



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(FEBRUARY 2019 Disbursement)



Report Date: March 2019

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 N660.37bn to the three tiers of government in February 2019 from the revenue generated in January 2019.

The amount disbursed comprised of N497.12bn from the Statutory Account, N104.47bn from Valued Added Tax (VAT), N8.12bn as excess charges recovered, N50bn distributed as FOREX Equalisation Fund and N654.70m in exchange gain differences.

Federal Government received a total of N275.33bn from the N660.37bn. States received a total of N182.17bn and Local Governments received N136.88bn. The sum of N48.49bn 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 N5.66bn, N7.62bn and N4.07bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N221.33bn was disbursed to the FGN consolidated revenue account; N4.94bn shared as share of derivation and ecology; N2.47bn as stabilization fund; N8.30bn for the development of natural resources; and N5.90bn to the Federal Capital Territory (FCT) Abuja.

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of January, 2019 Shared in February, 2019



Summary of Gross Revenue Allocation by FAAC for the month of January, 2019 Shared in February, 2019

BENEFICIARIES



FGN

Statutory		N232,783,641,640.70
Dist. of N50bn Forex Equalization		N22,915,800,000.00
Excess Bank Chrg Recovered		N4,279,104,177.39
Exchange Gain Difference		N306,514,817.76
VAT		N15,043,484,819.06
Total		N275,328,545,454.91



State

Statutory		N118,070,973,892.17
Dist. of N50bn Forex Equalization		N11,623,200,000.00
Excess Bank Chrg Recovered		N2,170,418,823.46
Exchange Gain Difference		N155,468,411.74
VAT		N50,144,949,396.88
Total		N182,165,010,524.25



LGCs

Statutory		N91,027,771,788.12
Dist. of N50bn Forex Equalization		N8,961,000,000.00
Excess Bank Chrg Recovered		N1,673,301,937.25
Exchange Gain Difference		N119,859,628.81
VAT		N35,101,464,577.81
Total		N136,883,397,932.00



13%
Derivation
Fund

Statutory		N41,918,656,107.23
Dist. of N50bn Forex Equalization		N6,500,000,000.00
Excess Bank Chrg Recovered		-----
Exchange Gain Difference		N72,859,004.56
VAT		-----
Total		N48,491,515,111.78



Cost of
Collection
- NCS

Statutory		N5,316,201,978.21
Dist. of N50bn Forex Equalization		-----
Excess Bank Chrg Recovered		-----
Exchange Gain Difference		-----
VAT		N340,206,284.24
Total		N5,656,408,262.45



Refund
to NCS

Statutory		N149,860,191.00
Dist. of N50bn Forex Equalization		-----
Excess Bank Chrg Recovered		-----
Exchange Gain Difference		-----
VAT		-----
Total		N149,860,191.00

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of January, 2019 Shared in February, 2019

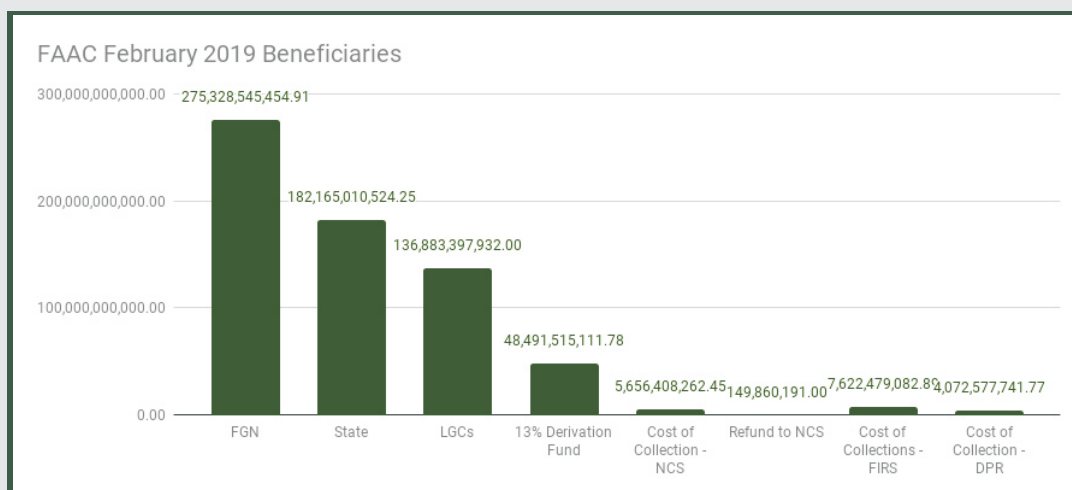


 Cost of Collections - FIRS	Statutory		N3,783,939,584.06
	Dist. of N50bn Forex Equalization		----
	Excess Bank Chrg Recovered		----
	Exchange Gain Difference		----
	VAT		N3,838,539,498.83
	Total		N7,622,479,082.89

 Cost of Collection - DPR	Statutory		N4,072,577,741.77
	Dist. of N50bn Forex Equalization		----
	Excess Bank Chrg Recovered		----
	Exchange Gain Difference		----
	VAT		----
	Total		N4,072,577,741.77

TOTAL(ALL BENEFICIARIES)

STATUTORY		N497,123,622,923.26
DIST. OF N50BN FOREX EQUALIZATION		N50,000,000,000.00
EXCESS BANK CHRG RECOVERED		N8,122,824,938.10
EXCHANGE GAIN DIFFERENCE		N654,701,862.87
VAT		N104,468,644,576.82
TOTAL		N660,369,794,301.05



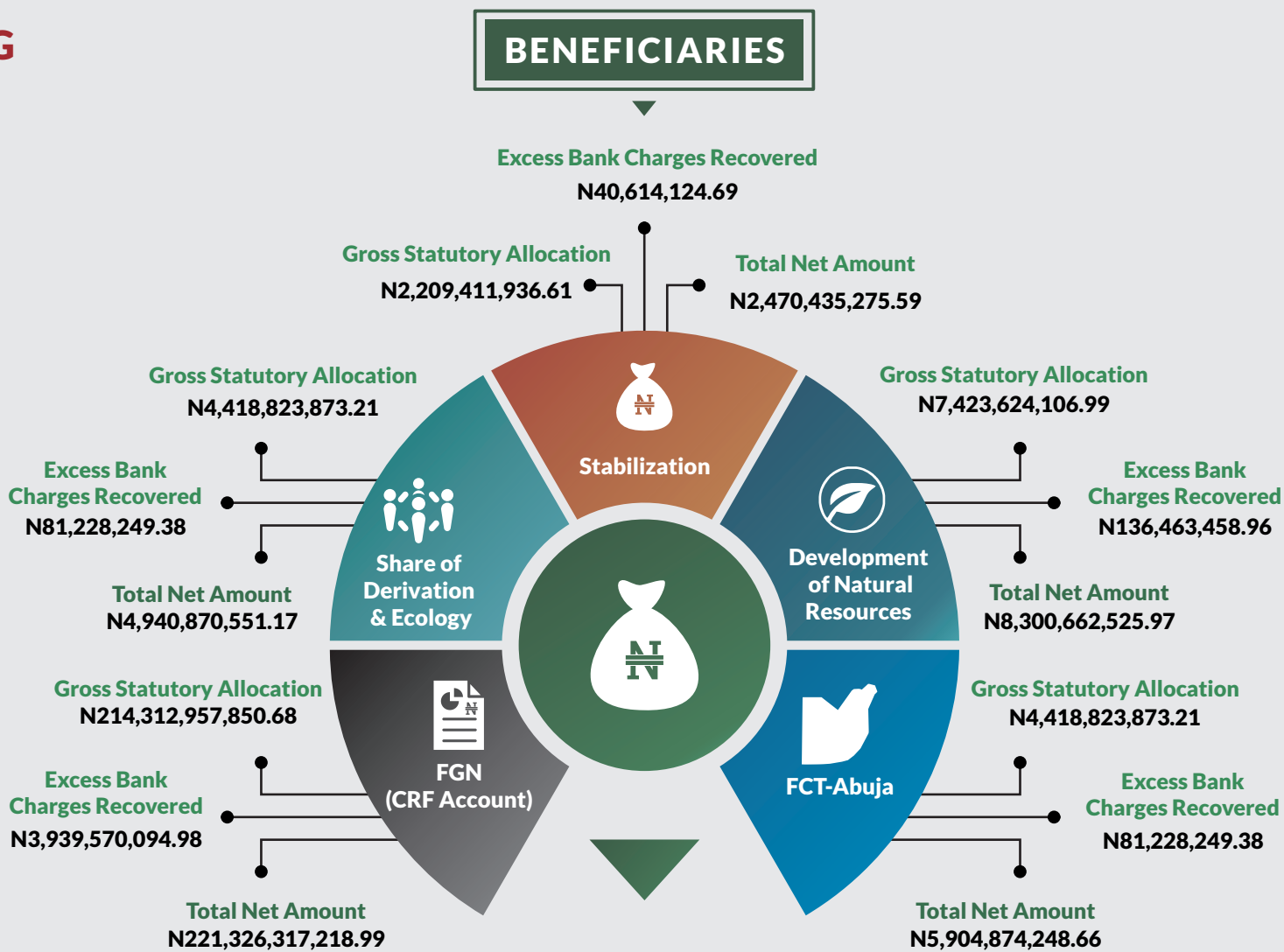
Federation Account Allocation Committee (FAAC) February 2019 Disbursement

Summary of Gross Revenue Allocation by FAAC
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Distribution of Gross Revenue Allocation by FAAC for the month of January, 2019 Shared in February, 2019

FG



SUB-TOTAL	Gross Statutory Allocation	Excess Bank Charges Recovered	Total Net Amount
	N232,783,641,640.70	N4,279,104,177.39	N242,943,159,820.38
Exchange Gain Difference = N306,514,817.76			

FCT Abuja

Gross Statutory Allocation N827,087,617.58

Deduction N 0.00

Value Added Tax N1,839,196,639.98

Excess Bank Charges Recovered = N15,203,792.05



Distribution of Exchange Gain Allocation = N1,089,056.81



Total Allocation
N2,763,997,666.27



Total Allocation

ABAJI	▶		N400,866,753.59
ABUJA MUNICIPAL	▶		N622,052,428.80
BWARI	▶		N460,662,887.66
GWAGWALADA	▶		N433,324,658.54
KUJE	▶		N422,175,886.16
KWALI	▶		N424,915,051.51

Federation Account Allocation Committee (FAAC) February 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019





ABIA STATE

 **17**
No. of LGCs


BENEFICIARIES

Gross Statutory Allocation
 **N2,915,566,142.39**


13% Share of Derivation (Net)
 **N539,229,487.13**

Gross Total
 **N3,454,795,629.51**

DEDUCTIONS

External Debt
 **N40,648,992.87**

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

Other Deductions (see Note)
 **N429,919,971.55**

Net Statutory Allocation
N2,984,226,665.09

Excess Bank Charges Recovered
=N53,594,879.65

Distribution of Exchange Gain
=N4,861,536.88

Total Gross Amount
N4,920,545,222.01



Total Net Amount
N4,449,976,257.59


Gross VAT Allocation
N1,031,823,810.03

Deductions

Net VAT Allocation
N1,031,823,810.03

LGAs


Gross Statutory Allocation  **N1,889,387,825.98**

Deduction  **N 0.00**

Value Added Tax  **N613,663,836.91**




Excess Bank Charges Recovered =N34,731,338.00

Distribution of Exchange Gain Allocation =N2,487,826.73

Total Allocation
 **N2,726,266,859.11**



Total Allocation

ABA NORTH	▶		N139,873,200.22
ABA SOUTH	▶		N236,011,694.15
AROCHUKWU	▶		N163,410,871.00
BENDE	▶		N167,459,003.70
IKWUANO	▶		N151,762,483.40
ISIALA NGWA NORTH	▶		N156,804,465.25
ISIALA NGWA SOUTH	▶		N151,759,288.12
ISUIKWUATO	▶		N147,286,328.14
NNEOCHI	▶		N160,087,354.95
OBIOMA NGWA	▶		N163,242,582.66
OHAFIA	▶		N179,829,690.75
OSISIOMA	▶		N172,786,140.08
UGWUNAGBO	▶		N131,109,452.06
UKWA EAST	▶		N123,735,062.68
UKWA WEST	▶		N129,922,496.27
UMUAHIA NORTH	▶		N188,783,502.88
UMUAHIA SOUTH	▶		N162,403,242.82

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

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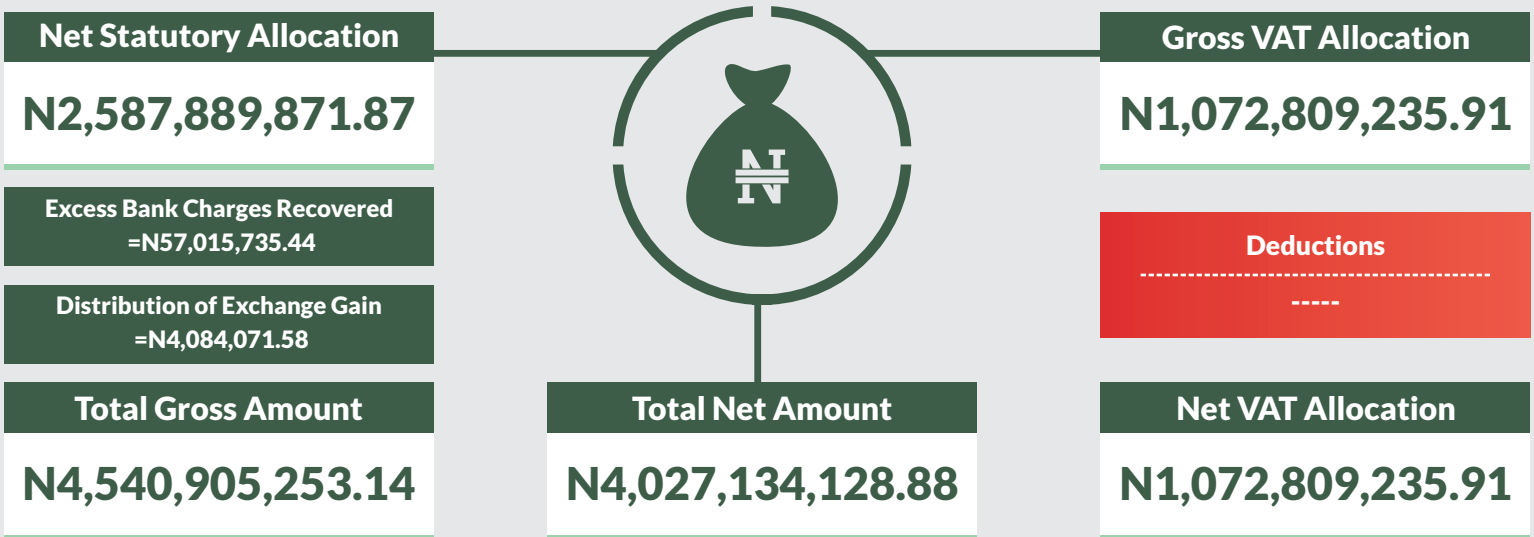
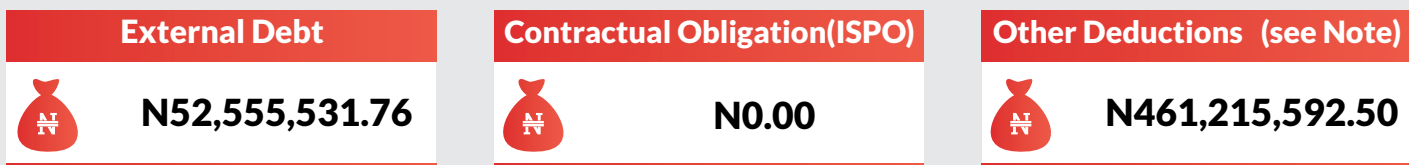
ADAMAWA STATE

 **21**
No. of LGCs

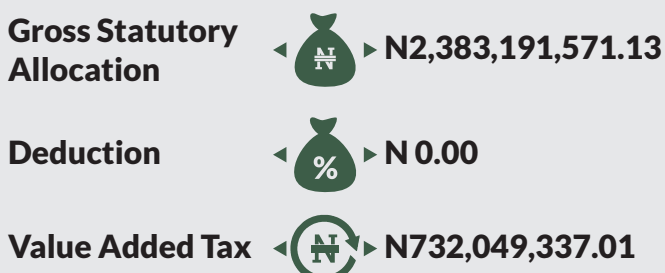
BENEFICIARIES



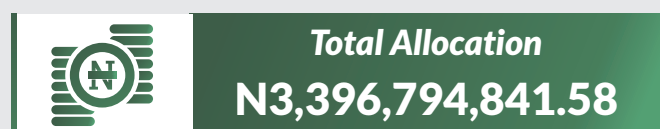
DEDUCTIONS



LGAs



Excess Bank Charges Recovered =N43,808,598.13
Distribution of Exchange Gain Allocation =N3,138,036.35





Total Allocation

DEMSA	▶		N168,771,506.17
FUFORE	▶		N199,996,657.72
GANYE	▶		N172,854,202.73
GIREI	▶		N153,234,908.40
GOMBI	▶		N153,216,138.06
GUYUK	▶		N163,781,824.72
HONG	▶		N174,454,639.99
JADA	▶		N180,775,215.26
YOLA-NORTH	▶		N164,138,866.73
LAMURDE	▶		N144,557,074.43
MADAGALI	▶		N148,040,117.76
MAIHA	▶		N143,868,985.88
MAYO-BELWA	▶		N164,887,408.34
MICHIKA	▶		N161,082,546.57
MUBI NORTH	▶		N155,003,711.75
MUBI SOUTH	▶		N145,124,676.07
NUMAN	▶		N136,693,997.57
SHELLENG	▶		N155,211,681.46



Total Allocation

SONG	▶		N189,666,051.71
TOUNGO	▶		N157,363,689.11
YOLA-SOUTH	▶		N164,070,941.15

Federation Account Allocation Committee (FAAC) February 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019




AKWA IBOM STATE

 **31**
No. of LGCs


BENEFICIARIES

Gross Statutory Allocation
 **N3,130,484,488.01**


13% Share of Derivation (Net)
 **N9,415,563,758.97**

 **Gross Total**
N12,546,048,246.98

DEDUCTIONS

External Debt
 **N110,724,577.25**

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

Other Deductions (see Note)
 **N1,052,339,532.95**

Net Statutory Allocation
N11,382,984,136.78

Excess Bank Charges Recovered
=N57,545,578.18

Distribution of Exchange Gain
=N21,175,548.86

Total Gross Amount
N15,676,786,363.45



Total Net Amount
N14,513,722,253.25

Gross VAT Allocation
N1,134,882,671.35

Deductions

Net VAT Allocation
N1,134,882,671.35

LGAs


Gross Statutory Allocation  **N3,174,271,129.85**

Deduction  **N 0.00**

Value Added Tax  **N1,004,799,010.06**


Excess Bank Charges Recovered =N58,350,478.39

Distribution of Exchange Gain Allocation =N4,179,680.02

 **Total Allocation**
N4,554,083,434.37












Total Allocation

ABAK	▶		N154,276,560.70
EASTERN OBOLO	▶		N121,862,942.53
EKET	▶		N160,527,561.92
EKPE ATAI	▶		N124,066,893.81
ESSIEN UDIM	▶		N165,805,218.88
ETIM EKPO	▶		N142,754,873.17
ETINAN	▶		N162,577,047.18
IBENO	▶		N130,282,587.49
IBESIKPO ASUTAN	▶		N151,254,322.75
IBIONO IBOM	▶		N165,589,042.41
IKA	▶		N127,224,352.28
IKONO	▶		N149,729,947.95
IKOT ABASI	▶		N149,771,861.75
IKOT EKPENE	▶		N154,269,697.23
INI	▶		N140,547,808.08
ITU	▶		N144,961,486.44
MBO	▶		N135,741,283.34
MKPAT ENIN	▶		N166,766,854.94



Total Allocation

NSIT IBOM	▶		N139,940,838.92
NSIT UBIUM	▶		N147,096,309.87
OBAT AKARA	▶		N153,203,345.07
OKOBO	▶		N133,139,024.57
ONNA	▶		N139,118,224.73
ORON	▶		N139,013,080.90
ORUK ANAM	▶		N164,943,614.32
UDUNG UKO	▶		N123,041,603.63
UKANAFUN	▶		N150,413,563.68
UQUO	▶		N123,859,977.59
URUAN	▶		N157,218,195.20
URUE OFFONG/ORUK	▶		N132,030,733.46
UYO	▶		N203,054,579.59

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019



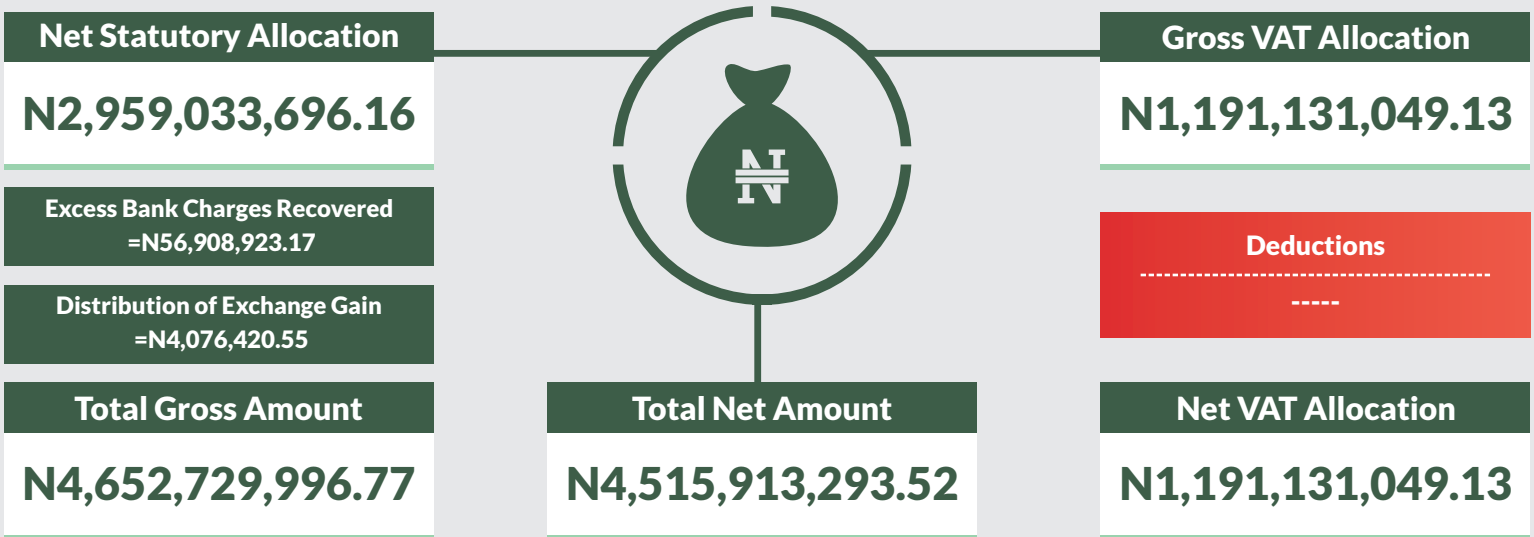
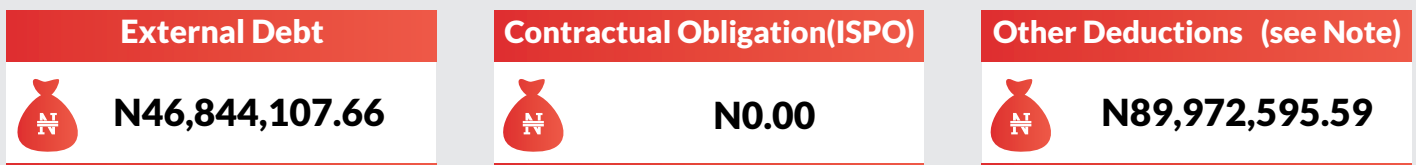
ANAMBRA STATE

 **21**
No. of LGCs

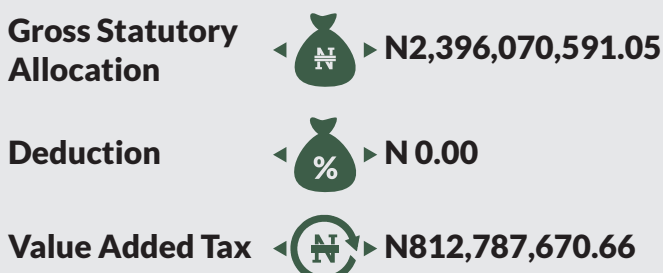
BENEFICIARIES



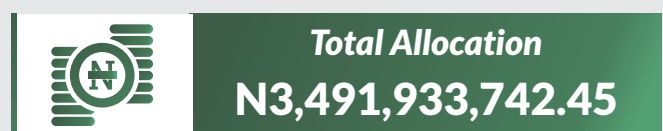
DEDUCTIONS



LGAs



Excess Bank Charges Recovered =N44,045,344.44
Distribution of Exchange Gain Allocation =N3,154,994.64





Total Allocation

AGUATA	▶		N228,009,896.20
ANAMBRA EAST	▶		N151,293,908.81
ANAMBRA WEST	▶		N155,685,786.47
ANIOCHA	▶		N189,443,612.52
AWKA NORTH	▶		N141,770,040.05
AWKA SOUTH	▶		N164,091,253.19
AYAMELUM	▶		N152,549,074.17
DUNUKOFIA	▶		N135,504,734.45
EKWUSIGWO	▶		N151,728,066.46
IDEMILI NORTH	▶		N239,808,075.98
IDEMILI SOUTH	▶		N167,002,527.50
IHIALA	▶		N202,526,308.86
NJIKOKA	▶		N149,564,749.38
NNEWI NORTH	▶		N149,275,617.83
NNEWI SOUTH	▶		N177,764,660.51
OGBARU	▶		N170,809,721.93
ONISHA NORTH	▶		N142,356,955.23
ONISHA SOUTH	▶		N147,191,030.32



Total Allocation

ORUMBA NORTH	▶		N158,925,424.94
ORUMBA SOUTH	▶		N161,502,030.76
OYI	▶		N155,130,266.92

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

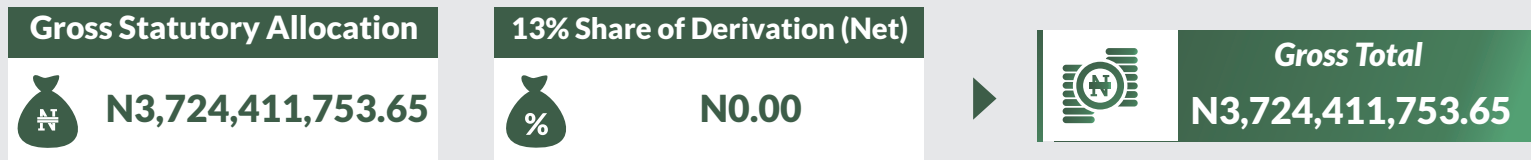
Distribution of Revenue Allocation to State and Local Governments by FAAC
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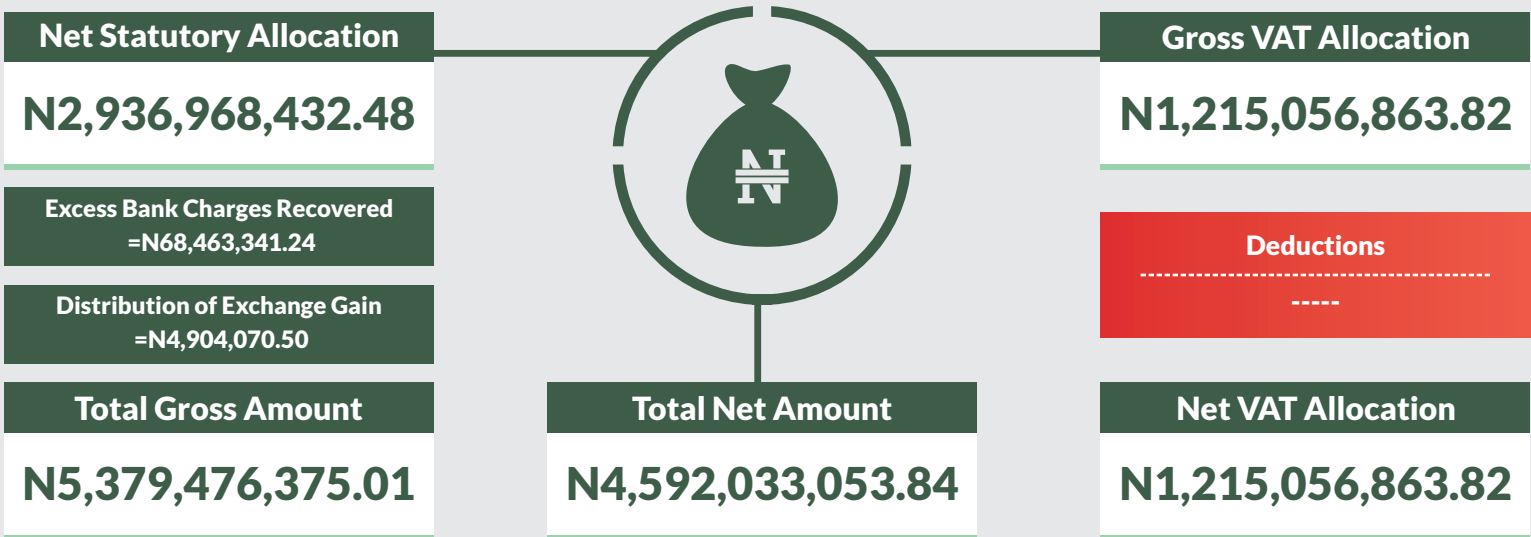
BAUCHI STATE

