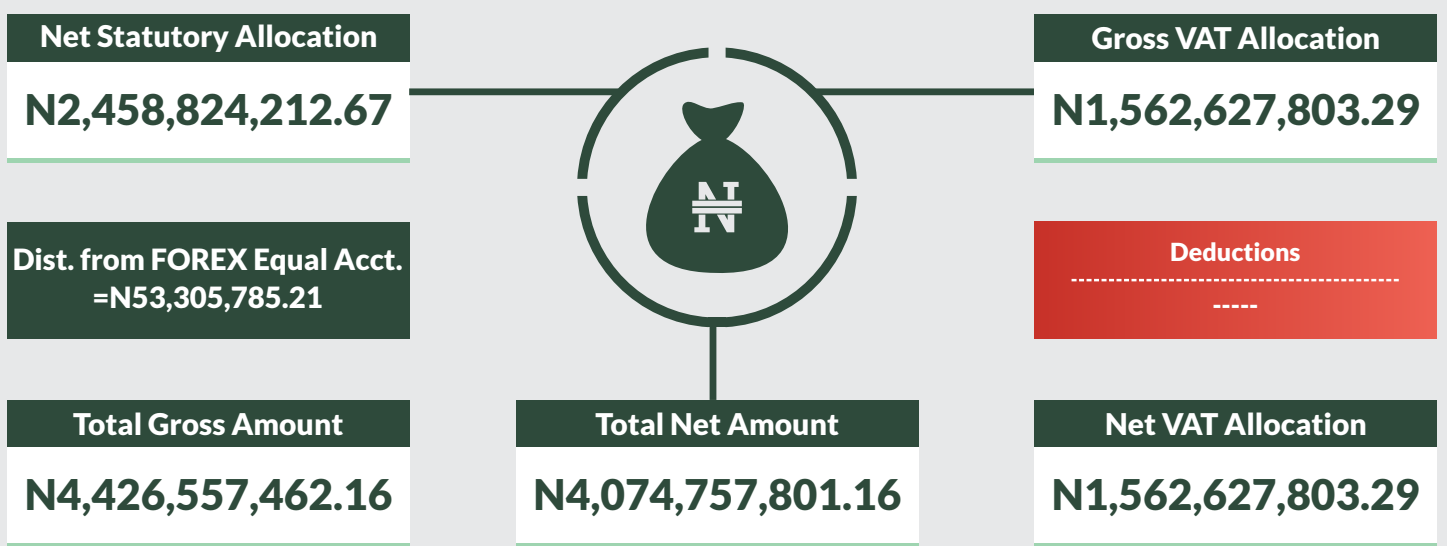
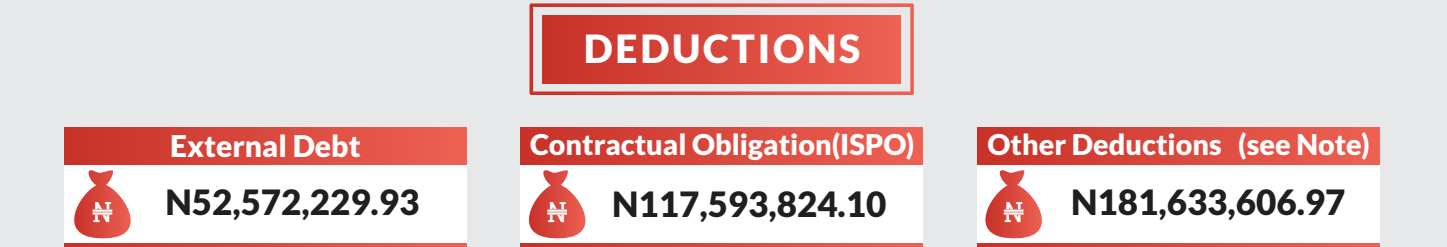
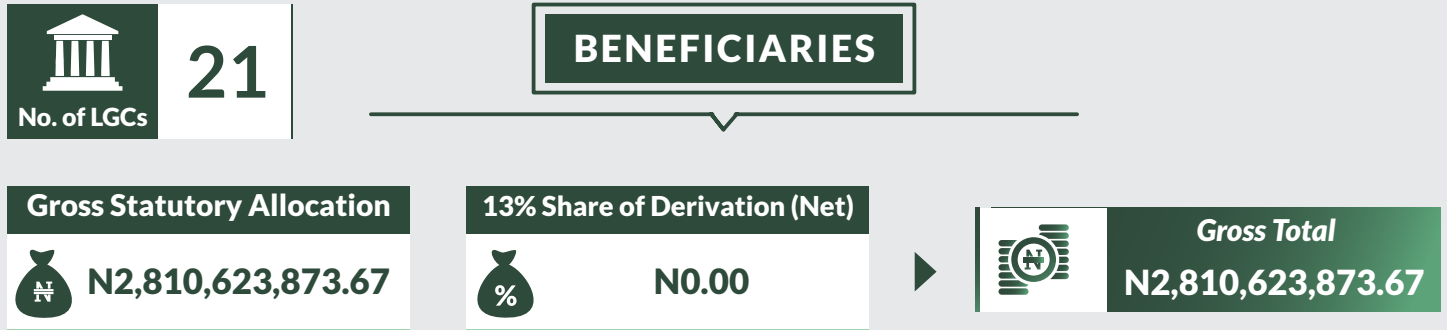
SURU	▶		N152,790,059.18
YAURI	▶		N121,809,868.71
ZURU	▶		N145,432,859.53

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

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




KOGI STATE





Total Allocation

ADAVI	▶		N157,165,404.83
AJAKUTA	▶		N135,948,799.55
ANKPA	▶		N176,789,994.21
BASSA	▶		N137,812,837.39
DEKINA	▶		N185,958,926.56
IBAJI	▶		N142,524,758.95
IDAH	▶		N120,946,894.49
IGALAMELA	▶		N143,004,147.08
IJUMU	▶		N138,010,426.01
KABBA/BUNU	▶		N146,389,110.98
KOGI	▶		N130,799,816.59
KOTON KARFE	▶		N164,624,789.62
MOPA-MURO	▶		N108,645,843.61
OFU	▶		N159,602,790.67
OGORI/MAGONGO	▶		N105,928,675.57
OKEHI	▶		N156,907,800.97
OKENE	▶		N197,078,154.50
OLAMABORO	▶		N146,591,377.87

*Total Allocation*

OMALA	▶		N135,518,764.54
YAGBA EAST	▶		N146,926,653.64
YAGBA WEST	▶		N143,730,012.91

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

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



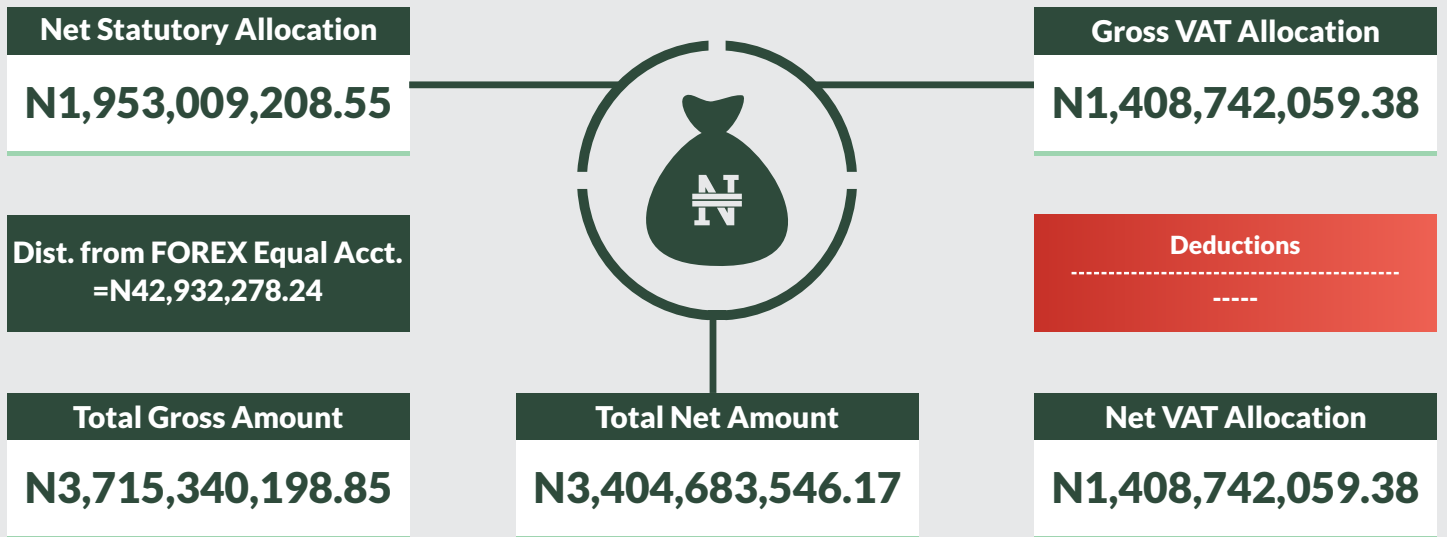
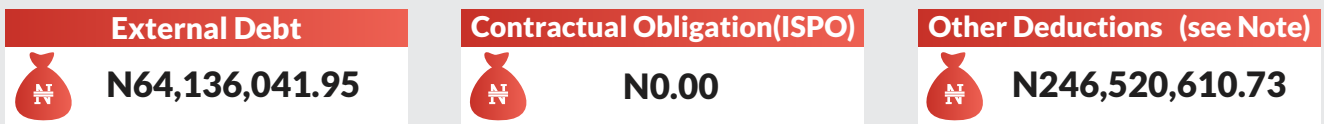
KWARA STATE

 **16**
No. of LGCs

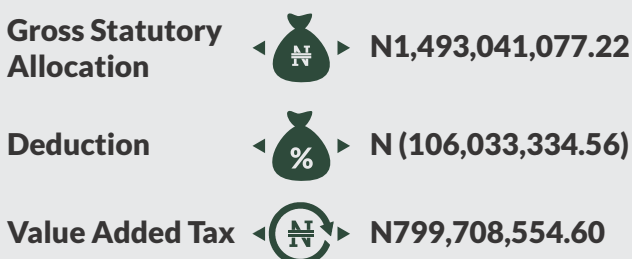
BENEFICIARIES



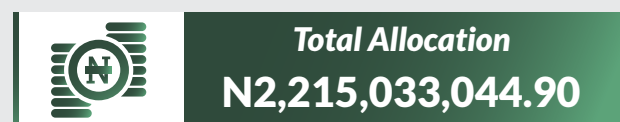
DEDUCTIONS



LGAs



Dist. from FOREX Equal Acct. =N28,316,747.65





Total Allocation

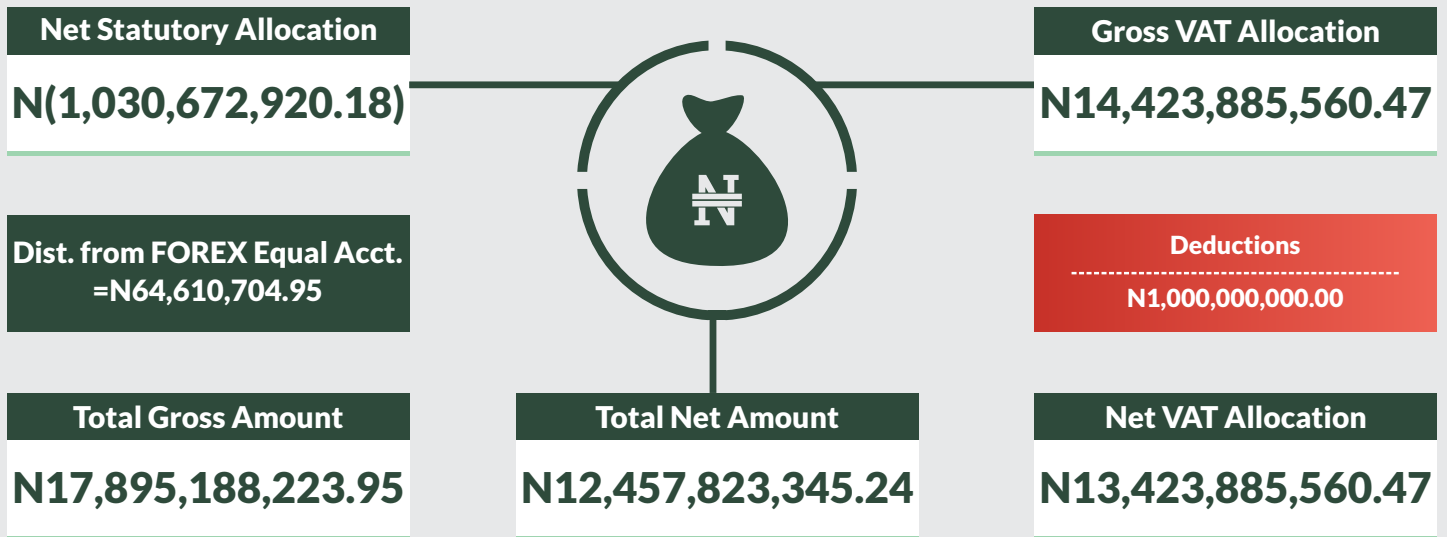
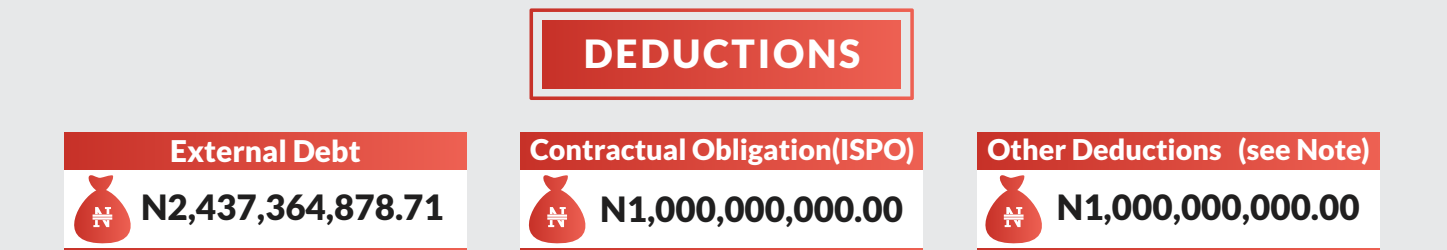
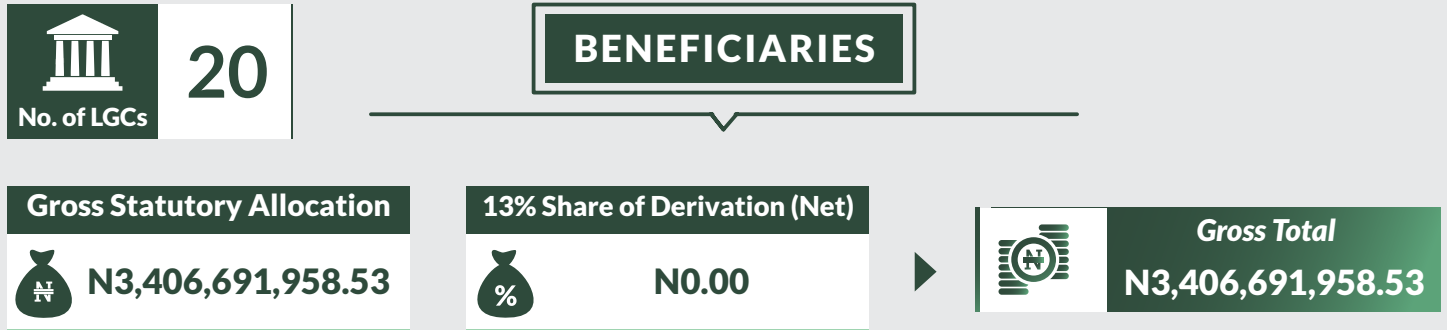
ASA	▶		N128,331,791.05
BARUTEN	▶		N193,709,384.00
EDU	▶		N159,283,342.68
EKITI	▶		N100,194,202.52
IFELODUN	▶		N166,019,669.75
ILORIN EAST	▶		N149,483,326.36
ILORIN SOUTH	▶		N151,040,136.88
ILORIN WEST	▶		N186,213,930.64
IREPODUN	▶		N129,560,796.59
KAI AMA	▶		N155,304,978.23
MORO	▶		N129,874,831.44
OFFA	▶		N117,631,933.39
OKE-ERO	▶		N100,952,427.30
OSIN	▶		N100,897,949.50
OYUN	▶		N114,206,998.08
PATEGI	▶		N132,327,346.49

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

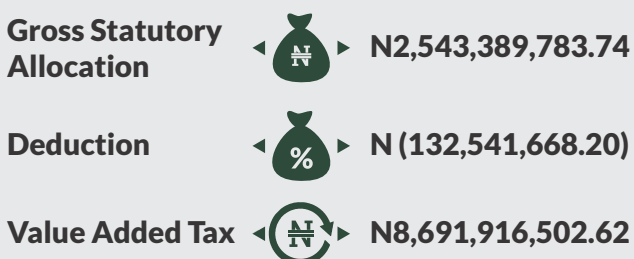
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



LAGOS STATE



LGAs







Dist. from FOREX Equal Acct. =N48,237,471.68





Total Allocation

AGEGE	▶		N559,344,984.70
AJEROMI/IFELODUN	▶		N621,065,510.19
ALIMOSHO	▶		N788,659,201.13
AMOWO-ODOFIN	▶		N519,092,421.04
APAPA	▶		N491,246,553.15
BADAGRY	▶		N504,317,065.78
EPE	▶		N489,663,712.18
ETI-OSA	▶		N520,111,231.93
IBEJU-LEKKI	▶		N464,948,030.63
IFAKO/IJAYE	▶		N550,670,249.92
IKEJA	▶		N521,156,289.90
IKORODU	▶		N586,063,752.53
KOSOFE	▶		N612,450,638.89
LAGOS ISLAND	▶		N488,249,018.03
LAGOS MAINLAND	▶		N518,003,542.50
MUSHIN	▶		N604,472,442.29
OJO	▶		N596,004,087.50
OSHODI/ISOLO	▶		N601,770,602.69



Total Allocation

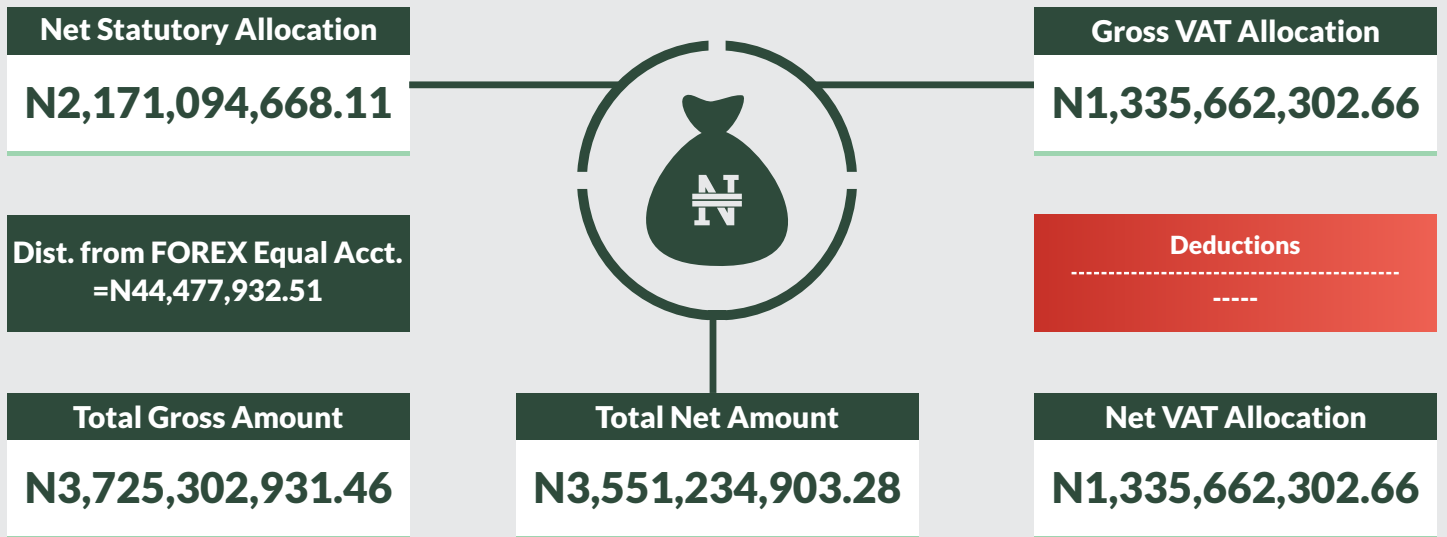
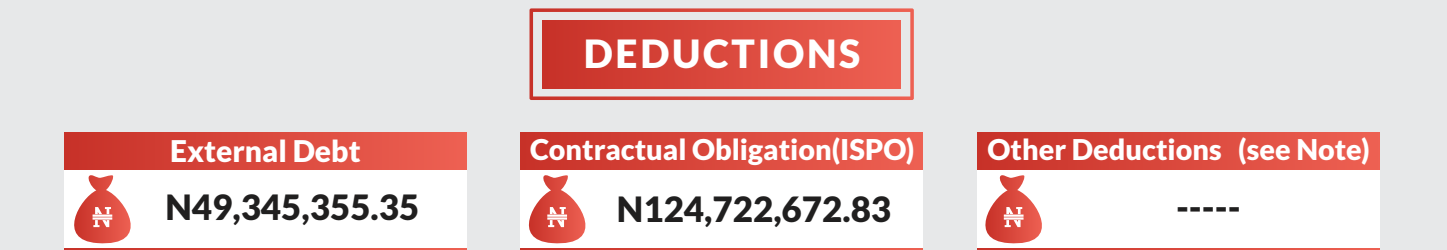
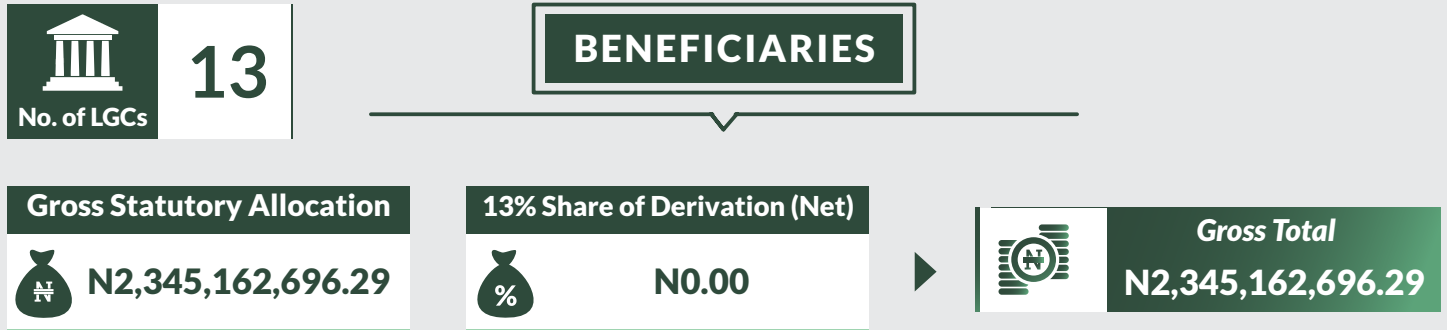
SOMOLU	▶		N542,686,151.55
SURULERE	▶		N571,026,603.32

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

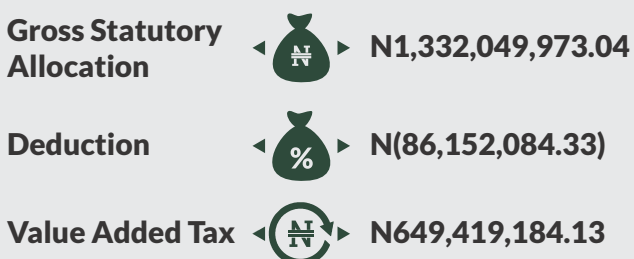
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



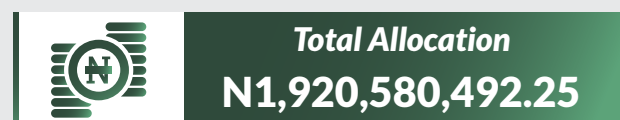
NASARAWA STATE



LGAs













Dist. from FOREX Equal Acct. =N25,263,419.42





Total Allocation

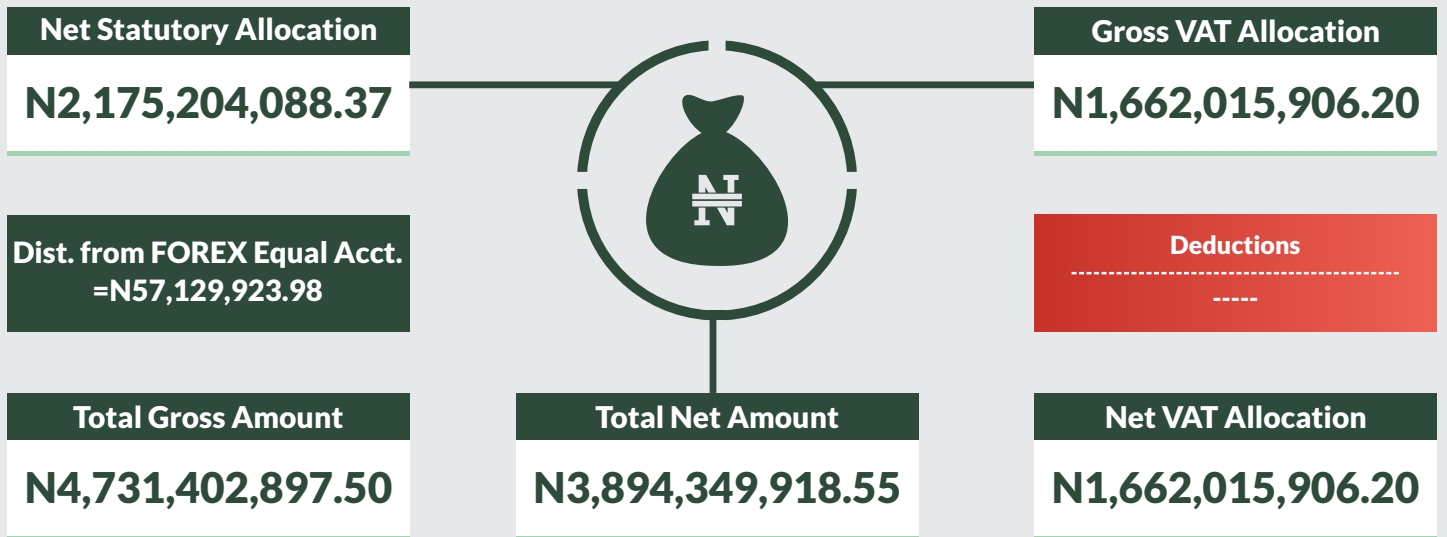
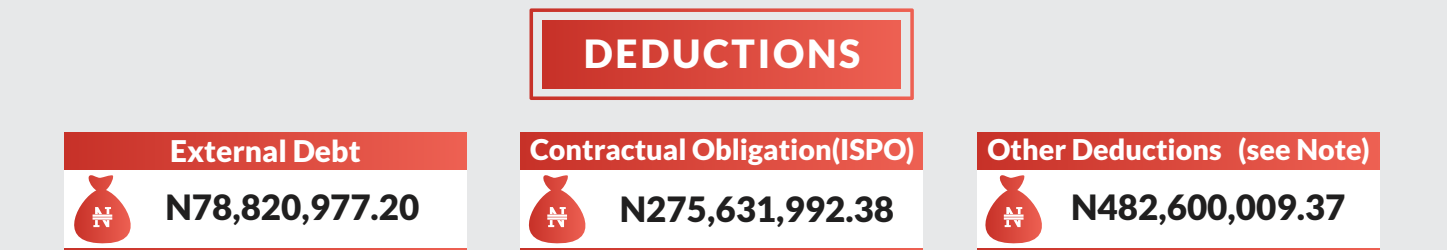
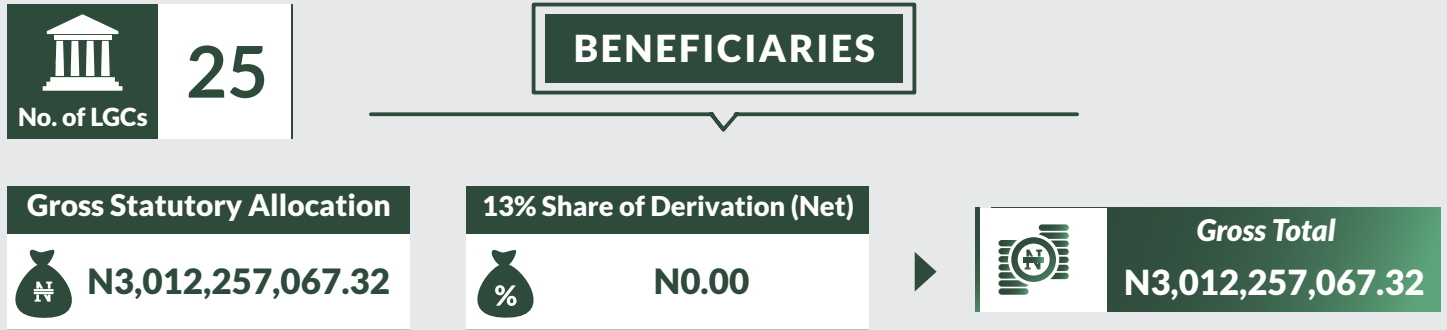
AKWANGA	▶		N129,846,478.77
AWE	▶		N141,172,208.29
DOMA	▶		N146,549,059.50
KARU	▶		N172,392,764.34
KEANA	▶		N123,623,447.25
KEFFI	▶		N119,881,291.05
KOKONA	▶		N133,455,905.60
LAFIA	▶		N210,599,363.23
NASARAWA	▶		N184,438,269.22
NASARAWA EGGON	▶		N148,018,353.22
OBI	▶		N143,536,174.91
TOTO	▶		N146,494,944.71
WAMBA	▶		N120,572,232.18

