



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(FEBRUARY 2018 Disbursement)



Report Date: March 2018

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

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Executive Summary

The Federation Account Allocation Committee (FAAC) disbursed the sum of N635.55bn to the three tiers of government in February 2018 from the revenue generated in January 2018.

The amount disbursed comprised of N538.91bn from the Statutory Account and N96.65bn from Valued Added Tax (VAT).

Federal government received a total of N263.28bn from the N635.55bn shared. States received a total of N172.87bn and Local governments received N129.99bn. The sum of N52.04bn was shared among the oil producing states as 13% derivation fund.

Revenue generating agencies such as Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS) and Department of Petroleum Resources (DPR) received N4.08bn, N6.29bn and N4.47bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N223.42bn was disbursed to the FGN consolidated revenue account; N4.73bn shared as share of derivation and ecology; N2.37bn as stabilization fund; N7.95bn for the development of natural resources; and N5.62bn to the Federal Capital Territory (FCT) Abuja.

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of January 2018 Shared in February, 2018



Summary of Gross Revenue Allocation by FAAC for the month of January, 2018 Shared in February, 2018

BENEFICIARIES

	Statutory		N249,366,016,332.39
	VAT		N13,917,091,870.94
	Total		N263,283,108,203.33

	Statutory		N126,481,775,937.76
	VAT		N46,390,306,236.47
	Total		N172,872,082,174.23

	Statutory		N97,512,147,616.69
	VAT		N32,473,214,365.53
	Total		N129,985,361,982.22

	Statutory		N52,042,379,514.25
	VAT		-----
	Total		N52,042,379,514.25

	Statutory		N4,086,424,107.61
	VAT		-----
	Total		N4,086,424,107.61

	Statutory		N2,000,000,000.00
	VAT		N522,621,369.63
	Total		N2,522,621,369.63

	Statutory		N2,949,385,833.07
	VAT		N3,343,237,483.41
	Total		N6,292,623,316.48

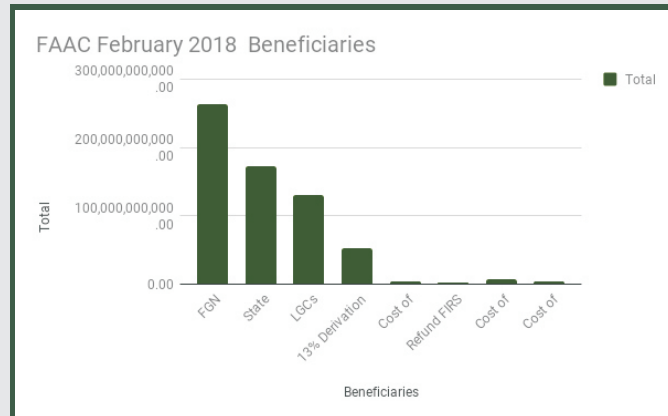
	Statutory		N4,469,875,609.01
	VAT		-----
	Total		N4,469,875,609.01

TOTAL(ALL BENEFICIARIES)

STATUTORY N538,908,004,950.78

VAT N96,646,471,325.98

TOTAL N635,554,476,276.76



Federation Account Allocation Committee (FAAC) January 2018 Disbursement

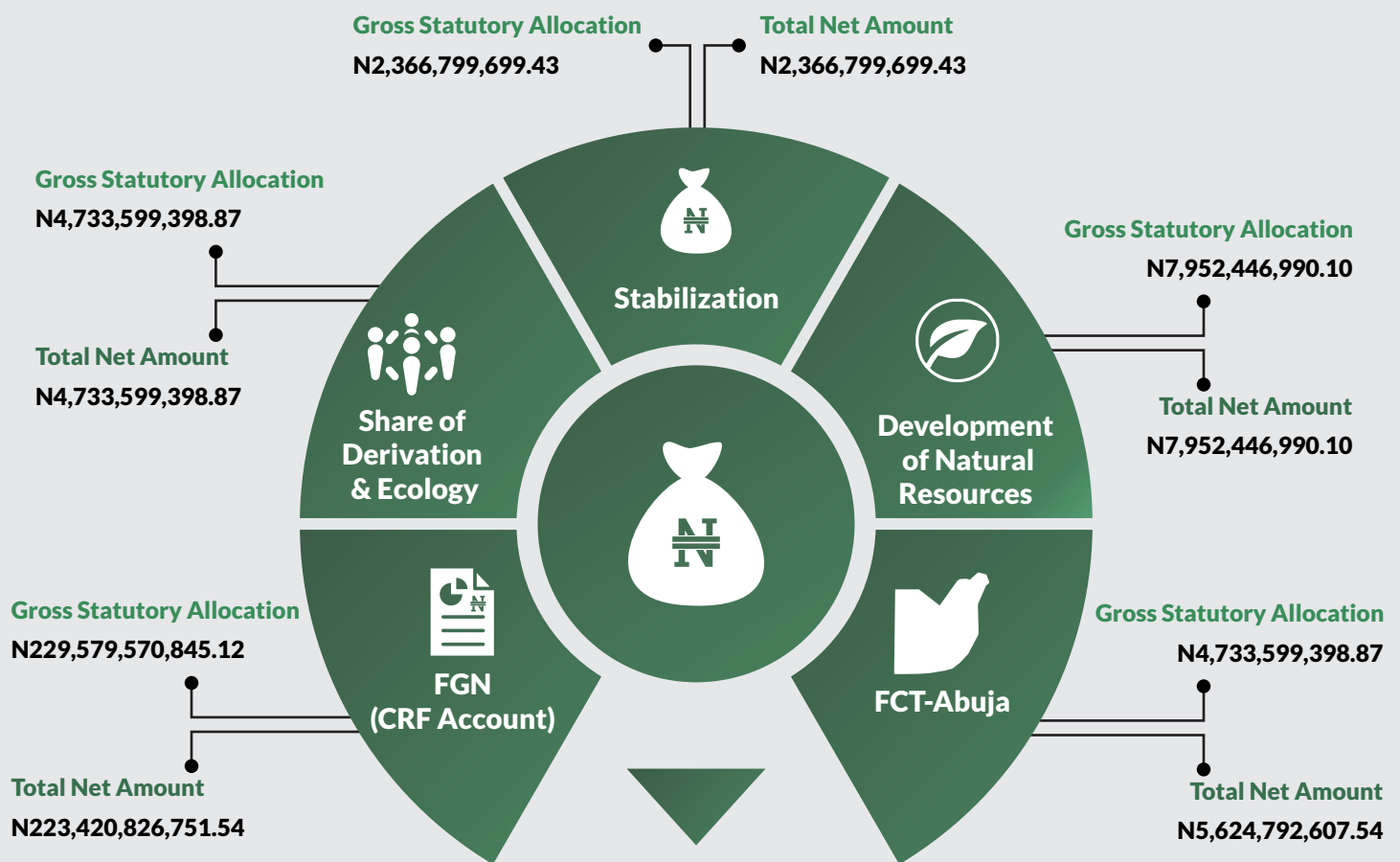
Summary of Gross Revenue Allocation by FAAC
for the month of January 2018 Shared in February, 2018



Distribution of Gross Revenue Allocation by FAAC for the month of January, 2018 Shared in February, 2018

FG

BENEFICIARIES



SUB-TOTAL	Gross Statutory Allocation	Total Net Amount
	N249,366,016,332.39	N244,098,465,447.48

FCT Abuja - Distribution of Revenue Allocation to Local Government Councils by FAAC
for the Month of January, 2018 Shared in February, 2018

Gross Statutory Allocation		N886,005,317.64
Deduction		N 0.00
Value Added Tax		N 1,533,338,453.61

	Total Allocation
	N2,419,343,771.25



Total Allocation

ABAJI	▶		N346,368,402.09
ABUJA MUNICIPAL	▶		N556,491,493.78
BWARI	▶		N403,238,014.08
GWAGWALADA	▶		N377,218,653.02
KUJE	▶		N366,687,195.79
KWALI	▶		N369,340,012.49

Federation Account Allocation Committee (FAAC) February 2018 Disbursement




Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018





ABIA STATE

 **17**
No. of LGCs

BENEFICIARIES





Gross Statutory Allocation  N3,123,256,897.08	13% Share of Derivation (Net)  N714,672,687.79	Gross Total  N3,837,929,584.87
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DEDUCTIONS

External Debt  N38,080,561.10	Contractual Obligation(ISPO)  N0.00	Other Deductions (see Note)  N432,102,232.26
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Net Statutory Allocation N3,367,746,791.51		Gross VAT Allocation N956,682,093.83
Total Gross Amount N4,794,611,678.70		Total Net Amount N4,324,428,885.34

LGAs

Gross Statutory Allocation  N2,023,978,627.32	}	Total Allocation  N2,593,341,284.13
Deduction  N 0.00		
Value Added Tax  N569,362,656.81		



Total Allocation

ABA NORTH	▶		N133,060,523.92
ABA SOUTH	▶		N224,382,330.90
AROCHUKWU	▶		N155,455,426.81
BENDE	▶		N159,279,479.51
IKWUANO	▶		N144,375,485.72
ISIALA NGWA NORTH	▶		N149,166,963.73
ISIALA NGWA SOUTH	▶		N144,380,427.79
ISUIKWUATO	▶		N140,145,443.35
NNEOCHI	▶		N152,286,884.20
OBIOMA NGWA	▶		N155,266,373.67
OHAFIA	▶		N170,999,847.44
OSISIOMA	▶		N164,314,970.22
UGWUNAGBO	▶		N124,726,021.79
UKWA EAST	▶		N117,719,827.55
UKWA WEST	▶		N123,574,153.02
UMUAHIA NORTH	▶		N179,638,691.98
UMUAHIA SOUTH	▶		N154,568,432.51

Federation Account Allocation Committee (FAAC) February 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018




ADAMAWA STATE

 **21**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,322,608,243.29**


13% Share of Derivation (Net)
 **N0.00**

Gross Total
 **N3,322,608,243.29**

DEDUCTIONS

External Debt
 **N34,494,617.66**

Contractual Obligation (ISPO)
 **N0.00**

Other Deductions (see Note)
 **N421,726,653.70**

Net Statutory Allocation
N2,866,386,971.93

Gross VAT Allocation
N989,804,267.71




Total Gross Amount
N4,312,412,511.00


Total Net Amount
N3,856,191,239.64

LGAs

Gross Statutory Allocation  **N2,552,958,550.10**






Deduction  **N 0.00**

Value Added Tax  **N676,283,653.28**

Total Allocation
 **N3,229,242,203.38**



Total Allocation

DEMSA	▶		N160,425,546.43
FUFORE	▶		N190,273,823.37
GANYE	▶		N164,377,011.35
GIREI	▶		N145,665,200.04
GOMBI	▶		N145,606,509.50
GUYUK	▶		N155,651,292.13
HONG	▶		N165,897,827.94
JADA	▶		N171,954,870.50
YOLA-NORTH	▶		N155,942,670.99
LAMURDE	▶		N137,393,989.30
MADAGALI	▶		N140,676,363.54
MAIHA	▶		N136,738,699.82
MAYO-BELWA	▶		N156,771,569.98
MICHIKA	▶		N153,120,940.82
MUBI NORTH	▶		N147,307,592.99
MUBI SOUTH	▶		N137,897,815.34
NUMAN	▶		N129,915,464.08
SHELLENG	▶		N147,511,799.81



Total Allocation

SONG	▶		N180,412,729.67
TOUNGO	▶		N149,813,874.46
YOLA-SOUTH	▶		N155,886,611.32

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

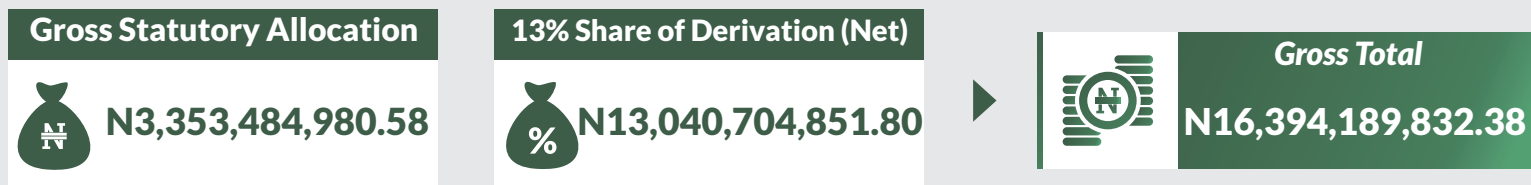
Distribution of Revenue Allocation to State and Local Governments by FAAC
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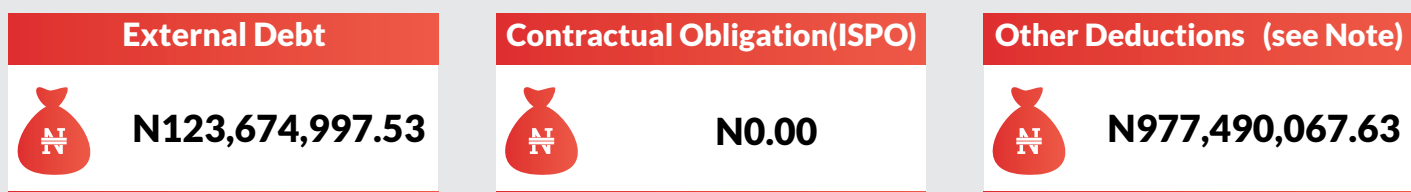
AKWA IBOM STATE

 **31**
No. of LGCs

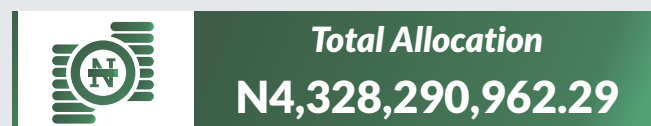
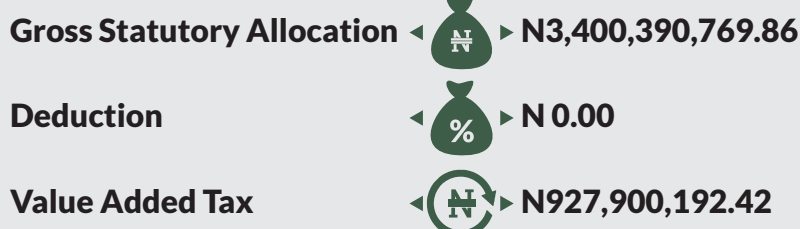
BENEFICIARIES



DEDUCTIONS



LGAs
















Total Allocation

ABAK	▶		N146,652,442.50
EASTERN OBOLO	▶		N115,793,150.16
EKET	▶		N152,558,313.16
EKPE ATAI	▶		N117,869,837.63
ESSIEN UDIM	▶		N157,564,754.97
ETIM EKPO	▶		N135,697,500.37
ETINAN	▶		N154,529,929.18
IBENO	▶		N123,822,836.43
IBESIKPO ASUTAN	▶		N143,761,915.26
IBIONO IBOM	▶		N157,365,147.65
IKA	▶		N120,898,941.65
IKONO	▶		N142,314,361.65
IKOT ABASI	▶		N142,354,222.39
IKOT EKPENE	▶		N146,635,991.01
INI	▶		N133,598,434.51
ITU	▶		N137,758,004.33
MBO	▶		N128,981,615.66
MKPAT ENIN	▶		N158,522,294.09



Total Allocation

NSIT IBOM	▶		N132,993,606.61
NSIT UBIUM	▶		N139,800,303.71
OBAT AKARA	▶		N145,601,482.18
OKOBO	▶		N126,488,411.04
ONNA	▶		N132,168,935.33
ORON	▶		N132,157,157.67
ORUK ANAM	▶		N156,788,870.43
UDUNG UKO	▶		N116,940,361.71
UKANAFUN	▶		N142,981,365.13
UQUO	▶		N117,698,586.46
URUAN	▶		N149,522,172.06
URUE OFFONG/ORUK	▶		N125,508,102.67
UYO	▶		N192,961,914.68

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

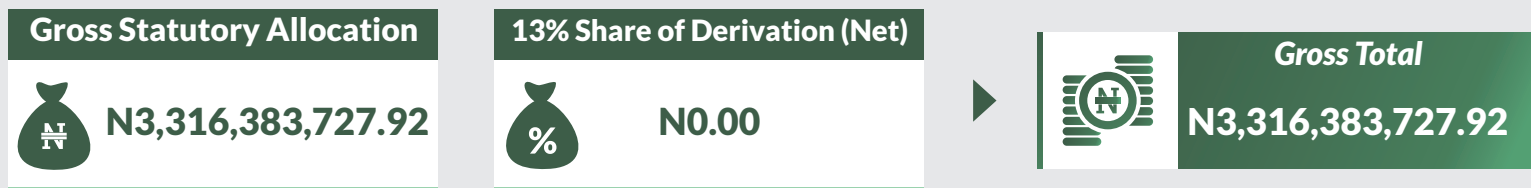
Distribution of Revenue Allocation to State and Local Governments by FAAC
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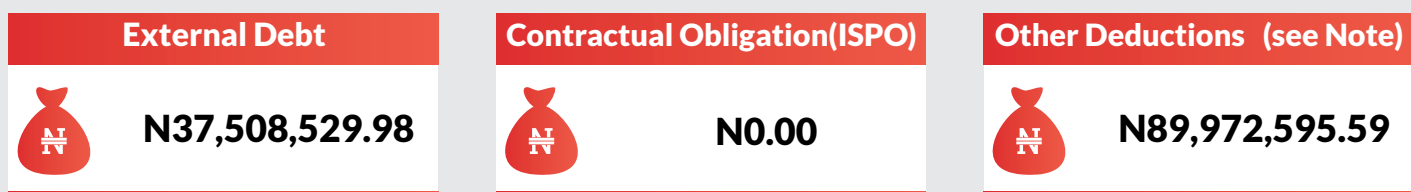
ANAMBRA STATE

 **21**
No. of LGCs

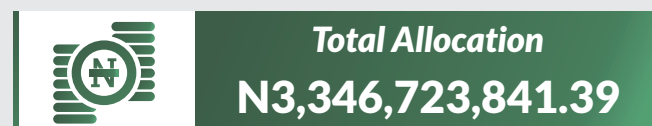
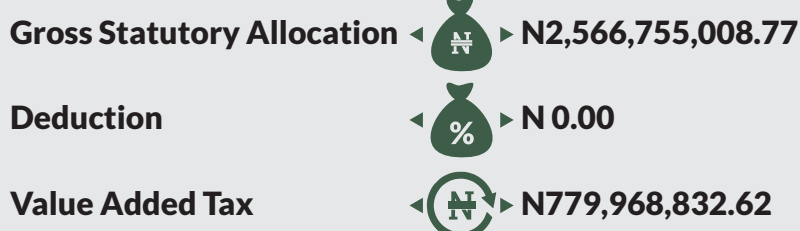
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

AGUATA	▶		N218,082,015.07
ANAMBRA EAST	▶		N145,121,411.89
ANAMBRA WEST	▶		N149,294,159.77
ANIOCHA	▶		N181,344,568.98
AWKA NORTH	▶		N136,097,944.95
AWKA SOUTH	▶		N157,293,428.64
AYAMELUM	▶		N146,311,341.78
DUNUKOFIA	▶		N130,135,663.40
EKWUSIGWO	▶		N145,525,219.01
IDEMILI NORTH	▶		N229,235,121.61
IDEMILI SOUTH	▶		N160,036,416.92
IHIALA	▶		N193,835,945.83
NJIKOKA	▶		N143,476,844.54
NNEWI NORTH	▶		N143,177,291.20
NNEWI SOUTH	▶		N170,282,733.86
OGBARU	▶		N163,648,734.27
ONISHA NORTH	▶		N136,629,687.07
ONISHA SOUTH	▶		N141,231,940.25



Total Allocation

ORUMBA NORTH	▶		N152,385,536.40
ORUMBA SOUTH	▶		N154,817,409.94
OYI	▶		N148,760,426.02

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

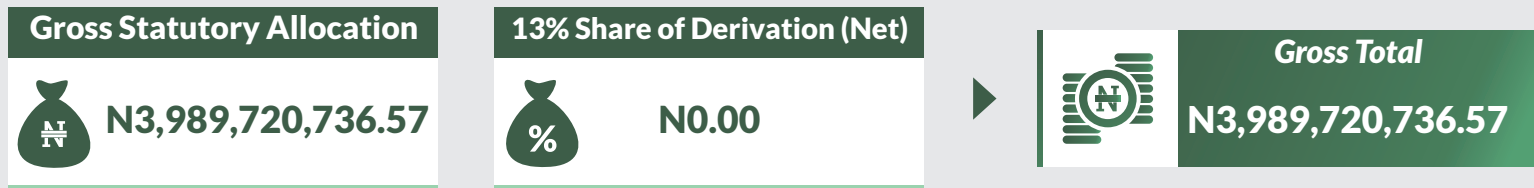
Distribution of Revenue Allocation to State and Local Governments by FAAC
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BAUCHI STATE

 **20**
No. of LGCs

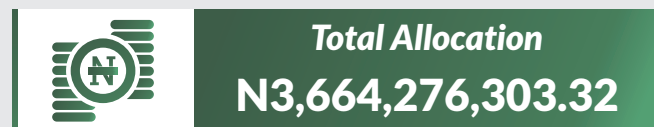
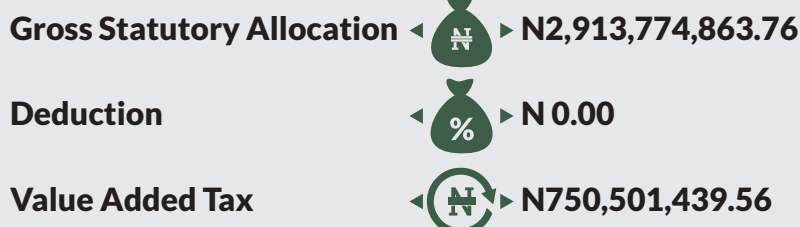
BENEFICIARIES



DEDUCTIONS














LGAs





Total Allocation

ALKALERI	▶		N236,136,354.39
BAUCHI	▶		N287,407,138.17
BOGORO	▶		N128,542,663.35
DAMBAN	▶		N151,610,103.80
DARAZO	▶		N190,774,870.51
DASS	▶		N128,207,013.48
GAMAWA	▶		N201,768,613.43
GANJUWA	▶		N200,788,520.94
GIADE	▶		N146,230,011.62
I/GADAU	▶		N167,868,521.50
JAMA'ARE	▶		N130,541,159.12
KATAGUM	▶		N198,334,351.80
KIRFI	▶		N160,244,424.55
MISAU	▶		N189,875,578.19
NINGI	▶		N240,758,059.84
SHIRA	▶		N181,921,940.94
TAFAWA BALEWA	▶		N178,576,206.93
TORO	▶		N245,312,249.99



Total Allocation

WARJI



N140,411,726.66

ZAKI



N158,966,794.12

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018



BAYELSA STATE

No. of LGCs **8**

BENEFICIARIES

Gross Statutory Allocation

N2,951,259,337.78

13% Share of Derivation (Net)

N10,452,025,519.29

Gross Total

N13,403,284,857.07

DEDUCTIONS

External Debt

N29,964,760.70

Contractual Obligation(ISPO)

N421,546,663.22

Other Deductions (see Note)

N1,191,608,913.56

Net Statutory Allocation

N11,760,164,519.59

Gross VAT Allocation

N869,151,783.46



Total Gross Amount

N14,272,436,640.53

Total Net Amount

N12,629,316,303.05

LGAs

Gross Statutory Allocation **N1,186,013,023.42**

Deduction **N 0.00**

Value Added Tax **N316,417,972.10**

Total Allocation

N1,502,430,995.52

*Total Allocation***BRASS****N178,748,413.39****EKERMOR****N205,567,621.71****KOLOKUMA/OPOKUMA****N137,940,407.92****NEMBE****N166,802,325.12****OGBIA****N176,981,492.93****SAGBAMA****N175,130,350.50****SOUTHERN IJAW****N236,752,734.70****YENAGOA****N224,507,649.24**

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

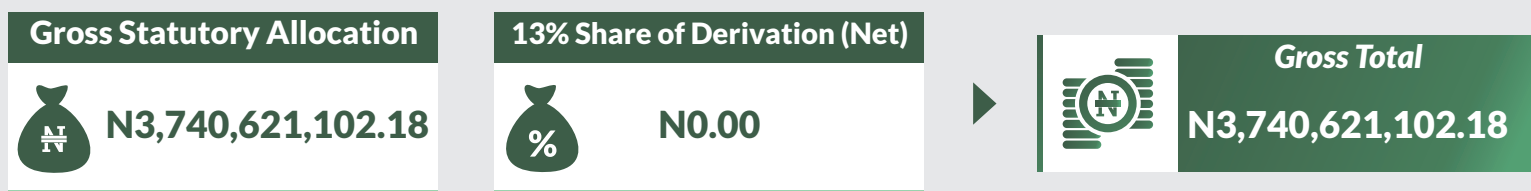
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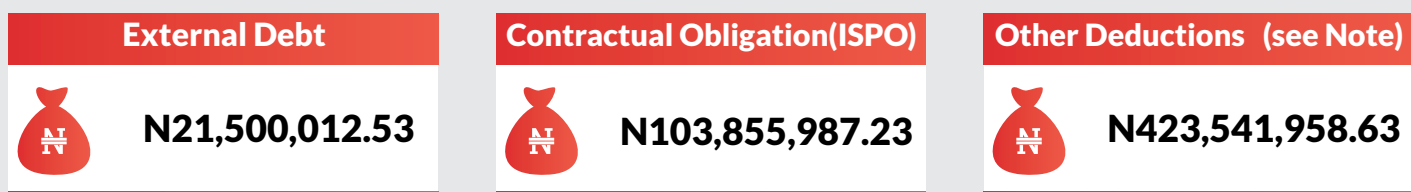
BENUE STATE

 **23**
No. of LGCs

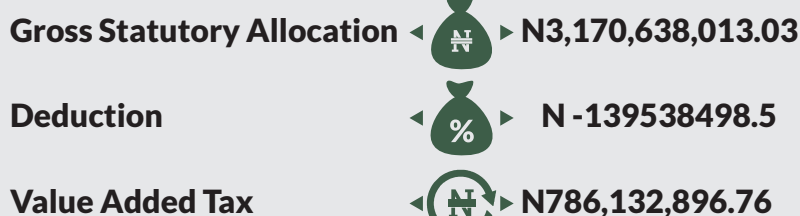
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

ADO	▶		N167383505
AGATU	▶		N146551059.2
APA	▶		N141340848.4
BURUKU	▶		N170906172.6
GBOKO	▶		N223818809.7
GUMA	▶		N178595631
GWER EAST	▶		N168943564.3
GWER WEST	▶		N146053784.2
KATSINA ALA	▶		N185364790.1
KONSHISHA	▶		N177112196.7
KWANDE	▶		N199883726.8
LOGO	▶		N155534215.7
MAKURDI	▶		N190309242.8
OBI	▶		N136181967.8
OGBADIBO	▶		N144016842.2
OHIMINI	▶		N129513850.3
OJU	▶		N165356639
OKPOKWU	▶		N157112594

