



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(JUNE 2018 Disbursement)



Report Date: July 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 N668.90bn to the three tiers of government in June 2018 from the revenue generated in May 2018.

The amount disbursed comprised of N575.48bn from the Statutory Account and N93.42bn from Valued Added Tax (VAT).

Federal government received a total of N282.22bn from the N668.90bn. States received a total of N181.17bn and Local governments received N136.49bn. The sum of N53.07bn 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 N4.63bn, N7.40bn and N3.92bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N240.85bn was disbursed to the FGN consolidated revenue account; N5.10bn shared as share of derivation and ecology; N2.55bn as stabilization fund; N8.57bn for the development of natural resources; and N5.96bn to the Federal Capital Territory (FCT) Abuja.

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of May 2018 Shared in June, 2018



Summary of Gross Revenue Allocation by FAAC for the month of May, 2018 Shared in June, 2018

BENEFICIARIES

	Statutory		N268,769,802,645.80
	VAT		N13,452,956,078.27
	Total		N282,222,758,724.07

	Statutory		N136,323,635,662.41
	VAT		N44,843,186,927.58
	Total		N181,166,822,589.99

	Statutory		N105,099,808,931.35
	VAT		N31,390,230,849.31
	Total		N136,490,039,780.66

	Statutory		N53,071,479,552.48
	VAT		-----
	Total		N53,071,479,552.48

	Statutory		N4,105,945,142.19
	VAT		N520,397,266.46
	Total		N4,626,342,408.65

	Statutory		N3,917,997,530.68
	VAT		-----
	Total		N3,917,997,530.68

	Statutory		N4,186,340,098.18
	VAT		N3,216,534,977.51
	Total		N7,402,875,075.69

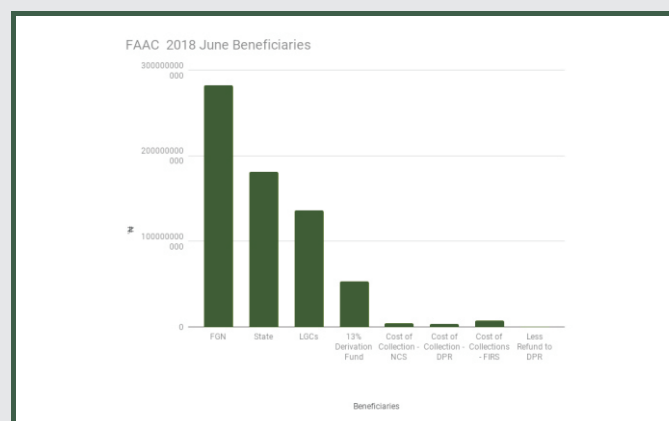
	Statutory		N116,000.00
	VAT		-----
	Total		N116,000.00

TOTAL(ALL BENEFICIARIES)

STATUTORY N575,475,125,563.09

VAT N93,423,306,099.13

TOTAL N668,898,431,662.22



Federation Account Allocation Committee (FAAC) June 2018 Disbursement

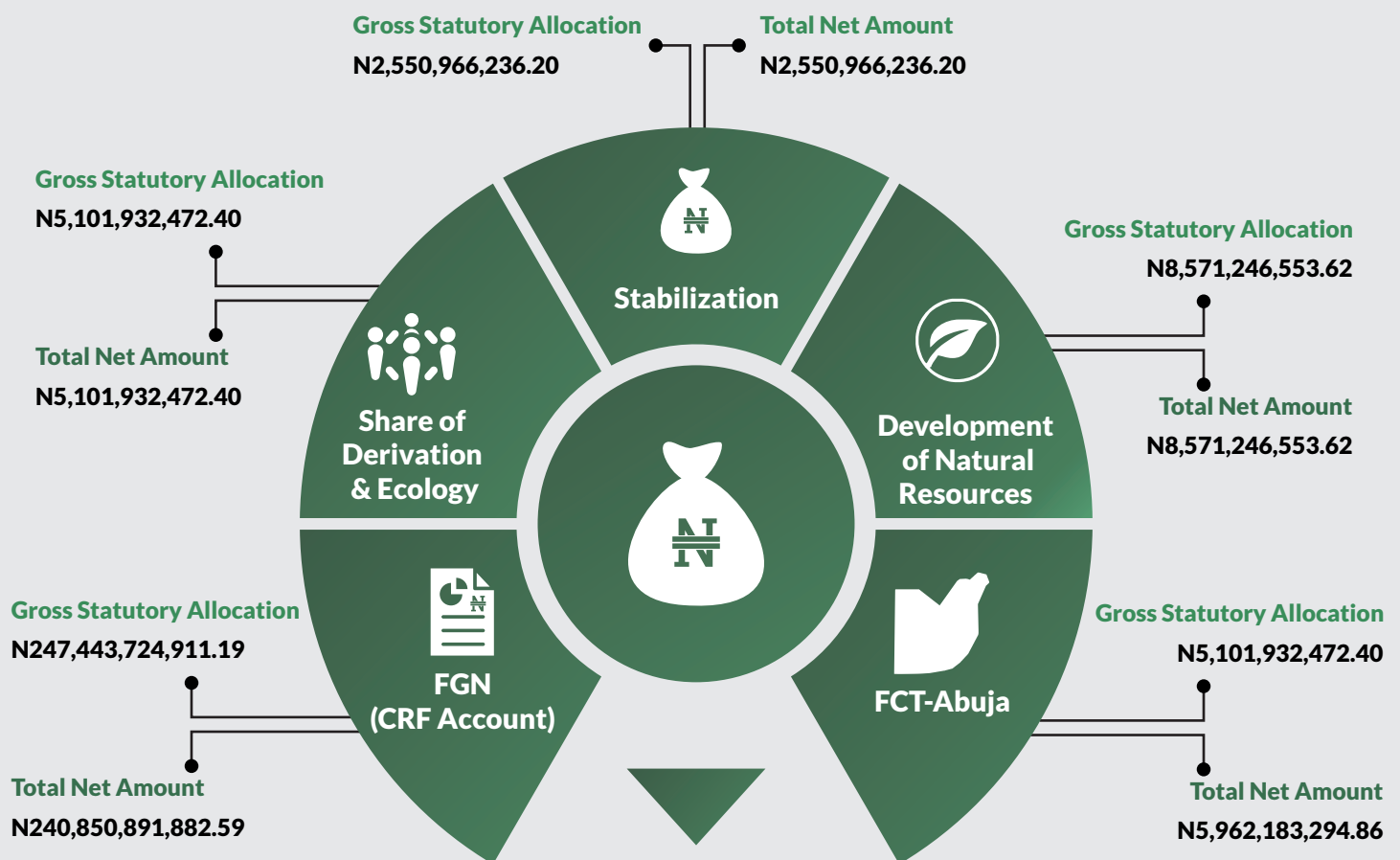
Summary of Gross Revenue Allocation by FAAC
for the month of May 2018 Shared in June, 2018



Distribution of Gross Revenue Allocation by FAAC for the month of May, 2018 Shared in June, 2018

FG

BENEFICIARIES



SUB-TOTAL	Gross Statutory Allocation	Total Net Amount
	N268,769,802,645.80	N263,037,220,439.66



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

Gross Statutory Allocation		N954,947,582.14
Deduction		N 0.00
Value Added Tax		N1,596,510,090.99

	Total Allocation
	N2,551,457,673.13



Total Allocation

ABAJI	▶		N365,323,096.93
ABUJA MUNICIPAL	▶		N586,224,968.73
BWARI	▶		N425,312,125.97
GWAGWALADA	▶		N397,805,420.97
KUJE	▶		N386,921,808.39
KWALI	▶		N389,870,252.13

Federation Account Allocation Committee (FAAC) June 2018 Disbursement


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





ABIA STATE

 **17**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,366,285,238.81**


13% Share of Derivation (Net)
 **N698,882,001.87**

Gross Total
 **N4,065,167,240.67**

DEDUCTIONS

External Debt
 **N38,081,181.00**

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

Other Deductions (see Note)
 **N432,102,232.26**

Net Statutory Allocation
N3,594,983,827.41

Gross VAT Allocation
N916,810,750.27




Total Gross Amount
N4,981,977,990.95


Total Net Amount
N4,511,794,577.69

LGAs

Gross Statutory Allocation  **N2,181,469,408.80**

Deduction  **N 0.00**

Value Added Tax  **N545,682,441.47**

Total Allocation
 **N2,727,151,850.27**



Total Allocation

ABA NORTH	▶		N139,873,403.21
ABA SOUTH	▶		N235,853,554.18
AROCHUKWU	▶		N163,525,674.91
BENDE	▶		N167,477,812.92
IKWUANO	▶		N151,832,800.38
ISIALA NGWA NORTH	▶		N156,875,330.83
ISIALA NGWA SOUTH	▶		N151,863,124.47
ISUIKWUATO	▶		N147,455,816.34
NNEOCHI	▶		N160,159,151.53
OBIOMA NGWA	▶		N163,235,004.07
OHAFIA	▶		N179,699,868.19
OSISIOMA	▶		N172,692,204.31
UGWUNAGBO	▶		N131,082,786.04
UKWA EAST	▶		N123,715,193.71
UKWA WEST	▶		N129,795,354.38
UMUAHIA NORTH	▶		N189,200,349.36
UMUAHIA SOUTH	▶		N162,814,421.45

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

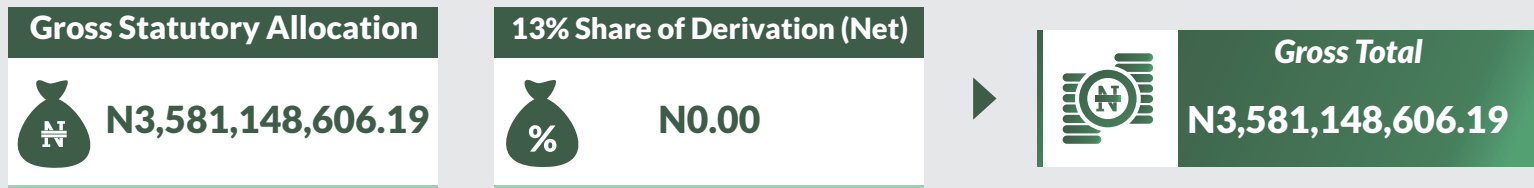
Distribution of Revenue Allocation to State and Local Governments by FAAC
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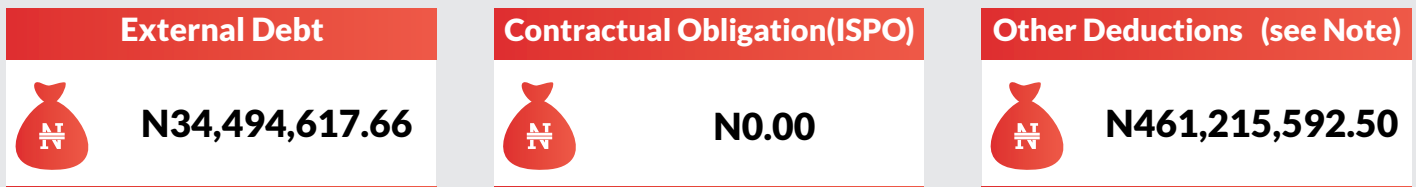
ADAMAWA STATE

 **21**
No. of LGCs

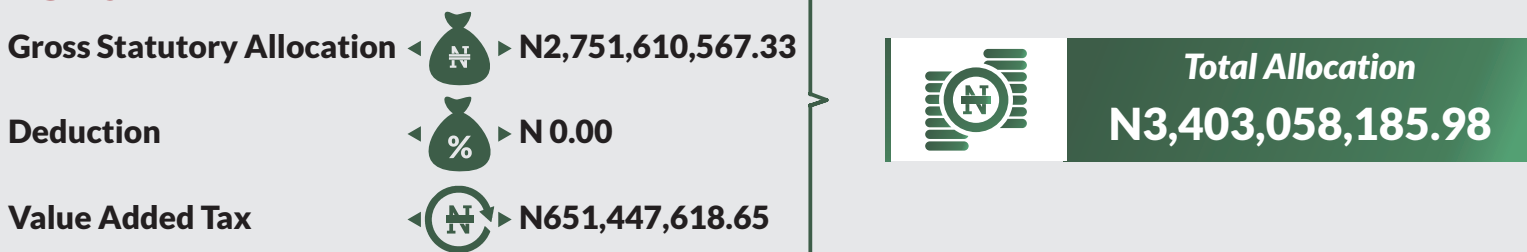
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

DEMSA	▶		N168,992,739.02
FUFORE	▶		N200,954,413.22
GANYE	▶		N173,376,734.15
GIREI	▶		N153,472,672.09
GOMBI	▶		N153,282,268.81
GUYUK	▶		N163,866,067.04
HONG	▶		N174,976,903.73
JADA	▶		N181,510,311.84
YOLA-NORTH	▶		N164,021,809.27
LAMURDE	▶		N144,690,868.32
MADAGALI	▶		N148,058,257.86
MAIHA	▶		N143,996,875.12
MAYO-BELWA	▶		N165,264,273.98
MICHIKA	▶		N161,312,768.36
MUBI NORTH	▶		N155,079,796.05
MUBI SOUTH	▶		N145,109,073.47
NUMAN	▶		N136,801,248.18
SHELLENG	▶		N155,315,389.43



Total Allocation

SONG	▶		N190,438,882.73
TOUNGO	▶		N158,547,284.06
YOLA-SOUTH	▶		N163,989,549.25

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

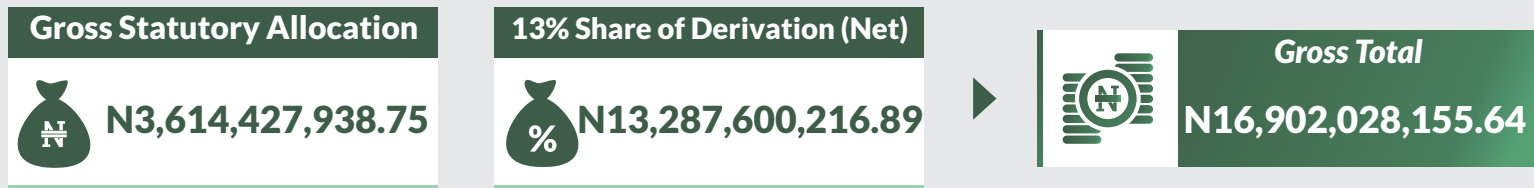
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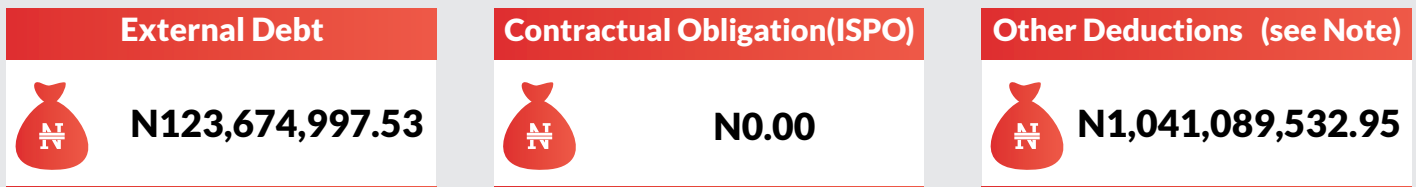
AKWA IBOM STATE

 **31**
No. of LGCs

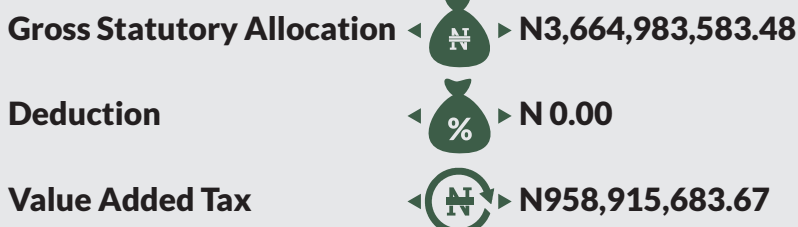
BENEFICIARIES




DEDUCTIONS







LGAs



 **Total Allocation**
N4,623,899,267.15














Total Allocation

ABAK	▶		N156,637,499.66
EASTERN OBOLO	▶		N123,984,668.59
EKET	▶		N162,743,994.64
EKPE ATAI	▶		N126,114,231.33
ESSIEN UDIM	▶		N167,984,406.14
ETIM EKPO	▶		N145,090,638.50
ETINAN	▶		N164,894,349.40
IBENO	▶		N132,524,374.33
IBESIKPO ASUTAN	▶		N153,537,441.76
IBIONO IBOM	▶		N167,792,693.78
IKA	▶		N129,391,849.49
IKONO	▶		N152,017,458.36
IKOT ABASI	▶		N152,059,500.08
IKOT EKPENE	▶		N156,588,921.59
INI	▶		N142,876,377.24
ITU	▶		N147,144,245.35
MBO	▶		N137,863,052.08
MKPAT ENIN	▶		N169,129,657.98



Total Allocation

NSIT IBOM	▶		N142,151,644.61
NSIT UBIUM	▶		N149,336,192.46
OBAT AKARA	▶		N155,433,652.98
OKOBO	▶		N135,175,496.89
ONNA	▶		N141,148,593.61
ORON	▶		N141,413,741.94
ORUK ANAM	▶		N167,302,991.58
UDUNG UKO	▶		N125,277,355.05
UKANAFUN	▶		N152,774,048.77
UQUO	▶		N126,013,938.92
URUAN	▶		N159,891,377.17
URUE OFFONG/ORUK	▶		N134,373,432.16
UYO	▶		N205,231,440.70

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

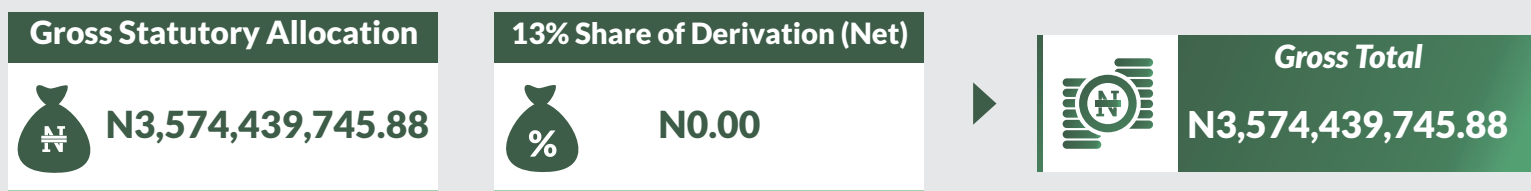
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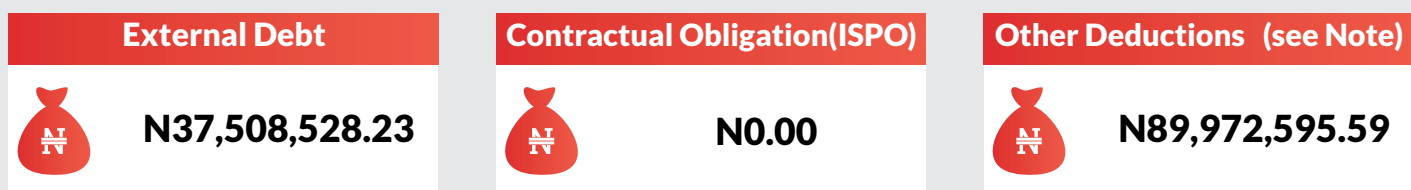
ANAMBRA STATE

 **21**
No. of LGCs

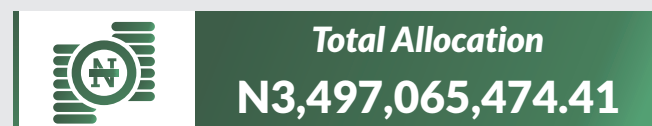
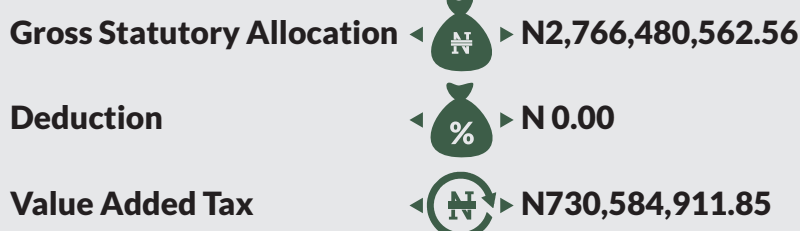
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

AGUATA	▶		N228,486,639.29
ANAMBRA EAST	▶		N151,526,437.47
ANAMBRA WEST	▶		N155,914,904.94
ANIOCHA	▶		N189,549,501.34
AWKA NORTH	▶		N142,115,896.24
AWKA SOUTH	▶		N164,369,247.42
AYAMELUM	▶		N152,769,663.75
DUNUKOFIA	▶		N135,815,211.45
EKWUSIGWO	▶		N151,923,755.70
IDEMILI NORTH	▶		N240,038,664.01
IDEMILI SOUTH	▶		N167,181,507.66
IHIALA	▶		N202,880,131.30
NJIKOKA	▶		N149,791,549.32
NNEWI NORTH	▶		N149,398,251.56
NNEWI SOUTH	▶		N178,024,153.57
OGBARU	▶		N170,965,077.34
ONISHA NORTH	▶		N142,593,589.36
ONISHA SOUTH	▶		N147,463,280.43



Total Allocation

ORUMBA NORTH	▶		N159,208,230.54
ORUMBA SOUTH	▶		N161,714,884.32
OYI	▶		N155,334,897.42

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

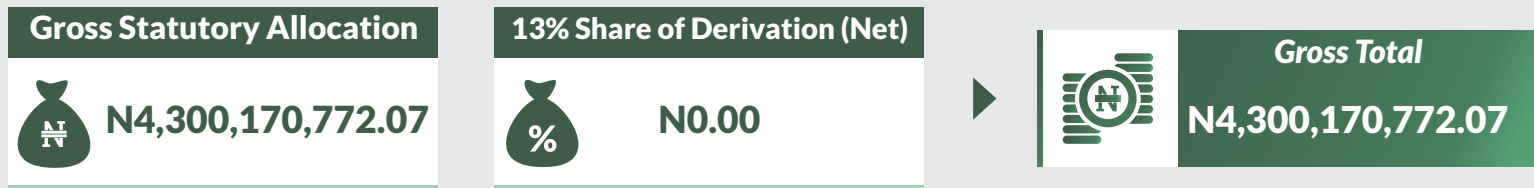
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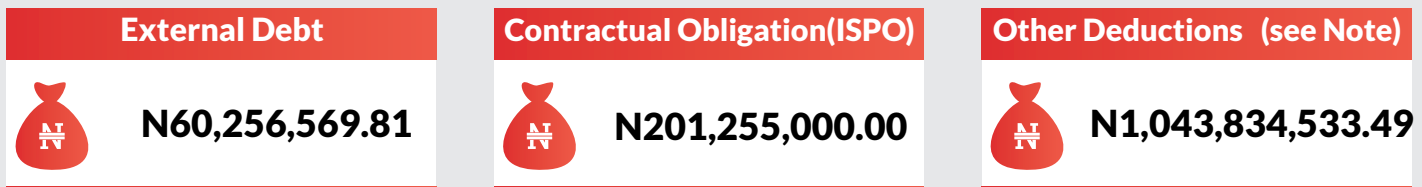
BAUCHI STATE

 **20**
No. of LGCs

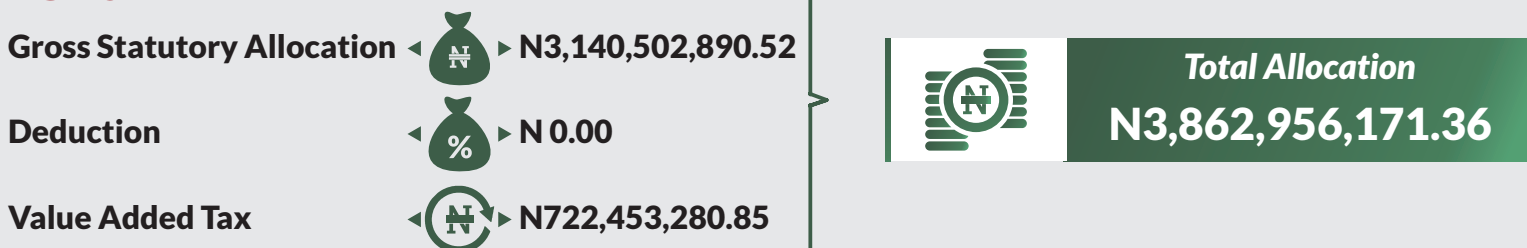
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

ALKALERI	▶		N249,437,136.44
BAUCHI	▶		N303,425,612.03
BOGORO	▶		N135,368,436.90
DAMBAN	▶		N159,714,716.03
DARAZO	▶		N201,148,091.98
DASS	▶		N134,962,353.14
GAMAWA	▶		N212,728,115.68
GANJUWA	▶		N211,949,664.11
GIADE	▶		N153,869,201.40
I/GADAU	▶		N176,626,465.02
JAMA'ARE	▶		N137,261,959.41
KATAGUM	▶		N208,952,492.06
KIRFI	▶		N169,046,456.88
MISAU	▶		N200,086,833.46
NINGI	▶		N253,971,531.20
SHIRA	▶		N191,742,329.49
TAFAWA BALEWA	▶		N188,244,771.41
TORO	▶		N259,164,713.99



Total Allocation

WARJI



N147,925,051.58

ZAKI



N167,330,239.14

Federation Account Allocation Committee (FAAC) June 2018 Disbursement


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




BAYELSA STATE

 **8**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,180,904,124.14**


13% Share of Derivation (Net)
 **N10,325,135,917.94**

Gross Total
 **N13,506,040,042.08**

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
N11,862,919,704.60

Gross VAT Allocation
N802,347,296.32




Total Gross Amount
N14,308,387,338.39


Total Net Amount
N12,665,267,000.91

LGAs

Gross Statutory Allocation  **N1,278,299,629.31**

Deduction  **N 0.00**

Value Added Tax  **N284,550,604.65**

Total Allocation
 **N1,562,850,233.96**

*Total Allocation***BRASS****N185,811,819.62****EKERMOR****N214,058,663.20****KOLOKUMA/OPOKUMA****N142,662,132.15****NEMBE****N173,354,874.54****OGBIA****N183,947,046.13****SAGBAMA****N181,896,002.33****SOUTHERN IJAW****N247,290,058.87****YENAGOA****N233,829,637.11**