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

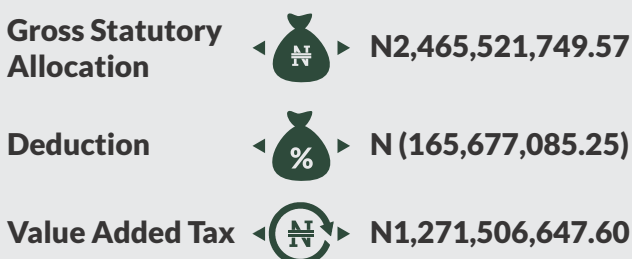
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



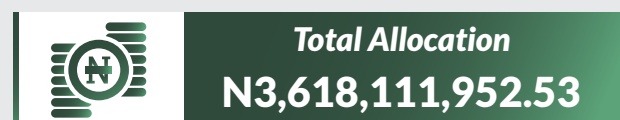
NIGER STATE



LGAs



Dist. from FOREX Equal Acct. =N46,760,640.60





Total Allocation

AGAIE	▶		N134,894,186.41
AGWARA	▶		N113,426,034.08
BIDA	▶		N139,374,399.70
BORGU	▶		N195,263,449.91
BOSSO	▶		N132,808,744.89
EDATI	▶		N139,001,786.15
GBAKO	▶		N130,416,535.36
GURARA	▶		N116,896,414.85
KATCHA	▶		N126,633,516.84
KONTAGORA	▶		N138,632,064.15
LAPAI	▶		N131,852,207.42
LAVUN	▶		N157,960,393.67
MAGAMA	▶		N157,502,187.61
MARIGA	▶		N171,319,070.99
MASHEGU	▶		N195,076,862.45
MINNA	▶		N140,567,066.13
MOKWA	▶		N178,049,244.17
MUYA	▶		N122,254,870.51

*Total Allocation*

PAIKORO	▶		N140,878,332.48
RAFI	▶		N158,309,189.87
RIJAU	▶		N151,060,313.95
SHIRORO	▶		N176,651,494.45
SULEJA	▶		N141,289,259.20
TAFA	▶		N109,862,837.48
WUSHISHI	▶		N118,131,489.79

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

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



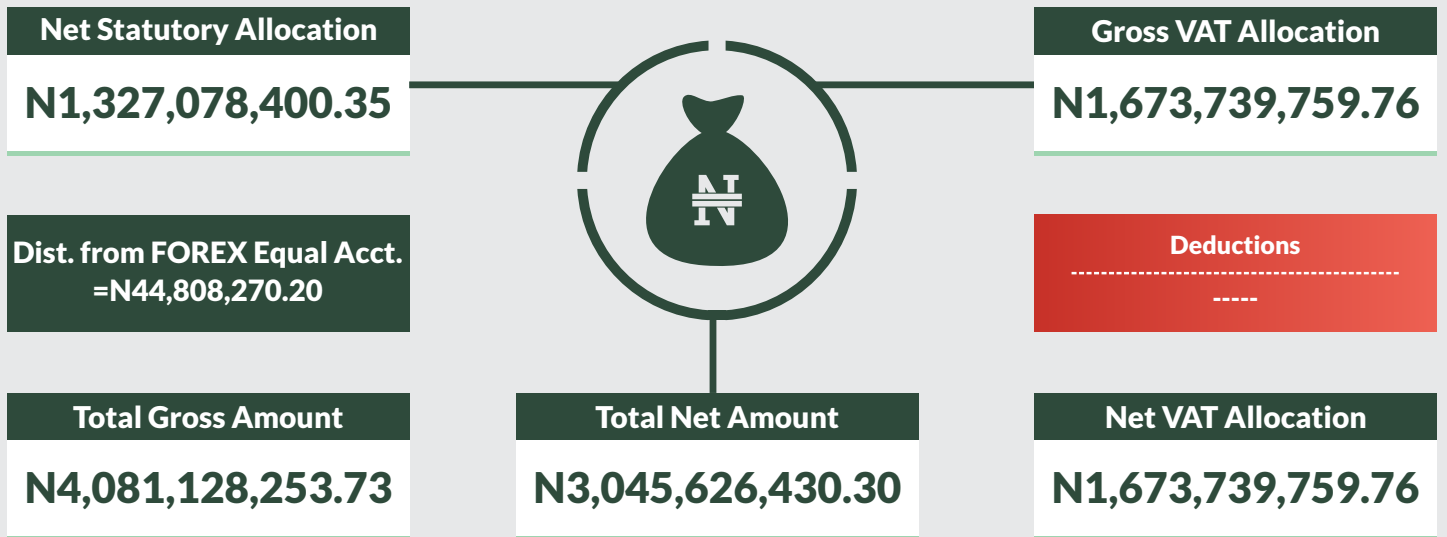
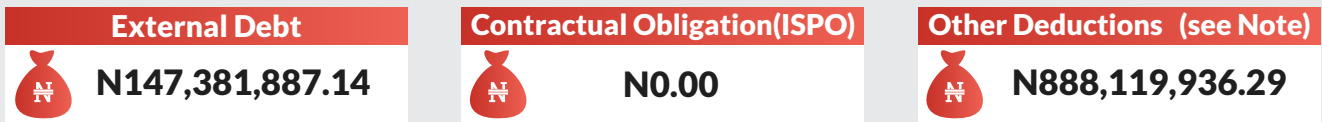
OGUN STATE

20
No. of LGCs

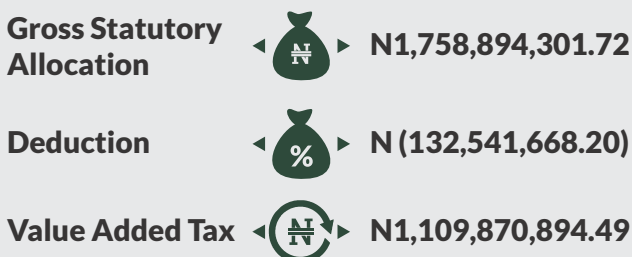
BENEFICIARIES



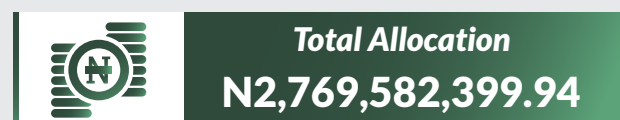
DEDUCTIONS



LGAs






Dist. from FOREX Equal Acct. =N33,358,871.93





Total Allocation

ABEOKUTA NORTH	▶		N142,826,354.28
ABEOKUTA SOUTH	▶		N151,166,869.48
ADO-ODO/OTA	▶		N232,573,683.85
EGBADO NORTH	▶		N144,691,138.86
EGBADO SOUTH	▶		N133,271,191.96
EWEKORO	▶		N100,175,725.25
REMO NORTH	▶		N99,000,132.82
IFO	▶		N229,524,581.79
IJEBU EAST	▶		N126,014,887.18
IJEBU NORTH	▶		N166,382,087.52
IJEBU ODE	▶		N127,724,881.94
IKENNE	▶		N115,908,986.62
IJEBU NORTH EAST	▶		N103,006,055.94
IMEKO-AFON	▶		N114,645,689.04
IPOKIA	▶		N125,765,833.81
OBAFEMI/OWODE	▶		N151,521,510.53
ODEDAH	▶		N122,728,488.67
ODOGBOLU	▶		N118,852,398.47



Total Allocation

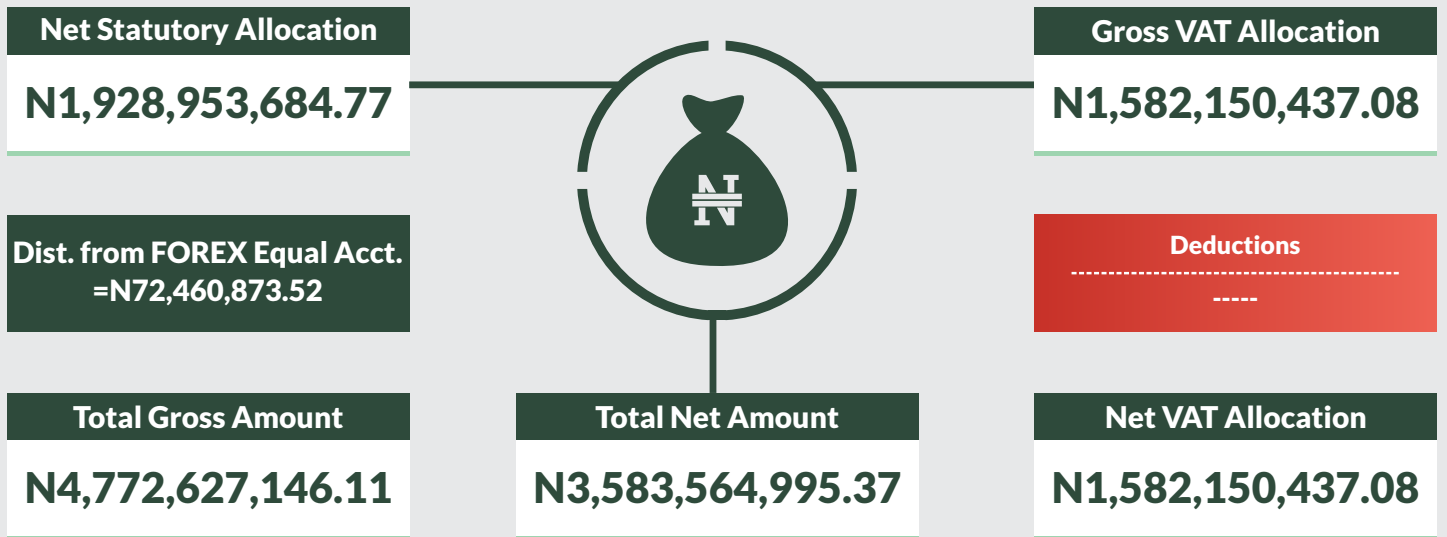
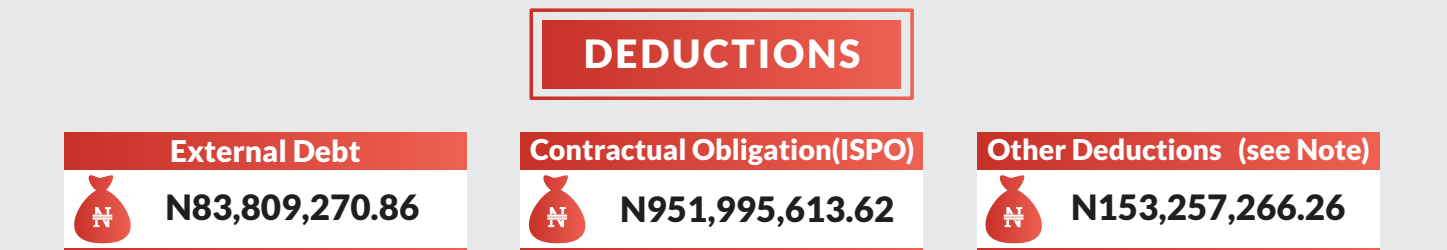
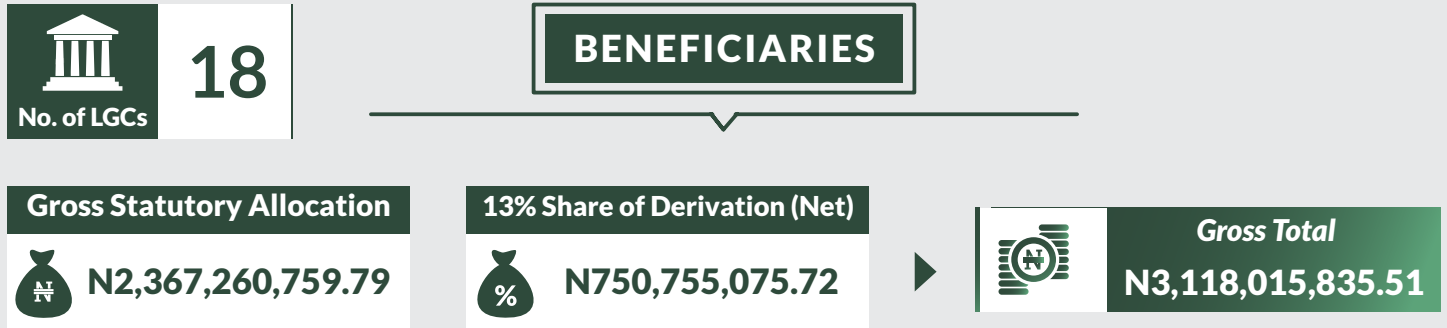
OGUN WATERSIDE	▶		N109,089,788.94
SHAGAMU	▶		N154,712,112.98

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

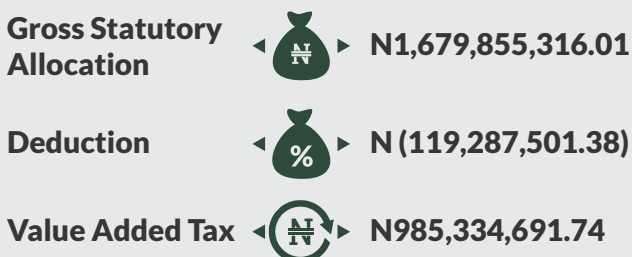
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



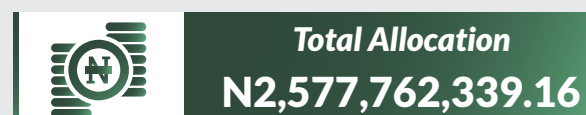
ONDO STATE



LGAs








Dist. from FOREX Equal Acct. =N31,859,832.79





Total Allocation

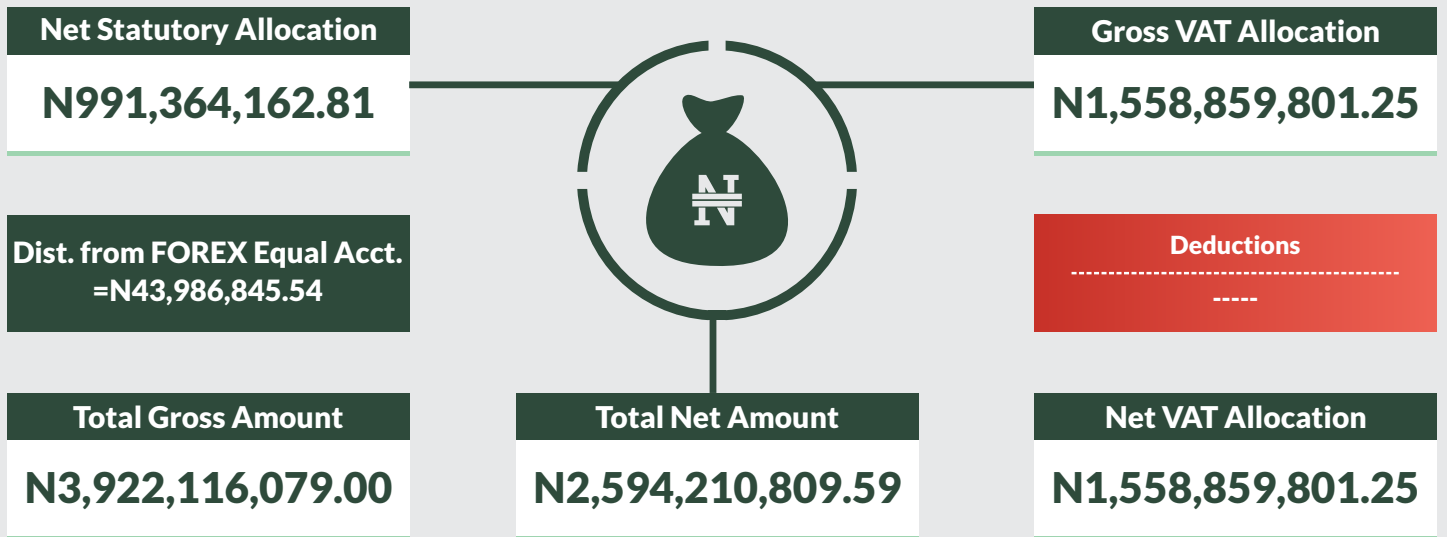
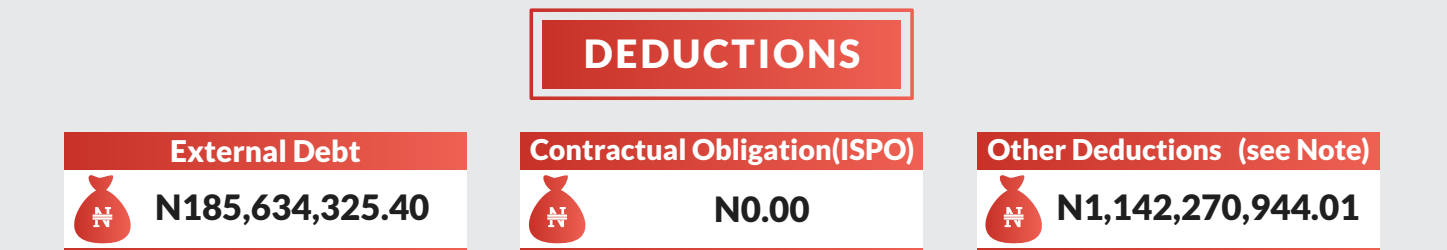
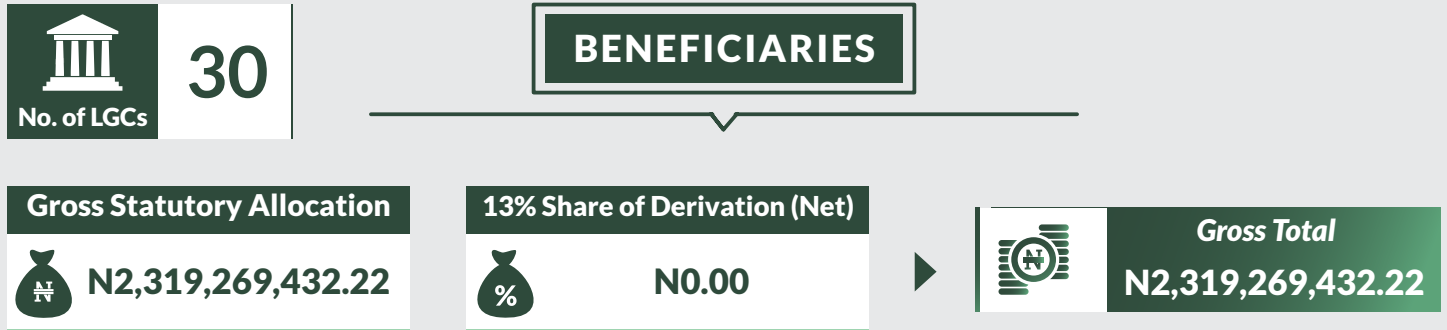
AKOKO NORTH EAST	▶		N141,351,988.51
AKOKO NORTH WEST	▶		N151,042,851.16
AKOKO SOUTH WEST	▶		N154,575,896.99
AKOKO SOUTH EAST	▶		N112,075,766.12
AKURE NORTH	▶		N121,084,867.11
AKURE SOUTH	▶		N187,992,295.12
IDANRE	▶		N127,347,599.57
IFEDORE	▶		N133,167,187.29
OKITIPUPA	▶		N156,957,697.45
ILAJE	▶		N172,068,126.36
ESE-EDO	▶		N130,676,063.45
ILE-OLUJI-OKEIGBO	▶		N135,666,972.50
IRELE	▶		N126,306,687.04
ODIGBO	▶		N156,483,269.17
ONDO EAST	▶		N104,458,004.56
ONDO WEST	▶		N172,397,373.83
OSE	▶		N135,039,619.09
OWO	▶		N159,070,073.85

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

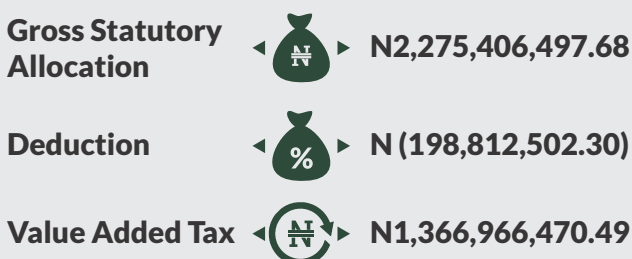
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



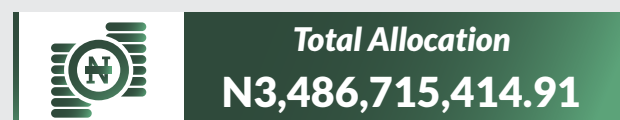
OSUN STATE



LGAs



Dist. from FOREX Equal Acct. =N43,154,949.04

















Total Allocation

ATAKUMOSA EAST	▶		N102,238,526.78
ATAKUMOSA WEST	▶		N101,601,477.39
AIYEDADE	▶		N127,170,453.59
AIYEDIRE	▶		N109,240,150.75
BOLUWADURO	▶		N104,686,518.36
BORIPE	▶		N121,982,554.65
EDE NORTH	▶		N102,915,087.34
EDE SOUTH	▶		N104,656,462.96
EGBEDORE	▶		N103,331,846.74
EJIGBO	▶		N118,991,020.17
IFE CENTRAL	▶		N127,367,307.01
IFE EAST	▶		N142,515,192.60
IFE NORTH	▶		N132,274,038.67
IFE SOUTH	▶		N118,845,842.82
IFEDAYO	▶		N91,478,719.75
IFELODUN	▶		N115,602,883.14
ILA	▶		N102,508,407.66
ILESHA EAST	▶		N110,324,345.55