*Total Allocation***OTUKPO****N185193505.7****TARKA****N125973922.5****UKUM****N174143489.1****USHONGO****N168377024.4****VANDEIKYA****N179565029.8**

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

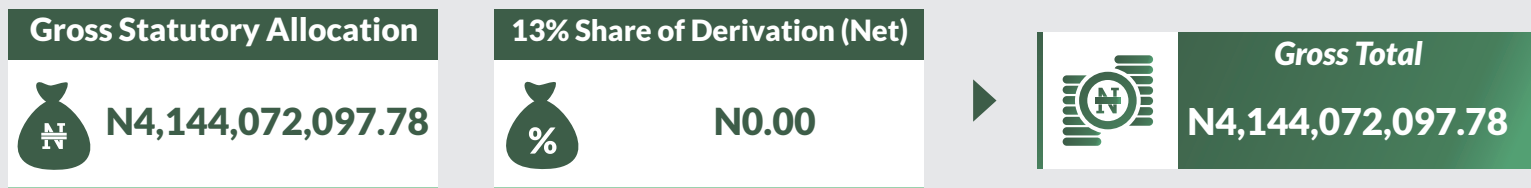
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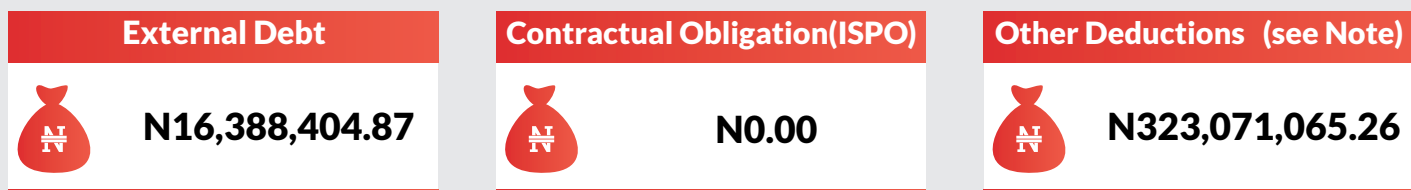
BORNO STATE

 **27**
No. of LGCs

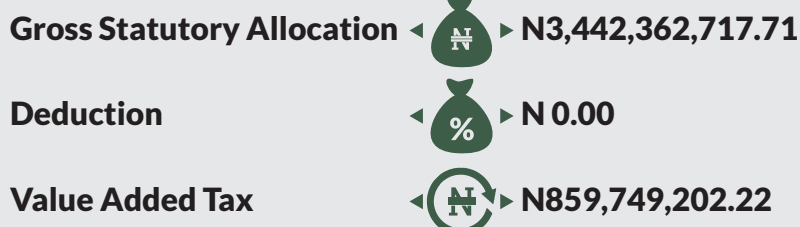
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

ABADAN	▶		N152575775.3
ASKIRA UBA	▶		N151102553.2
BAMA	▶		N208777972.8
BAYO	▶		N123898737.4
BIU	▶		N168012107.9
CHIBOK	▶		N122719358.8
DAMBOA	▶		N199823359.5
DIKWA	▶		N136092478.1
GUBIO	▶		N159541952.5
GUZAMALA	▶		N136702542.3
GWOZA	▶		N197280970.6
HAWUL	▶		N140640443.9
JERE	▶		N164053603.1
KAGA	▶		N140739724.4
KALA BALGE	▶		N129671243.8
KONDUGA	▶		N184864226
KUKAWA	▶		N192832958.6
KWAYA KUSAR	▶		N112771649.3

*Total Allocation***MAFA****N146492094.1****MAGUMERI****N170714157.3****MAIDUGURI METRO****N261037235****MARTE****N157285887.7****MOBBAR****N147656091.3****MONGUNO****N144352352.4****NGALA****N169809765.6****NGANZAI****N142974727.3****SHANI****N139687951.9**

Federation Account Allocation Committee (FAAC) February 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018




CROSS RIVER STATE

 **18**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,354,056,888.49**


13% Share of Derivation (Net)
 % **N0.00**

Gross Total
 **N3,354,056,888.49**

DEDUCTIONS

External Debt
 **N262,644,015.14**

Contractual Obligation (ISPO)
 **N633,134,951.92**

Other Deductions (see Note)
 **N665,694,354.44**

Net Statutory Allocation
N1,792,583,566.99

Gross VAT Allocation
N958,661,251.16





Total Gross Amount
N4,312,718,139.66

Total Net Amount
N2,751,244,818.16

LGAs

Gross Statutory Allocation  **N2,219,182,823.78**

Deduction  % **N (-38551266.1)**

Value Added Tax  **N592,186,704.11**

Total Allocation
 **N2,772,818,261.79**



Total Allocation

ABI	▶		N147,914,576.93
AKAMKPA	▶		N178,184,396.70
AKPABUYO	▶		N180,323,892.74
BAKASSI	▶		N114,135,895.30
BEKWARA	▶		N136,781,572.40
BIASE	▶		N157,385,462.97
BOKI	▶		N176,702,663.01
CALABAR MUNICIPAL	▶		N146,722,003.17
CALABAR SOUTH	▶		N154,983,033.81
ETUNG	▶		N121,217,628.22
IKOM	▶		N161,151,104.42
OBANLIKU	▶		N139,358,156.93
OBUBRA	▶		N155,594,122.61
OBUDU	▶		N148,246,536.42
ODUKPANI	▶		N165,986,541.22
OGAJA	▶		N156,684,566.13
YAKURR	▶		N158,878,055.79
YALA	▶		N172,568,053.03

Federation Account Allocation Committee (FAAC) February 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018




DELTA STATE

 **25**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,386,661,572.96**


13% Share of Derivation (Net)
 **N13,744,241,855.44**

Gross Total
 **N17,130,903,428.40**

DEDUCTIONS

External Debt
 **N25,638,818.19**

Contractual Obligation (ISPO)
 **N1,098,907,642.20**

Other Deductions (see Note)
 **N1,177,175,865.26**

Net Statutory Allocation
N14,829,181,102.75

Gross VAT Allocation
N1,141,739,454.18





Total Gross Amount
N18,272,642,882.58

Total Net Amount
N15,970,920,556.93

LGAs

Gross Statutory Allocation  **N2,843,564,509.11**

Deduction  **N 0.00**

Value Added Tax  **N857,633,830.93**

Total Allocation
 **N3,701,198,340.04**



Total Allocation

ANIOCHA NORTH



N127,195,475.03

ANIOCHA SOUTH



N138,420,815.58

BOMADI



N119,315,649.21

BURUTU



N167,394,447.11

ETHIOPE EAST



N155,065,073.90

ETHIOPE WEST



N158,136,891.64

IKA NORTH EAST



N164,036,074.49

IKA SOUTH



N154,934,687.32

ISOKO NORTH



N146,519,822.10

ISOKO SOUTH



N165,764,384.94

NDOKWA EAST



N136,812,407.50

NDOKWA WEST



N143,370,709.54

OKPE



N132,778,451.16

OSHIMILI NORTH



N129,673,763.84

OSHIMILI SOUTH



N140,465,424.61

PATANI



N116,103,286.26

SAPELE



N146,325,514.36

UDU



N150,069,064.99

*Total Allocation*

UGHELLI NORTH ▶

**N198,292,908.05**

UGHELLI SOUTH ▶

**N159,088,638.83**

UKWUANI ▶

**N127,498,821.23**

UVWIE ▶

**N149,283,980.77**

WARRI SOUTH ▶

**N184,516,786.58**

WARRI NORTH ▶

**N148,077,881.08**

WARRI SOUTH-WEST ▶

**N142,057,379.91**

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

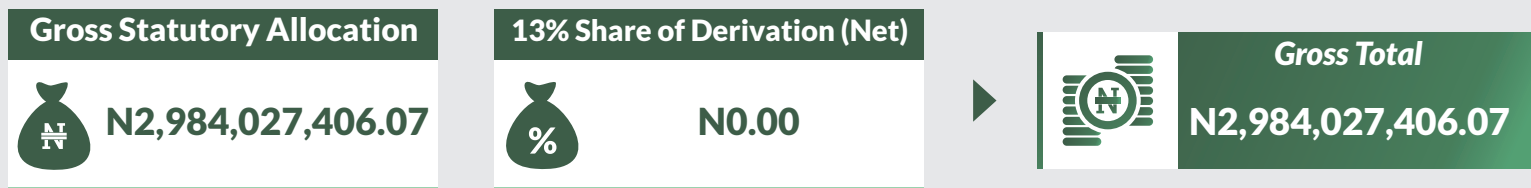
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018



EBONYI STATE

 **13**
No. of LGCs

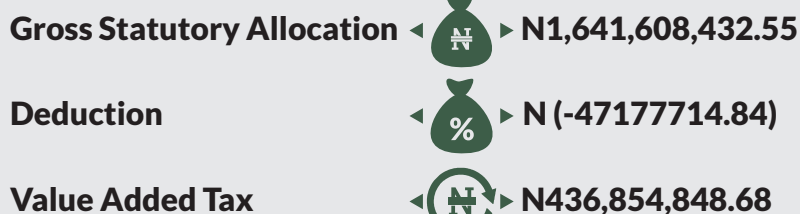
BENEFICIARIES



DEDUCTIONS
















LGAs





Total Allocation

ABAKALIKI	▶		N154,994,709.01
AFIKPO NORTH	▶		N147,719,872.44
AFIKPO SOUTH	▶		N148,761,045.14
EBONYI	▶		N142,433,578.13
EZZA NORTH	▶		N143,370,828.98
EZZA SOUTH	▶		N146,983,114.03
IKWO	▶		N172,541,018.20
ISHIELU	▶		N152,353,955.64
IVO	▶		N138,614,966.54
IZZI	▶		N189,512,242.43
OHAOZARA	▶		N149,121,516.93
OHAUKWU	▶		N164,767,674.18
ONICHA	▶		N180,111,044.74

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

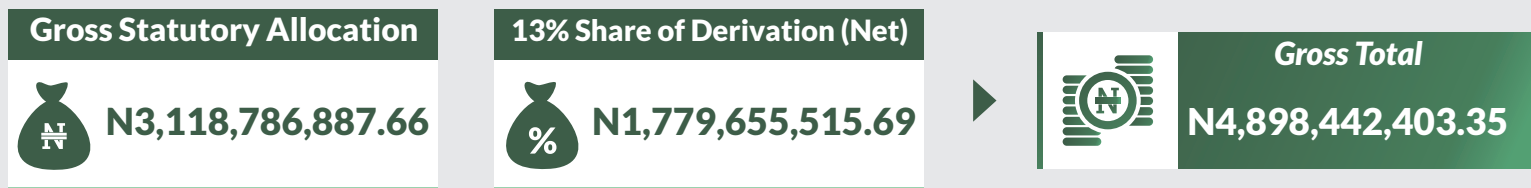
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018



EDO STATE

 **18**
No. of LGCs

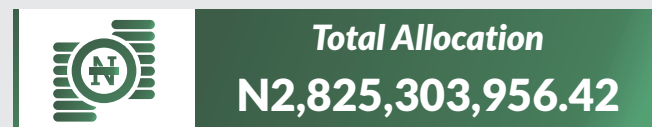
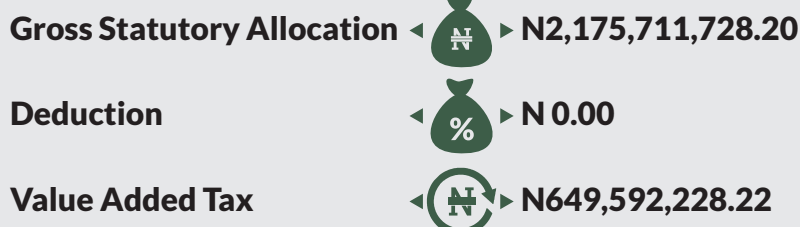
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

AKOKO EDO



N192,927,567.77

EGOR



N190,756,678.68

ESAN CENTRAL



N125,901,176.78

ESAN NORTH EAST



N129,681,213.92

ESAN SOUTH EAST



N152,334,645.10

ESAN WEST



N131,863,143.18

ETSAKO CENTRAL



N129,778,485.18

ETSAKO EAST



N149,293,888.18

ETSAKO WEST



N164,506,828.79

IGUEBEN



N120,981,736.64

IKPOBA OKHA



N208,176,283.75

OREDO



N213,052,048.11

ORHIONWON



N164,381,345.89

OVIA NORTH EAST



N156,441,673.34

OVIA SOUTH WEST



N166,315,730.66

OWAN EAST



N151,277,973.03

OWAN WEST



N126,287,002.31

UHUNMWODE



N151,346,535.09

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

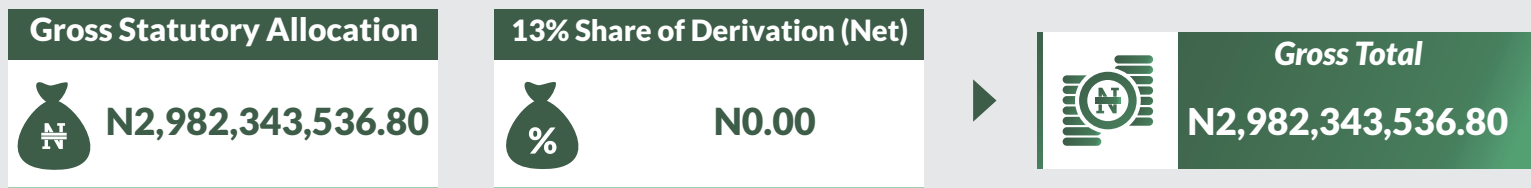
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018



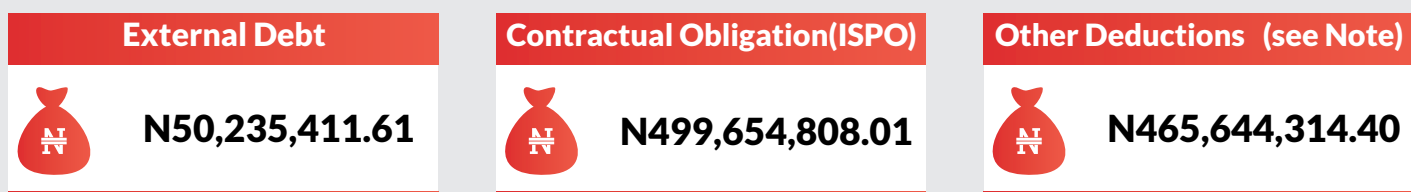
EKITI STATE

 **16**
No. of LGCs

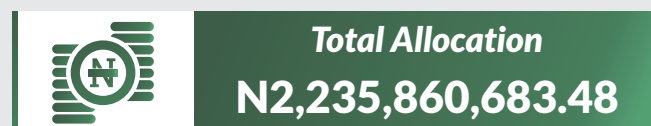
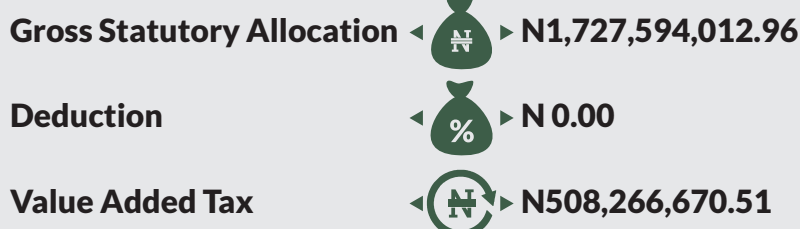
BENEFICIARIES



DEDUCTIONS





LGAs





Total Allocation

ADO EKITI	▶		N183,047,698.20
AIYEKIRE	▶		N138,371,419.79
EFON	▶		N129,147,090.24
EKITI EAST	▶		N136,008,383.43
EKITI SOUTH WEST	▶		N144,126,090.35
EKITI WEST	▶		N147,302,006.60
EMURE	▶		N121,360,698.22
IDO-OSI	▶		N147,569,122.13
IJERO	▶		N159,956,876.32
IKERE	▶		N139,189,859.20
IKOLE	▶		N148,363,808.96
ILEJEMEJI	▶		N105,299,785.83
IREPODUN/IFELODUN	▶		N132,887,249.38
ISE/ORUN	▶		N129,339,010.51
MOBA	▶		N138,871,067.08
OYE	▶		N135,020,517.25

Federation Account Allocation Committee (FAAC) February 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018




ENUGU STATE

 **17**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,354,346,366.25**


13% Share of Derivation (Net)
 **N0.00**

Gross Total
 **N3,354,346,366.25**

DEDUCTIONS

External Debt
 **N50,216,784.31**

Contractual Obligation (ISPO)
 **N0.00**

Other Deductions (see Note)
 **N206,468,378.89**

Net Statutory Allocation
N3,097,661,203.05

Gross VAT Allocation
N986,916,470.37





Total Gross Amount
N4,341,262,836.62


Total Net Amount
N4,084,577,673.42

LGAs

Gross Statutory Allocation  **N2,210,555,462.16**

Deduction  **N 0.00**

Value Added Tax  **N591,961,325.05**

Total Allocation
 **N2,802,516,787.22**



Total Allocation

AGWU	▶		N165,909,449.42
ANINRI	▶		N140,861,091.84
ENUGU EAST	▶		N189,899,208.33
ENUGU NORTH	▶		N178,582,479.11
ENUGU SOUTH	▶		N170,734,008.66
EZEAGU	▶		N163,497,435.45
IGBO ETITI	▶		N167,509,770.31
IGBO EZE NORTH	▶		N181,823,919.58
IGBO EZE SOUTH	▶		N161,205,835.55
ISI UZO	▶		N152,887,869.63
NKANU EAST	▶		N158,595,130.79
NKANU WEST	▶		N154,765,657.02
NSUKKA	▶		N202,427,703.72
OJI RIVER	▶		N139,661,314.07
UDENU	▶		N154,956,418.61
UDI	▶		N175,222,263.89
UZO UWANI	▶		N143,977,231.23

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

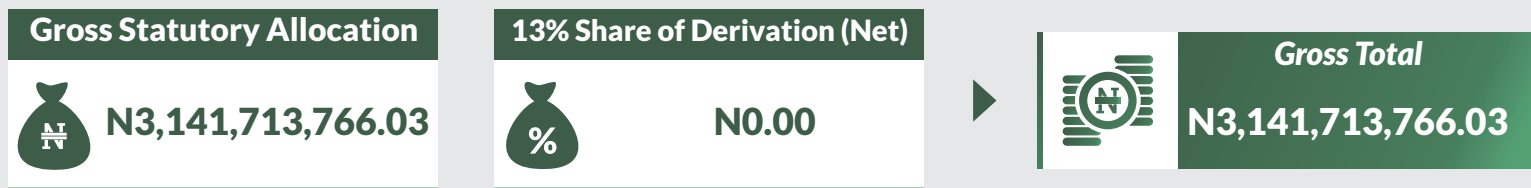
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018



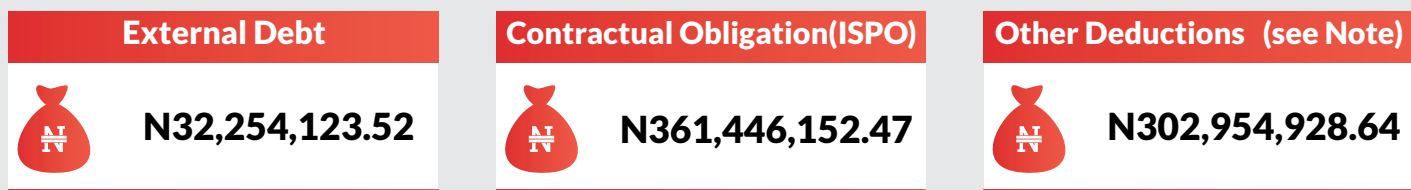
GOMBE STATE

 **11**
No. of LGCs

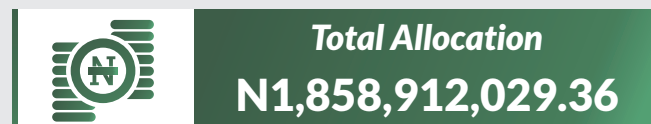
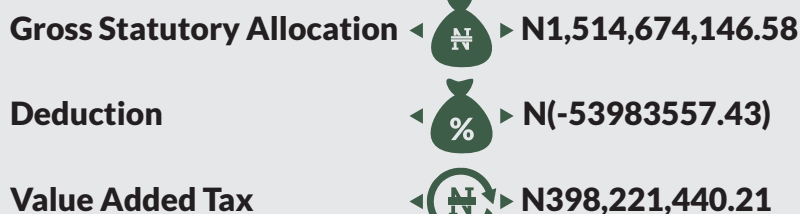
BENEFICIARIES



DEDUCTIONS












LGAs





Total Allocation

AKKO	▶		N221,529,433.81
BALANGA	▶		N163,088,350.41
BILLIRI	▶		N163,218,591.46
DUKKU	▶		N175,468,701.69
FUNAKAYE	▶		N173,521,881.34
GOMBE	▶		N188,246,479.11
KALTUNGO	▶		N146,944,731.59
KWAMI	▶		N158,841,625.54
NAFADA	▶		N143,487,098.13
SHOMGOM	▶		N138,350,692.02
YAMALTU/DEBA	▶		N186,214,444.26

Federation Account Allocation Committee (FAAC) February 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018





IMO STATE

 **27**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,467,900,285.59**


13% Share of Derivation (Net)
 **N624,892,080.98**

Gross Total
 **N4,092,792,366.57**

DEDUCTIONS

External Debt
 **N48,261,551.15**

Contractual Obligation (ISPO)
 **N0.00**

Other Deductions (see Note)
 **N822,267,522.07**

Net Statutory Allocation
N3,222,263,293.35

Gross VAT Allocation
N1,050,891,082.69




Total Gross Amount
N5,143,683,449.27


Total Net Amount
N4,273,154,376.05

LGAs

Gross Statutory Allocation  **N2,962,636,053.25**

Deduction  **N 0.00**

Value Added Tax  **N846,616,542.77**

Total Allocation
 **N3,809,252,596.02**



Total Allocation

ABOH MBAISE ▶



N153,685,931.18

AHIAZU MBAISE ▶



N144,956,867.47

EHIME MBANO ▶



N133,080,431.57

EZINIHITE MBAISE ▶



N142,025,711.33

IDEATO NORTH ▶



N149,427,688.60

IDEATO SOUTH ▶



N149,922,614.19

IHITTE UBOMA ▶



N134,858,944.87

IKEDURU ▶



N143,078,606.13

ISIALA MBANO ▶



N160,461,353.28

ISU ▶



N143,510,477.95

MBAITOLI ▶



N174,476,208.06

NGOR/OKPALA ▶



N148,467,967.77

NJABA ▶



N136,215,806.88

NKWANGELE ▶



N132,242,523.58

NKWERRE ▶



N117,735,746.73

OBOWO ▶



N128,015,974.57

OGUTA ▶



N146,898,351.47










OHAJI/EGBEMA ▶



N159,183,866.07



Total Allocation

OKIGWE	▶		N140,168,282.69
ONUIMO	▶		N125,623,414.50
ORLU	▶		N138,385,756.70
ORSU	▶		N133,886,160.82
ORU	▶		N129,901,100.93
ORU WEST	▶		N133,775,631.75
OWERRI MUNICIPAL	▶		N135,408,147.41
OWERRI NORTH	▶		N145,485,479.83
OWERRI WEST	▶		N128,373,549.69

Federation Account Allocation Committee (FAAC) February 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018




JIGAWA STATE

 **27**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,730,048,454.18**


13% Share of Derivation (Net)
 **N0.00**

Gross Total
 **N3,730,048,454.18**

DEDUCTIONS

External Debt
 **N26,900,255.30**

Contractual Obligation(ISPO)
 **N0.00**

Other Deductions (see Note)
 **N163,223,611.96**

Net Statutory Allocation
N3,539,924,586.92

Gross VAT Allocation
N1,125,414,099.24




Total Gross Amount
N4,855,462,553.42


Total Net Amount
N4,665,338,686.16

LGAs

Gross Statutory Allocation  **N3,112,528,115.56**

Deduction  **N 0.00**

Value Added Tax  **N893,836,921.55**

Total Allocation
 **N4,006,365,037.11**



Total Allocation

AUYO	▶		N135,773,264.01
BABURA	▶		N160,197,891.56
BIRNIN KUDU	▶		N197,368,410.03
BIRNIWA	▶		N148,029,169.17
GAGARAWA	▶		N127,224,367.03
BUJI	▶		N126,508,355.55
DUTSE	▶		N176,361,574.80
GARKI	▶		N147,751,590.63
GUMEL	▶		N130,314,636.04
GURI	▶		N136,560,269.66
GWARAM	▶		N189,236,649.53
GWIWA	▶		N140,260,932.48
HADEJIA	▶		N121,851,078.16
JAHUN	▶		N165,121,410.39
KAFIN HAUSA	▶		N183,919,629.86
KAUGAMA	▶		N135,722,710.86
KAZAURE	▶		N144,162,257.21
KIRI-KASAMMA	▶		N151,024,456.37



Total Allocation

KIYAWA	▶		N153,567,577.52
MAIGATARI	▶		N155,075,456.21
MALAM MADORI	▶		N146,175,124.17
MIGA	▶		N134,525,646.34
RINGIM	▶		N162,512,874.58
RONI	▶		N121,416,079.79
SULE TAKARKAR	▶		N149,114,789.64
TAURA	▶		N138,488,211.02
YANKWASHI 131,772,701.57	▶		N128,100,624.50

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

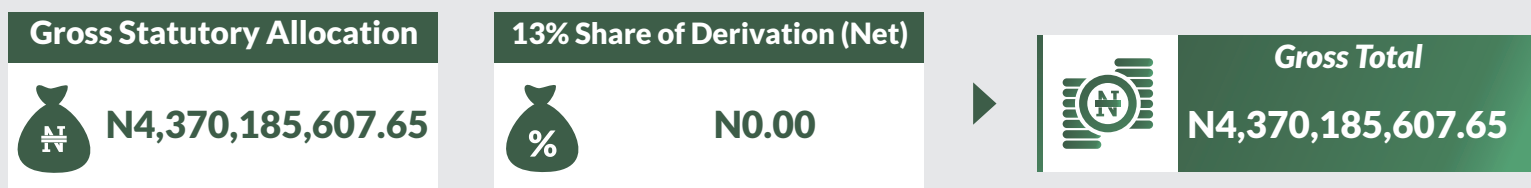
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018