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

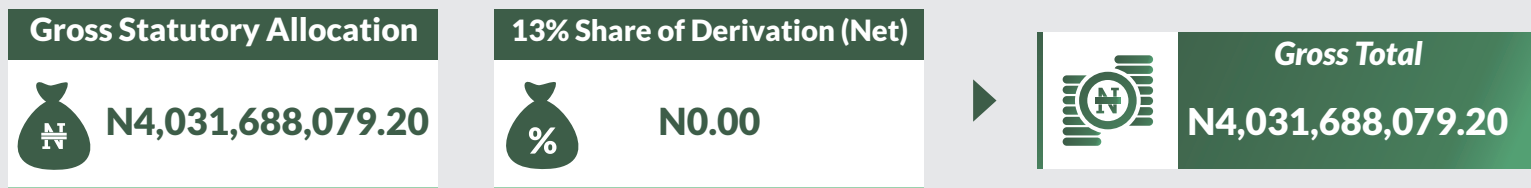
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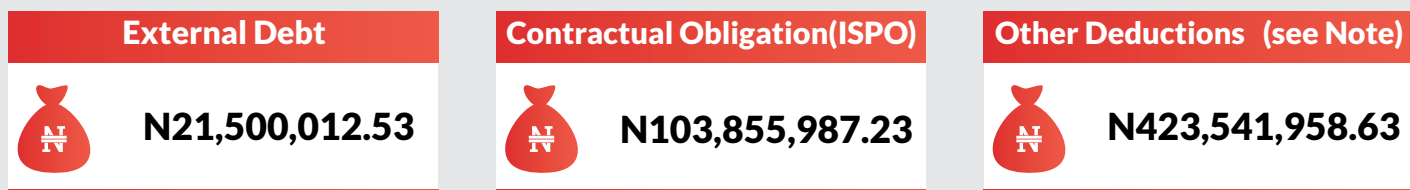
BENUE STATE

 **23**
No. of LGCs

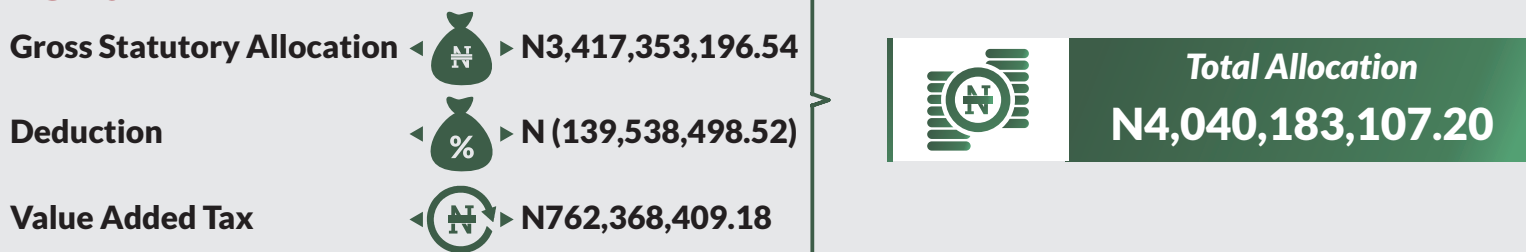
BENEFICIARIES



DEDUCTIONS




LGAs





Total Allocation

ADO	▶		N177,222,570.17
AGATU	▶		N155,259,293.47
APA	▶		N149,788,789.38
BURUKU	▶		N180,827,171.89
GBOKO	▶		N236,656,211.34
GUMA	▶		N189,208,751.04
GWER EAST	▶		N179,021,891.09
GWER WEST	▶		N154,672,091.44
KATSINA ALA	▶		N196,248,401.48
KONSHISHA	▶		N187,346,272.57
KWANDE	▶		N211,711,572.91
LOGO	▶		N164,527,225.59
MAKURDI	▶		N201,015,286.80
OBI	▶		N144,212,313.73
OGBADIBO	▶		N152,425,881.43
OHIMINI	▶		N137,237,111.85
OJU	▶		N175,104,880.73
OKPOKWU	▶		N166,169,745.84



Total Allocation

OTUKPO



N195,777,931.36

TARKA



N133,359,746.57

UKUM



N184,214,197.21

USHONGO



N178,220,215.83

VANDEIKYA



N189,955,553.51

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

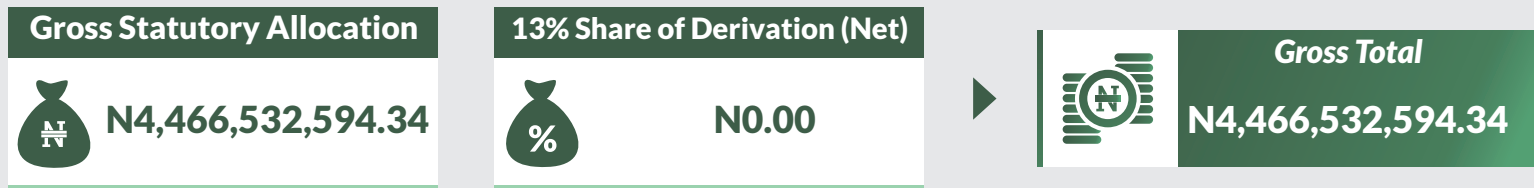
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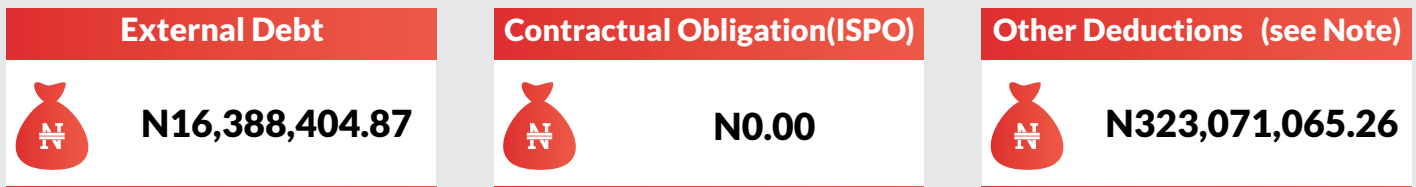
BORNO STATE

 **27**
No. of LGCs

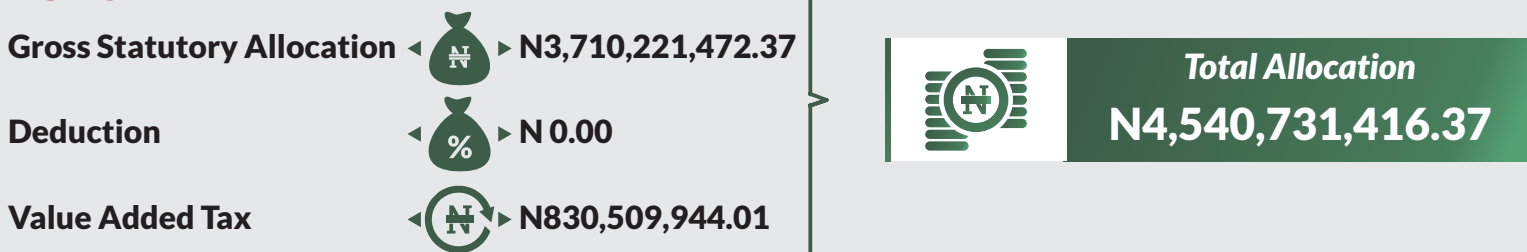
BENEFICIARIES



DEDUCTIONS





















LGAs





Total Allocation

ABADAN	▶		N161,301,831.37
ASKIRA UBA	▶		N159,420,666.01
BAMA	▶		N220,563,512.88
BAYO	▶		N130,557,396.97
BIU	▶		N177,352,145.15
CHIBOK	▶		N129,385,843.33
DAMBOA	▶		N211,209,311.08
DIKWA	▶		N143,491,604.13
GUBIO	▶		N168,403,126.03
GUZAMALA	▶		N144,228,525.80
GWOZA	▶		N208,122,957.84
HAWUL	▶		N148,282,010.48
JERE	▶		N172,813,811.51
KAGA	▶		N148,623,432.17
KALA BALGE	▶		N136,919,738.33
KONDUGA	▶		N195,666,496.93
KUKAWA	▶		N203,889,347.63
KWAYA KUSAR	▶		N118,738,389.46

*Total Allocation***MAFA****N154,718,938.63****MAGUMERI****N180,541,740.79****MAIDUGURI METRO****N274,943,356.51****MARTE****N166,152,613.35****MOBBAR****N155,871,879.28****MONGUNO****N152,363,701.38****NGALA****N178,817,748.52****NGANZAI****N150,956,649.75****SHANI****N147,394,641.07**

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

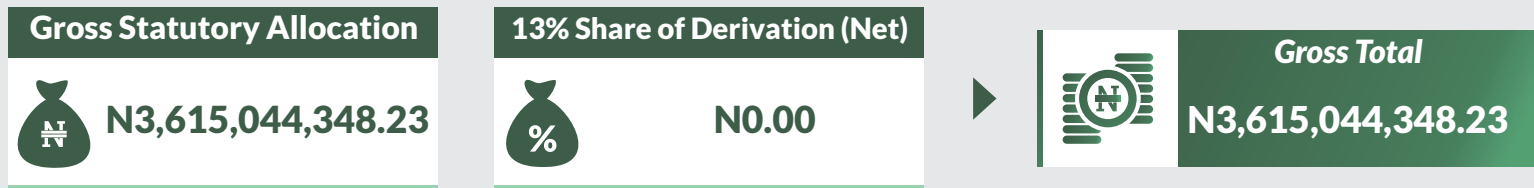
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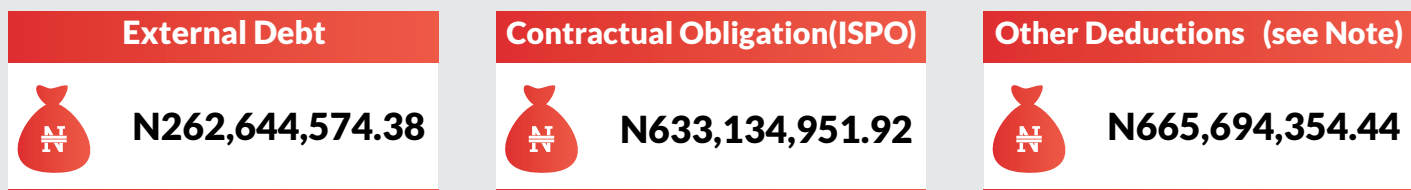
CROSS RIVER STATE

 **18**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

ABI	▶		N155,619,673.84
AKAMKPA	▶		N188,236,950.45
AKPABUYO	▶		N189,603,876.78
BAKASSI	▶		N120,046,635.30
BEKWARA	▶		N143,910,382.40
BIASE	▶		N165,649,562.23
BOKI	▶		N186,363,639.51
CALABAR MUNICIPAL	▶		N154,061,738.89
CALABAR SOUTH	▶		N162,881,097.53
ETUNG	▶		N127,314,672.85
IKOM	▶		N169,766,827.03
OBANLIKU	▶		N146,704,912.44
OBUBRA	▶		N163,690,843.90
OBUDU	▶		N155,858,040.65
ODUKPANI	▶		N174,749,576.18
OGAJA	▶		N164,871,898.45
YAKURR	▶		N167,046,791.47
YALA	▶		N181,708,152.53

Federation Account Allocation Committee (FAAC) June 2018 Disbursement


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




DELTA STATE

 **25**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,650,186,083.81**


13% Share of Derivation (Net)
 **N14,894,087,269.49**

Gross Total
 **N18,544,273,353.31**

DEDUCTIONS

External Debt
 **N25,614,092.78**

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

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

Net Statutory Allocation
N16,242,575,753.07

Gross VAT Allocation
N1,090,957,992.46





Total Gross Amount
N19,635,231,345.76


Total Net Amount
N17,333,533,745.52

LGAs

Gross Statutory Allocation  **N3,064,829,294.56**

Deduction  **N 0.00**

Value Added Tax  **N821,036,687.76**

Total Allocation
 **N3,885,865,982.32**



Total Allocation

ANIOCHA NORTH



N133,417,806.05

ANIOCHA SOUTH



N145,238,922.66

BOMADI



N125,064,611.50

BURUTU



N175,932,748.13

ETHIOPE EAST



N162,712,651.90

ETHIOPE WEST



N166,001,832.45

IKA NORTH EAST



N172,514,277.57

IKA SOUTH



N162,867,648.29

ISOKO NORTH



N153,940,659.68

ISOKO SOUTH



N174,036,229.26

NDOKWA EAST



N143,794,970.43

NDOKWA WEST



N150,506,507.85

OKPE



N139,239,328.13

OSHIMILI NORTH



N136,006,888.33

OSHIMILI SOUTH



N147,373,004.69

PATANI



N121,748,797.63

SAPELE



N153,516,668.87

UDU



N157,772,220.92

*Total Allocation*

UGHELLI NORTH ▶

**N208,373,913.91**

UGHELLI SOUTH ▶

**N166,950,393.65**

UKWUANI ▶

**N133,623,451.74**

UVWIE ▶

**N156,553,824.20**

WARRI SOUTH ▶

**N193,662,090.40**

WARRI NORTH ▶

**N155,672,990.56**

WARRI SOUTH-WEST ▶

**N149,343,543.51**

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

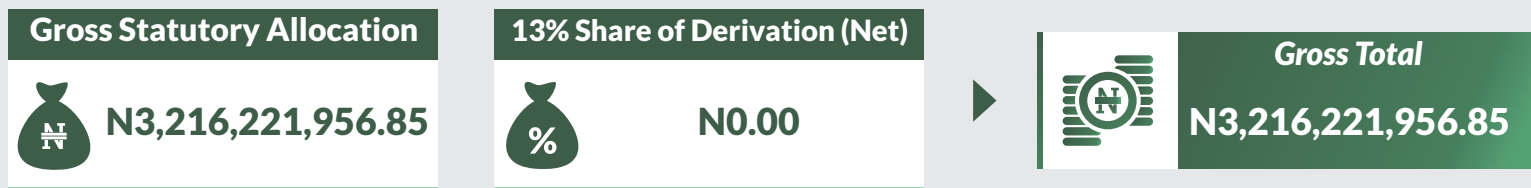
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of May, 2018 Shared in June, 2018



EBONYI STATE

 **13**
No. of LGCs

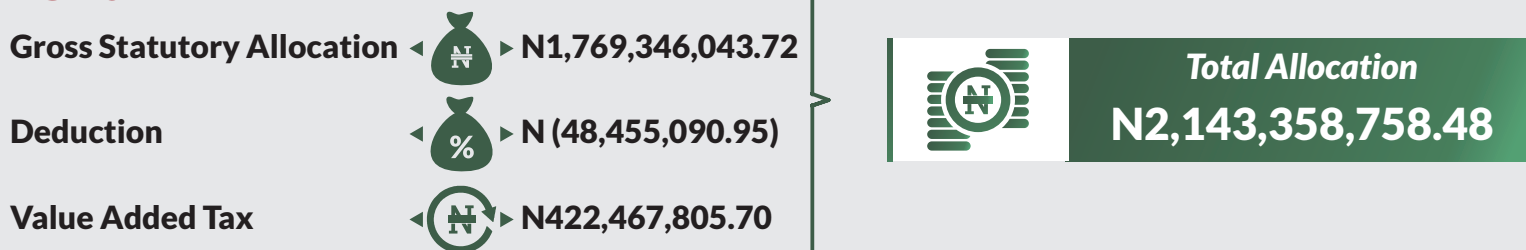
BENEFICIARIES



DEDUCTIONS












LGAs





Total Allocation

ABAKALIKI	▶		N163,637,516.48
AFIKPO NORTH	▶		N155,758,789.63
AFIKPO SOUTH	▶		N156,877,411.90
EBONYI	▶		N150,291,509.90
EZZA NORTH	▶		N151,156,378.78
EZZA SOUTH	▶		N155,145,788.77
IKWO	▶		N182,062,652.32
ISHIELU	▶		N160,796,501.88
IVO	▶		N146,221,548.84
IZZI	▶		N200,203,830.27
OHAOZARA	▶		N157,331,277.55
OHAUKWU	▶		N173,825,772.53
ONICHA	▶		N190,049,779.63

Federation Account Allocation Committee (FAAC) June 2018 Disbursement


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





EDO STATE

 **18**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,361,467,406.90**


13% Share of Derivation (Net)
 **N1,679,445,905.77**

Gross Total
 **N5,040,913,312.67**

DEDUCTIONS

External Debt
 **N65,767,212.71**

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

Other Deductions (see Note)
 **N393,356,922.11**

Net Statutory Allocation
N4,581,789,177.85

Gross VAT Allocation
N1,033,995,325.57




Total Gross Amount
N6,074,908,638.24


Total Net Amount
N5,615,784,503.42

LGAs

Gross Statutory Allocation  **N2,345,009,237.44**

Deduction  **N 0.00**

Value Added Tax  **N635,434,865.50**

Total Allocation
 **N2,980,444,102.94**



Total Allocation

AKOKO EDO



N203,700,508.11

EGOR



N200,758,862.12

ESAN CENTRAL



N132,671,751.51

ESAN NORTH EAST



N136,637,329.56

ESAN SOUTH EAST



N160,679,214.57

ESAN WEST



N138,938,782.16

ETSAKO CENTRAL



N136,933,816.97

ETSAKO EAST



N157,569,929.91

ETSAKO WEST



N173,567,309.76

IGUEBEN



N127,645,495.46

IKPOBA OKHA



N219,292,488.73

OREDO



N224,520,066.82

ORHIONWON



N173,547,278.52

OVIA NORTH EAST



N165,213,145.15

OVIA SOUTH WEST



N175,998,603.14

OWAN EAST



N159,643,497.65

OWAN WEST



N133,148,889.68

UHUNMWODE



N159,977,133.12

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

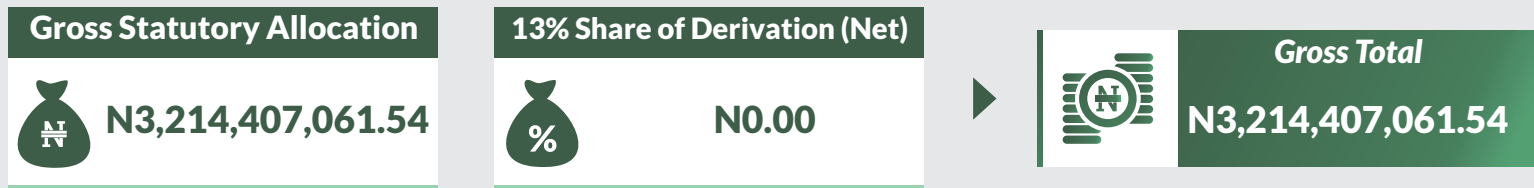
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of May, 2018 Shared in June, 2018



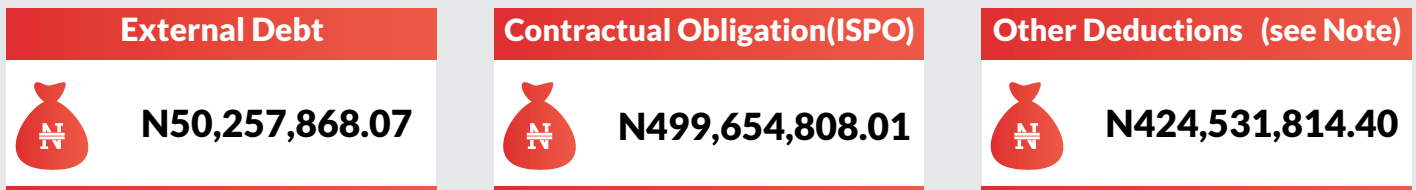
EKITI STATE

 **16**
No. of LGCs

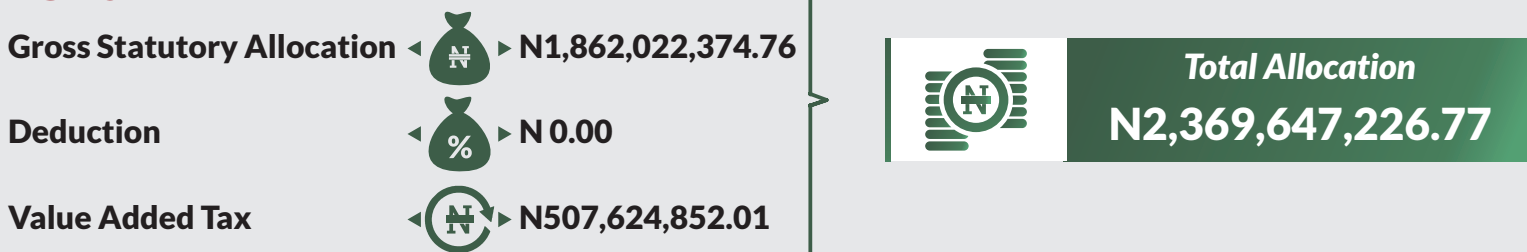
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

ADO EKITI	▶		N193,544,289.15
AIYEKIRE	▶		N146,632,831.62
EFON	▶		N137,164,626.06
EKITI EAST	▶		N144,165,130.49
EKITI SOUTH WEST	▶		N152,703,112.56
EKITI WEST	▶		N156,013,081.99
EMURE	▶		N128,718,639.32
IDO-OSI	▶		N156,461,736.80
IJERO	▶		N169,331,482.39
IKERE	▶		N147,521,439.23
IKOLE	▶		N157,246,138.11
ILEJEMEJI	▶		N111,797,564.33
IREPODUN/IFELODUN	▶		N140,869,263.16
ISE/ORUN	▶		N137,164,034.45
MOBA	▶		N147,184,486.98
OYE	▶		N143,129,370.15

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

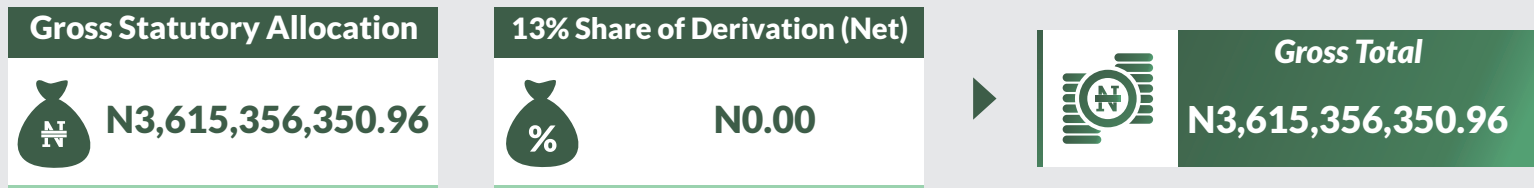
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of May, 2018 Shared in June, 2018



ENUGU STATE

 **17**
No. of LGCs

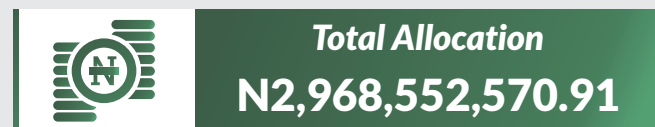
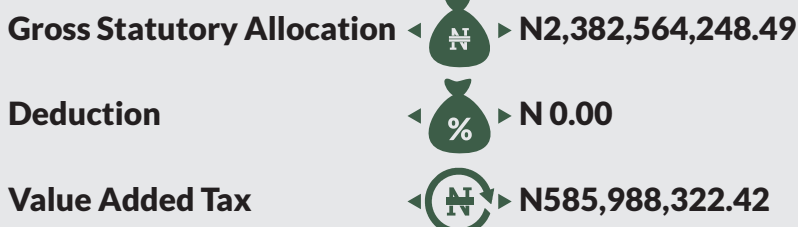
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

AGWU	▶		N175,707,885.53
ANINRI	▶		N149,208,785.61
ENUGU EAST	▶		N200,938,017.68
ENUGU NORTH	▶		N189,005,589.15
ENUGU SOUTH	▶		N180,903,298.71
EZEAGU	▶		N173,328,034.50
IGBO ETITI	▶		N177,346,745.02
IGBO EZE NORTH	▶		N192,386,459.92
IGBO EZE SOUTH	▶		N171,031,345.55
ISI UZO	▶		N162,057,728.28
NKANU EAST	▶		N168,206,308.04
NKANU WEST	▶		N164,094,938.18
NSUKKA	▶		N214,205,074.74
OJI RIVER	▶		N147,970,859.67
UDENU	▶		N164,054,738.87
UDI	▶		N185,467,851.09
UZO UWANI	▶		N152,638,910.37

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

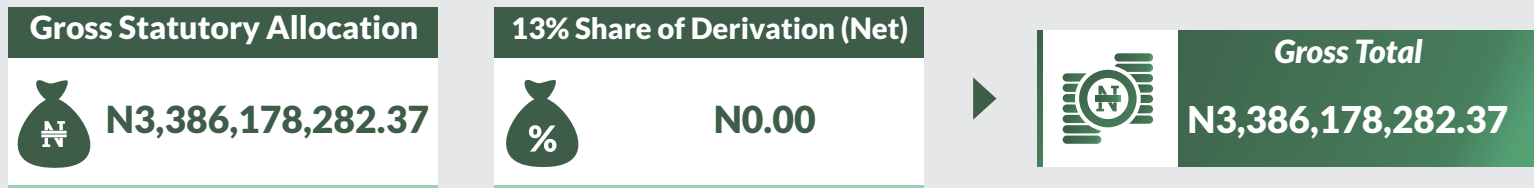
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of May, 2018 Shared in June, 2018



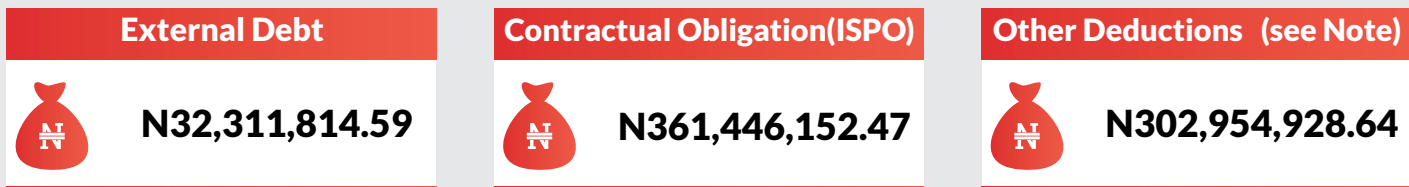
GOMBE STATE

 **11**
No. of LGCs

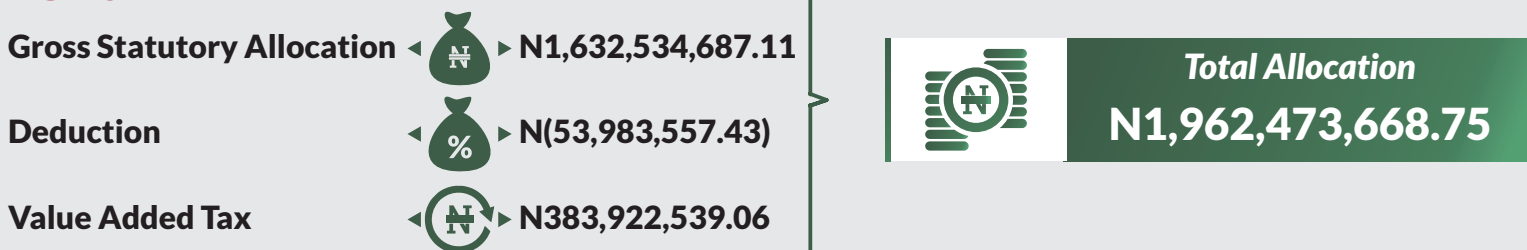
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