 **20**
No. of LGCs

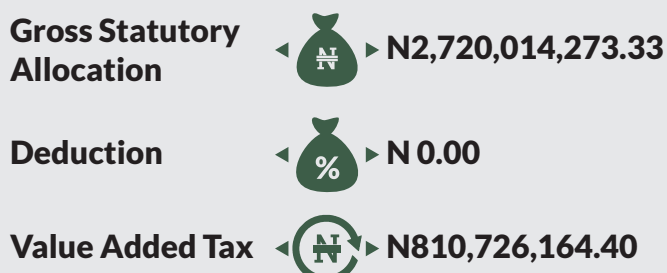
BENEFICIARIES



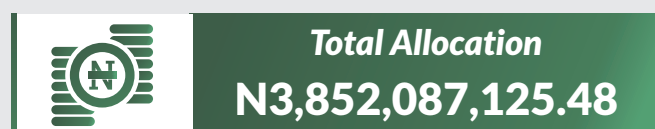
DEDUCTIONS



LGAs





















Excess Bank Charges Recovered =N50,000,181.96
Distribution of Exchange Gain Allocation =N3,581,543.25





Total Allocation

ALKALERI	▶		N248,095,280.25
BAUCHI	▶		N302,036,089.00
BOGORO	▶		N135,156,372.95
DAMBAN	▶		N159,406,343.38
DARAZO	▶		N200,546,321.47
DASS	▶		N134,820,835.65
GAMAWA	▶		N212,111,401.93
GANJUWA	▶		N210,995,522.77
GIADE	▶		N153,806,306.45
I/GADAU	▶		N176,581,117.77
JAMA'ARE	▶		N137,329,425.89
KATAGUM	▶		N208,551,537.80
KIRFI	▶		N168,410,194.54
MISAU	▶		N199,638,393.24
NINGI	▶		N253,068,716.47
SHIRA	▶		N191,260,285.90
TAFAWA BALEWA	▶		N187,731,787.29
TORO	▶		N257,727,206.58



Total Allocation

WARJI



N147,624,020.20

ZAKI



N167,189,965.94

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

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

8
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation
 N2,755,006,099.78

13% Share of Derivation (Net)
 N8,032,477,006.26

Gross Total
 N10,787,483,106.0

DEDUCTIONS

External Debt
 N34,374,598.38

Contractual Obligation (ISPO)
 N421,546,663.22

Other Deductions (see Note)
 N1,091,938,012.73

Net Statutory Allocation
N9,239,623,831.71

Excess Bank Charges Recovered
=N50,643,413.03

Distribution of Exchange Gain
=N16,868,576.61

Total Gross Amount
N13,162,573,511.69



Total Net Amount
N11,614,714,237.36

Gross VAT Allocation
N901,301,362.26

Deductions

Net VAT Allocation
N901,301,362.26

LGAs

Gross Statutory Allocation **N1,107,145,370.83**

Deduction **N 0.00**

Value Added Tax **N320,320,981.32**









Excess Bank Charges Recovered =N20,351,904.23

Distribution of Exchange Gain Allocation =N1,457,819.20

Total Allocation
 N1,558,266,216.43



Total Allocation

BRASS	▶		N185,259,242.74
EKERMOR	▶		N213,473,094.85
KOLOKUMA/OPOKUMA	▶		N142,385,762.52
NEMBE	▶		N172,650,146.42
OGBIA	▶		N183,401,708.23
SAGBAMA	▶		N181,488,176.73
SOUTHERN IJAW	▶		N246,150,810.02
YENAGOA	▶		N233,457,274.91

Federation Account Allocation Committee (FAAC) February 2019 Disbursement




Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019





BENUE STATE


 **23**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation  N3,491,876,780.04	13% Share of Derivation (Net)  N0.00	Gross Total  N3,491,876,780.04
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DEDUCTIONS


External Debt  N26,890,502.87	Contractual Obligation (ISPO)  N103,855,987.23	Other Deductions (see Note)  N423,541,958.63
---	--	--

Net Statutory Allocation N2,937,588,331.31		Gross VAT Allocation N1,166,102,216.71
Excess Bank Charges Recovered =N64,188,808.16		Deductions -----
Distribution of Exchange Gain =N4,597,883.11		Net VAT Allocation N1,166,102,216.71
Total Gross Amount N5,070,514,713.31		Total Net Amount N4,516,226,264.58

LGAs

















Gross Statutory Allocation	 N2,959,796,502.55
Deduction	 N (139,538,498.52)
Value Added Tax	 N845,219,923.83

Excess Bank Charges Recovered =N54,407,936.44
Distribution of Exchange Gain Allocation =N3,897,273.36

 Total Allocation N4,015,152,858.55



Total Allocation

ADO	▶		N176,038,984.34
AGATU	▶		N154,130,529.00
APA	▶		N148,643,678.75
BURUKU	▶		N179,780,120.95
GBOKO	▶		N235,410,963.67
GUMA	▶		N187,774,937.93
GWER EAST	▶		N177,627,964.25
GWER WEST	▶		N153,628,600.86
KATSINA ALA	▶		N194,926,128.85
KONSHISHA	▶		186,314,643.96
KWANDE	▶		N210,142,807.18
LOGO	▶		N163,645,460.59
MAKURDI	▶		N200,274,999.58
OBI	▶		N143,264,308.84
OGBADIBO	▶		N151,519,432.97
OHIMINI	▶		N136,233,440.19
OJU	▶		N173,901,013.29
OKPOKWU	▶		N165,312,560.12

*Total Allocation***OTUKPO****N194,842,873.49****TARKA****N132,559,223.78****UKUM****N183,193,342.45****USHONGO****N177,100,463.48****VANDEIKYA****N188,886,380.03**

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

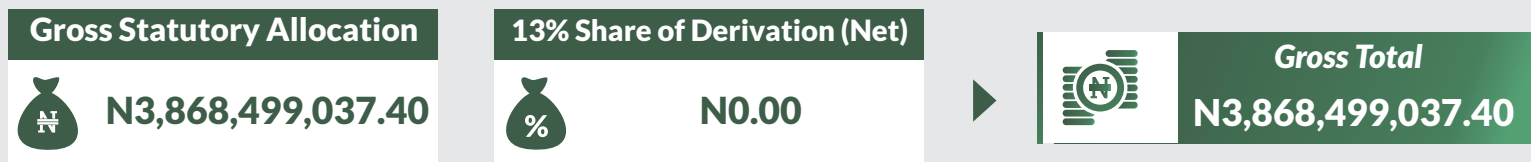
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019



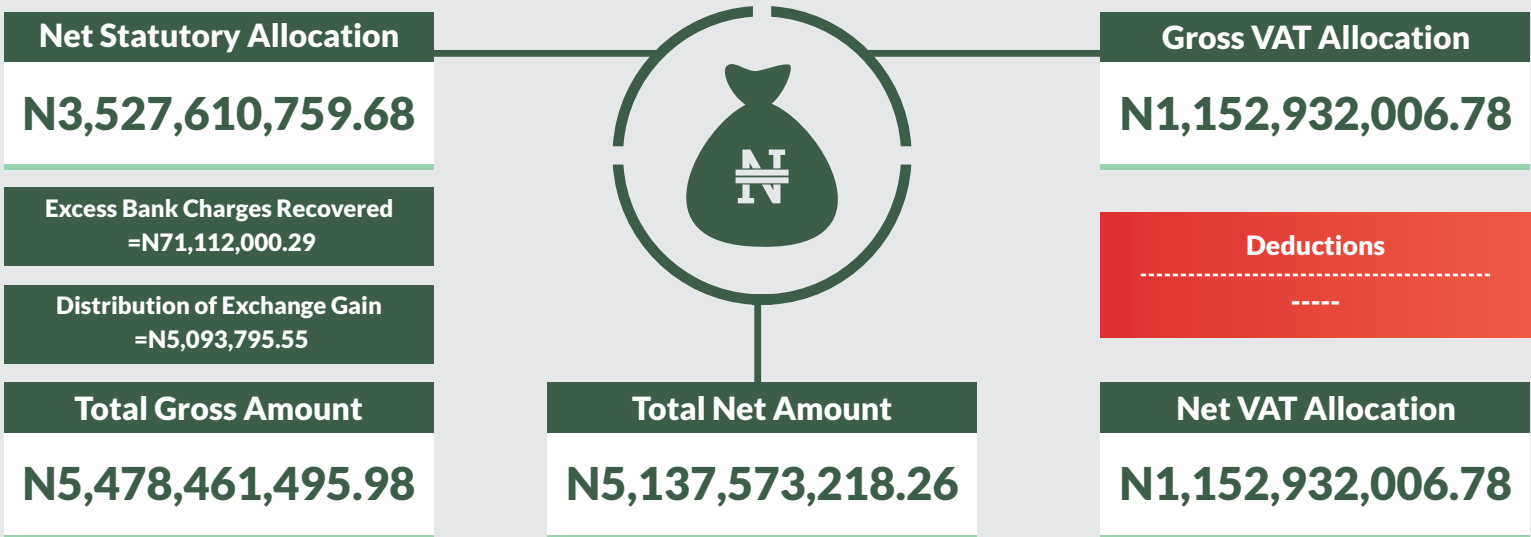
BORNO STATE

 **27**
No. of LGCs

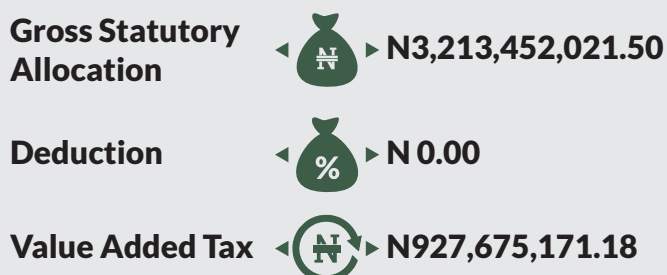
BENEFICIARIES



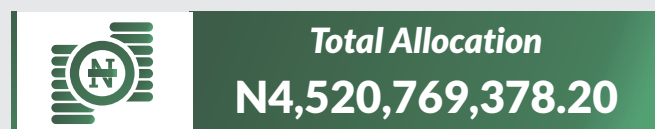
DEDUCTIONS



LGAs





















Excess Bank Charges Recovered =N59,070,714.21
Distribution of Exchange Gain Allocation =N4,231,270.95





Total Allocation

ABADAN	▶		N160,239,623.76
ASKIRA UBA	▶		N158,799,912.25
BAMA	▶		N219,341,792.46
BAYO	▶		N130,252,080.35
BIU	▶		N176,548,089.15
CHIBOK	▶		N128,987,776.95
DAMBOA	▶		N209,895,764.79
DIKWA	▶		N143,049,381.10
GUBIO	▶		N167,646,822.56
GUZAMALA	▶		N143,659,628.50
GWOZA	▶		N207,357,724.45
HAWUL	▶		N147,833,733.87
JERE	▶		N172,507,086.20
KAGA	▶		N147,859,023.45
KALA BALGE	▶		N136,230,341.75
KONDUGA	▶		N194,087,676.74
KUKAWA	▶		N202,527,632.06
KWAYA KUSAR	▶		N118,579,651.13

*Total Allocation***MAFA****N153,898,185.50****MAGUMERI****N179,275,786.86****MAIDUGURI METRO****N274,539,611.10****MARTE****N165,231,449.65****MOBBAR****N155,147,114.03****MONGUNO****N151,681,124.37****NGALA****N178,582,174.15****NGANZAI****N150,217,187.45****SHANI****N146,793,003.58**

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

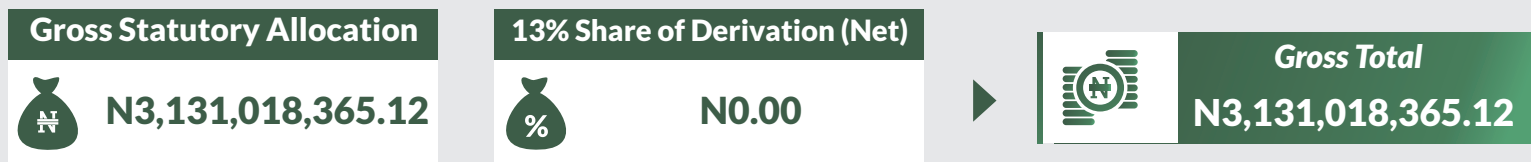
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019



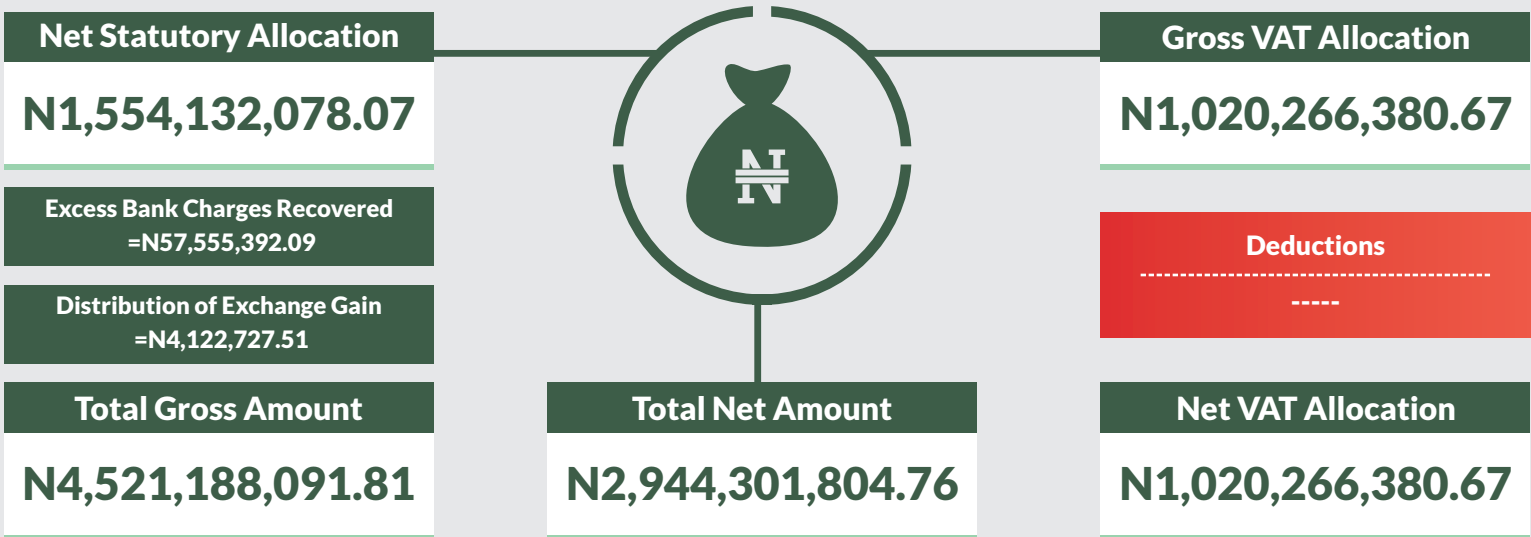
CROSS RIVER STATE

 **18**
No. of LGCs

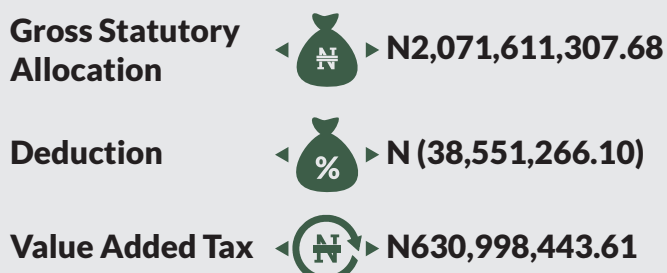
BENEFICIARIES



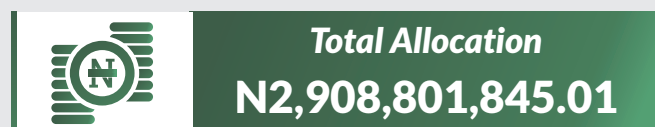
DEDUCTIONS



LGAs



Excess Bank Charges Recovered =N38,081,028.97
Distribution of Exchange Gain Allocation =N2,727,767.11



*Total Allocation*

ABI	▶		N155,154,742.03
AKAMKPA	▶		N186,789,416.81
AKPABUYO	▶		N189,328,742.53
BAKASSI	▶		N119,586,243.93
BEKWARA	▶		N143,426,955.53
BIASE	▶		N165,109,378.36
BOKI	▶		N185,330,314.36
CALABAR MUNICIPAL	▶		N153,996,595.92
CALABAR SOUTH	▶		N162,656,734.85
ETUNG	▶		N127,104,585.02
IKOM	▶		N169,025,701.48
OBANLIKU	▶		N146,157,424.21
OBUBRA	▶		N163,246,478.50
OBUDU	▶		N155,540,231.64
ODUKPANI	▶		N174,152,633.87
OGAJA	▶		N164,384,143.36
YAKURR	▶		N166,737,518.26
YALA	▶		N181,074,004.34

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

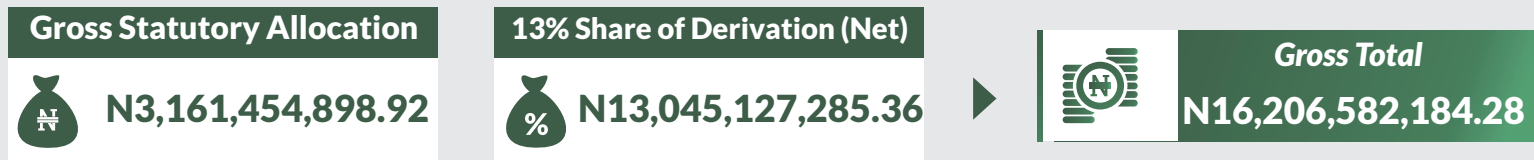
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019



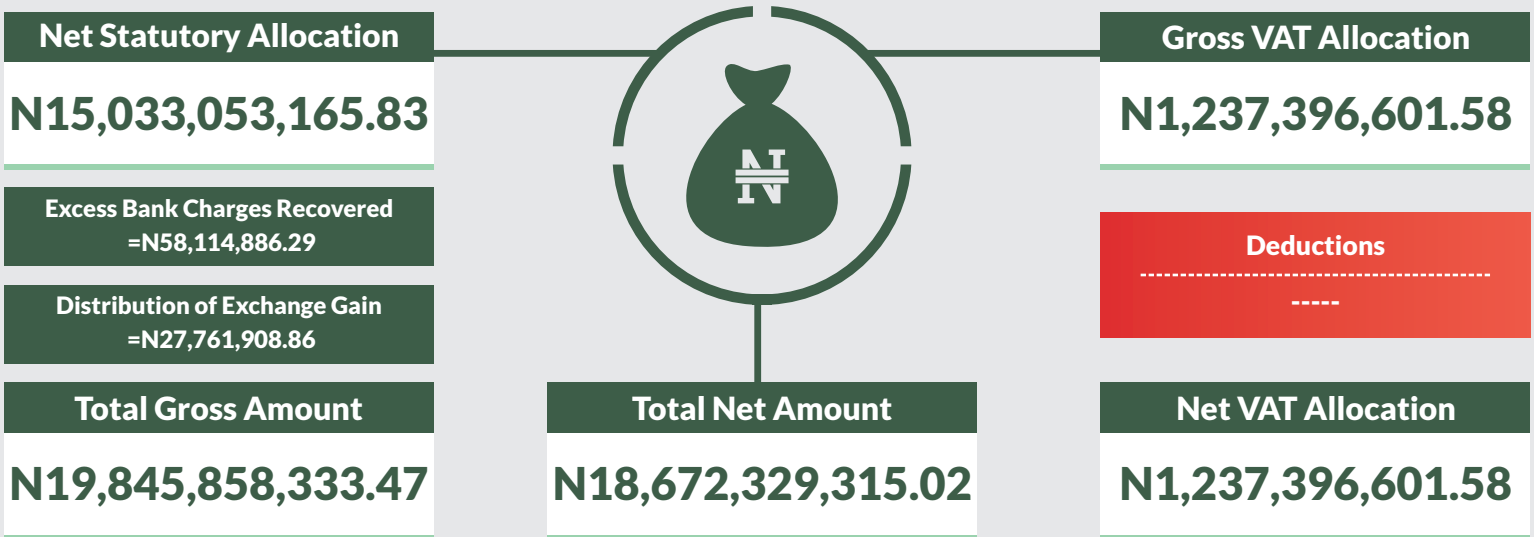
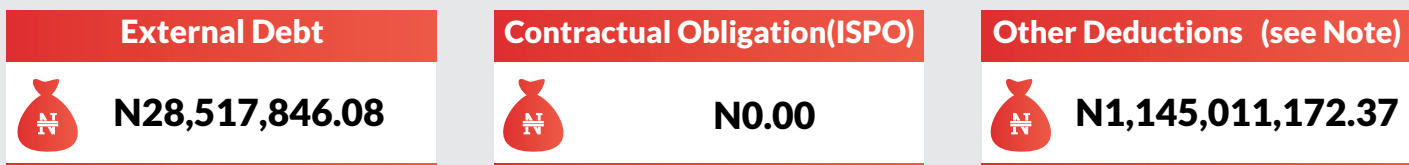
DELTA STATE

 **25**
No. of LGCs

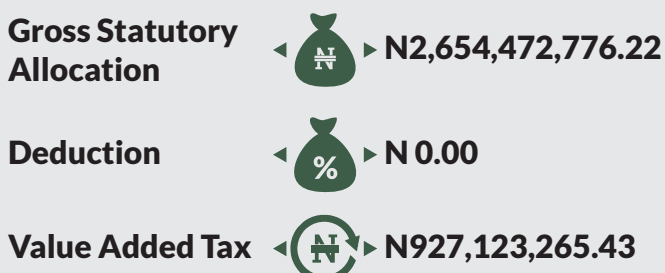
BENEFICIARIES



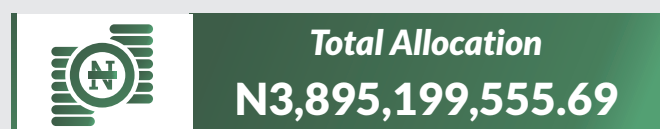
DEDUCTIONS



LGAs



Excess Bank Charges Recovered =N48,795,376.97
Distribution of Exchange Gain Allocation =N3,495,242.34





Total Allocation

ANIOCHA NORTH



N133,889,327.20

ANIOCHA SOUTH



N145,698,995.54

BOMADI



N125,617,753.51

BURUTU



N176,119,861.58

ETHIOPE EAST



N163,227,675.69

ETHIOPE WEST



N166,441,239.18

IKA NORTH EAST



N172,547,188.91

IKA SOUTH



N162,992,818.93

ISOKO NORTH



N154,161,816.14

ISOKO SOUTH



N174,465,081.45

NDOKWA EAST



N143,923,376.74

NDOKWA WEST



N150,888,179.73

OKPE



N139,782,226.01

OSHIMILI NORTH



N136,503,552.62

OSHIMILI SOUTH



N147,856,399.22

PATANI



N122,215,768.51

SAPELE



N154,030,703.86

UDU



N157,864,417.62

*Total Allocation*

UGHELLI NORTH ▶

**N208,659,206.60**

UGHELLI SOUTH ▶

**N167,460,474.36**

UKWUANI ▶

**N134,246,494.14**

UVWIE ▶

**N157,169,347.71**

WARRI SOUTH ▶

**N194,234,333.85**

WARRI NORTH ▶

**N155,770,374.59**

WARRI SOUTH-WEST ▶

**N149,432,942.00**

Federation Account Allocation Committee (FAAC) February 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019




EBONYI STATE

 **13**
No. of LGCs


BENEFICIARIES

Gross Statutory Allocation
 **N2,785,595,152.69**


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

Gross Total
 **N2,785,595,152.69**

DEDUCTIONS

External Debt
 **N40,165,282.68**

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

Other Deductions (see Note)
 **N382,462,213.82**

Net Statutory Allocation
N2,362,967,656.20

Excess Bank Charges Recovered
=N51,205,710.89

Distribution of Exchange Gain
=N3,667,896.01

Total Gross Amount
N4,075,587,950.79



Total Net Amount
N3,652,960,454.29

Gross VAT Allocation
N960,898,283.96

Deductions

Net VAT Allocation
N960,898,283.96

LGAs

Gross Statutory Allocation  **N1,532,444,535.53**

Deduction  **N (46,086,075.87)**

Value Added Tax  **N473,694,085.80**









Excess Bank Charges Recovered =N28,169,891.01

Distribution of Exchange Gain Allocation =N2,017,826.31

Total Allocation
N2,141,097,910.00



Total Allocation

ABAKALIKI	▶		N163,346,528.72
AFIKPO NORTH	▶		N155,757,302.12
AFIKPO SOUTH	▶		N156,846,380.90
EBONYI	▶		N150,158,974.56
EZZA NORTH	▶		N151,185,413.76
EZZA SOUTH	▶		N154,928,760.88
IKWO	▶		N181,838,391.95
ISHIELU	▶		N160,585,509.45
IVO	▶		N146,154,060.54
IZZI	▶		N199,620,469.83
OHAOZARA	▶		N157,201,856.02
OHAUKWU	▶		N173,670,202.33
ONICHA	▶		N189,804,058.93

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019



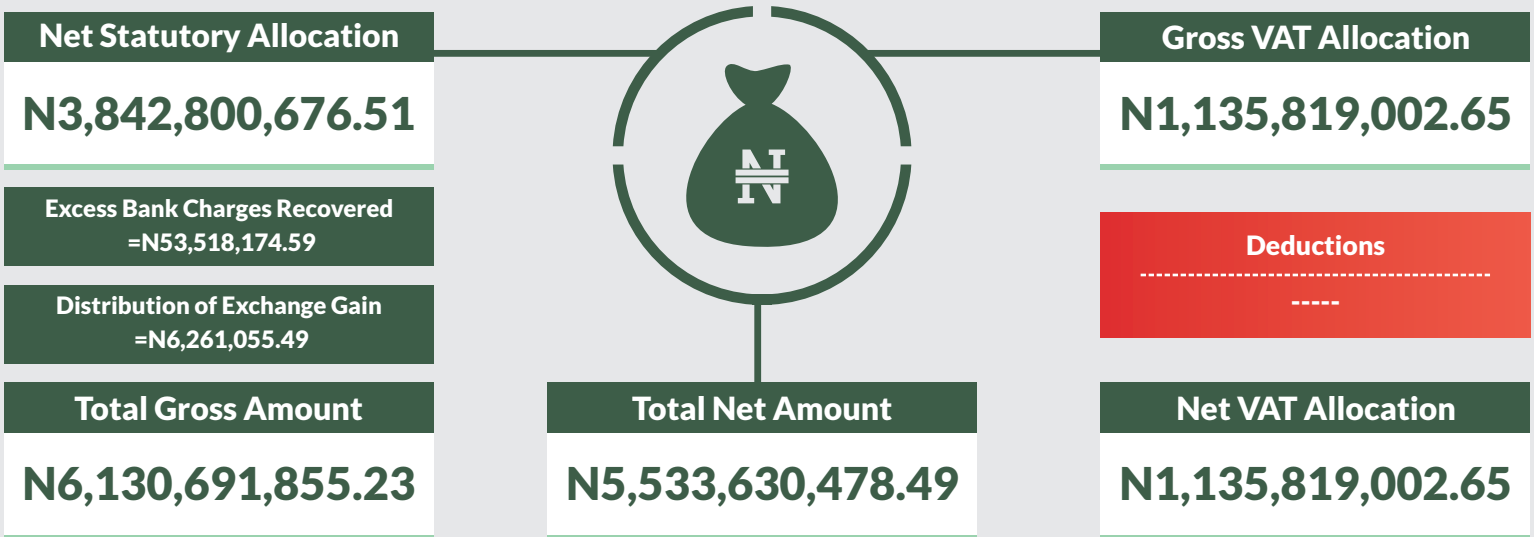
EDO STATE

 **18**
No. of LGCs

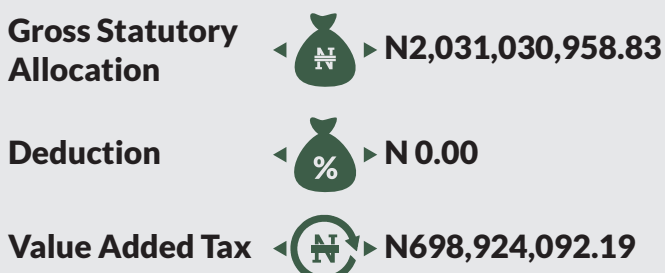
BENEFICIARIES



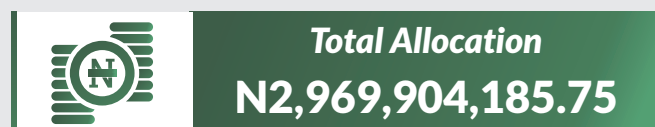
DEDUCTIONS



LGAs



Excess Bank Charges Recovered =N37,335,067.87
Distribution of Exchange Gain Allocation =N2,674,333.47





Total Allocation

AKOKO EDO



N202,751,183.07

EGOR



N200,686,360.21

ESAN CENTRAL



N132,384,486.49

ESAN NORTH EAST



N136,366,331.01

ESAN SOUTH EAST



N160,136,766.48

ESAN WEST



N138,660,596.30

ETSAKO CENTRAL



N136,403,816.11

ETSAKO EAST



N156,906,693.30

ETSAKO WEST



N172,919,211.66

IGUEBEN



N127,157,410.39

IKPOBA OKHA



N218,949,407.03

OREDO



N224,047,884.85

ORHIONWON



N172,749,730.95

OVIA NORTH EAST



N164,387,764.02

OVIA SOUTH WEST



N174,646,365.21

OWAN EAST



N158,999,345.47

OWAN WEST



N132,766,723.92

UHUNMWODE



N158,984,109.27

Federation Account Allocation Committee (FAAC) February 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019