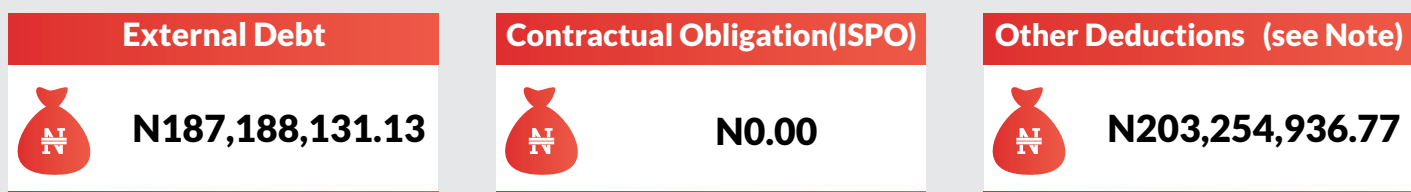
KADUNA STATE

 **23**
No. of LGCs

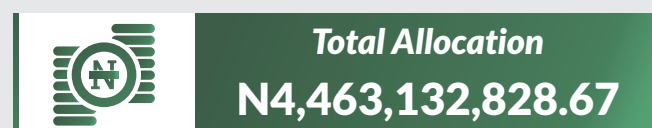
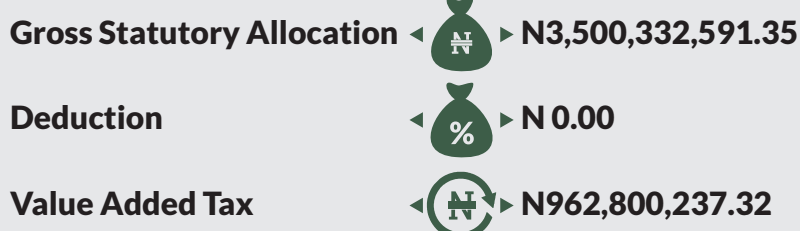
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

BIRNIN GWARI	▶		N227,435,905.86
CHIKUN	▶		N238,637,379.74
GIWA	▶		N200,268,238.80
GWAGWADA	▶		N151,976,428.85
IGABI	▶		N251,965,483.03
IKARA	▶		N169,989,997.56
JABA	▶		N150,284,095.51
JEMAA	▶		N197,420,988.74
KACHIA	▶		N210,953,990.41
KADUNA NORTH	▶		N209,422,156.70
KADUNA SOUTH	▶		N223,427,234.72
KAGARKO	▶		N188,839,804.39
KAURA	▶		N167,708,317.96
KAURU	▶		N167,868,616.27
KUBAU	▶		N196,553,156.69
KUDAN	▶		N152,174,585.41
LERE	▶		N212,127,696.59
MAKARFI	▶		N145,051,513.30



Total Allocation

SABON GARI



N190,420,099.16

SANGA



N157,104,345.14

SOBA



N200,959,325.12

ZANGON KATAF



N221,223,727.70

ZARIA



N231,319,741.04

Federation Account Allocation Committee (FAAC) February 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018




KANO STATE

 **44**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N5,290,596,210.29**


13% Share of Derivation (Net)
 % **N0.00**

Gross Total
 **N5,290,596,210.29**

DEDUCTIONS

External Debt
 **N55,426,336.83**

Contractual Obligation (ISPO)
 **N0.00**

Other Deductions (see Note)
 **N484,232,788.89**

Net Statutory Allocation
N4,750,937,084.57

Gross VAT Allocation
N1,759,780,823.96




Total Gross Amount
N7,050,377,034.26


Total Net Amount
N6,510,717,908.54

LGAs

Gross Statutory Allocation  **N5,572,829,483.98**

Deduction  % **N 0.00**

Value Added Tax  **N1,672,794,585.49**

Total Allocation
 **N7,245,624,069.47**



Total Allocation

AJINGI



N150,423,482.08

ALBASU



N154,331,518.95

BAGWAI



N142,030,685.65

BEBEJI



N152,965,563.15

BICHI



N183,839,771.14

BUNKURE



N147,706,188.64

DALA



N234,130,286.29

DANBATTA



N161,518,642.20

DAWAKIN KUDU



N172,016,507.52

DAWAKIN TOFA



N174,514,079.50

DOGUWA



N157,977,410.58

FAGGE



N158,768,685.06

GABASAWA



N165,081,448.64

GARKO



N147,963,197.22

GARUN MALLAM



N144,169,085.99

GAYA



N159,169,614.93

GEZAWA



N182,126,916.47

GWALE



N215,874,645.05



Total Allocation

GWARZO



N215,874,645.05

KABO



N144,846,501.60

KANO MUNICIPAL



N210,292,566.80

KARAYE



N140,619,436.73

KIBIYA



N141,284,807.29

KIRU



N181,701,625.41

KUMBOTSO



N186,924,057.54

KUNCHI



N140,671,460.57

KURA



N140,740,257.26

MADOBI



N140,282,311.99

MAKODA



N166,175,774.69

MINJIBIR



N166,574,480.68

NASSARAWA



N286,909,460.36

RANO



N144,596,033.43

RIMIN GADO



N140,617,321.50

ROGO



N170,876,754.23

SHANONO



N141,751,036.27

SUMAILA



N178,523,045.76

*Total Allocation*

TAKAI ▶

**N158,202,688.57**

TARAUNI ▶

**N164,317,874.04**

TOFA ▶

**N128,963,305.63**

TSANYAWA ▶

**N143,285,052.44**

TUDUN WADA ▶

**N173,872,151.24**

UNGOGO ▶

**N206,235,965.54**

WARAWA ▶

**N134,814,478.09**

WUDIL ▶

**N156,796,663.16**

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

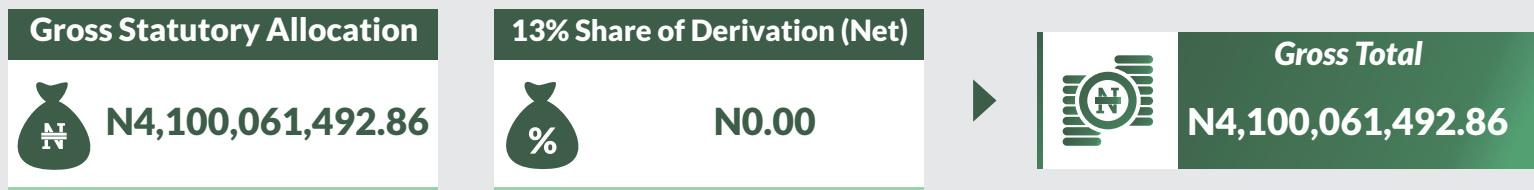
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018



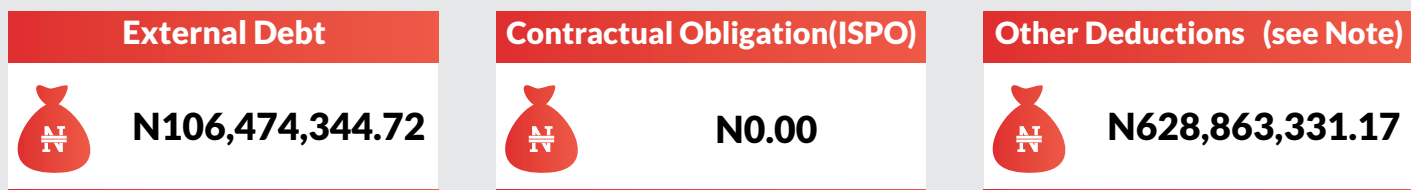
KATSINA STATE

 **34**
No. of LGCs

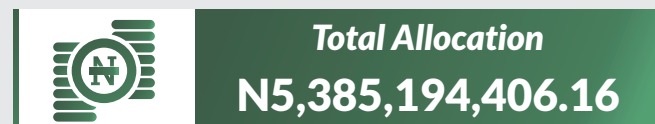
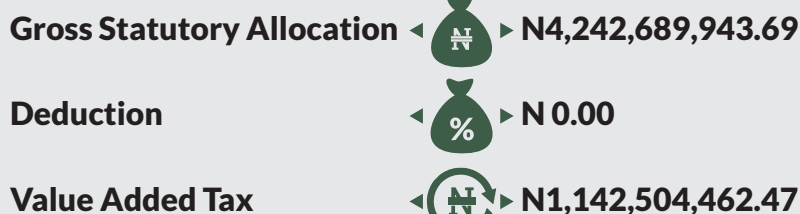
BENEFICIARIES



DEDUCTIONS














LGAs





Total Allocation

BAKORI	▶		N154,823,655.53
BATAGARAWA	▶		N161,008,416.08
BATSARI	▶		N173,819,556.95
BAURE	▶		N164,433,573.31
BINDAWA	▶		N152,943,381.46
CHARANCHI	▶		N144,125,070.85
DAN-MUSA	▶		N142,829,280.50
DANDUME	▶		N153,060,949.34
DANJA	▶		N144,148,036.75
DAURA	▶		N174,069,396.48
DUTSI	▶		N143,193,484.84
DUTSINMA	▶		N159,165,302.75
FASKARI	▶		N172,276,702.98
FUNTUA	▶		N174,012,296.67
INGAWA	▶		N152,818,271.54
JIBIA	▶		N167,913,058.32
KAFUR	▶		N174,557,031.42
KAITA	▶		N167,345,057.07



Total Allocation

KANKARA	▶		N184,441,105.18
KANKIA	▶		N148,223,700.46
KATSINA	▶		N203,587,880.68
KURFI	▶		N142,285,350.17
KUSADA	▶		N134,801,339.57
MAIADUA	▶		N164,873,423.78
MALUMFASHI	▶		N162,972,567.39
MANI	▶		N155,949,866.05
MASHI	▶		N158,243,083.29
MATAZU	▶		N134,596,079.48
MUSAWA	▶		N159,125,235.11
RIMI	▶		N145,590,092.92
SABUWA	▶		N148,441,723.29
SAFANA	▶		N160,318,779.76
SANDAMU	▶		N153,207,439.25
ZANGO	▶		N151,994,216.94

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

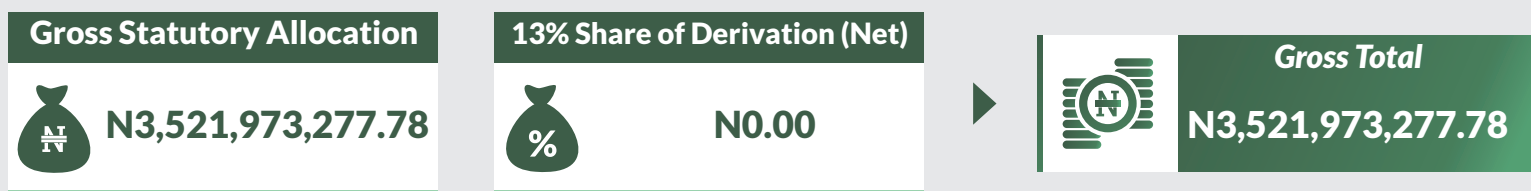
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018



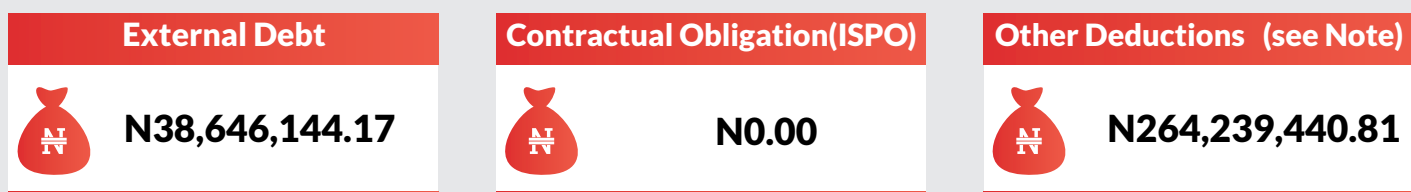
KEBBI STATE

 **21**
No. of LGCs

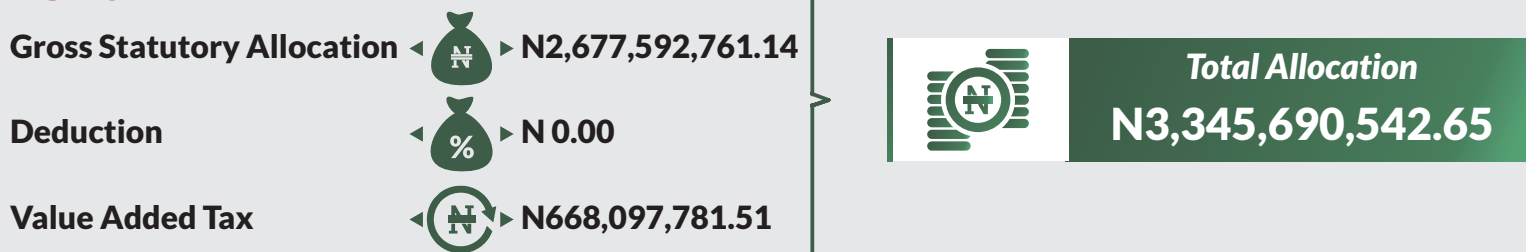
BENEFICIARIES



DEDUCTIONS







LGAs





Total Allocation

ALIERU	▶		N121,334,606.28
AREWA	▶		N190,197,333.32
ARGUNGU	▶		N166,343,385.17
AUGIE	▶		N137,948,953.04
BAGUDO	▶		N182,406,638.01
BIRNIN -KEBBI	▶		N216,884,851.30
BUNZA	▶		N150,202,854.98
DANDI KAMBA	▶		N159,314,805.97
DANKO /WASAGU	▶		N198,794,300.50
FAKAI	▶		N140,407,887.17
GWANDU	▶		N148,721,252.41
JEGA	▶		N163,757,408.27
KALGO	▶		N134,563,620.09
KOKO/BESSE	▶		N155,249,018.83
MAIYAMA	▶		N176,079,608.88
NGASKI	▶		N144,151,796.39
SAKABA	▶		N140,065,559.01
SHANGA	▶		N146,910,558.91



Total Allocation

SURU	▶		N173,067,474.56
YAURI	▶		N136,781,800.13
ZURU	▶		N162,506,829.44

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

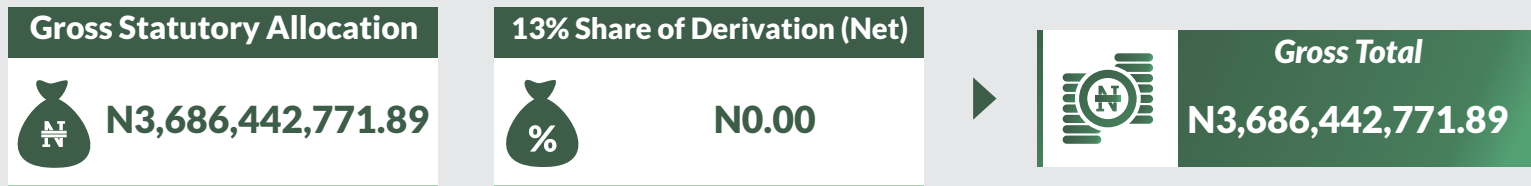
Distribution of Revenue Allocation to State and Local Governments by FAAC
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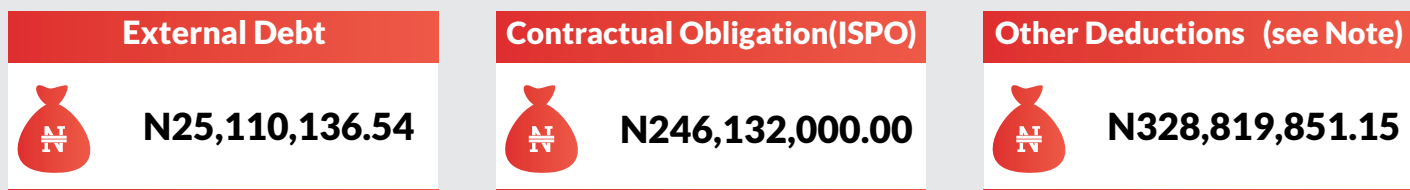
KOGI STATE

 **21**
No. of LGCs

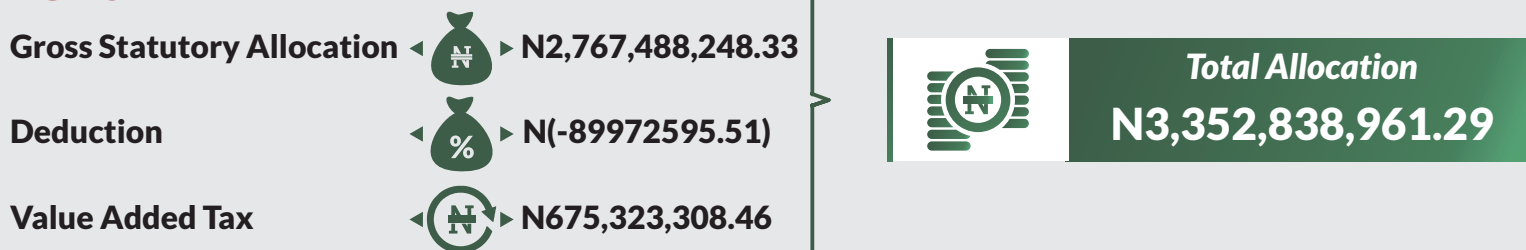
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

ADAVI



N169,837,114.74

AJAOKUTA



N148,213,626.14

ANKPA



N190,458,911.64

BASSA



N149,354,872.20

DEKINA



N202,762,413.64

IBAJI



N156,264,689.73

IDAH



N131,929,381.02

IGALAMELA



N155,465,639.04

IJUMU



N151,037,642.14

KABBA/BUNU



N160,006,008.82

KOGI



N142,043,004.76

KOTON KARFE



N179,932,402.64

MOPA-MURO



N118,642,675.79

OFU



N173,688,230.25

OGORI/MAGONGO



N115,459,465.25

OKEHI



N169,661,798.33

OKENE



N212,807,122.93

OLAMABORO



N159,219,388.76

*Total Allocation***OMALA****N148,651,034.08****YAGBA EAST****N160,443,271.75****YAGBA WEST****N156,960,267.62**

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

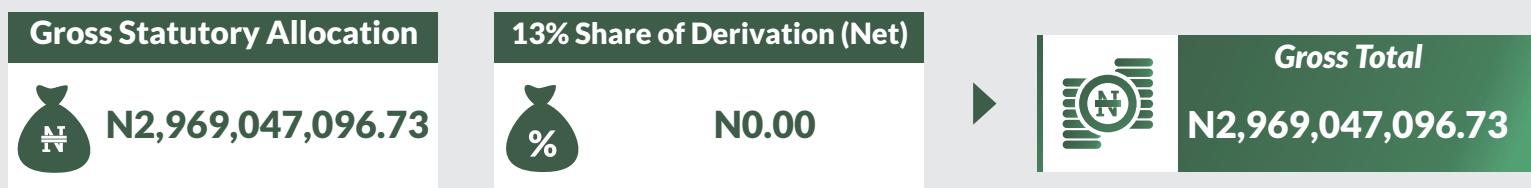
Distribution of Revenue Allocation to State and Local Governments by FAAC
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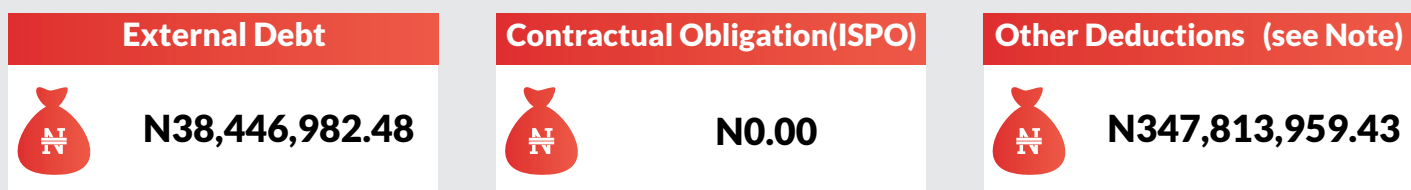
KWARA STATE

 **16**
No. of LGCs

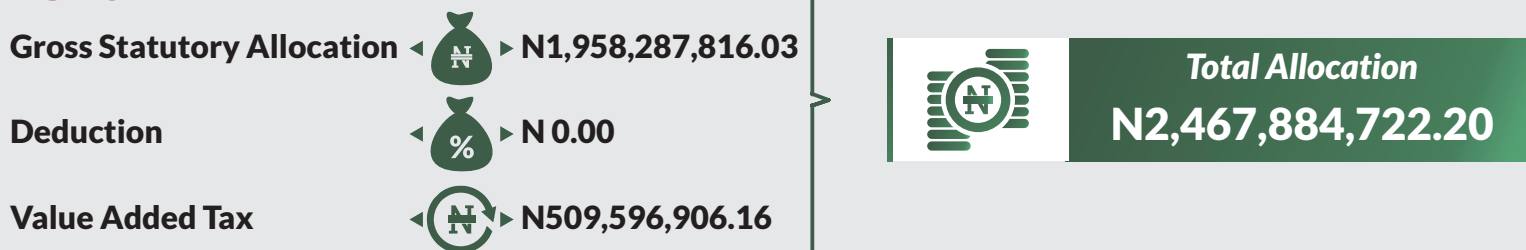
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

ASA	▶		N142,781,135.83
BARUTEN	▶		N221,024,200.36
EDU	▶		N177,279,929.19
EKITI	▶		N111,658,920.66
IFELODUN	▶		N185,625,342.09
ILORIN EAST	▶		N164,463,111.94
ILORIN SOUTH	▶		N166,155,133.89
ILORIN WEST	▶		N200,326,280.93
IREPODUN	▶		N142,784,383.85
KAI AMA	▶		N177,662,633.22
MORO	▶		N146,023,407.34
OFFA	▶		N131,625,465.93
OKE-ERO	▶		N112,437,769.71
OSIN	▶		N112,216,786.16
OYUN	▶		N126,890,901.29
PATEGI	▶		N148,929,319.82

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

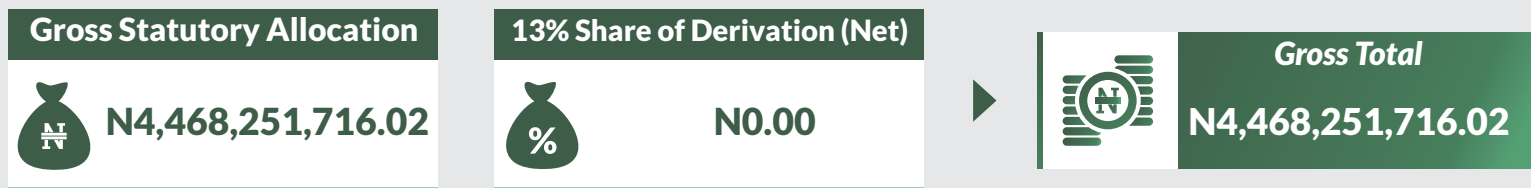
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018



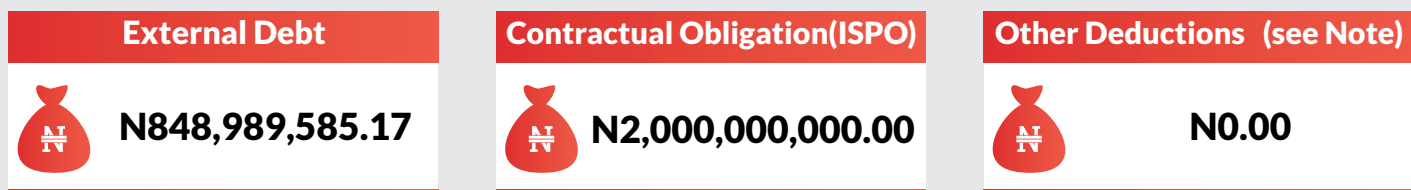
LAGOS STATE

 **20**
No. of LGCs

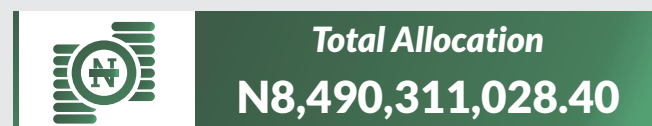
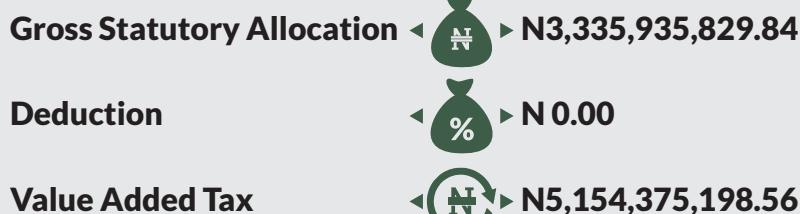
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

AGEGE



N426,166,497.28

AJEROMI/IFELODUN



N489,653,744.87

ALIMOSHO



N663,118,566.77

AMOWO-ODOFIN



N384,446,875.16

APAPA



N355,780,376.55

BADAGRY



N370,915,203.84

EPE



N356,302,582.03

ETI-OSA



N387,921,227.71

IBEJU-LEKKI



N329,039,904.90

IFAKO/IJAYE



N417,282,948.93

IKEJA



N387,457,315.43

IKORODU



N455,170,871.14

KOSOFE



N479,896,885.28

LAGOS ISLAND



N352,486,168.83

LAGOS MAINLAND



N383,077,026.02

MUSHIN



N471,932,914.69

OJO



N463,519,842.96

OSHODI/ISOLO



N469,273,843.65



Total Allocation

SOMOLU



N408,800,280.61

SURULERE



N438,067,951.72

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

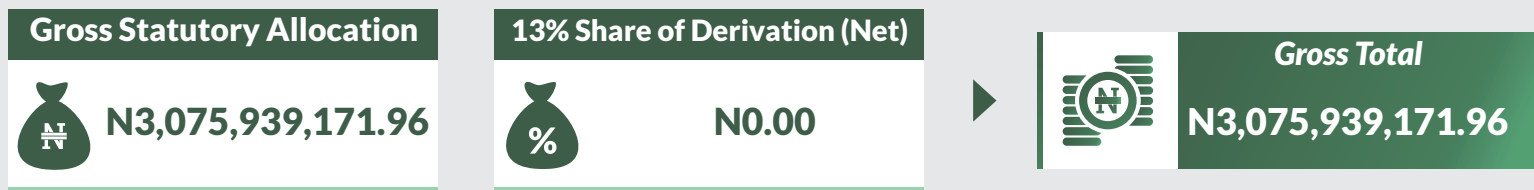
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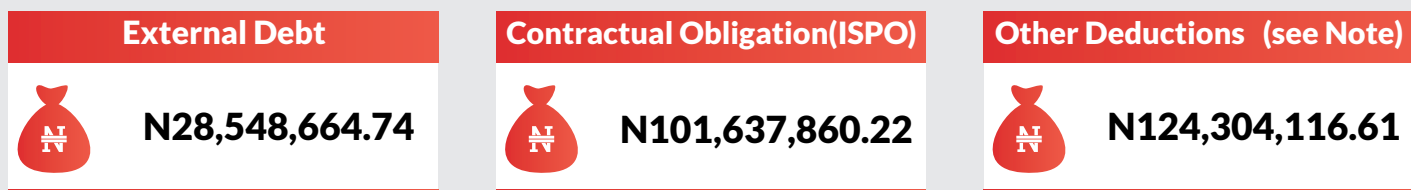
NASARAWA STATE