Total Allocation

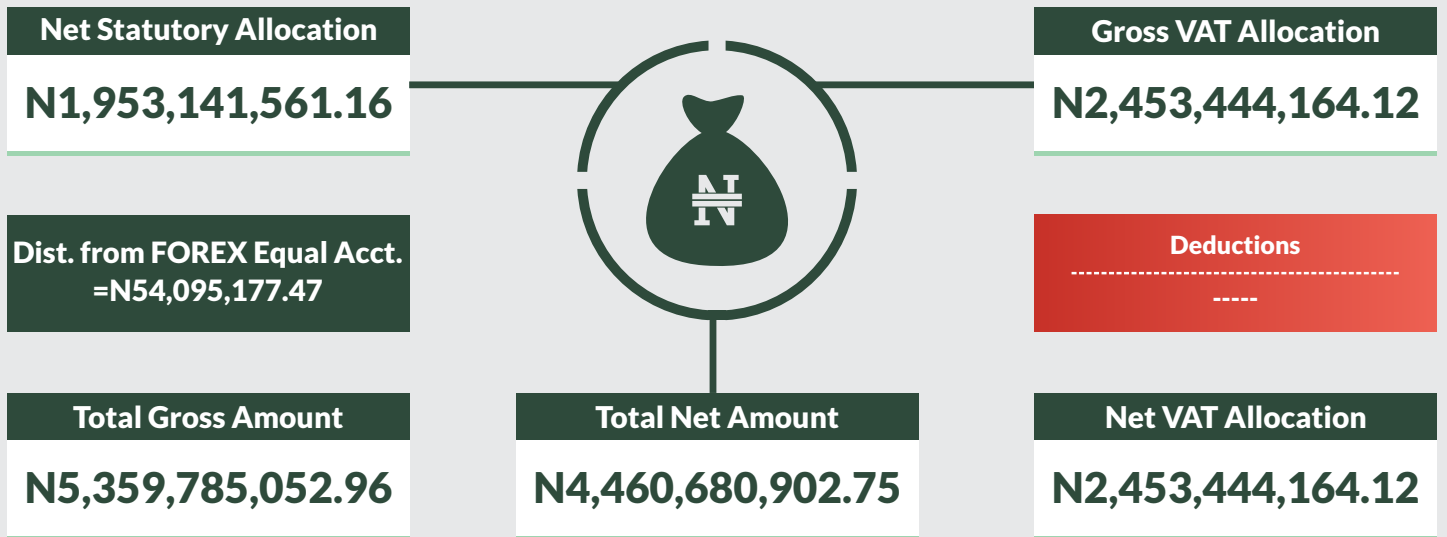
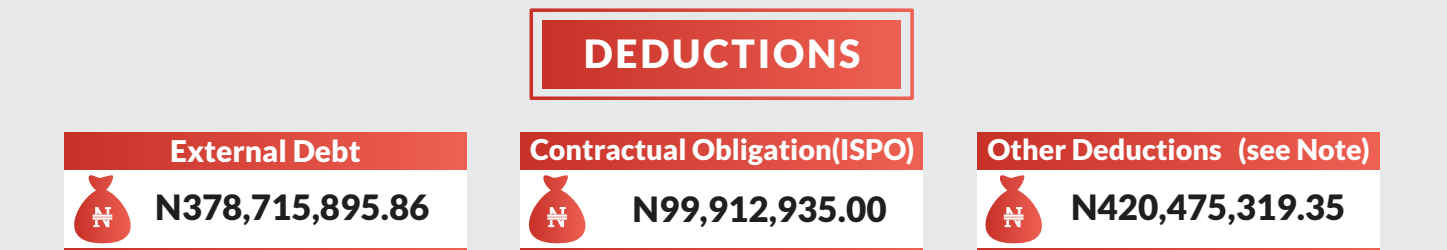
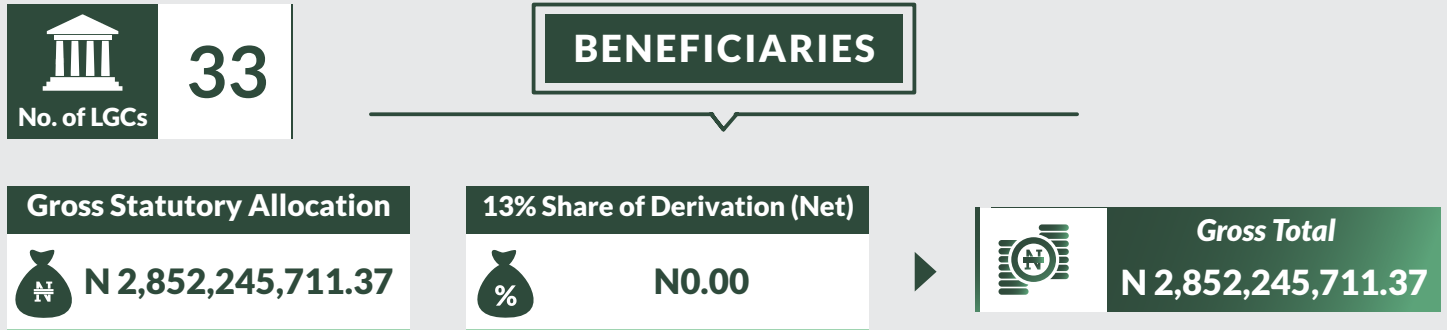
ILESHA WEST	▶		N114,303,331.79
IREPODUN	▶		N115,254,899.19
IREWOLE	▶		N124,098,001.93
ISOKAN	▶		N112,111,289.24
IWO	▶		N138,836,768.90
OBOKUN	▶		N115,034,521.40
ODO-OTIN	▶		N141,035,928.93
OLA-OLUWA	▶		N103,220,603.00
OLORUNDA	▶		N123,585,077.28
ORIADE	▶		N125,693,991.12
OROLU	▶		N110,856,723.94
OSOGBO	▶		N124,953,442.24

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

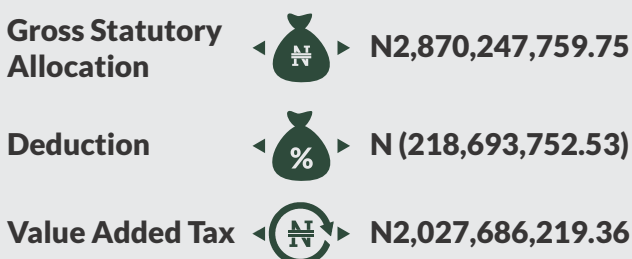
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



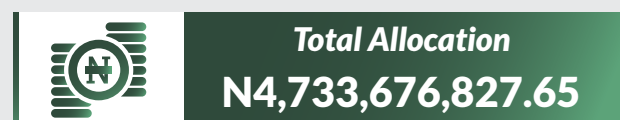
OYO STATE



LGAs



Dist. from FOREX Equal Acct. =N54,436,601.07






Total Allocation

AFIJO	▶		N131,032,022.75
AKINYELE	▶		N152,390,001.27
ATIBA	▶		N147,471,807.26
ATIGBO	▶		N147,640,103.58
EGBEDA	▶		N167,768,873.36
IBADAN NORTH	▶		N173,326,350.52
IBADAN NORTH EAST	▶		N184,615,386.42
IBADAN NORTH WEST	▶		N135,570,649.85
IBADAN SOUTH EAST	▶		N163,376,707.14
IBADAN SOUTH WEST	▶		N169,786,863.63
IBARAPA CENTRAL	▶		N121,747,526.01
IBARAPA NORTH	▶		N124,722,820.53
IDO	▶		N123,435,905.70
SAKI WEST	▶		N179,359,483.79
IFELOJU	▶		N126,044,585.36
IREPO	▶		N130,309,979.42
ISEYIN	▶		N169,719,187.62
ITESIWAJU	▶		N141,434,614.14



Total Allocation

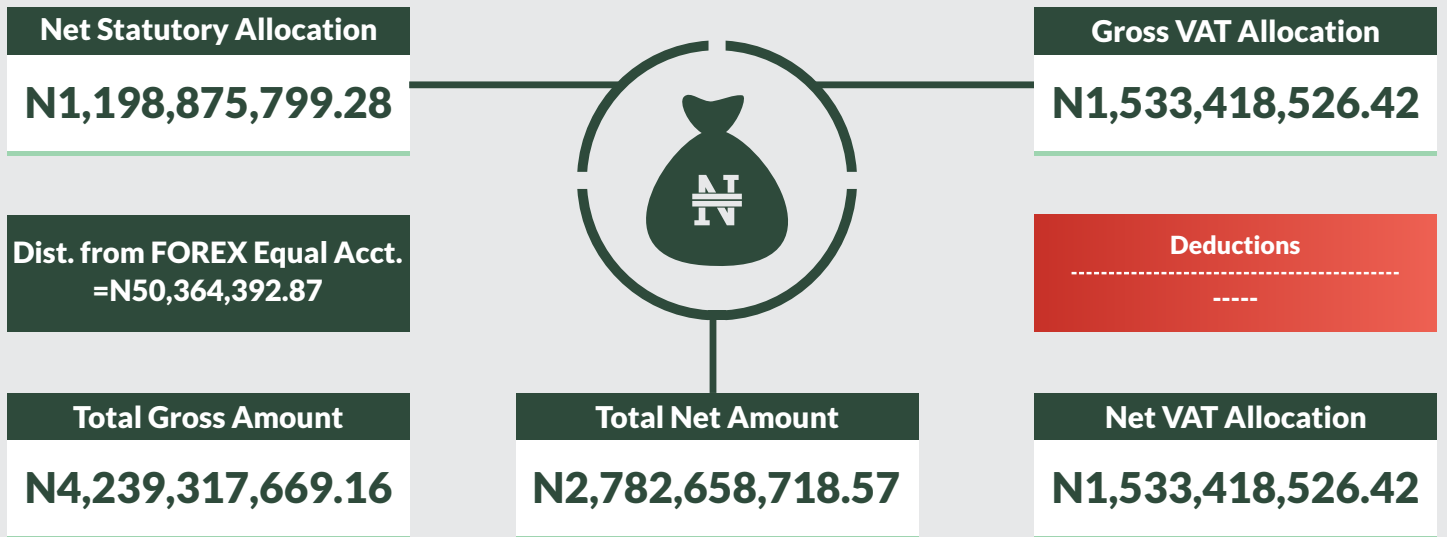
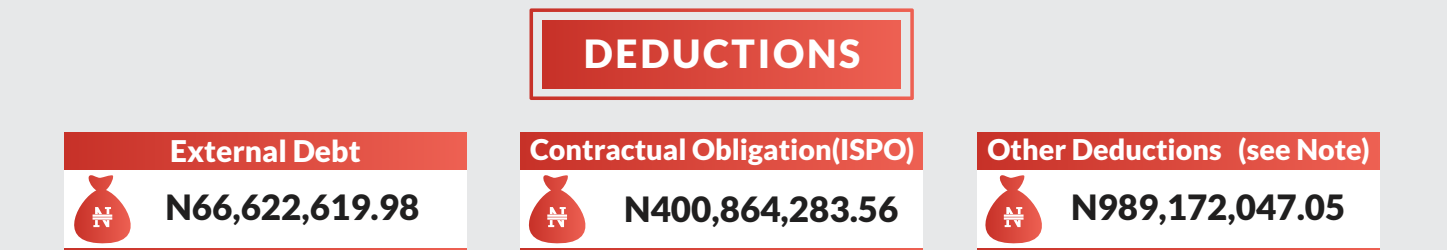
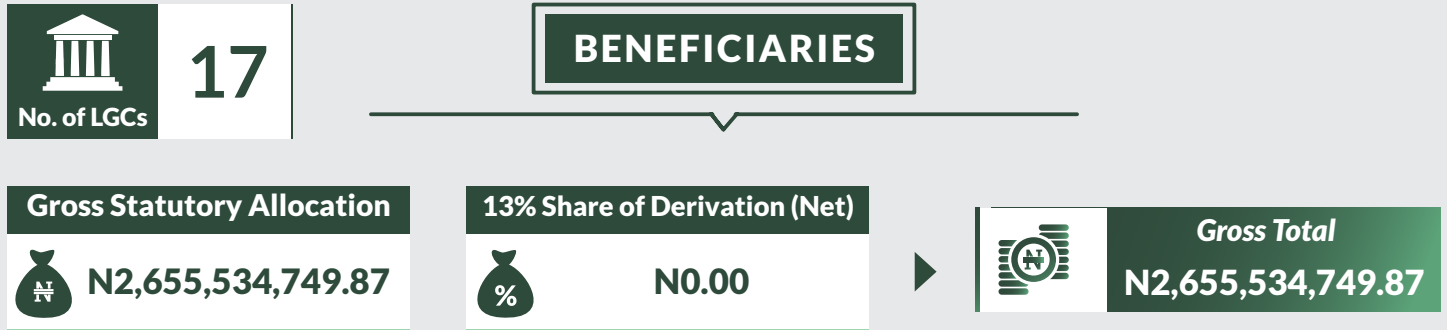
IWAJOWA	▶		N131,159,549.09
IYAMAPO/OLORUNSOGO	▶		N120,723,364.77
KAJOLA	▶		N151,506,652.95
LAGELU	▶		N138,830,301.33
OGBOMOSHO NORTH	▶		N147,427,091.61
OGBOMOSHO SOUTH	▶		N123,850,278.11
OGO-OLUWA	▶		N113,454,739.88
OLUYOLE	▶		N151,301,006.67
ONA-ARA	▶		N166,431,051.89
ORELOPE	▶		N125,183,002.55
ORI IRE	▶		N145,932,523.54
OYO EAST	▶		N128,499,319.93
OYO WEST	▶		N130,197,950.87
SAKI EAST	▶		N126,968,994.76
IFEDAPO	▶		N142,458,131.36

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

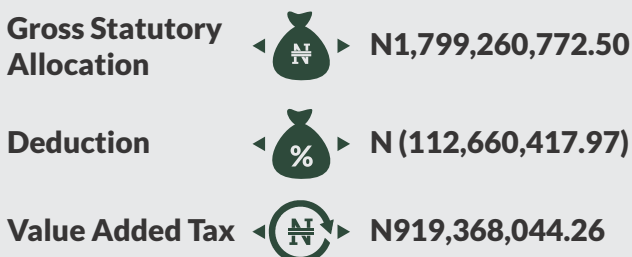
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



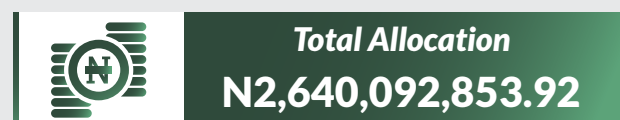
PLATEAU STATE



LGAs



Dist. from FOREX Equal Acct. =N34,124,455.13





Total Allocation

BARKIN LADI	▶		N153,082,695.21
BASSA	▶		N155,286,492.62
BOKKOS	▶		N153,897,207.58
JOS EAST	▶		N117,884,020.57
JOS NORTH	▶		N215,790,783.15
JOS SOUTH	▶		N183,199,115.49
KANAM	▶		N152,814,140.64
KANKE	▶		N135,369,941.08
LANGTANG NORTH	▶		N139,913,534.61
LANGTANG SOUTH	▶		N131,149,076.58
MANGU	▶		N187,089,269.97
MIKANG	▶		N123,717,000.84
PANKSHIN	▶		N162,860,682.27
QUAN-PAN	▶		N163,268,093.08
RIYOM	▶		N132,056,823.77
SHENDAM	▶		N165,278,871.45
WASE	▶		N167,435,105.03

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

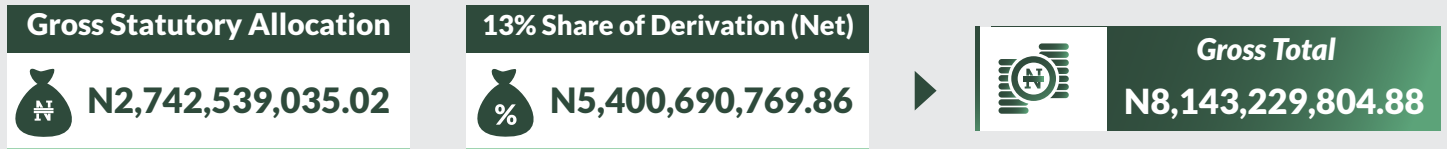
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



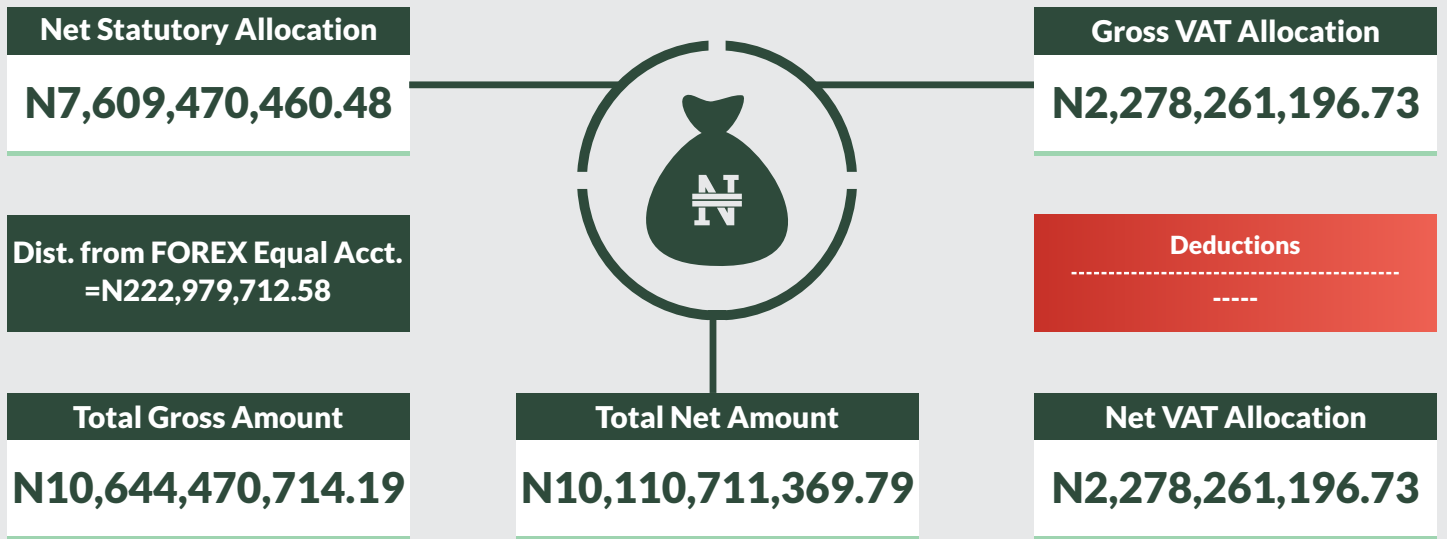
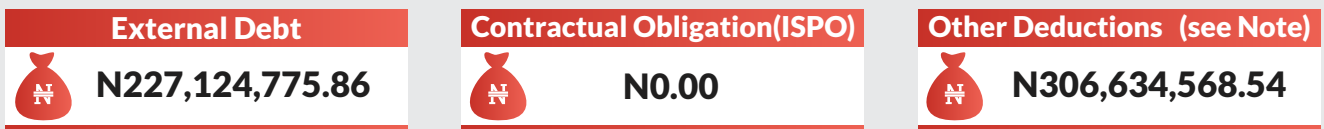
RIVERS STATE

 **23**
No. of LGCs

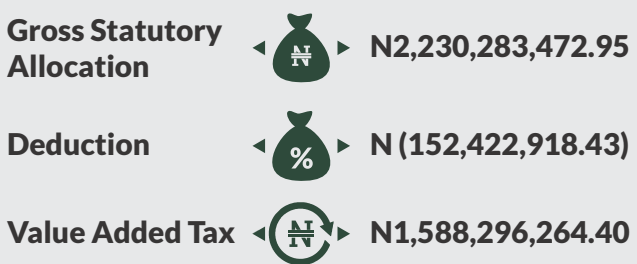
BENEFICIARIES



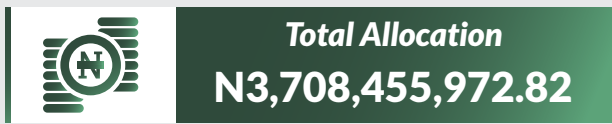
DEDUCTIONS



LGAs



Dist. from FOREX Equal Acct. =N42,299,153.89





Total Allocation

AHOADA	▶		N137,677,762.70
AHOADA WEST	▶		N167,091,233.41
AKUKUTORU	▶		N148,833,402.82
ANDONI	▶		N161,192,704.84
ASARITORU	▶		N154,987,463.25
BONNY	▶		N154,453,223.34
DEGEMA	▶		N166,018,951.26
ELEME	▶		N156,429,818.55
EMOHUA	▶		N153,119,952.07
ETCHE	▶		N174,424,770.89
GONAKA	▶		N160,203,649.63
IKWERRE	▶		N151,746,642.79
KHANA	▶		N180,625,066.72
OBIO/AKPOR	▶		N224,140,477.36
OBUA/ODUAL	▶		N178,143,950.10
OGBA/EGBEMA/NDONI	▶		N179,250,122.79
OGU/BOLO	▶		N121,798,893.69
OKRIKA	▶		N155,401,336.84



Total Allocation

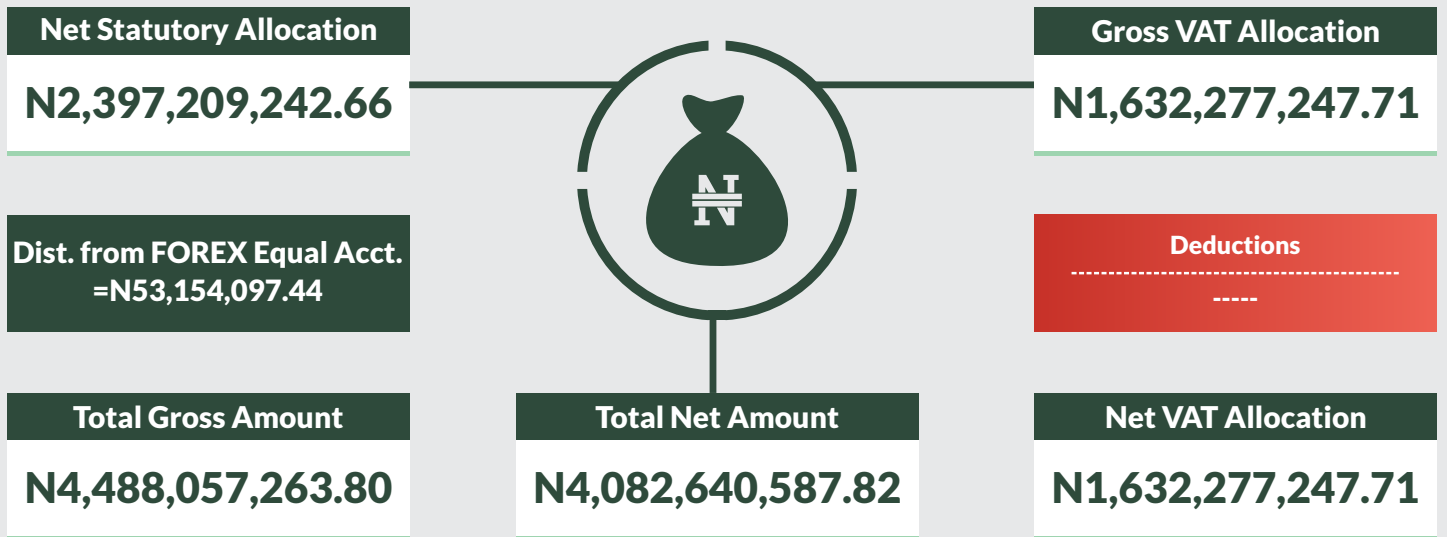
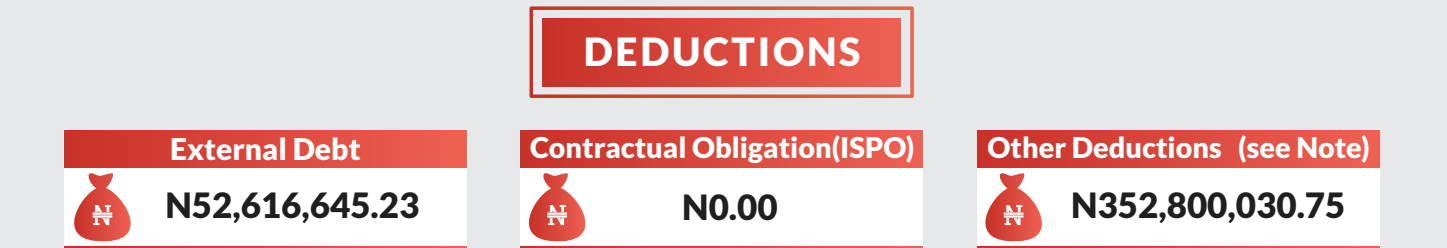
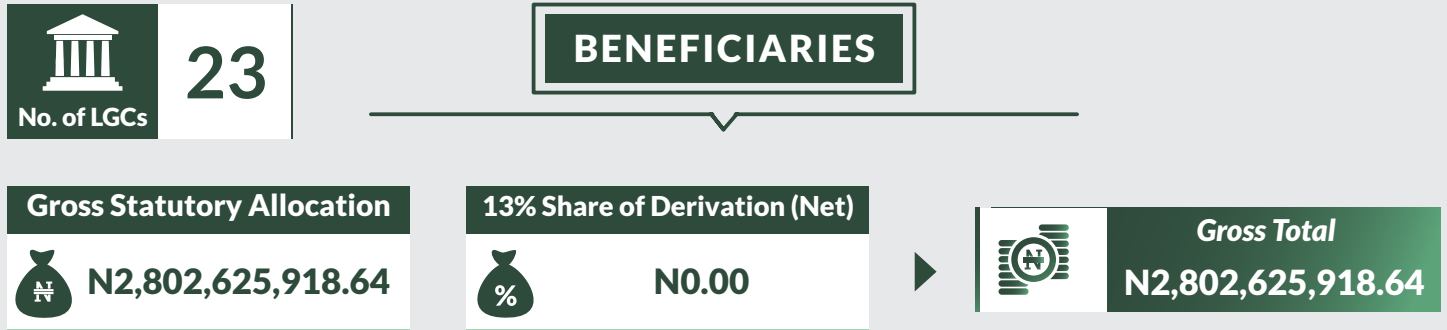
OMUMMA	▶		N122,734,013.80
OPOBO/NKORO	▶		N134,370,645.95
OYIGBO	▶		N133,844,292.78
PORT HARCOURT	▶		N250,457,970.51
TAI	▶		N141,509,626.74

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

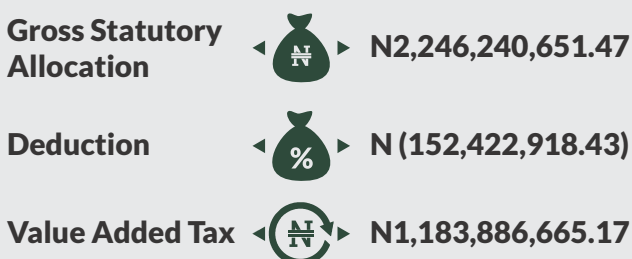
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



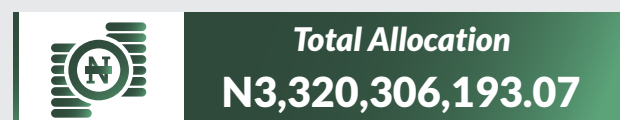
SOKOTO STATE



LGAs



Dist. from FOREX Equal Acct. =N42,601,794.86





Total Allocation

BINJI	▶		N123,876,286.93
BODINGA	▶		N143,349,883.76
DANGE-SHUNI	▶		N152,969,209.51
GADA	▶		N167,800,910.91
GORONYO	▶		N153,862,129.13
GUDU	▶		N134,359,492.53
GWADABAWA	▶		N162,951,977.93
ILLELA	▶		N137,914,816.54
ISA	▶		N149,861,106.01
KEBBE	▶		N137,158,901.08
KWARE	▶		N131,172,317.10
RABAH	▶		N149,857,334.31
SABON BIRNI	▶		N161,477,814.90
SHAGARI	▶		N144,845,941.87
SILAME	▶		N128,648,829.20
SOKOTO NORTH	▶		N152,708,318.86
SOKOTO SOUTH	▶		N147,751,701.74
TAMBUWAL	▶		N162,906,913.45