EKITI STATE

 **16**
No. of LGCs

BENEFICIARIES


Gross Statutory Allocation
 **N2,784,023,257.58**


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

Gross Total
 **N2,784,023,257.58**

DEDUCTIONS

External Debt
 **N53,517,269.53**

Contractual Obligation (ISPO)
 **N102,458,000.01**

Other Deductions (see Note)
 **N465,644,314.40**

Net Statutory Allocation
N2,162,403,673.64

Excess Bank Charges Recovered
=N51,176,815.81

Distribution of Exchange Gain
=N3,665,826.24

Total Gross Amount
N4,087,026,333.55



Total Net Amount
N3,465,406,749.61

Gross VAT Allocation
N974,094,267.95

Deductions

Net VAT Allocation
N974,094,267.95

LGAs

Gross Statutory Allocation  **N1,612,712,235.33**

Deduction  **N 0.00**

Value Added Tax  **N552,338,387.65**

Excess Bank Charges Recovered =N29,645,397.82

Distribution of Exchange Gain Allocation =N2,123,517.76

Total Allocation
N2,355,578,937.55



Total Allocation

ADO EKITI	▶		N192,839,021.90
AIYEKIRE	▶		N145,791,706.99
EFON	▶		N136,005,102.67
EKITI EAST	▶		N143,298,729.49
EKITI SOUTH WEST	▶		N151,842,529.24
EKITI WEST	▶		N155,195,297.11
EMURE	▶		N127,895,717.33
IDO-OSI	▶		N155,420,387.38
IJERO	▶		N168,511,620.23
IKERE	▶		N146,643,816.93
IKOLE	▶		N156,273,973.36
ILEJEMEJI	▶		N111,001,352.01
IREPODUN/IFELODUN	▶		N140,018,161.75
ISE/ORUN	▶		N136,274,751.61
MOBA	▶		N146,308,844.85
OYE	▶		N142,257,924.70

Federation Account Allocation Committee (FAAC) February 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019






ENUGU STATE


 **17**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation  N3,131,288,593.14	13% Share of Derivation (Net)  N0.00	Gross Total  N3,131,288,593.14
--	--	--

DEDUCTIONS


External Debt  N50,530,281.38	Contractual Obligation (ISPO)  N0.00	Other Deductions (see Note)  N206,468,378.89
---	--	--

Net Statutory Allocation N2,874,289,932.87		Gross VAT Allocation N1,113,140,840.38
Excess Bank Charges Recovered =N57,560,359.50		Deductions -----
Distribution of Exchange Gain =N4,123,083.33		
Total Gross Amount N4,614,364,704.70		Total Net Amount N4,357,366,044.43

LGAs

Gross Statutory Allocation	 N2,063,557,649.51
Deduction	 N 0.00
Value Added Tax	 N664,630,295.18

Excess Bank Charges Recovered = N37,932,984.02
Distribution of Exchange Gain Allocation = N2,717,162.57

 **Total Allocation**
N2,971,979,832.90



Total Allocation

AGWU	▶		N175,940,960.94
ANINRI	▶		N149,629,270.83
ENUGU EAST	▶		N201,190,473.80
ENUGU NORTH	▶		N189,289,696.73
ENUGU SOUTH	▶		N180,978,297.07
EZEAGU	▶		N173,349,862.03
IGBO ETITI	▶		N177,640,090.68
IGBO EZE NORTH	▶		N192,710,764.86
IGBO EZE SOUTH	▶		N170,900,030.00
ISI UZO	▶		N162,220,653.93
NKANU EAST	▶		N168,178,748.38
NKANU WEST	▶		N164,176,217.35
NSUKKA	▶		N214,346,528.65
OJI RIVER	▶		N148,358,508.00
UDENU	▶		N164,457,475.77
UDI	▶		N185,754,294.36
UZO UWANI	▶		N152,857,959.53

Federation Account Allocation Committee (FAAC) February 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019




GOMBE STATE

 **11**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation
 **N2,932,795,664.00**


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

Gross Total
 **N2,932,795,664.00**

DEDUCTIONS

External Debt
 **N39,706,122.23**

Contractual Obligation (ISPO)
 **N533,792,423.91**

Other Deductions (see Note)
 **N245,289,219.29**

Net Statutory Allocation
N2,114,007,898.57

Excess Bank Charges Recovered
=N53,911,598.29

Distribution of Exchange Gain
=N3,861,720.36

Total Gross Amount
N4,245,434,155.42



Total Net Amount
N3,426,646,389.99

Gross VAT Allocation
N966,153,481.50

Deductions

Net VAT Allocation
N966,153,481.50

LGAs

Gross Statutory Allocation  **N1,413,951,142.69**

Deduction  **N (53,983,557.43)**

Value Added Tax  **N434,166,449.95**












Excess Bank Charges Recovered =N25,991,707.14

Distribution of Exchange Gain Allocation =N1,861,801.69

Total Allocation
 **N1,961,180,407.28**



Total Allocation

AKKO	▶		N233,447,277.39
BALANGA	▶		N172,123,248.05
BILLIRI	▶		N172,232,289.86
DUKKU	▶		N185,031,844.78
FUNAKAYE	▶		N183,074,491.77
GOMBE	▶		N198,526,349.77
KALTUNGO	▶		N155,110,520.46
KWAMI	▶		N167,645,968.45
NAFADA	▶		N151,471,443.34
SHOMGOM	▶		N146,144,605.94
YAMALTU/DEBA	▶		N196,372,367.48

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

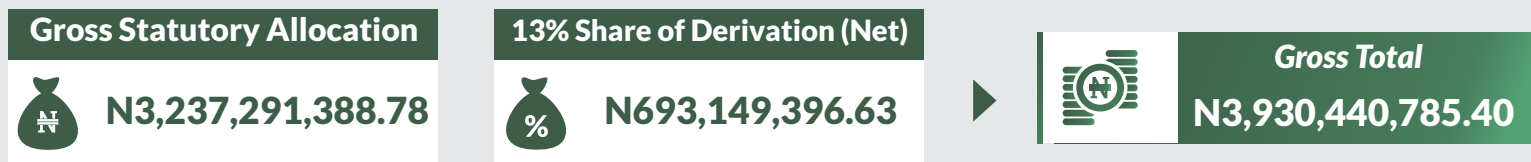
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019



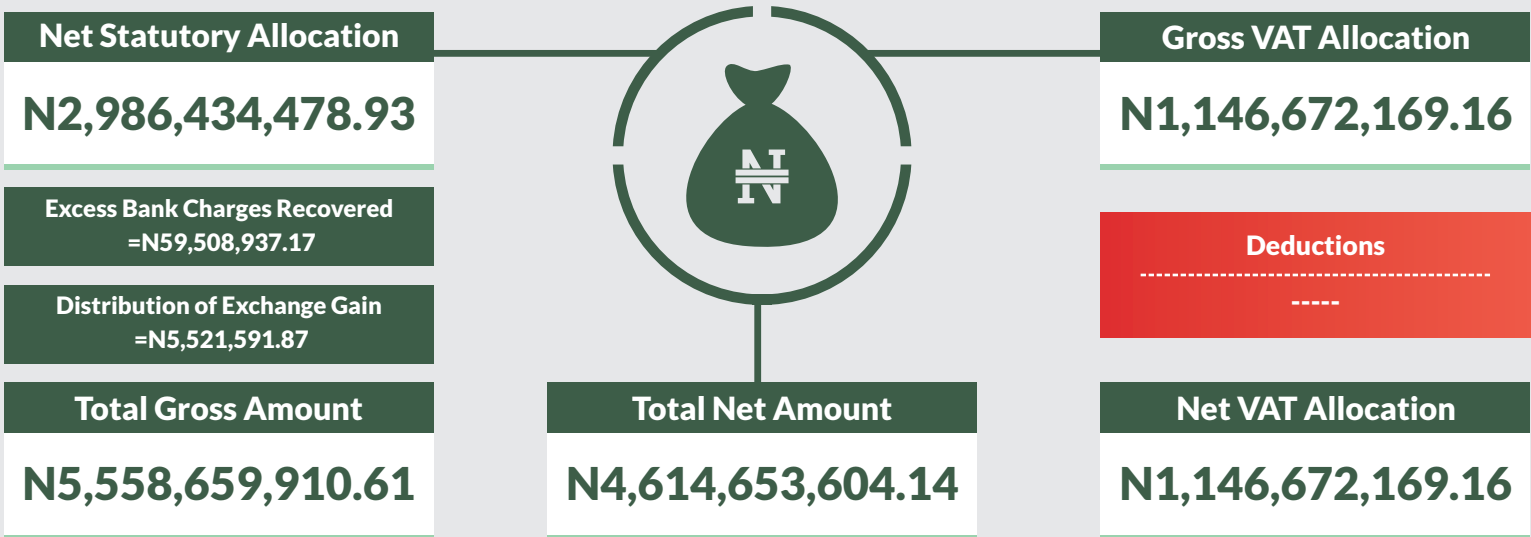
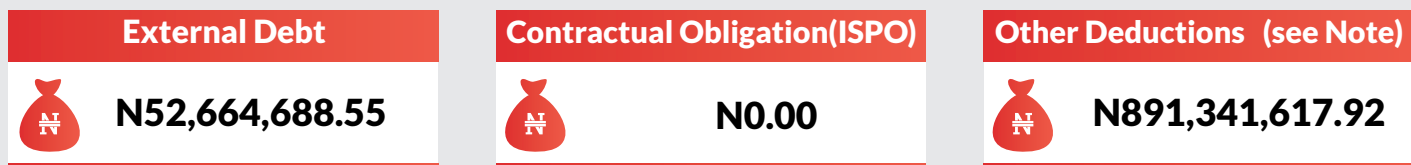
IMO STATE

 **27**
No. of LGCs

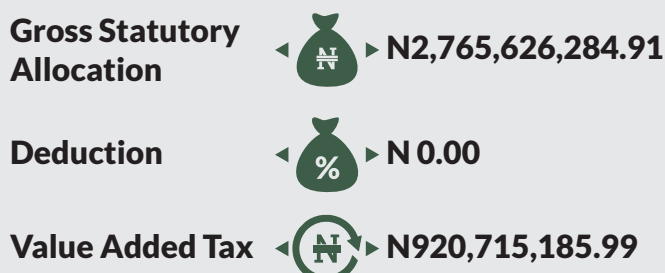
BENEFICIARIES



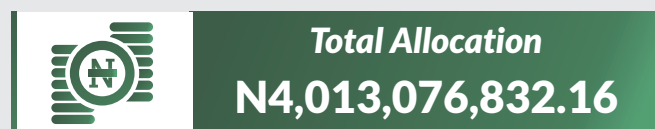
DEDUCTIONS



LGAs



Excess Bank Charges Recovered = N50,838,636.71
Distribution of Exchange Gain Allocation = N3,641,602.27





Total Allocation

ABOH MBAISE ▶



N161,915,860.68

AHIAZU MBAISE ▶



N152,740,584.43

EHIME MBANO ▶



N140,240,767.43

EZINIHITE MBAISE ▶



N149,667,354.70

IDEATO NORTH ▶



N157,374,861.98

IDEATO SOUTH ▶



N157,895,267.42

IHITTE UBOMA ▶



N142,070,818.39

IKEDURU ▶



N150,724,268.65

ISIALA MBANO ▶



N168,995,933.34

ISU ▶



N151,214,226.43

MBAITOLI ▶



N183,724,826.15

NGOR/OKPALA ▶



N156,377,063.11

NJABA ▶



N143,550,091.90

NKWANGELE ▶



N139,359,812.03

NKWERRE ▶



N124,092,892.42

OBOWO ▶



N134,921,413.59

OGUTA ▶



N154,694,960.68

OHAJI/EGBEMA ▶



N167,620,628.60



Total Allocation

OKIGWE	▶		N147,642,352.49
ONUIMO	▶		N132,375,309.35
ORLU	▶		N145,808,870.69
ORSU	▶		N141,053,522.98
ORU	▶		N136,872,816.43
ORU WEST	▶		N140,931,661.96
OWERRI MUNICIPAL	▶		N142,660,794.58
OWERRI NORTH	▶		N153,303,959.90
OWERRI WEST	▶		N135,245,911.85

Federation Account Allocation Committee (FAAC) February 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019




JIGAWA STATE

 **27**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,482,007,193.40**


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

Gross Total
 **N3,482,007,193.40**

DEDUCTIONS

External Debt
 **N29,622,753.04**

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


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

Net Statutory Allocation
N3,289,160,828.40

Excess Bank Charges Recovered
=N64,007,382.23

Distribution of Exchange Gain
=N4,584,887.46

Total Gross Amount
N5,158,179,643.39


Total Net Amount
N4,965,333,278.39

Gross VAT Allocation
N1,264,802,741.64

Deductions

Net VAT Allocation
N1,264,802,741.64

LGAs


Gross Statutory Allocation  **N2,905,550,804.82**

Deduction  **N 0.00**

Value Added Tax  **N991,429,583.45**

Excess Bank Charges Recovered =N53,410,774.48

Distribution of Exchange Gain Allocation =N3,825,846.05

Total Allocation
 **N4,240,246,648.43**












Total Allocation

AUYO	▶		N143,808,226.85
BABURA	▶		N169,499,097.43
BIRNIN KUDU	▶		N208,569,390.24
BIRNIWA	▶		N156,627,487.05
GAGARAWA	▶		N134,751,567.57
BUJI	▶		N134,048,097.96
DUTSE	▶		N186,468,900.99
GARKI	▶		N156,363,360.90
GUMEL	▶		N138,046,356.93
GURI	▶		N144,585,783.75
GWARAM	▶		N199,976,097.45
GWIWA	▶		N148,473,047.96
HADEJIA	▶		N129,208,239.82
JAHUN	▶		N174,692,480.85
KAFIN HAUSA	▶		N194,422,319.98
KAUGAMA	▶		N143,745,001.77
KAZAURE	▶		N152,640,804.87
KIRI-KASAMMA	▶		N159,881,120.61



Total Allocation

KIYAWA	▶		N162,487,481.82
MAIGATARI	▶		N164,078,972.89
MALAM MADORI	▶		N154,741,600.25
MIGA	▶		N142,496,731.14
RINGIM	▶		N171,873,880.04
RONI	▶		N128,682,293.93
SULE TAKARKAR	▶		N157,730,962.29
TAURA	▶		N146,641,422.98
YANKWASHI 131,772,701.57	▶		N135,705,920.12

Federation Account Allocation Committee (FAAC) February 2019 Disbursement




Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019





KADUNA STATE


 **23**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation  N4,079,576,420.87	13% Share of Derivation (Net)  N0.00	Gross Total  N4,079,576,420.87
--	--	--

DEDUCTIONS


External Debt  N210,872,746.86	Contractual Obligation (ISPO)  N0.00	Other Deductions (see Note)  N203,254,936.77
--	--	--

Net Statutory Allocation N3,665,448,737.24		Gross VAT Allocation N1,487,859,669.59
Excess Bank Charges Recovered =N74,992,093.01		Deductions -----
Distribution of Exchange Gain =N5,371,728.93		
Total Gross Amount N6,049,403,550.38		Net VAT Allocation N1,487,859,669.59
	Total Net Amount N5,635,275,866.75	

LGAs

Gross Statutory Allocation	 N3,267,567,006.73
Deduction	 N 0.00
Value Added Tax	 N1,049,734,989.92

Excess Bank Charges Recovered =N60,065,473.37
Distribution of Exchange Gain Allocation =N4,302,526.15

 **Total Allocation**
N4,703,337,410.11



Total Allocation

BIRNIN GWARI	▶		N239,312,015.81
CHIKUN	▶		N251,303,596.87
GIWA	▶		N211,042,824.63
GWAGWADA	▶		N160,182,542.90
IGABI	▶		N265,375,547.42
IKARA	▶		N179,199,622.12
JABA	▶		N158,531,185.00
JEMAA	▶		N208,051,013.74
KACHIA	▶		N222,087,489.02
KADUNA NORTH	▶		N220,781,827.94
KADUNA SOUTH	▶		N235,515,710.86
KAGARKO	▶		N198,996,372.00
KAURA	▶		N176,892,116.44
KAURU	▶		N176,923,511.46
KUBAU	▶		N207,153,739.74
KUDAN	▶		N160,462,090.78
LERE	▶		N223,537,234.83
MAKARFI	▶		N153,045,907.98



Total Allocation

SABON GARI



N200,764,610.30

SANGA



N165,634,447.63

SOBA



N211,781,864.27

ZANGON KATAF



N232,993,313.73

ZARIA



N243,768,824.66

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

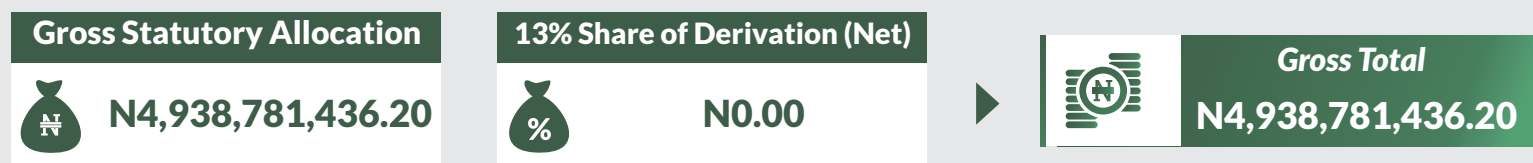
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019



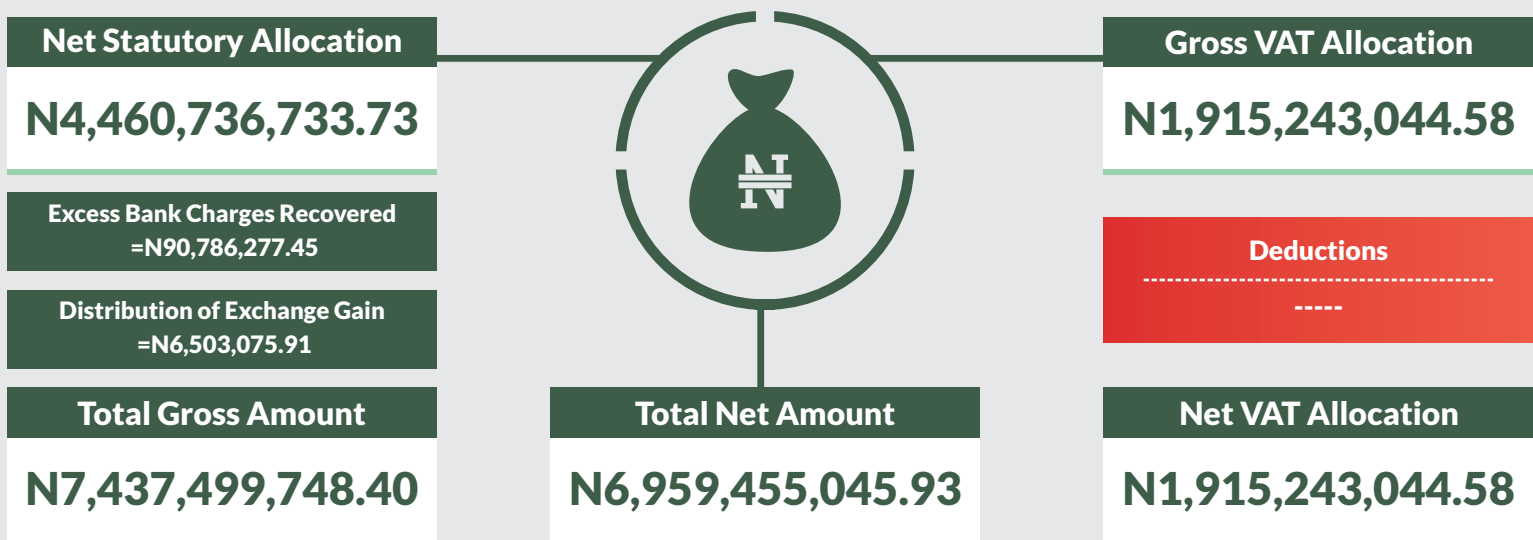
KANO STATE

 **44**
No. of LGCs

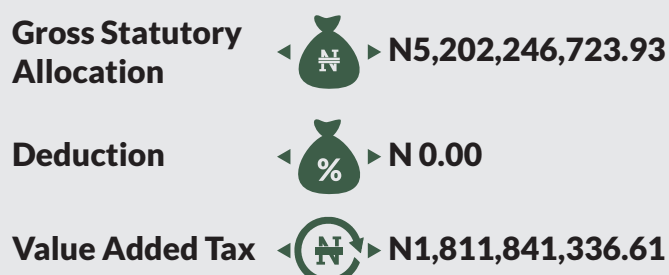
BENEFICIARIES



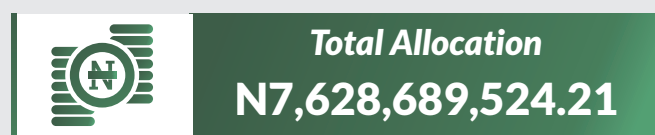
DEDUCTIONS



LGAs



Excess Bank Charges Recovered =N95,629,381.56
Distribution of Exchange Gain Allocation =N6,849,990.38





Total Allocation

AJINGI



N158,404,389.65

ALBASU



N162,524,957.95

BAGWAI



N149,614,905.71

BEBEJI



N161,095,845.10

BICHI



N193,550,093.29

BUNKURE



N155,559,720.96

DALA



N246,408,998.63

DANBATTA



N170,072,846.01

DAWAKIN KUDU



N181,075,425.64

DAWAKIN TOFA



N183,740,496.90

DOGUWA



N166,229,730.94

FAGGE



N167,178,844.43

GABASAWA



N173,799,639.28

GARKO



N155,806,288.30

GARUN MALLAM



N151,727,095.00

GAYA



N167,602,986.98

GEZAWA



N191,775,087.40

GWALE



N227,207,349.27



Total Allocation

GWARZO



N159,179,032.51

KABO



N152,530,699.79

KANO MUNICIPAL



N221,389,808.68

KARAYE



N148,086,429.02

KIBIYA



N148,768,857.44

KIRU



N191,286,475.92

KUMBOTSO



N196,818,246.24

KUNCHI



N148,062,160.09

KURA



N148,220,798.03

MADOBI



N147,722,173.49

MAKODA



N174,971,212.72

MINJIBIR



N175,365,128.72

NASSARAWA



N301,959,165.65

RANO



N152,247,574.56

RIMIN GADO



N147,989,547.93

ROGO



N179,891,849.41

SHANONO



N149,265,509.76

SUMAILA



N187,939,964.34

*Total Allocation*

TAKAI ▶

**N166,598,186.75**

TARAUNI ▶

**N173,029,291.54**

TOFA ▶

**N135,806,991.84**

TSANYAWA ▶

**N150,910,838.47**

TUDUN WADA ▶

**N183,028,748.52**

UNGOGO ▶

**N217,166,263.42**

WARAWA ▶

**N141,994,658.38**

WUDIL ▶

**N165,085,209.55**

Federation Account Allocation Committee (FAAC) February 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019




KATSINA STATE

 **34**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,827,415,055.57**


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

Gross Total
 **N3,827,415,055.57**

DEDUCTIONS

External Debt
 **N103,053,776.65**

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

Other Deductions (see Note)
 **N216,022,048.75**

Net Statutory Allocation
N3,508,339,230.17

Excess Bank Charges Recovered
=N70,356,781.25

Distribution of Exchange Gain
=N5,039,698.75

Total Gross Amount
N5,623,571,386.80



Total Net Amount
N5,304,495,561.40

Gross VAT Allocation
N1,343,979,604.52

Deductions

Net VAT Allocation
N1,343,979,604.52

LGAs

Gross Statutory Allocation  **N3,960,558,980.61**

Deduction  **N 0.00**

Value Added Tax  **N1,216,836,591.98**



Excess Bank Charges Recovered =N72,804,275.93

Distribution of Exchange Gain Allocation =N5,215,014.28

Total Allocation
N5,645,302,128.28



Total Allocation

BAKORI	▶		N162,263,514.07
BATAGARAWA	▶		N168,810,108.01
BATSARI	▶		N182,245,307.05
BAURE	▶		N172,418,467.02
BINDAWA	▶		N160,308,625.74
CHARANCHI	▶		N151,066,067.81
DAN-MUSA	▶		N149,651,688.09
DANDUME	▶		N160,414,233.34
DANJA	▶		N151,059,246.02
DAURA	▶		N182,533,862.39
DUTSI	▶		N150,048,211.31
DUTSINMA	▶		N166,847,755.59
FASKARI	▶		N180,601,431.68
FUNTUA	▶		N182,489,387.51
INGAWA	▶		N160,223,017.54
JIBIA	▶		N175,978,750.13
KAFUR	▶		N182,999,317.45
KAITA	▶		N175,423,763.01



Total Allocation

KANKARA	▶		N193,426,988.89
KANKIA	▶		N155,379,899.21
KATSINA	▶		N213,600,165.97
KURFI	▶		N149,093,998.15
KUSADA	▶		N141,234,932.70
MAIADUA	▶		N172,887,280.69
MALUMFASHI	▶		N170,855,985.04
MANI	▶		N163,510,385.07
MASHI	▶		N165,894,108.29
MATAZU	▶		N141,062,202.80
MUSAWA	▶		N166,811,215.67
RIMI	▶		N152,636,945.82
SABUWA	▶		N155,567,693.32
SAFANA	▶		N168,088,216.38
SANDAMU	▶		N160,545,284.99
ZANGO	▶		N159,324,071.53

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019



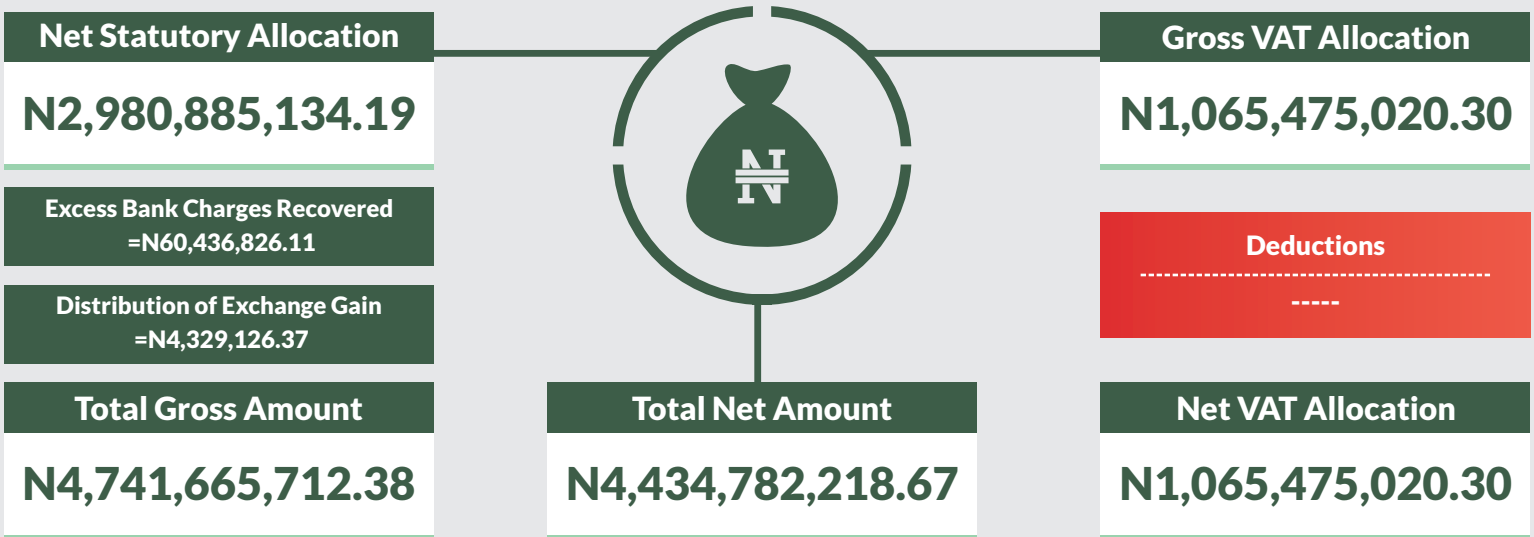
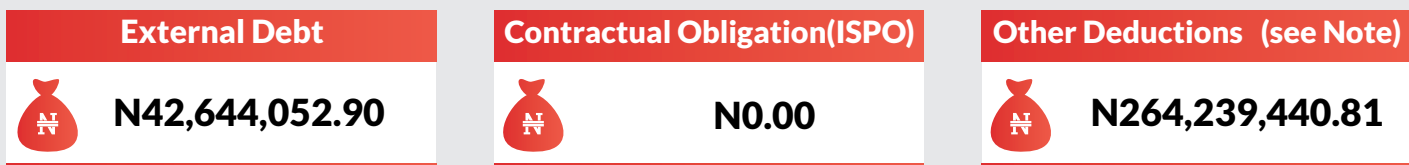
KEBBI STATE

 **21**
No. of LGCs

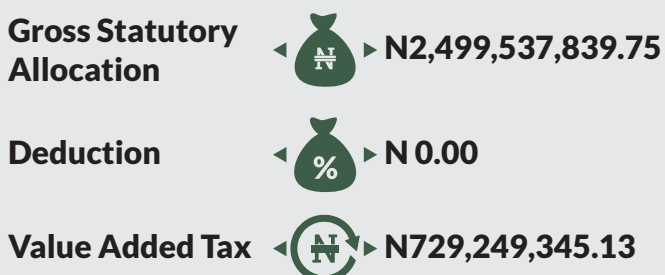
BENEFICIARIES



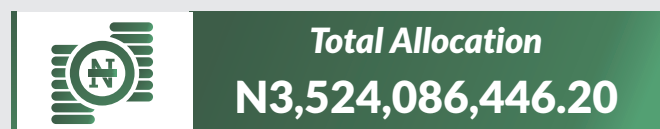
DEDUCTIONS



LGAs




Excess Bank Charges Recovered =N45,947,312.86
Distribution of Exchange Gain Allocation =N3,291,233.78





Total Allocation

ALIERU	▶		N127,938,272.41
AREWA	▶		N200,121,543.07
ARGUNGU	▶		N175,252,711.19
AUGIE	▶		N145,412,787.54
BAGUDO	▶		N192,128,781.15
BIRNIN -KEBBI	▶		N228,195,823.55
BUNZA	▶		N158,214,045.64
DANDI KAMBA	▶		N167,783,964.03
DANKO /WASAGU	▶		N209,304,820.30
FAKAI	▶		N147,989,539.64
GWANDU	▶		N156,743,990.01
JEGA	▶		N172,547,989.27
KALGO	▶		N141,796,784.20
KOKO/BESSE	▶		N163,566,860.76
MAIYAMA	▶		N185,364,069.34
NGASKI	▶		N151,906,573.10
SAKABA	▶		N147,551,360.38
SHANGA	▶		N154,792,287.64