 **13**
No. of LGCs

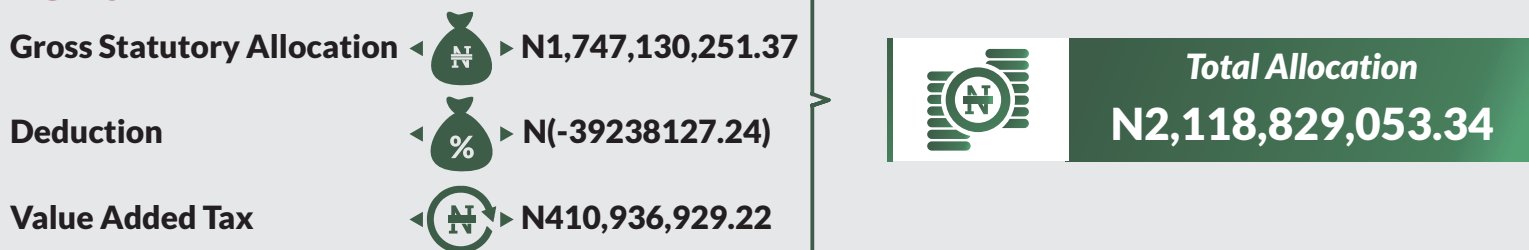
BENEFICIARIES



DEDUCTIONS




LGAs





Total Allocation

AKWANGA	▶		N142,086,883.79
AWE	▶		N156,726,275.21
DOMA	▶		N161,722,759.37
KARU	▶		N190,299,166.58
KEANA	▶		N136,509,807.76
KEFFI	▶		N130,738,132.70
KOKONA	▶		N146,994,993.31
LAFIA	▶		N230,562,632.90
NASARAWA	▶		N206,917,723.94
NASARAWA EGGON	▶		N162,936,122.10
OBI	▶		N157,184,828.33
TOTO	▶		N163,114,713.69
WAMBA	▶		N133,035,013.69

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

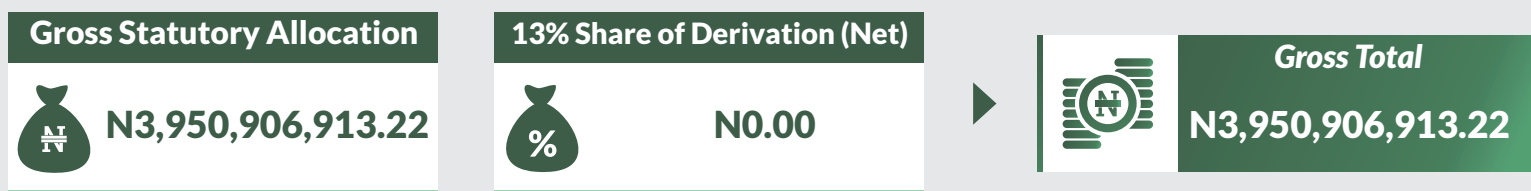
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018



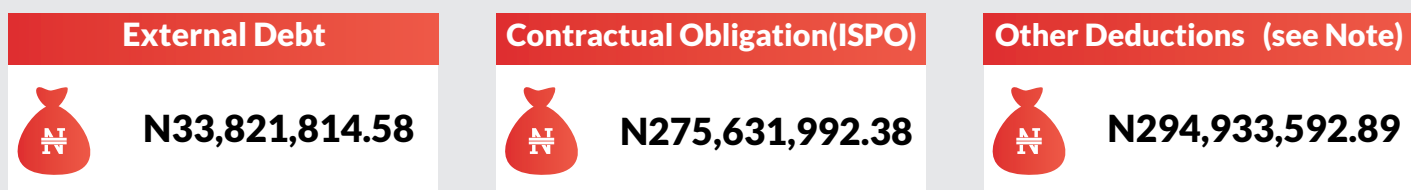
NIGER STATE

 **25**
No. of LGCs

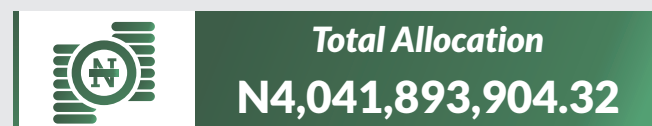
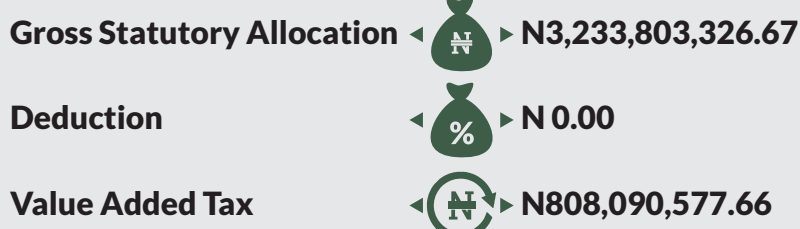
BENEFICIARIES



DEDUCTIONS



LGAs












Total Allocation

AGAIE	▶		N150,809,407.99
AGWARA	▶		N128,550,370.61
BIDA	▶		N152,641,155.27
BORGU	▶		N225,735,874.89
BOSSO	▶		N147,096,138.90
EDATI	▶		N154,144,990.10
GBAKO	▶		N145,433,153.27
GURARA	▶		N130,628,097.24
KATCHA	▶		N140,940,277.44
KONTAGORA	▶		N154,265,476.20
LAPAI	▶		N148,515,577.61
LAVUN	▶		N175,017,527.55
MAGAMA	▶		N176,439,950.27
MARIGA	▶		N192,959,392.49
MASHEGU	▶		N222,430,304.30
MINNA	▶		N153,233,175.61
MOKWA	▶		N198,382,633.07
MUYA	▶		N136,622,962.30



Total Allocation

PAIKORO	▶		N156,719,594.00
RAFI	▶		N177,459,071.94
RIJAU	▶		N168,546,673.16
SHIRORO	▶		N197,262,144.73
SULEJA	▶		N153,084,264.28
TAFA	▶		N122,103,465.50
WUSHISHI	▶		N132,872,225.59

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

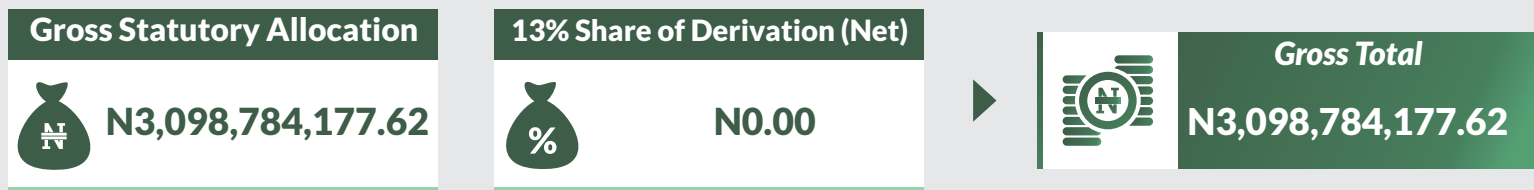
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018



OGUN STATE

 **20**
No. of LGCs

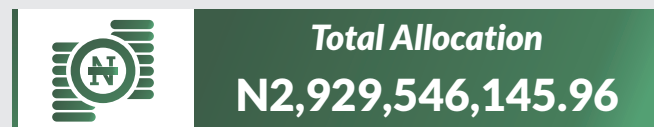
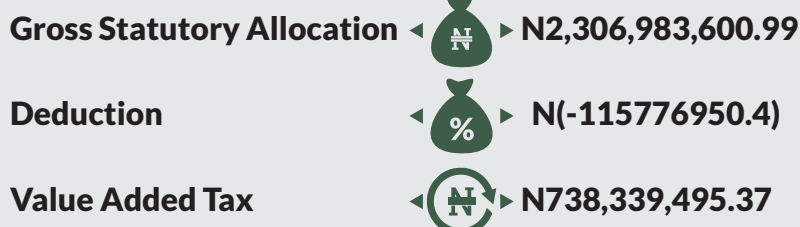
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

ABEOKUTA NORTH	▶		N151,010,551.04
ABEOKUTA SOUTH	▶		N158,261,570.26
ADO-ODO/OTA	▶		N243,378,260.24
EGBADO NORTH	▶		N154,799,391.48
EGBADO SOUTH	▶		N141,023,477.72
EWEKORO	▶		N106,517,398.59
REMO NORTH	▶		N104,665,652.10
IFO	▶		N239,576,487.10
IJEBU EAST	▶		N135,858,988.11
IJEBU NORTH	▶		N175,421,837.35
IJEBU ODE	▶		N134,939,233.14
IKENNE	▶		N122,242,774.62
IJEBU NORTH EAST	▶		N109,272,235.38
IMEKO-AFON	▶		N123,216,520.07
IPOKIA	▶		N132,674,276.71
OBAFEMI/OWODE	▶		N160,243,534.95
ODEDAH	▶		N131,681,926.38
ODOGBOLU	▶		N125,434,352.23



Total Allocation

OGUN WATERSIDE	▶		N116,725,801.75
SHAGAMU	▶		N162,601,876.74

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

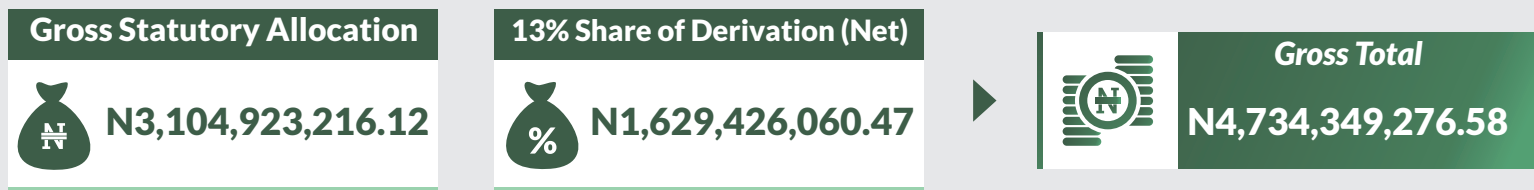
Distribution of Revenue Allocation to State and Local Governments by FAAC
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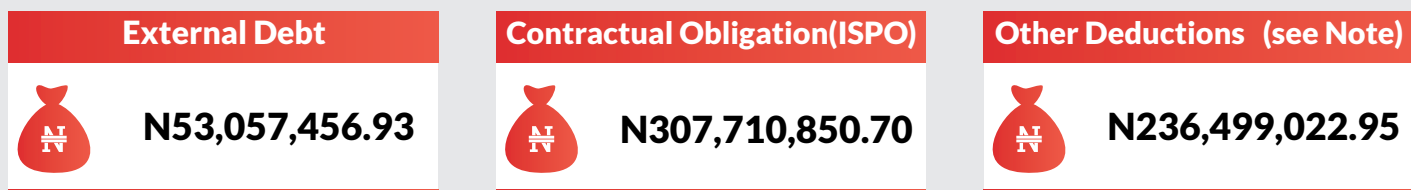
ONDO STATE

 **18**
No. of LGCs

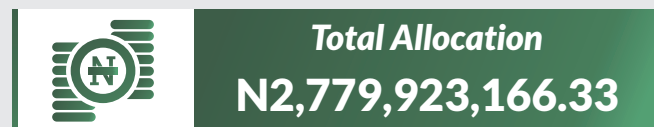
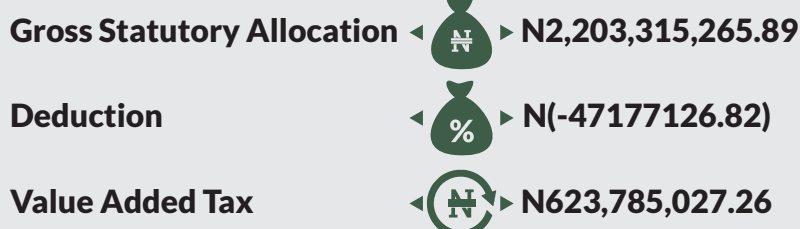
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

AKOKO NORTH EAST	▶		N153,171,755.96
AKOKO NORTH WEST	▶		N162,913,173.62
AKOKO SOUTH WEST	▶		N166,343,583.93
AKOKO SOUTH EAST	▶		N122,107,301.31
AKURE NORTH	▶		N130,203,829.30
AKURE SOUTH	▶		N200,548,619.15
IDANRE	▶		N138,447,672.12
IFEDORE	▶		N142,570,945.23
OKITIPUPA	▶		N169,119,031.36
ILAJE	▶		N184,507,524.03
ESE-EDO	▶		N140,884,295.68
ILE-OLUJI-OKEIGBO	▶		N146,034,779.53
IRELE	▶		N135,958,600.32
ODIGBO	▶		N168,737,165.70
ONDO EAST	▶		N112,847,653.36
ONDO WEST	▶		N185,425,629.75
OSE	▶		N147,218,474.02
OWO	▶		N172,883,131.98

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

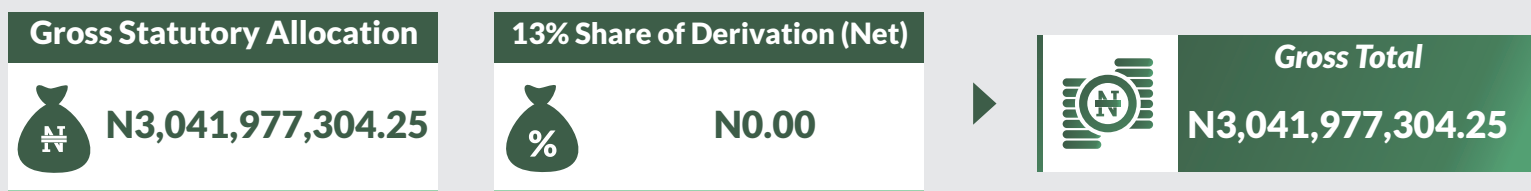
Distribution of Revenue Allocation to State and Local Governments by FAAC
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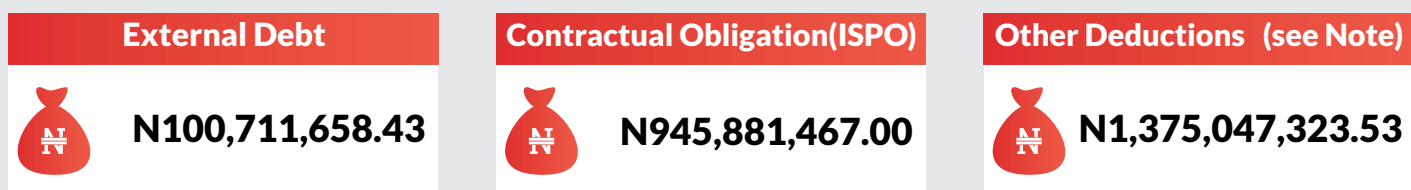
OSUN STATE

 **30**
No. of LGCs

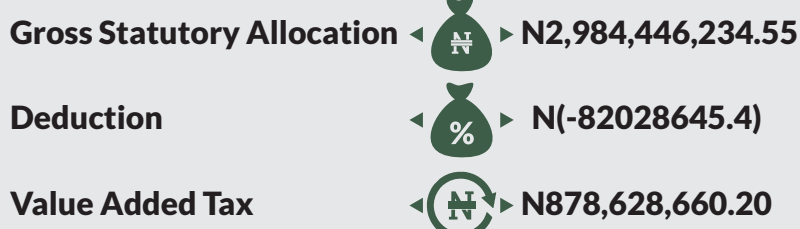
BENEFICIARIES




DEDUCTIONS



LGAs



 **Total Allocation**
N3,781,046,249.35


Total Allocation

ATAKUMOSA EAST



N110732739.1

ATAKUMOSA WEST



N110450529.5

AIYEDADE



N137542818.8

AIYEDIRE



N119770200.2

BOLUWADURO



N114269800.8

BORIPE



N131650522.3

EDE NORTH



N111060111.9

EDE SOUTH



N113856633.6

EGBEDORE



N112265501.4

EJIGBO



N128278036.4

IFE CENTRAL



N136595736.5

IFE EAST



N154610872.8

IFE NORTH



N143877057.9

IFE SOUTH



N127899154.5

IFEDAYO



N99669201.62

IFELODUN



N126472197.9

ILA



N112087380.3

ILESHA EAST



N118977272.5



Total Allocation

ILESHA WEST ▶



N124314801.9

IREPODUN ▶



N124404683.8

IREWOLE ▶



N134071587.2

ISOKAN ▶



N121520121.7

IWO ▶



N149641787.4

OBOKUN ▶



N124333599.1

ODO-OTIN ▶



N156549601.5

OLA-OLUWA ▶



N111968672.3

OLORUNDA ▶



N134254145.3

ORIADE ▶



N135768689.3

OROLU ▶



N119912368

OSOGBO ▶



N134240423.7

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

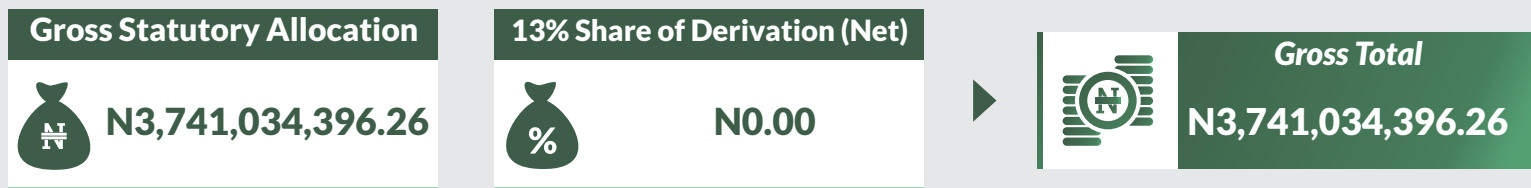
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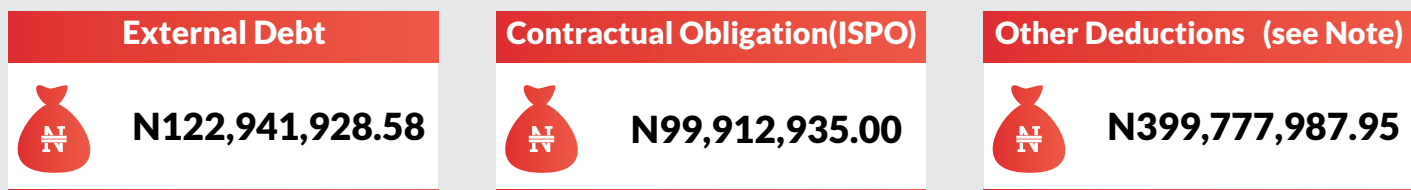
OYO STATE

 **33**
No. of LGCs

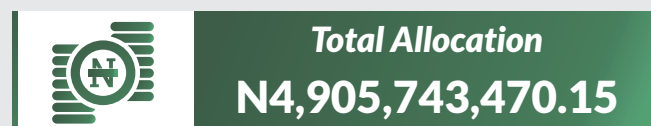
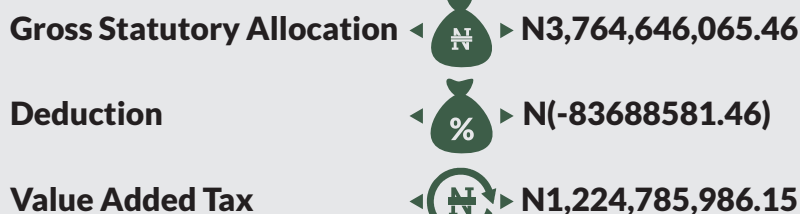
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

AFIJIO



N135192204

AKINYELE



N157188965.9

ATIBA



N153824003.6

ATISBO



N158234666.8

EGBEDA



N171985801.4

IBADAN NORTH



N177343719

IBADAN NORTH EAST



N190194475.7

IBADAN NORTH WEST



N139705763.6

IBADAN SOUTH EAST



N167437644.2

IBADAN SOUTH WEST



N174511305

IBARAPA CENTRAL



N125462046.6

IBARAPA NORTH



N129426180.8

IDO



N127615247.8

SAKI WEST



N187159438.3

IFELOJU



N129907716.7

IREPO



N135090064.8

ISEYIN



N176250956.9

ITESIWAJU



N148975454

*Total Allocation*

IWAJOWA ▶

**N137577106.9**

OLORUNSOGO ▶

**N125654483.4**

KAJOLA ▶

**N156789633.4**

LAGELU ▶

**N144248791.1**

OGBOMOSHO NORTH ▶

**N151700541.2**

OGBOMOSHO SOUTH ▶

**N128322767.2**

OGO-OLUWA ▶

**N117478367.3**

OLUYOLE ▶

**N156401903**

ONA-ARA ▶

**N171439457.2**

ORELOPE ▶

**N129780097.5**

ORI IRE ▶

**N153200594.1**

OYO EAST ▶

**N132667335**

OYO WEST ▶

**N133971715.9**

SAKI EAST ▶

**N131667378.9**

IFEDAPO ▶

**N149337642.9**

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

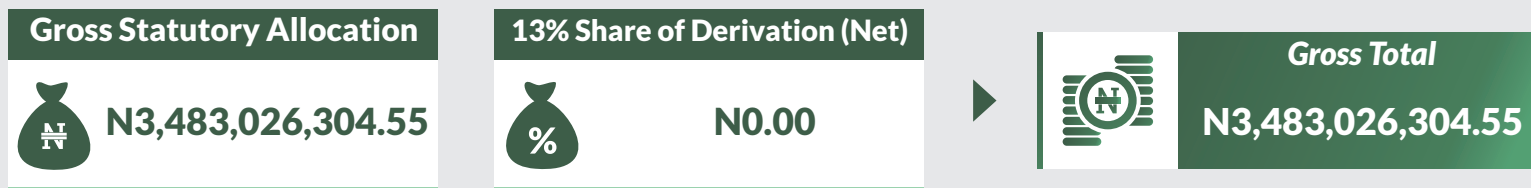
Distribution of Revenue Allocation to State and Local Governments by FAAC
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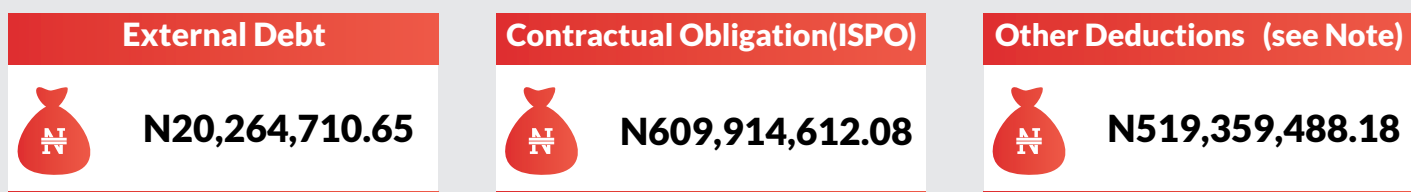
PLATEAU STATE

 **17**
No. of LGCs

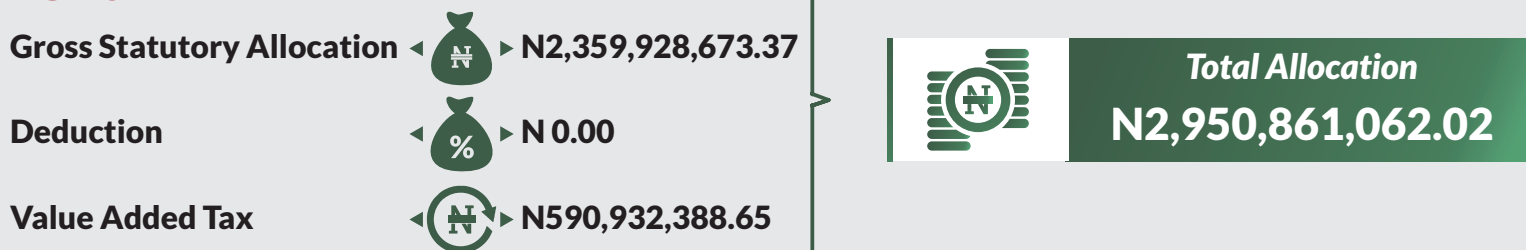
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

BARKIN LADI	▶		N171,560,606.53
BASSA	▶		N173,572,049.12
BOKKOS	▶		N172,382,149.76
JOS EAST	▶		N132,636,565.47
JOS NORTH	▶		N234,192,693.74
JOS SOUTH	▶		N200,968,017.21
KANAM	▶		N171,881,939.42
KANKE	▶		N152,594,088.80
LANGTANG NORTH	▶		N157,074,314.98
LANGTANG SOUTH	▶		N148,237,383.60
MANGU	▶		N206,814,433.98
MIKANG	▶		N139,304,033.67
PANKSHIN	▶		N182,977,944.49
QUAN-PAN	▶		N183,129,021.81
RIYOM	▶		N147,608,045.08
SHENDAM	▶		N184,927,892.52
WASE	▶		N190,999,881.85

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

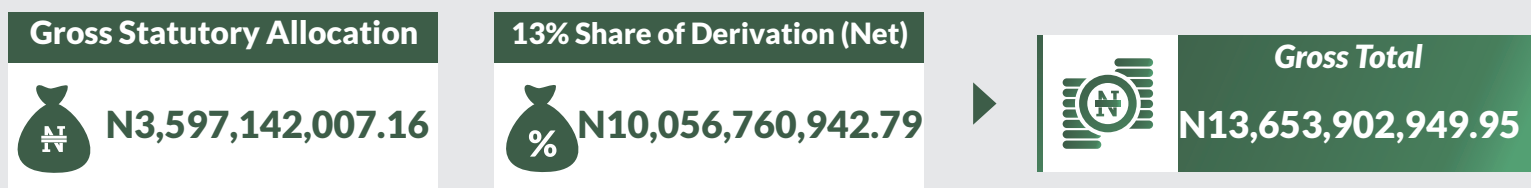
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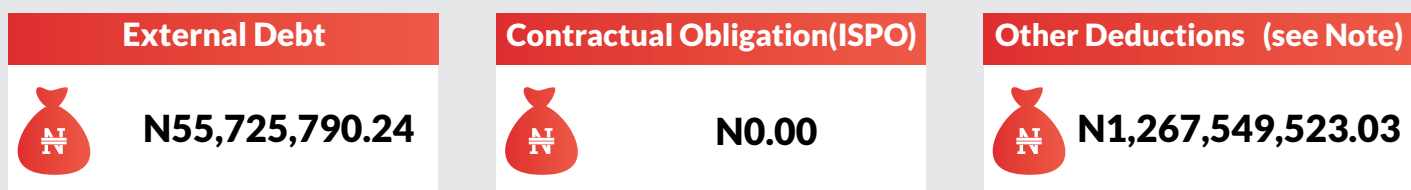
RIVERS STATE

 **23**
No. of LGCs

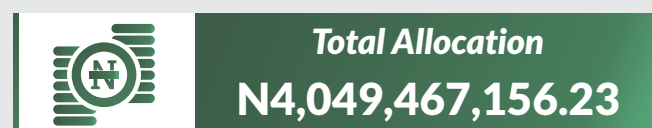
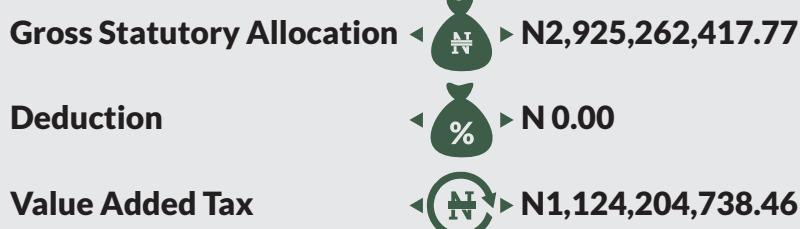
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