Total Allocation

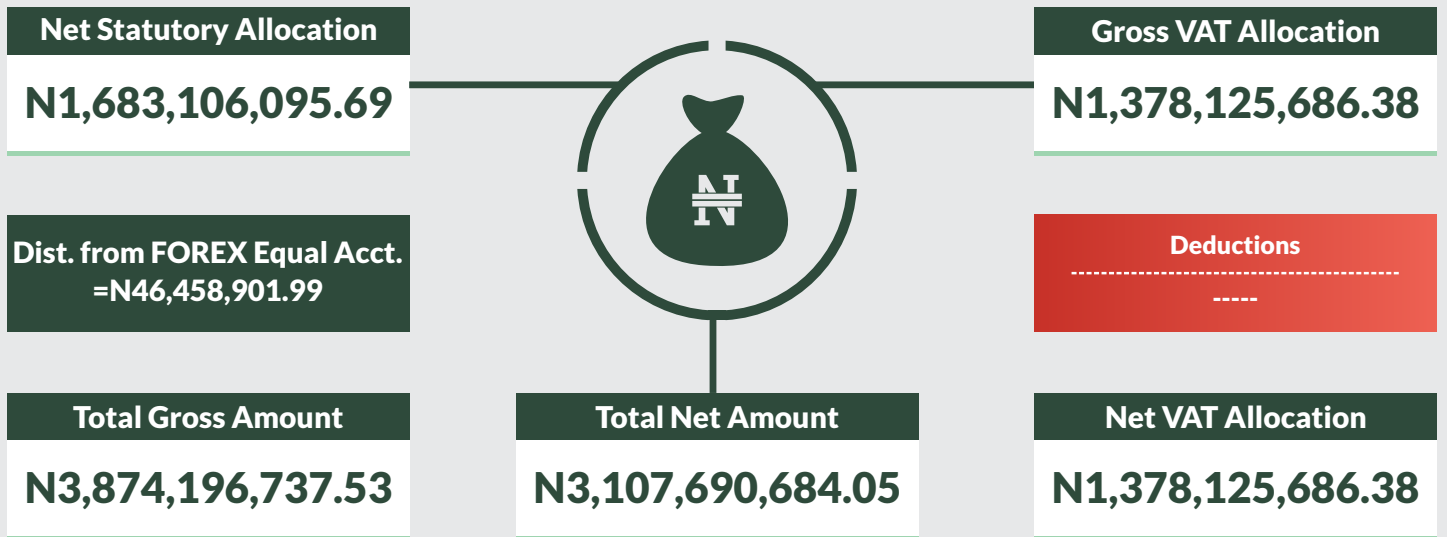
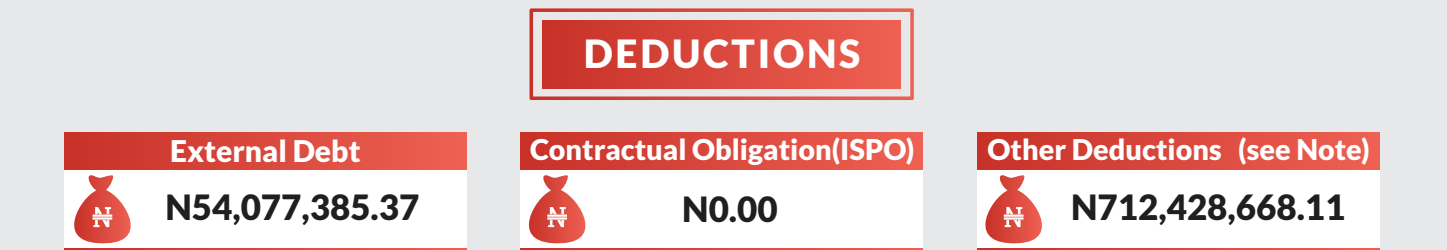
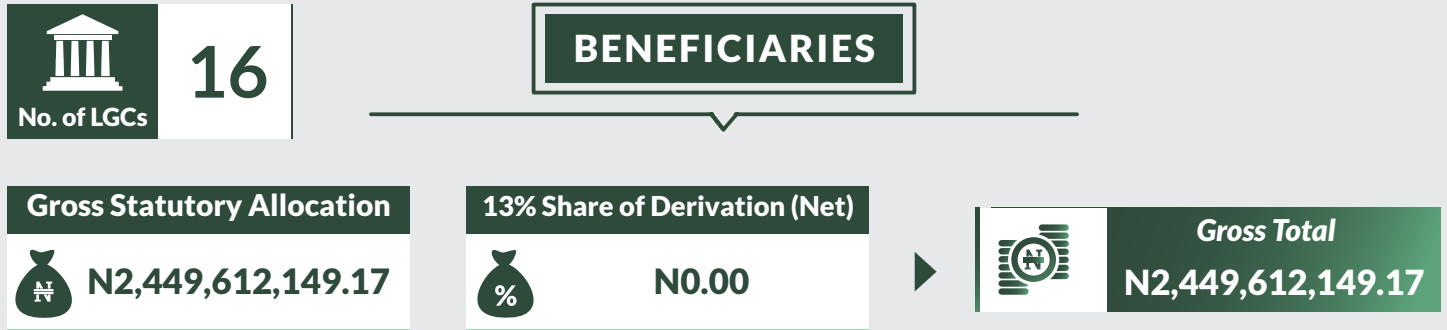
TANGAZA	▶		N142,091,751.29
TURETA	▶		N127,904,707.30
WAMAKKO	▶		N142,946,703.60
WURNO	▶		N137,418,710.16
YABO	▶		N126,470,434.97

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

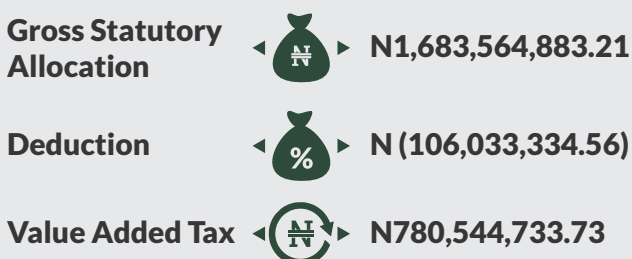
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



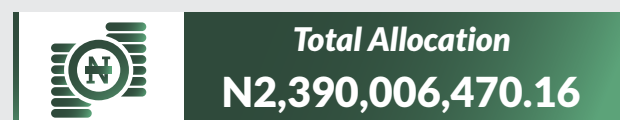
TARABA STATE



LGAs



Dist. from FOREX Equal Acct. =N31,930,187.77





Total Allocation

ARDO KOLA	▶		N121,918,492.87
BALI	▶		N196,417,611.48
DONGA	▶		N142,152,857.17
GASHAKA	▶		N156,690,642.01
GASSOL	▶		N183,554,191.25
IBI	▶		N125,925,977.72
JALINGO	▶		N128,581,290.60
KARIM LAMIDU	▶		N182,663,069.82
KURMI	▶		N132,405,553.12
LAU	▶		N125,598,145.06
SARDAUNA	▶		N183,203,545.47
TAKUM	▶		N145,894,303.12
USSA	▶		N128,663,638.30
WUKARI	▶		N181,696,478.15
YORRO	▶		N121,623,127.98
ZING	▶		N133,017,546.02

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

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



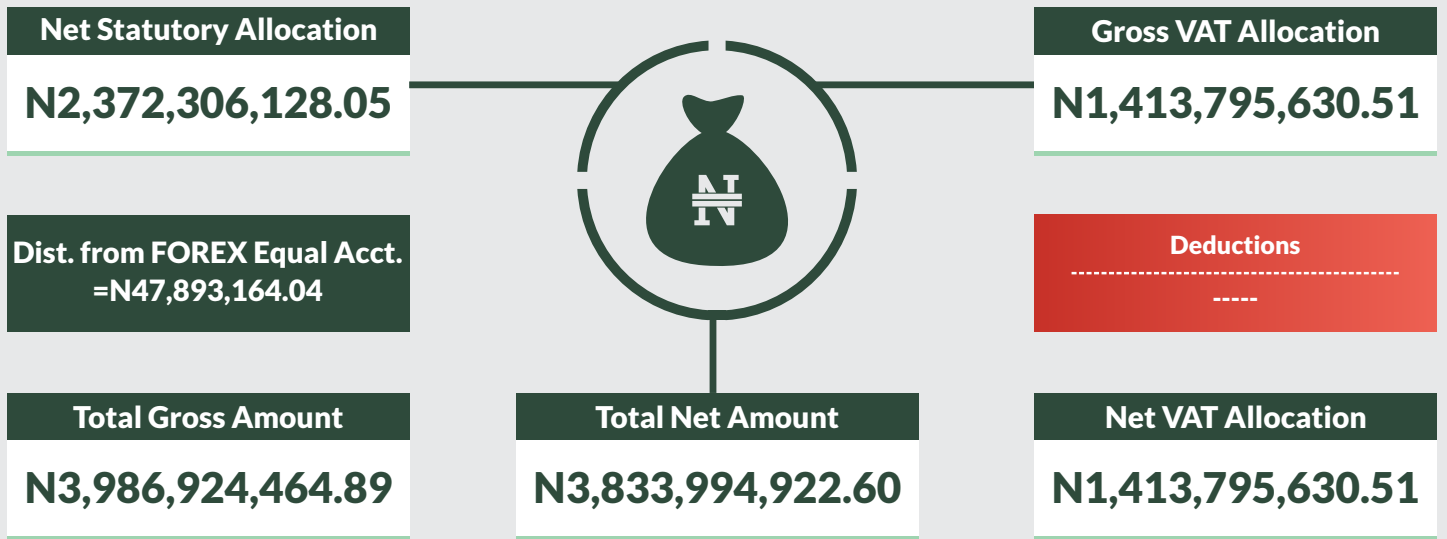
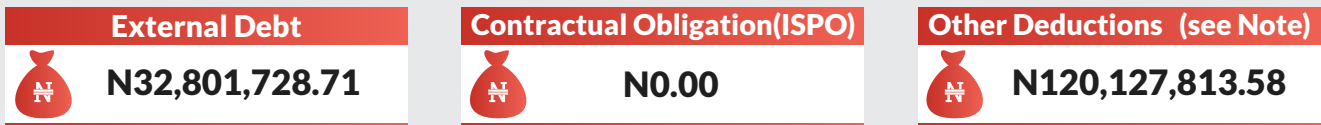
YOBE STATE

17
No. of LGCs

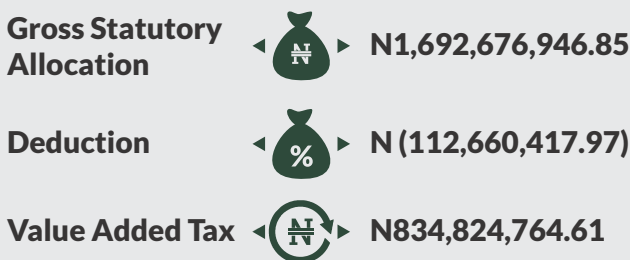
BENEFICIARIES



DEDUCTIONS



LGAs



Dist. from FOREX Equal Acct. =N32,103,005.53





Total Allocation

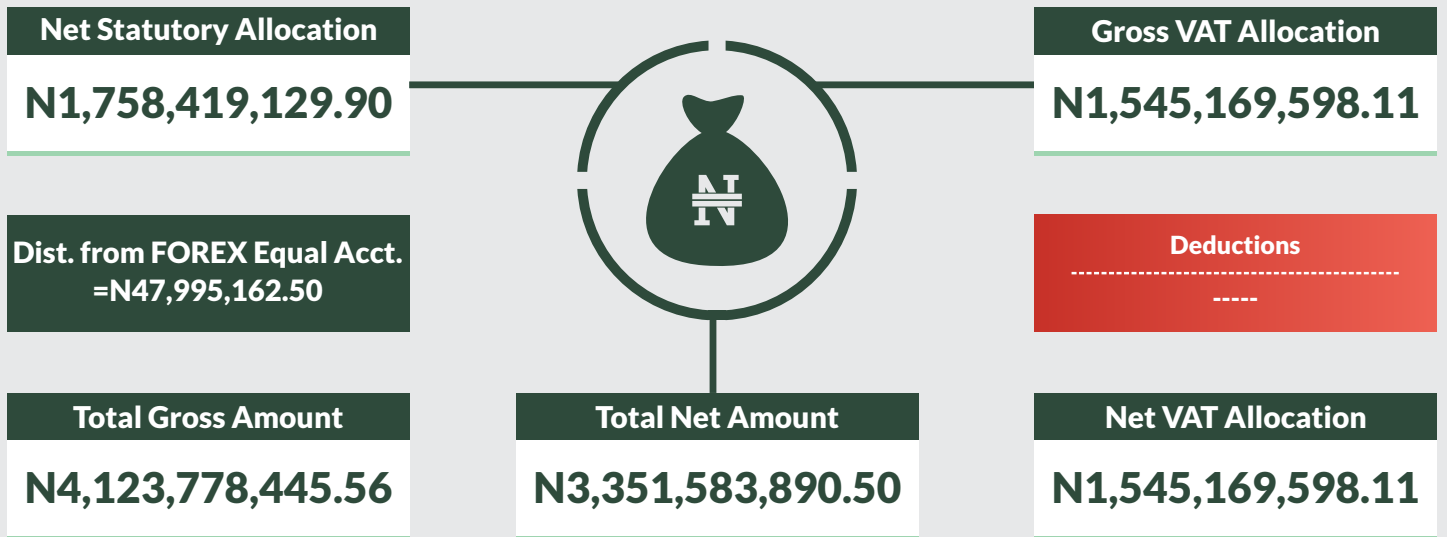
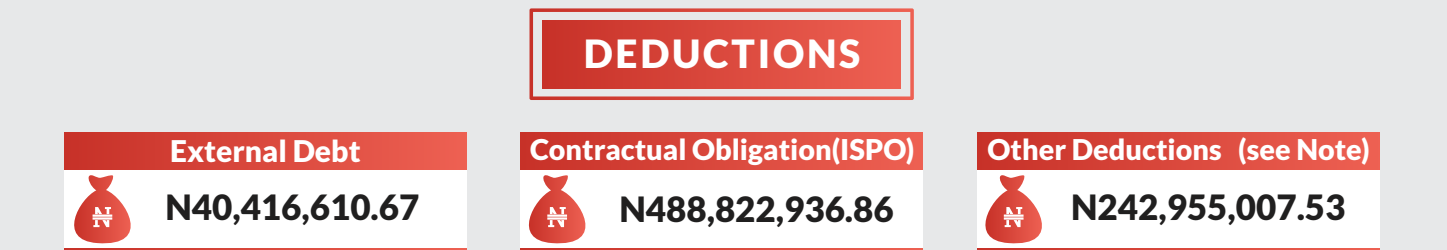
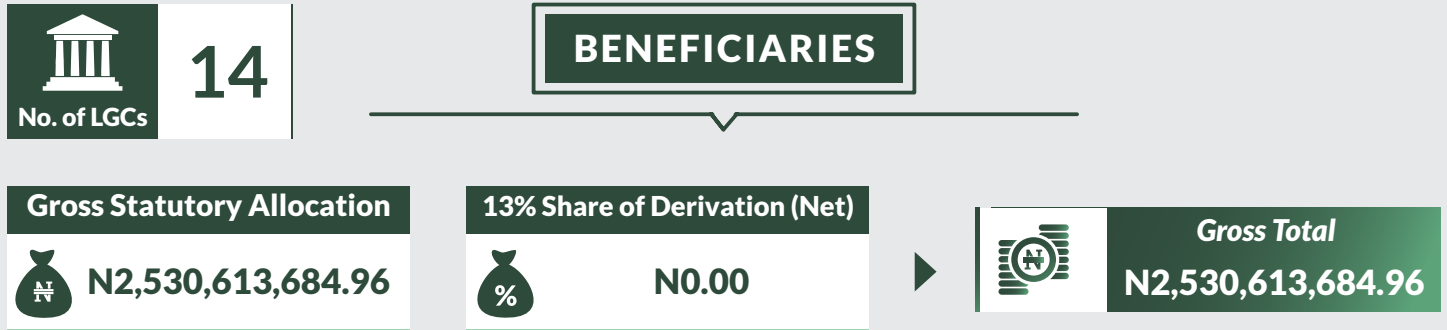
BADE	▶		N138,588,762.30
BURSARI	▶		N145,442,969.53
DAMATURU	▶		N125,892,548.08
FIKA	▶		N141,853,482.10
FUNE	▶		N199,767,649.24
GEIDAM	▶		N160,214,535.48
GUJBA	▶		N148,078,700.24
GULAMI	▶		N131,223,625.97
JAKUSKO	▶		N174,406,370.79
KARASUWA	▶		N125,150,262.13
MACHINA	▶		N116,564,330.80
NANGERE	▶		N125,368,877.57
NGURU	▶		N139,968,544.73
POTISKUM	▶		N155,643,100.55
TARMUA	▶		N133,913,350.58
YUNUSARI	▶		N143,360,704.90
YUSUFARI	▶		N141,506,484.00

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

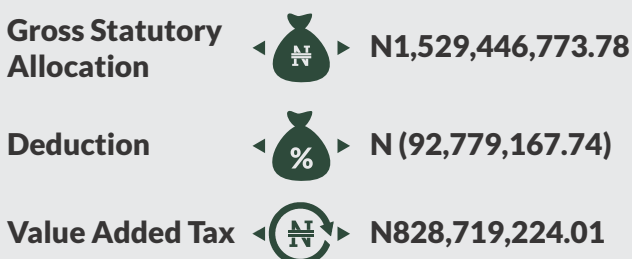
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of November, 2020 Shared in December, 2020



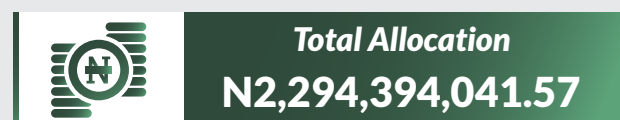
ZAMFARA STATE



LGAs



Dist. from FOREX Equal Acct. =N29,007,211.52





Total Allocation

ANKA	▶		N138,494,675.99
BAKURA	▶		N140,332,996.68
BUKKUYUM	▶		N159,755,275.59
BUNGUDU	▶		N176,174,705.09
GUMMI	▶		N154,671,325.61
GUSAU	▶		N215,085,363.79
KAURA NAMODA	▶		N168,813,308.59
KIYAWA	▶		N147,287,703.36
MARADUN	▶		N158,968,968.46
MARU	▶		N202,643,460.26
SHINKAFI	▶		N131,607,421.31
TALATA MAFARA	▶		N154,206,814.96
TSAFE	▶		N165,925,696.09
ZURMI	▶		N180,426,325.78

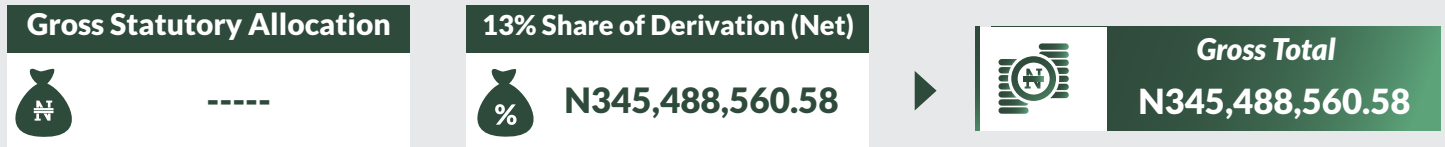
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2020 DISBURSEMENT

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

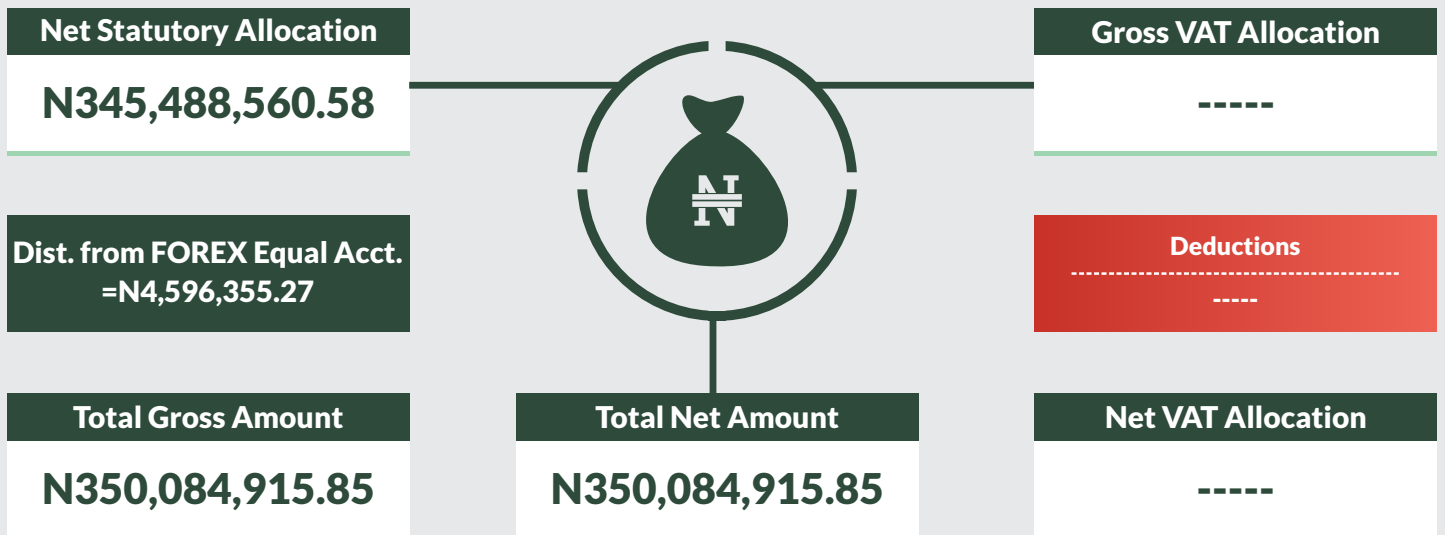
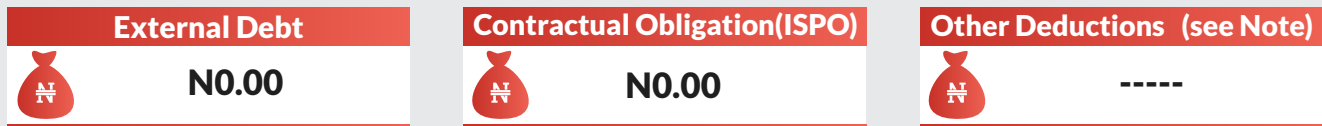


SUKO DERIVATION

BENEFICIARIES



DEDUCTIONS



APPENDIX

Federal Ministry of Finance, Abuja

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

S/n	Beneficiaries	Distribution of ₦7.867 Billion from FOREX			Total
		Statutory	Equalisation	VAT	
		₦	₦	₦	₦
1	FGN (see Table II)	190,122,055,909.39	3,605,820,604.78	21,871,688,831.98	215,599,565,346.15
2	State (see Table III)	96,432,447,492.39	1,828,920,397.87	72,905,629,439.94	171,166,997,330.19
3	LGCs (see Table IV)	74,345,374,937.99	1,410,020,965.42	51,033,940,607.96	126,789,336,511.37
4	13% Derivation Fund	30,369,781,529.10	1,022,780,523.96	-	31,392,562,053.07
5	Cost of Collection - NCS	7,119,237,224.66	-	747,427,190.93	7,866,664,415.59
6	Cost of Collections - DPR	3,983,845,101.66	-	-	3,983,845,101.66
7	Cost of Collections - FIRS	3,881,778,025.25	-	5,524,024,803.90	9,405,802,829.15
8	FIRS Refunds	4,000,000,000.00	-	-	4,000,000,000.00
9	Refunds on Cost of Collection	100,000,000.00	-	-	100,000,000.00
10	Police Trust Fund	2,182,286,238.93	-	-	2,182,286,238.93
11	North East Development Commission	-	-	4,703,588,996.13	4,703,588,996.13
12	13% Derivation Refund to Oil Producing States	23,920,441,326.36	-	-	23,920,441,326.36
	Total	436,457,247,785.73	7,867,542,492.03	156,786,299,870.84	601,111,090,148.60

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

S/n	Beneficiaries	1	2	3	4= 2-3	5	6	7 = (4 + 5 + 6)
		Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	Distribution of ₦7.867 Billion from FOREX Equalisation	VAT	Total Net Amount	
		₦	₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	175,036,440,994.79	54,952,095,630.66	120,084,345,364.13	3,319,709,554.51	20,413,576,243.18	143,817,631,161.82	
2	Share of Derivation & Ecology	3,608,998,783.40	-	3,608,998,783.40	68,447,619.98	-	3,677,446,403.38	
3	Stabilization	1,804,499,391.70	-	1,804,499,391.70	34,223,809.84	-	1,838,723,201.54	
4	Development of Natural Resources	6,063,117,956.11	-	6,063,117,956.11	114,992,001.06	-	6,178,109,957.17	
5	FCT-Abuja	3,608,998,783.40	56,529,997.31	3,552,468,786.09	68,447,619.98	1,458,112,588.80	5,079,028,994.87	
	Sub-total	190,122,055,909.39	55,008,625,627.97	135,113,430,281.42	3,605,820,605.37	21,871,688,831.98	160,590,939,718.77	

Source: Office of the Accountant-General of the Federation

The above information is also available on the Federal Ministry of Finance website www.fmf.gov.ng and Office of Accountant-General of the Federation website www.oagf.gov.ng. In addition, you would find on these websites details of the Capital and Recurrent allocations to all arms of Government including Federal Ministries and Agencies. The Budget Office website www.budgetoffice.gov.ng also contains information about the Budget

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Zainab S Ahmed
Hon. Minister of Finance
Abuja, Nigeria.