Total Allocation

SURU



N182,154,225.55

YAURI



N144,149,256.14

ZURU



N171,170,761.26

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019



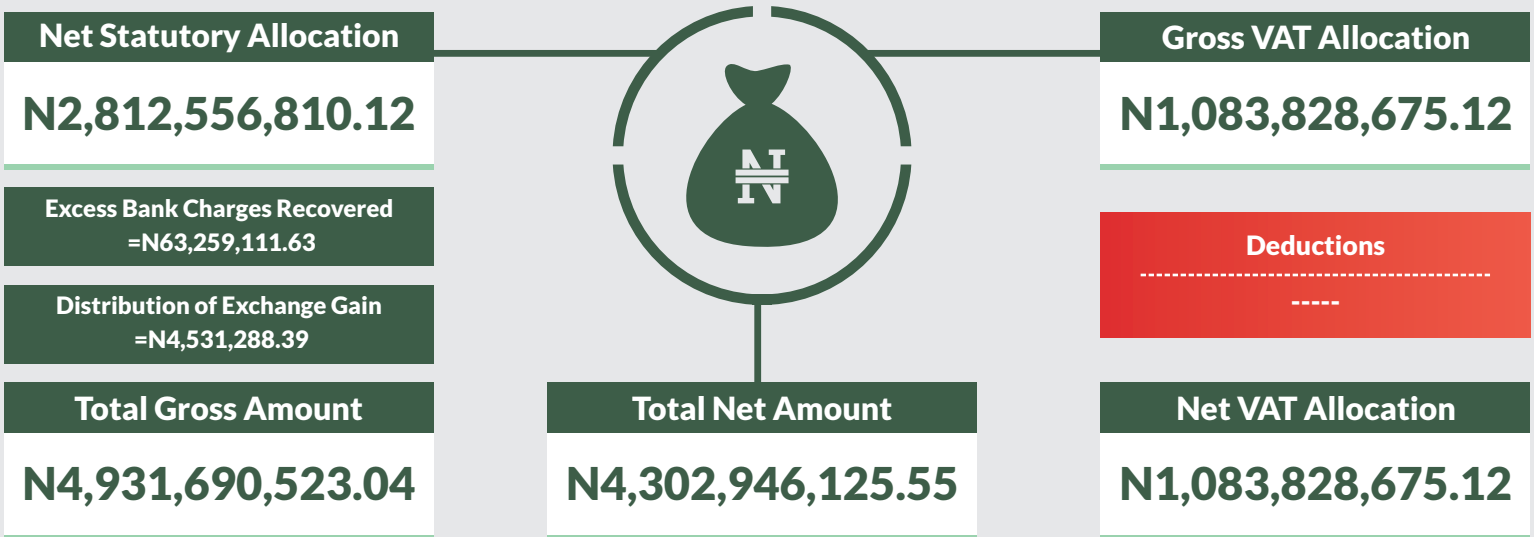
KOGI STATE

 **21**
No. of LGCs

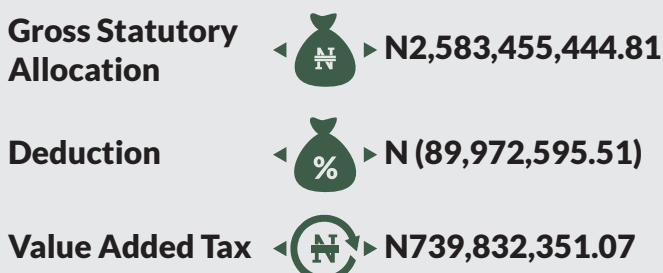
BENEFICIARIES



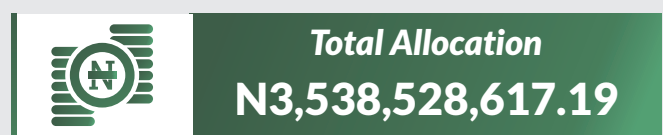
DEDUCTIONS



LGAs



Excess Bank Charges Recovered =N47,489,913.42
Distribution of Exchange Gain Allocation =N3,401,731.19





Total Allocation

ADAVI



N179,244,279.09

AJAOKUTA



N156,467,446.46

ANKPA



N200,937,515.70

BASSA



N157,704,355.45

DEKINA



N213,761,549.33

IBAJI



N164,886,060.32

IDAH



N139,360,260.29

IGALAMELA



N164,103,449.59

IJUMU



N159,408,933.75

KABBA/BUNU



N168,835,974.46

KOGI



N150,010,029.24

KOTON KARFE



N189,763,686.31

MOPA-MURO



N125,399,263.19

OFU



N183,238,104.61

OGORI/MAGONGO



N122,065,253.72

OKEHI



N179,055,610.90

OKENE



N224,401,084.04

OLAMABORO



N168,052,932.85

*Total Allocation***OMALA****N156,888,019.71****YAGBA EAST****N169,301,632.25****YAGBA WEST****N165,643,175.92**

Federation Account Allocation Committee (FAAC) February 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019




KWARA STATE

 **16**
No. of LGCs


BENEFICIARIES

Gross Statutory Allocation
 **N2,771,611,005.96**


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

Gross Total
 **N2,771,611,005.96**

DEDUCTIONS

External Debt
 **N39,632,016.56**

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

Other Deductions (see Note)
 **N456,735,092.52**

Net Statutory Allocation
N2,275,243,896.88

Excess Bank Charges Recovered
=N50,948,649.79

Distribution of Exchange Gain
=N3,649,482.57

Total Gross Amount
N4,064,458,977.50



Total Net Amount
N3,568,091,868.42

Gross VAT Allocation
N965,405,566.10

Deductions

Net VAT Allocation
N965,405,566.10

LGAs


Gross Statutory Allocation  **N1,828,065,331.04**

Deduction  **N 0.00**

Value Added Tax  **N547,423,329.57**

Excess Bank Charges Recovered =N33,604,088.07

Distribution of Exchange Gain Allocation =N2,407,081.13

Total Allocation
 **N2,591,459,122.56**



Total Allocation

ASA	▶		N149,946,406.20
BARUTEN	▶		N231,830,175.44
EDU	▶		N186,149,806.16
EKITI	▶		N117,276,352.80
IFELODUN	▶		N194,872,464.97
ILORIN EAST	▶		N172,779,121.53
ILORIN SOUTH	▶		N174,556,559.49
ILORIN WEST	▶		N210,627,239.33
IREPODUN	▶		N150,007,129.90
KAI AMA	▶		N186,349,395.69
MORO	▶		N153,285,031.80
OFFA	▶		N138,207,215.00
OKE-ERO	▶		N118,096,464.73
OSIN	▶		N117,871,283.60
OYUN	▶		N133,277,175.94
PATEGI	▶		N156,327,299.99

Federation Account Allocation Committee (FAAC) February 2019 Disbursement




Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019




LAGOS STATE


 **20**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
 N4,171,121,316.05	 N0.00	 N4,171,121,316.05

DEDUCTIONS


External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N976,653,546.56	 N2,000,000,000.00	 N0.00

Net Statutory Allocation		Gross VAT Allocation
N1,194,467,769.49		N9,552,694,465.33
Excess Bank Charges Recovered =N76,674,900.87		Deductions ----- 1,000,000,000.00
Distribution of Exchange Gain =N5,492,269.48		Net VAT Allocation
Total Gross Amount	Total Net Amount	N8,552,694,465.33
N14,216,598,496.62	N10,239,944,950.06	

LGAs

Gross Statutory Allocation	 N3,114,102,323.05
Deduction	 N 0.00
Value Added Tax	 N5,391,228,399.74

Excess Bank Charges Recovered =N57,244,435.93
Distribution of Exchange Gain Allocation =N4,100,453.53

	Total Allocation N8,873,235,581.46
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Total Allocation

AGEGE



N445,408,962.94

AJEROMI/IFELODUN



N512,255,721.63

ALIMOSHO



N694,850,861.49

AMOWO-ODOFIN



N401,496,000.55

APAPA



N371,313,647.00

BADAGRY



N387,172,542.77

EPE



N371,765,761.94

ETI-OSA



N405,043,935.28

IBEJU-LEKKI



N343,144,042.18

IFAKO/IJAYE



N436,053,535.01

IKEJA



N404,625,409.70

IKORODU



N475,879,028.27

KOSOFE



N502,023,256.43

LAGOS ISLAND



N367,854,704.99

LAGOS MAINLAND



N400,065,016.40

MUSHIN



N493,626,836.90

OJO



N484,755,047.97

OSHODI/ISOLO



N490,821,599.29



Total Allocation

SOMOLU



N427,134,266.71

SURULERE



N457,945,404.02

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019



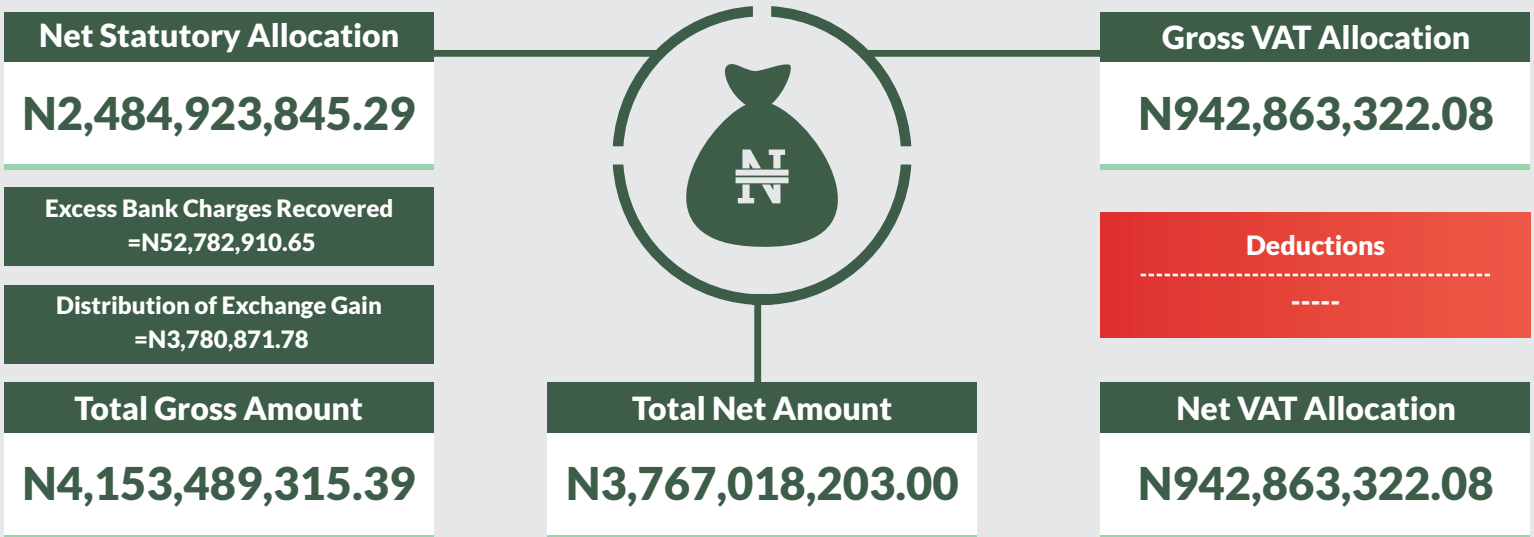
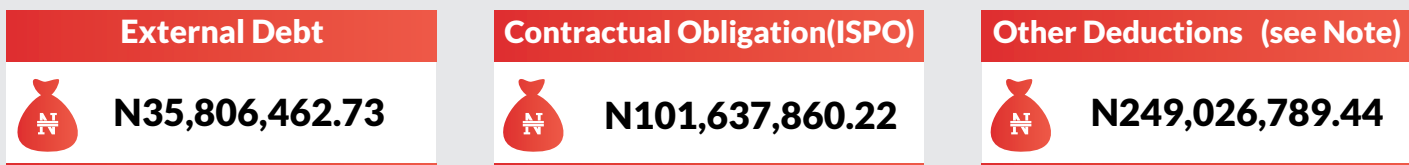
NASARAWA STATE

 **13**
No. of LGCs

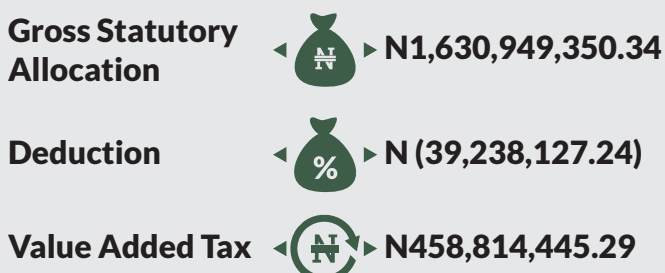
BENEFICIARIES



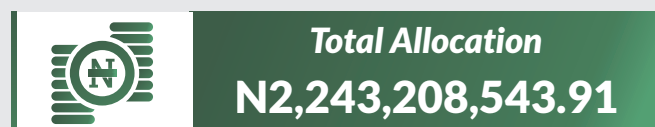
DEDUCTIONS



LGAs














Excess Bank Charges Recovered =N29,980,638.37
Distribution of Exchange Gain Allocation =N2,147,531.24





Total Allocation

AKWANGA	▶		N150,662,082.05
AWE	▶		N165,940,278.51
DOMA	▶		N171,225,438.63
KARU	▶		N201,223,434.10
KEANA	▶		N144,752,436.75
KEFFI	▶		N138,762,710.23
KOKONA	▶		N155,775,586.81
LAFIA	▶		N243,573,720.67
NASARAWA	▶		N218,529,229.48
NASARAWA EGGON	▶		N172,516,550.27
OBI	▶		N166,512,764.04
TOTO	▶		N172,625,262.45
WAMBA	▶		N141,109,049.93

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

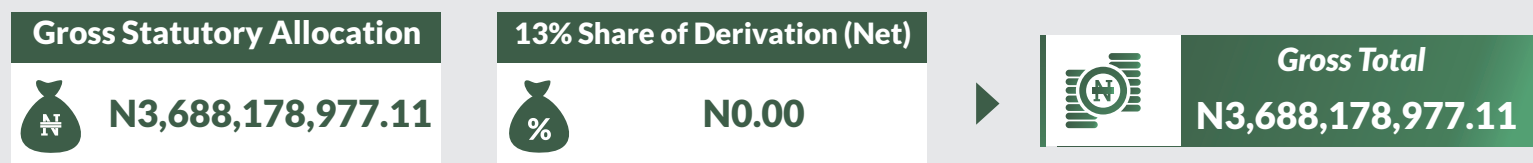
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019



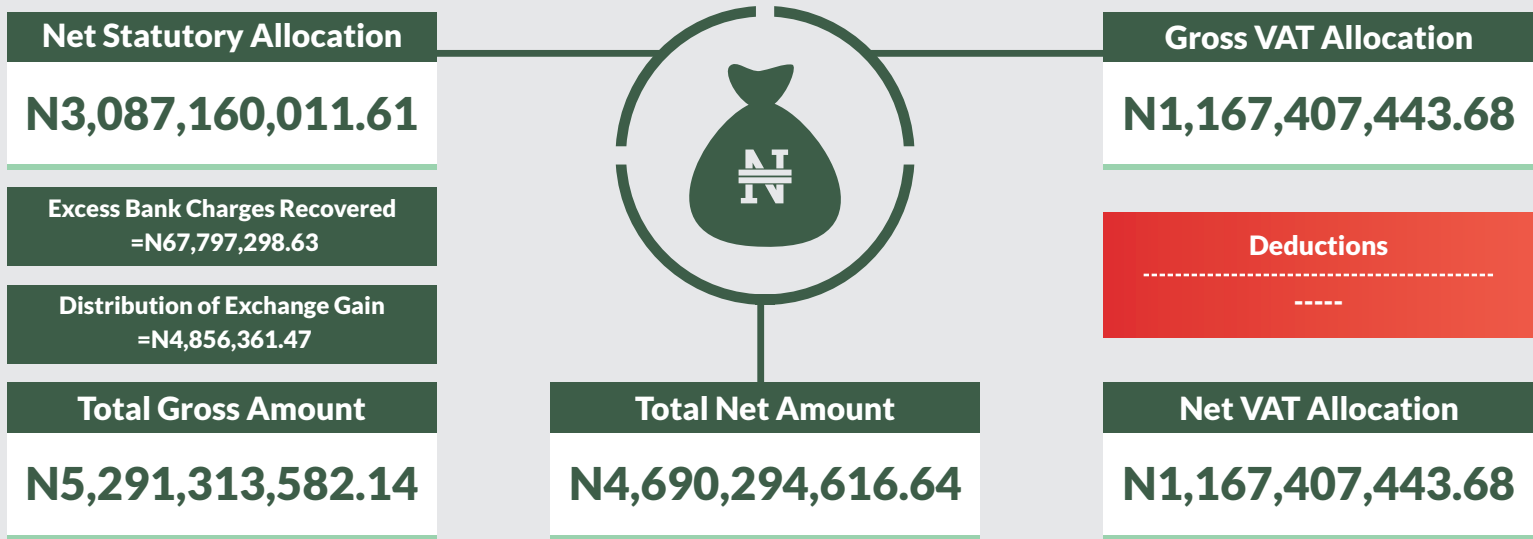
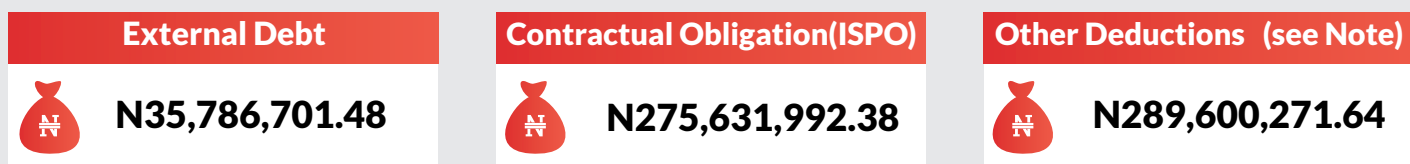
NIGER STATE

 **25**
No. of LGCs

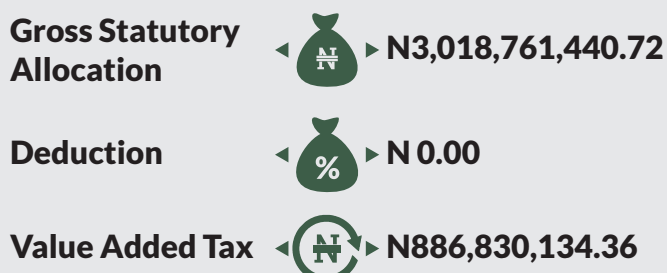
BENEFICIARIES



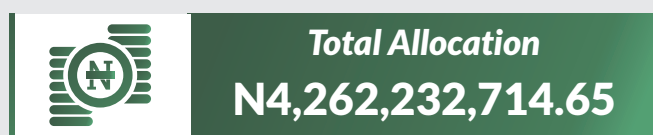
DEDUCTIONS



LGAs



Excess Bank Charges Recovered =N55,491,849.00
Distribution of Exchange Gain Allocation =N3,974,914.67












Total Allocation

AGAIE	▶		N159,082,249.55
AGWARA	▶		N135,653,361.12
BIDA	▶		N161,137,114.85
BORGU	▶		N237,390,522.49
BOSSO	▶		N155,243,752.37
EDATI	▶		N162,634,766.41
GBAKO	▶		N153,456,515.88
GURARA	▶		N137,908,837.57
KATCHA	▶		N148,753,232.22
KONTAGORA	▶		N162,738,869.52
LAPAI	▶		N156,629,081.03
LAVUN	▶		N184,549,484.65
MAGAMA	▶		N185,961,114.75
MARIGA	▶		N203,249,859.83
MASHEGU	▶		N234,051,534.01
MINNA	▶		N161,789,310.81
MOKWA	▶		N209,028,227.37
MUYA	▶		N144,198,977.48



Total Allocation

PAIKORO	▶		N165,316,326.45
RAFI	▶		N187,025,574.52
RIJAU	▶		N177,707,734.19
SHIRORO	▶		N207,834,028.38
SULEJA	▶		N161,673,046.80
TAFA	▶		N128,991,725.65
WUSHISHI	▶		N140,227,466.74

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

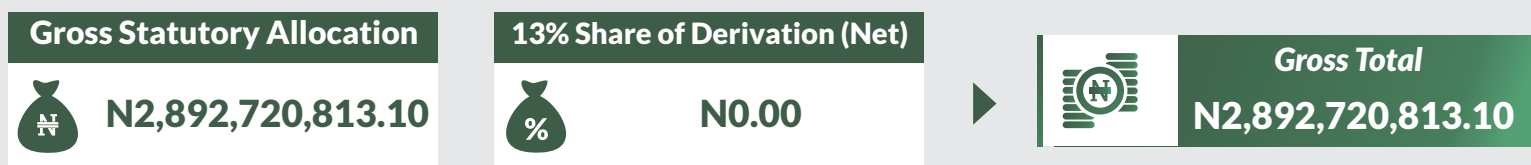
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019



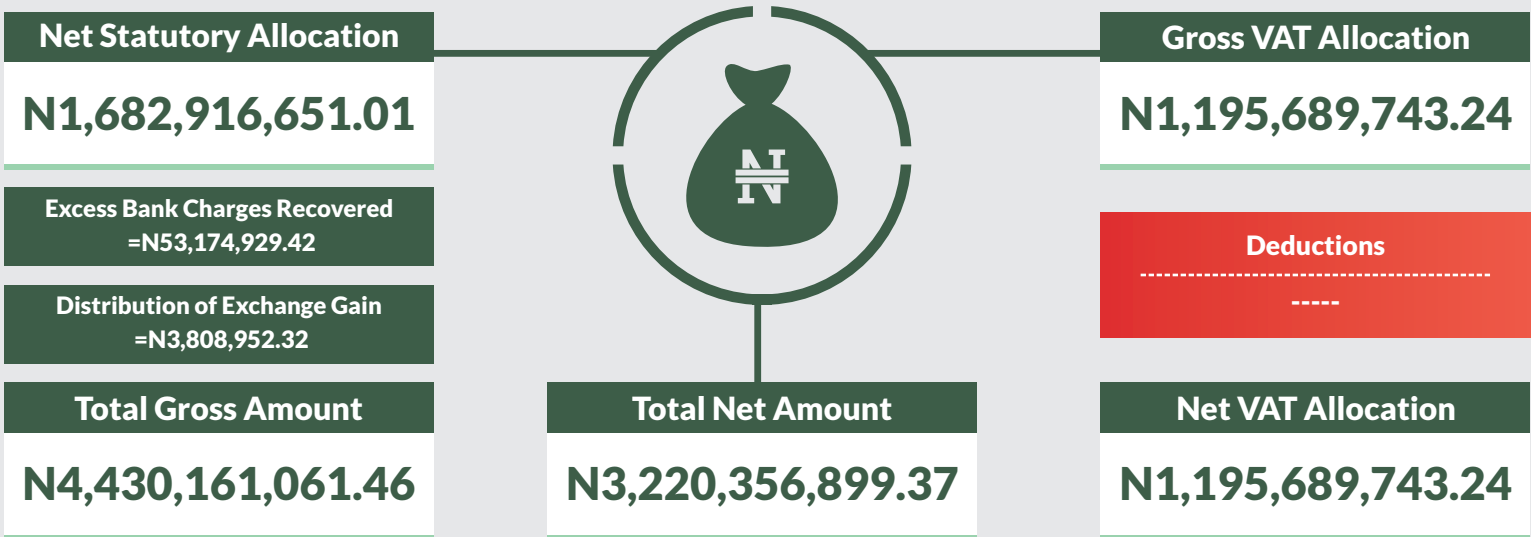
OGUN STATE

 **20**
No. of LGCs

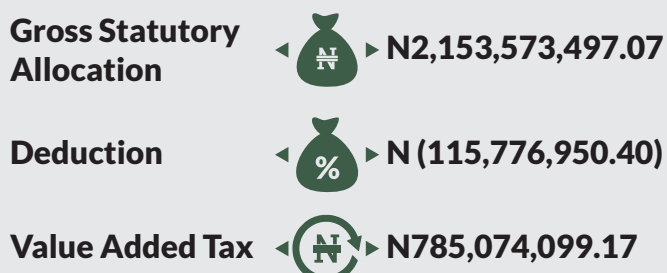
BENEFICIARIES



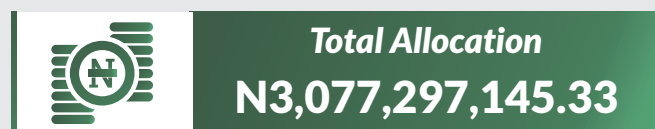
DEDUCTIONS



LGAs



Excess Bank Charges Recovered =N39,587,684.44
Distribution of Exchange Gain Allocation =N2,835,689.76





Total Allocation

ABEOKUTA NORTH	▶		N158,635,185.40
ABEOKUTA SOUTH	▶		N166,330,264.21
ADO-ODO/OTA	▶		N255,888,317.25
EGBADO NORTH	▶		N162,539,503.63
EGBADO SOUTH	▶		N148,126,831.47
EWEKORO	▶		N111,815,871.31
REMO NORTH	▶		N109,895,336.04
IFO	▶		N251,915,607.29
IJEBU EAST	▶		N142,584,553.33
IJEBU NORTH	▶		N184,329,988.61
IJEBU ODE	▶		N141,737,862.81
IKENNE	▶		N128,394,201.30
IJEBU NORTH EAST	▶		N114,723,596.61
IMEKO-AFON	▶		N129,316,167.08
IPOKIA	▶		N139,364,406.92
OBAFEMI/OWODE	▶		N168,343,614.12
ODEDAAH	▶		N138,222,658.32
ODOGBOLU	▶		N131,747,216.39



Total Allocation

OGUN WATERSIDE	▶		N122,517,239.65
SHAGAMU	▶		N170,868,723.59

Federation Account Allocation Committee (FAAC) February 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019




ONDO STATE

 **18**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N2,898,451,617.00**


13% Share of Derivation (Net)
 **N1,154,972,108.83**

Gross Total
 **N4,053,423,725.83**

DEDUCTIONS

External Debt
 **N72,143,277.43**

Contractual Obligation (ISPO)
 **N307,710,850.70**

Other Deductions (see Note)
 **N293,823,281.24**

Net Statutory Allocation
N3,379,746,316.46

Excess Bank Charges Recovered
=N53,280,274.91

Distribution of Exchange Gain
=N5,938,953.95

Total Gross Amount
N5,736,009,021.49



Total Net Amount
N5,062,331,612.12

Gross VAT Allocation
N1,116,077,603.93

Deductions

Net VAT Allocation
N1,116,077,603.93

LGAs

Gross Statutory Allocation  **N2,056,798,912.78**

Deduction  **N (47,177,126.82)**

Value Added Tax  **N691,930,472.34**

Excess Bank Charges Recovered =N37,808,742.74

Distribution of Exchange Gain Allocation =N2,708,263.09

Total Allocation
N2,944,545,658.91



Total Allocation

AKOKO NORTH EAST	▶		N162,221,164.52
AKOKO NORTH WEST	▶		N172,488,371.00
AKOKO SOUTH WEST	▶		N176,109,566.27
AKOKO SOUTH EAST	▶		N129,556,076.29
AKURE NORTH	▶		N138,134,234.47
AKURE SOUTH	▶		N212,132,235.79
IDANRE	▶		N146,732,425.60
IFEDORE	▶		N151,158,547.26
OKITIPUPA	▶		N179,017,089.07
ILAJE	▶		N195,226,903.79
ESE-EDO	▶		N149,342,846.18
ILE-OLUJI-OKEIGBO	▶		N154,765,115.16
IRELE	▶		N144,176,099.4
ODIGBO	▶		N178,610,192.78
ONDO EAST	▶		N119,871,148.50
ONDO WEST	▶		N196,167,259.68
OSE	▶		N155,928,326.50
OWO	▶		N182,908,056.64

Federation Account Allocation Committee (FAAC) February 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019




OSUN STATE

 **30**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N2,839,691,490.79**


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

Gross Total
 **N2,839,691,490.79**

DEDUCTIONS

External Debt
 **N105,738,293.96**

Contractual Obligation (ISPO)
 **N945,881,467.00**

Other Deductions (see Note)
 **N1,375,047,323.53**

Net Statutory Allocation
N413,024,406.30

Excess Bank Charges Recovered
=N52,200,127.27

Distribution of Exchange Gain
=N3,739,126.66

Total Gross Amount
N4,252,384,717.82



Total Net Amount
N1,825,717,633.33

Gross VAT Allocation
N1,077,207,687.94

Deductions

Net VAT Allocation
N1,077,207,687.94

LGAs


Gross Statutory Allocation  **N2,785,986,129.86**

Deduction  **N (82,028,645.40)**

Value Added Tax  **N942,728,072.32**

Excess Bank Charges Recovered =N51,212,897.96

Distribution of Exchange Gain Allocation =N3,668,410.82

Total Allocation
 **N3,975,826,261.56**



Total Allocation

ATAKUMOSA EAST



N116,457,323.91

ATAKUMOSA WEST



N116,143,226.26

AIYEDADE



N144,633,173.58

AIYEDIRE



N125,889,602.81

BOLUWADURO



N120,135,245.10

BORIPE



N138,454,341.43

EDE NORTH



N116,818,769.12

EDE SOUTH



N119,717,586.25

EGBEDORE



N118,052,645.90

EJIGBO



N134,916,816.90

IFE CENTRAL



N143,688,217.86

IFE EAST



N162,546,050.54

IFE NORTH



N151,253,308.74

IFE SOUTH



N134,528,317.96

IFEDAYO



N104,808,151.01

IFELODUN



N132,939,104.39

ILA



N117,834,701.47

ILESHA EAST



N125,141,433.23

*Total Allocation*

ILESHA WEST ▶

**N130,704,841.55**

IREPODUN ▶

**N130,839,877.21**

IREWOLE ▶

**N140,992,383.11**

ISOKAN ▶

**N127,786,812.81**

IWO ▶

**N157,367,889.11**

OBOKUN ▶

**N130,757,959.57**

ODO-OTIN ▶

**N164,430,113.31**

OLA-OLUWA ▶

**N117,748,399.00**

OLORUNDA ▶

**N141,152,327.78**

ORIADE ▶

**N142,776,770.66**

OROLU ▶

**N126,108,401.41**

OSOGBO ▶

**N141,202,469.54**

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

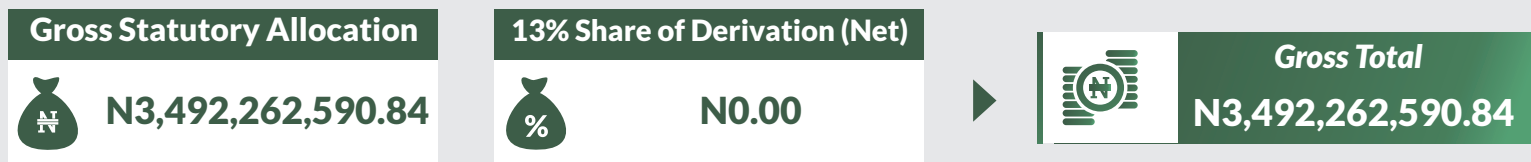
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019