AKKO	▶		N234,073,889.96
BALANGA	▶		N172,054,808.06
BILLIRI	▶		N172,275,684.44
DUKKU	▶		N185,439,966.36
FUNAKAYE	▶		N183,118,090.02
GOMBE	▶		N198,741,542.00
KALTUNGO	▶		N155,140,449.46
KWAMI	▶		N167,611,101.83
NAFADA	▶		N151,503,670.11
SHOMGOM	▶		N145,864,417.88
YAMALTU/DEBA	▶		N196,650,048.63

Federation Account Allocation Committee (FAAC) June 2018 Disbursement


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





IMO STATE

 **27**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,737,746,181.54**


13% Share of Derivation (Net)
 **N494,528,206.46**

Gross Total
 **N4,232,274,388.00**

DEDUCTIONS

External Debt
 **N48,261,551.15**

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

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

Net Statutory Allocation
N3,361,745,314.78

Gross VAT Allocation
N1,033,718,809.99




Total Gross Amount
N5,265,993,197.99

Total Net Amount
N4,395,464,124.77

LGAs

Gross Statutory Allocation  **N3,193,166,089.97**

Deduction  **N 0.00**

Value Added Tax  **N828,003,103.65**

Total Allocation
 **N4,021,169,193.62**



Total Allocation

ABOH MBAISE ▶



N162,129,145.61

AHIAZU MBAISE ▶



N152,912,336.62

EHIME MBANO ▶



N140,421,011.83

EZINIHITE MBAISE ▶



N149,794,174.42

IDEATO NORTH ▶



N157,827,721.93

IDEATO SOUTH ▶



N158,349,762.65

IHITTE UBOMA ▶



N142,416,729.99

IKEDURU ▶



N151,054,928.78

ISIALA MBANO ▶



N169,407,919.89

ISU ▶



N151,403,178.26

MBAITOLI ▶



N184,212,971.98

NGOR/OKPALA ▶



N156,781,516.55

NJABA ▶



N143,690,658.95

NKWANGELE ▶



N139,536,928.83

NKWERRE ▶



N124,275,183.93

OBOWO ▶



N135,061,638.93

OGUTA ▶



N155,220,701.41










OHAJI/EGBEMA ▶



N168,156,348.25



Total Allocation

OKIGWE	▶		N148,050,281.95
ONUIMO	▶		N132,628,877.25
ORLU	▶		N146,047,972.00
ORSU	▶		N141,373,984.15
ORU	▶		N137,142,131.31
ORU WEST	▶		N141,274,281.54
OWERRI MUNICIPAL	▶		N142,958,618.26
OWERRI NORTH	▶		N153,447,320.36
OWERRI WEST	▶		N135,592,868.00

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

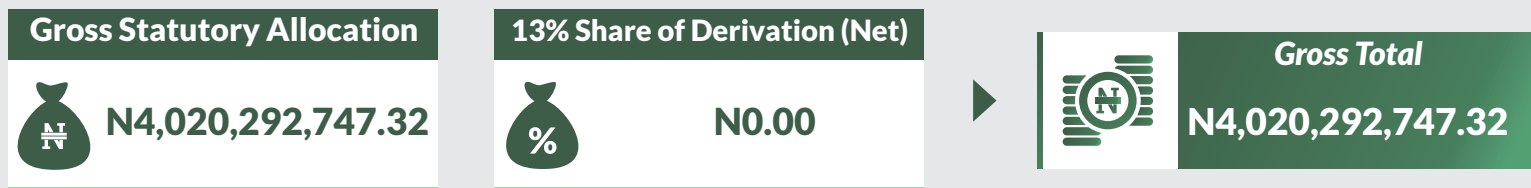
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of May, 2018 Shared in June, 2018



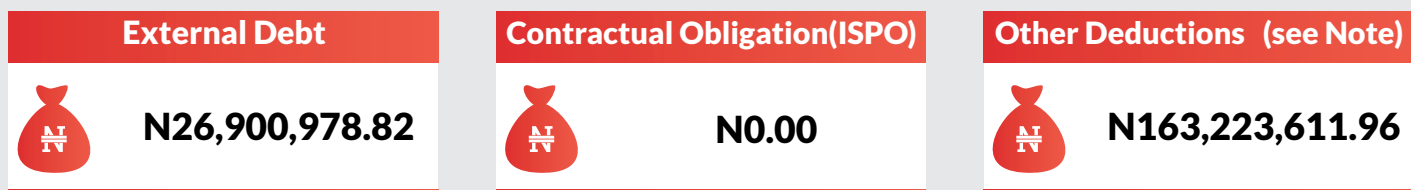
JIGAWA STATE

 **27**
No. of LGCs

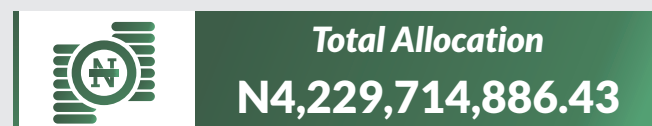
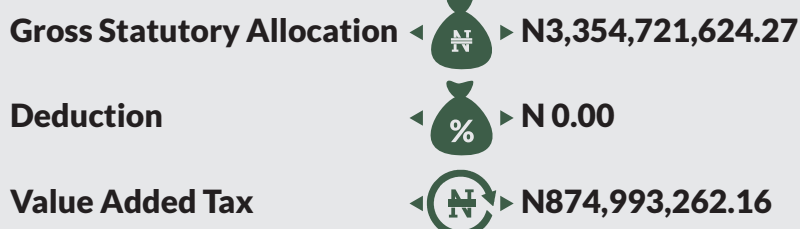
BENEFICIARIES



DEDUCTIONS



LGAs














Total Allocation

AUYO	▶		N143,289,047.40
BABURA	▶		N169,025,448.34
BIRNIN KUDU	▶		N208,273,832.80
BIRNIWA	▶		N156,418,709.61
GAGARAWA	▶		N134,474,210.46
BUJI	▶		N133,571,137.42
DUTSE	▶		N186,152,546.01
GARKI	▶		N156,042,907.14
GUMEL	▶		N137,597,851.15
GURI	▶		N144,268,685.26
GWARAM	▶		N199,824,909.99
GWIWA	▶		N148,183,814.34
HADEJIA	▶		N128,487,583.35
JAHUN	▶		N174,169,660.59
KAFIN HAUSA	▶		N194,105,950.70
KAUGAMA	▶		N143,265,855.76
KAZAURE	▶		N152,102,628.70
KIRI-KASAMMA	▶		N159,266,465.45



Total Allocation

KIYAWA	▶		N162,151,454.20
MAIGATARI	▶		N163,724,039.24
MALAM MADORI	▶		N154,272,748.49
MIGA	▶		N141,972,023.89
RINGIM	▶		N171,644,949.77
RONI	▶		N128,233,888.18
SULE TAKARKAR	▶		N157,677,622.87
TAURA	▶		N146,217,138.92
YANKWASHI 131,772,701.57	▶		N135,299,776.41

Federation Account Allocation Committee (FAAC) June 2018 Disbursement


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




KADUNA STATE

 **23**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N4,710,240,555.51**


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

Gross Total
 **N4,710,240,555.51**

DEDUCTIONS

External Debt
 **N187,188,131.13**

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

Other Deductions (see Note)
 **N203,254,936.77**

Net Statutory Allocation
N4,319,797,487.61

Gross VAT Allocation
N1,320,062,206.14




Total Gross Amount
N6,030,302,761.65


Total Net Amount
N5,639,859,693.75

LGAs

Gross Statutory Allocation  **N3,772,702,125.21**

Deduction  **N 0.00**

Value Added Tax  **N933,659,027.70**

Total Allocation
 **N4,706,361,152.91**



Total Allocation

BIRNIN GWARI	▶		N240,697,151.78
CHIKUN	▶		N251,873,650.39
GIWA	▶		N211,151,956.46
GWAGWADA	▶		N160,460,698.82
IGABI	▶		N265,759,329.85
IKARA	▶		N179,233,348.23
JABA	▶		N158,292,325.49
JEMAA	▶		N208,142,665.97
KACHIA	▶		N222,995,320.37
KADUNA NORTH	▶		N220,466,787.83
KADUNA SOUTH	▶		N235,215,833.47
KAGARKO	▶		N199,186,146.00
KAURA	▶		N176,552,444.18
KAURU	▶		N177,131,944.78
KUBAU	▶		N207,181,697.09
KUDAN	▶		N160,456,685.86
LERE	▶		N223,588,131.85
MAKARFI	▶		N152,723,126.88



Total Allocation

SABON GARI



N200,534,073.60

SANGA



N165,690,036.57

SOBA



N211,843,875.28

ZANGON KATAF



N233,506,382.03

ZARIA



N243,677,540.13

Federation Account Allocation Committee (FAAC) June 2018 Disbursement


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




KANO STATE

 **44**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N5,702,270,582.95**


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

Gross Total
 **N5,702,270,582.95**

DEDUCTIONS

External Debt
 **N55,426,336.83**

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

Other Deductions (see Note)
 **N481,684,843.68**

Net Statutory Allocation
N5,165,159,402.44

Gross VAT Allocation
N1,728,926,511.84




Total Gross Amount
N7,431,197,094.79


Total Net Amount
N6,894,085,914.28

LGAs

Gross Statutory Allocation  **N6,006,465,125.51**

Deduction  **N 0.00**

Value Added Tax  **N1,630,075,417.60**

Total Allocation
 **N7,636,540,543.12**



Total Allocation

AJINGI



N158,501,863.55

ALBASU



N162,590,082.52

BAGWAI



N149,543,350.87

BEBEJI



N161,127,849.68

BICHI



N193,721,764.64

BUNKURE



N155,598,244.31

DALA



N246,829,380.75

DANBATTA



N170,198,623.26

DAWAKIN KUDU



N181,378,571.38

DAWAKIN TOFA



N183,896,516.88

DOGUWA



N166,821,186.91

FAGGE



N167,305,399.13

GABASAWA



N174,014,777.11

GARKO



N155,940,170.49

GARUN MALLAM



N152,206,767.36

GAYA



N167,720,598.31

GEZAWA



N191,837,176.82

GWALE



N227,592,036.35



Total Allocation

GWARZO



N159,199,253.71

KABO



N152,648,050.24

KANO MUNICIPAL



N221,548,787.19

KARAYE



N148,188,165.27

KIBIYA



N148,941,448.36

KIRU



N191,512,545.89

KUMBOTSO



N196,899,977.00

KUNCHI



N148,479,349.55

KURA



N148,293,675.94

MADOBI



N147,861,820.67

MAKODA



N175,106,489.59

MINJIBIR



N175,602,794.68

NASSARAWA



N302,339,125.55

RANO



N152,442,996.18

RIMIN GADO



N148,469,182.31

ROGO



N180,131,926.48

SHANONO



N149,414,006.78

SUMAILA



N188,172,665.83

*Total Allocation*

TAKAI ▶

**N166,665,071.63**

TARAUNI ▶

**N173,112,005.44**

TOFA ▶

**N135,962,929.21**

TSANYAWA ▶

**N150,935,298.87**

TUDUN WADA ▶

**N183,329,455.70**

UNGOGO ▶

**N217,144,563.48**

WARAWA ▶

**N142,029,146.33**

WUDIL ▶

**N165,285,450.96**

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

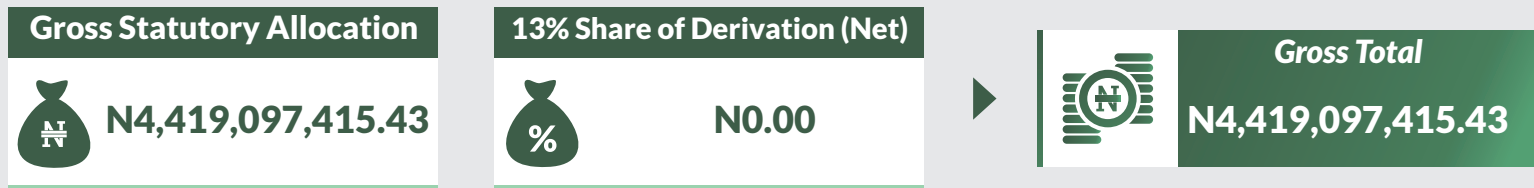
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of May, 2018 Shared in June, 2018



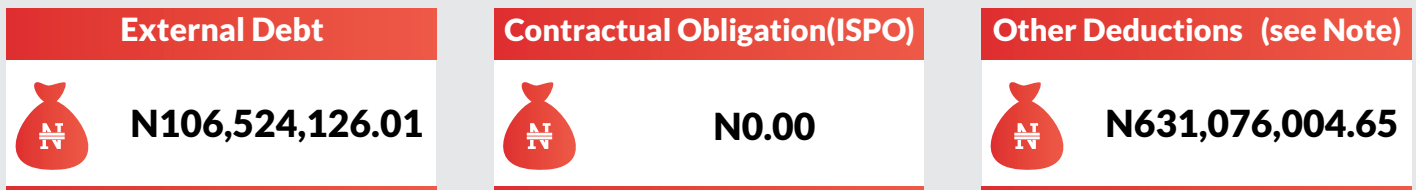
KATSINA STATE

 **34**
No. of LGCs

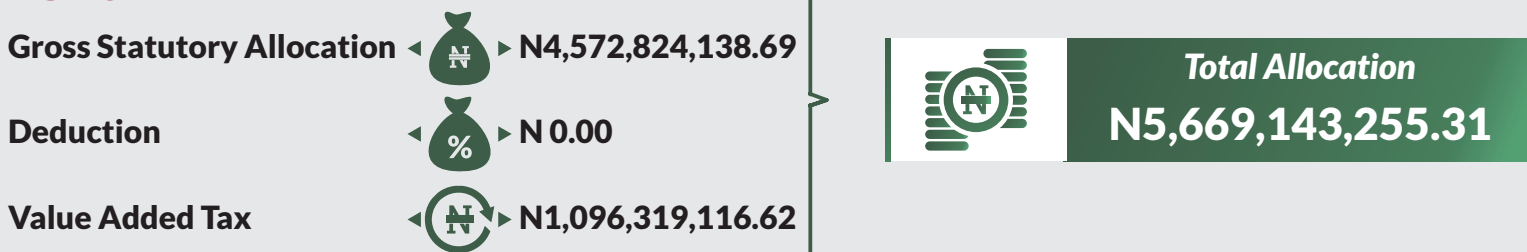
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

BAKORI	▶		N163,060,200.03
BATAGARAWA	▶		N169,453,847.27
BATSARI	▶		N183,073,054.58
BAURE	▶		N173,046,107.12
BINDAWA	▶		N161,010,522.96
CHARANCHI	▶		N151,620,100.81
DAN-MUSA	▶		N150,408,560.54
DANDUME	▶		N161,188,433.21
DANJA	▶		N151,736,998.53
DAURA	▶		N183,259,218.76
DUTSI	▶		N150,752,115.37
DUTSINMA	▶		N167,582,625.37
FASKARI	▶		N181,510,284.19
FUNTUA	▶		N183,152,415.84
INGAWA	▶		N160,741,081.56
JIBIA	▶		N177,010,469.70
KAFUR	▶		N183,915,061.58
KAITA	▶		N176,284,904.16



Total Allocation

KANKARA	▶		N194,236,680.79
KANKIA	▶		N155,930,725.21
KATSINA	▶		N214,310,697.22
KURFI	▶		N149,792,209.65
KUSADA	▶		N141,867,540.66
MAIADUA	▶		N173,491,147.38
MALUMFASHI	▶		N171,583,638.38
MANI	▶		N164,060,547.94
MASHI	▶		N166,561,853.34
MATAZU	▶		N141,522,071.93
MUSAWA	▶		N167,523,633.77
RIMI	▶		N153,074,318.23
SABUWA	▶		N156,284,735.21
SAFANA	▶		N168,716,707.10
SANDAMU	▶		N161,411,712.94
ZANGO	▶		N159,969,033.96

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

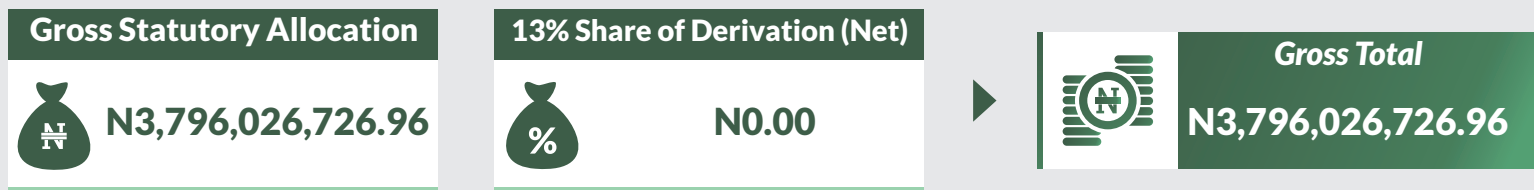
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of May, 2018 Shared in June, 2018



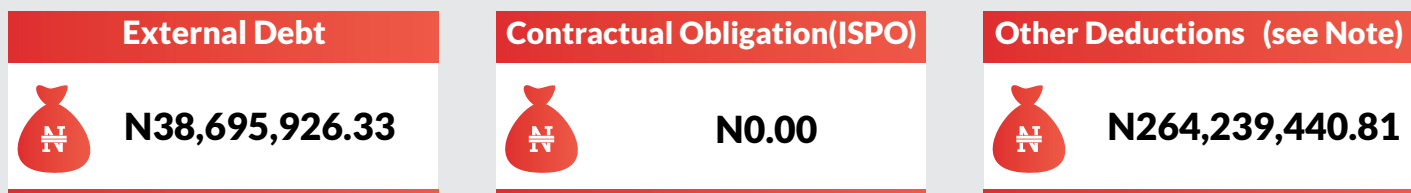
KEBBI STATE

 **21**
No. of LGCs

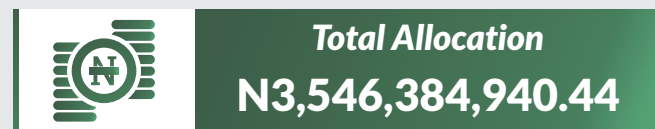
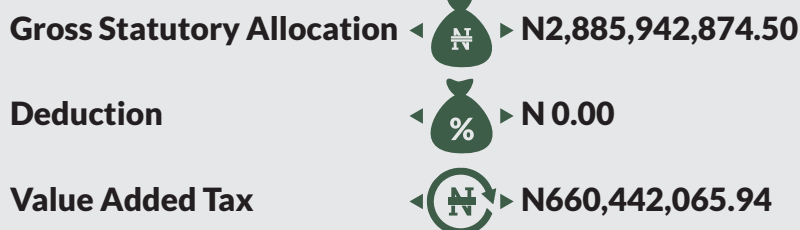
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

ALIERU	▶		N128,618,602.72
AREWA	▶		N201,926,330.40
ARGUNGU	▶		N176,127,630.75
AUGIE	▶		N146,128,748.90
BAGUDO	▶		N193,113,284.84
BIRNIN -KEBBI	▶		N230,037,565.16
BUNZA	▶		N159,303,864.02
DANDI KAMBA	▶		N168,948,347.52
DANKO /WASAGU	▶		N210,564,233.02
FAKAI	▶		N148,748,651.99
GWANDU	▶		N157,478,291.19
JEGA	▶		N173,356,927.36
KALGO	▶		N142,726,673.60
KOKO/BESSE	▶		N164,486,255.25
MAIYAMA	▶		N186,774,626.43
NGASKI	▶		N152,756,387.61
SAKABA	▶		N148,621,653.53
SHANGA	▶		N155,711,402.78



Total Allocation

SURU	▶		N183,725,057.39
YAURI	▶		N145,006,247.55
ZURU	▶		N172,224,158.45

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

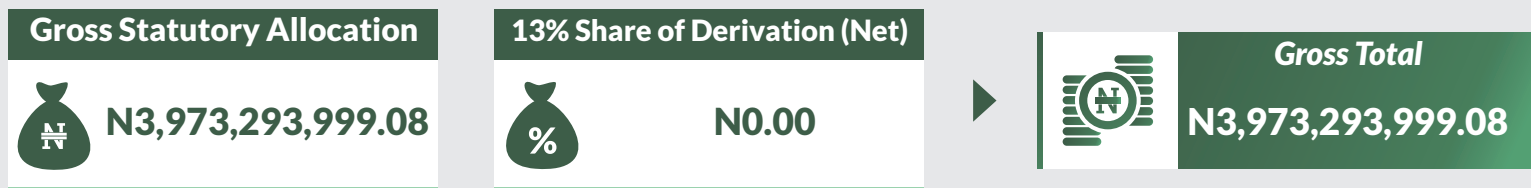
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of May, 2018 Shared in June, 2018



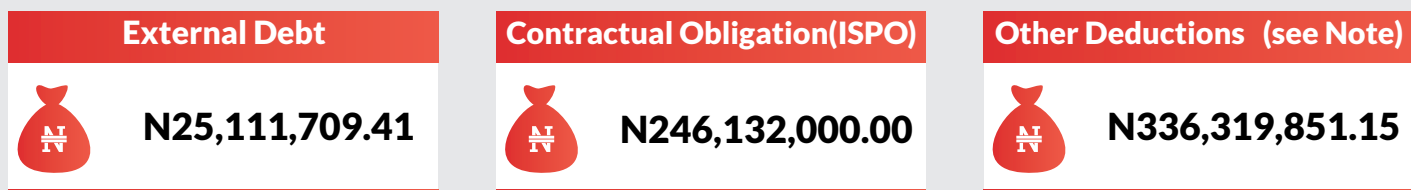
KOGI STATE

 **21**
No. of LGCs

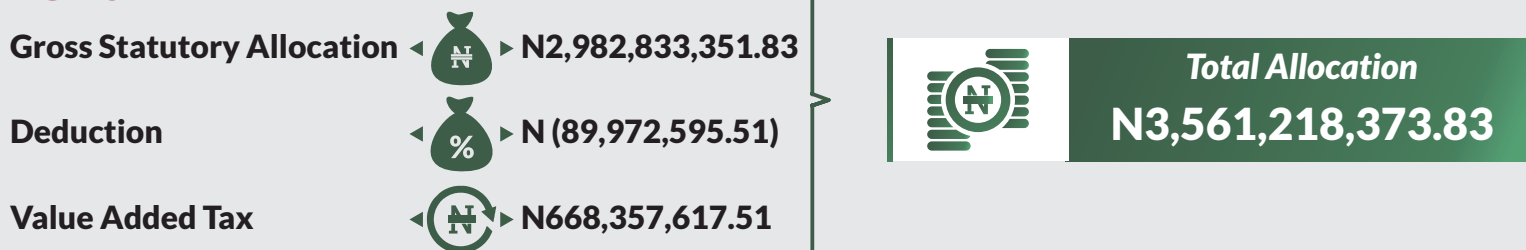
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

ADAVI



N180,195,452.79

AJAOKUTA



N157,507,345.13

ANKPA



N201,917,763.30

BASSA



N158,600,670.38

DEKINA



N215,233,105.73

IBAJI



N166,139,946.80

IDAH



N140,284,841.26

IGALAMELA



N165,124,828.15

IJUMU



N160,569,611.13

KABBA/BUNU



N170,038,409.74

KOGI



N150,906,250.17

KOTON KARFE



N191,129,918.95

MOPA-MURO



N126,241,070.36

OFU



N184,423,794.12

OGORI/MAGONGO



N122,844,324.12

OKEHI



N180,023,476.76

OKENE



N225,595,615.53

OLAMABORO



N169,076,804.07

*Total Allocation***OMALA****N158,086,476.79****YAGBA EAST****N170,482,022.80****YAGBA WEST****N166,796,645.76**

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

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



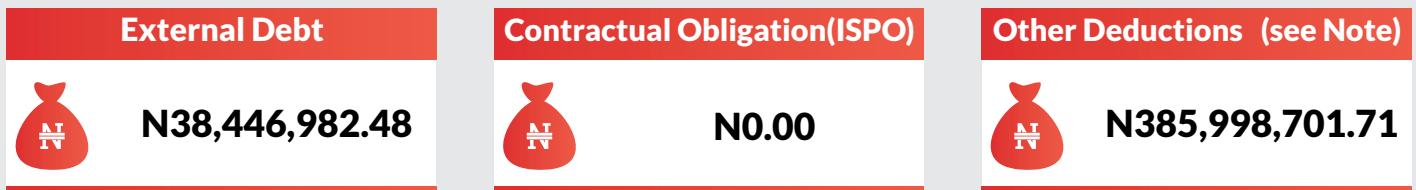
KWARA STATE

 **16**
No. of LGCs

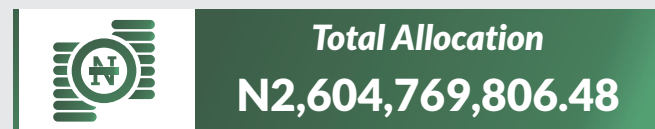
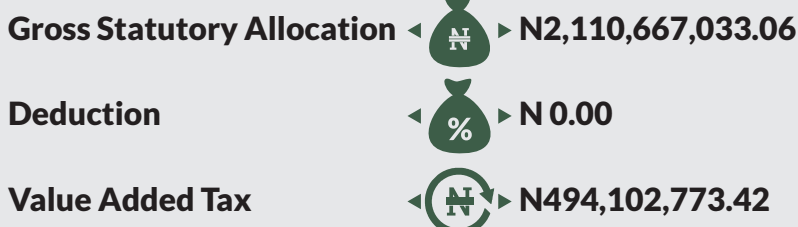
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

ASA	▶		N150,612,930.40
BARUTEN	▶		N234,301,944.67
EDU	▶		N187,215,640.30
EKITI	▶		N117,622,854.52
IFELODUN	▶		N196,175,050.22
ILORIN EAST	▶		N173,379,534.68
ILORIN SOUTH	▶		N175,169,322.31
ILORIN WEST	▶		N210,792,670.00
IREPODUN	▶		N150,444,868.55
KAI AMA	▶		N188,226,213.53
MORO	▶		N154,243,990.70
OFFA	▶		N138,873,621.20
OKE-ERO	▶		N118,440,884.66
OSIN	▶		N118,186,311.65
OYUN	▶		N133,735,221.76
PATEGI	▶		N157,348,747.34

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

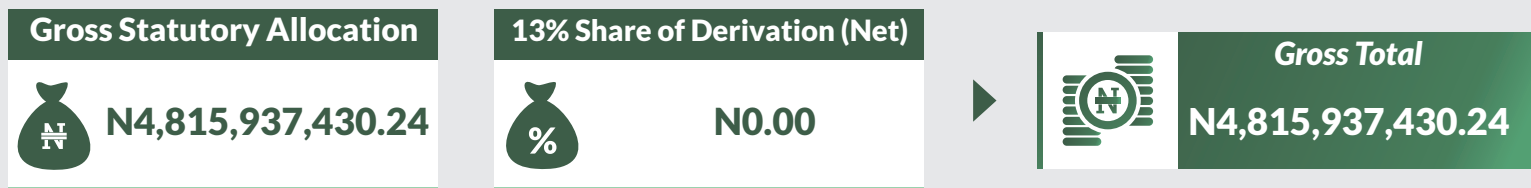
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of May, 2018 Shared in June, 2018