Distribution of Revenue Allocation to Local Government Councils by Federation Account
Allocation Committee for the Month of November, 2020 Shared in December, 2020

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Distribution from FOREX Equalisation Account	Value Added Tax	Total Allocation
			₦	₦	₦	₦	₦
ABIA	1	ABA NORTH	79,055,565.47	(6,627,083.41)	1,499,353.59	45,472,351.91	119,400,187.56
	2	ABA SOUTH	131,893,912.35	(6,627,083.41)	2,501,476.14	80,075,966.33	207,844,271.41
	3	AROCHUKWU	92,801,888.84	(6,627,083.41)	1,760,063.88	52,332,391.26	140,267,260.57
	4	BENDE	94,555,073.74	(6,627,083.41)	1,793,314.47	54,728,340.78	144,449,645.58
	5	IKWUANO	86,063,635.82	(6,627,083.41)	1,632,267.39	48,808,961.82	129,877,781.62
	6	ISIALA NGWA NORTH	88,881,490.10	(6,627,083.41)	1,685,710.30	50,530,698.47	134,470,815.47
	7	ISIALA NGWA SOUTH	86,238,851.90	(6,627,083.41)	1,635,590.50	48,455,557.90	129,702,916.89
	8	ISUIKWUATO	84,088,258.10	(6,627,083.41)	1,594,802.73	46,232,974.28	125,288,951.70
	9	NNEOCHI	90,719,255.87	(6,627,083.41)	1,720,565.04	51,645,709.18	137,458,446.67
	10	OBIOMA NGWA	92,061,688.44	(6,627,083.41)	1,746,025.37	53,561,046.86	140,741,677.26
	11	OHAFIA	100,676,820.19	(6,627,083.41)	1,909,418.40	60,529,043.40	156,488,198.59
	12	OSISIOMA	96,933,880.68	(6,627,083.41)	1,838,430.49	57,738,563.41	149,883,791.17
	13	UGWUNAGBO	74,020,849.42	(6,627,083.41)	1,403,866.07	42,752,093.31	111,549,725.39
	14	UKWA EAST	69,939,592.16	(6,627,083.41)	1,326,461.68	40,154,011.19	104,792,981.63
	15	UKWA WEST	72,827,601.75	(6,627,083.41)	1,381,235.15	43,401,477.12	110,983,230.62
	16	UMUAHIA NORTH	108,562,469.02	(6,627,083.41)	2,058,976.20	57,851,005.14	161,845,366.95
	17	UMUAHIA SOUTH	93,804,341.75	(6,627,083.41)	1,779,076.22	48,872,073.57	137,828,408.13
ABIA TOTAL			1,543,125,175.61	(112,660,417.97)	29,266,633.62	883,142,265.94	2,342,873,657.20
ADAMAWA	1	DEMSA	96,199,413.36	(6,627,083.41)	1,824,500.71	53,222,590.13	144,619,420.79
	2	FUFORE	117,521,762.13	(6,627,083.41)	2,228,896.53	56,179,763.89	169,303,339.15
	3	GANYE	100,069,814.12	(6,627,083.41)	1,897,906.04	51,454,586.11	146,795,222.86
	4	GIREI	87,612,564.13	(6,627,083.41)	1,661,644.08	47,725,633.31	130,372,758.11
	5	GOMBI	86,695,771.78	(6,627,083.41)	1,644,256.36	49,523,169.69	131,236,114.43
	6	GUYUK	92,690,272.97	(6,627,083.41)	1,757,946.99	52,952,861.23	140,773,997.78
	7	HONG	100,961,930.73	(6,627,083.41)	1,914,825.76	52,005,747.47	148,255,420.55
	8	JADA	105,614,601.72	(6,627,083.41)	2,003,067.48	51,934,322.91	152,924,908.70
	9	YOLA-NORTH	91,826,641.37	(6,627,083.41)	1,741,567.51	55,190,976.69	142,132,102.16
	10	LAMURDE	82,218,681.31	(6,627,083.41)	1,559,344.67	45,845,187.57	122,996,130.14
	11	MADAGALI	83,552,564.26	(6,627,083.41)	1,584,642.86	48,254,153.20	126,764,276.90
	12	MAIHA	81,803,339.23	(6,627,083.41)	1,551,467.37	45,671,493.53	122,399,216.72
	13	MAYO-BELWA	94,852,730.51	(6,627,083.41)	1,798,959.77	50,256,009.77	140,280,616.64
	14	MICHIKA	91,954,104.74	(6,627,083.41)	1,743,984.96	50,493,690.58	137,564,696.87
	15	MUBI NORTH	87,746,340.92	(6,627,083.41)	1,664,181.27	50,031,016.93	132,814,455.70
	16	MUBI SOUTH	81,746,682.85	(6,627,083.41)	1,550,392.84	47,609,910.21	124,279,902.48
	17	NUMAN	77,688,533.46	(6,627,083.41)	1,473,426.71	43,430,096.70	115,964,973.46
	18	SHELLENG	88,008,318.80	(6,627,083.41)	1,669,149.89	49,811,930.56	132,862,315.84
	19	SONG	110,777,646.88	(6,627,083.41)	2,100,988.86	54,583,922.60	160,835,474.93
	20	TOUNGO	94,912,167.84	(6,627,083.41)	1,800,087.05	39,198,984.39	129,284,155.87
	21	YOLA-SOUTH	91,977,051.37	(6,627,083.41)	1,744,420.16	54,792,836.71	141,887,224.83
ADAMAWA TOTAL			1,946,430,934.48	(139,168,751.61)	36,915,657.87	1,050,168,884.18	2,894,346,724.92

AKWA IBOM	1	ABAK	88,319,712.92	(6,627,083.41)	1,675,055.74	48,830,075.56	132,197,760.80
	2	EASTERN OBOLO	68,959,897.56	(6,627,083.41)	1,307,880.97	40,238,674.19	103,879,369.32
	3	EKET	91,046,600.87	(6,627,083.41)	1,726,773.40	52,490,666.41	138,636,957.27
	4	EKPE ATAI	69,797,560.93	(6,627,083.41)	1,323,767.95	41,775,669.52	106,269,914.99
	5	ESSIEN UDIM	93,796,460.76	(6,627,083.41)	1,778,926.75	54,690,389.79	143,638,693.90
	6	ETIM EKPO	81,754,181.44	(6,627,083.41)	1,550,535.05	45,147,061.99	121,824,695.07
	7	ETINAN	92,723,480.47	(6,627,083.41)	1,758,576.80	52,132,668.56	139,987,642.42
	8	IBENO	74,294,601.41	(6,627,083.41)	1,409,058.00	41,861,532.13	110,938,108.13
	9	IBESIKPO ASUTAN	86,221,455.58	(6,627,083.41)	1,635,260.57	48,612,520.50	129,842,153.24
	10	IBIONO IBOM	93,804,952.06	(6,627,083.41)	1,779,087.79	54,359,189.83	143,316,146.28
	11	IKA	72,194,888.63	(6,627,083.41)	1,369,235.23	41,594,537.70	108,531,578.16
	12	IKONO	85,393,580.30	(6,627,083.41)	1,619,559.23	48,044,077.24	128,430,133.36
	13	IKOT ABASI	85,417,656.43	(6,627,083.41)	1,620,015.86	48,057,093.35	128,467,682.23
	14	IKOT EKPENE	88,095,605.81	(6,627,083.41)	1,670,805.36	49,266,170.09	132,405,497.85
	15	INI	80,483,969.18	(6,627,083.41)	1,526,444.44	44,466,505.13	119,849,835.34
	16	ITU	82,178,186.97	(6,627,083.41)	1,558,576.67	47,511,291.57	124,620,971.79
	17	MBO	76,708,452.64	(6,627,083.41)	1,454,838.67	44,993,274.95	116,529,482.86
	18	MKPAT ENIN	95,302,934.34	(6,627,083.41)	1,807,498.26	53,089,954.58	143,573,303.77
	19	NSIT IBOM	79,523,242.51	(6,627,083.41)	1,508,223.47	45,496,309.50	119,900,692.07
	20	NSIT UBIUM	83,671,710.23	(6,627,083.41)	1,586,902.56	47,642,327.75	126,273,857.12
	21	OBAT AKARA	87,030,731.44	(6,627,083.41)	1,650,609.15	49,835,379.01	131,889,636.19
	22	OKOBO	74,805,191.54	(6,627,083.41)	1,418,741.76	44,998,197.01	114,595,046.91
	23	ONNA	78,111,172.00	(6,627,083.41)	1,481,442.39	47,110,964.00	120,076,494.99
	24	ORON	80,007,808.54	(6,627,083.41)	1,517,413.66	43,182,941.22	118,081,080.00
	25	ORUK ANAM	94,266,922.28	(6,627,083.41)	1,787,849.44	52,501,276.18	141,928,964.49
	26	UDUNG UKO	70,220,062.77	(6,627,083.41)	1,331,781.04	39,444,034.92	104,368,795.32
	27	UKANAFUN	86,160,590.46	(6,627,083.41)	1,634,106.21	47,511,291.57	128,678,904.83
	28	UQUO	70,245,068.99	(6,627,083.41)	1,332,255.30	40,584,093.44	105,534,334.33
	29	URUAN	91,610,846.91	(6,627,083.41)	1,737,474.79	46,556,083.75	133,277,322.04
	30	URUE OFFONG/ORUK	75,803,465.91	(6,627,083.41)	1,437,674.86	41,399,842.88	112,013,900.24
	31	UYO	114,580,635.18	(6,627,083.41)	2,173,115.65	67,477,355.26	177,604,022.68
AKWA IBOM TOTAL			2,592,531,627.09	(205,439,585.71)	49,169,487.02	1,470,901,449.58	3,907,162,977.98
ANAMBRA	1	AGUATA	128,877,744.97	(6,627,083.41)	2,444,272.06	75,321,531.92	200,016,465.53
	2	ANAMBRA EAST	84,757,340.07	(6,627,083.41)	1,607,492.42	51,603,655.19	131,341,404.26
	3	ANAMBRA WEST	87,191,334.23	(6,627,083.41)	1,653,655.11	53,144,260.02	135,362,165.96
	4	ANIOCHA	105,387,737.29	(6,627,083.41)	1,998,764.81	66,005,712.67	166,765,131.35
	5	AWKA NORTH	80,038,557.82	(6,627,083.41)	1,517,996.84	47,149,409.48	122,078,880.73
	6	AWKA SOUTH	92,142,227.71	(6,627,083.41)	1,747,552.86	55,510,458.43	142,773,155.58
	7	AYAMELUM	85,395,058.94	(6,627,083.41)	1,619,587.28	52,159,191.71	132,546,754.52
	8	DUNUKOFIA	76,353,793.33	(6,627,083.41)	1,448,112.27	45,374,623.95	116,549,446.14
	9	EKWUSIGWO	84,805,200.26	(6,627,083.41)	1,608,400.13	52,139,612.85	131,926,129.83
	10	IDEMILI NORTH	134,164,883.91	(6,627,083.41)	2,544,546.98	81,951,109.47	212,033,456.95
	11	IDEMILI SOUTH	93,244,756.34	(6,627,083.41)	1,768,463.22	57,548,628.86	145,934,765.01
	12	IHIALA	114,001,076.51	(6,627,083.41)	2,162,123.85	67,882,220.77	177,418,337.72
	13	NIJIKOKA	83,761,693.22	(6,627,083.41)	1,588,609.16	51,071,416.41	129,794,635.38
	14	NNEWI NORTH	83,050,217.24	(6,627,083.41)	1,575,115.43	52,067,203.88	130,065,453.14
	15	NNEWI SOUTH	99,678,446.29	(6,627,083.41)	1,890,483.43	60,389,751.38	155,331,597.68
	16	OGBARU	95,245,576.07	(6,627,083.41)	1,806,410.41	59,101,374.78	149,526,277.85
	17	ONISHA NORTH	79,789,484.45	(6,627,083.41)	1,513,272.96	48,498,491.48	123,174,165.48
	18	ONISHA SOUTH	82,676,437.91	(6,627,083.41)	1,568,026.40	49,780,414.71	127,397,795.62
	19	ORUMBA NORTH	89,283,533.02	(6,627,083.41)	1,693,335.38	53,689,952.43	138,039,737.42
	20	ORUMBA SOUTH	90,352,677.90	(6,627,083.41)	1,713,612.58	55,307,997.68	140,747,204.76
	21	OYI	86,751,876.13	(6,627,083.41)	1,645,320.43	53,211,309.42	134,981,422.57
ANAMBRA TOTAL			1,956,949,653.61	(139,168,751.61)	37,115,154.00	1,188,908,327.50	3,043,804,383.49

BAUCHI	1	ALKALERI	146,273,041.90	(6,627,083.41)	2,774,188.12	70,381,770.77	212,801,917.38
	2	BAUCHI	176,640,103.77	(6,627,083.41)	3,350,124.33	88,362,166.01	261,725,310.71
	3	BOGORO	77,252,925.24	(6,627,083.41)	1,465,165.04	43,561,027.30	115,652,034.17
	4	DAMBAN	91,300,335.55	(6,627,083.41)	1,731,585.69	50,857,379.94	137,262,217.77
	5	DARAZO	115,818,235.66	(6,627,083.41)	2,196,587.76	61,869,122.37	173,256,862.38
	6	DASS	76,693,070.83	(6,627,083.41)	1,454,546.94	44,187,550.87	115,708,085.24
	7	GAMAWA	122,353,971.65	(6,627,083.41)	2,320,543.35	65,674,531.17	183,721,962.76
	8	GANJUWA	123,512,768.48	(6,627,083.41)	2,342,520.88	61,745,633.35	180,973,839.30
	9	GIADE	86,877,561.73	(6,627,083.41)	1,647,704.16	51,518,795.45	133,416,977.93
	10	I/GADAU	99,500,163.14	(6,627,083.41)	1,887,102.14	59,506,424.10	154,266,605.97
	11	JAMA'ARE	76,990,080.12	(6,627,083.41)	1,460,179.97	47,243,603.35	119,066,780.04
	12	KATAGUM	119,227,161.78	(6,627,083.41)	2,261,240.84	66,722,601.85	181,583,921.06
	13	KIRFI	98,058,650.62	(6,627,083.41)	1,859,762.67	50,495,991.35	143,787,321.23
	14	MISAU	114,501,670.80	(6,627,083.41)	2,171,618.03	63,169,640.05	173,215,845.47
	15	NINGI	146,731,358.58	(6,627,083.41)	2,782,880.47	76,700,383.50	219,587,539.14
	16	SHIRA	110,001,585.63	(6,627,083.41)	2,086,270.22	59,945,909.39	165,406,681.83
	17	TAFAWA BALEWA	108,194,994.02	(6,627,083.41)	2,052,006.73	58,411,757.92	162,031,675.26
	18	TORO	152,155,671.56	(6,627,083.41)	2,885,757.01	72,676,544.61	221,090,889.77
	19	WARJI	84,683,454.59	(6,627,083.41)	1,606,091.12	46,897,637.21	126,560,099.51
	20	ZAKI	94,758,307.11	(6,627,083.41)	1,797,168.95	55,291,062.38	145,219,455.04
BAUCHI TOTAL			2,221,525,112.78	(132,541,668.20)	42,133,044.41	1,195,219,532.97	3,326,336,021.96
BAYELSA	1	BRASS	107,605,094.02	(6,627,083.41)	2,040,818.80	53,432,628.76	156,451,458.16
	2	EKERMOR	123,531,205.83	(6,627,083.41)	2,342,870.56	62,752,604.41	181,999,597.40
	3	KOLOKUMA/OPOKUMA	82,210,148.70	(6,627,083.41)	1,559,182.85	41,646,263.44	118,788,511.57
	4	NEMBE	101,368,827.38	(6,627,083.41)	1,922,542.89	47,513,249.80	144,177,536.66
	5	OGBIA	106,529,799.82	(6,627,083.41)	2,020,424.96	52,872,279.55	154,795,420.93
	6	SAGBAMA	104,735,330.31	(6,627,083.41)	1,986,391.38	53,661,996.77	153,756,635.04
	7	SOUTHERN IJAW	144,699,022.97	(6,627,083.41)	2,744,335.56	68,129,244.20	208,945,519.32
	8	YENAGOA	133,562,607.09	(6,627,083.41)	2,533,124.30	71,840,586.96	201,309,234.95
BAYELSA TOTAL			904,242,036.12	(53,016,667.28)	17,149,691.29	451,848,853.90	1,320,223,914.03
BENUE	1	ADO	106,425,153.73	(6,627,083.41)	2,018,440.26	53,046,697.79	154,863,208.37
	2	AGATU	93,904,095.21	(6,627,083.41)	1,780,968.12	46,116,546.43	135,174,526.35
	3	APA	90,927,082.51	(6,627,083.41)	1,724,506.64	44,064,812.99	130,089,318.73
	4	BURUKU	107,792,867.79	(6,627,083.41)	2,044,380.08	55,763,565.64	158,973,730.10
	5	GBOKO	139,898,359.55	(6,627,083.41)	2,653,287.04	72,740,845.01	208,665,408.20
	6	GUMA	114,298,713.19	(6,627,083.41)	2,167,768.77	54,437,672.00	164,277,070.55
	7	GWER EAST	108,422,999.07	(6,627,083.41)	2,056,331.04	51,380,306.97	155,232,553.66
	8	GWER WEST	93,173,575.52	(6,627,083.41)	1,767,113.22	46,840,854.93	135,154,460.26
	9	KATSINA ALA	117,702,257.07	(6,627,083.41)	2,232,319.77	58,060,198.92	171,367,692.35
	10	KONSHISHA	111,359,678.45	(6,627,083.41)	2,112,027.57	58,164,546.60	165,009,169.20
	11	KWANDE	127,499,399.72	(6,627,083.41)	2,418,130.61	60,683,000.72	183,973,447.64
	12	LOGO	97,912,029.14	(6,627,083.41)	1,856,981.88	51,972,704.26	145,114,631.87
	13	MAKURDI	117,615,360.53	(6,627,083.41)	2,230,671.70	66,009,873.02	179,228,821.84
	14	OBI	86,882,937.45	(6,627,083.41)	1,647,806.11	44,293,415.34	126,197,075.49
	15	OGBADIBO	91,272,364.22	(6,627,083.41)	1,731,055.19	47,558,600.69	133,934,936.68
	16	OHIMINI	83,251,527.11	(6,627,083.41)	1,578,933.44	41,299,380.82	119,502,757.95
	17	OJU	105,338,614.11	(6,627,083.41)	1,997,833.15	52,101,005.96	152,810,369.81
	18	OKPOKWU	98,712,985.46	(6,627,083.41)	1,872,172.67	52,802,235.47	146,760,310.19
	19	OTUKPO	115,611,076.32	(6,627,083.41)	2,192,658.81	62,101,538.47	173,278,190.19
	20	TARKA	80,127,464.71	(6,627,083.41)	1,519,683.04	42,175,726.29	117,195,790.62
	21	UKUM	109,560,152.45	(6,627,083.41)	2,077,898.08	57,208,354.37	162,219,321.49
	22	USHONGO	106,680,706.93	(6,627,083.41)	2,023,287.04	54,081,314.84	156,158,225.40
	23	VANDEIKYA	112,993,745.12	(6,627,083.41)	2,143,018.98	58,651,064.90	167,160,745.59
BENUE TOTAL			2,417,363,145.33	(152,422,918.43)	45,847,273.20	1,231,554,262.42	3,542,341,762.53

BORNO	1	ABADAN	94,892,117.12	(6,627,083.41)	1,799,706.77	44,179,900.04	134,244,640.52
	2	ASKIRA UBA	91,757,210.67	(6,627,083.41)	1,740,250.70	48,326,571.68	135,196,949.64
	3	BAMA	128,731,391.54	(6,627,083.41)	2,441,496.34	62,753,130.08	187,298,934.55
	4	BAYO	74,153,173.97	(6,627,083.41)	1,406,375.72	41,860,844.04	110,793,310.31
	5	BIU	102,634,017.23	(6,627,083.41)	1,946,538.25	52,480,899.85	150,434,371.93
	6	CHIBOK	73,937,076.51	(6,627,083.41)	1,402,277.25	40,452,806.69	109,165,077.03
	7	DAMBOA	123,942,528.16	(6,627,083.41)	2,350,671.62	58,551,550.13	178,217,666.50
	8	DIKWA	82,020,893.29	(6,627,083.41)	1,555,593.46	44,806,532.99	121,755,936.33
	9	GUBIO	97,412,248.11	(6,627,083.41)	1,847,503.12	49,933,022.74	142,565,690.56
	10	GUZAMALA	83,030,503.93	(6,627,083.41)	1,574,741.55	43,684,193.89	121,662,355.97
	11	GWOZA	119,630,148.27	(6,627,083.41)	2,268,883.80	63,445,062.36	178,717,011.03
	12	HAWUL	84,723,981.46	(6,627,083.41)	1,606,859.74	46,382,139.14	126,085,896.94
	13	JERE	97,751,740.81	(6,627,083.41)	1,853,941.88	56,323,606.93	149,302,206.20
	14	KAGA	86,407,445.71	(6,627,083.41)	1,638,788.02	43,068,061.33	124,487,211.65
	15	KALA BALGE	79,519,005.27	(6,627,083.41)	1,508,143.10	39,872,222.34	114,272,287.31
	16	KONDUGA	116,517,599.95	(6,627,083.41)	2,209,851.77	50,347,132.07	162,447,500.38
	17	KUKAWA	120,083,231.26	(6,627,083.41)	2,277,476.90	55,520,764.22	171,254,388.97
	18	KWAYA KUSAR	66,862,401.95	(6,627,083.41)	1,268,100.25	39,402,220.28	100,905,639.08
	19	MAFA	90,076,660.80	(6,627,083.41)	1,708,377.69	44,545,007.52	129,702,962.61
	20	MAGUMERI	106,595,966.81	(6,627,083.41)	2,021,679.87	48,560,642.98	150,551,206.26
	21	MAIDUGURI METRO	155,229,199.48	(6,627,083.41)	2,944,048.99	90,262,633.84	241,808,798.90
	22	MARTE	96,934,285.64	(6,627,083.41)	1,838,438.17	47,372,676.41	139,518,316.82
	23	MOBBAR	90,267,075.48	(6,627,083.41)	1,711,989.06	45,981,811.58	131,333,792.72
	24	MONGUNO	88,109,224.21	(6,627,083.41)	1,671,063.65	45,237,705.46	128,390,909.91
	25	NGALA	100,767,770.54	(6,627,083.41)	1,911,143.35	59,152,916.50	155,204,746.98
	26	NGANZAI	87,592,287.18	(6,627,083.41)	1,661,259.51	44,138,226.59	126,764,689.88
	27	SHANI	84,952,764.50	(6,627,083.41)	1,611,198.80	44,413,643.21	124,350,523.10
BORNO TOTAL		2,624,531,949.87	(178,931,252.07)	49,776,399.36	1,351,055,924.91	3,846,433,022.08	
CROSS RIVER	1	ABI	90,061,213.40	(6,627,083.41)	1,708,084.72	49,535,559.38	134,677,774.10
	2	AKAMKPA	113,205,852.68	(6,627,083.41)	2,147,041.77	50,227,163.53	158,952,974.57
	3	AKPABUYO	108,371,336.69	(6,627,083.41)	2,055,351.22	63,382,189.72	167,181,794.21
	4	BAKASSI	69,923,084.10	(6,627,083.41)	1,326,148.60	37,239,487.38	101,861,636.66
	5	BEKWARA	83,528,129.95	(6,627,083.41)	1,584,179.44	45,271,961.47	123,757,187.45
	6	BIASE	96,092,917.90	(6,627,083.41)	1,822,480.94	52,202,331.59	143,490,647.02
	7	BOKI	110,165,463.35	(6,627,083.41)	2,089,378.30	54,057,182.63	159,684,940.87
	8	CALABAR MUNICIPAL	87,268,005.85	(6,627,083.41)	1,655,109.25	53,318,982.98	135,615,014.67
	9	CALABAR SOUTH	93,016,937.56	(6,627,083.41)	1,764,142.45	54,657,564.59	142,811,561.19
	10	ETUNG	72,835,887.11	(6,627,083.41)	1,381,392.29	42,469,012.26	110,059,208.25
	11	IKOM	99,383,540.94	(6,627,083.41)	1,884,890.30	51,458,553.61	146,099,901.44
	12	OBANLIKU	85,765,990.17	(6,627,083.41)	1,626,622.29	45,764,386.24	126,529,915.29
	13	OBUBRA	94,527,080.29	(6,627,083.41)	1,792,783.55	52,559,016.88	142,251,797.31
	14	OBUDU	89,492,229.46	(6,627,083.41)	1,697,293.48	51,209,497.36	135,771,936.89
	15	ODUKPANI	101,510,605.89	(6,627,083.41)	1,925,231.83	54,746,599.19	151,555,353.50
	16	OGAJA	95,402,555.47	(6,627,083.41)	1,809,387.65	52,499,624.02	143,084,483.73
	17	YAKURR	95,778,653.96	(6,627,083.41)	1,816,520.67	55,184,771.92	146,152,863.14
	18	YALA	105,623,601.31	(6,627,083.41)	2,003,238.16	56,759,065.53	157,758,821.60
CROSS RIVER TOTAL		1,691,953,086.07	(119,287,501.38)	32,089,276.92	922,542,950.28	2,527,297,811.89	

DELTA	1	ANIOCHA NORTH	73,964,108.40	(6,627,083.41)	1,402,789.93	46,554,349.35	115,294,164.27
	2	ANIOCHA SOUTH	80,617,943.48	(6,627,083.41)	1,528,985.37	50,480,293.93	126,000,139.37
	3	BOMADI	68,915,056.49	(6,627,083.41)	1,307,030.53	44,578,196.87	108,173,200.48
	4	BURUTU	99,043,397.36	(6,627,083.41)	1,878,439.20	58,034,234.39	152,328,987.55
	5	ETHIOPE EAST	90,114,101.41	(6,627,083.41)	1,709,087.79	57,063,604.12	142,259,709.91
	6	ETHIOPE WEST	92,307,544.06	(6,627,083.41)	1,750,688.22	57,369,865.64	144,801,014.52
	7	IKA NORTH EAST	97,863,029.62	(6,627,083.41)	1,856,052.56	55,189,392.98	148,281,391.75
	8	IKA SOUTH	92,041,611.07	(6,627,083.41)	1,745,644.59	52,885,540.68	140,045,712.93
	9	ISOKO NORTH	86,604,373.14	(6,627,083.41)	1,642,522.91	50,868,699.17	132,488,511.81
	10	ISOKO SOUTH	96,843,018.88	(6,627,083.41)	1,836,707.22	60,008,089.90	152,060,732.59
	11	NDOKWA EAST	81,377,983.95	(6,627,083.41)	1,543,400.16	46,385,905.51	122,680,206.21
	12	NDOKWA WEST	83,929,083.22	(6,627,083.41)	1,591,783.85	51,434,189.20	130,327,972.86
	13	OKPE	76,877,228.96	(6,627,083.41)	1,458,039.65	49,323,609.79	121,031,794.99
	14	OSHMILMI NORTH	75,290,871.19	(6,627,083.41)	1,427,953.08	47,714,314.87	117,806,055.72
	15	OSHMILMI SOUTH	81,699,279.36	(6,627,083.41)	1,549,493.79	51,464,596.59	128,086,286.33
	16	PATANI	67,470,744.67	(6,627,083.41)	1,279,637.97	42,506,884.57	104,630,183.80
	17	SAPELE	84,984,618.92	(6,627,083.41)	1,611,802.95	53,902,110.17	133,871,448.63
	18	UDU	89,352,525.26	(6,627,083.41)	1,694,643.87	50,781,852.15	135,201,937.88
	19	UGHELLI NORTH	116,691,797.26	(6,627,083.41)	2,213,155.57	70,214,911.42	182,492,780.85
	20	UGHELLI SOUTH	92,503,390.86	(6,627,083.41)	1,754,402.62	58,461,906.73	146,092,616.79
	21	UKWUANI	73,363,403.65	(6,627,083.41)	1,391,397.08	48,269,304.50	116,397,021.81
	22	UVWIE	86,201,022.43	(6,627,083.41)	1,634,873.04	56,044,190.77	137,253,002.83
	23	WARRI SOUTH	107,123,084.79	(6,627,083.41)	2,031,677.10	68,288,635.82	170,816,314.30
	24	WARRI NORTH	88,156,021.31	(6,627,083.41)	1,671,951.19	50,118,905.34	133,319,794.43
	25	WARRI SOUTH-WEST	84,659,976.84	(6,627,083.41)	1,605,645.84	47,863,617.36	127,502,156.63
DELTA TOTAL			2,167,995,216.56	(165,677,085.25)	41,117,806.06	1,325,807,201.83	3,369,243,139.20
EBONYI	1	ABAKALIKI	96,137,073.53	(7,588,454.15)	1,823,318.39	53,392,635.99	143,764,573.77
	2	AFIKPO NORTH	90,272,560.99	(7,529,809.02)	1,712,093.10	53,927,281.11	138,382,126.18
	3	AFIKPO SOUTH EDDA	91,049,682.56	(7,537,580.24)	1,726,831.85	53,977,704.88	139,216,639.05
	4	EBONYI	87,797,335.74	(7,505,056.77)	1,665,148.43	50,670,627.33	132,628,054.73
	5	EZZA NORTH	87,512,428.55	(7,502,207.70)	1,659,744.93	52,724,985.87	134,394,951.65
	6	EZZA SOUTH	90,959,716.02	(7,536,680.57)	1,725,125.56	51,367,153.54	136,515,314.54
	7	IKWO	106,279,498.87	(7,689,878.40)	2,015,677.80	60,270,504.14	160,875,802.41
	8	ISHIELU	94,139,548.54	(7,568,478.90)	1,785,433.69	53,318,805.09	141,675,308.42
	9	IVO	85,173,737.25	(7,478,820.78)	1,615,389.73	50,023,321.73	129,333,627.92
	10	IZZI	118,305,952.58	(7,810,142.94)	2,243,769.35	62,399,896.75	175,139,475.75
	11	OHAOZARA	91,779,991.40	(7,544,883.32)	1,740,682.76	53,053,888.87	139,029,679.70
	12	OHAIKWU	101,272,170.41	(7,639,805.11)	1,920,709.71	58,272,475.84	153,825,550.84
	13	ONICHA	110,918,154.73	(7,736,264.96)	2,103,653.71	62,701,345.59	167,986,889.08
EBONYI TOTAL			1,251,597,851.16	(98,668,062.84)	23,737,578.99	716,100,626.73	1,892,767,994.04
EDO	1	AKOKO EDO	115,156,617.60	(6,627,083.41)	2,184,039.63	63,293,207.85	174,006,781.67
	2	EGOR	109,373,728.82	(6,627,083.41)	2,074,362.40	71,801,699.84	176,622,707.66
	3	ESAN CENTRAL	72,374,599.65	(6,627,083.41)	1,372,643.60	46,142,562.58	113,262,722.41
	4	ESAN NORTH EAST	74,511,782.74	(6,627,083.41)	1,413,177.03	47,677,807.84	116,975,684.19
	5	ESAN SOUTH EAST	89,216,303.32	(6,627,083.41)	1,692,060.31	52,969,022.54	137,250,302.76
	6	ESAN WEST	75,830,632.47	(6,627,083.41)	1,438,190.09	48,388,334.57	119,030,073.72
	7	ETSAKO CENTRAL	75,900,380.19	(6,627,083.41)	1,439,512.91	44,968,377.77	115,681,187.47
	8	ETSAKO EAST	88,050,768.68	(6,627,083.41)	1,669,954.99	50,592,761.26	133,686,401.52
	9	ETSAKO WEST	96,910,678.39	(6,627,083.41)	1,837,990.44	56,238,145.54	148,359,730.96
	10	IGUEBEN	70,516,739.63	(6,627,083.41)	1,337,407.76	42,240,900.16	107,467,964.14
	11	IKPOBA OKHA	120,998,860.95	(6,627,083.41)	2,294,842.56	75,215,093.89	191,881,714.00
	12	OREDO	124,527,078.03	(6,627,083.41)	2,361,758.09	75,605,030.44	195,866,783.15
	13	ORHIONWON	97,605,229.01	(6,627,083.41)	1,851,163.16	54,609,271.75	147,438,580.52
	14	OVI A NORTH EAST	93,083,687.42	(6,627,083.41)	1,765,408.42	51,451,715.45	139,673,727.88
	15	OVI A SOUTH WEST	101,593,185.88	(6,627,083.41)	1,926,798.03	49,428,967.47	146,321,867.97
	16	OWAN EAST	89,118,328.35	(6,627,083.41)	1,690,202.13	51,510,342.66	135,691,789.73
	17	OWAN WEST	73,089,130.37	(6,627,083.41)	1,386,195.26	45,276,061.23	113,124,303.44
	18	UHUWUNWODE	90,952,049.06	(6,627,083.41)	1,724,980.15	47,838,267.00	133,888,212.80
EDO TOTAL			1,658,809,780.56	(119,287,501.38)	31,460,686.97	975,247,569.84	2,546,230,535.99