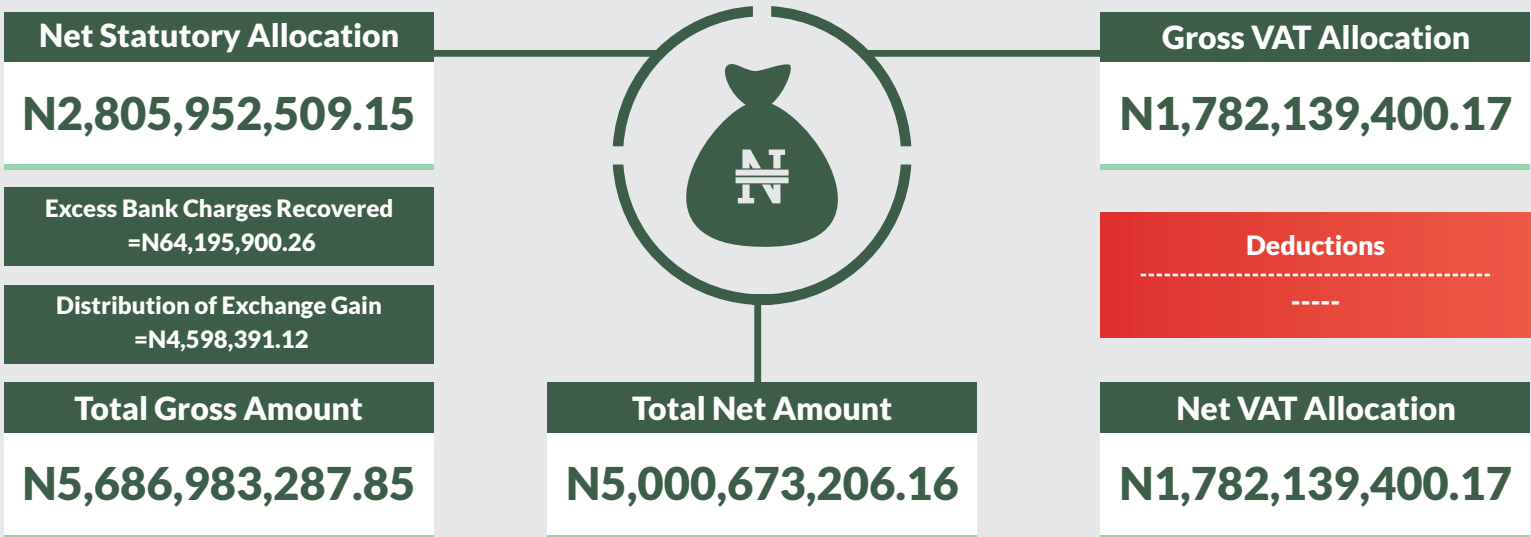
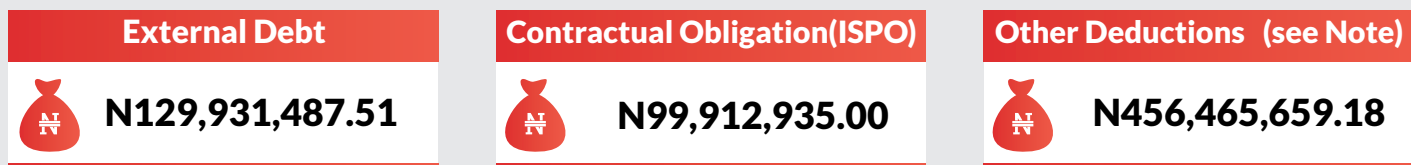
OYO STATE

33
No. of LGCs

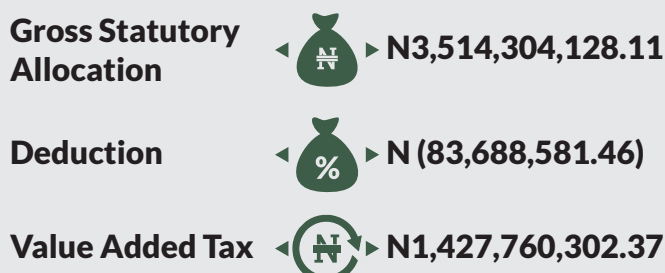
BENEFICIARIES



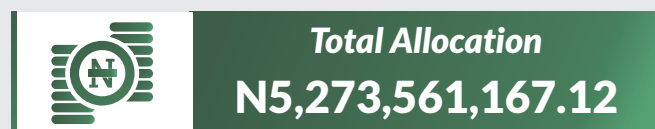
DEDUCTIONS



LGAs



Excess Bank Charges Recovered =N64,601,074.93
Distribution of Exchange Gain Allocation =N4,627,414.03





Total Allocation

AFIJIO



N145,657,337.75

AKINYELE



N168,816,841.01

ATIBA



N165,196,832.28

ATISBO



N169,648,314.34

EGBEDA



N184,443,127.11

IBADAN NORTH



N190,100,864.46

IBADAN NORTH EAST



N203,575,348.20

IBADAN NORTH WEST



N150,416,781.58

IBADAN SOUTH EAST



N179,655,673.69

IBADAN SOUTH WEST



N187,081,831.99

IBARAPA CENTRAL



N135,420,471.69

IBARAPA NORTH



N139,553,305.49

IDO



N137,668,684.74

SAKI WEST



N200,271,942.51

IFELOJU



N140,100,226.52

IREPO



N145,520,682.68

ISEYIN



N188,831,317.04

ITESIWAJU



N160,029,843.36



Total Allocation

IWAJOWA



N148,066,019.38

OLORUNSOGO



N135,566,470.52

KAJOLA



N168,373,231.94

LAGELU



N155,146,126.16

OGBOMOSHO NORTH



N163,055,415.37

OGBOMOSHO SOUTH



N138,400,860.27

OGO-OLUWA



N126,989,490.39

OLUYOLE



N167,972,991.64

ONA-ARA



N183,830,163.02

ORELOPE



N139,931,378.07

ORI IRE



N164,496,809.54

OYO EAST



N142,995,211.25

OYO WEST



N144,388,741.71

SAKI EAST



N141,916,247.62

IFEDAPO



N160,442,583.79

Federation Account Allocation Committee (FAAC) February 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019




PLATEAU STATE

 **17**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,251,411,555.70**


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

Gross Total
 **N3,251,411,555.70**

DEDUCTIONS

External Debt
 **N23,153,960.87**

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

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

Net Statutory Allocation
N2,098,983,494.57

Excess Bank Charges Recovered
=N59,768,498.65

Distribution of Exchange Gain
=N4,281,253.67

Total Gross Amount
N4,701,101,084.27



Total Net Amount
N3,548,673,023.14

Gross VAT Allocation
N1,065,562,745.05

Deductions

Net VAT Allocation
N1,065,562,745.05

LGAs


Gross Statutory Allocation  **N2,202,997,820.95**

Deduction  **N 0.00**

Value Added Tax  **N637,604,955.47**


Excess Bank Charges Recovered =N40,496,218.34

Distribution of Exchange Gain Allocation =N2,900,768.59

Total Allocation
 **N3,100,868,341.87**



Total Allocation

BARKIN LADI	▶		N180,265,845.94
BASSA	▶		N182,395,335.12
BOKKOS	▶		N181,131,602.26
JOS EAST	▶		N139,405,600.56
JOS NORTH	▶		N246,297,220.29
JOS SOUTH	▶		N211,300,786.69
KANAM	▶		N180,577,025.56
KANKE	▶		N160,329,626.09
LANGTANG NORTH	▶		N165,055,719.63
LANGTANG SOUTH	▶		N155,743,062.73
MANGU	▶		N217,372,731.68
MIKANG	▶		N146,395,550.81
PANKSHIN	▶		N192,225,566.11
QUAN-PAN	▶		N192,396,817.05
RIYOM	▶		N155,151,456.25
SHENDAM	▶		N194,303,123.33
WASE	▶		N200,521,271.78

Federation Account Allocation Committee (FAAC) February 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019




RIVERS STATE

 **23**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,357,938,777.07**


13% Share of Derivation (Net)
 **N7,509,668,391.06**

 **Gross Total**
N10,867,607,168.13

DEDUCTIONS

External Debt
 **N57,270,901.29**

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

Other Deductions (see Note)
 **N871,709,869.48**

Net Statutory Allocation
N9,938,626,397.36

Excess Bank Charges Recovered
=N61,726,716.48

Distribution of Exchange Gain
=N16,555,533.48

Total Gross Amount
N13,976,561,290.44



Total Net Amount
N13,047,580,519.67

Gross VAT Allocation
N1,565,786,039.98

Deductions

Net VAT Allocation
N1,565,786,039.98

LGAs


Gross Statutory Allocation  **N2,730,737,926.44**

Deduction  **N 0.00**

Value Added Tax  **N1,077,306,320.82**



Excess Bank Charges Recovered =N50,197,307.62

Distribution of Exchange Gain Allocation =N3,595,663.48

 **Total Allocation**
N4,130,657,843.95



Total Allocation

AHOADA	▶		N152,150,950.20
AHOADA WEST	▶		N185,739,574.00
AKUKUTORU	▶		N167,909,630.68
ANDONI	▶		N180,569,963.54
ASARITORU	▶		N171,580,788.95
BONNY	▶		N171,203,129.15
DEGEMA	▶		N184,273,937.83
ELEME	▶		N175,614,220.54
EMOHUA	▶		N170,377,012.81
ETCHE	▶		N195,590,542.90
GONAKA	▶		N177,963,026.63
IKWERRE	▶		N169,405,150.53
KHANA	▶		N200,710,352.30
OBIO/AKPOR	▶		N246,941,515.17
OBUA/ODUAL	▶		N198,182,231.61
OGBA/EGBEMA/NDONI	▶		N199,595,137.45
OGU/BOLO	▶		N137,420,096.50
OKRIKA	▶		N171,998,709.16



Total Allocation

OMUMMA	▶		N136,834,353.38
OPOBO/NKORO	▶		N148,800,453.85
OYIGBO	▶		N150,160,690.63
PORT HARCOURT	▶		N276,826,108.97
TAI	▶		N160,810,267.18

Federation Account Allocation Committee (FAAC) February 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019





SOKOTO STATE


 **23**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation  N3,431,508,587.35	13% Share of Derivation (Net)  N0.00	Gross Total  N3,431,508,587.35
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DEDUCTIONS


External Debt  N39,134,398.35	Contractual Obligation (ISPO)  N0.00	Other Deductions (see Note)  N276,184,462.78
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Net Statutory Allocation N3,116,189,726.22		Gross VAT Allocation N1,131,045,329.08
Excess Bank Charges Recovered =N63,079,100.52		Deductions -----
Distribution of Exchange Gain =N4,518,394.08		Net VAT Allocation N1,131,045,329.08
Total Gross Amount N4,967,957,641.46		Total Net Amount N4,652,638,780.33

LGAs

Gross Statutory Allocation	 N2,750,275,744.44
Deduction	 N (35,989,038.17)
Value Added Tax	 N817,631,696.48

Excess Bank Charges Recovered =N50,556,458.11
Distribution of Exchange Gain Allocation =N3,621,389.64

	Total Allocation N3,856,840,227.44
---	---



Total Allocation

BINJI	▶		N144,162,067.24
BODINGA	▶		N165,278,027.69
DANGE-SHUNI	▶		N176,829,339.26
GADA	▶		N192,903,441.93
GORONYO	▶		N178,907,671.34
GUDU	▶		N158,927,060.43
GWADABAWA	▶		N187,601,419.91
ILLELA	▶		N159,762,879.11
ISA	▶		N176,128,027.22
KEBBE	▶		N160,600,009.87
KWARE	▶		N151,893,856.06
RABAH	▶		N175,903,335.37
SABON BIRNI	▶		N187,324,926.01
SHAGARI	▶		N168,650,359.57
SILAME	▶		N150,620,815.03
SOKOTO NORTH	▶		N173,731,719.52
SOKOTO SOUTH	▶		N169,792,908.49
TAMBUWAL	▶		N188,001,854.67



Total Allocation

TANGAZA	▶		N168,002,588.06
TURETA	▶		N152,203,744.43
WAMAKKO	▶		N164,434,150.16
WURNO	▶		N158,248,675.03
YABO	▶		N146,931,351.04

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019



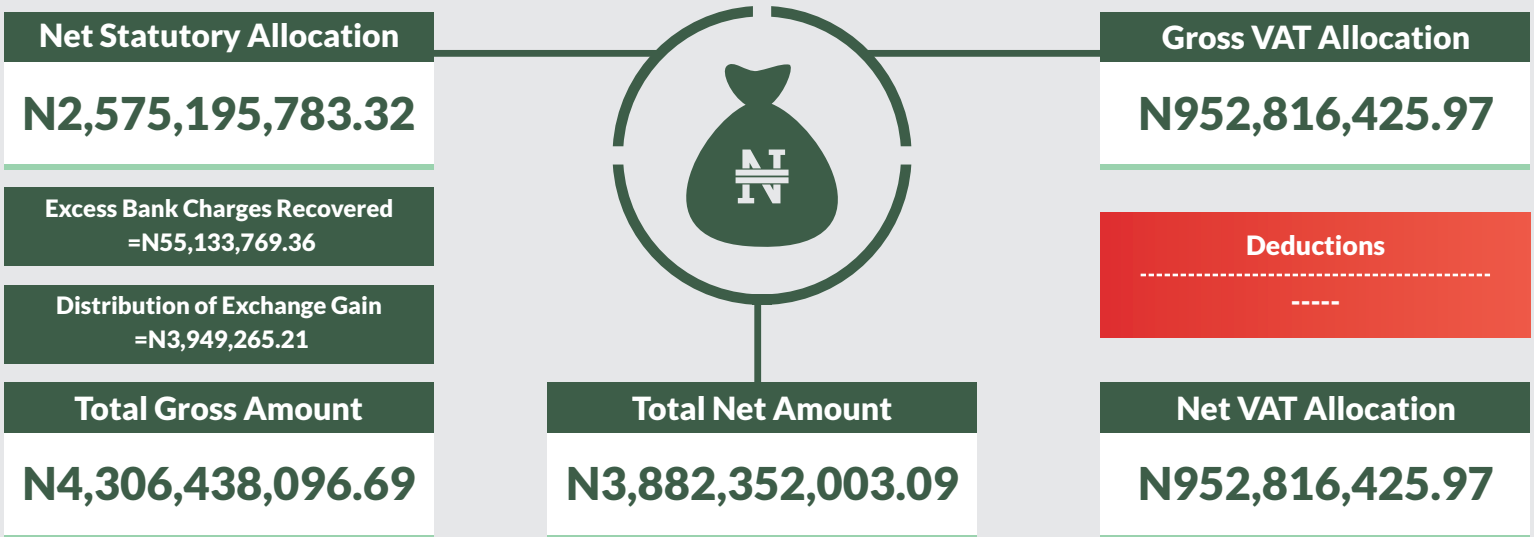
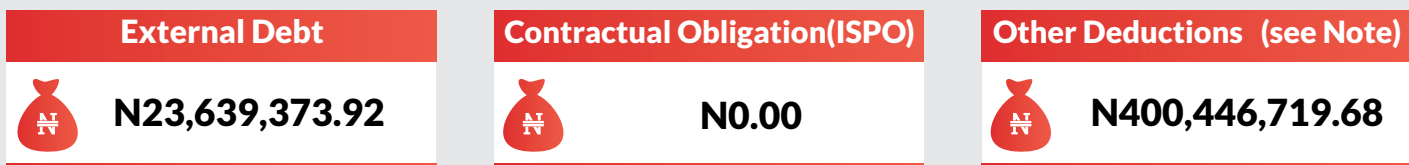
TARABA STATE

 **16**
No. of LGCs

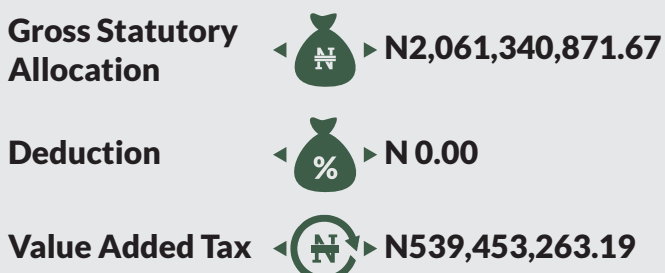
BENEFICIARIES



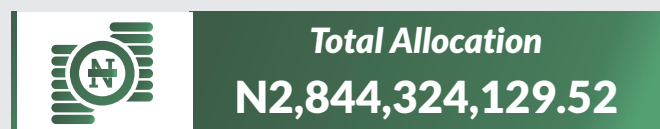
DEDUCTIONS



LGAs





Excess Bank Charges Recovered =N37,892,234.49
Distribution of Exchange Gain Allocation =N2,714,243.65



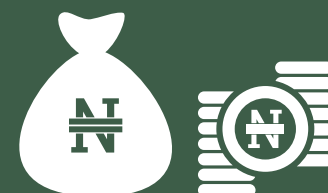


Total Allocation

ARDO KOLA	▶		N144,959,648.97
BALI	▶		N236,302,148.62
DONGA	▶		N168,760,995.46
GASHAKA	▶		N191,616,439.75
GASSOL	▶		N216,450,582.27
IBI	▶		N150,549,583.86
JALINGO	▶		N150,115,503.41
KARIM LAMIDU	▶		N218,761,056.36
KURMI	▶		N158,718,989.67
LAU	▶		N149,209,966.54
SARDAUNA	▶		N217,436,362.63
TAKUM	▶		N173,699,056.74
USSA	▶		N152,203,980.92
WUKARI	▶		N214,184,370.59
YORRO	▶		N144,384,283.00
ZING	▶		N156,971,160.74

Federation Account Allocation Committee (FAAC) February 2019 Disbursement

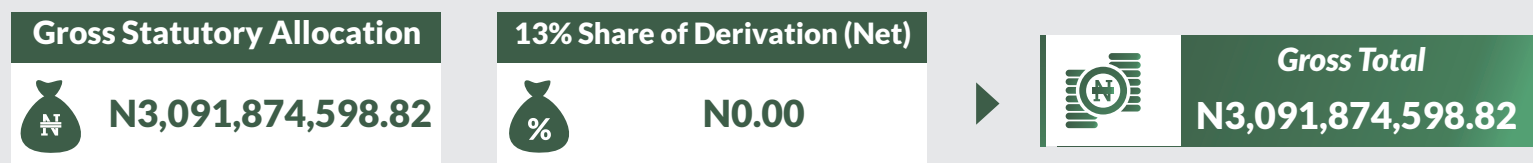
Distribution of Revenue Allocation to State and Local Governments by FAAC
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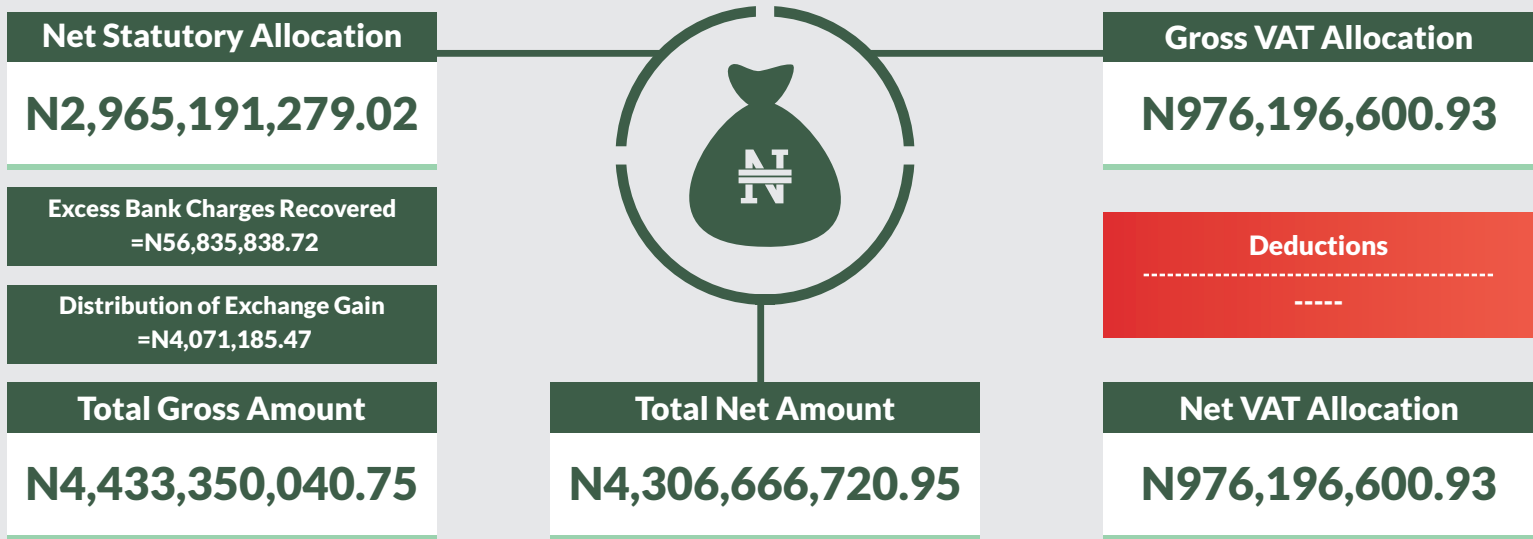
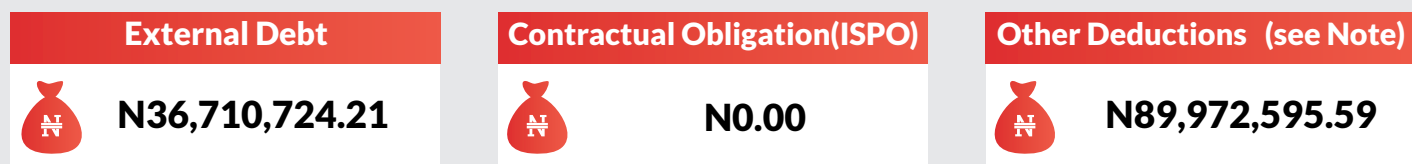
YOBE STATE

 **17**
No. of LGCs

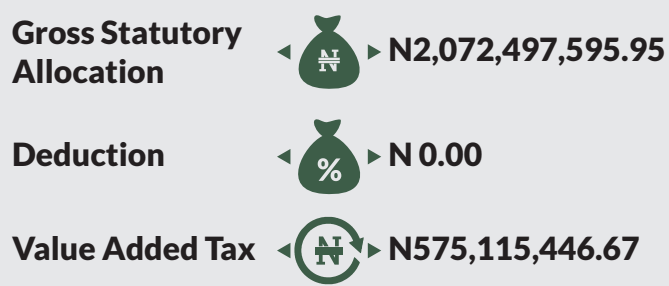
BENEFICIARIES



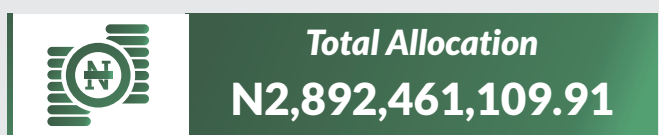
DEDUCTIONS



LGAs



Excess Bank Charges Recovered =N38,097,321.01
Distribution of Exchange Gain Allocation =N2,728,934.12





Total Allocation

BADE	▶		N162,727,081.94
BURSARI	▶		N174,135,090.86
DAMATURU	▶		N149,382,054.35
FIKA	▶		N167,320,501.78
FUNE	▶		N233,378,325.35
GEIDAM	▶		N190,526,476.01
GUJBA	▶		N176,172,694.39
GULAMI	▶		N155,433,215.60
JAKUSKO	▶		N204,445,010.38
KARASUWA	▶		N147,023,536.62
MACHINA	▶		N138,743,167.51
NANGERE	▶		N148,692,171.13
NGURU	▶		N163,802,677.92
POTISKUM	▶		N180,899,967.87
TARMUA	▶		N160,933,840.90
YUNUSARI	▶		N170,139,837.64
YUSUFARI	▶		N168,705,459.66

Federation Account Allocation Committee (FAAC) February 2019 Disbursement


Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of January, 2019 Shared in February, 2019




ZAMFARA STATE

 **14**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,098,459,388.90**


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

Gross Total
 **N3,098,459,388.90**

DEDUCTIONS

External Debt
 **N27,705,126.17**

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

Other Deductions (see Note)
 **N518,487,915.95**

Net Statutory Allocation
N2,063,443,409.92

Excess Bank Charges Recovered
=N56,956,882.46

Distribution of Exchange Gain
=N4,079,855.90

Total Gross Amount
N4,536,904,190.98



Total Net Amount
N3,501,888,212.00

Gross VAT Allocation
N1,072,388,023.81

Deductions

Net VAT Allocation
N1,072,388,023.81

LGAs


Gross Statutory Allocation  **N1,872,640,120.54**

Deduction  **N 0.00**

Value Added Tax  **N574,610,500.72**


Excess Bank Charges Recovered =N34,423,476.26

Distribution of Exchange Gain Allocation =N2,465,774.40

Total Allocation
 **N2,668,487,217.70**



Total Allocation

ANKA	▶		N162,988,341.10
BAKURA	▶		N162,257,472.55
BUKKUYUM	▶		N186,578,837.96
BUNGUDU	▶		N205,319,573.52
GUMMI	▶		N180,257,067.91
GUSAU	▶		N248,615,089.56
KAURA NAMODA	▶		N193,747,124.72
KIYAWA	▶		N172,195,859.34
MARADUN	▶		N185,578,404.85
MARU	▶		N238,444,481.73
SHINKAFI	▶		N154,210,513.62
TALATA MAFARA	▶		N178,869,879.30
TSAFE	▶		N190,969,079.84
ZURMI	▶		N208,455,491.70

Appendix

Federal Ministry of Finance, Abuja

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of January, 2019 Shared in February, 2019

S/n	Beneficiaries	Statutory	Distribution ₦50Billion of Forex Equalization	Excess Bank Charges Recovered	Exchange Gain Difference	VAT	Total
		₦	₦	₦	₦	₦	₦
1	FGN (see Table II)	232,783,641,640.70	22,915,800,000.00	4,279,104,177.39	306,514,817.76	15,043,484,819.06	275,328,545,454.91
2	State (see Table III)	118,070,973,892.17	11,623,200,000.00	2,170,418,823.46	155,468,411.74	50,144,949,396.88	182,165,010,524.25
3	LGCs (see Table IV)	91,027,771,788.12	8,961,000,000.00	1,673,301,937.25	119,859,628.81	35,101,464,577.81	136,883,397,932.00
4	13% Derivation Fund	41,918,656,107.23	6,500,000,000.00	-	72,859,004.56	-	48,491,515,111.78
5	Cost of Collection - NCS	5,316,201,978.21	-	-	-	340,206,284.24	5,656,408,262.45
6	Refund to NCS	149,860,191.00	-	-	-	-	149,860,191.00
7	Cost of Collections - FIRS	3,783,939,584.06	-	-	-	3,838,539,498.83	7,622,479,082.89
8	Cost of Collection - DPR	4,072,577,741.77	-	-	-	-	4,072,577,741.77
	Total	497,123,622,923.26	50,000,000,000.00	8,122,824,938.10	654,701,862.87	104,468,644,576.82	660,369,794,301.05
	Check!!						

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of January, 2019 Shared in February, 2019

S/n	Beneficiaries	Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	Distribution ₦50Billion of Forex Equalization	Excess Bank Charges Recovered	Exchange Gain Difference	VAT	Total Net Amount
		₦	₦	₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	214,312,957,850.68	32,346,490,344.08	181,966,467,506.60	21,097,500,000.00	3,939,570,094.98	282,193,786.28	14,040,585,831.13	221,326,317,218.99
2	Share of Derivation & Ecology	4,418,823,873.21	-	4,418,823,873.21	435,000,000.00	81,228,249.38	5,818,428.58	-	4,940,870,551.17
3	Stabilization	2,209,411,936.61	-	2,209,411,936.61	217,500,000.00	40,614,124.69	2,909,214.29	-	2,470,435,275.59
4	Development of Natural Resources	7,423,624,106.99	-	7,423,624,106.99	730,800,000.00	136,463,458.96	9,774,960.02	-	8,300,662,525.97
5	FCT-Abuja	4,418,823,873.21	38,895,290.45	4,379,928,582.76	435,000,000.00	81,228,249.38	5,818,428.58	1,002,898,987.94	5,904,874,248.66
	Sub-total	232,783,641,640.70	32,385,385,634.53	200,398,256,006.17	22,915,800,000.00	4,279,104,177.39	306,514,817.76	15,043,484,819.06	242,943,159,820.38

Source: Office of the Accountant-General of the Federation

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

Kemi Adeosun

Hon. Minister of Finance
Abuja, Nigeria.