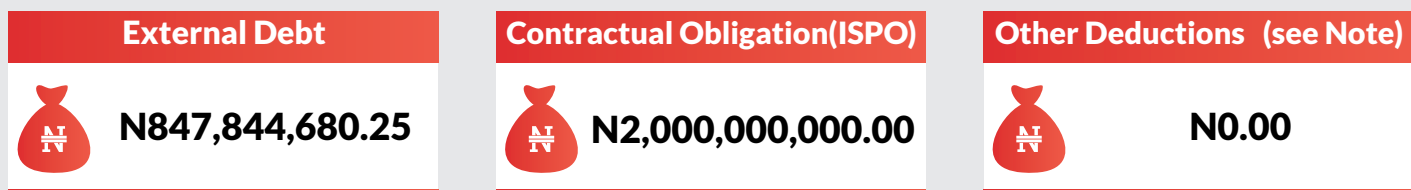
LAGOS STATE

 **20**
No. of LGCs

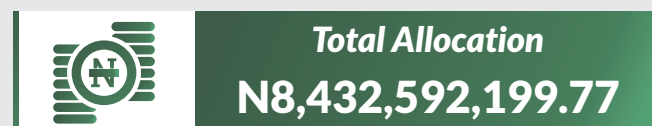
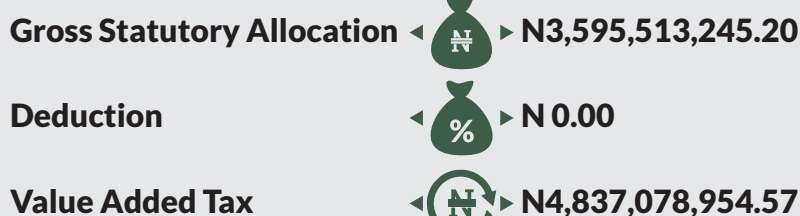
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

AGEGE



N423,337,359.86

AJEROMI/IFELODUN



N 490,030,389.12

ALIMOSHO



N672,400,328.70

AMOWO-ODOFIN



N379,468,294.14

APAPA



N349,351,080.52

BADAGRY



N365,479,985.15

EPE



N350,192,079.76

ETI-OSA



N383,448,045.09

IBEJU-LEKKI



N321,302,621.76

IFAKO/IJAYE



N414,010,608.84

IKEJA



N382,751,435.90

IKORODU



N454,013,117.94

KOSOFE



N479,659,094.38

LAGOS ISLAND



N345,861,856.15

LAGOS MAINLAND



N377,995,304.25

MUSHIN



N471,325,974.71

OJO



N462,528,567.91

OSHODI/ISOLO



N468,548,967.49



Total Allocation

SOMOLU



N405,062,888.09

SURULERE



N435,824,200.03

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

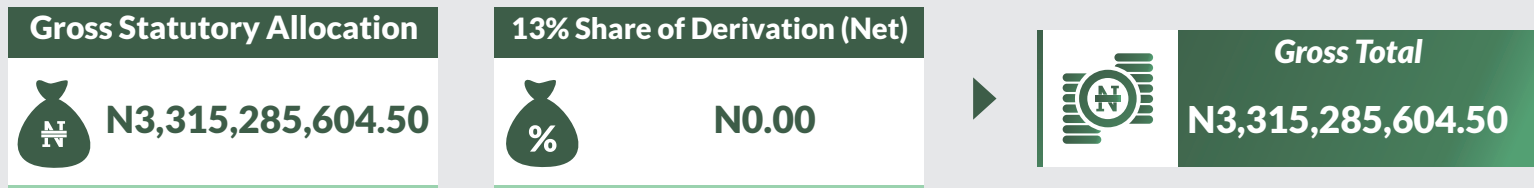
Distribution of Revenue Allocation to State and Local Governments by FAAC
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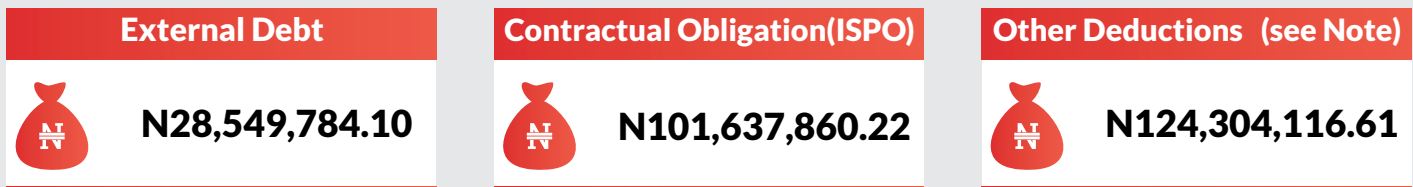
NASARAWA STATE

 **13**
No. of LGCs

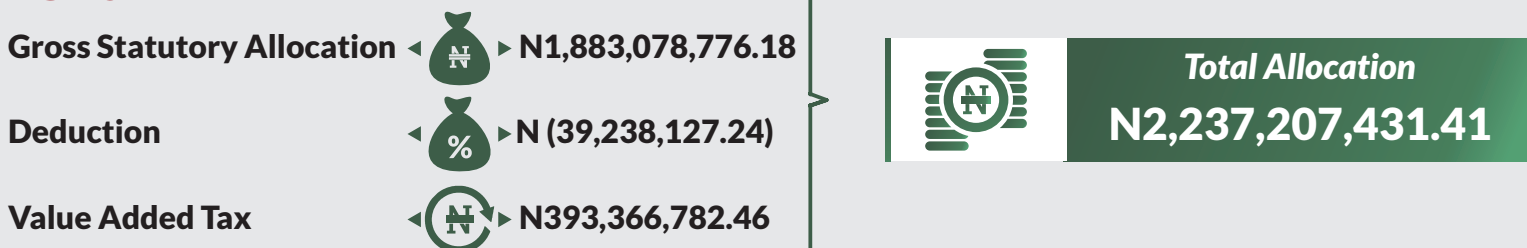
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

AKWANGA	▶		N149,797,954.93
AWE	▶		N165,583,096.26
DOMA	▶		N170,759,221.43
KARU	▶		N201,049,609.32
KEANA	▶		N144,051,331.99
KEFFI	▶		N137,726,790.97
KOKONA	▶		N155,116,455.59
LAFIA	▶		N243,477,162.65
NASARAWA	▶		N219,082,316.08
NASARAWA EGGON	▶		N171,993,329.51
OBI	▶		N165,796,486.22
TOTO	▶		N172,418,322.80
WAMBA	▶		N140,355,353.66

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

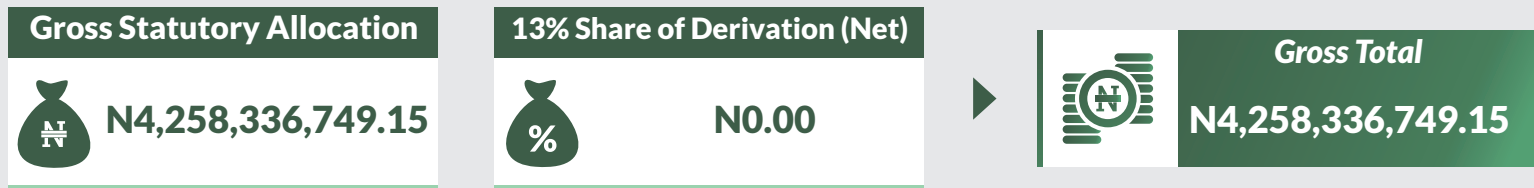
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of May, 2018 Shared in June, 2018



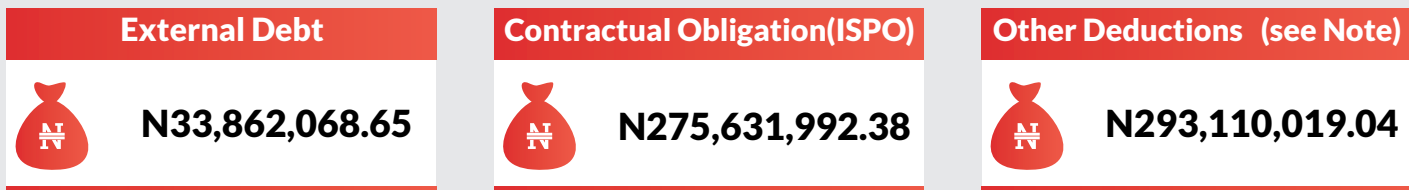
NIGER STATE

 **25**
No. of LGCs

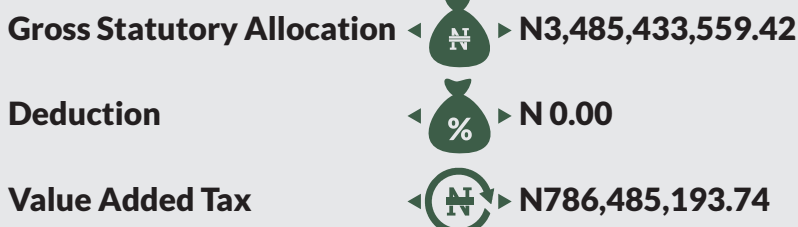
BENEFICIARIES



DEDUCTIONS


















LGAs












Total Allocation

AGAIE	▶		N159,359,080.05
AGWARA	▶		N135,952,090.72
BIDA	▶		N160,905,718.56
BORGU	▶		N239,813,578.31
BOSSO	▶		N155,245,060.68
EDATI	▶		N162,742,116.57
GBAKO	▶		N153,606,581.35
GURARA	▶		N137,931,837.07
KATCHA	▶		N148,805,031.19
KONTAGORA	▶		N162,936,788.80
LAPAI	▶		N157,063,004.39
LAVUN	▶		N184,855,085.52
MAGAMA	▶		N186,606,862.20
MARIGA	▶		N204,274,186.72
MASHEGU	▶		N235,917,671.53
MINNA	▶		N161,441,308.90
MOKWA	▶		N209,767,346.43
MUYA	▶		N144,295,098.53



Total Allocation

PAIKORO	▶		N165,534,348.41
RAFI	▶		N187,703,148.90
RIJAU	▶		N178,142,715.53
SHIRORO	▶		N208,633,424.63
SULEJA	▶		N161,163,606.26
TAFA	▶		N128,801,366.76
WUSHISHI	▶		N140,421,695.14

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

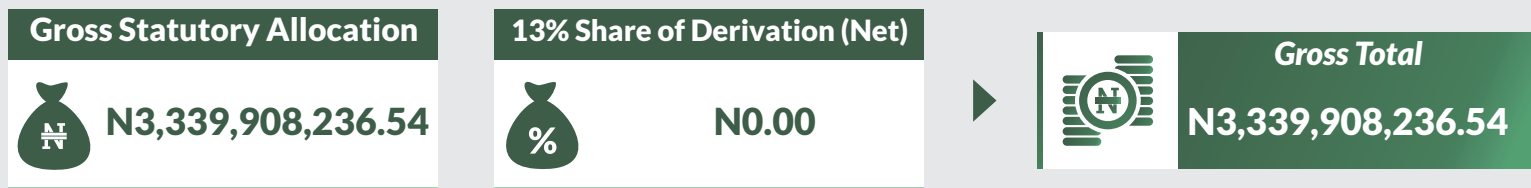
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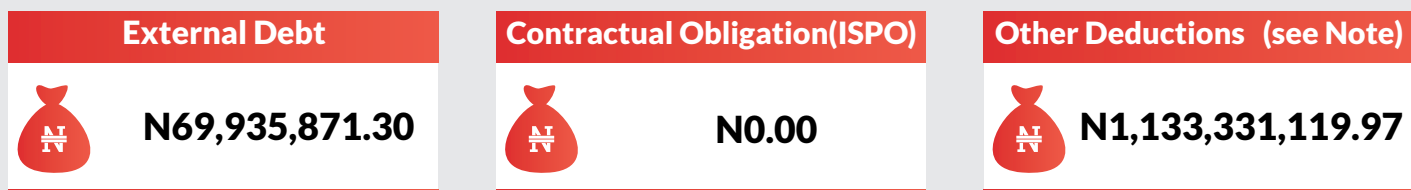
OGUN STATE

20
No. of LGCs

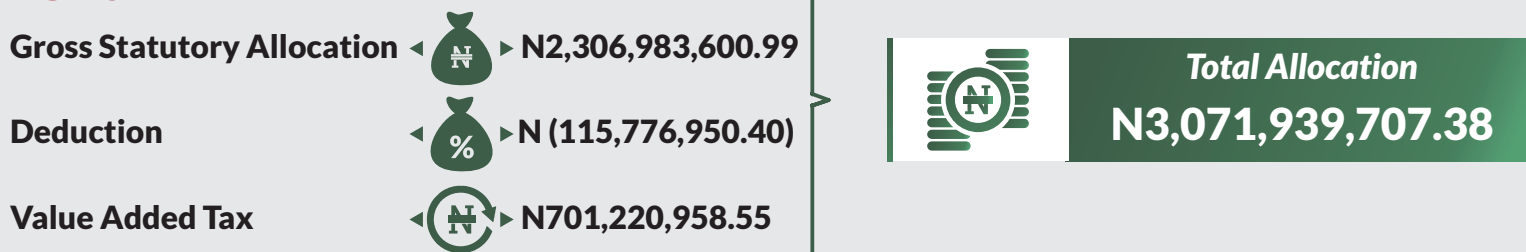
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

ABEOKUTA NORTH	▶		N158,367,507.87
ABEOKUTA SOUTH	▶		N165,804,040.27
ADO-ODO/OTA	▶		N255,406,304.77
EGBADO NORTH	▶		N162,602,057.34
EGBADO SOUTH	▶		N147,854,597.83
EWEKORO	▶		N111,543,138.30
REMO NORTH	▶		N109,510,514.56
IFO	▶		N251,322,075.37
IJEBU EAST	▶		N142,742,038.31
IJEBU NORTH	▶		N184,036,091.68
IJEBU ODE	▶		N141,411,566.42
IKENNE	▶		N128,000,249.40
IJEBU NORTH EAST	▶		N114,415,796.49
IMEKO-AFON	▶		N129,332,295.31
IPOKIA	▶		N138,998,266.87
OBAFEMI/OWODE	▶		N168,106,002.04
ODEDAAH	▶		N138,245,728.43
ODOGBOLU	▶		N131,375,275.63



Total Allocation

OGUN WATERSIDE	▶		N122,408,330.74
SHAGAMU	▶		N170,457,829.73

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

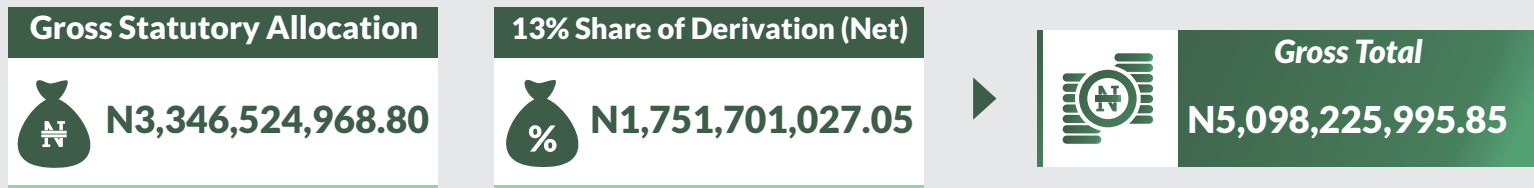
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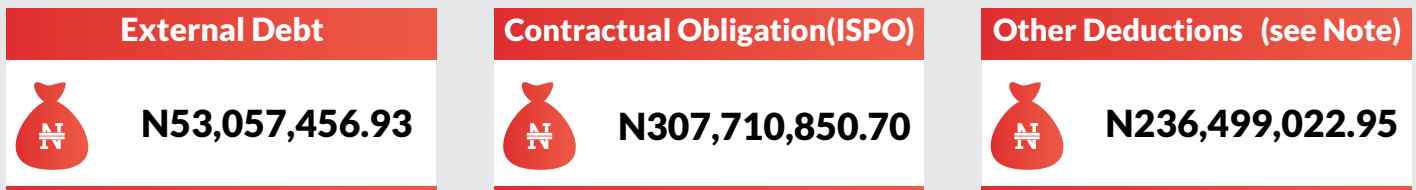
ONDO STATE

 **18**
No. of LGCs

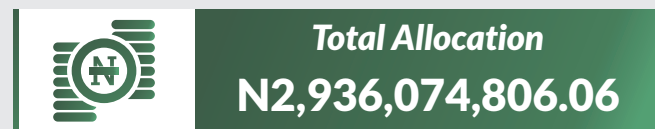
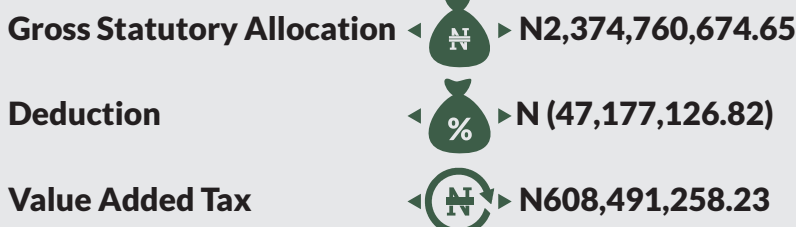
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

AKOKO NORTH EAST	▶		N161,870,071.73
AKOKO NORTH WEST	▶		N172,072,533.21
AKOKO SOUTH WEST	▶		N175,648,451.56
AKOKO SOUTH EAST	▶		N129,107,802.00
AKURE NORTH	▶		N137,453,994.11
AKURE SOUTH	▶		N211,557,834.79
IDANRE	▶		N146,359,140.02
IFEDORE	▶		N150,437,283.36
OKITIPUPA	▶		N178,608,305.17
ILAJE	▶		N194,752,832.48
ESE-EDO	▶		N148,784,563.48
ILE-OLUJI-OKEIGBO	▶		N154,197,393.14
IRELE	▶		N143,551,500.65
ODIGBO	▶		N178,221,591.54
ONDO EAST	▶		N119,186,963.41
ONDO WEST	▶		N195,796,094.58
OSE	▶		N155,689,583.20
OWO	▶		N182,778,867.63

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

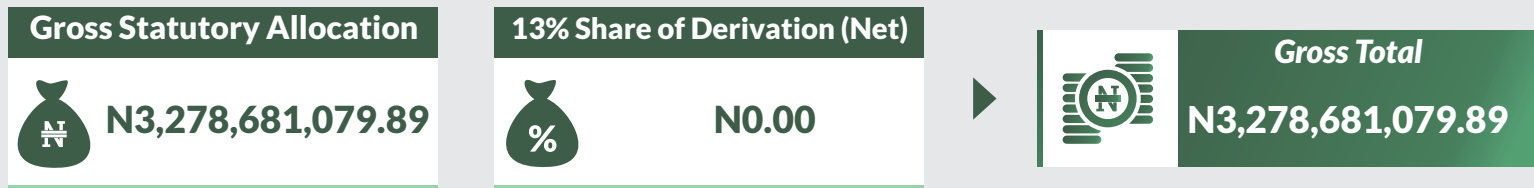
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for the month of May, 2018 Shared in June, 2018



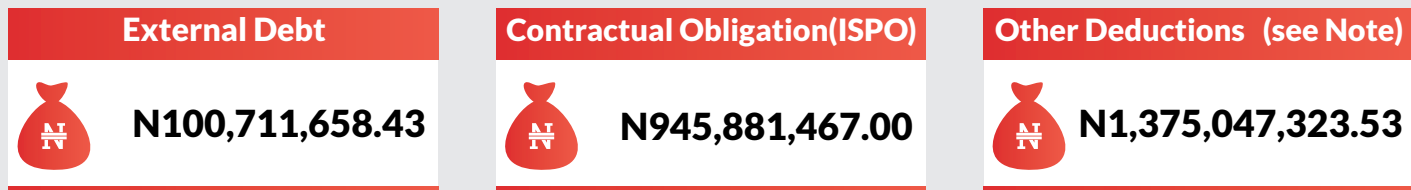
OSUN STATE

 **30**
No. of LGCs

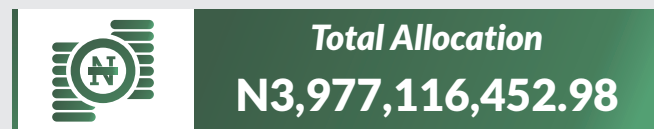
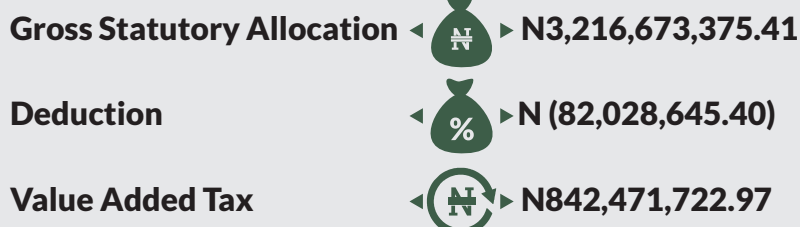
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

ATAKUMOSA EAST



N116,371,099.84

ATAKUMOSA WEST



N116,125,374.26

AIYEDADE



N144,693,309.39

AIYEDIRE



N126,114,503.76

BOLUWADURO



N120,225,337.73

BORIPE



N138,427,886.14

EDE NORTH



N116,664,883.87

EDE SOUTH



N119,739,325.69

EGBEDORE



N118,036,762.27

EJIGBO



N134,844,946.53

IFE CENTRAL



N143,542,075.05

IFE EAST



N162,797,833.73

IFE NORTH



N151,494,884.55

IFE SOUTH



N134,415,716.91

IFEDAYO



N104,749,490.10

IFELODUN



N133,176,286.69

ILA



N117,940,608.70

ILESHE EAST



N125,022,048.42

*Total Allocation*

ILESHA WEST ▶

**N130,798,354.29**

IREPODUN ▶

**N130,771,890.78**

IREWOLE ▶

**N141,004,528.47**

ISOKAN ▶

**N127,789,137.67**

IWO ▶

**N157,416,637.67**

OBOKUN ▶

**N130,718,376.72**

ODO-OTIN ▶

**N165,305,026.72**

OLA-OLUWA ▶

**N117,700,140.25**

OLORUNDA ▶

**N141,292,879.62**

ORIADE ▶

**N142,794,863.27**

OROLU ▶

**N126,057,054.25**

OSOGBO ▶

**N141,085,189.65**

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

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




OYO STATE



No. of LGCs
33

BENEFICIARIES

Gross Statutory Allocation




N4,032,133,532.72

13% Share of Derivation (Net)




N0.00



Gross Total
N4,032,133,532.72


DEDUCTIONS

External Debt




N122,941,928.58

Contractual Obligation(ISPO)



N99,912,935.00

Other Deductions (see Note)



N399,777,987.95

Net Statutory Allocation

N3,409,500,681.19

Gross VAT Allocation

N1,485,493,483.80



Total Gross Amount

N5,517,627,016.52

Total Net Amount


N4,894,994,164.99

LGAs

Gross Statutory Allocation  **N4,057,582,484.28**

Deduction  **N(83,688,581.46)**

Value Added Tax  **N1,220,006,862.60**



Total Allocation
N5,193,900,765.42



Total Allocation

AFIJIO



N143,149,235.31

AKINYELE



N166,260,450.22

ATIBA



N162,955,942.07

ATISBO



N168,165,582.24

EGBEDA



N181,665,435.42

IBADAN NORTH



N187,245,129.30

IBADAN NORTH EAST



N200,913,216.73

IBADAN NORTH WEST



N147,869,630.50

IBADAN SOUTH EAST



N176,883,503.48

IBADAN SOUTH WEST



N184,379,625.08

IBARAPA CENTRAL



N132,903,290.67

IBARAPA NORTH



N137,190,483.23

IDO



N135,221,856.05

SAKI WEST



N198,047,398.45

IFELOJU



N137,576,927.09

IREPO



N143,129,049.55

ISEYIN



N186,453,161.02

ITESIWAJU



N158,047,708.68



Total Allocation

IWAJOWA



N145,961,046.04

OLORUNSOGO



N133,274,875.51

KAJOLA



N165,910,212.99

LAGELU



N152,803,894.39

OGBOMOSHO NORTH



N160,442,742.55

OGBOMOSHO SOUTH



N136,003,353.36

OGO-OLUWA



N124,590,792.37

OLUYOLE



N165,478,943.20

ONA-ARA



N181,204,343.58

ORELOPE



N137,546,028.69

ORI IRE



N162,431,594.39

OYO EAST



N140,507,797.45

OYO WEST



N141,817,817.02

SAKI EAST



N139,535,430.17

IFEDAPO



N158,334,268.63

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

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




PLATEAU STATE

 **17**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,754,049,193.44**


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

Gross Total
 **N3,754,049,193.44**

DEDUCTIONS

External Debt
 **N20,264,710.65**

Contractual Obligation (ISPO)
 **N609,914,612.08**

Other Deductions (see Note)
 **N519,359,488.18**

Net Statutory Allocation
N2,604,510,382.53

Gross VAT Allocation
N958,455,130.59




Total Gross Amount
N4,712,504,324.02

Total Net Amount
N3,562,965,513.11

LGAs

Gross Statutory Allocation  **N2,543,560,558.61**


Deduction  **N 0.00**

Value Added Tax  **N573,339,735.70**

Total Allocation
 **N3,116,900,294.31**



Total Allocation

BARKIN LADI	▶		N181,261,125.64
BASSA	▶		N183,339,399.05
BOKKOS	▶		N182,121,938.14
JOS EAST	▶		N140,002,025.08
JOS NORTH	▶		N246,801,378.65
JOS SOUTH	▶		N211,939,810.59
KANAM	▶		N181,679,947.92
KANKE	▶		N161,235,346.51
LANGTANG NORTH	▶		N165,915,497.43
LANGTANG SOUTH	▶		N156,656,607.36
MANGU	▶		N218,332,329.20
MIKANG	▶		N147,096,942.10
PANKSHIN	▶		N193,439,852.81
QUAN-PAN	▶		N193,562,114.28
RIYOM	▶		N155,782,929.84
SHENDAM	▶		N195,415,174.40
WASE	▶		N202,317,875.32