AHOADA	▶		N149,917,572.62
AHOADA WEST	▶		N181,892,346.08
AKUKUTORU	▶		N165,041,777.10
ANDONI	▶		N177,034,760.34
ASARITORU	▶		N168,400,165.85
BONNY	▶		N168,050,095.11
DEGEMA	▶		N180,487,331.82
ELEME	▶		N172,336,762.77
EMOHUA	▶		N167,291,968.11
ETCHE	▶		N191,329,991.75
GONAKA	▶		N174,493,046.98
IKWERRE	▶		N166,391,033.71
KHANA	▶		N196,124,143.84
OBIO/AKPOR	▶		N239,993,380.98
OBUA/ODUAL	▶		N193,729,893.30
OGBA/EGBEMA/NDONI	▶		N195,080,995.73
OGU/BOLO	▶		N136,032,729.04
OKRIKA	▶		N168,795,783.40



Total Allocation

OMUMMA	▶		N135,407,940.30
OPOBO/NKORO	▶		N146,745,370.83
OYIGBO	▶		N148,119,943.34
PORT HARCOURT	▶		N268,435,243.87
TAI	▶		N158,334,879.35

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

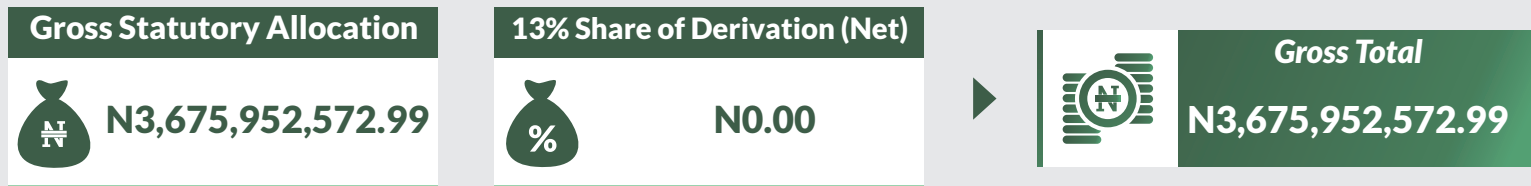
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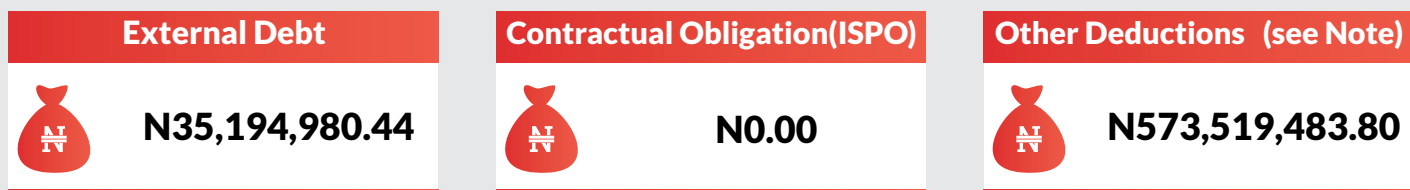
SOKOTO STATE

 **23**
No. of LGCs

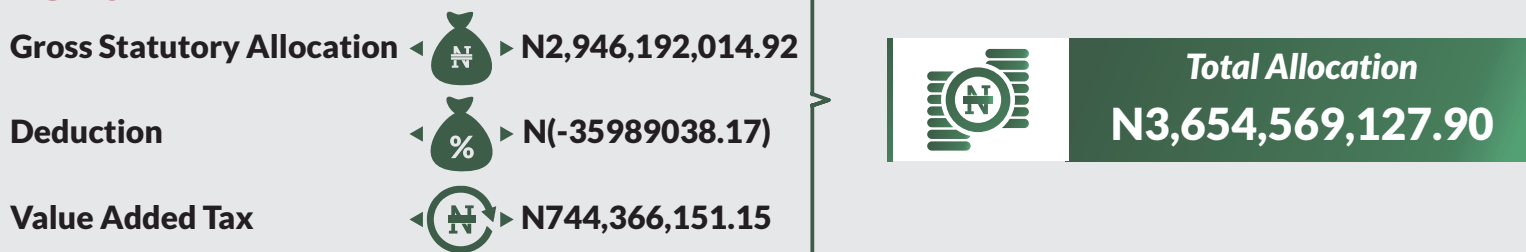
BENEFICIARIES



DEDUCTIONS




LGAs





Total Allocation

BINJI	▶		N136,492,622.76
BODINGA	▶		N156,548,430.30
DANGE-SHUNI	▶		N167,567,750.05
GADA	▶		N182,834,469.89
GORONYO	▶		N169,589,239.11
GUDU	▶		N150,661,709.35
GWADABAWA	▶		N177,796,753.67
ILLELA	▶		N151,326,364.37
ISA	▶		N167,015,853.38
KEBBE	▶		N152,192,361.56
KWARE	▶		N143,828,543.48
RABAH	▶		N166,793,002.74
SABON BIRNI	▶		N177,590,710.70
SHAGARI	▶		N159,826,338.11
SILAME	▶		N142,682,031.54
SOKOTO NORTH	▶		N164,505,205.95
SOKOTO SOUTH	▶		N160,825,588.32
TAMBUWAL	▶		N178,196,309.97



Total Allocation

TANGAZA	▶		N159,311,163.53
TURETA	▶		N144,287,749.68
WAMAKKO	▶		N155,729,517.95
WURNO	▶		N149,846,408.02
YABO	▶		N139,121,003.46

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

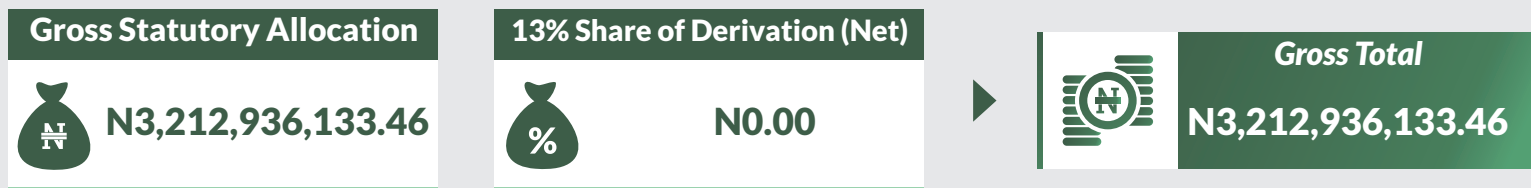
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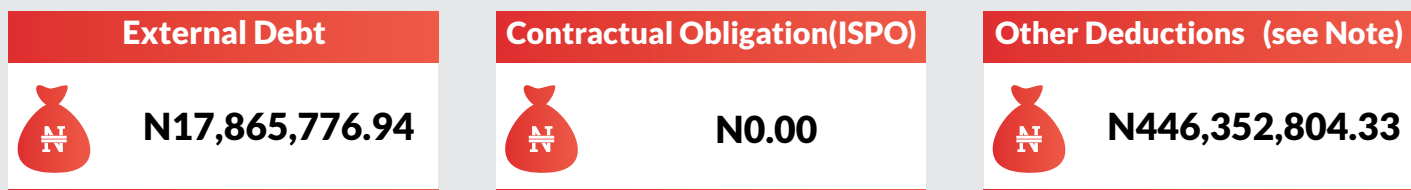
TARABA STATE

 **16**
No. of LGCs

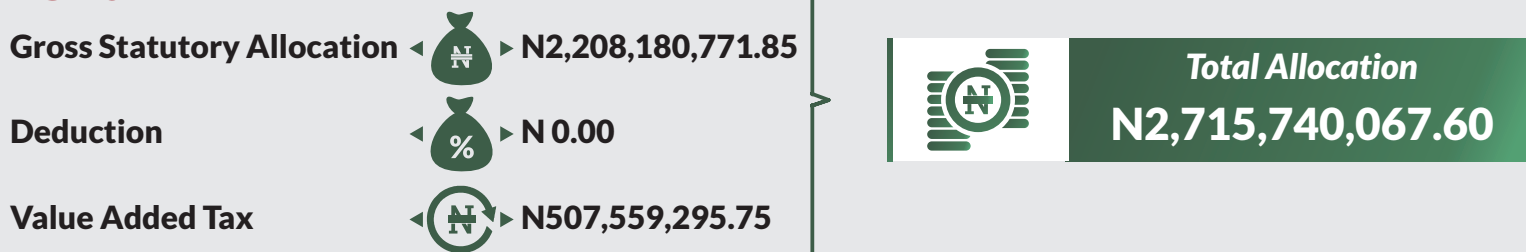
BENEFICIARIES



DEDUCTIONS





LGAs





Total Allocation

ARDO KOLA	▶		N138,440,442.48
BALI	▶		N225,648,860.88
DONGA	▶		N161,126,423.24
GASHAKA	▶		N183,137,835.22
GASSOL	▶		N206,541,361.69
IBI	▶		N143,802,979.41
JALINGO	▶		N143,248,912.41
KARIM LAMIDU	▶		N208,876,050.13
KURMI	▶		N151,611,155.15
LAU	▶		N142,488,507.35
SARDAUNA	▶		N207,536,101.82
TAKUM	▶		N165,854,264.64
USSA	▶		N145,318,081.90
WUKARI	▶		N204,378,152.30
YORRO	▶		N137,883,047.95
ZING	▶		N149,847,891.03

Federation Account Allocation Committee (FAAC) February 2018 Disbursement

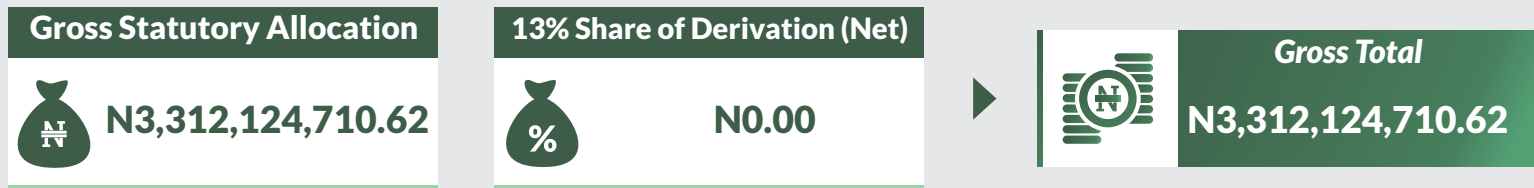
Distribution of Revenue Allocation to State and Local Governments by FAAC
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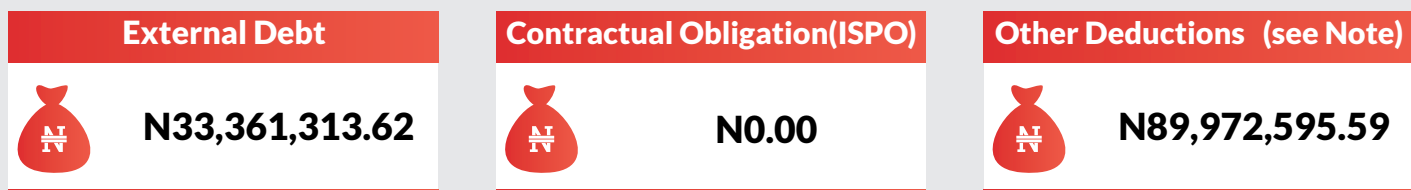
YOBE STATE

 **17**
No. of LGCs

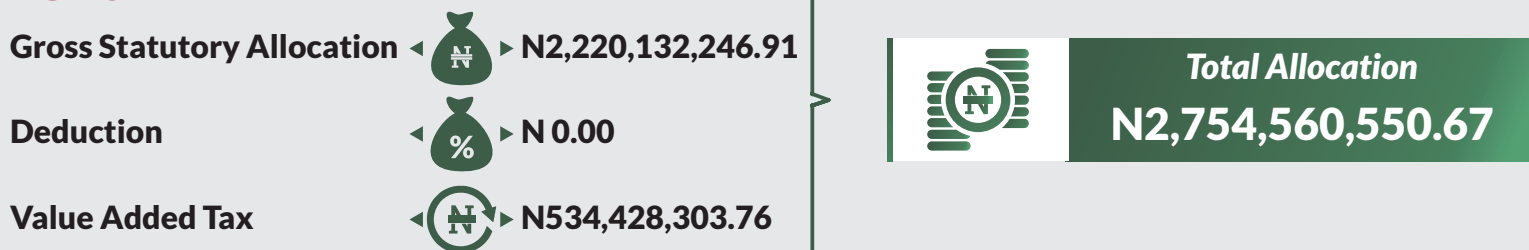
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

BADE	▶		N154,918,488.18
BURSARI	▶		N165,923,868.36
DAMATURU	▶		N142,261,520.17
FIKA	▶		N159,326,363.75
FUNE	▶		N222,207,140.11
GEIDAM	▶		N181,508,308.14
GUJBA	▶		N167,824,065.15
GULAMI	▶		N148,020,449.04
JAKUSKO	▶		N194,665,133.86
KARASUWA	▶		N139,954,933.82
MACHINA	▶		N132,134,351.74
NANGERE	▶		N141,601,050.89
NGURU	▶		N155,922,086.70
POTISKUM	▶		N172,165,298.25
TARMUA	▶		N153,355,482.22
YUNUSARI	▶		N162,054,858.24
YUSUFARI	▶		N160,717,152.04

Federation Account Allocation Committee (FAAC) February 2018 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2018 Shared in February, 2018




ZAMFARA STATE

 **14**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,319,178,569.13**


13% Share of Derivation (Net)
 % **N0.00**

Gross Total
 **N3,319,178,569.13**

DEDUCTIONS

External Debt
 **N21,475,442.95**

Contractual Obligation (ISPO)
 **N488,822,936.86**

Other Deductions (see Note)
 **N780,842,346.26**

Net Statutory Allocation
N2,028,037,843.06

Gross VAT Allocation
N982,935,839.03


Total Gross Amount
N4,302,114,408.17




Total Net Amount
N3,010,973,682.10

LGAs

Gross Statutory Allocation  **N2,006,037,896.79**

Deduction  % **N 0.00**

Value Added Tax  **N526,838,520.52**

Total Allocation
 **N2,532,876,417.30**



Total Allocation

ANKA	▶		N154,684,770.61
BAKURA	▶		N153,874,024.45
BUKKUYUM	▶		N177,113,848.38
BUNGUDU	▶		N194,953,756.71
GUMMI	▶		N171,074,850.77
GUSAU	▶		N236,122,775.03
KAURA NAMODA	▶		N183,808,689.44
KIYAWA	▶		N163,416,017.36
MARADUN	▶		N176,157,318.33
MARU	▶		N226,604,886.92
SHINKAFI	▶		N146,291,601.12
TALATA MAFARA	▶		N169,719,501.99
TSAFE	▶		N181,185,229.27
ZURMI	▶		N197,869,146.91

Appendix

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of January, 2018 Shared in February, 2018

S/n	Beneficiaries	Statutory	VAT	Total
		₦	₦	₦
1	FGN (see Table II)	249,366,016,332.39	13,917,091,870.94	263,283,108,203.33
2	State (see Table III)	126,481,775,937.76	46,390,306,236.47	172,872,082,174.23
3	LGCs (see Table IV)	97,512,147,616.69	32,473,214,365.53	129,985,361,982.22
4	13% Derivation Fund	52,042,379,514.25	-	52,042,379,514.25
5	Cost of Collection - NCS	4,086,424,107.61	-	4,086,424,107.61
6	Refund FIRS	2,000,000,000.00	522,621,369.63	2,522,621,369.63
7	Cost of Collections - FIRS	2,949,385,833.07	3,343,237,483.41	6,292,623,316.48
8	Cost of Collection - DPR	4,469,875,609.01	-	4,469,875,609.01
	Total	538,908,004,950.78	96,646,471,325.98	635,554,476,276.76

Check!!

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of January, 2018 Shared in February, 2018

S/n	1 Beneficiaries	2 Gross Statutory Allocation	3 Less Deductions	4=(2-3) Net Statutory Allocation	5 VAT	6 (4+5) Total Net Amount
		₦	₦	₦	₦	=N=
1	FGN (CRF Account)	229,579,570,845.12	19,148,029,839.79	210,431,541,005.33	12,989,285,746.21	223,420,826,751.54
2	Share of Derivation & Ecology	4,733,599,398.87	-	4,733,599,398.87	-	4,733,599,398.87
3	Stabilization	2,366,799,699.43	-	2,366,799,699.43	-	2,366,799,699.43
4	Development of Natural Resources	7,952,446,990.10	-	7,952,446,990.10	-	7,952,446,990.10
5	FCT-Abuja	4,733,599,398.87	36,612,916.06	4,696,986,482.81	927,806,124.73	5,624,792,607.54
	Sub-total	249,366,016,332.39	19,184,642,755.85	230,181,373,576.54	13,917,091,870.94	244,098,465,447.48

Table III

**Distribution of Revenue Allocation to State Governments by Federation Account Allocation
Committee for the month of January,2018 Shared in February, 2018**

1	2	3	4	5	6=4+5	8			9	10=6-(7+8+9)	11	12=6+11	13=10+11+12	S/n
						7	Deductions							
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total		External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)	Net Statutory Allocation	Gross VAT Allocation	Total Gross Amount	Total Net Amount	S/n
			=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	
1	ABIA	17	3,123,256,897.08	714,672,687.79	3,837,929,584.87	38,080,561.10	0.00	432,102,232.26	3,367,746,791.51	956,682,093.83	4,794,611,678.70	4,324,428,885.34	1	
2	ADAMAWA	21	3,322,608,243.29	-	3,322,608,243.29	34,494,617.66	0.00	421,726,653.70	2,866,386,971.93	989,804,267.71	4,312,412,511.00	3,856,191,239.64	2	
3	AKWA IBOM	31	3,353,484,980.58	13,040,704,851.80	16,394,189,832.38	123,674,997.53	0.00	977,490,067.63	15,293,024,767.22	1,046,545,387.61	17,440,735,219.99	16,339,570,154.83	3	
4	ANAMBRA	21	3,316,383,727.92	-	3,316,383,727.92	37,508,529.98	0.00	89,972,595.59	3,188,902,602.35	1,150,898,313.85	4,467,282,041.77	4,339,800,916.20	4	
5	BAUCHI	20	3,989,720,736.57	-	3,989,720,736.57	60,256,569.81	0.00	757,954,116.25	3,171,510,050.51	1,124,510,837.70	5,114,231,574.27	4,296,020,888.21	5	
6	BAYELSA	8	2,951,259,337.78	10,452,025,519.29	13,403,284,857.07	29,964,760.70	421,546,663.22	1,191,608,913.56	11,760,164,519.59	869,151,783.46	14,272,436,640.53	12,629,316,303.05	6	
7	BENUE	23	3,740,621,102.18	-	3,740,621,102.18	21,500,012.53	103,855,987.23	423,541,958.63	3,191,723,143.79	1,085,956,352.27	4,826,577,454.45	4,277,679,496.06	7	
8	BORNO	27	4,144,072,097.78	-	4,144,072,097.78	16,388,404.87	0.00	323,071,065.26	3,804,612,627.65	1,069,176,890.41	5,213,248,988.19	4,873,789,518.06	8	
9	CROSS RIVER	18	3,354,056,888.49	-	3,354,056,888.49	262,644,015.14	633,134,951.92	665,694,354.44	1,792,583,566.99	958,661,251.16	4,312,718,139.66	2,751,244,818.16	9	
10	DELTA	25	3,386,661,572.96	13,744,241,855.44	17,130,903,428.40	25,638,818.19	1,098,907,642.20	1,177,175,865.26	14,829,181,102.75	1,141,739,454.18	18,272,642,882.58	15,970,920,556.93	10	
11	EBONYI	13	2,984,027,406.07	-	2,984,027,406.07	34,012,816.72	0.00	304,400,097.69	2,645,614,491.66	885,642,578.96	3,869,669,985.04	3,531,257,070.63	11	
12	EDO	18	3,118,786,887.66	1,779,655,515.69	4,898,442,403.35	65,767,212.71	0.00	393,356,922.11	4,439,318,268.53	1,053,443,871.63	5,951,886,274.99	5,429,762,140.17	12	
13	EKITI	16	2,982,343,536.80	-	2,982,343,536.80	50,235,411.61	499,654,808.01	465,644,314.40	1,966,809,002.78	895,736,065.14	3,878,079,601.94	2,862,545,067.92	13	
14	ENUGU	17	3,354,346,366.25	-	3,354,346,366.25	50,216,784.31	0.00	206,468,378.89	3,097,661,203.05	986,916,470.37	4,341,262,836.62	4,084,577,673.42	14	
15	GOMBE	11	3,141,713,766.03	-	3,141,713,766.03	32,254,123.52	361,446,152.47	302,954,928.64	2,445,058,561.40	887,238,207.81	4,028,951,973.84	3,332,296,769.21	15	
16	IMO	27	3,467,900,285.59	624,892,080.98	4,092,792,366.57	48,261,551.15	0.00	822,267,522.07	3,222,263,293.35	1,050,891,082.69	5,143,683,449.27	4,273,154,376.05	16	
17	JIGAWA	27	3,730,048,454.18	-	3,730,048,454.18	26,900,255.30	0.00	163,223,611.96	3,539,924,586.92	1,125,414,099.24	4,855,462,553.42	4,665,338,686.16	17	
18	KADUNA	23	4,370,185,607.65	-	4,370,185,607.65	187,188,131.13	0.00	203,254,936.77	3,979,742,539.75	1,357,556,190.66	5,727,741,798.31	5,337,298,730.41	18	
19	KANO	44	5,290,596,210.29	-	5,290,596,210.29	55,426,336.83	0.00	484,232,788.89	4,750,937,084.57	1,759,780,823.96	7,050,377,034.26	6,510,717,908.54	19	
20	KATSINA	34	4,100,061,492.86	-	4,100,061,492.86	106,474,344.72	0.00	628,863,331.17	3,364,723,816.97	1,272,813,727.40	5,372,875,220.26	4,637,537,544.37	20	
21	KEBBI	21	3,521,973,277.78	-	3,521,973,277.78	38,646,144.17	0.00	264,239,440.81	3,219,087,692.80	973,456,229.22	4,495,429,507.00	4,192,543,922.02	21	
22	KOGI	21	3,686,442,771.89	-	3,686,442,771.89	25,110,136.54	246,132,000.00	328,819,851.15	3,086,380,784.20	985,424,855.79	4,671,867,627.69	4,071,805,640.00	22	
23	KWARA	16	2,969,047,096.73	-	2,969,047,096.73	38,446,982.48	0.00	347,813,959.43	2,582,786,154.82	898,432,750.53	3,867,479,847.25	3,481,218,905.34	23	
24	LAGOS	20	4,468,251,716.02	-	4,468,251,716.02	848,989,585.17	2,000,000,000.00	-	1,619,262,130.85	8,899,595,352.42	13,367,847,068.43	10,518,857,483.26	24	
25	NASSARAWA	13	3,075,939,171.96	-	3,075,939,171.96	28,548,664.74	101,637,860.22	124,304,116.61	2,821,448,530.39	846,742,955.93	3,922,682,127.89	3,668,191,486.32	25	
26	NIGER	25	3,950,906,913.22	-	3,950,906,913.22	33,821,814.58	275,631,992.38	294,933,592.89	3,346,519,513.37	1,056,657,124.99	5,007,564,038.20	4,403,176,638.35	26	
27	OGUN	20	3,098,784,177.62	-	3,098,784,177.62	69,935,871.30	0.00	1,133,331,119.97	1,895,517,186.35	1,124,886,161.78	4,223,670,339.40	3,020,403,348.13	27	
28	ONDO	18	3,104,923,216.12	1,629,426,060.47	4,734,349,276.58	53,057,456.93	307,710,850.70	236,499,022.95	4,137,081,946.00	1,001,895,888.22	5,736,245,164.80	5,138,977,834.22	28	
29	OSUN	30	3,041,977,304.25	-	3,041,977,304.25	100,711,658.43	945,881,467.00	1,375,047,323.53	620,336,855.29	1,007,888,442.12	4,049,865,746.37	1,628,225,297.41	29	
30	OYO	33	3,741,034,396.26	-	3,741,034,396.26	122,941,928.58	99,912,935.00	399,777,987.95	3,118,401,544.73	1,462,432,026.83	5,203,466,423.09	4,580,833,571.56	30	
31	PLATEAU	17	3,483,026,304.55	-	3,483,026,304.55	20,264,710.65	609,914,612.08	519,359,488.18	2,333,487,493.64	986,969,664.65	4,469,995,969.20	3,320,457,158.29	31	
32	RIVERS	23	3,597,142,007.16	10,056,760,942.79	13,653,902,949.95	55,725,790.24	0.00	1,267,549,523.03	12,330,627,636.68	1,667,617,014.84	15,321,519,964.79	13,998,244,651.52	32	
33	SOKOTO	23	3,675,952,572.99	-	3,675,952,572.99	35,194,980.44	0.00	573,519,483.80	3,067,238,108.75	1,023,807,519.87	4,699,760,092.86	4,091,045,628.62	33	
34	TARABA	16	3,212,936,133.46	-	3,212,936,133.46	17,865,776.94	0.00	446,352,804.33	2,748,717,552.19	896,482,544.55	4,109,418,678.00	3,645,200,096.73	34	
35	YOBE	17	3,312,124,710.62	-	3,312,124,710.62	33,361,313.62	0.00	89,972,595.59	3,188,790,801.41	906,522,115.64	4,218,646,826.26	4,095,312,917.05	35	
36	ZAMFARA	14	3,319,178,569.13	-	3,319,178,569.13	21,475,442.95	488,822,936.86	780,842,346.26	2,028,037,843.06	982,935,839.03	4,302,114,408.17	3,010,973,682.10	36	
	Total (States)		126,481,775,937.76	52,042,379,514.25	178,524,155,452.01	2,850,986,513.27	8,194,190,859.29	18,617,367,311.65	148,861,610,767.80	46,390,306,236.47	224,914,461,688.48	195,251,917,004.27		

Note :

* Other Deductions cover;

National Water Rehabilitation Projects, National Agricultural Technology Support Programme, Salary Bailout, Payment for Fertilizer, State Water Supply Project, State Agricultural Project and National Fadama Project

Source: Office of the Accountant-General of the Federation

Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of January, 2018 Shared in February, 2018