EKITI	1	ADO EKITI	106,870,592.94	(6,627,083.41)	2,026,888.38	67,357,786.57	169,628,184.48
	2	AIYEKIRE	81,321,299.60	(6,627,083.41)	1,542,325.09	49,810,313.87	126,046,855.15
	3	EFON	77,538,715.75	(6,627,083.41)	1,470,585.29	43,110,624.30	115,492,841.93
	4	EKITI EAST	80,062,933.48	(6,627,083.41)	1,518,459.15	48,690,490.48	123,644,799.71
	5	EKITI SOUTH WEST	84,802,248.50	(6,627,083.41)	1,608,344.14	51,678,946.67	131,462,455.90
	6	EKITI WEST	86,448,112.97	(6,627,083.41)	1,639,559.31	53,277,522.44	134,738,111.31
	7	EMURE	71,233,781.89	(6,627,083.41)	1,351,007.05	43,870,043.50	109,827,749.03
	8	IDO-OSI	87,754,320.85	(6,627,083.41)	1,664,332.61	51,004,843.18	133,796,413.24
	9	IJERO	93,893,635.25	(6,627,083.41)	1,780,769.74	57,818,177.65	146,865,499.24
	10	IKERE	81,989,762.76	(6,627,083.41)	1,555,003.05	49,718,654.17	126,636,336.56
	11	IKOLE	87,865,549.45	(6,627,083.41)	1,666,442.16	52,024,475.30	134,929,383.49
	12	ILEJEMEJI	61,660,553.17	(6,627,083.41)	1,169,442.92	38,362,367.53	94,565,280.22
	13	IREPODUN/IFELODUN	78,150,590.33	(6,627,083.41)	1,482,189.99	47,727,298.00	120,732,994.91
	14	ISE/ORUN	76,262,248.55	(6,627,083.41)	1,446,376.04	46,043,406.52	117,124,947.70
	15	MOBA	81,792,290.27	(6,627,083.41)	1,551,257.82	49,624,697.51	126,341,162.19
	16	OYE	79,508,485.67	(6,627,083.41)	1,507,943.59	48,280,865.70	122,670,211.55
EKITI TOTAL			1,317,155,121.42	(106,033,334.56)	24,980,926.35	798,400,513.37	2,034,503,226.59
ENUGU	1	AGWU	99,598,070.28	(6,627,083.41)	1,888,959.03	57,846,221.48	152,706,167.38
	2	ANINRI	83,918,532.03	(6,627,083.41)	1,591,583.74	50,801,003.29	129,684,035.65
	3	ENUGU EAST	113,592,627.57	(6,627,083.41)	2,154,377.28	66,701,007.76	175,820,929.19
	4	ENUGU NORTH	106,781,242.65	(6,627,083.41)	2,025,193.78	62,956,194.99	165,135,548.01
	5	ENUGU SOUTH	103,245,164.42	(6,627,083.41)	1,958,129.16	57,910,645.78	156,486,855.96
	6	EZEAGU	99,266,950.70	(6,627,083.41)	1,882,679.07	54,738,104.55	149,260,650.91
	7	IGBO ETITI	100,228,441.98	(6,627,083.41)	1,900,914.54	59,061,860.97	154,564,134.09
	8	IGBO EZE NORTH	108,478,974.49	(6,627,083.41)	2,057,392.66	64,550,833.11	168,460,116.85
	9	IGBO EZE SOUTH	98,707,876.82	(6,627,083.41)	1,872,075.78	52,289,106.15	146,241,975.35
	10	ISI UZO	92,308,399.30	(6,627,083.41)	1,750,704.44	52,408,001.25	139,840,021.59
	11	NKANU EAST	96,640,689.12	(6,627,083.41)	1,832,869.87	52,447,268.36	144,293,743.94
	12	NKANU WEST	93,831,334.31	(6,627,083.41)	1,779,588.15	52,219,869.17	141,203,708.23
	13	NSUKKA	121,523,852.75	(6,627,083.41)	2,304,799.46	70,041,883.46	187,243,452.25
	14	OJI RIVER	83,382,456.53	(6,627,083.41)	1,581,416.62	50,020,473.93	128,357,263.66
	15	UDENU	92,290,894.92	(6,627,083.41)	1,750,372.46	55,694,953.05	143,109,137.02
	16	UDI	104,795,080.60	(6,627,083.41)	1,987,524.59	61,769,431.59	161,924,953.37
	17	UZO UWANI	86,784,810.09	(6,627,083.41)	1,645,945.05	49,790,012.13	131,593,683.86
ENUGU TOTAL			1,685,375,398.58	(112,660,417.97)	31,964,525.68	971,246,871.02	2,575,926,377.31
GOMBE	1	AKKO	138,466,692.79	(6,627,083.41)	2,626,134.31	70,566,229.26	205,031,972.95
	2	BALANGA	100,559,011.73	(6,627,083.41)	1,907,184.07	56,860,588.60	152,699,701.00
	3	BILLIRE	101,210,435.95	(6,627,083.41)	1,919,538.86	55,722,498.91	152,225,390.31
	4	DUKKU	110,282,427.14	(6,627,083.41)	2,091,596.61	56,274,425.92	162,021,366.27
	5	FUNAKAYE	107,264,753.41	(6,627,083.41)	2,034,363.96	59,435,154.22	162,107,188.18
	6	GOMBE	116,797,690.73	(6,627,083.41)	2,215,163.93	62,925,769.92	175,311,541.17
	7	KALTUNGO	91,580,182.48	(6,627,083.41)	1,736,893.22	49,997,705.40	136,687,697.69
	8	KWAMI	98,236,614.92	(6,627,083.41)	1,863,137.91	54,973,689.49	148,446,358.91
	9	NAFADA	89,560,605.55	(6,627,083.41)	1,698,590.28	48,726,720.08	133,358,832.50
	10	SHOMGOM	84,936,896.55	(6,627,083.41)	1,610,897.85	50,185,290.58	130,106,001.58
	11	YAMALTU/DEBA	115,925,088.95	(6,627,083.41)	2,198,614.32	61,530,967.45	173,027,587.31
GOMBE TOTAL			1,154,820,400.22	(72,897,917.51)	21,902,115.32	627,199,039.82	1,731,023,637.85

IMO	1	ABOH MBAISE	90,618,198.64	(6,627,083.41)	1,718,648.40	54,504,790.11	140,214,553.74
	2	AHIAZU MBAISE	85,276,292.66	(6,627,083.41)	1,617,334.78	51,797,657.00	132,064,201.03
	3	EHIME MBANO	78,342,441.30	(6,627,083.41)	1,485,828.60	47,425,664.39	120,626,850.88
	4	EZINIHITE MBAISE	83,323,229.76	(6,627,083.41)	1,580,293.34	51,216,963.28	129,493,402.97
	5	IDEATO NORTH	89,348,024.98	(6,627,083.41)	1,694,558.52	50,430,855.58	134,846,355.66
	6	IDEATO SOUTH	89,647,204.45	(6,627,083.41)	1,700,232.70	50,591,971.02	135,312,324.75
	7	IHITTE UBOMA	80,238,976.16	(6,627,083.41)	1,521,797.94	46,311,419.34	121,445,110.03
	8	IKEDURU	84,989,694.01	(6,627,083.41)	1,611,899.20	49,436,599.42	129,411,109.22
	9	ISIALA MBANO	95,620,279.50	(6,627,083.41)	1,813,516.97	54,842,115.30	145,648,828.35
	10	ISU	84,514,944.44	(6,627,083.41)	1,602,895.19	51,093,911.78	130,584,667.99
	11	MBAITOLI	104,245,636.92	(6,627,083.41)	1,977,103.94	59,088,103.17	158,683,760.62
	12	NGOR/OKPALA	88,535,338.12	(6,627,083.41)	1,679,145.25	50,597,768.11	134,185,168.07
	13	NJABA	79,980,532.15	(6,627,083.41)	1,516,896.34	48,976,550.86	123,846,895.94
	14	NKWANGELE	77,834,085.20	(6,627,083.41)	1,476,187.21	47,156,701.14	119,839,890.15
	15	NKWERRE	69,337,831.96	(6,627,083.41)	1,315,048.81	41,871,502.29	105,897,299.66
	16	OBOWO	75,161,304.27	(6,627,083.41)	1,425,495.73	46,023,752.27	115,983,468.86
	17	OGUTA	88,236,675.15	(6,627,083.41)	1,673,480.86	48,746,635.96	132,029,708.56
	18	OHAJI/EGBEMA	95,505,817.98	(6,627,083.41)	1,811,346.11	53,070,392.39	143,760,473.07
	19	OKIGWE	83,677,071.69	(6,627,083.41)	1,587,004.24	47,568,513.51	126,205,506.04
	20	ONUIMO	74,338,313.49	(6,627,083.41)	1,409,887.04	43,960,096.50	113,081,213.62
	21	ORLU	81,761,929.87	(6,627,083.41)	1,550,682.01	48,714,806.64	125,400,335.10
	22	ORSU	79,536,624.56	(6,627,083.41)	1,508,477.27	46,230,369.42	120,648,387.84
	23	ORU	76,932,440.95	(6,627,083.41)	1,459,086.79	45,335,538.87	117,099,983.20
	24	ORU WEST	79,585,597.23	(6,627,083.41)	1,509,406.08	45,955,718.46	120,423,638.36
	25	OWERRI MUNICIPAL	80,314,432.36	(6,627,083.41)	1,523,229.03	47,018,992.84	122,229,570.82
	26	OWERRI NORTH	85,440,903.91	(6,627,083.41)	1,620,456.77	52,289,097.37	132,723,374.63
	27	OWERRI WEST	76,434,121.02	(6,627,083.41)	1,449,635.75	43,962,065.32	115,218,738.68
IMO TOTAL			2,258,777,942.72	(178,931,252.07)	42,839,574.86	1,324,218,552.32	3,446,904,817.84
JIGAWA	1	AUYO	79,818,484.55	(6,627,083.41)	1,513,822.97	48,277,236.93	122,982,461.04
	2	BABURA	94,402,218.35	(6,627,083.41)	1,790,415.44	56,600,987.60	146,166,537.98
	3	BIRNIN KUDU	117,155,727.52	(6,627,083.41)	2,221,954.39	68,115,545.82	180,866,144.32
	4	BIRNIWA	88,614,612.56	(6,627,083.41)	1,680,648.75	49,406,904.43	133,075,082.33
	5	GAGARAWA	76,039,067.75	(6,627,083.41)	1,442,143.24	42,632,508.93	113,486,636.51
	6	BUJI	74,592,306.20	(6,627,083.41)	1,414,704.22	44,489,438.17	113,869,365.18
	7	DUTSE	104,707,119.50	(6,627,083.41)	1,985,856.33	60,761,987.90	160,827,880.32
	8	GARKI	87,877,439.85	(6,627,083.41)	1,666,667.67	50,490,195.19	133,407,219.29
	9	GUMEL	76,974,805.38	(6,627,083.41)	1,459,890.27	45,560,259.71	117,367,871.94
	10	GURI	81,319,691.98	(6,627,083.41)	1,542,294.60	46,419,651.42	122,654,554.59
	11	GWARAM	113,120,409.91	(6,627,083.41)	2,145,421.28	63,653,862.33	172,292,610.11
	12	GWIIWA	83,637,107.42	(6,627,083.41)	1,586,246.29	47,458,643.63	126,054,913.93
	13	HADEJIA	70,603,351.73	(6,627,083.41)	1,339,050.43	45,392,581.52	110,707,900.27
	14	JAHUN	97,042,053.97	(6,627,083.41)	1,840,482.08	58,897,183.37	151,152,636.01
	15	KAFIN HAUSA	109,147,467.62	(6,627,083.41)	2,070,071.18	63,487,168.56	168,077,623.95
	16	KAUGAMA	79,994,583.55	(6,627,083.41)	1,517,162.84	47,834,798.41	122,719,461.38
	17	KAZAURE	84,649,433.26	(6,627,083.41)	1,605,445.88	51,503,155.18	131,130,950.91
	18	KIRI-KASAMMA	88,287,879.08	(6,627,083.41)	1,674,451.98	54,787,700.63	138,122,948.28
	19	KIYAWA	91,214,321.33	(6,627,083.41)	1,729,954.36	52,752,155.29	139,069,347.57
	20	MAIGATARI	92,003,022.86	(6,627,083.41)	1,744,912.73	53,496,152.03	140,617,004.22
	21	MALAM MADORI	86,188,384.81	(6,627,083.41)	1,634,633.35	51,494,295.47	132,690,230.22
	22	MIGA	79,057,081.90	(6,627,083.41)	1,499,382.35	47,885,987.83	121,815,368.67
	23	RINGIM	97,020,313.33	(6,627,083.41)	1,840,069.76	54,842,499.56	147,075,799.24
	24	RONI	71,747,342.16	(6,627,083.41)	1,360,747.14	42,350,857.71	108,831,863.60
	25	SULE TAKARKAR	90,051,482.01	(6,627,083.41)	1,707,900.16	48,151,232.19	133,283,530.95
	26	TAURA	81,901,366.49	(6,627,083.41)	1,553,326.54	48,250,548.43	125,078,158.04
	27	YANKWASHI	75,891,824.91	(6,627,083.41)	1,439,350.66	44,313,119.03	115,017,211.19
JIGAWA TOTAL			2,373,058,899.96	(178,931,252.07)	45,007,006.88	1,389,306,657.26	3,628,441,312.03

KADUNA	1	BIRNIN GWARI	142,091,375.96	(6,627,083.41)	2,694,879.40	69,912,667.93	208,071,839.88
	2	CHIKUN	144,482,253.69	(6,627,083.41)	2,740,224.35	82,588,285.46	223,183,680.09
	3	GIWA	119,570,602.99	(6,627,083.41)	2,267,754.48	73,638,558.11	188,849,832.17
	4	GWAGWADA	92,067,653.71	(6,627,083.41)	1,746,138.51	54,436,070.02	141,622,778.83
	5	IGABI	151,355,066.44	(6,627,083.41)	2,870,572.88	89,367,493.64	236,966,049.55
	6	IKARA	101,394,241.54	(6,627,083.41)	1,923,024.89	63,520,880.57	160,211,063.58
	7	JABA	88,415,579.19	(6,627,083.41)	1,676,873.92	59,304,425.06	142,769,794.76
	8	JEMAA	117,807,962.20	(6,627,083.41)	2,234,324.55	72,797,213.96	186,212,417.30
	9	KACHIA	129,954,436.96	(6,627,083.41)	2,464,692.40	69,027,900.27	194,819,946.21
	10	KADUNA NORTH	122,768,072.62	(6,627,083.41)	2,328,397.11	81,433,679.52	199,903,065.83
	11	KADUNA SOUTH	131,074,121.87	(6,627,083.41)	2,485,928.14	86,322,488.45	213,255,455.06
	12	KAGARKO	113,270,856.69	(6,627,083.41)	2,148,274.63	68,663,558.43	177,455,606.34
	13	KAURA	98,134,211.35	(6,627,083.41)	1,861,195.74	66,654,920.36	160,023,244.05
	14	KAURU	101,046,027.03	(6,627,083.41)	1,916,420.71	60,904,750.89	157,240,115.22
	15	KUBAU	116,970,668.07	(6,627,083.41)	2,218,444.58	73,159,258.83	185,721,288.08
	16	KUDAN	90,726,374.96	(6,627,083.41)	1,720,700.06	57,512,248.25	143,332,239.86
	17	LERE	126,238,768.46	(6,627,083.41)	2,394,221.70	78,531,523.45	200,537,430.21
	18	MAKARFI	84,909,978.00	(6,627,083.41)	1,610,387.32	58,307,106.28	138,200,388.20
	19	SABON GARI	112,038,607.67	(6,627,083.41)	2,124,904.02	73,687,122.44	181,223,550.71
	20	SANGA	93,936,201.07	(6,627,083.41)	1,781,577.04	58,643,337.68	147,734,032.38
	21	SOBA	119,734,388.71	(6,627,083.41)	2,270,860.81	74,387,039.40	189,765,205.51
	22	ZANGON KATAF	133,958,641.84	(6,627,083.41)	2,540,635.43	76,913,696.96	206,785,890.82
	23	ZARIA	136,783,347.01	(6,627,083.41)	2,594,208.28	86,957,762.35	219,708,234.23
KADUNA TOTAL			2,668,729,438.04	(152,422,918.43)	50,614,640.95	1,636,671,988.31	4,203,593,148.87
KANO	1	AJINGI	87,776,625.94	(6,627,083.41)	1,664,755.65	55,243,855.24	138,058,153.42
	2	ALBASU	89,906,333.09	(6,627,083.41)	1,705,147.29	56,995,671.15	141,980,068.12
	3	BAGWAI	81,976,862.84	(6,627,083.41)	1,554,758.39	54,008,965.02	130,913,502.84
	4	BEBEJI	88,933,562.94	(6,627,083.41)	1,686,697.91	56,854,134.57	140,847,312.01
	5	BICHI	107,790,405.90	(6,627,083.41)	2,044,333.39	66,505,747.70	169,713,403.58
	6	BUNKURE	85,877,146.62	(6,627,083.41)	1,628,730.47	54,888,810.63	135,767,604.31
	7	DALA	138,615,055.46	(6,627,083.41)	2,628,948.13	82,002,361.99	216,619,282.17
	8	DANBATTI	94,440,625.56	(6,627,083.41)	1,791,143.86	58,944,260.08	148,548,946.09
	9	DAWAKIN KUDU	101,520,006.54	(6,627,083.41)	1,925,410.12	60,849,753.65	157,668,086.91
	10	DAWAKIN TOFA	102,231,023.91	(6,627,083.41)	1,938,895.15	63,309,252.44	160,852,088.09
	11	DOGUWA	94,754,030.26	(6,627,083.41)	1,797,087.84	52,732,948.27	142,656,982.95
	12	FAGGE	92,828,998.93	(6,627,083.41)	1,760,578.04	57,944,534.97	145,907,028.54
	13	GABASAWA	96,993,179.42	(6,627,083.41)	1,839,555.14	59,281,913.41	151,487,564.56
	14	GARKO	86,518,351.28	(6,627,083.41)	1,640,891.44	53,971,010.47	135,503,169.78
	15	GARUN MALLAM	86,066,877.60	(6,627,083.41)	1,632,328.87	48,938,914.90	130,011,037.95
	16	GAYA	93,018,573.64	(6,627,083.41)	1,764,173.48	58,183,856.47	146,339,520.19
	17	GEZAWA	106,220,762.82	(6,627,083.41)	2,014,563.82	67,049,361.90	168,657,605.13
	18	GWALE	127,706,213.95	(6,627,083.41)	2,422,053.01	75,798,597.33	199,299,780.88
	19	GWARZO	87,801,176.83	(6,627,083.41)	1,665,221.28	56,321,239.52	139,160,554.21
	20	KABO	84,602,281.58	(6,627,083.41)	1,604,551.61	53,022,474.78	132,602,224.56
	21	KANO MUNICIPAL	123,266,398.44	(6,627,083.41)	2,337,848.27	76,177,705.35	195,154,868.65
	22	KARAYE	82,038,577.31	(6,627,083.41)	1,555,928.85	51,663,876.79	128,631,299.55
	23	KIBIYA	82,793,729.82	(6,627,083.41)	1,570,250.94	51,152,966.95	128,889,864.30
	24	KIRU	106,813,873.33	(6,627,083.41)	2,025,812.65	65,158,415.76	167,371,018.33
	25	KUMBOTSO	109,140,094.00	(6,627,083.41)	2,069,931.33	68,570,825.40	173,153,767.31

KANO	26	KUNCHI	83,690,787.84	(6,627,083.41)	1,587,264.38	48,339,954.86	126,990,923.67
	27	KURA	81,961,208.72	(6,627,083.41)	1,554,461.49	52,013,233.69	128,901,820.49
	28	MADOBI	82,035,401.85	(6,627,083.41)	1,555,868.63	51,140,607.11	128,104,794.17
	29	MAKODA	97,225,565.07	(6,627,083.41)	1,843,962.52	60,522,710.10	152,965,154.28
	30	MINJIBIR	97,986,158.50	(6,627,083.41)	1,858,387.80	59,581,502.81	152,798,965.70
	31	NASSARAWA	169,415,471.28	(6,627,083.41)	3,213,103.26	101,460,031.56	267,461,522.69
	32	RANO	84,856,468.84	(6,627,083.41)	1,609,372.48	52,104,893.39	131,943,651.29
	33	RIMIN GADO	83,979,990.46	(6,627,083.41)	1,592,749.34	47,658,741.73	126,604,398.13
	34	ROGO	100,526,175.54	(6,627,083.41)	1,906,561.31	61,107,122.71	156,912,776.14
	35	SHANONO	82,943,784.13	(6,627,083.41)	1,573,096.84	51,576,373.50	129,466,171.06
	36	SUMAILA	104,980,521.32	(6,627,083.41)	1,991,041.62	63,942,120.00	164,286,599.53
	37	TAKAI	92,189,727.37	(6,627,083.41)	1,748,453.73	58,372,754.21	145,683,851.90
	38	TARAUNI	95,863,822.88	(6,627,083.41)	1,818,135.97	60,409,830.85	151,464,706.28
	39	TOFA	75,469,132.15	(6,627,083.41)	1,431,333.94	46,886,962.69	117,160,345.38
	40	TSANYAWA	83,207,398.33	(6,627,083.41)	1,578,096.50	53,443,803.14	131,602,214.56
	41	TUDUN WADA	102,597,677.18	(6,627,083.41)	1,945,849.03	61,544,639.17	159,461,081.97
42	UNGOGO	119,954,299.38	(6,627,083.41)	2,275,031.60	76,629,659.85	192,231,907.41	
43	WARAWA	78,282,412.28	(6,627,083.41)	1,484,690.11	50,283,512.36	123,423,531.33	
44	WUDIL	92,049,219.64	(6,627,083.41)	1,745,788.89	56,452,713.22	143,620,638.34	
KANO TOTAL			4,248,845,990.76	(291,591,670.04)	80,582,846.35	2,619,042,621.83	6,656,879,788.74
KATSINA	1	BAKORI	93,535,477.16	(6,627,083.41)	1,773,976.98	49,513,071.81	138,195,442.54
	2	BATAGARAWA	96,382,825.53	(6,627,083.41)	1,827,979.28	53,363,654.19	144,947,375.59
	3	BATSARI	104,855,408.65	(6,627,083.41)	1,988,668.76	56,032,832.74	156,249,826.73
	4	BAURE	98,312,373.79	(6,627,083.41)	1,864,574.74	54,769,175.82	148,319,040.94
	5	BINDAWA	91,943,520.93	(6,627,083.41)	1,743,784.23	49,839,568.47	136,899,790.22
	6	CHARANCHI	86,002,564.83	(6,627,083.41)	1,631,109.13	48,226,992.18	129,233,582.72
	7	DAN-MUSA	86,284,011.01	(6,627,083.41)	1,636,446.98	45,610,424.98	126,903,799.56
	8	DANDUME	92,384,278.35	(6,627,083.41)	1,752,143.55	49,115,806.87	136,625,145.36
	9	DANJA	86,652,060.70	(6,627,083.41)	1,643,427.35	46,924,286.91	128,592,691.55
	10	DAURA	104,475,830.64	(6,627,083.41)	1,981,469.75	57,207,892.57	157,038,109.56
	11	DUTSI	86,225,690.27	(6,627,083.41)	1,635,340.88	46,303,013.54	127,536,961.28
	12	DUTSINMA	95,768,454.24	(6,627,083.41)	1,816,327.22	51,733,467.85	142,691,165.91
	13	FASKARI	104,365,904.10	(6,627,083.41)	1,979,384.90	54,617,138.85	154,335,344.45
	14	FUNTUA	104,121,875.09	(6,627,083.41)	1,974,756.69	57,847,760.39	157,317,308.77
	15	INGAWA	90,924,988.87	(6,627,083.41)	1,724,466.93	51,742,436.94	137,764,809.33
	16	JIBIA	102,433,846.81	(6,627,083.41)	1,942,741.85	51,741,890.04	149,491,395.30
	17	KAFUR	105,741,044.09	(6,627,083.41)	2,005,465.56	55,366,276.41	156,485,702.64
	18	KAITA	101,223,251.02	(6,627,083.41)	1,919,781.91	53,344,622.22	149,860,571.74
	19	KANKARA	111,002,840.26	(6,627,083.41)	2,105,259.84	60,053,718.39	166,534,735.08
	20	KANKIA	88,394,058.38	(6,627,083.41)	1,676,465.76	49,738,720.93	133,182,161.66
	21	KATSINA	121,741,979.87	(6,627,083.41)	2,308,936.42	68,007,767.65	185,431,600.53
	22	KURFI	85,662,889.75	(6,627,083.41)	1,624,666.91	46,035,909.74	126,696,382.99
	23	KUSADA	80,928,722.62	(6,627,083.41)	1,534,879.55	44,032,740.62	119,869,259.38
	24	MAIADUA	98,448,578.04	(6,627,083.41)	1,867,157.97	55,179,675.64	148,868,328.23
	25	MALUMFASHI	97,968,157.14	(6,627,083.41)	1,858,046.39	53,182,631.75	146,381,751.87
	26	MANI	92,929,837.44	(6,627,083.41)	1,762,490.53	52,531,388.50	140,596,633.06
	27	MASHI	94,881,575.27	(6,627,083.41)	1,799,506.84	52,112,247.73	142,166,246.43
	28	MATAZU	79,920,134.35	(6,627,083.41)	1,515,750.85	45,789,150.45	120,597,952.24
	29	MUSAWA	95,629,497.10	(6,627,083.41)	1,813,691.79	51,956,929.38	142,773,034.86
	30	RIMI	86,263,562.24	(6,627,083.41)	1,636,059.16	49,991,386.68	131,263,924.67
	31	SABUWA	89,376,612.45	(6,627,083.41)	1,695,100.70	48,056,032.62	132,500,662.36
	32	SAFANA	95,899,270.39	(6,627,083.41)	1,818,808.26	53,276,588.41	144,367,583.65
	33	SANDAMU	92,944,458.05	(6,627,083.41)	1,762,767.82	48,191,334.58	136,271,477.05
	34	ZANGO	91,093,194.78	(6,627,083.41)	1,727,657.09	50,100,656.42	136,294,424.88
KATSINA TOTAL			3,234,718,774.21	(225,320,835.94)	61,349,092.57	1,761,537,192.26	4,832,284,223.09