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of January, 2019 Shared in February, 2019

1	2	3	4	5	6=4+5	7			9	10=6-(7+8+9)	11	12	13	14	15	16	17=6+11+12	18=10+11+12	S/n									
						Deductions														Net Statutory Allocation	Distribution of Statutory Allocation of Forex Equalization	Excess Bank Charges Recovered	Distribution of Exchange Gain	Gross VAT Allocation	Deduction	Net VAT Allocation	Total Gross Amount	Total Net Amount
						External Debt	Contractual Obligation (ISSPO)	Other Deductions (see Note)																				
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total																							
			N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N								
1	ABIA	17	2,915,566,142.39	539,229,487.13	3,454,795,629.51	40,648,992.87	0.00	429,919,971.55	2,984,226,665.09	375,469,365.93	53,594,879.65	4,861,536.88	1,031,823,810.03	-	1,031,823,810.03	4,920,545,222.01	4,449,976,257.59	1										
2	ADAMAWA	21	3,101,660,996.13	-	3,101,660,996.13	52,555,531.76	0.00	461,215,592.50	2,587,889,871.87	305,335,214.08	57,015,735.44	4,084,071.58	1,072,809,235.91	-	1,072,809,235.91	4,540,905,253.14	4,027,134,128.88	2										
3	AKWA IBOM	31	3,130,484,488.01	9,415,563,758.97	12,546,048,246.98	110,724,577.25	0.00	1,052,339,532.95	11,382,984,136.78	1,917,134,318.08	57,545,578.18	21,175,548.86	1,134,882,671.35	-	1,134,882,671.35	15,676,786,363.45	14,513,722,253.25	3										
4	ANAMBRA	21	3,095,850,399.41	-	3,095,850,399.41	46,844,107.66	0.00	89,972,595.59	2,959,033,696.16	304,763,204.51	56,908,923.17	4,076,420.55	1,191,131,049.13	-	1,191,131,049.13	4,652,729,996.77	4,515,913,293.52	4										
5	BAUCHI	20	3,724,411,753.65	-	3,724,411,753.65	77,411,533.06	201,255,000.00	508,776,788.11	2,936,968,432.48	366,640,345.79	68,463,341.24	4,904,070.50	1,215,056,863.82	-	1,215,056,863.82	5,379,476,375.01	4,592,033,053.84	5										
6	BAYELSA	8	2,755,006,099.78	8,032,477,006.26	10,787,483,106.04	34,374,598.38	421,546,663.22	1,091,938,012.73	9,239,623,831.71	1,406,277,053.75	50,643,413.03	16,868,576.61	901,301,362.26	-	901,301,362.26	13,162,573,513.61	11,614,714,237.36	6										
7	BENUE	23	3,491,876,780.04	-	3,491,876,780.04	26,890,502.87	103,855,987.23	423,541,958.63	2,937,588,331.31	343,749,025.28	64,188,808.16	4,597,883.11	1,166,102,216.71	-	1,166,102,216.71	5,070,514,713.31	4,516,226,264.58	7										
8	BORNO	27	3,868,499,037.40	-	3,868,499,037.40	17,817,212.46	0.00	323,071,065.26	3,527,610,759.68	380,824,655.96	71,112,000.29	5,093,795.55	1,152,932,006.78	-	1,152,932,006.78	5,478,461,495.98	5,137,573,218.26	8										
9	CROSS RIVER	18	3,131,018,365.12	-	3,131,018,365.12	229,323,337.36	633,134,951.92	714,427,997.77	1,554,132,078.07	308,225,226.42	57,555,392.09	4,122,727.51	1,020,266,380.67	-	1,020,266,380.67	4,521,188,091.81	2,944,301,804.76	9										
10	DELTA	25	3,161,454,898.92	13,045,127,285.36	16,206,582,184.28	28,517,846.08	0.00	1,145,011,172.37	15,033,053,165.83	2,316,002,752.46	58,114,886.29	27,761,908.86	1,237,396,601.58	-	1,237,396,601.58	19,845,858,333.47	18,672,329,315.02	10										
11	EBONYI	13	2,785,595,152.69	-	2,785,595,152.69	40,165,282.68	0.00	382,462,213.82	2,362,967,656.20	274,220,907.23	51,205,710.89	3,667,896.01	960,898,283.96	-	960,898,283.96	4,075,587,590.79	3,652,960,454.29	11										
12	EDO	18	2,911,393,380.26	1,528,468,673.00	4,439,862,053.25	81,885,066.11	0.00	515,176,310.63	3,842,800,676.51	495,231,569.25	53,518,174.59	6,261,055.49	1,135,819,002.65	-	1,135,819,002.65	6,261,055.49	5,533,630,478.49	12										
13	EKITI	16	2,784,023,257.58	-	2,784,023,257.58	53,517,269.53	102,458,000.01	465,644,314.40	2,162,403,673.64	274,066,165.97	51,176,815.81	3,665,826.24	974,094,267.95	-	974,094,267.95	4,087,026,333.55	3,465,406,749.61	13										
14	ENUGU	17	3,131,288,593.14	-	3,131,288,593.14	50,530,281.38	0.00	206,468,378.89	2,874,289,932.87	308,251,828.34	57,560,359.50	4,123,083.33	1,113,140,840.38	-	1,113,140,840.38	4,614,364,704.70	4,357,366,044.43	14										
15	GOMBE	11	2,932,795,664.00	-	2,932,795,664.00	39,706,122.23	533,792,423.91	245,289,219.29	2,114,007,898.57	288,711,691.27	53,911,598.29	3,861,720.36	966,153,481.50	-	966,153,481.50	4,245,434,155.42	3,426,646,389.99	15										
16	IMO	27	3,237,291,388.78	693,149,396.63	3,930,440,785.40	52,664,688.55	0.00	891,341,617.92	2,986,434,478.93	416,516,427.01	59,508,937.17	5,521,591.87	1,146,672,169.16	-	1,146,672,169.16	5,558,659,910.74	4,614,653,604.14	16										
17	JIGAWA	27	3,482,007,193.40	-	3,482,007,193.40	29,622,753.04	0.00	163,223,611.96	3,289,160,828.40	342,777,438.66	64,008,382.23	4,584,887.46	1,264,802,741.64	-	1,264,802,741.64	5,158,179,643.39	4,965,333,278.39	17										
18	KADUNA	23	4,079,576,420.87	-	4,079,576,420.87	210,872,746.86	0.00	203,254,936.77	3,665,448,737.24	401,603,637.98	74,992,093.01	5,371,728.93	1,487,859,669.59	-	1,487,859,669.59	6,049,403,550.38	5,635,275,866.75	18										
19	KANO	44	4,938,781,436.20	-	4,938,781,436.20	60,596,047.79	0.00	417,448,654.68	4,460,736,733.73	486,185,914.26	90,786,277.45	6,503,075.91	1,915,243,044.58	-	1,915,243,044.58	7,437,499,748.40	6,959,455,045.93	19										
20	KATSINA	34	3,827,415,055.57	-	3,827,415,055.57	103,053,776.65	0.00	216,022,048.75	3,508,339,230.17	376,780,246.72	70,356,781.25	5,039,698.75	1,343,979,604.52	-	1,343,979,604.52	5,623,571,386.80	5,304,495,561.40	20										
21	KEBBI	21	3,287,768,627.90	-	3,287,768,627.90	42,644,052.90	0.00	264,239,440.81	2,980,885,134.19	323,656,111.71	60,436,826.11	4,329,126.37	1,065,475,020.30	-	1,065,475,020.30	4,741,665,712.38	4,434,782,218.67	21										
22	KOGI	21	3,441,301,207.61	-	3,441,301,207.61	30,161,047.21	117,593,824.10	480,989,526.18	2,812,556,810.12	338,770,240.29	63,259,111.63	4,531,288.39	1,083,828,675.12	-	1,083,828,675.12	4,931,690,523.04	4,302,946,125.55	22										
23	KWARA	16	2,771,611,005.96	-	2,771,611,005.96	39,632,016.56	0.00	456,735,092.52	2,275,243,896.88	272,844,273.09	50,948,649.79	3,649,482.57	965,405,566.10	-	965,405,566.10	4,064,458,977.50	3,568,091,868.42	23										
24	LAGOS	20	4,171,121,316.05	-	4,171,121,316.05	976,653,546.56	2,000,000,000.00	-	1,194,467,769.49	410,615,544.89	76,674,900.87	5,492,269.48	9,552,694,465.33	1,000,000,000.00	8,552,694,465.33	14,216,598,496.62	10,239,944,950.06	24										
25	NASSARAWA	13	2,871,394,957.68	-	2,871,394,957.68	35,806,462.73	101,637,860.22	249,026,789.44	2,484,923,845.29	282,667,253.19	52,782,910.65	3,780,871.78	942,863,322.08	-	942,863,322.08	4,153,489,315.39	3,767,018,203.00	25										
26	NIGER	25	3,688,178,977.11	-	3,688,178,977.11	35,786,701.48	275,631,992.38	289,600,271.64	3,087,160,011.61	363,073,501.25	67,797,298.63	4,856,361.47	1,167,407,443.68	-	1,167,407,443.68	5,291,313,582.14	4,690,294,616.64	26										
27	OGUN	20	2,892,720,813.10	-	2,892,720,813.10	76,473,042.12	0.00	1,133,331,119.97	1,682,916,651.01	284,766,623.38	53,174,929.42	3,808,952.32	1,195,689,743.24	-	1,195,689,743.24	4,430,161,061.46	3,220,356,899.37	27										
28	ONDO	18	2,898,451,617.00	1,154,972,108.83	4,053,423,725.83	72,143,277.43	307,710,850.70	293,823,281.24	3,379,746,316.46	507,288,462.87	53,280,274.91	5,938,953.95	1,116,077,603.93	-	1,116,077,603.93	5,736,009,021.49	5,062,331,612.12	28										
29	OSUN	30	2,839,691,490.79	-	2,839,691,490.79	105,738,293.96	945,881,467.00	1,375,047,323.53	413,024,406.30	279,546,285.15	52,200,127.27	3,739,126.66	1,077,207,687.94	-	1,077,207,687.94	4,252,384,717.82	1,825,717,633.33	29										
30	OYO	33	3,492,262,590.84	-	3,492,262,590.84	129,931,487.51	99,912,935.00	456,465,659.18	2,805,952,509.15	343,787,005.46	64,195,900.26	4,598,391.12	1,782,139,400.17	-	1,782,139,400.17	5,686,983,287.85	5,000,673,206.16	30										
31	PLATEAU	17	3,251,411,555.70	-	3,251,411,555.70	23,153,960.87	609,914,612.08	519,359,488.18	2,098,983,494.57	320,077,031.20	59,768,498.65	4,281,253.67	1,065,562,745.05	-	1,065,562,745.05	4,701,101,084.27	3,548,673,023.14	31										
32	RIVERS	23	3,357,938,777.07	7,509,668,391.06	10,867,607,168.13	57,270,901.29	0.00	871,709,869.48	9,938,626,397.36	1,464,885,832.37	61,726,716.48	16,555,533.48	1,565,786,039.98	-	1,565,786,039.98	13,976,561,290.44	13,047,580,519.67	32										
33	SOKOTO	23	3,431,508,587.35	-	3,431,508,587.35	39,134,398.35	0.00	276,184,462.78	3,116,189,726.22	337,806,230.42	63,079,100.52	4,518,394.08	1,131,045,329.08	-	1,131,045,329.08	4,967,957,641.46	4,652,638,780.33	33										
34	TARABA	16	2,999,281,876.92	-	2,999,281,876.92	23,639,373.92	0.00	400,446,719.68	2,575,195,783.32	295,256,759.24	55,133,769.36	3,949,265.21	952,816,425.97	-	952,816,425.97	4,306,438,096.69	3,882,352,003.09	34										
35	YOBE	17	3,091,874,598.82	-	3,091,874,598.82	36,710,724.21	0.00	89,972,595.59	2,965,191,279.02	304,371,816.82	56,835,838.72	4,071,185.47	976,196,600.93	-	976,196,600.93	4,433,350,040.75	4,306,666,720.95	35										
36	ZAMFARA	14	3,098,459,388.90	-	3,098,459,388.90	27,705,126.17	488,822,936.86	518,487,915.95	2,063,443,409.92	305,020,039.91	56,956,882.46	4,079,855.90	1,072,388,023.81	-	1,072,388,023.81	4,536,904,190.98	3,501,888,212.00	36										
	Total (States)		118,070,973,892.17	41,918,656,107.23	159,989,629,999.40	3,140,306,687.84	6,943,149,504.63	17,621,965,550.74	132,284,208,256.19	18,123,200,000.19	2,170,418,823.46	228,327,416.28	50,144,949,396.87	1,000,000,000.00	49,144,949,396.87	230,656,525,636.20	201,951,103,892.99											

Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of January, 2019 Shared in February, 2019

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Distribution ₦50Billion of Forex Equalization	Excess Bank Charges Recovered	Exchange Gain Difference	Value Added Tax	Total Allocation
			₦	₦	₦	₦	₦	₦	₦
ABIA	1	ABA NORTH	96,794,884.39	-	9,528,728.89	1,779,314.87	127,453.40	31,642,818.67	139,873,200.22
	2	ABA SOUTH	161,489,655.06	-	15,897,442.84	2,968,555.06	212,639.39	55,443,401.80	236,011,694.15
	3	AROCHUKWU	113,625,752.32	-	11,185,601.35	2,088,705.32	149,615.22	36,361,196.78	163,410,871.00
	4	BENDE	115,772,335.28	-	11,396,916.30	2,128,164.51	152,441.71	38,009,145.90	167,459,003.70
	5	IKWUANO	105,375,499.24	-	10,373,425.94	1,937,046.50	138,751.81	33,937,759.90	151,762,483.40
	6	ISIALA NGWA NORTH	108,825,653.29	-	10,713,067.67	2,000,468.35	143,294.76	35,121,981.18	156,804,465.25
	7	ISIALA NGWA SOUTH	105,590,032.15	-	10,394,545.09	1,940,990.12	139,034.29	33,694,686.47	151,759,288.12
	8	ISUIKWUATO	102,956,865.51	-	10,135,329.62	1,892,586.40	135,567.11	32,165,979.51	147,286,328.14
	9	NNEOCHI	111,075,796.27	-	10,934,577.34	2,041,831.21	146,257.60	35,888,892.53	160,087,354.95
	10	OBIOMA NGWA	112,719,457.97	-	11,096,383.48	2,072,045.53	148,421.87	37,206,273.81	163,242,582.66
	11	OHAFA	123,267,743.56	-	12,134,782.92	2,265,947.52	162,311.19	41,998,905.56	179,829,690.75
	12	OSISIOMA	118,684,923.93	-	11,683,638.77	2,181,704.65	156,276.82	40,079,595.91	172,786,140.08
	13	UGWUNAGBO	90,630,425.82	-	8,921,884.28	1,665,997.80	119,336.43	29,771,807.74	131,109,452.06
	14	UKWA EAST	85,633,373.15	-	8,429,962.00	1,574,140.36	112,756.62	27,984,830.55	123,735,062.68
	15	UKWA WEST	89,169,424.70	-	8,778,059.70	1,639,141.20	117,412.67	30,218,458.00	129,922,496.27
	16	UMUAHIA NORTH	132,922,857.18	-	13,085,256.29	2,443,430.94	175,024.44	40,156,934.04	188,783,502.88
	17	UMUAHIA SOUTH	114,853,146.16	-	11,306,429.04	2,111,267.67	151,231.38	33,981,168.56	162,403,242.82
ABIA TOTAL			1,889,387,825.98	-	185,996,031.50	34,731,338.00	2,487,826.73	613,663,836.91	2,726,266,859.11
ADAMAWA	1	DEMSA	117,785,649.11	-	11,595,111.92	2,165,173.89	155,092.71	37,070,478.54	168,771,506.17
	2	FUFORE	143,892,530.67	-	14,165,138.20	2,645,079.03	189,468.61	39,104,441.21	199,996,657.72
	3	GANYE	122,524,531.09	-	12,061,619.23	2,252,285.55	161,332.58	35,854,434.28	172,854,202.73
	4	GIREI	107,271,992.37	-	10,560,121.43	1,971,908.45	141,248.99	33,289,637.15	153,234,908.40
	5	GOMBI	106,149,480.52	-	10,449,618.57	1,951,274.08	139,770.94	34,525,993.95	153,216,138.06
	6	GUYUK	113,489,090.90	-	11,172,148.06	2,086,193.17	149,435.28	36,884,957.31	163,781,824.72
	7	HONG	123,616,830.20	-	12,169,147.87	2,272,364.55	162,770.85	36,233,526.53	174,454,639.99
	8	JADA	129,313,516.42	-	12,729,943.82	2,377,082.88	170,271.88	36,184,400.26	180,775,215.26
	9	YOLA-NORTH	112,431,668.57	-	11,068,052.77	2,066,755.29	148,042.93	38,424,347.17	164,138,866.73
	10	LAMURDE	100,667,773.42	-	9,909,985.71	1,850,507.56	132,552.98	31,996,254.77	144,557,074.43
	11	MADAGALI	102,300,967.04	-	10,070,761.35	1,880,529.46	134,703.46	33,653,156.44	148,040,117.76
	12	MAIHA	100,159,232.52	-	9,859,923.68	1,841,159.40	131,883.36	31,876,786.92	143,868,985.88
	13	MAYO-BELWA	116,136,783.41	-	11,432,793.48	2,134,863.91	152,921.59	35,030,045.95	164,887,408.34
	14	MICHIKA	112,587,733.51	-	11,083,416.19	2,069,624.13	148,248.43	35,193,524.31	161,082,546.57
	15	MUBI NORTH	107,435,787.41	-	10,576,245.82	1,974,919.39	141,464.67	34,875,294.47	155,003,711.75
	16	MUBI SOUTH	100,089,862.98	-	9,853,094.77	1,839,884.23	131,792.02	33,210,042.07	145,124,676.07
	17	NUMAN	95,121,103.37	-	9,363,957.73	1,748,546.88	125,249.47	30,335,140.11	136,693,997.57
	18	SHELLENG	107,756,550.63	-	10,607,822.55	1,980,815.76	141,887.03	34,724,605.49	155,211,681.46
	19	SONG	135,635,099.94	-	13,352,256.20	2,493,288.27	178,595.75	38,006,811.56	189,666,051.71
	20	TOUNGO	116,209,557.91	-	11,439,957.59	2,136,201.67	153,017.42	27,424,954.52	157,363,689.11
	21	YOLA-SOUTH	112,615,829.15	-	11,086,182.00	2,070,140.59	148,285.42	38,150,503.99	164,070,941.15
ADAMAWA TOTAL			2,383,191,571.13	-	234,607,298.95	43,808,598.13	3,138,036.35	732,049,337.01	3,396,794,841.58

AKWA IBOM	1	ABAK	108,137,818.64	-	10,645,355.52	1,987,824.35	142,389.06	33,363,173.12	154,276,560.70
	2	EASTERN OBOLO	84,433,844.38	-	8,311,877.40	1,552,090.23	111,177.16	27,453,953.35	121,862,942.53
	3	EKET	111,476,594.38	-	10,974,032.90	2,049,198.81	146,785.35	35,880,950.48	160,527,561.92
	4	EKPE ATAI	85,459,471.46	-	8,412,842.68	1,570,943.64	112,527.64	28,511,108.39	124,066,893.81
	5	ESSIEN UDIM	114,843,496.75	-	11,305,479.13	2,111,090.29	151,218.67	37,393,934.03	165,805,218.88
	6	ETIM EKPO	100,099,044.19	-	9,853,998.59	1,840,053.00	131,804.11	30,829,973.28	142,754,873.17
	7	ETINAN	113,529,749.86	-	11,176,150.62	2,086,940.57	149,488.81	35,634,717.32	162,577,047.18
	8	IBENO	90,965,605.16	-	8,954,880.16	1,672,159.17	119,777.77	28,570,165.22	130,282,587.49
	9	IBESIKPO ASUTAN	105,568,732.27	-	10,392,448.27	1,940,598.58	139,006.25	33,213,537.39	151,254,322.75
	10	IBIONO IBOM	114,853,893.42	-	11,306,502.61	2,111,281.41	151,232.36	37,166,132.62	165,589,042.41
	11	IKA	88,394,736.75	-	8,701,797.49	1,624,900.64	116,392.61	28,386,524.79	127,224,352.28
	12	IKONO	104,555,089.62	-	10,292,662.77	1,921,965.47	137,671.55	32,822,558.55	149,729,947.95
	13	IKOT ABASI	104,584,568.20	-	10,295,564.72	1,922,507.35	137,710.36	32,831,511.11	149,771,861.75
	14	IKOT EKPENE	107,863,424.02	-	10,618,343.43	1,982,780.34	142,027.75	33,663,121.68	154,269,697.23
	15	INI	98,543,808.34	-	9,700,897.31	1,811,464.15	129,756.27	30,361,882.01	140,547,808.08
	16	ITU	100,618,192.54	-	9,905,104.84	1,849,596.15	132,487.69	32,456,105.22	144,961,486.44
	17	MBO	93,921,101.71	-	9,245,826.59	1,726,488.06	123,669.38	30,724,197.59	135,741,283.34
	18	MKPAT ENIN	116,688,008.70	-	11,487,057.47	2,144,996.71	153,647.41	36,293,144.64	166,766,854.94
	19	NSIT IBOM	97,367,503.72	-	9,585,098.96	1,789,840.94	128,207.39	31,070,187.91	139,940,838.92
	20	NSIT UBIUM	102,446,848.24	-	10,085,122.26	1,883,211.09	134,895.55	32,546,232.73	147,096,309.87
	21	OBAT AKARA	106,559,601.95	-	10,489,991.95	1,958,813.06	140,310.96	34,054,627.14	153,203,345.07
	22	OKOBO	91,590,766.88	-	9,016,422.64	1,683,651.10	120,600.95	30,727,583.02	133,139,024.57
	23	ONNA	95,638,577.99	-	9,414,899.22	1,758,059.27	125,930.85	32,180,757.41	139,118,224.73
	24	ORON	97,960,801.77	-	9,643,504.70	1,800,747.14	128,988.61	29,479,038.69	139,013,080.90
	25	ORUK ANAM	115,419,525.36	-	11,362,184.82	2,121,679.04	151,977.15	35,888,247.95	164,943,614.32
	26	UDUNG UKO	85,976,778.71	-	8,463,767.69	1,580,452.95	113,208.80	26,907,395.48	123,041,603.63
	27	UKANAFUN	105,494,209.59	-	10,385,112.08	1,939,228.68	138,908.12	32,456,105.22	150,413,563.68
	28	UQUO	86,007,396.09	-	8,466,781.74	1,581,015.77	113,249.11	27,691,534.88	123,859,977.59
	29	URUAN	112,167,451.88	-	11,042,042.63	2,061,898.37	147,695.03	31,799,107.29	157,218,195.20
	30	URUE OFFONG/ORUK	92,813,044.55	-	9,136,746.69	1,706,119.40	122,210.36	28,252,612.46	132,030,733.46
	31	UYO	140,291,442.73	-	13,810,638.16	2,578,882.67	184,726.92	46,188,889.11	203,054,579.59
AKWA IBOM TOTAL			3,174,271,129.85	-	312,483,136.03	58,350,478.39	4,179,680.02	1,004,799,010.06	4,554,083,434.37
ANAMBRA	1	AGUATA	157,796,688.33	-	15,533,898.02	2,900,669.75	207,776.73	51,570,863.37	228,009,896.20
	2	ANAMBRA EAST	103,776,083.12	-	10,215,975.44	1,907,645.52	136,645.80	35,257,558.93	151,293,908.81
	3	ANAMBRA WEST	106,756,242.48	-	10,509,349.73	1,962,427.77	140,569.89	36,317,196.60	155,685,786.47
	4	ANIOCHA	129,035,745.76	-	12,702,599.38	2,371,976.81	169,906.13	45,163,384.44	189,443,612.52
	5	AWKA NORTH	97,998,450.90	-	9,647,210.97	1,801,439.21	129,038.18	32,193,900.78	141,770,040.05
	6	AWKA SOUTH	112,818,069.48	-	11,106,091.04	2,073,858.24	148,551.72	37,944,682.71	164,091,253.19
	7	AYAMELUM	104,556,900.05	-	10,292,841.00	1,921,998.75	137,673.93	35,639,660.44	152,549,074.17
	8	DUNUKOFIA	93,486,860.22	-	9,203,078.77	1,718,505.70	123,097.60	30,973,192.16	135,504,734.45
	9	EKWUSIGWO	103,834,682.69	-	10,221,744.13	1,908,722.71	136,722.96	35,626,193.97	151,728,066.46
	10	IDEMILI NORTH	164,270,211.09	-	16,171,167.69	3,019,668.14	216,300.65	56,130,728.41	239,808,075.98
	11	IDEMILI SOUTH	114,167,995.09	-	11,238,981.07	2,098,673.00	150,329.22	39,346,549.12	167,002,527.50
	12	IHIALA	139,581,836.59	-	13,740,782.76	2,565,838.46	183,792.56	46,454,058.48	202,526,308.86
	13	NJIKOKA	102,557,022.56	-	10,095,968.09	1,885,236.35	135,040.62	34,891,481.76	149,564,749.38
	14	NNEWI NORTH	101,685,898.13	-	10,010,212.44	1,869,223.06	133,893.58	35,576,390.63	149,275,617.83
	15	NNEWI SOUTH	122,045,344.03	-	12,014,446.87	2,243,476.98	160,701.61	41,300,691.02	177,764,660.51
	16	OGBARU	116,617,779.78	-	11,480,143.96	2,143,705.74	153,554.94	40,414,537.51	170,809,721.93
	17	ONISHA NORTH	97,693,487.82	-	9,617,189.65	1,795,833.29	128,636.62	33,121,807.85	142,356,955.23
	18	ONISHA SOUTH	101,228,246.26	-	9,965,160.05	1,860,810.36	133,290.97	34,003,522.69	147,191,030.32
	19	ORUMBA NORTH	109,317,910.83	-	10,761,526.73	2,009,517.19	143,942.93	36,692,527.26	158,925,424.94
	20	ORUMBA SOUTH	110,626,961.68	-	10,890,392.94	2,033,580.58	145,666.61	37,805,428.94	161,502,030.76
	21	OYI	106,218,174.15	-	10,456,380.95	1,952,536.83	139,861.39	36,363,313.60	155,130,266.92
ANAMBRA TOTAL			2,396,070,591.05	-	235,875,141.67	44,045,344.44	3,154,994.64	812,787,670.66	3,491,933,742.45

BAUCHI	1	ALKALERI	179,095,324.87	-	17,630,588.72	3,292,188.18	235,821.43	47,841,357.06	248,095,280.25
	2	BAUCHI	216,276,467.34	-	21,290,792.75	3,975,663.96	284,779.21	60,208,385.73	302,036,089.00
	3	BOGORO	94,587,748.79	-	9,311,452.98	1,738,742.59	124,547.18	29,393,881.41	135,156,372.95
	4	DAMBAN	111,787,264.72	-	11,004,616.06	2,054,909.65	147,194.42	34,412,358.54	159,406,343.38
	5	DARAZO	141,806,749.02	-	13,959,808.67	2,606,737.52	186,722.18	41,986,304.08	200,546,321.47
	6	DASS	93,902,268.37	-	9,243,972.58	1,726,141.86	123,644.58	29,824,808.25	134,820,835.65
	7	GAMAWA	149,809,042.16	-	14,747,574.29	2,753,838.26	197,259.10	44,603,688.13	212,111,401.93
	8	GANJUWA	151,227,862.01	-	14,887,246.44	2,779,919.46	199,127.31	41,901,367.55	210,995,522.77
	9	GIADE	106,372,062.41	-	10,471,530.09	1,955,365.65	140,064.02	34,867,284.28	153,806,306.45
	10	I/GADAU	121,827,055.83	-	11,992,958.04	2,239,464.34	160,414.18	40,361,225.38	176,581,117.77
	11	JAMAARE	94,265,923.73	-	9,279,771.72	1,732,826.69	124,123.42	31,926,780.32	137,329,425.89
	12	KATAGUM	145,980,605.82	-	14,370,693.50	2,683,462.70	192,218.05	45,324,557.72	208,551,537.80
	13	KIRFI	120,062,081.57	-	11,819,209.59	2,207,020.01	158,090.18	34,163,793.19	168,410,194.54
	14	MISAU	140,194,759.50	-	13,801,120.42	2,577,105.40	184,599.62	42,880,808.30	199,638,393.24
	15	NINGI	179,656,483.46	-	17,685,830.56	3,302,503.58	236,560.33	52,187,338.55	253,068,716.47
	16	SHIRA	134,684,897.90	-	13,258,715.95	2,475,821.35	177,344.58	40,663,506.12	191,260,285.90
	17	TAFAWA BALEWA	132,472,924.28	-	13,040,963.78	2,435,160.13	174,431.99	39,608,307.11	187,731,787.29
	18	TORO	186,297,960.82	-	18,339,634.09	3,424,589.36	245,305.41	49,419,716.91	257,727,206.58
	19	WARJI	103,685,618.44	-	10,207,069.87	1,905,982.57	136,526.68	31,688,822.64	147,624,020.20
	20	ZAKI	116,021,172.30	-	11,421,412.44	2,132,738.71	152,769.36	37,461,873.14	167,189,965.94
BAUCHI TOTAL			2,720,014,273.33	-	267,764,962.54	50,000,181.96	3,581,543.25	810,726,164.40	3,852,087,125.48
BAYELSA	1	BRASS	131,750,656.31	-	12,969,861.92	2,421,883.17	173,480.95	37,943,360.38	185,259,242.74
	2	EKERMOR	151,250,436.53	-	14,889,468.73	2,780,334.44	199,157.04	44,353,698.12	213,473,094.85
	3	KOLOKUMA/OPOKUMA	100,657,326.17	-	9,908,957.26	1,850,315.52	132,539.22	29,836,624.36	142,385,762.52
	4	NEMBE	124,115,030.60	-	12,218,191.96	2,281,522.63	163,426.84	33,871,974.39	172,650,146.42
	5	OGBIA	130,434,076.30	-	12,840,254.52	2,397,681.37	171,747.37	37,557,948.68	183,401,708.23
	6	SAGBAMA	128,236,944.85	-	12,623,963.44	2,357,292.99	168,854.32	38,101,121.14	181,488,176.73
	7	SOUTHERN IJAW	177,168,111.02	-	17,440,869.00	3,256,761.51	233,283.79	48,051,784.70	246,150,810.02
	8	YENAGOA	163,532,789.07	-	16,098,574.03	3,006,112.61	215,329.66	50,604,469.54	233,457,274.91
BAYELSA TOTAL			1,107,145,370.83	-	108,990,140.85	20,351,904.23	1,457,819.20	320,320,981.32	1,558,266,216.43
BENUÉ	1	ADO	130,305,948.61	(6,066,891.24)	12,827,641.31	2,395,326.09	171,578.65	36,405,380.92	176,038,984.34
	2	AGATU	114,975,283.34	(6,066,891.24)	11,318,452.53	2,113,512.84	151,392.20	31,638,779.33	154,130,529.00
	3	APA	111,330,257.24	(6,066,891.24)	10,959,627.11	2,046,508.79	146,592.66	30,227,584.19	148,643,678.75
	4	BURUKU	131,980,564.74	(6,066,891.24)	12,992,494.68	2,426,109.42	173,783.68	38,274,059.67	179,780,120.95
	5	GBOKO	171,290,224.28	(6,066,891.24)	16,862,235.22	3,148,712.29	225,544.16	49,951,138.95	235,410,963.67
	6	GUMA	139,946,260.12	(6,066,891.24)	13,776,657.52	2,572,537.41	184,272.41	37,362,101.71	187,774,937.93
	7	GWÉR EAST	132,752,091.49	(6,066,891.24)	13,068,445.69	2,440,291.87	174,799.58	35,259,226.86	177,627,964.25
	8	GWÉR WEST	114,080,841.96	(6,066,891.24)	11,230,401.50	2,097,070.93	150,214.46	32,136,963.26	153,628,600.86
	9	KATSINA ALA	144,113,526.96	(6,066,891.24)	14,186,893.62	2,649,141.46	189,759.60	39,853,698.45	194,926,128.85
	10	KONSHISHA	136,347,733.87	(6,066,891.24)	13,422,409.66	2,506,388.14	179,534.10	39,925,469.44	186,314,643.96
	11	KWANDE	156,109,055.48	(6,066,891.24)	15,367,763.25	2,869,647.14	205,554.56	41,657,677.99	210,142,807.18
	12	LOGO	119,882,559.63	(6,066,891.24)	11,801,537.00	2,203,719.98	157,853.79	35,666,681.43	163,645,460.59
	13	MAKURDI	144,007,131.66	(6,066,891.24)	14,176,419.81	2,647,185.66	189,619.51	45,321,534.18	200,274,999.58
	14	OBI	106,378,644.39	(6,066,891.24)	10,472,178.04	1,955,486.64	140,072.69	30,384,818.32	143,264,308.84
	15	OGBADIBO	111,753,016.88	(6,066,891.24)	11,001,244.62	2,054,280.09	147,149.32	32,630,633.29	151,519,432.97
	16	OHIMINI	101,932,380.02	(6,066,891.24)	10,034,476.72	1,873,753.97	134,218.13	28,325,502.59	136,233,440.19
	17	OJU	128,975,599.80	(6,066,891.24)	12,696,678.47	2,370,871.18	169,826.94	35,754,928.15	173,901,013.29
	18	OKPOKWU	120,863,242.94	(6,066,891.24)	11,898,077.90	2,221,747.22	159,145.10	36,237,238.20	165,312,560.12
	19	OTUKPO	141,553,105.09	(6,066,891.24)	13,934,839.33	2,602,074.95	186,388.20	42,633,357.16	194,842,873.49
	20	TARKA	98,107,307.65	(6,066,891.24)	9,657,927.10	1,803,440.25	129,181.52	28,928,258.50	132,559,223.78
	21	UKUM	134,144,411.30	(6,066,891.24)	13,205,509.11	2,465,885.95	176,632.90	39,267,794.43	183,193,342.45
	22	USHONGO	130,618,845.53	(6,066,891.24)	12,858,443.66	2,401,077.86	171,990.66	37,116,997.02	177,100,463.48
	23	VANDEIKYA	138,348,469.59	(6,066,891.24)	13,619,367.05	2,543,166.31	182,168.54	40,260,099.78	188,886,380.03
BENUÉ TOTAL			2,959,796,502.55	(139,538,498.52)	291,369,720.89	54,407,936.44	3,897,273.36	845,219,923.83	4,015,152,858.55