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Value Added Tax	Total Allocation
			=N=	=N=	=N=	=N=
ABIA	1	ABA NORTH	103,690,081.28	-	29,370,442.64	133,060,523.92
	2	ABA SOUTH	172,993,392.82	-	51,388,938.08	224,382,330.90
	3	AROCHUKWU	121,719,898.40	-	33,735,528.41	155,455,426.81
	4	BENDE	124,019,393.49	-	35,260,086.02	159,279,479.51
	5	IKWUANO	112,881,937.41	-	31,493,548.31	144,375,485.72
	6	ISIALA NGWA NORTH	116,577,863.66	-	32,589,100.07	149,166,963.73
	7	ISIALA NGWA SOUTH	113,111,752.60	-	31,268,675.19	144,380,427.79
	8	ISUIKWUATO	110,291,011.97	-	29,854,431.39	140,145,443.35
	9	NNEOCHI	118,988,295.88	-	33,298,588.33	152,286,884.20
	10	OBIOMA NGWA	120,749,044.04	-	34,517,329.63	155,266,373.67
	11	OHAFIA	132,048,738.21	-	38,951,109.24	170,999,847.44
	12	OSISIOMA	127,139,460.79	-	37,175,509.44	164,314,970.22
	13	UGWUNAGBO	97,086,496.65	-	27,639,525.14	124,726,021.79
	14	UKWA EAST	91,733,478.25	-	25,986,349.30	117,719,827.55
	15	UKWA WEST	95,521,420.92	-	28,052,732.11	123,574,153.02
	16	UMUAHIA NORTH	142,391,635.17	-	37,247,056.81	179,638,691.98
	17	UMUAHIA SOUTH	123,034,725.80	-	31,533,706.71	154,568,432.51
ABIA TOTAL			2,023,978,627.32	-	569,362,656.81	2,593,341,284.13
ADAMAWA	1	DEMSA	126,176,126.00	-	34,249,420.43	160,425,546.43
	2	FUFURE	154,142,734.86	-	36,131,088.51	190,273,823.37
	3	GANYE	131,252,582.89	-	33,124,428.45	164,377,011.35
	4	GIREI	114,913,527.49	-	30,751,672.56	145,665,200.04
	5	GOMBI	113,711,053.34	-	31,895,456.15	145,606,509.50
	6	GUYUK	121,573,501.89	-	34,077,790.25	155,651,292.13
	7	HONG	132,422,692.08	-	33,475,135.86	165,897,827.94
	8	JADA	138,525,182.53	-	33,429,687.97	171,954,870.50
	9	YOLA-NORTH	120,440,753.93	-	35,501,917.06	155,942,670.99
	10	LAMURDE	107,838,856.09	-	29,555,133.21	137,393,989.30
	11	MADAGALI	109,588,390.49	-	31,087,973.05	140,676,363.54
	12	MAIHA	107,294,089.21	-	29,444,610.61	136,738,699.82
	13	MAYO-BELWA	124,409,803.13	-	32,361,766.86	156,771,569.98
	14	MICHIKA	120,607,936.18	-	32,513,004.64	153,120,940.82
	15	MUBI NORTH	115,088,990.48	-	32,218,602.51	147,307,592.99
	16	MUBI SOUTH	107,219,778.12	-	30,678,037.22	137,897,815.34
	17	NUMAN	101,897,068.24	-	28,018,395.85	129,915,464.08
	18	SHELLENG	115,432,603.32	-	32,079,196.49	147,511,799.81
	19	SONG	145,297,084.92	-	35,115,644.76	180,412,729.67
	20	TOUNGO	124,487,761.74	-	25,326,112.72	149,813,874.46
	21	YOLA-SOUTH	120,638,033.21	-	35,248,578.11	155,886,611.32
ADAMAWA TOTAL			2,552,958,550.10	-	676,283,653.28	3,229,242,203.38

AKWA IBOM	1	ABAK	115,841,031.01	-	30,811,411.49	146,652,442.50
	2	EASTERN OBOLO	90,448,500.88	-	25,344,649.28	115,793,150.16
	3	EKET	119,417,644.90	-	33,140,668.26	152,558,313.16
	4	EKPE ATAI	91,547,188.65	-	26,322,648.98	117,869,837.63
	5	ESSIEN UDIM	123,024,389.02	-	34,540,365.95	157,564,754.97
	6	ETIMEKPO	107,229,613.35	-	28,467,887.01	135,697,500.37
	7	ETINAN	121,617,057.18	-	32,912,872.00	154,529,929.18
	8	IBENO	97,445,552.54	-	26,377,283.89	123,822,836.43
	9	IBESIKPO ASUTAN	113,088,935.41	-	30,672,979.85	143,761,915.26
	10	IBIONO IBOM	123,035,526.29	-	34,329,621.36	157,365,147.65
	11	IKA	94,691,547.97	-	26,207,393.68	120,898,941.65
	12	IKONO	112,003,085.79	-	30,311,275.86	142,314,361.65
	13	IKOT ABASI	112,034,664.29	-	30,319,558.10	142,354,222.39
	14	IKOT EKPENE	115,547,089.85	-	31,088,901.16	146,635,991.01
	15	INI	105,563,590.06	-	28,034,844.45	133,598,434.51
	16	ITU	107,785,743.30	-	29,972,261.02	137,758,004.33
	17	MBO	100,611,584.30	-	28,370,031.36	128,981,615.66
	18	MKPAT ENIN	125,000,295.03	-	33,521,999.06	158,522,294.09
	19	NSIT IBOM	104,303,491.22	-	28,690,115.38	132,993,606.61
	20	NSIT UBIUM	109,744,663.55	-	30,055,640.16	139,800,303.71
	21	OBAT AKARA	114,150,389.84	-	31,451,092.34	145,601,482.18
	22	OKOBO	98,115,247.74	-	28,373,163.30	126,488,411.04
	23	ONNA	102,451,405.23	-	29,717,530.10	132,168,935.33
	24	ORON	104,939,052.94	-	27,218,104.73	132,157,157.67
	25	ORUK ANAM	123,641,451.11	-	33,147,419.32	156,788,870.43
	26	UDUNG UKO	92,101,346.35	-	24,839,015.36	116,940,361.71
	27	UKANAFUN	113,009,104.10	-	29,972,261.02	142,981,365.13
	28	UQUO	92,134,144.76	-	25,564,441.70	117,698,586.46
	29	URUAN	120,157,715.72	-	29,364,456.34	149,522,172.06
	30	URUE OFFONG/ORUK	99,424,594.53	-	26,083,508.15	125,508,102.67
	31	UYO	150,285,122.93	-	42,676,791.75	192,961,914.68
AKWA IBOM TOTAL			3,400,390,769.86	-	927,900,192.42	4,328,290,962.29
ANAMBRA	1	AGUATA	169,037,357.10	-	49,044,657.97	218,082,015.07
	2	ANAMBRA EAST	111,168,586.66	-	33,952,825.23	145,121,411.89
	3	ANAMBRA WEST	114,361,038.08	-	34,933,121.69	149,294,159.77
	4	ANIOCHA	138,227,624.84	-	43,116,944.14	181,344,568.98
	5	AWKA NORTH	104,979,384.02	-	31,118,560.94	136,097,944.95
	6	AWKA SOUTH	120,854,680.16	-	36,438,748.47	157,293,428.64
	7	AYAMELUM	112,005,025.19	-	34,306,316.59	146,311,341.78
	8	DUNUKOFIA	100,146,409.55	-	29,989,253.85	130,135,663.40
	9	EKWUSIGWO	111,231,360.57	-	34,293,858.44	145,525,219.01
	10	IDEMILI NORTH	175,972,022.14	-	53,263,099.47	229,235,121.61
	11	IDEMILI SOUTH	122,300,767.90	-	37,735,649.02	160,036,416.92
	12	IHIALA	149,524,967.90	-	44,310,977.94	193,835,945.83
	13	NJIKOKA	109,862,686.15	-	33,614,158.39	143,476,844.54
	14	NNEWI NORTH	108,929,507.05	-	34,247,784.15	143,177,291.20
	15	NNEWI SOUTH	130,739,260.88	-	39,543,472.98	170,282,733.86
	16	OGBARU	124,925,063.34	-	38,723,670.92	163,648,734.27
	17	ONISHA NORTH	104,652,696.85	-	31,976,990.22	136,629,687.07
	18	ONISHA SOUTH	108,439,254.29	-	32,792,685.96	141,231,940.25
	19	ORUMBA NORTH	117,105,187.23	-	35,280,349.17	152,385,536.40
	20	ORUMBA SOUTH	118,507,488.50	-	36,309,921.44	154,817,409.94
	21	OYI	113,784,640.38	-	34,975,785.64	148,760,426.02
ANAMBRA TOTAL			2,566,755,008.77	-	779,968,832.62	3,346,723,841.39

BAUCHI	1	ALKALERI	191,853,204.94	-	44,283,149.45	236,136,354.39
	2	BAUCHI	231,682,951.21	-	55,724,186.96	287,407,138.17
	3	BOGORO	101,325,720.07	-	27,216,943.28	128,542,663.35
	4	DAMBAN	119,750,445.88	-	31,859,657.92	151,610,103.80
	5	DARAZO	151,908,372.27	-	38,866,498.24	190,774,870.51
	6	DASS	100,591,409.35	-	27,615,604.13	128,207,013.48
	7	GAMAWA	160,480,709.86	-	41,287,903.56	201,768,613.43
	8	GANJUWA	162,000,599.53	-	38,787,921.40	200,788,520.94
	9	GIADE	113,949,490.89	-	32,280,520.73	146,230,011.62
	10	I/GADAU	130,505,422.89	-	37,363,098.61	167,868,521.50
	11	JAMA'ARE	100,980,969.76	-	29,560,189.36	130,541,159.12
	12	KATAGUM	156,379,554.33	-	41,954,797.47	198,334,351.80
	13	KIRFI	128,614,720.45	-	31,629,704.11	160,244,424.55
	14	MISAU	150,181,552.45	-	39,694,025.74	189,875,578.19
	15	NINGI	192,454,337.74	-	48,303,722.10	240,758,059.84
	16	SHIRA	144,279,195.11	-	37,642,745.83	181,921,940.94
	17	TAFAWA BALEWA	141,909,651.24	-	36,666,555.69	178,576,206.93
	18	TORO	199,568,921.65	-	45,743,328.34	245,312,249.99
	19	WARJI	111,071,677.71	-	29,340,048.95	140,411,726.66
	20	ZAKI	124,285,956.44	-	34,680,837.68	158,966,794.12
BAUCHI TOTAL			2,913,774,863.76	-	750,501,439.56	3,664,276,303.32
BAYELSA	1	BRASS	141,135,932.41	-	37,612,480.98	178,748,413.39
	2	EKERMOR	162,024,782.16	-	43,542,839.56	205,567,621.71
	3	KOLOKUMA/OPOKUMA	107,827,664.63	-	30,112,743.30	137,940,407.92
	4	NEMBE	132,956,381.85	-	33,845,943.27	166,802,325.12
	5	OGBIA	139,725,565.64	-	37,255,927.29	176,981,492.93
	6	SAGBAMA	137,371,921.23	-	37,758,429.27	175,130,350.50
	7	SOUTHERN IJAW	189,788,705.74	-	46,964,028.95	236,752,734.70
	8	YENAGOA	175,182,069.76	-	49,325,579.47	224,507,649.24
BAYELSA TOTAL			1,186,013,023.42	-	316,417,972.10	1,502,430,995.52

BENUE	1	ADO	139,588,310.76	(6,066,891.24)	33,862,085.46	167,383,504.98
	2	AGATU	123,165,563.44	(6,066,891.24)	29,452,386.97	146,551,059.17
	3	APA	119,260,883.41	(6,066,891.24)	28,146,856.20	141,340,848.37
	4	BURUKU	141,382,218.40	(6,066,891.24)	35,590,845.40	170,906,172.55
	5	GBOKO	183,492,106.93	(6,066,891.24)	46,393,594.04	223,818,809.73
	6	GUMA	149,915,351.18	(6,066,891.24)	34,747,171.02	178,595,630.96
	7	GWER EAST	142,208,704.96	(6,066,891.24)	32,801,750.60	168,943,564.32
	8	GWER WEST	122,207,406.41	(6,066,891.24)	29,913,268.98	146,053,784.15
	9	KATSINA ALA	154,379,473.85	(6,066,891.24)	37,052,207.46	185,364,790.07
	10	KONSHISHA	146,060,483.42	(6,066,891.24)	37,118,604.54	177,112,196.72
	11	KWANDE	167,229,505.49	(6,066,891.24)	38,721,112.59	199,883,726.85
	12	LOGO	128,422,410.23	(6,066,891.24)	33,178,696.68	155,534,215.68
	13	MAKURDI	154,265,499.47	(6,066,891.24)	42,110,634.62	190,309,242.85
	14	OBI	113,956,541.74	(6,066,891.24)	28,292,317.30	136,181,967.79
	15	OGBADIBO	119,713,758.39	(6,066,891.24)	30,369,975.08	144,016,842.23
	16	OHIMINI	109,193,547.11	(6,066,891.24)	26,387,194.48	129,513,850.35
	17	OJU	138,163,194.37	(6,066,891.24)	33,260,335.86	165,356,638.99
	18	OKPOKWU	129,472,952.66	(6,066,891.24)	33,706,532.56	157,112,593.98
	19	OTUKPO	151,636,659.97	(6,066,891.24)	39,623,737.00	185,193,505.73
	20	TARKA	105,095,995.18	(6,066,891.24)	26,944,818.56	125,973,922.51
	21	UKUM	143,700,206.87	(6,066,891.24)	36,510,173.47	174,143,489.10
	22	USHONGO	139,923,496.93	(6,066,891.24)	34,520,418.74	168,377,024.43
	23	VANDEIKYA	148,203,741.83	(6,066,891.24)	37,428,179.17	179,565,029.76
BENUE TOTAL			3,170,638,013.03	(139,538,498.52)	786,132,896.76	3,817,232,411.27
BORNO	1	ABADAN	124,461,463.01	-	28,114,312.30	152,575,775.31
	2	ASKIRA UBA	120,349,687.92	-	30,752,865.30	151,102,553.22
	3	BAMA	168,845,398.45	-	39,932,574.30	208,777,972.75
	4	BAYO	97,260,054.88	-	26,638,682.52	123,898,737.40
	5	BIU	134,615,817.69	-	33,396,290.20	168,012,107.90
	6	CHIBOK	96,976,619.26	-	25,742,739.58	122,719,358.84
	7	DAMBOA	162,564,276.69	-	37,259,082.80	199,823,359.48
	8	DIKWA	107,579,435.31	-	28,513,042.76	136,092,478.07
	9	GUBIO	127,766,892.36	-	31,775,060.12	159,541,952.48
	10	GUZAMALA	108,903,650.87	-	27,798,891.39	136,702,542.27
	11	GWOZA	156,908,115.49	-	40,372,855.12	197,280,970.61
	12	HAWUL	111,124,833.17	-	29,515,610.77	140,640,443.94
	13	JERE	128,212,174.43	-	35,841,428.66	164,053,603.09
	14	KAGA	113,332,881.95	-	27,406,842.41	140,739,724.36
	15	KALA BALGE	104,297,933.62	-	25,373,310.15	129,671,243.77
	16	KONDUGA	152,825,665.56	-	32,038,560.47	184,864,226.03
	17	KUKAWA	157,502,383.74	-	35,330,574.84	192,832,958.58
	18	KWAYA KUSAR	87,697,404.38	-	25,074,244.91	112,771,649.29
	19	MAFA	118,145,461.67	-	28,346,632.47	146,492,094.14
	20	MAGUMERI	139,812,350.93	-	30,901,806.33	170,714,157.27
	21	MAIDUGURI METRO	203,600,192.04	-	57,437,042.93	261,037,234.97
	22	MARTE	127,139,991.95	-	30,145,895.80	157,285,887.75
	23	MOBBAR	118,395,211.49	-	29,260,879.85	147,656,091.34
	24	MONGUNO	115,564,951.89	-	28,787,400.49	144,352,352.38
	25	NGALA	132,168,029.60	-	37,641,735.97	169,809,765.57
	26	NGANZAI	114,886,932.03	-	28,087,795.23	142,974,727.27
	27	SHANI	111,424,907.33	-	28,263,044.54	139,687,951.87
BORNO TOTAL			3,442,362,717.71	-	859,749,202.22	4,302,111,919.93

CROSS RIVER	1	ABI	118,125,200.70	(2,017,457.56)	31,806,833.78	147,914,576.93
	2	AKAMKPA	148,481,944.26	(2,544,453.37)	32,246,905.81	178,184,396.70
	3	AKPABUYO	142,140,944.07	(2,434,582.26)	40,617,530.94	180,323,892.74
	4	BAKASSI	91,711,826.11	(1,558,697.37)	23,982,766.56	114,135,895.30
	5	BEKWARA	109,556,342.20	(1,868,649.67)	29,093,879.87	136,781,572.40
	6	BIASE	126,036,445.48	(2,154,700.07)	33,503,717.56	157,385,462.97
	7	BOKI	144,494,138.79	(2,475,446.61)	34,683,970.83	176,702,663.01
	8	CALABAR MUNICIPAL	114,461,601.36	(1,953,847.98)	34,214,249.79	146,722,003.17
	9	CALABAR SOUTH	122,001,958.48	(2,084,922.28)	35,065,997.61	154,983,033.81
	10	ETUNG	95,532,288.07	(1,625,005.68)	27,310,345.83	121,217,628.22
	11	IKOM	130,352,460.02	(2,231,802.60)	33,030,446.99	161,151,104.42
	12	OBANLIKU	112,491,542.35	(2,540,598.25)	29,407,212.82	139,358,156.93
	13	OBUBRA	123,982,676.99	(2,119,233.01)	33,730,678.63	155,594,122.61
	14	OBUDU	117,378,915.59	(2,004,350.13)	32,871,970.95	148,246,536.42
	15	ODUKPANI	133,142,339.98	(2,278,449.64)	35,122,650.88	165,986,541.22
	16	OGAJA	125,130,959.11	(2,139,279.57)	33,692,886.58	156,684,566.13
	17	YAKURR	125,624,253.71	(2,147,660.84)	35,401,462.92	158,878,055.79
	18	YALA	138,536,986.49	(2,372,129.21)	36,403,195.75	172,568,053.03
CROSS RIVER TOTAL			2,219,182,823.78	(38,551,266.10)	592,186,704.11	2,772,818,261.79
DELTA	1	ANIOCHA NORTH	97,012,074.56	-	30,183,400.47	127,195,475.03
	2	ANIOCHA SOUTH	105,739,312.11	-	32,681,503.47	138,420,815.58
	3	BOMADI	90,389,686.87	-	28,925,962.34	119,315,649.21
	4	BURUTU	129,906,324.26	-	37,488,122.84	167,394,447.11
	5	ETHIOPE EAST	118,194,569.15	-	36,870,504.76	155,065,073.90
	6	ETHIOPE WEST	121,071,510.77	-	37,065,380.87	158,136,891.64
	7	IKA NORTH EAST	128,358,141.96	-	35,677,932.53	164,036,074.49
	8	IKA SOUTH	120,722,710.37	-	34,211,976.95	154,934,687.32
	9	ISOKO NORTH	113,591,173.96	-	32,928,648.14	146,519,822.10
	10	ISOKO SOUTH	127,020,285.53	-	38,744,099.40	165,764,384.94
	11	NDOKWA EAST	106,736,188.90	-	30,076,218.60	136,812,407.50
	12	NDOKWA WEST	110,082,236.58	-	33,288,472.97	143,370,709.54
	13	OKPE	100,832,953.02	-	31,945,498.14	132,778,451.16
	14	OSHIMILI NORTH	98,752,270.09	-	30,921,493.75	129,673,763.84
	15	OSHIMILI SOUTH	107,157,603.23	-	33,307,821.38	140,465,424.61
	16	PATANI	88,495,312.85	-	27,607,973.41	116,103,286.26
	17	SAPELE	111,466,687.90	-	34,858,826.46	146,325,514.36
	18	UDU	117,195,678.15	-	32,873,386.84	150,069,064.99
	19	UGHELLI NORTH	153,054,144.52	-	45,238,763.53	198,292,908.05
	20	UGHELLI SOUTH	121,328,385.41	-	37,760,253.42	159,088,638.83
	21	UKWUANI	96,224,184.11	-	31,274,637.11	127,498,821.23
	22	UVWIE	113,062,135.08	-	36,221,845.69	149,283,980.77
	23	WARRI SOUTH	140,503,724.22	-	44,013,062.36	184,516,786.58
	24	WARRI NORTH	115,626,331.43	-	32,451,549.65	148,077,881.08
	25	WARRI SOUTH-WEST	111,040,884.05	-	31,016,495.86	142,057,379.91
DELTA TOTAL			2,843,564,509.11	-	857,633,830.93	3,701,198,340.04

EBONYI	1	ABAKALIKI	126,094,360.46	(3,627,222.87)	32,527,571.42	154,994,709.01
	2	AFIKPO NORTH	118,402,406.34	(3,550,303.33)	32,867,769.44	147,719,872.44
	3	AFIKPO SOUTH	119,421,686.87	(3,560,496.14)	32,899,854.40	148,761,045.14
	4	EBONYI	115,155,875.80	(3,517,838.03)	30,795,540.35	142,433,578.13
	5	EZZA NORTH	114,782,188.64	(3,514,101.16)	32,102,741.49	143,370,828.98
	6	EZZA SOUTH	119,303,685.84	(3,559,316.13)	31,238,744.32	146,983,114.03
	7	IKWO	139,397,268.38	(3,760,251.95)	36,904,001.78	172,541,018.20
	8	ISHIELU	123,474,386.42	(3,601,023.13)	32,480,592.36	152,353,955.64
	9	IVO	111,714,737.42	(3,483,426.64)	30,383,655.76	138,614,966.54
	10	IZZI	155,171,287.01	(3,917,992.14)	38,258,947.56	189,512,242.43
	11	OHAOZARA	120,379,567.35	(3,570,074.94)	32,312,024.52	149,121,516.93
	12	OHAIKWU	132,829,605.59	(3,694,575.33)	35,632,643.92	164,767,674.18
	13	ONICHA	145,481,376.43	(3,821,093.03)	38,450,761.34	180,111,044.74
EBONYI TOTAL			1,641,608,432.55	(47,177,714.84)	436,854,848.68	2,031,285,566.39
EDO	1	AKOKO EDO	151,040,587.31	-	41,886,980.46	192,927,567.77
	2	EGOR	143,455,691.75	-	47,300,986.93	190,756,678.68
	3	ESAN CENTRAL	94,927,258.76	-	30,973,918.02	125,901,176.78
	4	ESAN NORTH EAST	97,730,409.77	-	31,950,804.14	129,681,213.92
	5	ESAN SOUTH EAST	117,017,008.07	-	35,317,637.02	152,334,645.10
	6	ESAN WEST	99,460,226.45	-	32,402,916.73	131,863,143.18
	7	ETSAKO CENTRAL	99,551,708.27	-	30,226,776.91	129,778,485.18
	8	ETSAKO EAST	115,488,281.01	-	33,805,607.17	149,293,888.18
	9	ETSAKO WEST	127,109,028.44	-	37,397,800.35	164,506,828.79
	10	IGUEBEN	92,490,470.73	-	28,491,265.91	120,981,736.64
	11	IKPOBA OKHA	158,703,332.93	-	49,472,950.83	208,176,283.75
	12	OREDO	163,330,978.23	-	49,721,069.88	213,052,048.11
	13	ORHIONWON	128,020,008.07	-	36,361,337.82	164,381,345.89
	14	OVIA NORTH EAST	122,089,508.27	-	34,352,165.07	156,441,673.34
	15	OVIA SOUTH WEST	133,250,652.73	-	33,065,077.93	166,315,730.66
	16	OWAN EAST	116,888,503.11	-	34,389,469.93	151,277,973.03
	17	OWAN WEST	95,864,444.50	-	30,422,557.81	126,287,002.31
	18	UHUNMWODE	119,293,629.78	-	32,052,905.31	151,346,535.09
EDO TOTAL			2,175,711,728.20	-	649,592,228.22	2,825,303,956.42
EKITI	1	ADO EKITI	140,172,553.35	-	42,875,144.85	183,047,698.20
	2	AIYEKIRE	106,661,841.14	-	31,709,578.65	138,371,419.79
	3	EFON	101,700,565.80	-	27,446,524.43	129,147,090.24
	4	EKITI EAST	105,011,355.38	-	30,997,028.05	136,008,383.43
	5	EKITI SOUTH WEST	111,227,489.01	-	32,898,601.34	144,126,090.35
	6	EKITI WEST	113,386,221.53	-	33,915,785.06	147,302,006.60
	7	EMURE	93,430,950.62	-	27,929,747.60	121,360,698.22
	8	IDO-OSI	115,099,457.04	-	32,469,665.09	147,569,122.13
	9	IJERO	123,151,844.06	-	36,805,032.26	159,956,876.32
	10	IKERE	107,538,604.19	-	31,651,255.01	139,189,859.20
	11	IKOLE	115,245,345.60	-	33,118,463.36	148,363,808.96
	12	ILEJEMEJI	80,874,606.77	-	24,425,179.07	105,299,785.83
	13	IREPODUN/IFELODUN	102,503,106.71	-	30,384,142.67	132,887,249.38
	14	ISE/ORUN	100,026,338.48	-	29,312,672.03	129,339,010.51
	15	MOBA	107,279,597.28	-	31,591,469.80	138,871,067.08
	16	OYE	104,284,136.00	-	30,736,381.25	135,020,517.25
EKITI TOTAL			1,727,594,012.96	-	508,266,670.51	2,235,860,683.48

ENUGU	1	AGWU	130,633,838.88	-	35,275,610.53	165,909,449.42
	2	ANINRI	110,068,397.53	-	30,792,694.30	140,861,091.84
	3	ENUGU EAST	148,989,242.13	-	40,909,966.21	189,899,208.33
	4	ENUGU NORTH	140,055,360.60	-	38,527,118.51	178,582,479.11
	5	ENUGU SOUTH	135,417,404.55	-	35,316,604.12	170,734,008.66
	6	EZEAGU	130,199,539.09	-	33,297,896.36	163,497,435.45
	7	IGBO ETITI	131,460,640.80	-	36,049,129.51	167,509,770.31
	8	IGBO EZE NORTH	142,282,122.90	-	39,541,796.68	181,823,919.58
	9	IGBO EZE SOUTH	129,466,252.12	-	31,739,583.43	161,205,835.55
	10	ISI UZO	121,072,632.51	-	31,815,237.12	152,887,869.63
	11	NKANU EAST	126,754,907.77	-	31,840,223.02	158,595,130.79
	12	NKANU WEST	123,070,129.52	-	31,695,527.51	154,765,657.02
	13	NSUKKA	159,391,917.49	-	43,035,786.23	202,427,703.72
	14	OJI RIVER	109,365,275.46	-	30,296,038.61	139,661,314.07
	15	UDENU	121,049,673.59	-	33,906,745.02	154,956,418.61
	16	UDI	137,450,290.32	-	37,771,973.57	175,222,263.89
	17	UZO UWANI	113,827,836.90	-	30,149,394.33	143,977,231.23
ENUGU TOTAL			2,210,555,462.16	-	591,961,325.05	2,802,516,787.22
GOMBE	1	AKKO	181,614,318.29	(4,907,596.13)	44,822,711.65	221,529,433.81
	2	BALANGA	131,894,219.44	(4,907,596.13)	36,101,727.11	163,088,350.41
	3	BILLIRI	132,748,634.04	(4,907,596.13)	35,377,553.54	163,218,591.46
	4	DUKKU	144,647,549.68	(4,907,596.13)	35,728,748.14	175,468,701.69
	5	FUNAKAYE	140,689,538.22	(4,907,596.13)	37,739,939.25	173,521,881.34
	6	GOMBE	153,193,035.47	(4,907,596.13)	39,961,039.77	188,246,479.11
	7	KALTUNGO	120,117,495.95	(4,907,596.13)	31,734,831.77	146,944,731.59
	8	KWAMI	128,848,140.23	(4,907,596.13)	34,901,081.44	158,841,625.54
	9	NAFADA	117,468,598.37	(4,907,596.13)	30,926,095.89	143,487,098.13
	10	SHOMGOM	111,404,094.76	(4,907,596.13)	31,854,193.39	138,350,692.02
	11	YAMALTU/DEBA	152,048,522.13	(4,907,596.13)	39,073,518.26	186,214,444.26
GOMBE TOTAL			1,514,674,146.58	(53,983,557.43)	398,221,440.21	1,858,912,029.36