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

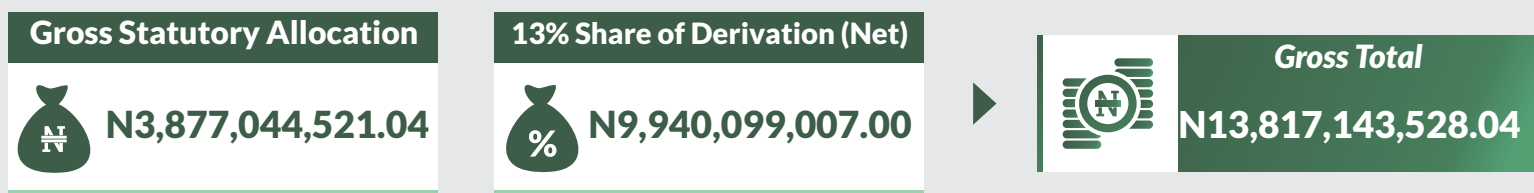
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of May, 2018 Shared in June, 2018



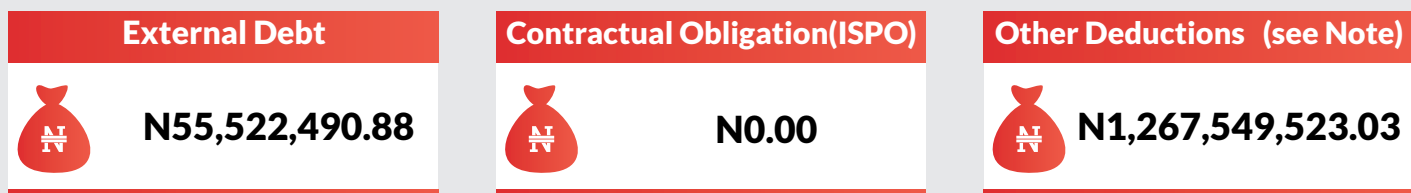
RIVERS STATE

 **23**
No. of LGCs

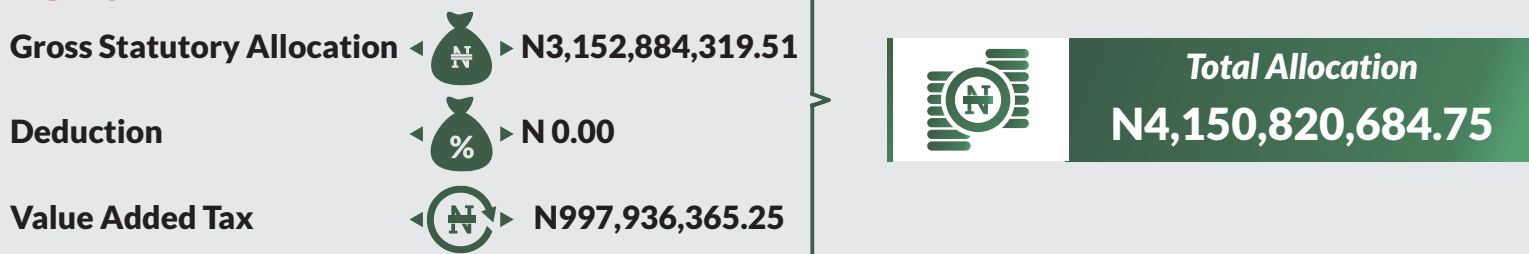
BENEFICIARIES



DEDUCTIONS




LGAs





Total Allocation

AHOADA	▶		N152,743,933.71
AHOADA WEST	▶		N186,567,083.70
AKUKUTORU	▶		N169,128,090.45
ANDONI	▶		N181,628,732.48
ASARITORU	▶		N172,251,923.98
BONNY	▶		N171,911,301.08
DEGEMA	▶		N185,050,049.41
ELEME	▶		N176,720,874.36
EMOHUA	▶		N171,198,295.89
ETCHE	▶		N196,738,871.54
GONAKA	▶		N178,751,380.83
IKWERRE	▶		N170,321,452.57
KHANA	▶		N201,559,747.97
OBIO/AKPOR	▶		N247,522,884.68
OBUA/ODUAL	▶		N199,066,070.93
OGBA/EGBEMA/NDONI	▶		N200,514,399.02
OGU/BOLO	▶		N138,490,952.98
OKRIKA	▶		N172,663,424.52



Total Allocation

OMUMMA	▶		N137,618,844.73
OPOBO/NKORO	▶		N149,442,772.29
OYIGBO	▶		N151,147,308.00
PORT HARCOURT	▶		N277,587,363.47
TAI	▶		N162,194,926.18

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

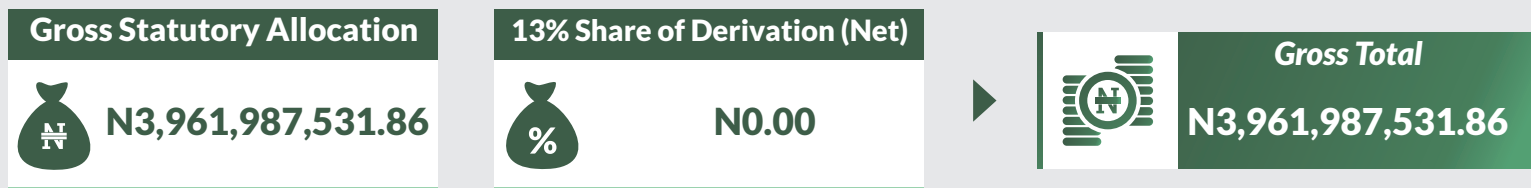
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of May, 2018 Shared in June, 2018



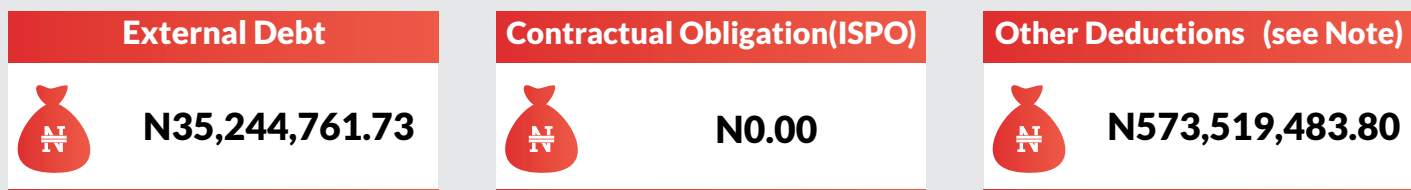
SOKOTO STATE

 **23**
No. of LGCs

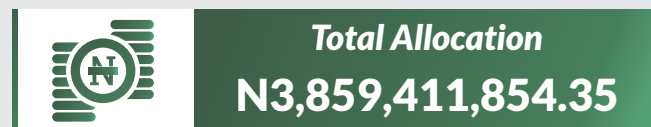
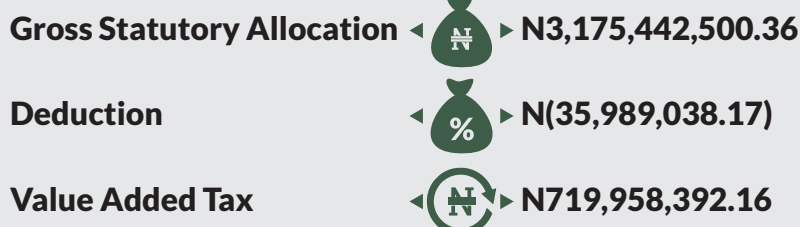
BENEFICIARIES



DEDUCTIONS




















LGAs





Total Allocation

BINJI	▶		N144,086,728.51
BODINGA	▶		N165,158,622.76
DANGE-SHUNI	▶		N176,887,301.47
GADA	▶		N192,926,336.17
GORONYO	▶		N179,160,862.88
GUDU	▶		N159,431,714.44
GWADABAWA	▶		N187,627,443.63
ILLELA	▶		N159,722,991.75
ISA	▶		N176,667,252.12
KEBBE	▶		N160,856,222.51
KWARE	▶		N151,770,099.69
RABAH	▶		N176,403,370.97
SABON BIRNI	▶		N187,589,185.58
SHAGARI	▶		N168,838,536.92
SILAME	▶		N150,762,771.65
SOKOTO NORTH	▶		N173,290,135.43
SOKOTO SOUTH	▶		N169,617,668.35
TAMBUWAL	▶		N188,107,814.54



Total Allocation

TANGAZA	▶		N168,612,551.73
TURETA	▶		N152,772,019.86
WAMAKKO	▶		N164,243,393.85
WURNO	▶		N158,036,443.34
YABO	▶		N146,842,386.22

Federation Account Allocation Committee (FAAC) June 2018 Disbursement

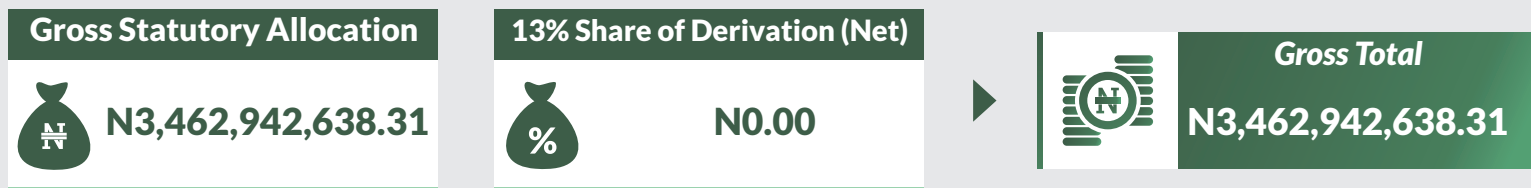
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of May, 2018 Shared in June, 2018



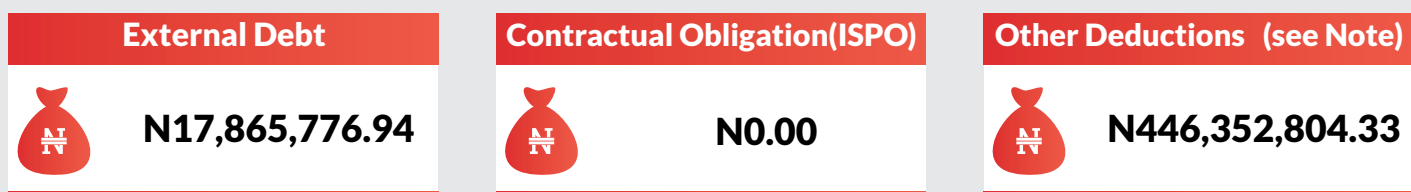
TARABA STATE

 **16**
No. of LGCs

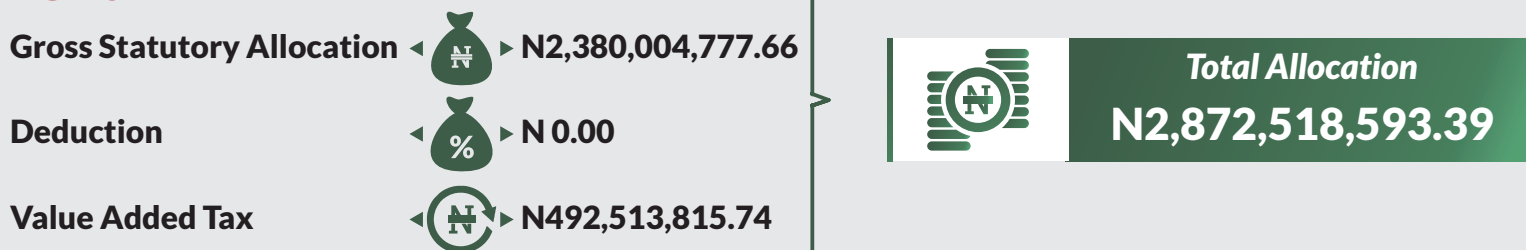
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

ARDO KOLA	▶		N146,244,118.47
BALI	▶		N239,294,446.78
DONGA	▶		N170,330,253.90
GASHAKA	▶		N194,412,872.25
GASSOL	▶		N218,423,061.60
IBI	▶		N152,046,108.95
JALINGO	▶		N151,017,287.17
KARIM LAMIDU	▶		N221,317,784.05
KURMI	▶		N160,404,010.41
LAU	▶		N150,532,366.57
SARDAUNA	▶		N219,652,353.94
TAKUM	▶		N175,416,402.22
USSA	▶		N153,460,804.95
WUKARI	▶		N216,116,308.37
YORRO	▶		N145,624,094.91
ZING	▶		N158,226,318.85

Federation Account Allocation Committee (FAAC) June 2018 Disbursement


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




YOBE STATE

 **17**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,569,849,323.92**


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

Gross Total
 **N3,569,849,323.92**

DEDUCTIONS

External Debt
 **N33,411,095.78**

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

Other Deductions (see Note)
 **N89,972,595.59**

Net Statutory Allocation
N3,446,465,632.55

Gross VAT Allocation
N881,918,659.03





Total Gross Amount
N4,451,767,982.95

Total Net Amount
N4,328,384,291.58

LGAs

Gross Statutory Allocation  **N2,392,886,226.54**


Deduction  % **N 0.00**

Value Added Tax  **N519,321,299.17**

Total Allocation
 **N2,912,207,525.71**



Total Allocation

BADE	▶		N163,613,348.43
BURSARI	▶		N175,712,277.97
DAMATURU	▶		N150,372,026.92
FIKA	▶		N168,386,547.72
FUNE	▶		N234,892,448.96
GEIDAM	▶		N192,136,694.19
GUJBA	▶		N177,598,140.38
GULAMI	▶		N156,459,183.49
JAKUSKO	▶		N205,761,878.68
KARASUWA	▶		N147,739,131.20
MACHINA	▶		N139,661,150.77
NANGERE	▶		N149,661,642.62
NGURU	▶		N164,611,095.62
POTISKUM	▶		N181,690,822.18
TARMUA	▶		N162,412,871.94
YUNUSARI	▶		N171,413,029.97
YUSUFARI	▶		N170,085,234.67

Federation Account Allocation Committee (FAAC) June 2018 Disbursement


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




ZAMFARA STATE

 **14**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,577,452,060.60**


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

Gross Total
 **N3,577,452,060.60**

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
N2,286,311,334.53

Gross VAT Allocation
N947,747,439.98




Total Gross Amount
N4,525,199,500.58


Total Net Amount
N3,234,058,774.51

LGAs

Gross Statutory Allocation  **N2,162,132,665.67**

Deduction  % **N 0.00**

Value Added Tax  **N507,815,453.71**

Total Allocation
 **N2,669,948,119.38**



Total Allocation

ANKA	▶		N163,134,886.62
BAKURA	▶		N161,915,801.49
BUKKUYUM	▶		N186,772,659.03
BUNGUDU	▶		N205,642,646.65
GUMMI	▶		N180,318,636.65
GUSAU	▶		N249,046,137.86
KAURA NAMODA	▶		N193,448,927.17
KIYAWA	▶		N172,264,387.24
MARADUN	▶		N185,747,741.43
MARU	▶		N239,493,711.32
SHINKAFI	▶		N154,139,926.31
TALATA MAFARA	▶		N178,775,513.46
TSAFE	▶		N190,740,157.94
ZURMI	▶		N208,506,986.22

Appendix

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

S/n	Beneficiaries	Statutory	VAT	Total
		₦	₦	₦
1	FGN (see Table II)	268,769,802,645.80	13,452,956,078.27	282,222,758,724.07
2	State (see Table III)	136,323,635,662.41	44,843,186,927.58	181,166,822,589.99
3	LGCs (see Table IV)	105,099,808,931.35	31,390,230,849.31	136,490,039,780.66
4	13% Derivation Fund	53,071,479,552.48	-	53,071,479,552.48
5	Cost of Collection - NCS	4,105,945,142.19	520,397,266.46	4,626,342,408.65
6	Cost of Collection - DPR	3,917,997,530.68	-	3,917,997,530.68
7	Cost of Collections - FIRS	4,186,340,098.18	3,216,534,977.51	7,402,875,075.69
8	Less Refund to DPR	116,000.00	-	116,000.00
	Total	575,475,125,563.09	93,423,306,099.13	668,898,431,662.22

CHECK!!

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

S/n	Beneficiaries	1	2	3	4= 2-3	5	6 (4+5)
			Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	VAT	Total Net Amount
			₦	₦	₦	₦	₦
1	FGN (CRF Account)		247,443,724,911.19	19,148,925,368.32	228,294,799,542.87	12,556,092,339.72	240,850,891,882.59
2	Share of Derivation & Ecology		5,101,932,472.40	-	5,101,932,472.40	-	5,101,932,472.40
3	Stabilization		2,550,966,236.20	-	2,550,966,236.20	-	2,550,966,236.20
4	Development of Natural Resources		8,571,246,553.62	-	8,571,246,553.62	-	8,571,246,553.62
5	FCT-Abuja		5,101,932,472.40	36,612,916.09	5,065,319,556.31	896,863,738.55	5,962,183,294.86
	Sub-total		268,769,802,645.80	19,185,538,284.41	249,584,264,361.39	13,452,956,078.27	263,037,220,439.66

Table III
Distribution of Revenue Allocation to State Governments by Federation Account Allocation
Committee for the month of May,2018 Shared in June, 2018

1	2	3	4	5	6=4+5	7	8		9	10=6-(7+8+9)	11	12=6+11	14=10+11	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	Deductions			Net Statutory Allocation	Gross VAT Allocation	Total Gross Amount	Total Net Amount	S/n	
						External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)						
			=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	
1	ABIA	17	3,366,285,238.81	698,882,001.87	4,065,167,240.67	38,081,181.00	0.00	432,102,232.26	3,594,983,827.41	916,810,750.27	4,981,977,990.95	4,511,794,577.69	1	
2	ADAMAWA	21	3,581,148,606.19	-	3,581,148,606.19	34,494,617.66	0.00	461,215,592.50	3,085,438,396.03	953,231,664.41	4,534,380,270.59	4,038,670,060.43	2	
3	AKWA IBOM	31	3,614,427,938.75	13,287,600,216.89	16,902,028,155.64	123,674,997.53	0.00	1,041,089,532.95	15,737,263,625.16	1,125,296,678.17	18,027,324,833.81	16,862,560,303.33	3	
4	ANAMBRA	21	3,574,439,745.88	-	3,574,439,745.88	37,508,528.23	0.00	89,972,595.59	3,446,958,622.06	1,071,670,655.03	4,646,110,400.91	4,518,629,277.09	4	
5	BAUCHI	20	4,300,170,772.07	-	4,300,170,772.07	60,256,569.81	201,255,000.00	1,043,834,533.49	2,994,824,668.77	1,081,785,542.13	5,381,956,314.20	4,076,610,210.90	5	
6	BAYELSA	8	3,180,904,124.14	10,325,135,917.94	13,506,040,042.08	29,964,760.70	421,546,663.22	1,191,608,913.56	11,862,919,704.60	802,347,296.32	14,308,387,338.39	12,665,267,000.91	6	
7	BENUE	23	4,031,688,079.20	-	4,031,688,079.20	21,500,012.53	103,855,987.23	423,541,958.63	3,482,790,120.81	1,054,635,239.85	5,086,323,319.04	4,537,425,360.65	7	
8	BORNO	27	4,466,532,594.34	-	4,466,532,594.34	16,388,404.87	0.00	323,071,065.26	4,127,073,124.21	1,032,661,473.39	5,499,194,067.73	5,159,734,597.60	8	
9	CROSS RIVER	18	3,615,044,348.23	-	3,615,044,348.23	262,644,574.38	633,134,951.92	665,694,354.44	2,053,570,467.49	913,202,305.62	4,528,246,653.85	2,966,772,773.11	9	
10	DELTA	25	3,650,186,083.81	14,894,087,269.49	18,544,273,353.31	25,614,092.78	1,098,907,642.20	1,177,175,865.26	16,242,575,753.07	1,090,957,992.46	19,635,231,345.76	17,333,533,745.52	10	
11	EBONYI	13	3,216,221,956.85	-	3,216,221,956.85	34,012,816.72	0.00	466,814,920.52	2,715,394,219.61	856,959,531.41	4,073,181,488.26	3,572,353,751.02	11	
12	EDO	18	3,361,467,406.90	1,679,445,905.77	5,040,913,312.67	65,767,212.71	0.00	393,356,922.11	4,581,789,177.85	1,033,995,325.57	6,015,784,503.42	5,615,784,503.42	12	
13	EKITI	16	3,214,407,061.54	-	3,214,407,061.54	50,257,868.07	499,654,808.01	424,531,814.40	2,239,962,571.06	895,997,734.04	4,110,404,795.58	3,135,960,305.10	13	
14	ENUGU	17	3,615,356,350.96	-	3,615,356,350.96	50,370,063.83	0.00	206,468,378.89	3,358,517,908.24	979,564,928.77	4,594,921,279.74	4,338,082,837.02	14	
15	GOMBE	11	3,386,178,282.37	-	3,386,178,282.37	32,311,814.59	361,446,152.47	302,954,928.64	2,689,465,386.67	855,931,295.29	4,242,109,577.65	3,545,396,681.95	15	
16	IMO	27	3,737,746,181.54	494,528,206.46	4,232,274,388.00	48,261,551.15	0.00	822,267,522.07	3,361,745,314.78	1,033,718,809.99	5,265,993,197.99	4,395,464,124.77	16	
17	JIGAWA	27	4,020,292,747.32	-	4,020,292,747.32	26,900,978.82	0.00	163,223,611.96	3,830,168,156.54	1,108,962,431.14	5,129,255,178.46	4,939,130,587.68	17	
18	KADUNA	23	4,710,240,555.51	-	4,710,240,555.51	187,188,131.13	0.00	203,254,936.77	4,319,797,487.61	1,320,062,206.14	6,030,302,761.65	5,639,859,693.75	18	
19	KANO	44	5,702,270,582.95	-	5,702,270,582.95	55,426,336.83	0.00	481,684,843.68	5,165,159,402.44	1,728,926,511.84	7,431,197,094.79	6,894,085,914.28	19	
20	KATSINA	34	4,419,097,415.43	-	4,419,097,415.43	106,524,126.01	0.00	631,076,004.65	3,681,497,284.77	1,216,618,545.98	5,635,715,961.41	4,898,115,830.75	20	
21	KEBBI	21	3,796,026,726.96	-	3,796,026,726.96	38,695,926.33	0.00	264,239,440.81	3,493,091,359.82	967,860,517.25	4,763,887,244.21	4,460,951,877.07	21	
22	KOGI	21	3,973,293,999.08	-	3,973,293,999.08	25,111,709.41	246,132,000.00	336,319,851.15	3,365,730,438.52	981,314,514.12	4,954,608,513.19	4,347,044,952.63	22	
23	KWARA	16	3,200,075,992.59	-	3,200,075,992.59	38,446,982.48	0.00	385,998,701.71	2,775,630,308.40	871,579,065.51	4,071,655,058.10	3,647,209,373.91	23	
24	LAGOS	20	4,815,937,430.24	-	4,815,937,430.24	847,844,680.25	2,000,000,000.00	-	1,968,092,749.99	8,502,365,810.38	13,318,303,240.62	10,470,458,560.37	24	
25	NASSARAWA	13	3,315,285,604.50	-	3,315,285,604.50	28,549,784.10	101,637,860.22	124,304,116.61	3,060,793,843.57	811,770,911.59	4,127,056,516.09	3,872,564,755.16	25	
26	NIGER	25	4,258,336,749.15	-	4,258,336,749.15	33,862,068.65	275,631,992.38	293,110,019.04	3,655,732,669.08	1,031,556,299.20	5,289,893,048.35	4,687,288,968.28	26	
27	OGUN	20	3,339,908,236.54	-	3,339,908,236.54	69,935,871.30	0.00	1,133,331,119.97	2,136,641,245.27	1,066,885,519.19	4,406,793,755.73	3,203,526,764.46	27	
28	ONDO	18	3,346,524,968.80	1,751,701,027.05	5,098,225,995.85	53,057,456.93	307,710,850.70	236,499,022.95	4,500,958,665.27	978,841,914.98	6,077,067,910.83	5,479,800,580.25	28	
29	OSUN	30	3,278,681,079.89	-	3,278,681,079.89	100,711,658.43	945,881,467.00	1,375,047,323.53	857,040,630.93	962,168,538.81	4,240,849,618.70	1,819,209,169.74	29	
30	OYO	33	4,032,133,532.72	-	4,032,133,532.72	122,941,928.58	99,912,935.00	399,777,987.95	3,409,500,681.19	1,485,493,483.80	5,517,627,016.52	4,894,994,164.99	30	
31	PLATEAU	17	3,754,049,193.44	-	3,754,049,193.44	20,264,710.65	609,914,612.08	519,359,488.18	2,604,510,382.53	958,455,130.59	4,712,504,324.02	3,562,965,513.11	31	
32	RIVERS	23	3,877,044,521.04	9,940,099,007.00	13,817,143,528.04	55,522,490.88	0.00	1,267,549,523.03	12,494,071,514.13	1,460,774,103.06	15,277,917,631.10	13,954,845,617.19	32	
33	SOKOTO	23	3,961,987,531.86	-	3,961,987,531.86	35,244,761.73	0.00	573,519,483.80	3,353,223,286.33	990,611,663.54	4,952,599,195.40	4,343,834,949.87	33	
34	TARABA	16	3,462,942,638.31	-	3,462,942,638.31	17,865,776.94	0.00	446,352,804.33	2,998,724,057.04	870,506,438.73	4,333,449,077.04	3,869,230,495.77	34	
35	YOBE	17	3,569,849,323.92	-	3,569,849,323.92	33,411,095.78	0.00	89,972,595.59	3,446,465,632.55	881,918,659.03	4,451,767,982.95	4,328,384,291.58	35	
36	ZAMFARA	14	3,577,452,060.60	-	3,577,452,060.60	21,475,442.95	488,822,936.86	780,842,346.26	2,286,311,334.53	947,747,439.98	4,525,199,500.58	3,234,058,774.51	36	
	Total (States)		136,323,635,662.41	53,071,479,552.48	189,395,115,214.89	2,850,090,984.74	8,395,445,859.29	19,171,164,352.54	158,978,414,018.32	44,843,186,927.58	234,238,302,142.47	203,821,600,945.90		