BORNO	1	ABADAN	116,185,008.00	-	11,437,540.83	2,135,750.39	152,985.09	30,328,339.44	160,239,623.76
	2	ASKIRA UBA	112,346,658.28	-	11,059,684.15	2,065,192.60	147,930.99	33,180,446.22	158,799,912.25
	3	BAMA	157,617,494.58	-	15,516,257.74	2,897,375.76	207,540.78	43,103,123.61	219,341,792.46
	4	BAYO	90,792,442.75	-	8,937,833.62	1,668,976.04	119,549.76	28,733,278.18	130,252,080.35
	5	BIU	125,664,117.05	-	12,370,687.88	2,309,998.44	165,466.58	36,037,819.20	176,548,089.15
	6	CHIBOK	90,527,855.06	-	8,911,786.96	1,664,112.31	119,201.37	27,764,821.25	128,987,776.95
	7	DAMBOA	151,754,055.68	-	14,939,046.25	2,789,592.13	199,820.17	40,213,250.56	209,895,764.79
	8	DIKWA	100,425,603.64	-	9,886,145.92	1,846,055.92	132,234.10	30,759,341.52	143,049,381.10
	9	GUBIO	119,270,632.47	-	11,741,297.37	2,192,471.34	157,048.05	34,285,373.34	167,646,822.56
	10	GUZAMALA	101,661,761.34	-	10,007,836.35	1,868,779.37	133,861.80	29,987,389.64	143,659,628.50
	11	GWOZA	146,474,018.65	-	14,419,266.29	2,692,532.78	192,867.75	43,579,038.98	207,357,724.45
	12	HAWUL	103,735,239.16	-	10,211,954.66	1,906,894.71	136,592.02	31,843,053.32	147,833,733.87
	13	JERE	119,686,304.11	-	11,782,217.12	2,200,112.35	157,595.38	38,680,857.24	172,507,086.20
	14	KAGA	105,796,456.81	-	10,414,866.04	1,944,784.68	139,306.10	29,563,609.81	147,859,023.45
	15	KALA BALGE	97,362,315.69	-	9,584,588.24	1,789,745.57	128,200.56	27,365,491.70	136,230,341.75
	16	KONDUGA	142,663,044.02	-	14,044,104.48	2,622,478.21	187,849.70	34,570,200.34	194,087,676.74
	17	KUKAWA	147,028,769.17	-	14,473,877.31	2,702,730.38	193,598.21	38,128,656.99	202,527,632.06
	18	KWAYA KUSAR	81,865,690.65	-	8,059,061.97	1,504,881.60	107,795.58	27,042,221.33	118,579,651.13
	19	MAFA	110,289,008.96	-	10,857,124.04	2,027,368.23	145,221.61	30,579,462.66	153,898,185.50
	20	MAGUMERI	130,515,090.53	-	12,848,229.76	2,399,170.60	171,854.04	33,341,441.93	179,275,786.86
	21	MAIDUGURI METRO	190,061,159.25	-	18,710,092.70	3,493,765.69	250,260.55	62,024,332.91	274,539,611.10
	22	MARTE	118,685,419.76	-	11,683,687.58	2,181,713.77	156,277.48	32,524,351.07	165,231,449.65
	23	MOBBAR	110,522,150.89	-	10,880,075.11	2,031,653.92	145,528.60	31,567,705.51	155,147,114.03
	24	MONGUNO	107,880,098.27	-	10,619,984.89	1,983,086.85	142,049.71	31,055,904.65	151,681,124.37
	25	NGALA	123,379,102.30	-	12,145,745.35	2,267,994.56	162,457.82	40,626,874.12	178,582,174.15
	26	NGANZAI	107,247,165.47	-	10,557,677.41	1,971,452.08	141,216.30	30,299,676.19	150,217,187.45
	27	SHANI	104,015,358.94	-	10,239,530.35	1,912,043.96	136,960.86	30,489,109.46	146,793,003.58
BORNO TOTAL			3,213,452,021.50	-	316,340,200.35	59,070,714.21	4,231,270.95	927,675,171.18	4,520,769,378.20
CROSS RIVER	1	ABI	110,270,095.32	(2,017,457.56)	10,855,262.13	2,027,020.55	145,196.71	33,874,624.88	155,154,742.03
	2	AKAMKPA	138,608,172.08	(2,544,453.37)	13,644,932.81	2,547,940.24	182,510.50	34,350,314.55	186,789,416.81
	3	AKPABUYO	132,688,836.56	(2,434,582.26)	13,062,218.72	2,439,129.10	174,716.29	43,398,424.11	189,328,742.53
	4	BAKASSI	85,613,160.84	(1,558,697.37)	8,427,972.25	1,573,768.81	112,730.01	25,417,309.40	119,586,243.93
	5	BEKWARA	102,271,049.91	(1,868,649.67)	10,067,816.23	1,879,979.51	134,664.07	30,942,095.48	143,426,955.53
	6	BIASE	117,655,257.08	(2,154,700.07)	11,582,275.80	2,162,776.98	154,921.02	35,708,847.54	165,109,378.36
	7	BOKI	134,885,548.23	(2,475,446.61)	13,278,468.47	2,479,509.77	177,608.78	36,984,625.72	185,330,314.36
	8	CALABAR MUNICIPAL	106,850,118.49	(1,953,847.98)	10,518,591.12	1,964,153.43	140,693.50	36,476,887.37	153,996,595.92
	9	CALABAR SOUTH	113,889,055.93	(2,084,922.28)	11,211,521.61	2,093,545.46	149,961.93	37,397,572.20	162,656,734.85
	10	ETUNG	89,179,569.21	(1,625,005.68)	8,779,058.35	1,639,327.68	117,426.03	29,014,209.43	127,104,585.02
	11	IKOM	121,684,264.71	(2,231,802.60)	11,978,901.32	2,236,839.50	160,226.17	35,197,272.38	169,025,701.48
	12	OBANLIKU	105,011,064.73	(2,540,598.25)	10,337,550.10	1,930,347.35	138,271.95	31,280,788.33	146,157,424.21
	13	OBUBRA	115,738,060.36	(2,119,233.01)	11,393,542.20	2,127,534.45	152,396.58	35,954,177.92	163,246,478.50
	14	OBUDU	109,573,436.77	(2,004,350.13)	10,786,681.34	2,014,214.35	144,279.39	35,025,969.93	155,540,231.64
	15	ODUKPANI	124,288,622.86	(2,278,449.64)	12,235,280.81	2,284,713.66	163,655.42	37,458,810.76	174,152,633.87
	16	OGAJA	116,809,983.86	(2,139,279.57)	11,499,065.01	2,147,238.90	153,808.02	35,913,327.14	164,384,143.36
	17	YAKURR	117,270,475.29	(2,147,660.84)	11,544,396.93	2,155,703.80	154,414.37	37,760,188.72	166,737,518.26
	18	YALA	129,324,535.44	(2,372,129.21)	12,731,028.56	2,377,285.43	170,286.39	38,842,997.74	181,074,004.34
CROSS RIVER TOTAL			2,071,611,307.68	(38,551,266.10)	203,934,563.74	38,081,028.97	2,727,767.11	630,998,443.61	2,908,801,845.01

DELTA	1	ANIOCHA NORTH	90,560,952.65	-	8,915,045.16	1,664,720.72	119,244.95	32,629,363.71	133,889,327.20
	2	ANIOCHA SOUTH	98,707,845.20	-	9,717,045.51	1,814,479.53	129,972.27	35,329,653.03	145,698,995.54
	3	BOMADI	84,378,941.39	-	8,306,472.62	1,551,080.99	111,104.87	31,270,153.64	125,617,753.51
	4	BURUTU	121,267,796.15	-	11,937,903.12	2,229,183.84	159,677.79	40,525,300.68	176,119,861.58
	5	ETHIOPE EAST	110,334,850.89	-	10,861,636.83	2,028,210.91	145,281.97	39,857,695.09	163,227,675.69
	6	ETHIOPE WEST	113,020,481.26	-	11,126,016.96	2,077,579.03	148,818.24	40,068,343.69	166,441,239.18
	7	IKA NORTH EAST	119,822,565.08	-	11,795,630.99	2,202,617.14	157,774.80	38,568,600.91	172,547,188.91
	8	IKA SOUTH	112,694,875.44	-	11,093,963.51	2,071,593.64	148,389.50	36,983,996.84	162,992,818.93
	9	ISOKO NORTH	106,037,572.89	-	10,438,602.11	1,949,216.95	139,623.59	35,596,800.59	154,161,816.14
	10	ISOKO SOUTH	118,573,673.60	-	11,672,687.01	2,179,659.61	156,130.34	41,882,930.89	174,465,081.45
	11	NDOKWA EAST	99,638,431.54	-	9,808,654.74	1,831,585.87	131,197.60	32,513,506.99	143,923,376.74
	12	NDOKWA WEST	102,761,973.29	-	10,116,143.95	1,889,003.82	135,310.49	35,985,748.18	150,888,179.73
	13	OKPE	94,127,749.83	-	9,266,169.54	1,730,286.74	123,941.48	34,534,078.42	139,782,226.01
	14	OSHIMILI NORTH	92,185,428.43	-	9,074,962.60	1,694,582.36	121,383.96	33,427,195.28	136,503,552.62
	15	OSHIMILI SOUTH	100,031,822.60	-	9,847,381.13	1,838,817.31	131,715.60	36,006,662.58	147,856,399.22
	16	PATANI	82,610,539.70	-	8,132,386.76	1,518,573.66	108,776.35	29,845,492.04	122,215,768.51
	17	SAPELE	104,054,361.19	-	10,243,369.82	1,912,760.92	137,012.22	37,683,199.72	154,030,703.86
	18	UDU	109,402,384.28	-	10,769,842.50	2,011,070.01	144,054.16	35,537,066.67	157,864,417.62
	19	UGHELLI NORTH	142,876,329.56	-	14,065,100.84	2,626,398.89	188,130.54	48,903,246.77	208,659,206.60
	20	UGHELLI SOUTH	113,260,274.22	-	11,149,622.77	2,081,986.99	149,133.99	40,819,456.40	167,460,474.36
	21	UKWUANI	89,825,455.45	-	8,842,640.99	1,651,200.57	118,276.49	33,808,920.63	134,246,494.14
	22	UVWIE	105,543,714.11	-	10,389,985.42	1,940,138.68	138,973.31	39,156,536.19	157,169,347.71
	23	WARRI SOUTH	131,160,488.78	-	12,911,764.36	2,411,034.52	172,703.86	47,578,342.33	194,234,333.85
	24	WARRI NORTH	107,937,396.19	-	10,625,625.44	1,984,140.12	142,125.16	35,081,087.69	155,770,374.59
	25	WARRI SOUTH-WEST	103,656,872.50	-	10,204,240.05	1,905,454.15	136,488.83	33,529,886.47	149,432,942.00
DELTA TOTAL			2,654,472,776.22	-	261,312,894.74	48,795,376.97	3,495,242.34	927,123,265.43	3,895,199,555.69
EBONYI	1	ABAKALIKI	117,709,320.82	(3,543,372.48)	11,587,597.97	2,163,770.80	154,992.21	35,274,219.40	163,346,528.72
	2	AFIKPO NORTH	110,528,867.29	(3,471,567.94)	10,880,736.29	2,031,777.38	145,537.44	35,641,951.66	155,757,302.12
	3	AFIKPO SOUTH	111,480,367.57	(3,481,082.95)	10,974,404.34	2,049,268.17	146,790.32	35,676,633.45	156,846,380.90
	4	EBONYI	107,498,224.98	(3,441,261.52)	10,582,392.33	1,976,067.13	141,546.88	33,402,004.76	150,158,974.56
	5	EZZA NORTH	107,149,387.32	(3,437,773.14)	10,548,051.88	1,969,654.69	141,087.56	34,815,005.46	151,185,413.76
	6	EZZA SOUTH	111,370,213.39	(3,479,981.40)	10,963,560.49	2,047,243.28	146,645.27	33,881,079.85	154,928,760.88
	7	IKWO	130,127,610.19	(3,667,555.37)	12,810,085.23	2,392,047.81	171,343.83	40,004,860.27	181,838,391.95
	8	ISHIELU	115,263,570.16	(3,518,914.97)	11,346,832.20	2,118,812.22	151,771.80	35,223,438.04	160,585,509.45
	9	IVO	104,285,915.87	(3,409,138.43)	10,266,164.64	1,917,017.43	137,317.12	32,956,783.90	146,154,060.54
	10	IZZI	144,852,686.02	(3,814,806.13)	14,259,658.28	2,662,728.92	190,732.88	41,469,469.87	199,620,469.83
	11	OHAOZARA	112,374,550.79	(3,490,024.78)	11,062,429.96	2,065,705.33	147,967.72	35,041,227.00	157,201,856.02
	12	OHAIKWU	123,996,684.72	(3,606,246.12)	12,206,541.70	2,279,347.16	163,271.01	38,630,603.86	173,670,202.33
	13	ONICHA	135,807,136.42	(3,724,350.63)	13,369,191.90	2,496,450.70	178,822.27	41,676,808.27	189,804,058.93
EBONYI TOTAL			1,532,444,535.53	(46,086,075.87)	150,857,647.21	28,169,891.01	2,017,826.31	473,694,085.80	2,141,097,910.00
EDO	1	AKOKO EDO	140,996,670.15	-	13,880,062.49	2,591,846.39	185,655.52	45,096,948.52	202,751,183.07
	2	EGOR	133,916,155.98	-	13,183,039.09	2,461,690.08	176,332.35	50,949,142.70	200,686,360.21
	3	ESAN CENTRAL	88,614,773.22	-	8,723,458.43	1,628,945.42	116,682.34	33,300,627.09	132,384,486.49
	4	ESAN NORTH EAST	91,231,519.92	-	8,981,057.47	1,677,047.30	120,127.91	34,356,578.41	136,366,331.01
	5	ESAN SOUTH EAST	109,235,595.43	-	10,753,423.39	2,008,004.04	143,834.54	37,995,909.08	160,136,766.48
	6	ESAN WEST	92,846,307.02	-	9,140,021.13	1,706,730.84	122,254.16	34,845,283.15	138,660,596.30
	7	ETSAKO CENTRAL	92,931,705.47	-	9,148,427.96	1,708,300.66	122,366.61	32,493,015.41	136,403,816.11
	8	ETSAKO EAST	107,808,525.86	-	10,612,939.12	1,981,771.19	141,955.47	36,361,501.66	156,906,693.30
	9	ETSAKO WEST	118,656,515.27	-	11,680,842.15	2,181,182.43	156,239.42	40,244,432.39	172,919,211.66
	10	IGUEBEN	86,340,027.04	-	8,499,526.76	1,587,130.30	113,687.10	30,617,039.19	127,157,410.39
	11	IKPOBA OKHA	148,149,857.48	-	14,584,240.03	2,723,338.59	195,074.39	53,296,896.55	218,949,407.03
	12	OREDO	152,469,773.00	-	15,009,503.24	2,802,748.67	200,762.58	53,565,097.35	224,047,884.85
	13	ORHIONWON	119,506,916.46	-	11,764,557.75	2,196,814.78	157,359.17	39,124,082.78	172,749,730.95
	14	OVI NORTH EAST	113,970,783.83	-	11,219,567.10	2,095,047.80	150,069.54	36,952,295.75	164,387,764.02
	15	OVI SOUTH WEST	124,389,733.01	-	12,245,234.35	2,286,572.30	163,788.56	35,561,036.99	174,646,365.21
	16	OWAN EAST	109,115,635.80	-	10,741,614.27	2,005,798.90	143,676.59	36,992,619.91	158,999,345.47
	17	OWAN WEST	89,489,637.86	-	8,809,582.27	1,645,027.46	117,834.31	32,704,642.02	132,766,723.92
	18	UHUNMWODE	111,360,826.04	-	10,962,636.38	2,047,070.72	146,632.91	34,466,943.23	158,984,109.27
EDO TOTAL			2,031,030,958.83	-	199,939,733.39	37,335,067.87	2,674,333.47	698,924,092.19	2,969,904,185.75

EKITI	1	ADO EKITI	130,851,340.15	-	12,881,331.01	2,405,351.65	172,296.79	46,528,702.31	192,839,021.90
	2	AIYEKIRE	99,569,027.77	-	9,801,822.46	1,830,310.07	131,106.22	34,459,440.47	145,791,706.99
	3	EFON	94,937,667.98	-	9,345,899.89	1,745,174.91	125,007.93	29,851,351.95	136,005,102.67
	4	EKITI EAST	98,028,296.23	-	9,650,149.02	1,801,987.84	129,077.48	33,689,218.93	143,298,729.49
	5	EKITI SOUTH WEST	103,831,068.57	-	10,221,388.34	1,908,656.28	136,718.20	35,744,697.84	151,842,529.24
	6	EKITI WEST	105,846,249.42	-	10,419,767.75	1,945,699.98	139,371.67	36,844,208.29	155,195,297.11
	7	EMURE	87,217,966.78	-	8,585,953.33	1,603,268.87	114,843.12	30,373,685.24	127,895,717.33
	8	IDO-OSI	107,445,557.96	-	10,577,207.66	1,975,098.99	141,477.53	35,281,045.23	155,420,387.38
	9	IJERO	114,962,476.27	-	11,317,191.77	2,113,277.41	151,375.34	39,967,299.43	168,511,620.23
	10	IKERE	100,387,487.71	-	9,882,393.69	1,845,355.26	132,183.91	34,396,396.36	146,643,816.93
	11	IKOLE	107,581,745.20	-	10,590,614.27	1,977,602.43	141,656.86	35,982,354.60	156,273,973.36
	12	ILEJEMEJI	75,496,596.36	-	7,432,072.51	1,387,802.85	99,409.16	26,585,471.15	111,001,352.01
	13	IREPODUN/IFELODUN	95,686,841.41	-	9,419,650.39	1,758,946.46	125,994.40	33,026,729.09	140,018,161.75
	14	ISE/ORUN	93,374,773.65	-	9,192,044.69	1,716,445.28	122,950.01	31,868,537.96	136,274,751.61
	15	MOBA	100,145,704.28	-	9,858,591.93	1,840,910.72	131,865.55	34,331,772.38	146,308,844.85
	16	OYE	97,349,435.58	-	9,583,320.29	1,789,508.81	128,183.60	33,407,476.43	142,257,924.70
EKITI TOTAL			1,612,712,235.33	-	158,759,398.99	29,645,397.82	2,123,517.76	552,338,387.65	2,355,578,937.55
ENUGU	1	AGWU	121,946,932.40	-	12,004,758.98	2,241,667.95	160,572.03	39,587,029.58	175,940,960.94
	2	ANINRI	102,749,054.52	-	10,114,872.19	1,888,766.35	135,293.47	34,741,284.30	149,629,270.83
	3	ENUGU EAST	139,081,735.58	-	13,691,551.58	2,556,645.44	183,134.06	45,677,407.14	201,190,473.80
	4	ENUGU NORTH	130,741,940.51	-	12,870,561.43	2,403,340.63	172,152.74	43,101,701.42	189,289,696.73
	5	ENUGU SOUTH	126,412,399.87	-	12,444,350.70	2,323,753.61	166,451.88	39,631,341.01	180,978,297.07
	6	EZEAGU	121,541,512.73	-	11,964,848.47	2,234,215.39	160,038.20	37,449,247.24	173,349,862.03
	7	IGBO ETITI	122,718,753.53	-	12,080,738.97	2,255,855.81	161,588.31	40,423,154.04	177,640,090.68
	8	IGBO EZE NORTH	132,820,627.27	-	13,075,192.52	2,441,551.72	174,889.83	44,198,503.52	192,710,764.86
	9	IGBO EZE SOUTH	120,856,987.98	-	11,897,462.15	2,221,632.24	159,136.86	35,764,810.78	170,900,030.00
	10	ISI UZO	113,021,528.41	-	11,126,120.04	2,077,598.28	148,819.62	35,846,587.58	162,220,653.93
	11	NKANU EAST	118,325,942.96	-	11,648,299.79	2,175,105.75	155,804.14	35,873,595.74	168,178,748.38
	12	NKANU WEST	114,886,195.59	-	11,309,682.51	2,111,875.20	151,274.90	35,717,189.15	164,176,217.35
	13	NSUKKA	148,792,652.45	-	14,647,518.36	2,735,154.65	195,920.78	47,975,282.40	214,346,528.65
	14	OJI RIVER	102,092,688.75	-	10,050,257.92	1,876,700.82	134,429.21	34,204,431.30	148,358,508.00
	15	UDENU	113,000,096.21	-	11,124,010.20	2,077,204.31	148,791.40	38,107,373.64	164,457,475.77
	16	UDI	128,310,102.54	-	12,631,165.26	2,358,637.80	168,950.65	42,285,438.10	185,754,294.36
	17	UZO UWANI	106,258,498.19	-	10,460,350.55	1,953,278.08	139,914.49	34,045,918.23	152,857,959.53
ENUGU TOTAL			2,063,557,649.51	-	203,141,741.62	37,932,984.02	2,717,162.57	664,630,295.18	2,971,979,832.90
GOMBE	1	AKKO	169,537,305.07	(4,907,596.13)	16,689,673.50	3,116,489.57	223,236.03	48,788,169.35	233,447,277.39
	2	BALANGA	123,123,500.00	(4,907,596.13)	12,120,583.22	2,263,295.99	162,121.26	39,361,343.70	172,123,248.05
	3	BILLIRI	123,921,097.63	(4,907,596.13)	12,199,100.71	2,277,957.69	163,171.49	38,578,558.47	172,232,289.86
	4	DUKKU	135,028,757.58	(4,907,596.13)	13,292,566.36	2,482,142.29	177,797.35	38,958,177.34	185,031,844.78
	5	FUNAKAYE	131,333,946.50	(4,907,596.13)	12,928,839.97	2,414,223.07	172,932.26	41,132,146.09	183,074,491.77
	6	GOMBE	143,005,984.52	(4,907,596.13)	14,077,864.39	2,628,782.25	188,301.26	43,533,013.47	198,526,349.77
	7	KALTUNGO	112,129,906.65	(4,907,596.13)	11,038,346.58	2,061,208.20	147,645.59	34,641,009.57	155,110,520.46
	8	KWAMI	120,279,979.37	(4,907,596.13)	11,840,659.99	2,211,025.48	158,377.09	38,063,522.65	167,645,968.45
	9	NAFADA	109,657,155.81	(4,907,596.13)	10,794,922.85	2,015,753.30	144,389.63	33,766,817.89	151,471,443.34
	10	SHOMGOM	103,995,930.38	(4,907,596.13)	10,237,617.75	1,911,686.82	136,935.28	34,770,031.84	146,144,605.94
	11	YAMALTU/DEBA	141,937,579.18	(4,907,596.13)	13,972,687.92	2,609,142.48	186,894.45	42,573,659.58	196,372,367.48
GOMBE TOTAL			1,413,951,142.69	(53,983,557.43)	139,192,863.24	25,991,707.14	1,861,801.69	434,166,449.95	1,961,180,407.28