IMO	1	ABOH MBAISE	118,855,748.19	-	34,830,182.99	153,685,931.18
	2	AHIAZU MBAISE	111,849,250.13	-	33,107,617.33	144,956,867.47
	3	EHIME MBANO	102,754,740.38	-	30,325,691.19	133,080,431.57
	4	EZINIHITE MBAISE	109,287,593.03	-	32,738,118.30	142,025,711.33
	5	IDEATO NORTH	117,189,775.53	-	32,237,913.07	149,427,688.60
	6	IDEATO SOUTH	117,582,182.36	-	32,340,431.83	149,922,614.19
	7	IHITE UBOMA	105,242,254.74	-	29,616,690.13	134,858,944.87
	8	IKEDURU	111,473,344.45	-	31,605,261.68	143,078,606.13
	9	ISIALA MBANO	125,416,528.16	-	35,044,825.11	160,461,353.28
	10	ISU	110,850,658.09	-	32,659,819.86	143,510,477.95
	11	MBAITOLI	136,729,634.41	-	37,746,573.65	174,476,208.06
	12	NGOR/OKPALA	116,123,847.21	-	32,344,120.56	148,467,967.77
	13	NJABA	104,903,276.96	-	31,312,529.92	136,215,806.88
	14	NKWANGELE	102,087,975.37	-	30,154,548.21	132,242,523.58
	15	NKWERRE	90,944,203.48	-	26,791,543.25	117,735,746.73
	16	OBOWO	98,582,328.80	-	29,433,645.78	128,015,974.57
	17	OGUTA	115,732,117.83	-	31,166,233.64	146,898,351.47
	18	OHAJI/EBEMA	125,266,399.28	-	33,917,466.79	159,183,866.07
	19	OKIGWE	109,751,695.70	-	30,416,586.98	140,168,282.69
	20	ONUIMO	97,502,885.75	-	28,120,528.76	125,623,414.50
	21	ORLU	107,239,776.26	-	31,145,980.44	138,385,756.70
	22	ORSU	104,321,043.26	-	29,565,117.56	133,886,160.82
	23	ORU	100,905,369.63	-	28,995,731.31	129,901,100.93
	24	ORU WEST	104,385,276.31	-	29,390,355.44	133,775,631.75
	25	OWERRI MUNICIPAL	105,341,223.86	-	30,066,923.55	135,408,147.41
	26	OWERRI NORTH	112,065,155.92	-	33,420,323.90	145,485,479.83
	27	OWERRI WEST	100,251,768.16	-	28,121,781.53	128,373,549.69
IMO TOTAL			2,962,636,053.25	-	846,616,542.77	3,809,252,596.02
JIGAWA	1	AUYO	104,690,733.68	-	31,082,530.33	135,773,264.01
	2	BABURA	123,818,906.81	-	36,378,984.74	160,197,891.56
	3	BIRNIN KUDU	153,662,640.15	-	43,705,769.88	197,368,410.03
	4	BIRNIWA	116,227,824.37	-	31,801,344.80	148,029,169.17
	5	GAGARAWA	99,733,612.29	-	27,490,754.74	127,224,367.03
	6	BUJI	97,836,025.17	-	28,672,330.38	126,508,355.55
	7	DUTSE	137,334,919.64	-	39,026,655.16	176,361,574.80
	8	GARKI	115,260,941.17	-	32,490,649.46	147,751,590.63
	9	GUMEL	100,960,935.24	-	29,353,700.80	130,314,636.04
	10	GURI	106,659,732.57	-	29,900,537.10	136,560,269.66
	11	GWARAM	148,369,876.65	-	40,866,772.88	189,236,649.53
	12	GWIIWA	109,699,278.16	-	30,561,654.32	140,260,932.48
	13	HADEJIA	92,604,072.03	-	29,247,006.13	121,851,078.16
	14	JAHUN	127,281,341.97	-	37,840,068.42	165,121,410.39
	15	KAFIN HAUSA	143,158,925.27	-	40,760,704.59	183,919,629.86
	16	KAUGAMA	104,921,706.91	-	30,801,003.95	135,722,710.86
	17	KAZAURE	111,027,055.00	-	33,135,202.21	144,162,257.21
	18	KIRI-KASAMMA	115,799,277.42	-	35,225,178.95	151,024,456.37
	19	KIYAWA	119,637,628.75	-	33,929,948.77	153,567,577.52
	20	MAIGATARI	120,672,097.68	-	34,403,358.53	155,075,456.21
	21	MALAM MADORI	113,045,559.45	-	33,129,564.72	146,175,124.17
	22	MIGA	103,692,070.24	-	30,833,576.10	134,525,646.34
	23	RINGIM	127,252,826.73	-	35,260,047.85	162,512,874.58
	24	RONI	94,104,541.48	-	27,311,538.31	121,416,079.79
	25	SULE TAKARKAR	118,112,436.91	-	31,002,352.73	149,114,789.64
	26	TAURA	107,422,662.75	-	31,065,548.27	138,488,211.02
	27	YANKWASHI	99,540,487.08	-	28,560,137.42	128,100,624.50
JIGAWA TOTAL			3,112,528,115.56	-	893,836,921.55	4,006,365,037.11

KADUNA	1	BIRNIN GWARI	186,368,489.49	-	41,067,416.36	227,435,905.86
	2	CHIKUN	189,504,388.97	-	49,132,990.77	238,637,379.74
	3	GIWA	156,830,015.30	-	43,438,223.50	200,268,238.80
	4	GWAGWADA	120,756,868.16	-	31,219,560.69	151,976,428.85
	5	IGABI	198,518,839.86	-	53,446,643.17	251,965,483.03
	6	IKARA	132,989,715.32	-	37,000,282.24	169,989,997.56
	7	JABA	115,966,770.18	-	34,317,325.33	150,284,095.51
	8	JEMAA	154,518,117.77	-	42,902,870.97	197,420,988.74
	9	KACHIA	170,449,557.22	-	40,504,433.19	210,953,990.41
	10	KADUNA NORTH	161,023,848.89	-	48,398,307.82	209,422,156.70
	11	KADUNA SOUTH	171,918,147.32	-	51,509,087.40	223,427,234.72
	12	KAGARKO	148,567,204.18	-	40,272,600.21	188,839,804.39
	13	KAURA	128,713,826.68	-	38,994,491.29	167,708,317.96
	14	KAURU	132,532,993.64	-	35,335,622.63	167,868,616.27
	15	KUBAU	153,419,914.31	-	43,133,242.38	196,553,156.69
	16	KUDAN	118,997,633.34	-	33,176,952.07	152,174,585.41
	17	LERE	165,576,048.75	-	46,551,647.83	212,127,696.59
	18	MAKARFI	111,368,788.12	-	33,682,725.18	145,051,513.30
	19	SABON GARI	146,950,973.87	-	43,469,125.28	190,420,099.16
	20	SANGA	123,207,673.82	-	33,896,671.32	157,104,345.14
	21	SOBA	157,044,838.32	-	43,914,486.80	200,959,325.12
	22	ZANGON KATAF	175,701,512.95	-	45,522,214.75	221,223,727.70
	23	ZARIA	179,406,424.90	-	51,913,316.14	231,319,741.04
KADUNA TOTAL			3,500,332,591.35	-	962,800,237.32	4,463,132,828.67

KANO	1	AJINGI	115,128,712.63	-	35,294,769.45	150,423,482.08
	2	ALBASU	117,922,058.12	-	36,409,460.83	154,331,518.95
	3	BAGWAI	107,521,684.53	-	34,509,001.12	142,030,685.65
	4	BEBEJI	116,646,162.92	-	36,319,400.23	152,965,563.15
	5	BICHI	141,378,989.35	-	42,460,781.79	183,839,771.14
	6	BUNKURE	112,637,336.29	-	35,068,852.36	147,706,188.64
	7	DALA	181,808,912.27	-	52,321,374.01	234,130,286.29
	8	DANBATTA	123,869,282.09	-	37,649,360.11	161,518,642.20
	9	DAWAKIN KUDU	133,154,669.98	-	38,861,837.54	172,016,507.52
	10	DAWAKIN TOFA	134,087,247.56	-	40,426,831.94	174,514,079.50
	11	DOGUWA	124,280,346.88	-	33,697,063.70	157,977,410.58
	12	FAGGE	121,755,456.27	-	37,013,228.79	158,768,685.06
	13	GABASAWA	127,217,237.61	-	37,864,211.03	165,081,448.64
	14	GARKO	113,478,346.82	-	34,484,850.40	147,963,197.22
	15	GARUN MALLAM	112,886,189.36	-	31,282,896.63	144,169,085.99
	16	GAYA	122,004,104.38	-	37,165,510.56	159,169,614.93
	17	GEZAWA	139,320,229.57	-	42,806,686.90	182,126,916.47
	18	GWALE	167,500,765.14	-	48,373,879.91	215,874,645.05
	19	GWARZO	115,160,913.81	-	35,980,315.79	151,141,229.60
	20	KABO	110,965,210.37	-	33,881,291.23	144,846,501.60
	21	KANO MUNICIPAL	161,677,458.10	-	48,615,108.70	210,292,566.80
	22	KARAYE	107,602,629.86	-	33,016,806.86	140,619,436.73
	23	KIBIYA	108,593,095.55	-	32,691,711.75	141,284,807.29
	24	KIRU	140,098,159.33	-	41,603,466.08	181,701,625.41
	25	KUMBOTSO	143,149,253.95	-	43,774,803.60	186,924,057.54
			3,199,844,452.72	-	961,573,501.30	4,161,417,954.02
			2,566,755,008.77	-	779,968,832.62	3,346,723,841.39
KANO	26	KUNCHI	109,769,685.94	-	30,901,774.63	140,671,460.57
	27	KURA	107,501,152.43	-	33,239,104.83	140,740,257.26
	28	MADOBI	107,598,464.89	-	32,683,847.10	140,282,311.99
	29	MAKODA	127,522,037.00	-	38,653,737.69	166,175,774.69
	30	MINJIBIR	128,519,639.05	-	38,054,841.63	166,574,480.68
	31	NASSARAWA	222,207,049.97	-	64,702,410.39	286,909,460.36
	32	RANO	111,298,604.96	-	33,297,428.47	144,596,033.43
	33	RIMIN GADO	110,149,007.03	-	30,468,314.47	140,617,321.50
	34	ROGO	131,851,151.16	-	39,025,603.07	170,876,754.23
	35	SHANONO	108,789,908.30	-	32,961,127.97	141,751,036.27
	36	SUMAILA	137,693,516.25	-	40,829,529.51	178,523,045.76
	37	TAKAI	120,916,981.20	-	37,285,707.36	158,202,688.57
	38	TARAUNI	125,735,962.12	-	38,581,911.92	164,317,874.04
	39	TOFA	98,986,078.97	-	29,977,226.66	128,963,305.63
	40	TSANYAWA	109,135,667.36	-	34,149,385.09	143,285,052.44
	41	TUDUN WADA	134,568,153.71	-	39,303,997.52	173,872,151.24
	42	UNGOGO	157,333,275.38	-	48,902,690.17	206,235,965.54
	43	WARAWA	102,676,005.71	-	32,138,472.38	134,814,478.09
	44	WUDIL	120,732,689.85	-	36,063,973.32	156,796,663.16
KANO TOTAL			5,572,829,483.98	-	1,672,794,585.49	7,245,624,069.47

KATSINA	1	BAKORI	122,682,080.28	-	32,141,575.26	154,823,655.53
	2	BATAGARAWA	126,416,691.27	-	34,591,724.81	161,008,416.08
	3	BATSARI	137,529,417.20	-	36,290,139.75	173,819,556.95
	4	BAURE	128,947,506.33	-	35,486,066.98	164,433,573.31
	5	BINDAWA	120,594,054.35	-	32,349,327.11	152,943,381.46
	6	CHARANCHI	112,801,836.08	-	31,323,234.77	144,125,070.85
	7	DAN-MUSA	113,170,983.74	-	29,658,296.76	142,829,280.50
	8	DANDUME	121,172,156.24	-	31,888,793.10	153,060,949.34
	9	DANJA	113,653,721.45	-	30,494,315.30	144,148,036.75
	10	DAURA	137,031,558.84	-	37,037,837.65	174,069,396.48
	11	DUTSI	113,094,489.67	-	30,098,995.18	143,193,484.84
	12	DUTSINMA	125,610,875.66	-	33,554,427.09	159,165,302.75
	13	FASKARI	136,887,378.07	-	35,389,324.91	172,276,702.98
	14	FUNTUA	136,567,307.15	-	37,444,989.53	174,012,296.67
	15	INGAWA	119,258,137.37	-	33,560,134.18	152,818,271.54
	16	JIBIA	134,353,272.14	-	33,559,786.18	167,913,058.32
	17	KAFUR	138,691,025.62	-	35,866,005.81	174,557,031.42
	18	KAITA	132,765,442.42	-	34,579,614.65	167,345,057.07
	19	KANKARA	145,592,450.83	-	38,848,654.35	184,441,105.18
	20	KANKIA	115,938,543.27	-	32,285,157.19	148,223,700.46
	21	KATSINA	159,678,015.24	-	43,909,865.45	203,587,880.68
	22	KURFI	112,356,314.81	-	29,929,035.36	142,285,350.17
	23	KUSADA	106,146,933.19	-	28,654,406.38	134,801,339.57
	24	MAIADUA	129,126,153.20	-	35,747,270.57	164,873,423.78
	25	MALUMFASHI	128,496,028.28	-	34,476,539.11	162,972,567.39
	26	MANI	121,887,717.08	-	34,062,148.97	155,949,866.05
	27	MASHI	124,447,636.21	-	33,795,447.08	158,243,083.29
	28	MATAZU	104,824,058.59	-	29,772,020.89	134,596,079.48
	29	MUSAWA	125,428,618.06	-	33,696,617.05	159,125,235.11
	30	RIMI	113,144,162.93	-	32,445,929.99	145,590,092.92
	31	SABUWA	117,227,271.15	-	31,214,452.14	148,441,723.29
	32	SAFANA	125,782,455.45	-	34,536,324.31	160,318,779.76
	33	SANDAMU	121,906,893.62	-	31,300,545.62	153,207,439.25
	34	ZANGO	119,478,757.94	-	32,515,459.00	151,994,216.94
KATSINA TOTAL			4,242,689,943.69	-	1,142,504,462.47	5,385,194,406.16

KEBBI	1	ALIERU	95,662,321.48	-	25,672,284.80	121,334,606.28
	2	AREWA	156,308,445.12	-	33,888,888.20	190,197,333.32
	3	ARGUNGU	131,657,314.47	-	34,686,070.70	166,343,385.17
	4	AUGIE	108,705,285.04	-	29,243,668.00	137,948,953.04
	5	BAGUDO	144,774,249.24	-	37,632,388.77	182,406,638.01
	6	BIRNIN -KEBBI	177,122,536.19	-	39,762,315.11	216,884,851.30
	7	BUNZA	120,668,682.37	-	29,534,172.61	150,202,854.98
	8	DANDI KAMBA	128,192,949.81	-	31,121,856.16	159,314,805.97
	9	DANKO /WASAGU	159,255,884.13	-	39,538,416.37	198,794,300.50
	10	FAKAI	110,891,044.61	-	29,516,842.56	140,407,887.17
	11	GWANDU	117,129,884.01	-	31,591,368.40	148,721,252.41
	12	JEGA	129,219,721.81	-	34,537,686.46	163,757,408.27
	13	KALGO	107,539,034.25	-	27,024,585.84	134,563,620.09
	14	KOKO/BESSE	123,408,069.80	-	31,840,949.02	155,249,018.83
	15	MAIYAMA	142,771,451.51	-	33,308,157.37	176,079,608.88
	16	NGASKI	114,387,600.37	-	29,764,196.03	144,151,796.39
	17	SAKABA	112,725,413.06	-	27,340,145.95	140,065,559.01
	18	SHANGA	116,980,718.19	-	29,929,840.72	146,910,558.91
	19	SURU	141,531,019.46	-	31,536,455.09	173,067,474.56
	20	YAURI	108,756,803.83	-	28,024,996.30	136,781,800.13
	21	ZURU	129,904,332.40	-	32,602,497.04	162,506,829.44
KEBBI TOTAL			2,677,592,761.14	-	668,097,781.51	3,345,690,542.65
KOGI	1	ADAVI	138,756,475.42	(4,284,409.31)	35,365,048.63	169,837,114.74
	2	AJAOKUTA	122,692,036.80	(4,284,409.31)	29,805,998.65	148,213,626.14
	3	ANKPA	154,843,296.33	(4,284,409.31)	39,900,024.62	190,458,911.64
	4	BASSA	122,603,336.18	(4,284,409.31)	31,035,945.33	149,354,872.20
	5	DEKINA	167,636,842.17	(4,284,409.31)	39,409,980.79	202,762,413.64
	6	IBAJI	130,338,871.65	(4,284,409.31)	30,210,227.39	156,264,689.73
	7	IDAH	109,366,150.30	(4,284,409.31)	26,847,640.03	131,929,381.02
	8	IGALAMELA	128,155,434.96	(4,284,409.31)	31,594,613.39	155,465,639.04
	9	IJUMU	125,682,532.69	(4,284,409.31)	29,639,518.77	151,037,642.14
	10	KABBA/BUNU	132,874,951.57	(4,284,409.31)	31,415,466.56	160,006,008.82
	11	KOGI	116,968,308.11	(4,284,409.31)	29,359,105.96	142,043,004.76
	12	KOTON KARFE	149,334,290.51	(4,284,409.31)	34,882,521.45	179,932,402.64
	13	MOPA-MURO	98,569,544.23	(4,284,409.31)	24,357,540.87	118,642,675.79
	14	OFU	143,305,317.02	(4,284,409.31)	34,667,322.54	173,688,230.25
	15	OGORI/MAGONGO	95,693,611.56	(4,284,409.31)	24,050,262.99	115,459,465.25
	16	OKEHI	138,733,927.97	(4,284,409.31)	35,212,279.67	169,661,798.33
	17	OKENE	173,509,253.83	(4,284,409.31)	43,582,278.41	212,807,122.93
	18	OLAMABORO	131,064,814.31	(4,284,409.31)	32,438,983.76	159,219,388.76
	19	OMALA	124,098,187.83	(4,284,409.31)	28,837,255.56	148,651,034.08
	20	YAGBA EAST	133,063,260.26	(4,284,409.31)	31,664,420.80	160,443,271.75
	21	YAGBA WEST	130,197,804.62	(4,284,409.31)	31,046,872.31	156,960,267.62
KOGI TOTAL			2,767,488,248.33	(89,972,595.51)	675,323,308.46	3,352,838,961.29

KWARA	1	ASA	112,445,660.15	-	30,335,475.67	142,781,135.83
	2	BARUTEN	184,910,369.48	-	36,113,830.88	221,024,200.36
	3	EDU	141,722,191.22	-	35,557,737.96	177,279,929.19
	4	EKITI	86,305,661.66	-	25,353,259.00	111,658,920.66
	5	IFELODUN	149,749,329.67	-	35,876,012.42	185,625,342.09
	6	ILORIN EAST	128,707,644.31	-	35,755,467.62	164,463,111.94
	7	ILORIN SOUTH	130,094,754.75	-	36,060,379.14	166,155,133.89
	8	ILORIN WEST	153,410,258.21	-	46,916,022.73	200,326,280.93
	9	IREPODUN	110,905,558.94	-	31,878,824.91	142,784,383.85
	10	KAI AMA	147,485,216.00	-	30,177,417.23	177,662,633.22
	11	MORO	116,915,859.99	-	29,107,547.35	146,023,407.34
	12	OFFA	103,848,504.85	-	27,776,961.08	131,625,465.93
	13	OKE-ERO	86,891,792.15	-	25,545,977.56	112,437,769.71
	14	OSIN	86,523,329.14	-	25,693,457.02	112,216,786.16
	15	OYUN	98,795,248.16	-	28,095,653.13	126,890,901.29
	16	PATEGI	119,576,437.36	-	29,352,882.46	148,929,319.82
KWARA TOTAL			1,958,287,816.03	-	509,596,906.16	2,467,884,722.20
LAGOS	1	AGEGE	167,803,094.13	-	258,363,403.16	426,166,497.28
	2	AJEROMI/IFELODUN	215,688,699.14	-	273,965,045.73	489,653,744.87
	3	ALIMOSHO	347,839,158.28	-	315,279,408.49	663,118,566.77
	4	AMOWO-ODOFIN	135,950,676.09	-	248,496,199.07	384,446,875.16
	5	APAPA	114,299,996.02	-	241,480,380.53	355,780,376.55
	6	BADAGRY	127,783,178.63	-	243,132,025.21	370,915,203.84
	7	EPE	117,324,480.42	-	238,978,101.62	356,302,582.03
	8	ETI-OSA	141,539,504.09	-	246,381,723.62	387,921,227.71
	9	IBEJU-LEKKI	94,511,103.39	-	234,528,801.52	329,039,904.90
	10	IFAKO/IJAYE	161,150,946.89	-	256,132,002.04	417,282,948.93
	11	IKEJA	139,307,021.47	-	248,150,293.96	387,457,315.43
	12	IKORODU	191,540,244.99	-	263,630,626.15	455,170,871.14
	13	KOSOFE	207,234,168.79	-	272,662,716.49	479,896,885.28
	14	LAGOS ISLAND	111,557,357.30	-	240,928,811.53	352,486,168.83
	15	LAGOS MAINLAND	134,611,867.94	-	248,465,158.09	383,077,026.02
	16	MUSHIN	201,524,079.67	-	270,408,835.02	471,932,914.69
	17	OJO	195,542,644.27	-	267,977,198.70	463,519,842.96
	18	OSHODI/ISOLO	199,665,392.68	-	269,608,450.98	469,273,843.65
	19	SOMOLU	154,422,511.59	-	254,377,769.01	408,800,280.61
	20	SURULERE	176,639,704.06	-	261,428,247.66	438,067,951.72
LAGOS TOTAL			3,335,935,829.84	-	5,154,375,198.56	8,490,311,028.40

NASSARAWA	1	AKWANGA	115,575,586.46	(3,018,317.48)	29,529,614.81	142,086,883.79
	2	AWE	130,274,554.29	(3,018,317.48)	29,470,038.40	156,726,275.21
	3	DOMA	133,389,579.16	(3,018,317.48)	31,351,497.69	161,722,759.37
	4	KARU	157,381,525.77	(3,018,317.48)	35,935,958.29	190,299,166.58
	5	KEANA	112,377,182.21	(3,018,317.48)	27,150,943.03	136,509,807.76
	6	KEFFI	105,672,120.16	(3,018,317.48)	28,084,330.02	130,738,132.70
	7	KOKONA	120,739,888.47	(3,018,317.48)	29,273,422.32	146,994,993.31
	8	LAFIA	188,928,809.85	(3,018,317.48)	44,652,140.53	230,562,632.90
	9	NASARAWA	175,088,744.62	(3,018,317.48)	34,847,296.80	206,917,723.94
	10	NASARAWA EGGON	133,940,223.90	(3,018,317.48)	32,014,215.68	162,936,122.10
	11	OBI	128,206,677.78	(3,018,317.48)	31,996,468.03	157,184,828.33
	12	TOTO	136,210,392.99	(3,018,317.48)	29,922,638.17	163,114,713.69
	13	WAMBA	109,344,965.72	(3,018,317.48)	26,708,365.45	133,035,013.69
NASSARAWA TOTAL			1,747,130,251.37	(39,238,127.24)	410,936,929.22	2,118,829,053.34
NIGER	1	AGAIE	120,232,916.07	-	30,576,491.92	150,809,407.99
	2	AGWARA	103,228,156.34	-	25,322,214.27	128,550,370.61
	3	BIDA	118,217,669.64	-	34,423,485.63	152,641,155.27
	4	BORGU	192,441,000.36	-	33,294,874.53	225,735,874.89
	5	BOSSO	115,513,807.83	-	31,582,331.07	147,096,138.90
	6	EDATI	121,660,521.82	-	32,484,468.28	154,144,990.10
	7	GBAKO	115,235,347.40	-	30,197,805.87	145,433,153.27
	8	GURARA	102,970,083.94	-	27,658,013.30	130,628,097.24
	9	KATCHA	111,110,648.23	-	29,829,629.21	140,940,277.44
	10	KONTAGORA	122,364,035.49	-	31,901,440.71	154,265,476.20
	11	LAPAI	119,524,542.08	-	28,991,035.53	148,515,577.61
	12	LAVUN	139,081,246.48	-	35,936,281.07	175,017,527.55
	13	MAGAMA	142,470,804.38	-	33,969,145.89	176,439,950.27
	14	MARIGA	157,752,992.07	-	35,206,400.42	192,959,392.49
	15	MASHEGU	186,138,722.32	-	36,291,581.99	222,430,304.30
	16	MINNA	117,887,647.56	-	35,345,528.05	153,233,175.61
	17	MOKWA	160,009,008.60	-	38,373,624.48	198,382,633.07
	18	MUYA	108,082,647.39	-	28,540,314.91	136,622,962.30
	19	PAIKORO	124,390,678.61	-	32,328,915.38	156,719,594.00
	20	RAFI	143,470,716.84	-	33,988,355.10	177,459,071.94
	21	RIJAU	134,967,279.51	-	33,579,393.66	168,546,673.16
	22	SHIRORO	159,552,003.82	-	37,710,140.91	197,262,144.73
	23	SULEJA	116,684,386.85	-	36,399,877.43	153,084,264.28
	24	TAFA	94,962,569.89	-	27,140,895.61	122,103,465.50
	25	WUSHISHI	105,853,893.14	-	27,018,332.46	132,872,225.59
NIGER TOTAL			3,233,803,326.67	-	808,090,577.66	4,041,893,904.32