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

234,238,302,142.47

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

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Value Added Tax	Total Allocation
			=N=	=N=	=N=	#VALUE!
ABIA	1	ABA NORTH	111,758,462.89	-	28,114,940.33	139,873,403.21
	2	ABA SOUTH	186,454,436.46	-	49,399,117.72	235,853,554.18
	3	AROCHUKWU	131,191,224.66	-	32,334,450.25	163,525,674.91
	4	BENDE	133,669,649.15	-	33,808,163.77	167,477,812.92
	5	IKWUANO	121,665,560.07	-	30,167,240.31	151,832,800.38
	6	ISIALA NGWA NORTH	125,649,075.48	-	31,226,255.35	156,875,330.83
	7	ISIALA NGWA SOUTH	121,913,257.75	-	29,949,866.72	151,863,124.47
	8	ISUIKWUATO	118,873,028.31	-	28,582,788.03	147,455,816.34
	9	NNEOCHI	128,247,069.39	-	31,912,082.14	160,159,151.53
	10	OBIOMA NGWA	130,144,825.72	-	33,090,178.35	163,235,004.07
	11	OHAFIA	142,323,777.03	-	37,376,091.16	179,699,868.19
	12	OSISIOMA	137,032,496.59	-	35,659,707.71	172,692,204.31
	13	UGWUNAGBO	104,641,037.01	-	26,441,749.03	131,082,786.04
	14	UKWA EAST	98,871,487.02	-	24,843,706.69	123,715,193.71
	15	UKWA WEST	102,954,178.86	-	26,841,175.52	129,795,354.38
	16	UMUAHIA NORTH	153,471,480.38	-	35,728,868.98	189,200,349.36
	17	UMUAHIA SOUTH	132,608,362.03	-	30,206,059.42	162,814,421.45
ABIA TOTAL			2,181,469,408.80	-	545,682,441.47	2,727,151,850.27
ADAMAWA	1	DEMSA	135,994,202.35	-	32,998,536.67	168,992,739.02
	2	FUFORE	166,136,962.19	-	34,817,451.03	200,954,413.22
	3	GANYE	141,465,670.90	-	31,911,063.25	173,376,734.15
	4	GIREI	123,855,233.19	-	29,617,438.89	153,472,672.09
	5	GOMBI	122,559,191.57	-	30,723,077.24	153,282,268.81
	6	GUYUK	131,033,436.67	-	32,832,630.37	163,866,067.04
	7	HONG	142,726,829.18	-	32,250,074.54	174,976,903.73
	8	JADA	149,304,169.50	-	32,206,142.34	181,510,311.84
	9	YOLA-NORTH	129,812,546.79	-	34,209,262.47	164,021,809.27
	10	LAMURDE	116,230,064.12	-	28,460,804.20	144,690,868.32
	11	MADAGALI	118,115,734.12	-	29,942,523.75	148,058,257.86
	12	MAIHA	115,642,907.58	-	28,353,967.54	143,996,875.12
	13	MAYO-BELWA	134,090,437.52	-	31,173,836.46	165,264,273.98
	14	MICHIKA	129,992,737.90	-	31,320,030.45	161,312,768.36
	15	MUBI NORTH	124,044,349.40	-	31,035,446.65	155,079,796.05
	16	MUBI SOUTH	115,562,814.16	-	29,546,259.30	145,109,073.47
	17	NUMAN	109,825,931.07	-	26,975,317.11	136,801,248.18
	18	SHELLENG	124,414,699.61	-	30,900,689.83	155,315,389.43
	19	SONG	156,603,010.35	-	33,835,872.38	190,438,882.73
	20	TOUNGO	134,174,462.29	-	24,372,821.78	158,547,284.06
	21	YOLA-SOUTH	130,025,176.86	-	33,964,372.39	163,989,549.25
ADAMAWA TOTAL			2,751,610,567.33	-	651,447,618.65	3,403,058,185.98

AKWA IBOM	1	ABAK	124,854,908.06	-	31,782,591.60	156,637,499.66
	2	EASTERN OBOLO	97,486,522.38	-	26,498,146.21	123,984,668.59
	3	EKET	128,709,827.12	-	34,034,167.52	162,743,994.64
	4	EKPE ATAI	98,670,701.76	-	27,443,529.57	126,114,231.33
	5	ESSIEN UDIM	132,597,220.92	-	35,387,185.22	167,984,406.14
	6	ETIM EKPO	115,573,414.70	-	29,517,223.79	145,090,638.50
	7	ETINAN	131,080,381.11	-	33,813,968.28	164,894,349.40
	8	IBENO	105,028,031.93	-	27,496,342.40	132,524,374.33
	9	IBESIKPO ASUTAN	121,888,665.10	-	31,648,776.67	153,537,441.76
	10	IBIONO IBOM	132,609,224.81	-	35,183,468.97	167,792,693.78
	11	IKA	102,059,731.45	-	27,332,118.04	129,391,849.49
	12	IKONO	120,718,322.83	-	31,299,135.52	152,017,458.36
	13	IKOT ABASI	120,752,358.53	-	31,307,141.55	152,059,500.08
	14	IKOT EKPENE	124,538,094.61	-	32,050,826.97	156,588,921.59
	15	INI	113,777,754.02	-	29,098,623.22	142,876,377.24
	16	ITU	116,172,818.50	-	30,971,426.85	147,144,245.35
	17	MBO	108,440,420.44	-	29,422,631.64	137,863,052.08
	18	MKPAT ENIN	134,726,877.07	-	34,402,780.92	169,129,657.98
	19	NSIT IBOM	112,419,603.78	-	29,732,040.84	142,151,644.61
	20	NSIT UBIUM	118,284,167.18	-	31,052,025.29	149,336,192.46
	21	OBAT AKARA	123,032,713.92	-	32,400,939.06	155,433,652.98
	22	OKOBO	105,749,837.77	-	29,425,659.12	135,175,496.89
	23	ONNA	110,423,402.39	-	30,725,191.22	141,148,593.61
	24	ORON	113,104,620.12	-	28,309,121.82	141,413,741.94
	25	ORUK ANAM	133,262,298.14	-	34,040,693.44	167,302,991.58
	26	UDUNG UKO	99,267,979.84	-	26,009,375.21	125,277,355.05
	27	UKANAFUN	121,802,621.92	-	30,971,426.85	152,774,048.77
	28	UQUO	99,303,330.38	-	26,710,608.54	126,013,938.92
	29	URUAN	129,507,484.69	-	30,383,892.48	159,891,377.17
	30	URUE OFFONG/ORUK	107,161,068.06	-	27,212,364.10	134,373,432.16
	31	UYO	161,979,179.94	-	43,252,260.76	205,231,440.70
AKWA IBOM TOTAL			3,664,983,583.48	-	958,915,683.67	4,623,899,267.15
ANAMBRA	1	AGUATA	182,190,571.82	-	46,296,067.47	228,486,639.29
	2	ANAMBRA EAST	119,818,889.26	-	31,707,548.20	151,526,437.47
	3	ANAMBRA WEST	123,259,753.22	-	32,655,151.72	155,914,904.94
	4	ANIOCHA	148,983,458.11	-	40,566,043.23	189,549,501.34
	5	AWKA NORTH	113,148,089.46	-	28,967,806.78	142,115,896.24
	6	AWKA SOUTH	130,258,681.65	-	34,110,565.77	164,369,247.42
	7	AYAMELUM	120,720,413.15	-	32,049,250.60	152,769,663.75
	8	DUNUKOFIA	107,939,049.30	-	27,876,162.15	135,815,211.45
	9	EKWUSIGWO	119,886,547.77	-	32,037,207.93	151,923,755.70
	10	IDEMILI NORTH	189,664,840.30	-	50,373,823.71	240,038,664.01
	11	IDEMILI SOUTH	131,817,293.05	-	35,364,214.61	167,181,507.66
	12	IHALA	161,159,875.36	-	41,720,255.93	202,880,131.30
	13	NJIKOKA	118,411,373.41	-	31,380,175.91	149,791,549.32
	14	NNEWI NORTH	117,405,581.33	-	31,992,670.23	149,398,251.56
	15	NNEWI SOUTH	140,912,406.03	-	37,111,747.54	178,024,153.57
	16	OGBARU	134,645,791.41	-	36,319,285.92	170,965,077.34
	17	ONISHA NORTH	112,795,981.96	-	29,797,607.40	142,593,589.36
	18	ONISHA SOUTH	116,877,180.79	-	30,586,099.64	147,463,280.43
	19	ORUMBA NORTH	126,217,431.40	-	32,990,799.14	159,208,230.54
	20	ORUMBA SOUTH	127,728,849.20	-	33,986,035.12	161,714,884.32
	21	OYI	122,638,504.59	-	32,696,392.82	155,334,897.42
ANAMBRA TOTAL			2,766,480,562.56	-	730,584,911.85	3,497,065,474.41

BAUCHI	1	ALKALERI	206,781,777.19	-	42,655,359.25	249,437,136.44
	2	BAUCHI	249,710,774.50	-	53,714,837.53	303,425,612.03
	3	BOGORO	109,210,124.89	-	26,158,312.01	135,368,436.90
	4	DAMBAN	129,068,524.17	-	30,646,191.86	159,714,716.03
	5	DARAZO	163,728,738.32	-	37,419,353.66	201,148,091.98
	6	DASS	108,418,675.64	-	26,543,677.50	134,962,353.14
	7	GAMAWA	172,968,110.70	-	39,760,004.98	212,728,115.68
	8	GANJUWA	174,606,266.75	-	37,343,397.37	211,949,664.11
	9	GIADE	122,816,182.53	-	31,053,018.87	153,869,201.40
	10	I/GADAU	140,660,372.53	-	35,966,092.49	176,626,465.02
	11	JAMA'ARE	108,838,548.70	-	28,423,410.71	137,261,959.41
	12	KATAGUM	168,547,834.12	-	40,404,657.94	208,952,492.06
	13	KIRFI	138,622,549.86	-	30,423,907.02	169,046,456.88
	14	MISAU	161,867,550.39	-	38,219,283.07	200,086,833.46
	15	NINGI	207,429,685.62	-	46,541,845.58	253,971,531.20
	16	SHIRA	155,505,916.02	-	36,236,413.47	191,742,329.49
	17	TAFAWA BALEWA	152,951,992.09	-	35,292,779.32	188,244,771.41
	18	TORO	215,097,872.90	-	44,066,841.10	259,164,713.99
	19	WARJI	119,714,439.59	-	28,210,611.99	147,925,051.58
	20	ZAKI	133,956,954.02	-	33,373,285.12	167,330,239.14
BAUCHI TOTAL			3,140,502,890.52	-	722,453,280.85	3,862,956,171.36
BAYELSA	1	BRASS	152,118,068.28	-	33,693,751.34	185,811,819.62
	2	EKERMOR	174,632,331.08	-	39,426,332.12	214,058,663.20
	3	KOLOKUMA/OPOKUMA	116,218,001.83	-	26,444,130.33	142,662,132.15
	4	NEMBE	143,302,046.67	-	30,052,827.87	173,354,874.54
	5	OGBIA	150,597,957.39	-	33,349,088.73	183,947,046.13
	6	SAGBAMA	148,061,170.09	-	33,834,832.25	181,896,002.33
	7	SOUTHERN IJAW	204,556,634.21	-	42,733,424.66	247,290,058.87
	8	YENAGOA	188,813,419.77	-	45,016,217.34	233,829,637.11
BAYELSA TOTAL			1,278,299,629.31	-	284,550,604.65	1,562,850,233.96

BENUE	1	ADO	150,450,022.37	(6,066,891.24)	32,839,439.04	177,222,570.17
	2	AGATU	132,749,380.47	(6,066,891.24)	28,576,804.24	155,259,293.47
	3	APA	128,540,867.63	(6,066,891.24)	27,314,812.99	149,788,789.38
	4	BURUKU	152,383,518.39	(6,066,891.24)	34,510,544.73	180,827,171.89
	5	GBOKO	197,770,081.48	(6,066,891.24)	44,953,021.10	236,656,211.34
	6	GUMA	161,580,635.34	(6,066,891.24)	33,695,006.94	189,208,751.04
	7	GWER EAST	153,274,315.92	(6,066,891.24)	31,814,466.40	179,021,891.09
	8	GWER WEST	131,716,666.87	(6,066,891.24)	29,022,315.81	154,672,091.44
	9	KATSINA ALA	166,392,122.43	(6,066,891.24)	35,923,170.29	196,248,401.48
	10	KONSHISHA	157,425,810.78	(6,066,891.24)	35,987,353.02	187,346,272.57
	11	KWANDE	180,242,046.81	(6,066,891.24)	37,536,417.34	211,711,572.91
	12	LOGO	138,415,275.51	(6,066,891.24)	32,178,841.32	164,527,225.59
	13	MAKURDI	166,269,279.42	(6,066,891.24)	40,812,898.62	201,015,286.80
	14	OBI	122,823,782.02	(6,066,891.24)	27,455,422.96	144,212,313.73
	15	OGBADIBO	129,028,981.94	(6,066,891.24)	29,463,790.73	152,425,881.43
	16	OHIMINI	117,690,167.00	(6,066,891.24)	25,613,836.09	137,237,111.85
	17	OJU	148,914,014.15	(6,066,891.24)	32,257,757.82	175,104,880.73
	18	OKPOKWU	139,547,563.24	(6,066,891.24)	32,689,073.84	166,169,745.84
	19	OTUKPO	163,435,883.42	(6,066,891.24)	38,408,939.17	195,777,931.36
	20	TARKA	113,273,774.43	(6,066,891.24)	26,152,863.38	133,359,746.57
	21	UKUM	154,881,875.28	(6,066,891.24)	35,399,213.16	184,214,197.21
	22	USHONGO	150,811,290.20	(6,066,891.24)	33,475,816.86	178,220,215.83
	23	VANDEIKYA	159,735,841.43	(6,066,891.24)	36,286,603.32	189,955,553.51
BENUE TOTAL			3,417,353,196.54	(139,538,498.52)	762,368,409.18	4,040,183,107.20
BORNO	1	ABADAN	134,146,117.19	-	27,155,714.19	161,301,831.37
	2	ASKIRA UBA	129,714,394.71	-	29,706,271.29	159,420,666.01
	3	BAMA	181,983,676.40	-	38,579,836.48	220,563,512.88
	4	BAYO	104,828,100.24	-	25,729,296.74	130,557,396.97
	5	BIU	145,090,607.32	-	32,261,537.83	177,352,145.15
	6	CHIBOK	104,522,609.78	-	24,863,233.55	129,385,843.33
	7	DAMBOA	175,213,805.01	-	35,995,506.07	211,209,311.08
	8	DIKWA	115,950,457.17	-	27,541,146.95	143,491,604.13
	9	GUBIO	137,708,750.17	-	30,694,375.86	168,403,126.03
	10	GUZAMALA	117,377,713.22	-	26,850,812.58	144,228,525.80
	11	GWOZA	169,117,523.93	-	39,005,433.91	208,122,957.84
	12	HAWUL	119,771,731.21	-	28,510,279.27	148,282,010.48
	13	JERE	138,188,680.74	-	34,625,130.78	172,813,811.51
	14	KAGA	122,151,593.72	-	26,471,838.45	148,623,432.17
	15	KALA BALGE	112,413,613.73	-	24,506,124.60	136,919,738.33
	16	KONDUGA	164,717,408.47	-	30,949,088.46	195,666,496.93
	17	KUKAWA	169,758,033.66	-	34,131,313.96	203,889,347.63
	18	KWAYA KUSAR	94,521,356.25	-	24,217,033.21	118,738,389.46
	19	MAFA	127,338,652.17	-	27,380,286.46	154,718,938.63
	20	MAGUMERI	150,691,495.66	-	29,850,245.13	180,541,740.79
	21	MAIDUGURI METRO	219,442,826.40	-	55,500,530.11	274,943,356.51
	22	MARTE	137,033,069.09	-	29,119,544.26	166,152,613.35
	23	MOBBAR	127,607,835.64	-	28,264,043.64	155,871,879.28
	24	MONGUNO	124,557,346.54	-	27,806,354.84	152,363,701.38
	25	NGALA	142,452,350.78	-	36,365,397.74	178,817,748.52
	26	NGANZAI	123,826,568.29	-	27,130,081.46	150,956,649.75
	27	SHANI	120,095,154.88	-	27,299,486.19	147,394,641.07
BORNO TOTAL			3,710,221,472.37	-	830,509,944.01	4,540,731,416.37

CROSS RIVER	1	ABI	127,316,814.65	(2,017,457.56)	30,320,316.75	155,619,673.84
	2	AKAMKPA	160,035,691.48	(2,544,453.37)	30,745,712.35	188,236,950.45
	3	AKPABUYO	153,201,282.38	(2,434,582.26)	38,837,176.66	189,603,876.78
	4	BAKASSI	98,848,150.06	(1,558,697.37)	22,757,182.61	120,046,635.30
	5	BEKWARA	118,081,192.08	(1,868,649.67)	27,697,840.00	143,910,382.40
	6	BIASE	135,843,652.95	(2,154,700.07)	31,960,609.35	165,649,562.23
	7	BOKI	155,737,585.01	(2,475,446.61)	33,101,501.11	186,363,639.51
	8	CALABAR MUNICIPAL	123,368,141.58	(1,953,847.98)	32,647,445.30	154,061,738.89
	9	CALABAR SOUTH	131,495,232.53	(2,084,922.28)	33,470,787.28	162,881,097.53
	10	ETUNG	102,965,891.62	(1,625,005.68)	25,973,786.91	127,314,672.85
	11	IKOM	140,495,507.25	(2,231,802.60)	31,503,122.39	169,766,827.03
	12	OBANLIKU	121,244,787.41	(2,540,598.25)	28,000,723.28	146,704,912.44
	13	OBUBRA	133,630,075.65	(2,119,233.01)	32,180,001.26	163,690,843.90
	14	OBUDU	126,512,459.25	(2,004,350.13)	31,349,931.53	155,858,040.65
	15	ODUKPANI	143,502,474.67	(2,278,449.64)	33,525,551.16	174,749,576.18
	16	OGAJA	134,867,708.44	(2,139,279.57)	32,143,469.58	164,871,898.45
	17	YAKURR	135,399,387.51	(2,147,660.84)	33,795,064.80	167,046,791.47
	18	YALA	149,316,891.95	(2,372,129.21)	34,763,389.79	181,708,152.53
CROSS RIVER TOTAL			2,391,862,926.45	(38,551,266.10)	564,773,612.09	2,918,085,272.44
DELTA	1	ANIOCHA NORTH	104,560,823.95	-	28,856,982.10	133,417,806.05
	2	ANIOCHA SOUTH	113,967,149.44	-	31,271,773.22	145,238,922.66
	3	BOMADI	97,423,131.91	-	27,641,479.60	125,064,611.50
	4	BURUTU	140,014,656.56	-	35,918,091.57	175,932,748.13
	5	ETHIOPE EAST	127,391,580.82	-	35,321,071.08	162,712,651.90
	6	ETHIOPE WEST	130,492,384.38	-	35,509,448.07	166,001,832.45
	7	IKA NORTH EAST	138,346,006.37	-	34,168,271.21	172,514,277.57
	8	IKA SOUTH	130,116,442.96	-	32,751,205.33	162,867,648.29
	9	ISOKO NORTH	122,429,984.07	-	31,510,675.60	153,940,659.68
	10	ISOKO SOUTH	136,904,048.02	-	37,132,181.24	174,036,229.26
	11	NDOKWA EAST	115,041,595.67	-	28,753,374.75	143,794,970.43
	12	NDOKWA WEST	118,648,007.60	-	31,858,500.25	150,506,507.85
	13	OKPE	108,679,014.42	-	30,560,313.71	139,239,328.13
	14	OSHIMILI NORTH	106,436,428.40	-	29,570,459.93	136,006,888.33
	15	OSHIMILI SOUTH	115,495,801.29	-	31,877,203.40	147,373,004.69
	16	PATANI	95,381,351.96	-	26,367,445.68	121,748,797.63
	17	SAPELE	120,140,186.50	-	33,376,482.37	153,516,668.87
	18	UDU	126,314,963.65	-	31,457,257.27	157,772,220.92
	19	UGHELLI NORTH	164,963,665.95	-	43,410,247.96	208,373,913.91
	20	UGHELLI SOUTH	130,769,247.08	-	36,181,146.58	166,950,393.65
	21	UKWUANI	103,711,625.80	-	29,911,825.94	133,623,451.74
	22	UVWIE	121,859,779.37	-	34,694,044.83	156,553,824.20
	23	WARRI SOUTH	151,436,666.41	-	42,225,423.99	193,662,090.40
	24	WARRI NORTH	124,623,502.18	-	31,049,488.38	155,672,990.56
	25	WARRI SOUTH-WEST	119,681,249.80	-	29,662,293.71	149,343,543.51
DELTA TOTAL			3,064,829,294.56	-	821,036,687.76	3,885,865,982.32

EBONYI	1	ABAKALIKI	135,906,074.42	(3,725,340.01)	31,456,782.07	163,637,516.48
	2	AFIKPO NORTH	127,615,590.34	(3,642,435.17)	31,785,634.47	155,758,789.63
	3	AFIKPO SOUTH	128,714,183.61	(3,653,421.11)	31,816,649.39	156,877,411.90
	4	EBONYI	124,116,439.23	(3,607,443.66)	29,782,514.33	150,291,509.90
	5	EZZA NORTH	123,713,674.55	(3,603,416.02)	31,046,120.24	151,156,378.78
	6	EZZA SOUTH	128,587,000.63	(3,652,149.28)	30,210,937.42	155,145,788.77
	7	IKWO	150,244,114.50	(3,868,720.42)	35,687,258.23	182,062,652.32
	8	ISHIELU	133,082,233.73	(3,697,101.61)	31,411,369.76	160,796,501.88
	9	IVO	120,407,537.36	(3,570,354.64)	29,384,366.12	146,221,548.84
	10	IZZI	167,245,548.52	(4,038,734.76)	36,997,016.50	200,203,830.27
	11	OHAOZARA	129,746,599.14	(3,663,745.26)	31,248,423.67	157,331,277.55
	12	OHAUKWU	143,165,405.63	(3,797,933.33)	34,458,300.23	173,825,772.53
	13	ONICHA	156,801,642.05	(3,934,295.69)	37,182,433.27	190,049,779.63
EBONYI TOTAL			1,769,346,043.72	(48,455,090.95)	422,467,805.70	2,143,358,758.48
EDO	1	AKOKO EDO	162,793,428.88	-	40,907,079.23	203,700,508.11
	2	EGOR	154,618,333.84	-	46,140,528.28	200,758,862.12
	3	ESAN CENTRAL	102,313,783.48	-	30,357,968.03	132,671,751.51
	4	ESAN NORTH EAST	105,335,054.61	-	31,302,274.95	136,637,329.56
	5	ESAN SOUTH EAST	126,122,390.81	-	34,556,823.77	160,679,214.57
	6	ESAN WEST	107,199,472.60	-	31,739,309.56	138,938,782.16
	7	ETSAKO CENTRAL	107,298,072.84	-	29,635,744.13	136,933,816.97
	8	ETSAKO EAST	124,474,709.72	-	33,095,220.19	157,569,929.91
	9	ETSAKO WEST	136,999,696.23	-	36,567,613.53	173,567,309.76
	10	IGUEBEN	99,687,382.95	-	27,958,112.51	127,645,495.46
	11	IKPOBA OKHA	171,052,431.67	-	48,240,057.06	219,292,488.73
	12	OREDO	176,040,165.49	-	48,479,901.33	224,520,066.82
	13	ORHIONWON	137,981,561.44	-	35,565,717.08	173,547,278.52
	14	OZIA NORTH EAST	131,589,594.79	-	33,623,550.36	165,213,145.15
	15	OZIA SOUTH WEST	143,619,215.50	-	32,379,387.64	175,998,603.14
	16	OWAN EAST	125,983,886.55	-	33,659,611.09	159,643,497.65
	17	OWAN WEST	103,323,893.96	-	29,824,995.72	133,148,889.68
	18	UHUNMWODE	128,576,162.08	-	31,400,971.04	159,977,133.12
EDO TOTAL			2,345,009,237.44	-	635,434,865.50	2,980,444,102.94
EKITI	1	ADO EKITI	151,079,726.31	-	42,464,562.83	193,544,289.15
	2	AIYEKIRE	114,961,462.73	-	31,671,368.89	146,632,831.62
	3	EFON	109,614,138.29	-	27,550,487.77	137,164,626.06
	4	EKITI EAST	113,182,548.59	-	30,982,581.89	144,165,130.49
	5	EKITI SOUTH WEST	119,882,374.95	-	32,820,737.61	152,703,112.56
	6	EKITI WEST	122,209,083.79	-	33,803,998.20	156,013,081.99
	7	EMURE	100,701,043.91	-	28,017,595.42	128,718,639.32
	8	IDO-OSI	124,055,630.39	-	32,406,106.41	156,461,736.80
	9	IJERO	132,734,593.55	-	36,596,888.84	169,331,482.39
	10	IKERE	115,906,448.88	-	31,614,990.34	147,521,439.23
	11	IKOLE	124,212,870.90	-	33,033,267.21	157,246,138.11
	12	ILEJEMEJI	87,167,659.89	-	24,629,904.44	111,797,564.33
	13	IREPODUN/IFELODUN	110,479,126.89	-	30,390,136.27	140,869,263.16
	14	ISE/ORUN	107,809,635.21	-	29,354,399.24	137,164,034.45
	15	MOBA	115,627,288.00	-	31,557,198.98	147,184,486.98
	16	OYE	112,398,742.48	-	30,730,627.67	143,129,370.15
EKITI TOTAL			1,862,022,374.76	-	507,624,852.01	2,369,647,226.77

ENUGU	1	AGWU	140,798,780.89	-	34,909,104.64	175,707,885.53
	2	ANINRI	118,633,091.70	-	30,575,693.91	149,208,785.61
	3	ENUGU EAST	160,582,463.45	-	40,355,554.23	200,938,017.68
	4	ENUGU NORTH	150,953,414.51	-	38,052,174.64	189,005,589.15
	5	ENUGU SOUTH	145,954,567.63	-	34,948,731.08	180,903,298.71
	6	EZEAGU	140,330,687.16	-	32,997,347.34	173,328,034.50
	7	IGBO ETITI	141,689,918.31	-	35,656,826.71	177,346,745.02
	8	IGBO EZE NORTH	153,353,446.69	-	39,033,013.24	192,386,459.92
	9	IGBO EZE SOUTH	139,540,341.32	-	31,491,004.23	171,031,345.55
	10	ISI UZO	130,493,593.41	-	31,564,134.87	162,057,728.28
	11	NKANU EAST	136,618,020.55	-	31,588,287.49	168,206,308.04
	12	NKANU WEST	132,646,520.60	-	31,448,417.58	164,094,938.18
	13	NSUKKA	171,794,596.71	-	42,410,478.04	214,205,074.74
	14	OJI RIVER	117,875,257.96	-	30,095,601.71	147,970,859.67
	15	UDENU	130,468,848.00	-	33,585,890.87	164,054,738.87
	16	UDI	148,145,637.27	-	37,322,213.82	185,467,851.09
	17	UZO UWANI	122,685,062.34	-	29,953,848.03	152,638,910.37
ENUGU TOTAL			2,382,564,248.49	-	585,988,322.42	2,968,552,570.91
GOMBE	1	AKKO	195,746,177.46	(4,907,596.13)	43,235,308.63	234,073,889.96
	2	BALANGA	142,157,234.77	(4,907,596.13)	34,805,169.41	172,054,808.06
	3	BILLIRI	143,078,133.49	(4,907,596.13)	34,105,147.08	172,275,684.44
	4	DUKKU	155,902,933.17	(4,907,596.13)	34,444,629.32	185,439,966.36
	5	FUNAKAYE	151,636,939.06	(4,907,596.13)	36,388,747.09	183,118,090.02
	6	GOMBE	165,113,364.34	(4,907,596.13)	38,535,773.78	198,741,542.00
	7	KALTUNGO	129,464,135.32	(4,907,596.13)	30,583,910.27	155,140,449.46
	8	KWAMI	138,874,132.61	(4,907,596.13)	33,644,565.35	167,611,101.83
	9	NAFADA	126,609,120.46	(4,907,596.13)	29,802,145.78	151,503,670.11
	10	SHOMGOM	120,072,722.84	(4,907,596.13)	30,699,291.18	145,864,417.88
	11	YAMALTU/DEBA	163,879,793.59	(4,907,596.13)	37,677,851.17	196,650,048.63
GOMBE TOTAL			1,632,534,687.11	(53,983,557.43)	383,922,539.06	1,962,473,668.75