KEBBI	1	ALIERU	72,935,027.40	(6,627,083.41)	1,383,272.57	40,248,337.79	107,939,554.35
	2	AREWA	119,172,946.58	(6,627,083.41)	2,260,212.60	53,161,308.00	167,967,383.77
	3	ARGUNGU	100,378,390.25	(6,627,083.41)	1,903,758.44	54,414,136.39	150,069,201.66
	4	AUGIE	82,879,265.52	(6,627,083.41)	1,571,873.19	45,861,017.71	123,685,073.02
	5	BAGUDO	110,379,025.63	(6,627,083.41)	2,093,428.68	59,044,482.47	164,889,853.38
	6	BIRNIN-KEBBI	135,042,060.76	(6,627,083.41)	2,561,183.36	62,391,811.54	193,367,972.24
	7	BUNZA	92,000,418.96	(6,627,083.41)	1,744,863.34	46,317,566.14	133,435,765.03
	8	DANDI KAMBA	97,737,083.54	(6,627,083.41)	1,853,663.89	48,812,722.52	141,776,386.54
	9	DANKO/WASAGU	121,420,137.97	(6,627,083.41)	2,302,832.43	62,039,938.92	179,135,825.91
	10	FAKAI	84,545,736.00	(6,627,083.41)	1,603,479.17	46,290,330.74	125,812,462.50
	11	GWANDU	89,302,362.38	(6,627,083.41)	1,693,692.49	49,550,594.03	133,919,565.49
	12	JEGA	98,519,916.77	(6,627,083.41)	1,868,510.96	54,180,940.11	147,942,284.44
	13	KALGO	81,990,090.64	(6,627,083.41)	1,555,009.26	42,373,574.00	119,291,590.50
	14	KOKO/BESSE	94,088,987.31	(6,627,083.41)	1,784,474.75	49,942,827.54	139,189,206.19
	15	MAIYAMA	108,852,049.23	(6,627,083.41)	2,064,468.32	52,248,648.66	156,538,082.81
	16	NGASKI	87,211,585.90	(6,627,083.41)	1,654,039.20	46,679,064.12	128,917,605.80
	17	SAKABA	85,944,298.26	(6,627,083.41)	1,630,004.05	42,869,498.91	123,816,717.81
	18	SHANGA	89,188,635.13	(6,627,083.41)	1,691,535.56	46,939,386.41	131,192,473.69
	19	SURU	107,906,316.95	(6,627,083.41)	2,046,531.74	49,464,293.91	152,790,059.18
	20	YAURI	82,918,544.56	(6,627,083.41)	1,572,618.15	43,945,789.41	121,809,868.71
	21	ZURU	99,041,878.72	(6,627,083.41)	1,878,410.40	51,139,653.82	145,432,859.53
KEBBI TOTAL			2,041,454,758.45	(139,168,751.61)	38,717,862.57	1,047,915,923.14	2,988,919,792.54
KOGI	1	ADAVI	105,790,944.43	(6,627,083.41)	2,006,411.96	55,995,131.85	157,165,404.83
	2	AJAOKUTA	93,543,068.23	(6,627,083.41)	1,774,120.95	47,258,693.78	135,948,799.55
	3	ANKPA	118,055,885.38	(6,627,083.41)	2,239,026.62	63,122,165.62	176,789,994.21
	4	BASSA	93,475,440.95	(6,627,083.41)	1,772,838.35	49,191,641.50	137,812,837.39
	5	DEKINA	127,809,962.03	(6,627,083.41)	2,424,020.68	62,352,027.27	185,958,926.56
	6	IBAJI	99,373,180.87	(6,627,083.41)	1,884,693.82	47,893,967.68	142,524,758.95
	7	IDAH	83,383,123.52	(6,627,083.41)	1,581,429.27	42,609,425.10	120,946,894.49
	8	IGALAMELA	97,708,481.41	(6,627,083.41)	1,853,121.43	50,069,627.66	143,004,147.08
	9	IJUMU	95,823,087.11	(6,627,083.41)	1,817,363.38	46,997,058.93	138,010,426.01
	10	KABBA/BUNU	101,306,743.17	(6,627,083.41)	1,921,365.41	49,788,085.82	146,389,110.98
	11	KOGI	89,179,173.42	(6,627,083.41)	1,691,356.11	46,556,370.48	130,799,816.59
	12	KOTON KARFE	113,855,699.93	(6,627,083.41)	2,159,366.66	55,236,806.44	164,624,789.62
	13	MOPA-MURO	75,151,557.04	(6,627,083.41)	1,425,310.87	38,696,059.12	108,645,843.61
	14	OFU	109,259,079.87	(6,627,083.41)	2,072,187.99	54,898,606.22	159,602,790.67
	15	OGORI/MAGONGO	72,958,883.63	(6,627,083.41)	1,383,725.02	38,213,150.32	105,928,675.57
	16	OKEHI	105,773,753.77	(6,627,083.41)	2,006,085.93	55,755,044.69	156,907,800.97
	17	OKENE	132,287,215.97	(6,627,083.41)	2,508,935.47	68,909,086.47	197,078,154.50
	18	OLAMABORO	99,926,655.29	(6,627,083.41)	1,895,190.91	51,396,615.08	146,591,377.87
	19	OMALA	94,615,148.25	(6,627,083.41)	1,794,453.83	45,736,245.87	135,518,764.54
	20	YAGBA EAST	101,450,313.80	(6,627,083.41)	1,924,088.34	50,179,334.91	146,926,653.64
	21	YAGBA WEST	99,265,628.31	(6,627,083.41)	1,882,653.99	49,208,814.02	143,730,012.91
KOGI TOTAL			2,109,993,026.38	(139,168,751.61)	40,017,746.99	1,070,063,958.81	3,080,905,980.57

KWARA	1	ASA	85,731,008.58	(6,627,083.41)	1,625,958.84	47,601,907.04	128,331,791.05
	2	BARUTEN	140,979,673.66	(6,627,083.41)	2,673,795.05	56,682,998.70	193,709,384.00
	3	EDU	108,052,070.45	(6,627,083.41)	2,049,296.07	55,809,059.57	159,283,342.68
	4	EKITI	65,801,307.14	(6,627,083.41)	1,247,975.72	39,772,003.07	100,194,202.52
	5	IFELODUN	114,172,134.79	(6,627,083.41)	2,165,368.11	56,309,250.26	166,019,669.75
	6	ILORIN EAST	98,129,497.79	(6,627,083.41)	1,861,106.35	56,119,805.64	149,483,326.36
	7	ILORIN SOUTH	99,187,060.85	(6,627,083.41)	1,881,163.90	56,598,995.54	151,040,136.88
	8	ILORIN WEST	116,963,306.05	(6,627,083.41)	2,218,304.96	73,659,403.04	186,213,930.64
	9	IREPODUN	84,556,802.04	(6,627,083.41)	1,603,689.05	50,027,388.92	129,560,796.59
	10	KAI AMA	112,445,925.45	(6,627,083.41)	2,132,629.13	47,353,507.07	155,304,978.23
	11	MORO	89,139,185.83	(6,627,083.41)	1,690,597.71	45,672,131.31	129,874,831.44
	12	OFFA	79,176,351.03	(6,627,083.41)	1,501,644.39	43,581,021.38	117,631,933.39
	13	OKE-ERO	66,248,185.73	(6,627,083.41)	1,256,451.14	40,074,873.84	100,952,427.30
	14	OSIN	65,967,261.55	(6,627,083.41)	1,251,123.18	40,306,648.19	100,897,949.50
	15	OYUN	75,323,638.60	(6,627,083.41)	1,428,574.54	44,081,868.35	114,206,998.08
	16	PATEGI	91,167,667.68	(6,627,083.41)	1,729,069.53	46,057,692.69	132,327,346.49
KWARA TOTAL			1,493,041,077.22	(106,033,334.56)	28,316,747.65	799,708,554.60	2,215,033,044.90
LAGOS	1	AGEGE	127,936,716.13	(6,627,083.41)	2,426,424.67	435,608,927.31	559,344,984.70
	2	AJEROMI/IFELODUN	164,445,739.32	(6,627,083.41)	3,118,848.22	460,128,006.06	621,065,510.19
	3	ALIMOSHO	265,200,113.76	(6,627,083.41)	5,029,737.50	525,056,433.28	788,659,201.13
	4	AMOWO-ODOFIN	103,651,742.21	(6,627,083.41)	1,965,840.24	420,101,922.00	519,092,421.04
	5	APAPA	87,144,794.44	(6,627,083.41)	1,652,772.45	409,076,069.67	491,246,553.15
	6	BADAGRY	97,424,665.12	(6,627,083.41)	1,847,738.62	411,671,745.45	504,317,065.78
	7	EPE	89,450,726.90	(6,627,083.41)	1,696,506.35	405,143,562.34	489,663,712.18
	8	ETI-OSA	107,912,785.82	(6,627,083.41)	2,046,654.42	416,778,875.10	520,111,231.93
	9	IBEJU-LEKKI	72,057,313.77	(6,627,083.41)	1,366,626.01	398,151,174.26	464,948,030.63
	10	IFAKO/IJAYE	122,864,974.89	(6,627,083.41)	2,330,234.94	432,102,123.50	550,670,249.92
	11	IKEJA	106,210,692.67	(6,627,083.41)	2,014,372.83	419,558,307.80	521,156,289.90
	12	IKORODU	146,034,434.46	(6,627,083.41)	2,769,662.73	443,886,738.75	586,063,752.53
	13	KOSOFE	157,999,822.13	(6,627,083.41)	2,996,596.12	458,081,304.05	612,450,638.89
	14	LAGOS ISLAND	85,053,747.23	(6,627,083.41)	1,613,114.02	408,209,240.18	488,249,018.03
	15	LAGOS MAINLAND	102,631,005.85	(6,627,083.41)	1,946,481.14	420,053,138.92	518,003,542.50
	16	MUSHIN	153,646,326.42	(6,627,083.41)	2,914,028.50	454,539,170.79	604,472,442.29
	17	OJO	149,085,950.41	(6,627,083.41)	2,827,537.23	450,717,683.26	596,004,087.50
	18	OSHODI/ISOLO	152,229,223.16	(6,627,083.41)	2,887,151.98	453,281,310.96	601,770,602.69
	19	SOMOLU	117,735,069.98	(6,627,083.41)	2,232,942.09	429,345,222.90	542,686,151.55
	20	SURULERE	134,673,939.08	(6,627,083.41)	2,554,201.63	440,425,546.03	571,026,603.32
LAGOS TOTAL			2,543,389,783.74	(132,541,668.20)	48,237,471.68	8,691,916,502.62	11,151,002,089.84
NASSARAWA	1	AKWANGA	88,117,332.24	(6,627,083.41)	1,671,217.42	46,685,012.52	129,846,478.77
	2	AWE	99,324,143.92	(6,627,083.41)	1,883,763.79	46,591,383.99	141,172,208.29
	3	DOMA	101,699,106.40	(6,627,083.41)	1,928,806.90	49,548,229.62	146,549,059.50
	4	KARU	119,991,086.52	(6,627,083.41)	2,275,729.29	56,753,031.94	172,392,764.34
	5	KEANA	85,678,799.51	(6,627,083.41)	1,624,968.65	42,946,762.49	123,623,447.25
	6	KEFFI	80,566,714.87	(6,627,083.41)	1,528,013.78	44,413,645.81	119,881,291.05
	7	KOKONA	92,054,708.03	(6,627,083.41)	1,745,892.98	46,282,387.99	133,455,905.60
	8	LAFIA	144,043,419.70	(6,627,083.41)	2,731,901.51	70,451,125.44	210,599,363.23
	9	NASSARAWA	133,491,453.98	(6,627,083.41)	2,531,774.83	55,042,123.82	184,438,269.22
	10	NASSARAWA EGGON	102,118,929.88	(6,627,083.41)	1,936,769.20	50,589,737.55	148,018,353.22
	11	OBI	97,747,550.04	(6,627,083.41)	1,853,862.40	50,561,845.88	143,536,174.91
	12	TOTO	103,849,756.00	(6,627,083.41)	1,969,595.73	47,302,676.38	146,494,944.71
	13	WAMBA	83,366,971.94	(6,627,083.41)	1,581,122.95	42,251,220.70	120,572,232.18
NASSARAWA TOTAL			1,332,049,973.04	(86,152,084.33)	25,263,419.42	649,419,184.13	1,920,580,492.25

NIGER	1	AGAIE	91,668,181.29	(6,627,083.41)	1,738,562.18	48,114,526.35	134,894,186.41
	2	AGWARA	78,703,383.89	(6,627,083.41)	1,492,674.18	39,857,059.42	113,426,034.08
	3	BIDA	90,131,713.73	(6,627,083.41)	1,709,421.82	54,160,347.57	139,374,399.70
	4	BORGU	146,721,189.87	(6,627,083.41)	2,782,687.61	52,386,655.83	195,263,449.91
	5	BOSSO	88,070,230.87	(6,627,083.41)	1,670,324.11	49,695,273.32	132,808,744.89
	6	EDATI	92,756,618.85	(6,627,083.41)	1,759,205.30	51,113,045.41	139,001,786.15
	7	GBAKO	87,857,926.61	(6,627,083.41)	1,666,297.58	47,519,394.58	130,416,535.36
	8	GURARA	78,506,623.89	(6,627,083.41)	1,488,942.46	43,527,931.91	116,896,414.85
	9	KATCHA	84,713,166.56	(6,627,083.41)	1,606,654.63	46,940,779.06	126,633,516.84
	10	KONTAGORA	93,292,992.92	(6,627,083.41)	1,769,378.07	50,196,776.57	138,632,064.15
	11	LAPAI	91,128,101.60	(6,627,083.41)	1,728,319.13	45,622,870.10	131,852,207.42
	12	LAVUN	106,038,556.93	(6,627,083.41)	2,011,108.14	56,537,812.01	157,960,393.67
	13	MAGAMA	108,622,829.34	(6,627,083.41)	2,060,120.98	53,446,320.70	157,502,187.61
	14	MARIGA	120,274,300.48	(6,627,083.41)	2,281,100.68	55,390,753.23	171,319,070.99
	15	MASHEGU	141,916,196.49	(6,627,083.41)	2,691,556.97	57,096,192.40	195,076,862.45
	16	MINNA	89,880,097.74	(6,627,083.41)	1,704,649.71	55,609,402.08	140,567,066.13
	17	MOKWA	121,994,336.38	(6,627,083.41)	2,313,722.57	60,368,268.63	178,049,244.17
	18	MUYA	82,404,553.08	(6,627,083.41)	1,562,869.88	44,914,530.95	122,254,870.51
	19	PAIKORO	94,838,149.57	(6,627,083.41)	1,798,683.23	50,868,583.09	140,878,332.48
	20	RAFI	109,385,184.27	(6,627,083.41)	2,074,579.67	53,476,509.34	158,309,189.87
	21	RIJAU	102,901,979.34	(6,627,083.41)	1,951,620.37	52,833,797.66	151,060,313.95
	22	SHIRORO	121,645,906.04	(6,627,083.41)	2,307,114.30	59,325,557.53	176,651,494.45
	23	SULEJA	88,962,705.69	(6,627,083.41)	1,687,250.62	57,266,386.30	141,289,259.20
	24	TAFA	72,401,521.62	(6,627,083.41)	1,373,154.19	42,715,245.08	109,862,837.48
	25	WUSHISHI	80,705,302.53	(6,627,083.41)	1,530,642.20	42,522,628.46	118,131,489.79
NIGER TOTAL			2,465,521,749.57	(165,677,085.25)	46,760,640.60	1,271,506,647.60	3,618,111,952.53
OGUN	1	ABEOKUTA NORTH	90,609,033.53	(6,627,083.41)	1,718,474.58	57,125,929.58	142,826,354.28
	2	ABEOKUTA SOUTH	93,539,962.95	(6,627,083.41)	1,774,062.06	62,479,927.89	151,166,869.48
	3	ADO-ODO/OTA	143,774,019.64	(6,627,083.41)	2,726,792.11	92,699,955.51	232,573,683.85
	4	EGBADO NORTH	94,532,624.87	(6,627,083.41)	1,792,888.70	54,992,708.69	144,691,138.86
	5	EGBADO SOUTH	84,718,121.48	(6,627,083.41)	1,606,748.60	53,573,405.29	133,271,191.96
	6	EWEKORO	64,442,939.34	(6,627,083.41)	1,222,213.16	41,137,656.17	100,175,725.25
	7	REMO NORTH	62,778,810.78	(6,627,083.41)	1,190,651.60	41,657,753.86	99,000,132.82
	8	IFO	140,967,159.11	(6,627,083.41)	2,673,557.70	92,510,948.39	229,524,581.79
	9	IJEBU EAST	83,892,988.64	(6,627,083.41)	1,591,099.28	47,157,882.67	126,014,887.18
	10	IJEBU NORTH	104,816,086.16	(6,627,083.41)	1,987,922.98	66,205,161.80	166,382,087.52
	11	IJEBU ODE	80,865,656.34	(6,627,083.41)	1,533,683.45	51,952,625.56	127,724,881.94
	12	IKENNE	73,058,583.20	(6,627,083.41)	1,385,615.91	48,091,870.93	115,908,986.62
	13	IJEBU NORTH-EAST	65,881,160.38	(6,627,083.41)	1,249,490.20	42,502,488.77	103,006,055.94
	14	IMEKO-AFON	75,738,760.39	(6,627,083.41)	1,436,447.66	44,097,564.40	114,645,689.04
	15	IPOKIA	79,330,151.41	(6,627,083.41)	1,504,561.34	51,558,204.47	125,765,833.81
	16	OBAFEMI/OWODE	96,188,047.20	(6,627,083.41)	1,824,285.15	60,136,261.59	151,521,510.53
	17	ODEDA	80,747,944.67	(6,627,083.41)	1,531,450.95	47,076,176.47	122,728,488.67
	18	ODOGBOLU	75,046,814.58	(6,627,083.41)	1,423,324.34	49,009,342.95	118,852,398.47
	19	OGUN WATER SIDE	71,282,631.37	(6,627,083.41)	1,351,933.52	43,082,307.46	109,089,788.94
	20	SAGAMU	96,682,805.70	(6,627,083.41)	1,833,668.65	62,822,722.04	154,712,112.98
OGUN TOTAL			1,758,894,301.72	(132,541,668.20)	33,358,871.93	1,109,870,894.49	2,769,582,399.94

ONDO	1	AKOKO NORTH EAST	93,194,452.02	(6,627,083.41)	1,767,509.16	53,017,110.73	141,351,988.51
	2	AKOKO NORTH WEST	98,584,784.03	(6,627,083.41)	1,869,741.22	57,215,409.31	151,042,851.16
	3	AKOKO SOUTH WEST	100,367,424.78	(6,627,083.41)	1,903,550.47	58,932,005.15	154,575,896.99
	4	AKOKO SOUTH	74,444,241.03	(6,627,083.41)	1,411,896.04	42,846,712.46	112,075,766.12
	5	AKURE NORTH	78,008,555.20	(6,627,083.41)	1,479,496.18	48,223,899.14	121,084,867.11
	6	AKURE SOUTH	119,880,804.64	(6,627,083.41)	2,273,637.71	72,464,936.18	187,992,295.12
	7	IDANRE	84,429,841.37	(6,627,083.41)	1,601,281.14	47,943,560.47	127,347,599.57
	8	IFEDORE	85,063,451.86	(6,627,083.41)	1,613,298.08	53,117,520.76	133,167,187.29
	9	IKALE/OKITIPUPA	102,267,040.08	(6,627,083.41)	1,939,578.23	59,378,162.56	156,957,697.45
	10	ILAJE WEST	110,972,288.29	(6,627,083.41)	2,104,680.39	65,618,241.08	172,068,126.36
	11	ILAJE/ESE-EDO	84,910,366.15	(6,627,083.41)	1,610,394.68	50,782,386.03	130,676,063.45
	12	ILEOLUJI/OKEIGBO	87,887,794.70	(6,627,083.41)	1,666,864.05	52,739,397.16	135,666,972.50
	13	ODE IRELE	81,675,568.21	(6,627,083.41)	1,549,044.09	49,709,158.15	126,306,687.04
	14	ODIGBO	102,146,443.48	(6,627,083.41)	1,937,291.01	59,026,618.08	156,483,269.17
	15	ONDO EAST	67,791,375.57	(6,627,083.41)	1,285,719.00	42,007,993.40	104,458,004.56
	16	ONDO WEST	112,040,691.81	(6,627,083.41)	2,124,943.54	64,858,821.88	172,397,373.83
	17	OSE	90,274,401.81	(6,627,083.41)	1,712,128.01	49,680,172.68	135,039,619.09
	18	OWO	105,915,790.96	(6,627,083.41)	2,008,779.78	57,772,586.52	159,070,073.85
ONDO TOTAL		1,679,855,316.01	(119,287,501.38)	31,859,832.79	985,334,691.74	2,577,762,339.16	
OSUN	1	ATAKUMOSA EAST	66,192,414.98	(6,627,083.41)	1,255,393.40	41,417,801.82	102,238,526.78
	2	ATAKUMOSA WEST	66,378,093.86	(6,627,083.41)	1,258,914.95	40,591,551.98	101,601,477.39
	3	AYEDADE	82,695,955.16	(6,627,083.41)	1,568,396.56	49,533,185.27	127,170,453.59
	4	AYEDIRE	73,101,396.52	(6,627,083.41)	1,386,427.90	41,379,409.75	109,240,150.75
	5	BOLAWADURO	69,176,857.72	(6,627,083.41)	1,311,995.80	40,824,748.25	104,686,518.36
	6	BORIPE	78,789,043.17	(6,627,083.41)	1,494,298.78	48,326,296.12	121,982,554.65
	7	EDE NORTH	66,036,924.38	(6,627,083.41)	1,252,444.39	42,252,801.98	102,915,087.34
	8	EDE SOUTH	68,582,736.17	(6,627,083.41)	1,300,727.80	41,400,082.40	104,656,462.96
	9	EGBEDORE	67,454,524.01	(6,627,083.41)	1,279,330.33	41,225,075.82	103,331,846.74
	10	EJIGBO	76,574,214.26	(6,627,083.41)	1,452,292.73	47,591,596.60	118,991,020.17
	11	IFE CENTRAL	81,079,122.50	(6,627,083.41)	1,537,732.01	51,377,535.91	127,367,307.01
	12	IFE EAST	93,708,781.16	(6,627,083.41)	1,777,263.83	53,656,231.02	142,515,192.60
	13	IFE NORTH	87,350,100.72	(6,627,083.41)	1,656,666.25	49,894,355.11	132,274,038.67
	14	IFE SOUTH	76,142,234.29	(6,627,083.41)	1,444,099.88	47,886,592.07	118,845,842.82
	15	IFEDAYO	59,834,186.16	(6,627,083.41)	1,134,804.38	37,136,812.62	91,478,719.75
	16	IFELODUN	77,102,011.69	(6,627,083.41)	1,462,302.84	43,665,652.01	115,602,883.14
	17	ILA	67,975,965.09	(6,627,083.41)	1,289,219.89	39,870,306.09	102,508,407.66
	18	ILESIA EAST	70,865,679.52	(6,627,083.41)	1,344,025.69	44,741,723.75	110,324,345.55
	19	ILESIA WEST	75,095,963.06	(6,627,083.41)	1,424,256.48	44,410,195.65	114,303,331.79
	20	IREPODUN	74,318,552.84	(6,627,083.41)	1,409,512.26	46,153,917.51	115,254,899.19
	21	IREWOLE	80,409,873.25	(6,627,083.41)	1,525,039.15	48,790,172.94	124,098,001.93
	22	ISOKAN	72,985,296.34	(6,627,083.41)	1,384,225.96	44,368,850.35	112,111,289.24
	23	IWO	89,745,663.93	(6,627,083.41)	1,702,100.07	54,016,088.31	138,836,768.90
	24	OBOKUM	74,422,803.87	(6,627,083.41)	1,411,489.47	45,827,311.47	115,034,521.40
	25	ODO OTIN	98,051,118.02	(6,627,083.41)	1,859,619.81	47,752,274.52	141,035,928.93
	26	OLA-OLUWA	67,113,704.07	(6,627,083.41)	1,272,866.40	41,461,115.95	103,220,603.00
	27	OLORUNDA	81,177,225.11	(6,627,083.41)	1,539,592.60	47,495,342.98	123,585,077.28
	28	ORIADE	81,437,508.10	(6,627,083.41)	1,544,529.08	49,339,037.34	125,693,991.12
	29	OROLU	71,764,816.35	(6,627,083.41)	1,361,078.56	44,357,912.43	110,856,723.94
	30	OSOGBO	79,843,731.40	(6,627,083.41)	1,514,301.80	50,222,492.46	124,953,442.24
OSUN TOTAL		2,275,406,497.68	(198,812,502.30)	43,154,949.04	1,366,966,470.49	3,486,715,414.91	