OGUN	1	ABEOKUTA NORTH	118,843,727.14	(5,788,847.52)	37,955,671.42	151,010,551.04
	2	ABEOKUTA SOUTH	122,687,963.88	(5,788,847.52)	41,362,453.90	158,261,570.26
	3	ADO-ODO/OTA	188,575,462.01	(5,788,847.52)	60,591,645.76	243,378,260.24
	4	EGBADO NORTH	123,989,949.32	(5,788,847.52)	36,598,289.68	154,799,391.48
	5	EGBADO SOUTH	111,117,147.15	(5,788,847.52)	35,695,178.09	141,023,477.72
	6	EWEKORO	84,524,012.67	(5,788,847.52)	27,782,233.44	106,517,398.59
	7	REMO NORTH	82,341,324.78	(5,788,847.52)	28,113,174.84	104,665,652.10
	8	IFO	184,893,955.27	(5,788,847.52)	60,471,379.35	239,576,487.10
	9	IJEBU EAST	110,034,894.56	(5,788,847.52)	31,612,941.07	135,858,988.11
	10	IJEBU NORTH	137,477,841.42	(5,788,847.52)	43,732,843.45	175,421,837.35
	11	IJEBU ODE	106,064,214.82	(5,788,847.52)	34,663,865.85	134,939,233.14
	12	IKENNE	95,824,378.52	(5,788,847.52)	32,207,243.62	122,242,774.62
	13	IJEBU NORTH EAST	86,410,397.98	(5,788,847.52)	28,650,684.92	109,272,235.38
	14	IMEKO-AFON	99,339,726.10	(5,788,847.52)	29,665,641.49	123,216,520.07
	15	IPOKIA	104,050,230.98	(5,788,847.52)	34,412,893.25	132,674,276.71
	16	OBAFEMI/OWODE	126,161,218.04	(5,788,847.52)	39,871,164.43	160,243,534.95
	17	ODEDAH	105,909,823.00	(5,788,847.52)	31,560,950.91	131,681,926.38
	18	ODOGBOLU	98,432,162.97	(5,788,847.52)	32,791,036.78	125,434,352.23
	19	OGUN WATERSIDE	93,495,022.10	(5,788,847.52)	29,019,627.17	116,725,801.75
	20	SHAGAMU	126,810,148.30	(5,788,847.52)	41,580,575.96	162,601,876.74
OGUN TOTAL			2,306,983,600.99	(115,776,950.40)	738,339,495.37	2,929,546,145.96
ONDO	1	AKOKO NORTH EAST	122,234,788.25	(2,620,951.49)	33,557,919.20	153,171,755.96
	2	AKOKO NORTH WEST	129,304,802.37	(2,620,951.49)	36,229,322.75	162,913,173.62
	3	AKOKO SOUTH WEST	131,642,932.05	(2,620,951.49)	37,321,603.37	166,343,583.93
	4	AKOKO SOUTH EAST	97,641,821.38	(2,620,951.49)	27,086,431.42	122,107,301.31
	5	AKURE NORTH	102,316,811.99	(2,620,951.49)	30,507,968.81	130,203,829.30
	6	AKURE SOUTH	157,236,878.94	(2,620,951.49)	45,932,691.70	200,548,619.15
	7	IDANRE	110,739,036.04	(2,620,951.49)	30,329,587.56	138,447,672.12
	8	IFEDORE	111,570,085.99	(2,620,951.49)	33,621,810.73	142,570,945.23
	9	OKITIPUPA	134,134,486.74	(2,620,951.49)	37,605,496.11	169,119,031.36
	10	ILAJE	145,552,378.57	(2,620,951.49)	41,576,096.95	184,507,524.03
	11	ESE-EDO	111,369,297.22	(2,620,951.49)	32,135,949.95	140,884,295.68
	12	ILE-OLUJI-OKEIGBO	115,274,522.69	(2,620,951.49)	33,381,208.33	146,034,779.53
	13	IRELE	107,126,503.45	(2,620,951.49)	31,453,048.36	135,958,600.32
	14	ODIGBO	133,976,311.02	(2,620,951.49)	37,381,806.17	168,737,165.70
	15	ONDO EAST	88,915,855.60	(2,620,951.49)	26,552,749.26	112,847,653.36
	16	ONDO WEST	146,953,707.45	(2,620,951.49)	41,092,873.79	185,425,629.75
	17	OSE	118,404,820.78	(2,620,951.49)	31,434,604.73	147,218,474.02
	18	OWO	138,920,225.39	(2,620,951.49)	36,583,858.08	172,883,131.98
ONDO TOTAL			2,203,315,265.89	(47,177,126.82)	623,785,027.26	2,779,923,166.33

OSUN	1	ATAKUMOSA EAST	86,818,642.67	(2,734,288.18)	26,648,384.62	110,732,739.11
	2	ATAKUMOSA WEST	87,062,180.97	(2,734,288.18)	26,122,636.70	110,450,529.50
	3	AIYEDADE	108,464,853.31	(2,734,288.18)	31,812,253.68	137,542,818.81
	4	AIYEDIRE	95,880,532.91	(2,734,288.18)	26,623,955.51	119,770,200.24
	5	BOLUWADURO	90,733,068.02	(2,734,288.18)	26,271,020.94	114,269,800.79
	6	BORIPE	103,340,507.93	(2,734,288.18)	31,044,302.59	131,650,522.34
	7	EDE NORTH	86,614,699.62	(2,734,288.18)	27,179,700.43	111,060,111.87
	8	EDE SOUTH	89,953,812.18	(2,734,288.18)	26,637,109.65	113,856,633.65
	9	EGBEDORE	88,474,037.66	(2,734,288.18)	26,525,751.87	112,265,501.35
	10	EJIGBO	100,435,515.87	(2,734,288.18)	30,576,808.71	128,278,036.39
	11	IFE CENTRAL	106,344,199.20	(2,734,288.18)	32,985,825.48	136,595,736.50
	12	IFE EAST	122,909,387.56	(2,734,288.18)	34,435,773.37	154,610,872.75
	13	IFE NORTH	114,569,277.82	(2,734,288.18)	32,042,068.29	143,877,057.94
	14	IFE SOUTH	99,868,926.56	(2,734,288.18)	30,764,516.16	127,899,154.54
	15	IFEDAYO	78,479,125.27	(2,734,288.18)	23,924,364.53	99,669,201.62
	16	IFELODUN	101,127,780.34	(2,734,288.18)	28,078,705.71	126,472,197.86
	17	ILA	89,157,965.07	(2,734,288.18)	25,663,703.45	112,087,380.34
	18	ILESHA EAST	92,948,143.82	(2,734,288.18)	28,763,416.86	118,977,272.49
	19	ILESHA WEST	98,496,626.61	(2,734,288.18)	28,552,463.46	124,314,801.89
	20	IREPODUN	97,476,967.47	(2,734,288.18)	29,662,004.54	124,404,683.84
	21	IREWOLE	105,466,405.09	(2,734,288.18)	31,339,470.30	134,071,587.21
	22	ISOKAN	95,728,254.74	(2,734,288.18)	28,526,155.19	121,520,121.75
	23	IWO	117,711,322.82	(2,734,288.18)	34,664,752.81	149,641,787.45
	24	OBOKUN	97,613,704.20	(2,734,288.18)	29,454,183.09	124,333,599.10
	25	ODO-OTIN	128,604,840.61	(2,734,288.18)	30,679,049.07	156,549,601.50
	26	OLA-OLUWA	88,027,014.78	(2,734,288.18)	26,675,945.67	111,968,672.27
	27	OLORUNDA	106,472,871.57	(2,734,288.18)	30,515,561.93	134,254,145.32
	28	ORIADE	106,814,261.39	(2,734,288.18)	31,688,716.14	135,768,689.35
	29	OROLU	94,127,460.81	(2,734,288.18)	28,519,195.33	119,912,367.96
	30	OSOGBO	104,723,847.70	(2,734,288.18)	32,250,864.13	134,240,423.65
OSUN TOTAL			2,984,446,234.55	(82,028,645.40)	878,628,660.20	3,781,046,249.35

OYO	1	AFIJO	103,068,174.57	(2,536,017.62)	34,660,047.06	135,192,204.01
	2	AKINYELE	119,692,897.93	(2,536,017.62)	40,032,085.57	157,188,965.88
	3	ATIBA	119,227,205.10	(2,536,017.62)	37,132,816.17	153,824,003.64
	4	ATISBO	127,737,922.53	(2,536,017.62)	33,032,761.90	158,234,666.81
	5	EGBEDA	129,602,936.51	(2,536,017.62)	44,918,882.54	171,985,801.43
	6	IBADAN NORTH	133,205,437.87	(2,536,017.62)	46,674,298.75	177,343,719.00
	7	IBADAN NORTH EAST	144,413,388.93	(2,536,017.62)	48,317,104.40	190,194,475.71
	8	IBADAN NORTH WEST	106,282,954.46	(2,536,017.62)	35,958,826.77	139,705,763.61
	9	IBADAN SOUTH EAST	126,135,436.94	(2,536,017.62)	43,838,224.89	167,437,644.21
	10	IBADAN SOUTH WEST	132,058,006.29	(2,536,017.62)	44,989,316.34	174,511,305.01
	11	IBARAPA CENTRAL	95,509,076.24	(2,536,017.62)	32,488,987.94	125,462,046.56
	12	IBARAPA NORTH	99,604,543.04	(2,536,017.62)	32,357,655.36	129,426,180.78
	13	IDO	97,642,650.67	(2,536,017.62)	32,508,614.75	127,615,247.80
	14	SAKI WEST	145,025,110.01	(2,536,017.62)	44,670,345.90	187,159,438.29
	15	IFELOJU	98,893,576.38	(2,536,017.62)	33,550,157.99	129,907,716.74
	16	IREPO	103,774,771.27	(2,536,017.62)	33,851,311.18	135,090,064.84
	17	ISEYIN	135,583,488.95	(2,536,017.62)	43,203,485.54	176,250,956.87
	18	ITESIWAJU	117,235,678.48	(2,536,017.62)	34,275,793.12	148,975,453.98
	19	IWAJOWA	107,624,066.95	(2,536,017.62)	32,489,057.54	137,577,106.87
	20	OLORUNSOGO	97,178,395.65	(2,536,017.62)	31,012,105.39	125,654,483.42
	21	KAJOLA	120,014,746.29	(2,536,017.62)	39,310,904.74	156,789,633.41
	22	LAGELU	111,165,414.41	(2,536,017.62)	35,619,394.34	144,248,791.13
	23	OGBOMOSHO NORTH	115,084,130.14	(2,536,017.62)	39,152,428.70	151,700,541.22
	24	OGBOMOSHO SOUTH	98,520,408.24	(2,536,017.62)	32,338,376.55	128,322,767.16
	25	OGO-OLUWA	90,155,876.56	(2,536,017.62)	29,858,508.38	117,478,367.33
	26	OLUYOLE	119,506,749.47	(2,536,017.62)	39,431,171.15	156,401,903.00
	27	ONA-ARA	130,205,943.74	(2,536,017.62)	43,769,531.06	171,439,457.17
	28	ORELOPE	99,725,374.01	(2,536,017.62)	32,590,741.11	129,780,097.50
	29	ORI IRE	119,931,319.48	(2,536,017.62)	35,805,292.23	153,200,594.09
	30	OYO EAST	101,262,050.39	(2,536,017.62)	33,941,302.19	132,667,334.96
	31	OYO WEST	101,704,104.48	(2,536,017.62)	34,803,629.00	133,971,715.86
	32	SAKI EAST	101,210,236.22	(2,536,017.62)	32,993,160.29	131,667,378.89
	33	IFEDAPO	116,663,993.25	(2,536,017.62)	35,209,667.30	149,337,642.94
OYO TOTAL			3,764,646,065.46	(83,688,581.46)	1,224,785,986.15	4,905,743,470.15
PLATEAU	1	BARKIN LADI	137,615,299.22	-	33,945,307.31	171,560,606.53
	2	BASSA	138,819,954.69	-	34,752,094.42	173,572,049.12
	3	BOKKOS	138,215,031.68	-	34,167,118.08	172,382,149.76
	4	JOS EAST	104,931,817.75	-	27,704,747.72	132,636,565.47
	5	JOS NORTH	182,567,042.11	-	51,625,651.64	234,192,693.74
	6	JOS SOUTH	157,874,041.89	-	43,093,975.32	200,968,017.21
	7	KANAM	138,588,701.52	-	33,293,237.91	171,881,939.42
	8	KANKE	122,396,179.58	-	30,197,909.21	152,594,088.80
	9	LANGTANG NORTH	125,538,790.03	-	31,535,524.95	157,074,314.98
	10	LANGTANG SOUTH	119,091,735.81	-	29,145,647.79	148,237,383.60
	11	MANGU	164,540,678.31	-	42,273,755.67	206,814,433.98
	12	MIKANG	110,777,395.94	-	28,526,637.73	139,304,033.67
	13	PANKSHIN	147,889,967.16	-	35,087,977.33	182,977,944.49
	14	QUAN-PAN	147,676,069.36	-	35,452,952.45	183,129,021.81
	15	RIYOM	116,704,893.12	-	30,903,151.95	147,608,045.08
	16	SHENDAM	148,703,230.66	-	36,224,661.87	184,927,892.52
	17	WASE	157,997,844.54	-	33,002,037.31	190,999,881.85
PLATEAU TOTAL			2,359,928,673.37	-	590,932,388.65	2,950,861,062.02

RIVERS	1	AHOADA	105,124,904.38	-	44,792,668.24	149,917,572.62
	2	AHOADA WEST	131,345,403.76	-	50,546,942.32	181,892,346.08
	3	AKUKUTORU	120,996,667.56	-	44,045,109.54	165,041,777.10
	4	ANDONI	129,161,518.31	-	47,873,242.03	177,034,760.34
	5	ASARITORU	119,894,202.84	-	48,505,963.01	168,400,165.85
	6	BONNY	119,874,168.72	-	48,175,926.39	168,050,095.11
	7	DEGEMA	129,916,169.18	-	50,571,162.64	180,487,331.82
	8	ELEME	125,864,192.82	-	46,472,569.95	172,336,762.77
	9	EMOHUA	120,052,630.25	-	47,239,337.86	167,291,968.11
	10	ETCHE	140,781,031.06	-	50,548,960.68	191,329,991.75
	11	GONAKA	125,379,627.28	-	49,113,419.70	174,493,046.98
	12	IKWERRE	119,999,058.95	-	46,391,974.76	166,391,033.71
	13	KHANA	142,459,740.47	-	53,664,403.37	196,124,143.84
	14	OBIO/AKPOR	174,457,403.08	-	65,535,977.90	239,993,380.98
	15	OBUA/ODUAL	140,847,012.75	-	52,882,880.55	193,729,893.30
	16	OGBA/EGBEMA/NDONI	142,126,985.40	-	52,954,010.34	195,080,995.73
	17	OGU/BOLO	97,647,587.46	-	38,385,141.58	136,032,729.04
	18	OKRIKA	120,155,773.46	-	48,640,009.94	168,795,783.40
	19	OMUMMA	95,235,297.55	-	40,172,642.74	135,407,940.30
	20	OPOBO/NKORO	103,013,107.05	-	43,732,263.78	146,745,370.83
	21	OYIGBO	106,393,789.97	-	41,726,153.37	148,119,943.34
	22	PORT HARCOURT	197,587,082.26	-	70,848,161.60	268,435,243.87
	23	TAI	116,949,063.20	-	41,385,816.16	158,334,879.35
RIVERS TOTAL			2,925,262,417.77	-	1,124,204,738.46	4,049,467,156.23
SOKOTO	1	BINJI	109,571,101.80	(1,564,740.79)	28,486,261.75	136,492,622.76
	2	BODINGA	124,728,628.60	(1,564,740.79)	33,384,542.50	156,548,430.30
	3	DANGE-SHUNI	134,415,830.89	(1,564,740.79)	34,716,659.94	167,567,750.05
	4	GADA	145,943,643.68	(1,564,740.79)	38,455,567.00	182,834,469.89
	5	GORONYO	137,289,902.96	(1,564,740.79)	33,864,076.94	169,589,239.11
	6	GUDU	124,400,192.03	(1,564,740.79)	27,826,258.11	150,661,709.35
	7	GWADABAWA	142,082,770.39	(1,564,740.79)	37,278,724.07	177,796,753.67
	8	ILLELA	121,240,751.28	(1,564,740.79)	31,650,353.87	151,326,364.37
	9	ISA	137,235,499.81	(1,564,740.79)	31,345,094.36	167,015,853.38
	10	KEBBE	123,904,550.23	(1,564,740.79)	29,852,552.11	152,192,361.56
	11	KWARE	114,897,571.38	(1,564,740.79)	30,495,712.89	143,828,543.48
	12	RABAH	136,799,538.22	(1,564,740.79)	31,558,205.31	166,793,002.74
	13	SABON BIRNI	143,530,320.86	(1,564,740.79)	35,625,130.63	177,590,710.70
	14	SHAGARI	129,328,422.85	(1,564,740.79)	32,062,656.05	159,826,338.11
	15	SILAME	115,805,680.08	(1,564,740.79)	28,441,092.25	142,682,031.54
	16	SOKOTO NORTH	128,687,659.94	(1,564,740.79)	37,382,286.80	164,505,205.95
	17	SOKOTO SOUTH	127,648,056.88	(1,564,740.79)	34,742,272.23	160,825,588.32
	18	TAMBUWAL	142,929,636.97	(1,564,740.79)	36,831,413.78	178,196,309.97
	19	TANGAZA	131,775,365.21	(1,564,740.79)	29,100,539.10	159,311,163.53
	20	TURETA	119,917,505.06	(1,564,740.79)	25,934,985.41	144,287,749.68
	21	WAMAKKO	123,616,497.29	(1,564,740.79)	33,677,761.45	155,729,517.95
	22	WURNO	118,938,278.54	(1,564,740.79)	32,472,870.27	149,846,408.02
	23	YABO	111,504,609.95	(1,564,740.79)	29,181,134.30	139,121,003.46
SOKOTO TOTAL			2,946,192,014.92	(35,989,038.17)	744,366,151.15	3,654,569,127.90

TARABA	1	ARDO KOLA	110,676,407.58	-	27,764,034.90	138,440,442.48
	2	BALI	189,392,820.88	-	36,256,040.00	225,648,860.88
	3	DONGA	130,078,029.82	-	31,048,393.42	161,126,423.24
	4	GASHAKA	155,313,945.51	-	27,823,889.71	183,137,835.22
	5	GASSOL	167,792,716.98	-	38,748,644.71	206,541,361.69
	6	IBI	116,238,483.74	-	27,564,495.68	143,802,979.41
	7	JALINGO	111,801,440.54	-	31,447,471.87	143,248,912.41
	8	KARIM LAMIDU	173,531,125.56	-	35,344,924.57	208,876,050.13
	9	KURMI	123,526,270.65	-	28,084,884.50	151,611,155.15
	10	LAU	114,051,523.46	-	28,436,983.88	142,488,507.35
	11	SARDAUNA	170,201,144.13	-	37,334,957.70	207,536,101.82
	12	TAKUM	134,719,708.14	-	31,134,556.50	165,854,264.64
	13	USSA	115,789,791.77	-	29,528,290.13	145,318,081.90
	14	WUKARI	165,852,431.94	-	38,525,720.36	204,378,152.30
	15	YORRO	109,945,782.11	-	27,937,265.85	137,883,047.95
	16	ZING	119,269,149.05	-	30,578,741.99	149,847,891.03
TARABA TOTAL			2,208,180,771.85	-	507,559,295.75	2,715,740,067.60
YOBE	1	BADE	123,257,573.08	-	31,660,915.10	154,918,488.18
	2	BURSARI	136,396,707.52	-	29,527,160.84	165,923,868.36
	3	DAMATURU	114,203,586.04	-	28,057,934.13	142,261,520.17
	4	FIKA	127,866,379.85	-	31,459,983.90	159,326,363.75
	5	FUNE	179,342,379.57	-	42,864,760.54	222,207,140.11
	6	GEIDAM	148,628,512.54	-	32,879,795.60	181,508,308.14
	7	GUJBA	136,837,839.00	-	30,986,226.15	167,824,065.15
	8	GULAMI	118,884,014.81	-	29,136,434.23	148,020,449.04
	9	JAKUSKO	156,788,993.06	-	37,876,140.79	194,665,133.86
	10	KARASUWA	110,576,157.23	-	29,378,776.59	139,954,933.82
	11	MACHINA	105,914,377.77	-	26,219,973.97	132,134,351.74
	12	NANGERE	113,556,410.10	-	28,044,640.79	141,601,050.89
	13	NGURU	123,506,026.66	-	32,416,060.04	155,922,086.70
	14	POTISKUM	135,904,332.46	-	36,260,965.79	172,165,298.25
	15	TARMUA	126,049,909.10	-	27,305,573.12	153,355,482.22
	16	YUNUSARI	131,365,609.37	-	30,689,248.87	162,054,858.24
	17	YUSUFARI	131,053,438.73	-	29,663,713.31	160,717,152.04
YOBE TOTAL			2,220,132,246.91	-	534,428,303.76	2,754,560,550.67

36	ZAMFARA	1	ANKA	123,356,725.60	-	31,328,045.01	154,684,770.61
		2	BAKURA	119,440,141.36	-	34,433,883.09	153,874,024.45
		3	BUKKUYUM	140,958,930.79	-	36,154,917.58	177,113,848.38
		4	BUNGUDU	155,577,536.94	-	39,376,219.77	194,953,756.71
		5	GUMMI	135,413,665.74	-	35,661,185.03	171,074,850.77
		6	GUSAU	188,029,677.05	-	48,093,097.99	236,122,775.03
		7	KAURA NAMODA	142,800,382.21	-	41,008,307.23	183,808,689.44
		8	KIYAWA	129,558,828.37	-	33,857,188.99	163,416,017.36
		9	MARADUN	140,056,757.26	-	36,100,561.07	176,157,318.33
		10	MARU	184,863,497.51	-	41,741,389.41	226,604,886.92
		11	SHINKAFI	115,425,064.51	-	30,866,536.61	146,291,601.12
		12	TALATA MAFARA	133,317,857.32	-	36,401,644.67	169,719,501.99
		13	TSAFE	141,245,887.13	-	39,939,342.14	181,185,229.27
		14	ZURMI	155,992,944.98	-	41,876,201.93	197,869,146.91
ZAMFARA TOTAL				2,006,037,896.79	-	526,838,520.52	2,532,876,417.30
37	FCT-ABUJA	1	ABAJI	103,044,378.49	-	243,324,023.60	346,368,402.09
		2	ABUJA MUNICIPAL	263,047,908.55	-	293,443,585.23	556,491,493.78
		3	BWARI	148,167,693.46	-	255,070,320.63	403,238,014.08
		4	GWAGWALADA	126,981,677.64	-	250,236,975.38	377,218,653.02
		5	KUJE	120,654,185.40	-	246,033,010.39	366,687,195.79
		6	KWALI	124,109,474.10	-	245,230,538.39	369,340,012.49
				886,005,317.64	-	1,533,338,453.61	2,419,343,771.25
				97,512,147,616.69	(773,122,101.89)	32,473,214,365.53	129,212,239,880.33

**Summary of Distribution of Revenue Allocation to Local Government Councils by Federation
Account Allocation Committee for the month of January, 2018 Shared in February, 2018**

1	2	3	4	5	6=(3+4+5)
S/N	STATES	GROSS STATUTORY	DEDUCTIONS	VAT ALLOCATION	NET ALLOCATION
		₦	₦	₦	₦
1	ABIA	2,023,978,627.32	-	569,362,656.81	2,593,341,284.13
2	ADAMAWA	2,552,958,550.10	-	676,283,653.28	3,229,242,203.38
3	AKWA IBOM	3,400,390,769.86	-	927,900,192.42	4,328,290,962.29
4	ANAMBRA	2,566,755,008.77	-	779,968,832.62	3,346,723,841.39
5	BAUCHI	2,913,774,863.76	-	750,501,439.56	3,664,276,303.32
6	BAYELSA	1,186,013,023.42	-	316,417,972.10	1,502,430,995.52
7	BENUE	3,170,638,013.03	(139,538,498.52)	786,132,896.76	3,817,232,411.27
8	BORNO	3,442,362,717.71	-	859,749,202.22	4,302,111,919.93
9	CROSS RIVER	2,219,182,823.78	(38,551,266.10)	592,186,704.11	2,772,818,261.79
10	DELTA	2,843,564,509.11	-	857,633,830.93	3,701,198,340.04
11	EBONYI	1,641,608,432.55	(47,177,714.84)	436,854,848.68	2,031,285,566.39
12	EDO	2,175,711,728.20	-	649,592,228.22	2,825,303,956.42
13	EKITI	1,727,594,012.96	-	508,266,670.51	2,235,860,683.48
14	ENUGU	2,210,555,462.16	-	591,961,325.05	2,802,516,787.22
15	GOMBE	1,514,674,146.58	(53,983,557.43)	398,221,440.21	1,858,912,029.36
16	IMO	2,962,636,053.25	-	846,616,542.77	3,809,252,596.02
17	JIGAWA	3,112,528,115.56	-	893,836,921.55	4,006,365,037.11
18	KADUNA	3,500,332,591.35	-	962,800,237.32	4,463,132,828.67
19	KANO	5,572,829,483.98	-	1,672,794,585.49	7,245,624,069.47
20	KATSINA	4,242,689,943.69	-	1,142,504,462.47	5,385,194,406.16
21	KEBBI	2,677,592,761.14	-	668,097,781.51	3,345,690,542.65
22	KOGI	2,767,488,248.33	(89,972,595.51)	675,323,308.46	3,352,838,961.29
23	KWARA	1,958,287,816.03	-	509,596,906.16	2,467,884,722.20
24	LAGOS	3,335,935,829.84	-	5,154,375,198.56	8,490,311,028.40
25	NASSARAWA	1,747,130,251.37	(39,238,127.24)	410,936,929.22	2,118,829,053.34
26	NIGER	3,233,803,326.67	-	808,090,577.66	4,041,893,904.32
27	OGUN	2,306,983,600.99	(115,776,950.40)	738,339,495.37	2,929,546,145.96
28	ONDO	2,203,315,265.89	(47,177,126.82)	623,785,027.26	2,779,923,166.33
29	OSUN	2,984,446,234.55	(82,028,645.40)	878,628,660.20	3,781,046,249.35
30	OYO	3,764,646,065.46	(83,688,581.46)	1,224,785,986.15	4,905,743,470.15
31	PLATEAU	2,359,928,673.37	-	590,932,388.65	2,950,861,062.02
32	RIVERS	2,925,262,417.77	-	1,124,204,738.46	4,049,467,156.23
33	SOKOTO	2,946,192,014.92	(35,989,038.17)	744,366,151.15	3,654,569,127.90
34	TARABA	2,208,180,771.85	-	507,559,295.75	2,715,740,067.60
35	YOBE	2,220,132,246.91	-	534,428,303.76	2,754,560,550.67
36	ZAMFARA	2,006,037,896.79	-	526,838,520.52	2,532,876,417.30
37	FCT-ABUJA	886,005,317.64	-	1,533,338,453.61	2,419,343,771.25
	Total LGCs	97,512,147,616.69	(773,122,101.89)	32,473,214,365.53	129,212,239,880.33

Methodology

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

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

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

These are

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

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

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

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

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

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

State Government – 26.72%

Local Government – 20.60%

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

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

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

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

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

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

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

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

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

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

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

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

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

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