IMO	1	ABOH MBAISE	128,104,207.84	-	34,024,937.77	162,129,145.61
	2	AHIAZU MBAISE	120,552,516.85	-	32,359,819.78	152,912,336.62
	3	EHIME MBANO	110,750,340.80	-	29,670,671.03	140,421,011.83
	4	EZINIHITE MBAISE	117,791,530.87	-	32,002,643.56	149,794,174.42
	5	IDEATO NORTH	126,308,601.73	-	31,519,120.20	157,827,721.93
	6	IDEATO SOUTH	126,731,542.70	-	31,618,219.95	158,349,762.65
	7	IHITE UBOMA	113,431,414.80	-	28,985,315.19	142,416,729.99
	8	IKEDURU	120,147,361.01	-	30,907,567.77	151,054,928.78
	9	ISIALA MBANO	135,175,498.32	-	34,232,421.57	169,407,919.89
	10	ISU	119,476,221.89	-	31,926,956.37	151,403,178.26
	11	MBAITOLI	147,368,905.34	-	36,844,066.64	184,212,971.98
	12	NGOR/OKPALA	125,159,730.89	-	31,621,785.66	156,781,516.55
	13	NJABA	113,066,060.32	-	30,624,598.63	143,690,658.95
	14	NKWANGELE	110,031,693.16	-	29,505,235.67	139,536,928.83
	15	NKWERRE	98,020,796.82	-	26,254,387.12	124,275,183.93
	16	OBOWO	106,253,263.55	-	28,808,375.38	135,061,638.93
	17	OGUTA	124,737,520.08	-	30,483,181.33	155,220,701.41
	18	OHAJI/EGBEMA	135,013,687.54	-	33,142,660.71	168,156,348.25
	19	OKIGWE	118,291,746.52	-	29,758,535.44	148,050,281.95
	20	ONUIMO	105,089,826.37	-	27,539,050.88	132,628,877.25
	21	ORLU	115,584,368.42	-	30,463,603.58	146,047,972.00
	22	ORSU	112,438,521.58	-	28,935,462.56	141,373,984.15
	23	ORU	108,757,065.93	-	28,385,065.38	137,142,131.31
	24	ORU WEST	112,507,752.77	-	28,766,528.77	141,274,281.54
	25	OWERRI MUNICIPAL	113,538,084.96	-	29,420,533.30	142,958,618.26
	26	OWERRI NORTH	120,785,222.80	-	32,662,097.56	153,447,320.36
	27	OWERRI WEST	108,052,606.12	-	27,540,261.87	135,592,868.00
IMO TOTAL			3,193,166,089.97	-	828,003,103.65	4,021,169,193.62
JIGAWA	1	AUYO	112,836,978.52	-	30,452,068.87	143,289,047.40
	2	BABURA	133,453,562.10	-	35,571,886.23	169,025,448.34
	3	BIRNIN KUDU	165,619,510.13	-	42,654,322.67	208,273,832.80
	4	BIRNIWA	125,271,798.77	-	31,146,910.84	156,418,709.61
	5	GAGARAWA	107,494,131.26	-	26,980,079.20	134,474,210.46
	6	BUJI	105,448,888.19	-	28,122,249.23	133,571,137.42
	7	DUTSE	148,021,289.31	-	38,131,256.69	186,152,546.01
	8	GARKI	124,229,679.99	-	31,813,227.15	156,042,907.14
	9	GUMEL	108,816,955.25	-	28,780,895.90	137,597,851.15
	10	GURI	114,959,190.08	-	29,309,495.18	144,268,685.26
	11	GWARAM	159,914,903.61	-	39,910,006.38	199,824,909.99
	12	GWIWA	118,235,250.24	-	29,948,564.10	148,183,814.34
	13	HADEJIA	99,809,823.85	-	28,677,759.50	128,487,583.35
	14	JAHUN	137,185,417.90	-	36,984,242.68	174,169,660.59
	15	KAFIN HAUSA	154,298,475.22	-	39,807,475.48	194,105,950.70
	16	KAUGAMA	113,085,924.35	-	30,179,931.41	143,265,855.76
	17	KAZAURE	119,666,344.67	-	32,436,284.03	152,102,628.70
	18	KIRI-KASAMMA	124,809,905.52	-	34,456,559.92	159,266,465.45
	19	KIYAWA	128,946,928.46	-	33,204,525.74	162,151,454.20
	20	MAIGATARI	130,061,891.97	-	33,662,147.26	163,724,039.24
	21	MALAM MADORI	121,841,913.94	-	32,430,834.55	154,272,748.49
	22	MIGA	111,760,606.62	-	30,211,417.27	141,972,023.89
	23	RINGIM	137,154,683.82	-	34,490,265.95	171,644,949.77
	24	RONI	101,427,048.54	-	26,806,839.65	128,233,888.18
	25	SULE TAKARKAR	127,303,057.67	-	30,374,565.20	157,677,622.87
	26	TAURA	115,781,485.75	-	30,435,653.16	146,217,138.92
	27	YANKWASHI	107,285,978.50	-	28,013,797.90	135,299,776.41
JIGAWA TOTAL			3,354,721,624.27	-	874,993,262.16	4,229,714,886.43

KADUNA	1	BIRNIN GWARI	200,870,282.48	-	39,826,869.30	240,697,151.78
	2	CHIKUN	204,250,194.04	-	47,623,456.35	251,873,650.39
	3	GIWA	169,033,346.57	-	42,118,609.89	211,151,956.46
	4	GWAGWADA	130,153,258.66	-	30,307,440.16	160,460,698.82
	5	IGABI	213,966,081.65	-	51,793,248.21	265,759,329.85
	6	IKARA	143,337,973.90	-	35,895,374.33	179,233,348.23
	7	JABA	124,990,431.31	-	33,301,894.18	158,292,325.49
	8	JEMA'A	166,541,554.57	-	41,601,111.40	208,142,665.97
	9	KACHIA	183,712,658.73	-	39,282,661.65	222,995,320.37
	10	KADUNA NORTH	173,553,512.72	-	46,913,275.11	220,466,787.83
	11	KADUNA SOUTH	185,295,523.44	-	49,920,310.03	235,215,833.47
	12	KAGARKO	160,127,585.69	-	39,058,560.31	199,186,146.00
	13	KAURA	138,729,367.79	-	37,823,076.39	176,552,444.18
	14	KAURU	142,845,713.57	-	34,286,231.21	177,131,944.78
	15	KUBAU	165,357,897.18	-	41,823,799.90	207,181,697.09
	16	KUDAN	128,257,133.43	-	32,199,552.43	160,456,685.86
	17	LERE	178,459,930.51	-	45,128,201.34	223,588,131.85
	18	MAKARFI	120,034,668.89	-	32,688,457.99	152,723,126.88
	19	SABON GARI	158,385,592.50	-	42,148,481.10	200,534,073.60
	20	SANGA	132,794,767.56	-	32,895,269.00	165,690,036.57
	21	SOBA	169,264,885.50	-	42,578,989.78	211,843,875.28
	22	ZANGON KATAF	189,373,282.11	-	44,133,099.92	233,506,382.03
	23	ZARIA	193,366,482.42	-	50,311,057.72	243,677,540.13
KADUNA TOTAL			3,772,702,125.21	-	933,659,027.70	4,706,361,152.91

KANO	1	AJINGI	124,087,162.42	-	34,414,701.12	158,501,863.55
	2	ALBASU	127,097,865.03	-	35,492,217.48	162,590,082.52
	3	BAGWAI	115,888,212.66	-	33,655,138.21	149,543,350.87
	4	BEBEJI	125,722,689.28	-	35,405,160.40	161,127,849.68
	5	BICHI	152,380,038.09	-	41,341,726.55	193,721,764.64
	6	BUNKURE	121,401,925.93	-	34,196,318.38	155,598,244.31
	7	DALA	195,955,913.28	-	50,873,467.47	246,829,380.75
	8	DANBATTA	133,507,857.21	-	36,690,766.05	170,198,623.26
	9	DAWAKIN KUDU	143,515,764.09	-	37,862,807.29	181,378,571.38
	10	DAWAKIN TOFA	144,520,907.84	-	39,375,609.04	183,896,516.88
	11	DOGUWA	133,950,907.96	-	32,870,278.95	166,821,186.91
	12	FAGGE	131,229,549.38	-	36,075,849.75	167,305,399.13
	13	GABASAWA	137,116,325.43	-	36,898,451.68	174,014,777.11
	14	GARKO	122,308,377.57	-	33,631,792.92	155,940,170.49
	15	GARUN MALLAM	121,670,142.88	-	30,536,624.49	152,206,767.36
	16	GAYA	131,497,545.41	-	36,223,052.91	167,720,598.31
	17	GEZAWA	150,161,081.12	-	41,676,095.70	191,837,176.82
	18	GWALE	180,534,413.83	-	47,057,622.52	227,592,036.35
	19	GWARZO	124,121,869.26	-	35,077,384.45	159,199,253.71
	20	KABO	119,599,687.76	-	33,048,362.48	152,648,050.24
	21	KANO MUNICIPAL	174,257,980.88	-	47,290,806.31	221,548,787.19
	22	KARAYE	115,975,456.55	-	32,212,708.72	148,188,165.27
	23	KIBIYA	117,042,992.82	-	31,898,455.54	148,941,448.36
	24	KIRU	150,999,543.52	-	40,513,002.37	191,512,545.89
	25	KUMBOTSO	154,288,051.35	-	42,611,925.65	196,899,977.00
KANO	26	KUNCHI	118,311,136.62	-	30,168,212.92	148,479,349.55
	27	KURA	115,866,082.90	-	32,427,593.03	148,293,675.94
	28	MADOBI	115,970,967.49	-	31,890,853.18	147,861,820.67
	29	MAKODA	137,444,842.01	-	37,661,647.58	175,106,489.59
	30	MINJIBIR	138,520,069.94	-	37,082,724.74	175,602,794.68
	31	NASSARAWA	239,497,529.96	-	62,841,595.59	302,339,125.55
	32	RANO	119,959,024.60	-	32,483,971.58	152,442,996.18
	33	RIMIN GADO	118,719,973.62	-	29,749,208.69	148,469,182.31
	34	ROGO	142,110,815.24	-	38,021,111.24	180,131,926.48
	35	SHANONO	117,255,120.05	-	32,158,886.72	149,414,006.78
	36	SUMAILA	148,407,789.21	-	39,764,876.63	188,172,665.83
	37	TAKAI	130,325,830.49	-	36,339,241.14	166,665,071.63
	38	TARAUNI	135,519,788.23	-	37,592,217.21	173,112,005.44
	39	TOFA	106,688,430.53	-	29,274,498.68	135,962,929.21
	40	TSANYAWA	117,627,783.48	-	33,307,515.39	150,935,298.87
	41	TUDUN WADA	145,039,234.48	-	38,290,221.22	183,329,455.70
	42	UNGOGO	169,575,766.56	-	47,568,796.92	217,144,563.48
	43	WARAWA	110,665,479.59	-	31,363,666.73	142,029,146.33
	44	WUDIL	130,127,198.97	-	35,158,252.00	165,285,450.96
	KANO TOTAL			6,006,465,125.51	-	1,630,075,417.60

KATSINA	1	BAKORI	132,228,276.29	-	30,831,923.74	163,060,200.03
	2	BATAGARAWA	136,253,486.60	-	33,200,360.67	169,453,847.27
	3	BATSARI	148,230,921.20	-	34,842,133.38	183,073,054.58
	4	BAURE	138,981,230.64	-	34,064,876.48	173,046,107.12
	5	BINDAWA	129,977,775.89	-	31,032,747.07	161,010,522.96
	6	CHARANCHI	121,579,225.85	-	30,040,874.96	151,620,100.81
	7	DAN-MUSA	121,977,097.81	-	28,431,462.73	150,408,560.54
	8	DANDUME	130,600,861.33	-	30,587,571.88	161,188,433.21
	9	DANJA	122,497,398.54	-	29,239,599.99	151,736,998.53
	10	DAURA	147,694,323.26	-	35,564,895.51	183,259,218.76
	11	DUTSI	121,894,651.54	-	28,857,463.82	150,752,115.37
	12	DUTSINMA	135,384,968.48	-	32,197,656.89	167,582,625.37
	13	FASKARI	147,538,923.43	-	33,971,360.76	181,510,284.19
	14	FUNTUA	147,193,946.99	-	35,958,468.85	183,152,415.84
	15	INGAWA	128,537,907.91	-	32,203,173.64	160,741,081.56
	16	JIBIA	144,807,632.45	-	32,202,837.26	177,010,469.70
	17	KAFUR	149,482,917.25	-	34,432,144.33	183,915,061.58
	18	KAITA	143,096,249.77	-	33,188,654.39	176,284,904.16
	19	KANKARA	156,921,359.42	-	37,315,321.37	194,236,680.79
	20	KANKIA	124,960,007.99	-	30,970,717.22	155,930,725.21
	21	KATSINA	172,102,956.42	-	42,207,740.80	214,310,697.22
	22	KURFI	121,099,037.47	-	28,693,172.18	149,792,209.65
	23	KUSADA	114,406,488.52	-	27,461,052.14	141,867,540.66
	24	MAIADUA	139,173,778.46	-	34,317,368.92	173,491,147.38
	25	MALUMFASHI	138,494,621.96	-	33,089,016.42	171,583,638.38
	26	MANI	131,372,101.72	-	32,688,446.21	164,060,547.94
	27	MASHI	134,131,214.49	-	32,430,638.85	166,561,853.34
	28	MATAZU	112,980,677.78	-	28,541,394.15	141,522,071.93
	29	MUSAWA	135,188,528.96	-	32,335,104.81	167,523,633.77
	30	RIMI	121,948,190.00	-	31,126,128.23	153,074,318.23
	31	SABUWA	126,349,014.97	-	29,935,720.23	156,284,735.21
	32	SAFANA	135,569,899.31	-	33,146,807.79	168,716,707.10
	33	SANDAMU	131,392,770.44	-	30,018,942.50	161,411,712.94
	34	ZANGO	128,775,695.51	-	31,193,338.45	159,969,033.96
KATSINA TOTAL			4,572,824,138.69	-	1,096,319,116.62	5,669,143,255.31

KEBBI	1	ALIERU	103,106,043.25	-	25,512,559.47	128,618,602.72
	2	AREWA	168,471,191.72	-	33,455,138.68	201,926,330.40
	3	ARGUNGU	141,901,895.64	-	34,225,735.11	176,127,630.75
	4	AUGIE	117,163,912.06	-	28,964,836.84	146,128,748.90
	5	BAGUDO	156,039,491.54	-	37,073,793.30	193,113,284.84
	6	BIRNIN -KEBBI	190,904,878.69	-	39,132,686.47	230,037,565.16
	7	BUNZA	130,058,210.91	-	29,245,653.10	159,303,864.02
	8	DANDI KAMBA	138,167,960.20	-	30,780,387.32	168,948,347.52
	9	DANKO /WASAGU	171,647,978.25	-	38,916,254.77	210,564,233.02
	10	FAKAI	119,519,750.98	-	29,228,901.01	148,748,651.99
	11	GWANDU	126,244,049.90	-	31,234,241.30	157,478,291.19
	12	JEGA	139,274,627.87	-	34,082,299.49	173,356,927.36
	13	KALGO	115,906,912.41	-	26,819,761.19	142,726,673.60
	14	KOKO/BESSE	133,010,756.85	-	31,475,498.39	164,486,255.25
	15	MAIYAMA	153,880,851.17	-	32,893,775.26	186,774,626.43
	16	NGASKI	123,288,382.39	-	29,468,005.22	152,756,387.61
	17	SAKABA	121,496,856.17	-	27,124,797.35	148,621,653.53
	18	SHANGA	126,083,277.12	-	29,628,125.66	155,711,402.78
	19	SURU	152,543,898.04	-	31,181,159.35	183,725,057.39
	20	YAURI	117,219,439.65	-	27,786,807.90	145,006,247.55
	21	ZURU	140,012,509.71	-	32,211,648.74	172,224,158.45
KEBBI TOTAL			2,885,942,874.50	-	660,442,065.94	3,546,384,940.44
KOGI	1	ADAVI	149,553,459.86	(4,284,409.31)	34,926,402.24	180,195,452.79
	2	AJAOKUTA	132,239,007.55	(4,284,409.31)	29,552,746.89	157,507,345.13
	3	ANKPA	166,892,036.09	(4,284,409.31)	39,310,136.52	201,917,763.30
	4	BASSA	132,143,404.91	(4,284,409.31)	30,741,674.78	158,600,670.38
	5	DEKINA	180,681,079.35	(4,284,409.31)	38,836,435.68	215,233,105.73
	6	IBAJI	140,480,861.53	(4,284,409.31)	29,943,494.58	166,139,946.80
	7	IDAH	117,876,200.88	(4,284,409.31)	26,693,049.69	140,284,841.26
	8	IGALAMELA	138,127,526.23	(4,284,409.31)	31,281,711.23	165,124,828.15
	9	IJUMU	135,462,201.32	(4,284,409.31)	29,391,819.12	160,569,611.13
	10	KABBA/BUNU	143,214,280.10	(4,284,409.31)	31,108,538.96	170,038,409.74
	11	KOGI	126,069,901.38	(4,284,409.31)	29,120,758.09	150,906,250.17
	12	KOTON KARFE	160,954,360.90	(4,284,409.31)	34,459,967.36	191,129,918.95
	13	MOPA-MURO	106,239,484.19	(4,284,409.31)	24,285,995.48	126,241,070.36
	14	OFU	154,456,258.08	(4,284,409.31)	34,251,945.35	184,423,794.12
	15	OGORI/MAGONGO	103,139,768.09	(4,284,409.31)	23,988,965.34	122,844,324.12
	16	OKEHI	149,529,157.94	(4,284,409.31)	34,778,728.13	180,023,476.76
	17	OKENE	187,010,437.89	(4,284,409.31)	42,869,586.95	225,595,615.53
	18	OLAMABORO	141,263,291.58	(4,284,409.31)	32,097,921.80	169,076,804.07
	19	OMALA	133,754,574.67	(4,284,409.31)	28,616,311.44	158,086,476.79
	20	YAGBA EAST	143,417,241.56	(4,284,409.31)	31,349,190.56	170,482,022.80
	21	YAGBA WEST	140,328,817.72	(4,284,409.31)	30,752,237.34	166,796,645.76
KOGI TOTAL			2,982,833,351.83	(89,972,595.51)	668,357,617.51	3,561,218,373.83

KWARA	1	ASA	121,195,335.00	-	29,417,595.40	150,612,930.40
	2	BARUTEN	199,298,702.54	-	35,003,242.14	234,301,944.67
	3	EDU	152,749,945.35	-	34,465,694.95	187,215,640.30
	4	EKITI	93,021,318.59	-	24,601,535.93	117,622,854.52
	5	IFELODUN	161,401,695.28	-	34,773,354.94	196,175,050.22
	6	ILORIN EAST	138,722,704.36	-	34,656,830.31	173,379,534.68
	7	ILORIN SOUTH	140,217,749.29	-	34,951,573.02	175,169,322.31
	8	ILORIN WEST	165,347,489.72	-	45,445,180.28	210,792,670.00
	9	IREPODUN	119,535,394.71	-	30,909,473.85	150,444,868.55
	10	KAI AMA	158,961,405.33	-	29,264,808.21	188,226,213.53
	11	MORO	126,013,372.14	-	28,230,618.56	154,243,990.70
	12	OFFA	111,929,213.79	-	26,944,407.41	138,873,621.20
	13	OKE-ERO	93,653,057.35	-	24,787,827.31	118,440,884.66
	14	OSIN	93,255,923.32	-	24,930,388.32	118,186,311.65
	15	OYUN	106,482,750.70	-	27,252,471.06	133,735,221.76
	16	PATEGI	128,880,975.61	-	28,467,771.73	157,348,747.34
KWARA TOTAL			2,110,667,033.06	-	494,102,773.42	2,604,769,806.48
LAGOS	1	AGEGE	180,860,267.79	-	242,477,092.07	423,337,359.86
	2	AJEROMI/IFELODUN	232,471,970.14	-	257,558,418.99	490,030,389.12
	3	ALIMOSHO	374,905,383.25	-	297,494,945.44	672,400,328.70
	4	AMOWO-ODOFIN	146,529,334.35	-	232,938,959.79	379,468,294.14
	5	APAPA	123,193,961.33	-	226,157,119.19	349,351,080.52
	6	BADAGRY	137,726,303.72	-	227,753,681.43	365,479,985.15
	7	EPE	126,453,788.34	-	223,738,291.42	350,192,079.76
	8	ETI-OSA	152,553,042.88	-	230,895,002.22	383,448,045.09
	9	IBEJU-LEKKI	101,865,246.03	-	219,437,375.73	321,302,621.76
	10	IFAKO/IJAYE	173,690,500.53	-	240,320,108.31	414,010,608.84
	11	IKEJA	150,146,845.26	-	232,604,590.64	382,751,435.90
	12	IKORODU	206,444,465.06	-	247,568,652.88	454,013,117.94
	13	KOSOFE	223,359,571.87	-	256,299,522.50	479,659,094.38
	14	LAGOS ISLAND	120,237,911.11	-	225,623,945.05	345,861,856.15
	15	LAGOS MAINLAND	145,086,350.22	-	232,908,954.03	377,995,304.25
	16	MUSHIN	217,205,166.60	-	254,120,808.11	471,325,974.71
	17	OJO	210,758,300.92	-	251,770,266.99	462,528,567.91
	18	OSHODI/ISOLO	215,201,850.57	-	253,347,116.92	468,548,967.49
	19	SOMOLU	166,438,509.05	-	238,624,379.05	405,062,888.09
	20	SURULERE	190,384,476.20	-	245,439,723.83	435,824,200.03
LAGOS TOTAL			3,595,513,245.20	-	4,837,078,954.57	8,432,592,199.77

NASSARAWA	1	AKWANGA	124,568,808.61	(3,018,317.48)	28,247,463.80	149,797,954.93
	2	AWE	140,411,539.48	(3,018,317.48)	28,189,874.26	165,583,096.26
	3	DOMA	143,768,952.13	(3,018,317.48)	30,008,586.78	170,759,221.43
	4	KARU	169,627,771.43	(3,018,317.48)	34,440,155.37	201,049,609.32
	5	KEANA	121,121,528.62	(3,018,317.48)	25,948,120.86	144,051,331.99
	6	KEFFI	113,894,729.11	(3,018,317.48)	26,850,379.34	137,726,790.97
	7	KOKONA	130,134,957.73	(3,018,317.48)	27,999,815.34	155,116,455.59
	8	LAFIA	203,629,827.69	(3,018,317.48)	42,865,652.44	243,477,162.65
	9	NASARAWA	188,712,832.76	(3,018,317.48)	33,387,800.79	219,082,316.08
	10	NASARAWA EGGON	144,362,443.90	(3,018,317.48)	30,649,203.09	171,993,329.51
	11	OBI	138,182,756.38	(3,018,317.48)	30,632,047.33	165,796,486.22
	12	TOTO	146,809,260.46	(3,018,317.48)	28,627,379.81	172,418,322.80
	13	WAMBA	117,853,367.87	(3,018,317.48)	25,520,303.27	140,355,353.66
NASSARAWA TOTAL			1,883,078,776.18	(39,238,127.24)	393,366,782.46	2,237,207,431.41
NIGER	1	AGAIE	129,588,536.56	-	29,770,543.49	159,359,080.05
	2	AGWARA	111,260,594.43	-	24,691,496.29	135,952,090.72
	3	BIDA	127,416,478.83	-	33,489,239.74	160,905,718.56
	4	BORGU	207,415,310.43	-	32,398,267.88	239,813,578.31
	5	BOSSO	124,502,222.83	-	30,742,837.84	155,245,060.68
	6	EDATI	131,127,227.84	-	31,614,888.73	162,742,116.57
	7	GBAKO	124,202,094.72	-	29,404,486.64	153,606,581.35
	8	GURARA	110,982,440.77	-	26,949,396.29	137,931,837.07
	9	KATCHA	119,756,442.50	-	29,048,588.69	148,805,031.19
	10	KONTAGORA	131,885,483.65	-	31,051,305.16	162,936,788.80
	11	LAPAI	128,825,042.24	-	28,237,962.15	157,063,004.39
	12	LAVUN	149,903,502.16	-	34,951,583.37	184,855,085.52
	13	MAGAMA	153,556,809.94	-	33,050,052.25	186,606,862.20
	14	MARIGA	170,028,142.45	-	34,246,044.28	204,274,186.72
	15	MASHEGU	200,622,636.55	-	35,295,034.98	235,917,671.53
	16	MINNA	127,060,776.91	-	34,380,531.99	161,441,308.90
	17	MOKWA	172,459,705.19	-	37,307,641.24	209,767,346.43
	18	MUYA	116,492,825.43	-	27,802,273.10	144,295,098.53
	19	PAIKORO	134,069,824.88	-	31,464,523.53	165,534,348.41
	20	RAFI	154,634,528.06	-	33,068,620.84	187,703,148.90
	21	RIJAU	145,469,417.24	-	32,673,298.28	178,142,715.53
	22	SHIRORO	171,967,139.75	-	36,666,284.88	208,633,424.63
	23	SULEJA	125,763,887.50	-	35,399,718.76	161,163,606.26
	24	TAFA	102,351,842.26	-	26,449,524.51	128,801,366.76
	25	WUSHISHI	114,090,646.30	-	26,331,048.84	140,421,695.14
NIGER TOTAL			3,485,433,559.42	-	786,485,193.74	4,271,918,753.16