OYO	1	AFIJO	78,581,410.32	(6,627,083.41)	1,490,360.85	57,587,334.99	131,032,022.75
	2	AKINYELE	91,256,459.75	(6,627,083.41)	1,730,753.55	66,029,871.38	152,390,001.27
	3	ATIBA	90,901,405.44	(6,627,083.41)	1,724,019.65	61,473,465.58	147,471,807.26
	4	ATIGBO	97,390,160.88	(6,627,083.41)	1,847,084.22	55,029,941.90	147,640,103.58
	5	EGBEDA	98,812,087.96	(6,627,083.41)	1,874,052.23	73,709,816.58	167,768,873.36
	6	IBADAN NORTH	101,558,713.08	(6,627,083.41)	1,926,144.23	76,468,576.62	173,326,350.52
	7	IBADAN NORTH EAST	110,103,897.91	(6,627,083.41)	2,088,210.66	79,050,361.26	184,615,386.42
	8	IBADAN NORTH WEST	81,032,428.19	(6,627,083.41)	1,536,846.41	59,628,458.66	135,570,649.85
	9	IBADAN SOUTH EAST	96,168,391.14	(6,627,083.41)	1,823,912.35	72,011,487.06	163,376,707.14
	10	IBADAN SOUTH WEST	100,683,886.38	(6,627,083.41)	1,909,552.42	73,820,508.24	169,786,863.63
	11	IBARAPA CENTRAL	72,818,189.90	(6,627,083.41)	1,381,056.65	54,175,362.87	121,747,526.01
	12	IBARAPA NORTH	75,940,662.56	(6,627,083.41)	1,440,276.90	53,968,964.48	124,722,820.53
	13	IDDO	74,444,873.29	(6,627,083.41)	1,411,908.03	54,206,207.78	123,435,905.70
	14	SAKI WEST	110,570,287.32	(6,627,083.41)	2,097,056.12	73,319,223.76	179,359,483.79
	15	IBARAPA EAST (IFELOJU)	75,398,606.17	(6,627,083.41)	1,429,996.36	55,843,066.24	126,044,585.36
	16	IREPO	79,120,134.96	(6,627,083.41)	1,500,578.20	56,316,349.67	130,309,979.42
	17	ISEYIN	103,371,790.77	(6,627,083.41)	1,960,530.73	71,013,949.53	169,719,187.62
	18	ITESIJAWU	89,383,022.38	(6,627,083.41)	1,695,222.27	56,983,452.90	141,434,614.14
	19	IWAJOWA	82,054,921.42	(6,627,083.41)	1,556,238.83	54,175,472.25	131,159,549.09
	20	IYAMAPO/OLORUNSOGO	74,090,915.20	(6,627,083.41)	1,405,194.93	51,854,338.04	120,723,364.77
	21	KAJOLA	91,501,843.92	(6,627,083.41)	1,735,407.46	64,896,484.99	151,506,652.95
	22	LAGEMU	84,754,921.48	(6,627,083.41)	1,607,446.55	59,095,016.72	138,830,301.33
	23	OGBOMOSO NORTH	87,742,635.29	(6,627,083.41)	1,664,110.99	64,647,428.74	147,427,091.61
	24	OGBOMOSO SOUTH	75,114,094.69	(6,627,083.41)	1,424,600.37	53,938,666.46	123,850,278.11
	25	OGO-OLUWA	68,736,794.44	(6,627,083.41)	1,303,649.64	50,041,379.21	113,454,739.88
	26	OLUYOLE	91,114,536.13	(6,627,083.41)	1,728,061.85	65,085,492.10	151,301,006.67
	27	ONA ARA	99,271,833.74	(6,627,083.41)	1,882,771.69	71,903,529.87	166,431,051.89
	28	ORELOPE	76,032,786.71	(6,627,083.41)	1,442,024.11	54,335,275.14	125,183,002.55
	29	ORI IRE	91,438,237.51	(6,627,083.41)	1,734,201.11	59,387,168.33	145,932,523.54
	30	OYO	77,204,382.09	(6,627,083.41)	1,464,244.38	56,457,776.87	128,499,319.93
	31	OYO WEST	77,541,413.72	(6,627,083.41)	1,470,636.46	57,812,984.11	130,197,950.87
	32	SAKI EAST	77,164,877.84	(6,627,083.41)	1,463,495.15	54,967,705.18	126,968,994.76
	33	IFEDAPO	88,947,157.17	(6,627,083.41)	1,686,955.73	58,451,101.86	142,458,131.36
OYO TOTAL		2,870,247,759.75	(218,693,752.53)	54,436,601.07	2,027,686,219.36	4,733,676,827.65	
PLATEAU	1	BARKIN LADI	104,920,886.96	(6,627,083.41)	1,989,910.61	52,798,981.04	153,082,695.21
	2	BASSA	105,839,342.41	(6,627,083.41)	2,007,329.87	54,066,903.75	155,286,492.62
	3	BOKKOS	105,378,135.99	(6,627,083.41)	1,998,582.71	53,147,572.28	153,897,207.58
	4	JOS EAST	80,002,292.27	(6,627,083.41)	1,517,309.04	42,991,502.67	117,884,020.57
	5	JOS NORTH	139,193,070.08	(6,627,083.41)	2,639,910.65	80,584,885.83	215,790,783.15
	6	JOS SOUTH	120,366,591.49	(6,627,083.41)	2,282,851.05	67,176,756.36	183,199,115.49
	7	KANAM	105,663,029.97	(6,627,083.41)	2,003,985.96	51,774,208.11	152,814,140.64
	8	KANKE	93,317,500.28	(6,627,083.41)	1,769,842.87	46,909,681.34	135,369,941.08
	9	LANGTANG NORTH	95,713,494.60	(6,627,083.41)	1,815,284.87	49,011,838.56	139,913,534.61
	10	LANGTANG SOUTH	90,798,120.72	(6,627,083.41)	1,722,060.77	45,255,978.50	131,149,076.58
	11	MANGU	125,449,379.60	(6,627,083.41)	2,379,250.30	65,887,723.49	187,089,269.97
	12	MIKANG	84,459,087.78	(6,627,083.41)	1,601,835.82	44,283,160.65	123,717,000.84
	13	PANKSHIN	112,754,516.51	(6,627,083.41)	2,138,481.81	54,594,767.36	162,860,682.27
	14	QUAN-PAN	112,591,436.19	(6,627,083.41)	2,135,388.86	55,168,351.44	163,268,093.08
	15	RIYOM	88,978,340.12	(6,627,083.41)	1,687,547.14	48,018,019.92	132,056,823.77
	16	SHENDAM	113,374,566.23	(6,627,083.41)	2,150,241.56	56,381,147.07	165,278,871.45
	17	WASE	120,460,981.31	(6,627,083.41)	2,284,641.23	51,316,565.89	167,435,105.03
PLATEAU TOTAL		1,799,260,772.50	(112,660,417.97)	34,124,455.13	919,368,044.26	2,640,092,853.92	

RIVERS	1	AHOADA	80,149,505.71	(6,627,083.41)	1,520,101.06	62,635,239.34	137,677,762.70
	2	AHOADA WEST	100,140,582.76	(6,627,083.41)	1,899,248.22	71,678,485.83	167,091,233.41
	3	AKUKUTORU	92,250,481.97	(6,627,083.41)	1,749,605.99	61,460,398.26	148,833,402.82
	4	ANDONI	98,475,541.16	(6,627,083.41)	1,867,669.34	67,476,577.74	161,192,704.84
	5	ASARITORU	91,409,938.98	(6,627,083.41)	1,733,664.41	68,470,943.27	154,987,463.25
	6	BONNY	91,394,664.53	(6,627,083.41)	1,733,374.72	67,952,267.51	154,453,223.34
	7	DEGEMA	99,050,903.35	(6,627,083.41)	1,878,581.56	71,716,549.76	166,018,951.26
	8	ELEME	95,961,588.74	(6,627,083.41)	1,819,990.18	65,275,323.04	156,429,818.55
	9	EMOHUA	91,530,727.47	(6,627,083.41)	1,735,955.26	66,480,352.76	153,119,952.07
	10	ETCHE	107,334,509.54	(6,627,083.41)	2,035,686.94	71,681,657.82	174,424,770.89
	11	GONAKA	95,592,145.46	(6,627,083.41)	1,812,983.38	69,425,604.19	160,203,649.63
	12	IKWERRE	91,489,883.55	(6,627,083.41)	1,735,180.62	65,148,662.03	151,746,642.79
	13	KHANA	108,614,393.97	(6,627,083.41)	2,059,961.00	76,577,795.16	180,625,066.72
	14	OBIO/AKPOR	133,010,105.50	(6,627,083.41)	2,522,645.66	95,234,809.61	224,140,477.36
	15	OBUA/ODUAL	107,384,815.40	(6,627,083.41)	2,036,641.03	75,349,577.07	178,143,950.10
	16	OGBA/EGBEMA/NDONI	108,360,694.30	(6,627,083.41)	2,055,149.37	75,461,362.53	179,250,122.79
	17	OGU/BOLO	74,448,637.21	(6,627,083.41)	1,411,979.42	52,565,360.47	121,798,893.69
	18	OKRIKA	91,609,366.09	(6,627,083.41)	1,737,446.71	68,681,607.45	155,401,336.84
	19	OMUMMA	72,609,455.10	(6,627,083.41)	1,377,097.82	55,374,544.29	122,734,013.80
	20	OPOBO/NKORO	78,539,425.65	(6,627,083.41)	1,489,564.57	60,968,739.14	134,370,645.95
	21	OYIGBO	81,116,931.58	(6,627,083.41)	1,538,449.09	57,815,995.52	133,844,292.78
	22	PORT HARCOURT	150,644,674.26	(6,627,083.41)	2,857,099.71	103,583,279.96	250,457,970.51
	23	TAI	89,164,500.68	(6,627,083.41)	1,691,077.83	57,281,131.65	141,509,626.74
RIVERS TOTAL			2,230,283,472.95	(152,422,918.43)	42,299,153.89	1,588,296,264.40	3,708,455,972.82
SOKOTO	1	BINJI	83,539,382.99	(6,627,083.41)	1,584,392.86	45,379,594.49	123,876,286.93
	2	BODINGA	95,095,809.96	(6,627,083.41)	1,803,569.97	53,077,587.24	143,349,883.76
	3	DANGE SHUNI	102,481,542.96	(6,627,083.41)	1,943,646.45	55,171,103.51	152,969,209.51
	4	GADA	111,270,597.30	(6,627,083.41)	2,110,338.07	61,047,058.96	167,800,910.91
	5	GORONYO	104,672,797.80	(6,627,083.41)	1,985,205.39	53,831,209.34	153,862,129.13
	6	GUDU	94,845,402.81	(6,627,083.41)	1,798,820.79	44,342,352.34	134,359,492.53
	7	GWADABAWA	108,326,983.82	(6,627,083.41)	2,054,510.03	59,197,567.50	162,951,977.93
	8	ILLELA	92,436,576.70	(6,627,083.41)	1,753,135.43	50,352,187.83	137,914,816.54
	9	ISA	104,631,319.66	(6,627,083.41)	1,984,418.73	49,872,451.03	149,861,106.01
	10	KEBBE	94,467,514.75	(6,627,083.41)	1,791,653.84	47,526,815.90	137,158,901.08
	11	KWARE	87,600,398.84	(6,627,083.41)	1,661,413.36	48,537,588.30	131,172,317.10
	12	RABAH	104,298,933.10	(6,627,083.41)	1,978,114.74	50,207,369.88	149,857,334.31
	13	SABON BIRNI	109,430,627.67	(6,627,083.41)	2,075,441.54	56,598,829.10	161,477,814.90
	14	SHAGARI	98,602,792.80	(6,627,083.41)	1,870,082.78	51,000,149.70	144,845,941.87
	15	SILAME	88,292,760.60	(6,627,083.41)	1,674,544.57	45,308,607.44	128,648,829.20
	16	SOKOTO NORTH	98,114,261.27	(6,627,083.41)	1,860,817.37	59,360,323.62	152,708,318.86
	17	SOKOTO SOUTH	97,321,645.36	(6,627,083.41)	1,845,784.76	55,211,355.02	147,751,701.74
	18	TAMBUWAL	108,972,653.26	(6,627,083.41)	2,066,755.68	58,494,587.92	162,906,913.45
	19	TANGAZA	100,468,394.69	(6,627,083.41)	1,905,465.44	46,344,974.56	142,091,751.29
	20	TURETA	91,427,705.09	(6,627,083.41)	1,734,001.36	41,370,084.26	127,904,707.30
	21	WAMAKKO	94,247,896.95	(6,627,083.41)	1,787,488.61	53,538,401.45	142,946,703.60
	22	WURNO	90,681,121.57	(6,627,083.41)	1,719,841.79	51,644,830.21	137,418,710.16
	23	YABO	85,013,531.51	(6,627,083.41)	1,612,351.30	46,471,635.57	126,470,434.97
SOKOTO TOTAL			2,246,240,651.47	(152,422,918.43)	42,601,794.86	1,183,886,665.17	3,320,306,193.07

34	TARABA	1	ARDO KOLA	84,382,092.07	(6,627,083.41)	1,600,375.53	42,563,108.68	121,918,492.87
		2	BALI	144,397,191.76	(6,627,083.41)	2,738,611.08	55,908,892.05	196,417,611.48
		3	DONGA	99,174,309.40	(6,627,083.41)	1,880,922.06	47,724,709.13	142,152,857.17
		4	GASHAKA	118,414,718.52	(6,627,083.41)	2,245,832.18	42,657,174.72	156,690,642.01
		5	GASSOL	127,928,804.37	(6,627,083.41)	2,426,274.62	59,826,195.68	183,554,191.25
		6	IBI	88,622,739.49	(6,627,083.41)	1,680,802.89	42,249,518.76	125,925,977.72
		7	JALINGO	85,239,841.59	(6,627,083.41)	1,616,643.45	48,351,888.97	128,581,290.60
		8	KARIM LAMIDU	132,303,891.45	(6,627,083.41)	2,509,251.73	54,477,010.05	182,663,069.82
		9	KURMI	94,179,106.20	(6,627,083.41)	1,786,183.93	43,067,346.40	132,405,553.12
		10	LAU	86,955,353.58	(6,627,083.41)	1,649,179.54	43,620,695.34	125,598,145.06
		11	SARDAUNA	129,765,041.43	(6,627,083.41)	2,461,100.36	57,604,487.09	183,203,545.47
		12	TAKUM	102,713,225.56	(6,627,083.41)	1,948,040.50	47,860,120.47	145,894,303.12
		13	USSA	88,280,647.01	(6,627,083.41)	1,674,314.82	45,335,759.87	128,663,638.30
		14	WUKARI	126,449,489.00	(6,627,083.41)	2,398,218.19	59,475,854.37	181,696,478.15
		15	YORRO	83,825,047.38	(6,627,083.41)	1,589,810.72	42,835,353.30	121,623,127.98
		16	ZING	90,933,384.41	(6,627,083.41)	1,724,626.16	46,986,618.86	133,017,546.02
TARABA TOTAL		1,683,564,883.21	(106,033,334.56)	31,930,187.77	780,544,733.73	2,390,006,470.16		
35	YOBE	1	BADE	93,974,245.35	(6,627,083.41)	1,782,298.58	49,459,301.79	138,588,762.30
		2	BURSARI	103,991,806.24	(6,627,083.41)	1,972,289.83	46,105,956.87	145,442,969.53
		3	DAMATURU	87,071,289.38	(6,627,083.41)	1,651,378.36	43,796,963.75	125,892,548.08
		4	FIKA	97,488,099.53	(6,627,083.41)	1,848,941.70	49,143,524.28	141,853,482.10
		5	FUNE	136,734,517.47	(6,627,083.41)	2,593,282.18	67,066,933.00	199,767,649.24
		6	GEIDAM	113,317,599.51	(6,627,083.41)	2,149,161.14	51,374,858.23	160,214,535.48
		7	GUJBA	104,328,134.44	(6,627,083.41)	1,978,668.57	48,398,980.64	148,078,700.24
		8	GULAMI	90,639,749.73	(6,627,083.41)	1,719,057.14	45,491,902.52	131,223,625.97
		9	JAKUSKO	119,539,326.74	(6,627,083.41)	2,267,161.30	59,226,966.16	174,406,370.79
		10	KARASUWA	84,305,659.03	(6,627,083.41)	1,598,925.92	45,872,760.60	125,150,262.13
		11	MACHINA	80,751,417.33	(6,627,083.41)	1,531,516.81	40,908,480.07	116,564,330.80
		12	NANGERE	86,577,868.42	(6,627,083.41)	1,642,020.23	43,776,072.34	125,368,877.57
		13	NGURU	94,163,671.74	(6,627,083.41)	1,785,891.21	50,646,065.19	139,968,544.73
		14	POTISKUM	103,616,408.82	(6,627,083.41)	1,965,170.11	56,688,605.03	155,643,100.55
		15	TARMUA	96,103,182.85	(6,627,083.41)	1,822,675.62	42,614,575.51	133,913,350.58
		16	YUNUSARI	100,155,987.96	(6,627,083.41)	1,899,540.39	47,932,259.96	143,360,704.90
		17	YUSUFARI	99,917,982.30	(6,627,083.41)	1,895,026.42	46,320,558.69	141,506,484.00
YOBE TOTAL		1,692,676,946.85	(112,660,417.97)	32,103,005.53	834,824,764.61	2,446,944,299.02		
36	ZAMFARA	1	ANKA	94,049,841.38	(6,627,083.41)	1,783,732.32	49,288,185.71	138,494,675.99
		2	BAKURA	91,063,752.66	(6,627,083.41)	1,727,098.70	54,169,228.73	140,332,996.68
		3	BUKKUYUM	107,470,144.15	(6,627,083.41)	2,038,259.36	56,873,955.49	159,755,275.59
		4	BUNGUDU	118,615,686.34	(6,627,083.41)	2,249,643.70	61,936,458.46	176,174,705.09
		5	GUMMI	103,242,313.88	(6,627,083.41)	1,958,075.09	56,098,020.05	154,671,325.61
		6	GUSAU	143,357,901.36	(6,627,083.41)	2,718,900.09	75,635,645.75	215,085,363.79
		7	KAURA NAMODA	108,874,106.63	(6,627,083.41)	2,064,886.66	64,501,398.71	168,813,308.59
		8	KIYAWA	98,778,458.96	(6,627,083.41)	1,873,414.43	53,262,913.38	147,287,703.36
		9	MARADUN	106,782,307.50	(6,627,083.41)	2,025,213.98	56,788,530.40	158,968,968.46
		10	MARU	140,943,937.45	(6,627,083.41)	2,673,117.28	65,653,488.93	202,643,460.26
		11	SHINKAFI	88,002,571.04	(6,627,083.41)	1,669,040.88	48,562,892.80	131,607,421.31
		12	TALATA MAFARA	101,644,424.11	(6,627,083.41)	1,927,769.81	57,261,704.45	154,206,814.96
		13	TSAFE	107,688,925.88	(6,627,083.41)	2,042,408.74	62,821,444.88	165,925,696.09
		14	ZURMI	118,932,402.43	(6,627,083.41)	2,255,650.48	65,865,356.28	180,426,325.78
ZAMFARA TOTAL		1,529,446,773.78	(92,779,167.74)	29,007,211.52	828,719,224.01	2,294,394,041.57		
37	FCT-ABUJA	1	ABAJI	78,563,267.67	(6,627,083.41)	1,490,016.76	312,074,375.78	385,500,576.79
		2	ABUJA MUNICIPAL	200,553,427.09	(6,627,083.41)	3,803,660.11	390,840,792.39	588,570,796.18
		3	BWARI	112,966,261.05	(6,627,083.41)	2,142,497.72	330,534,507.81	439,016,183.18
		4	GWAGWALADA	96,813,583.38	(6,627,083.41)	1,836,148.95	322,938,565.78	414,961,214.70
		5	KUJE	91,989,366.15	(6,627,083.41)	1,744,653.72	316,331,739.08	403,438,675.54
		6	KWALI	94,623,753.15	(6,627,083.41)	1,794,617.03	315,070,597.88	404,861,884.65
		675,509,658.51	(39,762,500.46)	12,811,594.29	1,987,790,578.71	2,636,349,331.05		
		74,345,374,937.99	(5,141,878,537.85)	1,410,020,965.42	51,033,940,607.96	121,647,457,973.52		

Office of the Accountant-General of the Federation
Federal Ministry of Finance, Budget & National Planning, Abuja.

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

	1	2	3	4	5	6	7(3+4+5)	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Distribution from FOREX Equalisation Account	Value Added Tax	Total Net Amount	S/n
			₦	₦	₦	₦	₦	
1	ABIA	17	1,543,125,175.61	(112,660,417.97)	29,266,633.62	883,142,265.94	2,342,873,657.20	1
2	ADAMAWA	21	1,946,430,934.48	(139,168,751.61)	36,915,657.87	1,050,168,884.18	2,894,346,724.92	2
3	AKWA IBOM	31	2,592,531,627.09	(205,439,585.71)	49,169,487.02	1,470,901,449.58	3,907,162,977.98	3
4	ANAMBRA	21	1,956,949,653.61	(139,168,751.61)	37,115,154.00	1,188,908,327.50	3,043,804,383.49	4
5	BAUCHI	20	2,221,525,112.78	(132,541,668.20)	42,133,044.41	1,195,219,532.97	3,326,336,021.96	5
6	BAYELSA	8	904,242,036.12	(53,016,667.28)	17,149,691.29	451,848,853.90	1,320,223,914.03	6
7	BENUE	23	2,417,363,145.33	(152,422,918.43)	45,847,273.20	1,231,554,262.42	3,542,341,762.53	7
8	BORNO	27	2,624,531,949.87	(178,931,252.07)	49,776,399.36	1,351,055,924.91	3,846,433,022.08	8
9	CROSS RIVER	18	1,691,953,086.07	(119,287,501.38)	32,089,276.92	922,542,950.28	2,527,297,811.89	9
10	DELTA	25	2,167,995,216.56	(165,677,085.25)	41,117,806.06	1,325,807,201.83	3,369,243,139.20	10
11	EBONYI	13	1,251,597,851.16	(98,668,062.84)	23,737,578.99	716,100,626.73	1,892,767,994.04	11
12	EDO	18	1,658,809,780.56	(119,287,501.38)	31,460,686.97	975,247,569.84	2,546,230,535.99	12
13	EKITI	16	1,317,155,121.42	(106,033,334.56)	24,980,926.35	798,400,513.37	2,034,503,226.59	13
14	ENUGU	17	1,685,375,398.58	(112,660,417.97)	31,964,525.68	971,246,871.02	2,575,926,377.31	14
15	GOMBE	11	1,154,820,400.22	(72,897,917.51)	21,902,115.32	627,199,039.82	1,731,023,637.85	15
16	IMO	27	2,258,777,942.72	(178,931,252.07)	42,839,574.86	1,324,218,552.32	3,446,904,817.84	16
17	JIGAWA	27	2,373,058,899.96	(178,931,252.07)	45,007,006.88	1,389,306,657.26	3,628,441,312.03	17
18	KADUNA	23	2,668,729,438.04	(152,422,918.43)	50,614,640.95	1,636,671,988.31	4,203,593,148.87	18
19	KANO	44	4,248,845,990.77	(291,591,670.04)	80,582,846.35	2,619,042,621.66	6,656,879,788.74	19
20	KATSINA	34	3,234,718,774.21	(225,320,835.94)	61,349,092.57	1,761,537,192.26	4,832,284,223.09	20
21	KEBBI	21	2,041,454,758.45	(139,168,751.61)	38,717,862.57	1,047,915,923.14	2,988,919,792.54	21
22	KOGI	21	2,109,993,026.38	(139,168,751.61)	40,017,746.99	1,070,063,958.81	3,080,905,980.57	22
23	KWARA	16	1,493,041,077.22	(106,033,334.56)	28,316,747.65	799,708,554.60	2,215,033,044.90	23
24	LAGOS	20	2,543,389,783.74	(132,541,668.20)	48,237,471.68	8,691,916,502.62	11,151,002,089.84	24
25	NASSARAWA	13	1,332,049,973.04	(86,152,084.33)	25,263,419.42	649,419,184.13	1,920,580,492.25	25
26	NIGER	25	2,465,521,749.57	(165,677,085.25)	46,760,640.60	1,271,506,647.60	3,618,111,952.53	26
27	OGUN	20	1,758,894,301.72	(132,541,668.20)	33,358,871.93	1,109,870,894.49	2,769,582,399.94	27
28	ONDO	18	1,679,855,316.01	(119,287,501.38)	31,859,832.79	985,334,691.74	2,577,762,339.16	28
29	OSUN	30	2,275,406,497.68	(198,812,502.30)	43,154,949.04	1,366,966,470.49	3,486,715,414.91	29
30	OYO	33	2,870,247,759.75	(218,693,752.53)	54,436,601.07	2,027,686,219.36	4,733,676,827.65	30
31	PLATEAU	17	1,799,260,772.50	(112,660,417.97)	34,124,455.13	919,368,044.26	2,640,092,853.92	31
32	RIVERS	23	2,230,283,472.95	(152,422,918.43)	42,299,153.89	1,588,296,264.40	3,708,455,972.82	32
33	SOKOTO	23	2,246,240,651.47	(152,422,918.43)	42,601,794.86	1,183,886,665.17	3,320,306,193.07	33
34	TARABA	16	1,683,564,883.21	(106,033,334.56)	31,930,187.77	780,544,733.73	2,390,006,470.16	34
35	YOBE	17	1,692,676,946.85	(112,660,417.97)	32,103,005.53	834,824,764.61	2,446,944,299.02	35
36	ZAMFARA	14	1,529,446,773.78	(92,779,167.74)	29,007,211.52	828,719,224.01	2,294,394,041.57	36
37	FCT, ABUJA	6	675,509,658.51	(39,762,500.46)	12,811,594.29	1,987,790,578.71	2,636,349,331.05	37
	Total LGCs		74,345,374,937.99	(5,141,878,537.85)	1,410,020,965.42	51,033,940,607.96	121,647,457,973.52	

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
BENUE	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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