OGUN	1	ABEOKUTA NORTH	128,091,251.40	(5,788,847.52)	36,065,103.99	158,367,507.87
	2	ABEOKUTA SOUTH	132,234,617.71	(5,788,847.52)	39,358,270.09	165,804,040.27
	3	ADO-ODO/OTA	203,248,984.98	(5,788,847.52)	57,946,167.31	255,406,304.77
	4	EGBADO NORTH	133,637,913.85	(5,788,847.52)	34,752,991.01	162,602,057.34
	5	EGBADO SOUTH	119,763,447.12	(5,788,847.52)	33,879,998.23	147,854,597.83
	6	EWEKORO	91,101,035.09	(5,788,847.52)	26,230,950.73	111,543,138.30
	7	REMO NORTH	88,748,506.86	(5,788,847.52)	26,550,855.22	109,510,514.56
	8	IFO	199,281,011.09	(5,788,847.52)	57,829,911.80	251,322,075.37
	9	IJEBU EAST	118,596,981.78	(5,788,847.52)	29,933,904.05	142,742,038.31
	10	IJEBU NORTH	148,175,332.19	(5,788,847.52)	41,649,607.01	184,036,091.68
	11	IJEBU ODE	114,317,333.63	(5,788,847.52)	32,883,080.31	141,411,566.42
	12	IKENNE	103,280,710.35	(5,788,847.52)	30,508,386.58	128,000,249.40
	13	IJEBU NORTH EAST	93,134,204.70	(5,788,847.52)	27,070,439.31	114,415,796.49
	14	IMEKO-AFON	107,069,595.82	(5,788,847.52)	28,051,547.02	129,332,295.31
	15	IPOKIA	112,146,636.73	(5,788,847.52)	32,640,477.67	138,998,266.87
	16	OBAFEMI/OWODE	135,978,134.36	(5,788,847.52)	37,916,715.20	168,106,002.04
	17	ODEDAH	114,150,928.20	(5,788,847.52)	29,883,647.76	138,245,728.43
	18	ODOGBOLU	106,091,412.95	(5,788,847.52)	31,072,710.20	131,375,275.63
	19	OGUN WATERSIDE	100,770,100.95	(5,788,847.52)	27,427,077.31	122,408,330.74
	20	SHAGAMU	136,677,559.49	(5,788,847.52)	39,569,117.75	170,457,829.73
OGUN TOTAL			2,486,495,699.23	(115,776,950.40)	701,220,958.55	3,071,939,707.38
ONDO	1	AKOKO NORTH EAST	131,746,179.36	(2,620,951.49)	32,744,843.86	161,870,071.73
	2	AKOKO NORTH WEST	139,366,328.76	(2,620,951.49)	35,327,155.95	172,072,533.21
	3	AKOKO SOUTH WEST	141,886,394.10	(2,620,951.49)	36,383,008.95	175,648,451.56
	4	AKOKO SOUTH EAST	105,239,572.93	(2,620,951.49)	26,489,180.55	129,107,802.00
	5	AKURE NORTH	110,278,336.12	(2,620,951.49)	29,796,609.48	137,453,994.11
	6	AKURE SOUTH	169,471,869.27	(2,620,951.49)	44,706,917.00	211,557,834.79
	7	IDANRE	119,355,914.25	(2,620,951.49)	29,624,177.26	146,359,140.02
	8	IFEDORE	120,251,630.25	(2,620,951.49)	32,806,604.60	150,437,283.36
	9	OKITIPUPA	144,571,822.81	(2,620,951.49)	36,657,433.85	178,608,305.17
	10	ILAJE	156,878,169.03	(2,620,951.49)	40,495,614.93	194,752,832.48
	11	ESE-EDO	120,035,217.60	(2,620,951.49)	31,370,297.36	148,784,563.48
	12	ILE-OLUJI-OKEIGBO	124,244,318.33	(2,620,951.49)	32,574,026.30	154,197,393.14
	13	IRELE	115,462,281.56	(2,620,951.49)	30,710,170.58	143,551,500.65
	14	ODIGBO	144,401,339.05	(2,620,951.49)	36,441,203.98	178,221,591.54
	15	ONDO EAST	95,834,618.17	(2,620,951.49)	25,973,296.72	119,186,963.41
	16	ONDO WEST	158,388,538.79	(2,620,951.49)	40,028,507.29	195,796,094.58
	17	OSE	127,618,192.65	(2,620,951.49)	30,692,342.05	155,689,583.20
	18	OWO	149,729,951.62	(2,620,951.49)	35,669,867.50	182,778,867.63
ONDO TOTAL			2,374,760,674.65	(47,177,126.82)	608,491,258.23	2,936,074,806.06

OSUN	1	ATAKUMOSA EAST	93,574,215.92	(2,734,288.18)	25,531,172.10	116,371,099.84
	2	ATAKUMOSA WEST	93,836,704.55	(2,734,288.18)	25,022,957.90	116,125,374.26
	3	AIYEDADE	116,904,771.74	(2,734,288.18)	30,522,825.83	144,693,309.39
	4	AIYEDIRE	103,341,234.25	(2,734,288.18)	25,507,557.69	126,114,503.76
	5	BOLUWADURO	97,793,232.39	(2,734,288.18)	25,166,393.52	120,225,337.73
	6	BORIPE	111,381,688.37	(2,734,288.18)	29,780,485.95	138,427,886.14
	7	EDE NORTH	93,354,403.56	(2,734,288.18)	26,044,768.49	116,664,883.87
	8	EDE SOUTH	96,953,340.73	(2,734,288.18)	25,520,273.14	119,739,325.69
	9	EGBEDORE	95,358,421.30	(2,734,288.18)	25,412,629.15	118,036,762.27
	10	EJIGBO	108,250,651.69	(2,734,288.18)	29,328,583.02	134,844,946.53
	11	IFE CENTRAL	114,619,104.28	(2,734,288.18)	31,657,258.95	143,542,075.05
	12	IFE EAST	132,473,270.91	(2,734,288.18)	33,058,851.00	162,797,833.73
	13	IFE NORTH	123,484,196.61	(2,734,288.18)	30,744,976.12	151,494,884.55
	14	IFE SOUTH	107,639,974.67	(2,734,288.18)	29,510,030.42	134,415,716.91
	15	IFEDAYO	84,585,780.05	(2,734,288.18)	22,897,998.22	104,749,490.10
	16	IFELODUN	108,996,782.97	(2,734,288.18)	26,913,791.89	133,176,286.69
	17	ILA	96,095,566.79	(2,734,288.18)	24,579,330.10	117,940,608.70
	18	ILESHA EAST	100,180,668.71	(2,734,288.18)	27,575,667.89	125,022,048.42
	19	ILESHA WEST	106,160,892.67	(2,734,288.18)	27,371,749.80	130,798,354.29
	20	IREPODUN	105,061,891.34	(2,734,288.18)	28,444,287.62	130,771,890.78
	21	IREWOLE	113,673,006.85	(2,734,288.18)	30,065,809.81	141,004,528.47
	22	ISOKAN	103,177,106.94	(2,734,288.18)	27,346,318.91	127,789,137.67
	23	IWO	126,870,731.90	(2,734,288.18)	33,280,193.96	157,416,637.67
	24	OBOKUN	105,209,267.88	(2,734,288.18)	28,243,397.02	130,718,376.72
	25	ODO-OTIN	138,611,901.24	(2,734,288.18)	29,427,413.66	165,305,026.72
	26	OLA-OLUWA	94,876,614.45	(2,734,288.18)	25,557,813.98	117,700,140.25
	27	OLORUNDA	114,757,788.98	(2,734,288.18)	29,269,378.82	141,292,879.62
	28	ORIADE	115,125,743.17	(2,734,288.18)	30,403,408.27	142,794,863.27
	29	OROLU	101,451,751.28	(2,734,288.18)	27,339,591.16	126,057,054.25
	30	OSOGBO	112,872,669.23	(2,734,288.18)	30,946,808.60	141,085,189.65
OSUN TOTAL			3,216,673,375.41	(82,028,645.40)	842,471,722.97	3,977,116,452.98

OYO	1	AFIJO	111,088,164.08	(2,536,017.62)	34,597,088.84	143,149,235.31
	2	AKINYELE	129,006,498.27	(2,536,017.62)	39,789,969.56	166,260,450.22
	3	ATIBA	128,504,568.73	(2,536,017.62)	36,987,390.96	162,955,942.07
	4	ATISBO	137,677,526.13	(2,536,017.62)	33,024,073.74	168,165,582.24
	5	EGBEDA	139,687,661.45	(2,536,017.62)	44,513,791.59	181,665,435.42
	6	IBADAN NORTH	143,570,482.35	(2,536,017.62)	46,210,664.56	187,245,129.30
	7	IBADAN NORTH EAST	155,650,551.80	(2,536,017.62)	47,798,682.55	200,913,216.73
	8	IBADAN NORTH WEST	114,553,093.95	(2,536,017.62)	35,852,554.18	147,869,630.50
	9	IBADAN SOUTH EAST	135,950,347.18	(2,536,017.62)	43,469,173.93	176,883,503.48
	10	IBADAN SOUTH WEST	142,333,766.28	(2,536,017.62)	44,581,876.41	184,379,625.08
	11	IBARAPA CENTRAL	102,940,873.62	(2,536,017.62)	32,498,434.67	132,903,290.67
	12	IBARAPA NORTH	107,355,018.82	(2,536,017.62)	32,371,482.04	137,190,483.23
	13	IDO	105,240,466.75	(2,536,017.62)	32,517,406.92	135,221,856.05
	14	SAKI WEST	156,309,872.41	(2,536,017.62)	44,273,543.66	198,047,398.45
	15	IFELOJU	106,588,730.08	(2,536,017.62)	33,524,214.63	137,576,927.09
	16	IREPO	111,849,742.82	(2,536,017.62)	33,815,324.35	143,129,049.55
	17	ISEYIN	146,133,575.47	(2,536,017.62)	42,855,603.17	186,453,161.02
	18	ITESIJAWU	126,358,076.50	(2,536,017.62)	34,225,649.80	158,047,708.68
	19	IWAJOWA	115,998,561.71	(2,536,017.62)	32,498,501.95	145,961,046.04
	20	OLORUNSOGO	104,740,086.90	(2,536,017.62)	31,070,806.23	133,274,875.51
	21	KAJOLA	129,353,390.45	(2,536,017.62)	39,092,840.16	165,910,212.99
	22	LAGELU	119,815,470.18	(2,536,017.62)	35,524,441.83	152,803,894.39
	23	OGBOMOSHO NORTH	124,039,110.86	(2,536,017.62)	38,939,649.31	160,442,742.55
	24	OGBOMOSHO SOUTH	106,186,524.81	(2,536,017.62)	32,352,846.17	136,003,353.36
	25	OGO-OLUWA	97,171,128.24	(2,536,017.62)	29,955,681.75	124,590,792.37
	26	OLUYOLE	128,805,865.14	(2,536,017.62)	39,209,095.67	165,478,943.20
	27	ONA-ARA	140,337,590.17	(2,536,017.62)	43,402,771.04	181,204,343.58
	28	ORELOPE	107,485,251.94	(2,536,017.62)	32,596,794.37	137,546,028.69
	29	ORI IRE	129,263,471.99	(2,536,017.62)	35,704,140.02	162,431,594.39
	30	OYO EAST	109,141,500.91	(2,536,017.62)	33,902,314.15	140,507,797.45
	31	OYO WEST	109,617,952.33	(2,536,017.62)	34,735,882.32	141,817,817.02
	32	SAKI EAST	109,085,654.95	(2,536,017.62)	32,985,792.84	139,535,430.17
	33	IFEDAPO	125,741,907.03	(2,536,017.62)	35,128,379.22	158,334,268.63
OYO TOTAL			4,057,582,484.28	(83,688,581.46)	1,220,006,862.60	5,193,900,765.42
PLATEAU	1	BARKIN LADI	148,323,485.92	-	32,937,639.72	181,261,125.64
	2	BASSA	149,621,878.62	-	33,717,520.44	183,339,399.05
	3	BOKKOS	148,969,885.05	-	33,152,053.09	182,121,938.14
	4	JOS EAST	113,096,821.94	-	26,905,203.14	140,002,025.08
	5	JOS NORTH	196,773,035.07	-	50,028,343.57	246,801,378.65
	6	JOS SOUTH	170,158,611.45	-	41,781,199.14	211,939,810.59
	7	KANAM	149,372,631.05	-	32,307,316.87	181,679,947.92
	8	KANKE	131,920,128.95	-	29,315,217.56	161,235,346.51
	9	LANGTANG NORTH	135,307,273.69	-	30,608,223.74	165,915,497.43
	10	LANGTANG SOUTH	128,358,558.24	-	28,298,049.12	156,656,607.36
	11	MANGU	177,343,995.33	-	40,988,333.87	218,332,329.20
	12	MIKANG	119,397,259.02	-	27,699,683.08	147,096,942.10
	13	PANKSHIN	159,397,651.18	-	34,042,201.63	193,439,852.81
	14	QUAN-PAN	159,167,109.46	-	34,395,004.81	193,562,114.28
	15	RIYOM	125,785,989.42	-	29,996,940.42	155,782,929.84
	16	SHENDAM	160,274,196.72	-	35,140,977.68	195,415,174.40
	17	WASE	170,292,047.49	-	32,025,827.83	202,317,875.32
PLATEAU TOTAL			2,543,560,558.61	-	573,339,735.70	3,116,900,294.31

RIVERS	1	AHOADA	113,304,933.13	-	39,439,000.58	152,743,933.71
	2	AHOADA WEST	141,565,714.39	-	45,001,369.30	186,567,083.70
	3	AKUKUTORU	130,411,717.44	-	38,716,373.01	169,128,090.45
	4	ANDONI	139,211,895.42	-	42,416,837.06	181,628,732.48
	5	ASARITORU	129,223,467.22	-	43,028,456.77	172,251,923.98
	6	BONNY	129,201,874.19	-	42,709,426.89	171,911,301.08
	7	DEGEMA	140,025,267.54	-	45,024,781.87	185,050,049.41
	8	ELEME	135,657,996.88	-	41,062,877.48	176,720,874.36
	9	EMOHUA	129,394,222.25	-	41,804,073.64	171,198,295.89
	10	ETCHE	151,735,551.19	-	45,003,320.35	196,738,871.54
	11	GONAKA	135,135,726.09	-	43,615,654.74	178,751,380.83
	12	IKWERRE	129,336,482.44	-	40,984,970.14	170,321,452.57
	13	KHANA	153,544,885.12	-	48,014,862.85	201,559,747.97
	14	OBIO/AKPOR	188,032,364.97	-	59,490,519.71	247,522,884.68
	15	OBUA/ODUAL	151,806,667.07	-	47,259,403.86	199,066,070.93
	16	OGBA/EGBEMA/NDONI	153,186,237.55	-	47,328,161.46	200,514,399.02
	17	OGU/BOLO	105,245,787.68	-	33,245,165.29	138,490,952.98
	18	OKRIKA	129,505,391.29	-	43,158,033.22	172,663,424.52
	19	OMUMMA	102,645,791.53	-	34,973,053.19	137,618,844.73
	20	OPOBO/NKORO	111,028,811.62	-	38,413,960.67	149,442,772.29
	21	OYIGBO	114,672,553.84	-	36,474,754.16	151,147,308.00
	22	PORT HARCOURT	212,961,821.69	-	64,625,541.78	277,587,363.47
	23	TAI	126,049,158.97	-	36,145,767.21	162,194,926.18
RIVERS TOTAL			3,152,884,319.51	-	997,936,365.25	4,150,820,684.75
SOKOTO	1	BINJI	118,097,100.16	(1,564,740.79)	27,554,369.14	144,086,728.51
	2	BODINGA	134,434,071.59	(1,564,740.79)	32,289,291.96	165,158,622.76
	3	DANGE-SHUNI	144,875,059.05	(1,564,740.79)	33,576,983.21	176,887,301.47
	4	GADA	157,299,879.45	(1,564,740.79)	37,191,197.51	192,926,336.17
	5	GORONYO	147,972,769.77	(1,564,740.79)	32,752,833.90	179,160,862.88
	6	GUDU	134,080,078.57	(1,564,740.79)	26,916,376.66	159,431,714.44
	7	GWADABAWA	153,138,582.07	(1,564,740.79)	36,053,602.35	187,627,443.63
	8	ILLELA	130,674,793.92	(1,564,740.79)	30,612,938.62	159,722,991.75
	9	ISA	147,914,133.38	(1,564,740.79)	30,317,859.52	176,667,252.12
	10	KEBBE	133,545,869.65	(1,564,740.79)	28,875,093.65	160,856,222.51
	11	KWARE	123,838,035.50	(1,564,740.79)	29,496,804.98	151,770,099.69
	12	RABAH	147,444,248.54	(1,564,740.79)	30,523,863.21	176,403,370.97
	13	SABON BIRNI	154,698,770.02	(1,564,740.79)	34,455,156.35	187,589,185.58
	14	SHAGARI	139,391,787.21	(1,564,740.79)	31,011,490.50	168,838,536.92
	15	SILAME	124,816,806.39	(1,564,740.79)	27,510,706.05	150,762,771.65
	16	SOKOTO NORTH	138,701,164.96	(1,564,740.79)	36,153,711.26	173,290,135.43
	17	SOKOTO SOUTH	137,580,667.81	(1,564,740.79)	33,601,741.33	169,617,668.35
	18	TAMBUWAL	154,051,345.44	(1,564,740.79)	35,621,209.89	188,107,814.54
	19	TANGAZA	142,029,132.21	(1,564,740.79)	28,148,160.31	168,612,551.73
	20	TURETA	129,248,582.64	(1,564,740.79)	25,088,178.02	152,772,019.86
	21	WAMAKKO	133,235,402.60	(1,564,740.79)	32,572,732.04	164,243,393.85
	22	WURNO	128,193,160.08	(1,564,740.79)	31,408,024.05	158,036,443.34
	23	YABO	120,181,059.36	(1,564,740.79)	28,226,067.65	146,842,386.22
SOKOTO TOTAL			3,175,442,500.36	(35,989,038.17)	719,958,392.16	3,859,411,854.35

TARABA	1	ARDO KOLA	119,288,412.51	-	26,955,705.96	146,244,118.47
	2	BALI	204,129,944.56	-	35,164,502.22	239,294,446.78
	3	DONGA	140,199,722.95	-	30,130,530.95	170,330,253.90
	4	GASHAKA	167,399,307.64	-	27,013,564.61	194,412,872.25
	5	GASSOL	180,849,083.17	-	37,573,978.42	218,423,061.60
	6	IBI	125,283,287.57	-	26,762,821.38	152,046,108.95
	7	JALINGO	120,500,987.07	-	30,516,300.10	151,017,287.17
	8	KARIM LAMIDU	187,034,011.51	-	34,283,772.54	221,317,784.05
	9	KURMI	133,138,155.20	-	27,265,855.21	160,404,010.41
	10	LAU	122,926,154.51	-	27,606,212.06	150,532,366.57
	11	SARDAUNA	183,444,915.99	-	36,207,437.95	219,652,353.94
	12	TAKUM	145,202,581.73	-	30,213,820.48	175,416,402.22
	13	USSA	124,799,681.77	-	28,661,123.18	153,460,804.95
	14	WUKARI	178,757,819.76	-	37,358,488.61	216,116,308.37
	15	YORRO	118,500,935.27	-	27,123,159.65	145,624,094.91
	16	ZING	128,549,776.44	-	29,676,542.41	158,226,318.85
TARABA TOTAL			2,380,004,777.66	-	492,513,815.74	2,872,518,593.39
YOBE	1	BADE	132,848,549.61	-	30,764,798.82	163,613,348.43
	2	BURSARI	147,010,072.59	-	28,702,205.38	175,712,277.97
	3	DAMATURU	123,090,049.45	-	27,281,977.47	150,372,026.92
	4	FIKA	137,815,979.03	-	30,570,568.69	168,386,547.72
	5	FUNE	193,297,453.57	-	41,594,995.39	234,892,448.96
	6	GEIDAM	160,193,664.60	-	31,943,029.59	192,136,694.19
	7	GUJBA	147,485,529.60	-	30,112,610.79	177,598,140.38
	8	GULAMI	128,134,673.96	-	28,324,509.53	156,459,183.49
	9	JAKUSKO	168,989,132.29	-	36,772,746.39	205,761,878.68
	10	KARASUWA	119,180,361.43	-	28,558,769.76	147,739,131.20
	11	MACHINA	114,155,837.39	-	25,505,313.38	139,661,150.77
	12	NANGERE	122,392,515.15	-	27,269,127.47	149,661,642.62
	13	NGURU	133,116,335.98	-	31,494,759.64	164,611,095.62
	14	POTISKUM	146,479,384.61	-	35,211,437.57	181,690,822.18
	15	TARMUA	135,858,164.20	-	26,554,707.75	162,412,871.94
	16	YUNUSARI	141,587,492.25	-	29,825,537.72	171,413,029.97
	17	YUSUFARI	141,251,030.84	-	28,834,203.83	170,085,234.67
YOBE TOTAL			2,392,886,226.54	-	519,321,299.17	2,912,207,525.71

36	ZAMFARA	1	ANKA	132,955,417.43	-	30,179,469.20	163,134,886.62
		2	BAKURA	128,734,074.09	-	33,181,727.40	161,915,801.49
		3	BUKKUYUM	151,927,293.73	-	34,845,365.30	186,772,659.03
		4	BUNGUDU	167,683,409.77	-	37,959,236.87	205,642,646.65
		5	GUMMI	145,950,537.90	-	34,368,098.75	180,318,636.65
		6	GUSAU	202,660,731.14	-	46,385,406.72	249,046,137.86
		7	KAURA NAMODA	153,912,033.04	-	39,536,894.13	193,448,927.17
		8	KIYAWA	139,640,121.16	-	32,624,266.08	172,264,387.24
		9	MARADUN	150,954,919.85	-	34,792,821.57	185,747,741.43
		10	MARU	199,248,183.34	-	40,245,527.98	239,493,711.32
		11	SHINKAFI	124,406,574.18	-	29,733,352.13	154,139,926.31
		12	TALATA MAFARA	143,691,649.44	-	35,083,864.02	178,775,513.46
		13	TSAFE	152,236,578.86	-	38,503,579.08	190,740,157.94
		14	ZURMI	168,131,141.74	-	40,375,844.49	208,506,986.22
	ZAMFARA TOTAL			2,162,132,665.67	-	507,815,453.71	2,669,948,119.38
37	FCT-ABUJA	1	ABAJI	111,062,516.37	-	254,260,580.56	365,323,096.93
		2	ABUJA MUNICIPAL	283,516,316.73	-	302,708,652.01	586,224,968.73
		3	BWARI	159,696,988.04	-	265,615,137.93	425,312,125.97
		4	GWAGWALADA	136,862,435.95	-	260,942,985.02	397,805,420.97
		5	KUJE	130,042,585.90	-	256,879,222.50	386,921,808.39
		6	KWALI	133,766,739.15	-	256,103,512.98	389,870,252.13
				954,947,582.14	-	1,596,510,090.99	2,551,457,673.13
				105,099,808,931.35	(774,399,478.00)	31,390,230,849.31	135,715,640,302.66

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

	1	2	3	4	5	6(3+4+5)
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Value Added Tax	Total Net Amount
			₦	₦	₦	₦
1	ABIA	17	2,181,469,408.80	-	545,682,441.47	2,727,151,850.27
2	ADAMAWA	21	2,751,610,567.33	-	651,447,618.65	3,403,058,185.98
3	AKWA IBOM	31	3,664,983,583.48	-	958,915,683.67	4,623,899,267.15
4	ANAMBRA	21	2,766,480,562.56	-	730,584,911.85	3,497,065,474.41
5	BAUCHI	20	3,140,502,890.52	-	722,453,280.85	3,862,956,171.36
6	BAYELSA	8	1,278,299,629.31	-	284,550,604.65	1,562,850,233.96
7	BENUE	23	3,417,353,196.54	(139,538,498.52)	762,368,409.18	4,040,183,107.20
8	BORNO	27	3,710,221,472.37	-	830,509,944.01	4,540,731,416.37
9	CROSS RIVER	18	2,391,862,926.45	(38,551,266.10)	564,773,612.09	2,918,085,272.44
10	DELTA	25	3,064,829,294.56	-	821,036,687.76	3,885,865,982.32
11	EBONYI	13	1,769,346,043.72	(48,455,090.95)	422,467,805.70	2,143,358,758.48
12	EDO	18	2,345,009,237.44	-	635,434,865.50	2,980,444,102.94
13	EKITI	16	1,862,022,374.76	-	507,624,852.01	2,369,647,226.77
14	ENUGU	17	2,382,564,248.49	-	585,988,322.42	2,968,552,570.91
15	GOMBE	11	1,632,534,687.11	(53,983,557.43)	383,922,539.06	1,962,473,668.75
16	IMO	27	3,193,166,089.97	-	828,003,103.65	4,021,169,193.62
17	JIGAWA	27	3,354,721,624.27	-	874,993,262.16	4,229,714,886.43
18	KADUNA	23	3,772,702,125.21	-	933,659,027.70	4,706,361,152.91
19	KANO	44	6,006,465,125.51	-	1,630,075,417.60	7,636,540,543.12
20	KATSINA	34	4,572,824,138.69	-	1,096,319,116.62	5,669,143,255.31
21	KEBBI	21	2,885,942,874.50	-	660,442,065.94	3,546,384,940.44
22	KOGI	21	2,982,833,351.83	(89,972,595.51)	668,357,617.51	3,561,218,373.83
23	KWARA	16	2,110,667,033.06	-	494,102,773.42	2,604,769,806.48
24	LAGOS	20	3,595,513,245.20	-	4,837,078,954.57	8,432,592,199.77
25	NASSARAWA	13	1,883,078,776.18	(39,238,127.24)	393,366,782.46	2,237,207,431.41
26	NIGER	25	3,485,433,559.42	-	786,485,193.74	4,271,918,753.16
27	OGUN	20	2,486,495,699.23	(115,776,950.40)	701,220,958.55	3,071,939,707.38
28	ONDO	18	2,374,760,674.65	(47,177,126.82)	608,491,258.23	2,936,074,806.06
29	OSUN	30	3,216,673,375.41	(82,028,645.40)	842,471,722.97	3,977,116,452.98
30	OYO	33	4,057,582,484.28	(83,688,581.46)	1,220,006,862.60	5,193,900,765.42
31	PLATEAU	17	2,543,560,558.61	-	573,339,735.70	3,116,900,294.31
32	RIVERS	23	3,152,884,319.51	-	997,936,365.25	4,150,820,684.75
33	SOKOTO	23	3,175,442,500.36	(35,989,038.17)	719,958,392.16	3,859,411,854.35
34	TARABA	16	2,380,004,777.66	-	492,513,815.74	2,872,518,593.39
35	YOBE	17	2,392,886,226.54	-	519,321,299.17	2,912,207,525.71
36	ZAMFARA	14	2,162,132,665.67	-	507,815,453.71	2,669,948,119.38
37	FCT, ABUJA	6	954,947,582.14	-	1,596,510,090.99	2,551,457,673.13
	Total LGCs		105,099,808,931.35	(774,399,478.00)	31,390,230,849.31	135,715,640,302.66

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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**OFFICE OF THE ACCOUNTANT
GENERAL OF THE FEDERATION**


proshare


Contact Us

 @nigerianstat

 NBSNigeria

 www.nigerianstat.gov.ng

 **Head Office Address**
Plot 762, Independence Avenue, Central
Business District, FCT, Abuja Nigeria.

 +234 803 386 5388

 feedback@nigerianstat.gov.ng