IMO	1	ABOH MBAISE	110,952,062.75	-	10,922,396.70	2,039,556.70	146,094.68	37,855,749.84	161,915,860.68
	2	AHIAZU MBAISE	104,411,483.75	-	10,278,525.86	1,919,325.66	137,482.46	35,993,766.71	152,740,584.43
	3	EHIME MBANO	95,921,741.92	-	9,442,774.58	1,763,264.48	126,303.70	32,986,682.76	140,240,767.43
	4	EZINIHITTE MBAISE	102,020,172.06	-	10,043,119.19	1,875,367.79	134,333.73	35,594,361.92	149,667,354.70
	5	IDEATO NORTH	109,396,874.17	-	10,769,300.07	2,010,968.72	144,046.90	35,053,672.11	157,374,861.98
	6	IDEATO SOUTH	109,763,186.68	-	10,805,360.79	2,017,702.39	144,529.24	35,164,488.32	157,895,267.42
	7	IHITTE UBOMA	98,243,841.22	-	9,671,367.80	1,805,950.06	129,361.29	32,220,298.02	142,070,818.39
	8	IKEDURU	104,060,575.08	-	10,243,981.53	1,912,875.14	137,020.40	34,369,816.49	150,724,268.65
	9	ISIALA MBANO	117,076,563.11	-	11,525,307.73	2,152,139.24	154,159.03	38,087,764.23	168,995,933.34
	10	ISU	103,479,296.21	-	10,186,759.00	1,902,189.89	136,255.01	35,509,726.33	151,214,226.43
	11	MBAITOLI	127,637,368.90	-	12,564,939.69	2,346,271.39	168,064.84	41,008,181.33	183,724,826.15
	12	NGOR/OKPALA	108,401,828.09	-	10,671,345.27	1,992,677.46	142,736.69	35,168,475.60	156,377,063.11
	13	NJABA	97,927,404.82	-	9,640,217.02	1,800,133.22	128,944.63	34,053,392.20	143,550,091.90
	14	NKWANGELE	95,299,315.54	-	9,381,501.38	1,751,822.84	125,484.13	32,801,688.15	139,359,812.03
	15	NKWERRE	84,896,583.68	-	8,357,430.61	1,560,596.45	111,786.47	29,166,495.22	124,092,892.42
	16	OBOWO	92,026,787.92	-	9,059,345.63	1,691,666.17	121,175.07	32,022,438.80	134,921,413.59
	17	OGUTA	108,036,147.99	-	10,635,346.81	1,985,955.41	142,255.19	33,895,255.29	154,694,960.68
	18	OHAJI/EBBEMA	116,936,417.51	-	11,511,511.45	2,149,563.04	153,974.50	36,869,162.09	167,620,628.60
	19	OKIGWE	102,453,412.77	-	10,085,768.48	1,883,331.76	134,904.19	33,084,935.28	147,642,352.49
	20	ONUIMO	91,019,125.81	-	8,960,148.87	1,673,143.00	119,848.24	30,603,043.42	132,375,309.35
	21	ORLU	100,108,531.28	-	9,854,932.52	1,840,227.39	131,816.60	33,873,362.89	145,808,870.69
	22	ORSU	97,383,888.58	-	9,586,711.93	1,790,142.13	128,228.96	32,164,551.37	141,053,522.98
	23	ORU	94,195,350.87	-	9,272,824.35	1,731,529.40	124,030.50	31,549,081.31	136,872,816.43
	24	ORU WEST	97,443,850.25	-	9,592,614.70	1,791,244.37	128,307.92	31,975,644.72	140,931,661.96
	25	OWERRI MUNICIPAL	98,336,229.07	-	9,680,462.69	1,807,648.36	129,482.94	32,706,971.51	142,660,794.58
	26	OWERRI NORTH	104,613,032.20	-	10,298,366.79	1,923,030.59	137,747.84	36,331,782.48	153,303,959.90
	27	OWERRI WEST	93,585,212.68	-	9,212,760.83	1,720,313.64	123,227.11	30,604,397.59	135,245,911.85
IMO TOTAL			2,765,626,284.91	-	272,255,122.28	50,838,636.71	3,641,602.27	920,715,185.99	4,013,076,832.16
JIGAWA	1	AUYO	97,728,995.27	-	9,620,685.09	1,796,485.99	128,683.38	34,533,377.12	143,808,226.85
	2	BABURA	115,585,180.59	-	11,378,492.33	2,124,724.17	152,195.28	40,258,505.06	169,499,097.43
	3	BIRNIN KUDU	143,444,361.36	-	14,121,019.30	2,636,840.64	188,878.49	48,178,290.45	208,569,390.24
	4	BIRNIWA	108,498,890.96	-	10,680,900.38	1,994,461.70	142,864.50	35,310,369.51	156,627,487.05
	5	GAGARAWA	93,101,513.21	-	9,165,144.26	1,711,422.12	122,590.20	30,650,897.78	134,751,567.57
	6	BUJI	91,330,112.09	-	8,990,763.13	1,678,859.65	120,257.73	31,928,105.36	134,048,097.96
	7	DUTSE	128,202,403.80	-	12,620,563.13	2,356,658.04	168,808.84	43,120,467.18	186,468,900.99
	8	GARKI	107,596,303.69	-	10,592,047.44	1,977,870.05	141,676.03	36,055,463.70	156,363,360.90
	9	GUMEL	94,247,221.47	-	9,277,930.63	1,732,482.90	124,098.80	32,664,623.14	138,046,356.93
	10	GURI	99,567,059.41	-	9,801,628.69	1,830,273.88	131,103.62	33,255,718.15	144,585,783.75
	11	GWARAM	138,503,556.76	-	13,634,634.22	2,546,017.17	182,372.75	45,109,516.55	199,976,097.45
	12	GWIWA	102,404,480.90	-	10,080,951.51	1,882,432.28	134,839.76	33,970,343.51	148,473,047.96
	13	HADEJIA	86,446,074.07	-	8,509,966.29	1,589,079.69	113,826.74	32,549,293.03	129,208,239.82
	14	JAHUN	118,817,370.27	-	11,696,677.11	2,184,139.32	156,451.22	41,837,842.92	174,692,480.85
	15	KAFIN HAUSA	133,639,123.92	-	13,155,767.37	2,456,597.59	175,967.57	44,994,863.53	194,422,319.98
	16	KAUGAMA	97,944,609.22	-	9,641,910.66	1,800,449.48	128,967.28	34,229,065.13	143,745,001.77
	17	KAZAURE	103,643,963.05	-	10,202,969.21	1,905,216.84	136,471.83	36,752,183.93	152,640,804.87
	18	KIRI-KASAMMA	108,098,841.59	-	10,641,518.52	1,987,107.86	142,337.74	39,011,314.90	159,881,120.61
	19	KIYAWA	111,681,949.72	-	10,994,248.59	2,052,973.72	147,055.75	37,611,254.05	162,487,481.82
	20	MAIGATARI	112,647,628.40	-	11,089,312.40	2,070,725.13	148,327.29	38,122,979.68	164,078,972.89
	21	MALAM MADORI	105,528,240.72	-	10,388,462.19	1,939,854.25	138,952.93	36,746,090.17	154,741,600.25
	22	MIGA	96,796,741.09	-	9,528,911.67	1,779,349.00	127,455.84	34,264,273.54	142,496,731.14
	23	RINGIM	118,790,751.25	-	11,694,056.67	2,183,650.00	156,416.17	39,049,005.95	171,873,880.04
	24	RONI	87,846,765.10	-	8,647,853.80	1,614,827.64	115,671.08	30,457,176.30	128,682,293.93
	25	SULE TAKARKAR	110,258,180.29	-	10,854,089.19	2,026,801.53	145,181.02	34,446,710.27	157,730,962.29
	26	TAURA	100,279,256.16	-	9,871,739.11	1,843,365.71	132,041.40	34,515,020.60	146,641,422.98
	27	YANKWASHI	92,921,230.46	-	9,147,396.78	1,708,108.11	122,352.82	31,806,831.96	135,705,920.12
JIGAWA TOTAL			2,905,550,804.82	-	286,029,639.64	53,410,774.48	3,825,846.05	991,429,583.45	4,240,246,648.43

KADUNA	1	BIRNIN GWARI	173,975,332.76	-	17,126,563.97	3,198,070.83	229,079.75	44,782,968.50	239,312,015.81
	2	CHIKUN	176,902,700.78	-	17,414,741.35	3,251,882.65	232,934.32	53,501,337.77	251,303,596.87
	3	GIWA	146,401,111.98	-	14,412,089.18	2,691,192.58	192,771.75	47,345,659.14	211,042,824.63
	4	GWAGWADA	112,726,761.80	-	11,097,102.48	2,072,179.79	148,431.49	34,138,067.34	160,182,542.90
	5	IGABI	185,317,707.51	-	18,243,135.52	3,406,570.03	244,014.67	58,164,119.70	265,375,547.42
	6	IKARA	124,146,147.45	-	12,221,255.18	2,282,094.63	163,467.82	40,386,657.05	179,199,622.12
	7	JABA	108,255,196.39	-	10,656,910.48	1,989,982.03	142,543.62	37,486,552.49	158,531,185.00
	8	JEMAA	144,242,951.32	-	14,199,634.48	2,651,520.58	189,930.02	46,766,977.35	208,051,013.74
	9	KACHIA	159,114,979.78	-	15,663,673.91	2,924,903.01	209,512.57	44,174,419.75	222,087,489.02
	10	KADUNA NORTH	150,316,063.46	-	14,797,486.73	2,763,158.49	197,926.71	52,707,192.56	220,781,827.94
	11	KADUNA SOUTH	160,485,911.37	-	15,798,631.82	2,950,103.92	211,317.73	56,069,746.02	235,515,710.86
	12	KAGARKO	138,687,762.38	-	13,652,767.88	2,549,403.30	182,615.30	43,923,823.15	198,996,372.00
	13	KAURA	120,154,597.42	-	11,828,317.08	2,208,720.67	158,212.00	42,542,269.28	176,892,116.44
	14	KAURU	123,719,796.91	-	12,179,284.17	2,274,257.31	162,906.43	38,587,266.64	176,923,511.46
	15	KUBAU	143,217,776.33	-	14,098,713.71	2,632,675.48	188,580.14	47,015,994.09	207,153,739.74
	16	KUDAN	111,084,512.81	-	10,935,435.41	2,041,991.44	146,269.08	36,253,882.03	160,462,090.78
	17	LERE	154,565,550.53	-	15,215,816.79	2,841,273.93	203,522.17	50,711,071.41	223,537,234.83
	18	MAKARFI	103,962,971.56	-	10,234,373.20	1,911,080.96	136,891.88	36,800,590.38	153,045,907.98
	19	SABON GARI	137,179,008.37	-	13,504,242.38	2,521,668.89	180,628.67	47,379,061.99	200,764,610.30
	20	SANGA	115,014,593.45	-	11,322,322.32	2,114,235.45	151,443.96	37,031,852.44	165,634,447.63
	21	SOBA	146,601,649.66	-	14,431,830.60	2,694,878.93	193,035.81	47,860,469.27	211,781,864.27
	22	ZANGON KATAF	164,017,690.25	-	16,146,308.91	3,015,026.22	215,968.15	49,598,320.19	232,993,313.73
	23	ZARIA	167,476,232.47	-	16,486,776.39	3,078,602.26	220,522.14	56,506,691.40	243,768,824.66
KADUNA TOTAL			3,267,567,006.73	-	321,667,413.93	60,065,473.37	4,302,526.15	1,049,734,989.92	4,703,337,410.11
KANO	1	AJINGI	107,472,868.10	-	10,579,896.14	1,975,601.02	141,513.49	38,234,510.90	158,404,389.65
	2	ALBASU	110,080,461.33	-	10,836,594.09	2,023,534.64	144,947.01	39,439,420.87	162,524,957.95
	3	BAGWAI	100,371,693.18	-	9,880,838.84	1,845,064.92	132,163.12	37,385,145.66	149,614,905.71
	4	BEBEJI	108,889,410.78	-	10,719,344.12	2,001,640.36	143,378.71	39,342,071.13	161,095,845.10
	5	BICHI	131,977,550.42	-	12,992,197.94	2,426,054.01	173,779.71	45,980,511.20	193,550,093.29
	6	BUNKURE	105,147,163.64	-	10,350,948.01	1,932,849.16	138,451.15	37,990,308.99	155,559,720.96
	7	DALA	169,718,958.92	-	16,707,555.96	3,119,828.79	223,475.22	56,639,179.75	246,408,998.63
	8	DANBATTI	115,632,206.01	-	11,383,121.63	2,125,588.60	152,257.20	40,779,672.57	170,072,846.01
	9	DAWAKIN KUDU	124,300,132.93	-	12,236,413.89	2,284,925.24	163,670.58	42,090,283.01	181,075,425.64
	10	DAWAKIN TOFA	125,170,695.85	-	12,322,114.27	2,300,928.21	164,816.88	43,781,941.70	183,740,496.90
	11	DOGUWA	116,015,935.75	-	11,420,896.94	2,132,642.45	152,762.47	36,507,493.33	166,229,730.94
	12	FAGGE	113,658,945.66	-	11,188,868.98	2,089,315.49	149,658.93	40,092,055.37	167,178,844.43
	13	GABASAWA	118,757,528.74	-	11,690,786.16	2,183,039.30	156,372.42	41,011,912.65	173,799,639.28
	14	GARKO	105,932,248.54	-	10,428,233.72	1,947,280.85	139,484.90	37,359,040.28	155,806,288.30
	15	GARUN MALLAM	105,379,468.45	-	10,373,816.67	1,937,119.47	138,757.04	33,897,933.37	151,727,095.00
	16	GAYA	113,891,059.13	-	11,211,718.81	2,093,582.28	149,964.56	40,256,662.20	167,602,986.98
	17	GEZAWA	130,055,694.32	-	12,803,005.65	2,390,725.83	171,249.14	46,354,412.46	191,775,087.40
	18	GWALE	156,362,276.86	-	15,392,690.99	2,874,301.94	205,887.98	52,372,191.49	227,207,349.27
	19	GWARZO	107,502,927.97	-	10,582,855.30	1,976,153.59	141,553.08	38,975,542.57	159,179,032.51
	20	KABO	103,586,230.97	-	10,197,285.92	1,904,155.60	136,395.82	36,706,631.49	152,530,699.79
	21	KANO MUNICIPAL	150,926,208.87	-	14,857,550.96	2,774,374.38	198,730.11	52,632,944.36	221,389,808.68
	22	KARAYE	100,447,255.80	-	9,888,277.41	1,846,453.94	132,262.61	35,772,179.26	148,086,429.02
	23	KIBIYA	101,371,857.36	-	9,979,297.48	1,863,450.26	133,480.07	35,420,772.26	148,768,857.44
	24	KIRU	130,781,893.20	-	12,874,494.48	2,404,075.05	172,205.35	45,053,807.84	191,286,475.92
	25	KUMBOTSO	133,630,095.72	-	13,154,878.61	2,456,431.63	175,955.68	47,400,884.60	196,818,246.24
			2,987,060,768.52	-	294,053,682.97	54,909,116.99	3,933,173.23	1,041,477,509.33	4,381,434,251.04

19	KANO	26	KUNCHI	102,470,206.69	-	10,087,421.72	1,883,640.48	134,926.31	33,485,964.90	148,062,160.09
		27	KURA	100,352,526.42	-	9,878,952.01	1,844,712.59	132,137.88	36,012,469.13	148,220,798.03
		28	MADOBI	100,443,367.78	-	9,887,894.66	1,846,382.47	132,257.49	35,412,271.09	147,722,173.49
		29	MAKODA	119,042,059.53	-	11,718,796.08	2,188,269.63	156,747.08	41,865,340.40	174,971,212.72
		30	MINJIBIR	119,973,322.91	-	11,810,471.96	2,205,388.42	157,973.30	41,217,972.12	175,365,128.72
		31	NASSARAWA	207,430,695.86	-	20,419,993.03	3,813,058.13	273,131.66	70,022,286.97	301,959,165.65
		32	RANO	103,897,455.44	-	10,227,923.63	1,909,876.62	136,805.62	36,075,513.24	152,247,574.56
		33	RIMIN GADO	102,824,303.64	-	10,122,279.90	1,890,149.60	135,392.56	33,017,422.24	147,989,547.93
		34	ROGO	123,083,295.68	-	12,116,625.41	2,262,556.94	162,068.32	42,267,303.06	179,891,849.41
		35	SHANONO	101,555,582.43	-	9,997,383.83	1,866,827.56	133,721.99	35,711,993.95	149,265,509.76
		36	SUMAILA	128,537,154.40	-	12,653,516.81	2,362,811.54	169,249.62	44,217,231.98	187,939,964.34
		37	TAKAI	112,876,227.62	-	11,111,816.27	2,074,927.32	148,628.30	40,386,587.24	166,598,186.75
		38	TARAUNI	117,374,755.31	-	11,554,662.51	2,157,620.71	154,551.68	41,787,701.34	173,029,291.54
		39	TOFA	92,403,689.46	-	9,096,448.75	1,698,594.50	121,671.35	32,486,587.77	135,806,991.84
		40	TSANYAWA	101,878,349.16	-	10,029,157.79	1,872,760.76	134,146.98	36,996,423.77	150,910,838.47
		41	TUDUN WADA	125,619,622.63	-	12,366,307.74	2,309,180.53	165,408.00	42,568,229.63	183,028,748.52
		42	UNGOGO	146,870,906.20	-	14,458,336.89	2,699,828.49	193,390.35	52,943,801.50	217,166,263.42
		43	WARAWA	95,848,242.96	-	9,435,539.16	1,761,913.40	126,206.92	34,822,755.94	141,994,658.38
		44	WUDIL	112,704,191.30	-	11,094,880.59	2,071,764.89	148,401.77	39,065,971.00	165,085,209.55
KANO TOTAL				5,202,246,723.93	-	512,122,091.73	95,629,381.56	6,849,990.39	1,811,841,336.61	7,628,689,524.21
20	KATSINA	1	BAKORI	114,523,950.90	-	11,274,022.24	2,105,216.30	150,797.92	34,209,526.71	162,263,514.07
		2	BATAGARAWA	118,010,217.24	-	11,617,218.96	2,169,301.98	155,388.41	36,857,981.43	168,810,108.01
		3	BATSARI	128,383,967.62	-	12,638,436.72	2,359,995.61	169,047.91	38,693,859.18	182,245,307.05
		4	BAURE	120,372,737.82	-	11,849,791.36	2,212,730.59	158,499.23	37,824,708.02	172,418,467.02
		5	BINDAWA	112,574,774.80	-	11,082,140.51	2,069,385.91	148,231.36	34,434,093.16	160,308,625.74
		6	CHARANCHI	105,300,724.50	-	10,366,064.92	1,935,671.97	138,653.35	33,324,953.06	151,066,067.81
		7	DAN-MUSA	105,645,324.53	-	10,399,988.21	1,942,006.52	139,107.10	31,525,261.73	149,651,688.09
		8	DANDUME	113,114,434.00	-	11,135,265.90	2,079,306.10	148,941.95	33,936,285.39	160,414,233.34
		9	DANJA	106,095,961.09	-	10,444,349.99	1,950,290.27	139,700.47	32,428,944.21	151,059,246.02
		10	DAURA	127,919,215.92	-	12,592,685.41	2,351,452.39	168,435.96	39,502,072.71	182,533,862.39
		11	DUTSI	105,573,917.17	-	10,392,958.69	1,940,693.89	139,013.08	32,001,628.48	150,048,211.31
		12	DUTSINMA	117,257,986.86	-	11,543,167.54	2,155,474.23	154,397.92	35,736,729.04	166,847,755.59
		13	FASKARI	127,784,622.91	-	12,579,435.74	2,348,978.26	168,258.73	37,720,136.04	180,601,431.68
		14	FUNTUA	127,485,836.10	-	12,550,022.43	2,343,485.87	167,865.31	39,942,177.81	182,489,387.51
		15	INGAWA	111,327,693.80	-	10,959,374.76	2,046,461.67	146,589.29	35,742,898.03	160,223,017.54
		16	JIBIA	125,419,030.29	-	12,346,560.93	2,305,493.17	165,143.87	35,742,521.87	175,978,750.13
		17	KAFUR	129,468,331.25	-	12,745,184.17	2,379,928.73	170,475.73	38,235,397.56	182,999,317.45
		18	KAITA	123,936,788.28	-	12,200,645.34	2,278,246.12	163,192.15	36,844,891.12	175,423,763.01
		19	KANKARA	135,910,824.57	-	13,379,399.22	2,498,356.73	178,958.80	41,459,449.57	193,426,988.89
		20	KANKIA	108,228,846.52	-	10,654,316.53	1,989,497.66	142,508.92	34,364,729.59	155,379,899.21
		21	KATSINA	149,059,725.23	-	14,673,809.67	2,740,064.07	196,272.45	46,930,294.56	213,600,165.97
		22	KURFI	104,884,829.56	-	10,325,123.19	1,928,026.85	138,105.73	31,817,912.82	149,093,998.15
		23	KUSADA	99,088,360.24	-	9,754,504.35	1,821,474.28	130,473.30	30,440,120.53	141,234,932.70
		24	MAIADUA	120,539,505.00	-	11,866,208.34	2,215,796.16	158,718.82	38,107,052.37	172,887,280.69
		25	MALUMFASHI	119,951,282.22	-	11,808,302.22	2,204,983.26	157,944.28	36,733,473.06	170,855,985.04
		26	MANI	113,782,411.37	-	11,201,023.25	2,091,585.08	149,821.50	36,285,543.86	163,510,385.07
		27	MASHI	116,172,100.66	-	11,436,270.20	2,135,513.12	152,968.10	35,997,256.21	165,894,108.29
		28	MATAZU	97,853,454.33	-	9,632,937.15	1,798,773.84	128,847.26	31,648,190.23	141,062,202.80
		29	MUSAWA	117,087,849.04	-	11,526,418.75	2,152,346.70	154,173.89	35,890,427.28	166,811,215.67
		30	RIMI	105,620,287.25	-	10,397,523.48	1,941,546.28	139,074.13	34,538,514.68	152,636,945.82
		31	SABUWA	109,431,876.40	-	10,772,745.78	2,011,612.14	144,092.99	33,207,366.01	155,567,693.32
		32	SAFANA	117,418,156.91	-	11,558,935.07	2,158,418.53	154,608.82	36,798,097.04	168,088,216.38
		33	SANDAMU	113,800,312.71	-	11,202,785.50	2,091,914.15	149,845.07	33,300,427.55	160,545,284.99
		34	ZANGO	111,533,643.52	-	10,979,648.96	2,050,247.50	146,860.47	34,613,671.09	159,324,071.53
KATSINA TOTAL				3,960,558,980.61	-	389,887,265.48	72,804,275.93	5,215,014.28	1,216,836,591.98	5,645,302,128.28

21	KEBBI	1	ALIERU	89,300,955.64	-	8,791,007.93	1,641,559.04	117,585.87	28,087,163.94	127,938,272.41
		2	AREWA	145,914,225.24	-	14,364,158.84	2,682,242.47	192,130.65	36,968,785.87	200,121,543.07
		3	ARGUNGU	122,902,348.77	-	12,098,812.55	2,259,230.72	161,830.06	37,830,489.10	175,252,711.19
		4	AUGIE	101,476,586.46	-	9,989,607.28	1,865,375.43	133,617.97	31,947,600.41	145,412,787.54
		5	BAGUDO	135,147,031.86	-	13,304,209.57	2,484,316.44	177,953.09	41,015,270.19	192,128,781.15
		6	BIRNIN -KEBBI	165,344,218.10	-	16,276,895.60	3,039,410.89	217,714.84	43,317,584.13	228,195,823.55
		7	BUNZA	112,644,440.20	-	11,088,998.54	2,070,666.53	148,323.09	32,261,617.28	158,214,045.64
		8	DANDI KAMBA	119,668,357.89	-	11,780,450.45	2,199,782.45	157,571.75	33,977,801.49	167,783,964.03
		9	DANKO /WASAGU	148,665,665.06	-	14,635,017.41	2,732,820.33	195,753.57	43,075,563.93	209,304,820.30
		10	FAKAI	103,516,997.10	-	10,190,470.37	1,902,882.92	136,304.65	32,242,884.60	147,989,539.64
		11	GWANDU	109,340,965.32	-	10,763,796.27	2,009,940.98	143,973.29	34,485,314.15	156,743,990.01
		12	JEGA	120,626,851.47	-	11,874,806.94	2,217,401.79	158,833.83	37,670,095.24	172,547,989.27
		13	KALGO	100,387,889.17	-	9,882,433.21	1,845,362.64	132,184.44	29,548,914.74	141,796,784.20
		14	KOKO/BESSE	115,201,663.48	-	11,340,737.95	2,117,674.23	151,690.28	34,755,094.81	163,566,860.76
		15	MAIYAMA	133,277,416.44	-	13,120,159.98	2,449,948.57	175,491.30	36,341,053.06	185,364,069.34
		16	NGASKI	106,781,038.43	-	10,511,790.70	1,962,883.58	140,602.54	32,510,257.85	151,906,573.10
		17	SAKABA	105,229,383.47	-	10,359,041.94	1,934,360.56	138,559.42	29,890,015.00	147,551,360.38
		18	SHANGA	109,201,718.75	-	10,750,088.49	2,007,381.31	143,789.94	32,689,309.16	154,792,287.64
		19	SURU	132,119,470.81	-	13,006,168.94	2,428,662.84	173,966.59	34,425,956.38	182,154,225.55
		20	YAURI	101,524,679.35	-	9,994,341.66	1,866,259.49	133,681.29	30,630,294.36	144,149,256.14
		21	ZURU	121,265,936.74	-	11,937,720.08	2,229,149.66	159,675.34	35,578,279.44	171,170,761.26
KEBBI TOTAL				2,499,537,839.75	-	246,060,714.68	45,947,312.86	3,291,233.78	729,249,345.13	3,524,086,446.20
22	KOGI	1	ADAVI	129,529,428.77	(4,284,409.31)	12,751,198.76	2,381,051.85	170,556.18	38,696,452.84	179,244,279.09
		2	AJAKUTA	114,533,245.34	(4,284,409.31)	11,274,937.21	2,105,387.15	150,810.15	32,687,475.92	156,467,446.46
		3	ANKPA	144,546,506.11	(4,284,409.31)	14,229,517.17	2,657,100.62	190,329.72	43,598,471.39	200,937,515.70
		4	BASSA	114,450,443.14	(4,284,409.31)	11,266,785.96	2,103,865.06	150,701.13	34,016,969.49	157,704,355.45
		5	DEKINA	156,489,305.03	(4,284,409.31)	15,405,195.96	2,876,637.01	206,055.25	43,068,765.40	213,761,549.33
		6	IBAJI	121,671,579.94	(4,284,409.31)	11,977,652.60	2,236,606.33	160,209.46	33,124,421.29	164,886,060.32
		7	IDAH	102,093,505.42	(4,284,409.31)	10,050,338.31	1,876,715.83	134,430.29	29,489,679.75	139,360,260.29
		8	IGALAMELA	119,633,337.71	(4,284,409.31)	11,777,002.98	2,199,138.70	157,525.63	34,620,853.88	164,103,449.59
		9	IJUMU	117,324,878.82	(4,284,409.31)	11,549,752.55	2,156,703.86	154,486.00	32,507,521.83	159,408,933.75
		10	KABBA/BUNU	124,039,015.28	(4,284,409.31)	12,210,708.82	2,280,125.29	163,326.75	34,427,207.63	168,835,974.46
		11	KOGI	109,190,133.92	(4,284,409.31)	10,748,948.05	2,007,168.35	143,774.68	32,204,413.54	150,010,029.24
		12	KOTON KARFE	139,403,838.89	(4,284,409.31)	13,723,260.23	2,562,566.45	183,558.18	38,174,871.87	189,763,686.31
		13	MOPA-MURO	92,014,853.50	(4,284,409.31)	9,058,170.78	1,691,446.79	121,159.36	26,798,042.07	125,399,263.19
		14	OFU	133,775,780.89	(4,284,409.31)	13,169,220.22	2,459,109.66	176,147.51	37,942,255.63	183,238,104.61
		15	OGORI/MAGONGO	89,330,164.99	(4,284,409.31)	8,793,883.37	1,642,095.98	117,624.33	26,465,894.37	122,065,253.72
		16	OKEHI	129,508,380.68	(4,284,409.31)	12,749,126.74	2,380,664.93	170,528.47	38,531,319.39	179,055,610.90
		17	OKENE	161,971,212.28	(4,284,409.31)	15,944,848.53	2,977,407.20	213,273.48	47,578,751.86	224,401,084.04
		18	OLAMABORO	122,349,248.77	(4,284,409.31)	12,044,364.01	2,249,063.46	161,101.77	35,533,564.16	168,052,932.85
		19	OMALA	115,845,889.94	(4,284,409.31)	11,404,157.21	2,129,516.61	152,538.56	31,640,326.69	156,888,019.71
		20	YAGBA EAST	124,214,801.79	(4,284,409.31)	12,228,013.68	2,283,356.65	163,558.22	34,696,311.22	169,301,632.25
		21	YAGBA WEST	121,539,893.60	(4,284,409.31)	11,964,689.07	2,234,185.63	160,036.07	34,028,780.86	165,643,175.92
KOGI TOTAL				2,583,455,444.81	(89,972,595.51)	254,321,772.20	47,489,913.42	3,401,731.19	739,832,351.07	3,538,528,617.19
23	KWARA	1	ASA	104,968,233.61	-	10,333,333.69	1,929,560.01	138,215.55	32,577,063.33	149,946,406.20
		2	BARUTEN	172,614,175.01	-	16,992,568.22	3,173,049.58	227,287.46	38,823,095.16	231,830,175.44
		3	EDU	132,297,930.01	-	13,023,736.90	2,431,943.33	174,201.57	38,221,994.34	186,149,806.16
		4	EKITI	80,566,496.23	-	7,931,166.04	1,480,999.39	106,084.88	27,191,606.26	117,276,352.80
		5	IFELODUN	139,791,278.73	-	13,761,400.77	2,569,688.49	184,068.34	38,566,028.64	194,872,464.97
		6	ILORIN EAST	120,148,826.18	-	11,827,748.94	2,208,614.58	158,204.40	38,435,727.44	172,779,121.53
		7	ILORIN SOUTH	121,443,696.36	-	11,955,219.18	2,232,417.30	159,909.40	38,765,317.26	174,556,559.49
		8	ILORIN WEST	143,208,762.35	-	14,097,826.35	2,632,509.78	188,568.27	50,499,572.59	210,627,239.33
		9	IREPODUN	103,530,546.25	-	10,191,804.18	1,903,131.98	136,322.49	34,245,324.99	150,007,129.90
		10	KAI AMA	137,677,724.39	-	13,553,337.23	2,530,836.45	181,285.34	32,406,212.28	186,349,395.69
		11	MORO	109,141,173.50	-	10,744,128.26	2,006,268.34	143,710.21	31,249,751.48	153,285,031.80
		12	OFFA	96,942,773.09	-	9,543,287.42	1,782,033.40	127,648.13	29,811,472.95	138,207,215.00
		13	OKE-ERO	81,113,650.14	-	7,985,029.24	1,491,057.35	106,805.34	27,399,922.67	118,096,464.73
		14	OSIN	80,769,689.23	-	7,951,168.87	1,484,734.55	106,352.43	27,559,338.52	117,871,283.60
		15	OYUN	92,225,548.54	-	9,078,912.12	1,695,319.86	121,436.79	30,155,958.64	133,277,175.94
		16	PATEGI	111,624,827.44	-	10,988,625.33	2,051,923.67	146,980.53	31,514,943.02	156,327,299.99
KWARA TOTAL				1,828,065,331.04	-	179,959,292.75	33,604,088.07	2,407,081.13	547,423,329.57	2,591,459,122.56

24	LAGOS	1	AGEGE	156,644,501.54	-	15,420,473.89	2,879,489.88	206,259.60	270,258,238.02	445,408,962.94
		2	AJEROMI/IFELODUN	201,345,803.19	-	19,820,981.08	3,701,203.66	265,119.45	287,122,614.24	512,255,721.63
		3	ALIMOSHO	324,708,503.43	-	31,965,111.77	5,968,896.71	427,555.68	331,780,793.90	694,850,861.49
		4	AMOWO-ODOFIN	126,910,209.86	-	12,493,356.35	2,332,904.52	167,107.36	259,592,422.47	401,496,000.55
		5	APAPA	106,699,259.60	-	10,503,740.19	1,961,380.29	140,494.86	252,008,772.05	371,313,647.00
		6	BADAGRY	119,285,835.74	-	11,742,794.02	2,192,750.81	157,068.07	253,794,094.14	387,172,542.77
		7	EPE	109,522,621.43	-	10,781,678.95	2,013,280.24	144,212.48	249,303,968.83	371,765,761.94
		8	ETI-OSA	132,127,391.23	-	13,006,948.64	2,428,808.43	173,977.02	257,306,809.96	405,043,935.28
		9	IBEJU-LEKKI	88,226,291.40	-	8,685,215.31	1,621,804.22	116,170.82	244,494,560.43	343,144,042.18
		10	IFAKO/IJAYE	150,434,709.68	-	14,809,166.55	2,765,339.48	198,082.94	267,846,236.35	436,053,535.01
		11	IKEJA	130,043,364.53	-	12,801,791.88	2,390,499.18	171,232.90	259,218,521.21	404,625,409.70
		12	IKORODU	178,803,176.18	-	17,601,828.87	3,286,817.81	235,436.75	275,951,768.67	475,879,028.27
		13	KOSOFE	193,453,483.33	-	19,044,041.51	3,556,124.49	254,727.35	285,714,879.76	502,023,256.43
		14	LAGOS ISLAND	104,139,001.24	-	10,251,702.00	1,914,316.80	137,123.67	251,412,561.29	367,854,704.99
		15	LAGOS MAINLAND	125,660,429.95	-	12,370,324.91	2,309,930.66	165,461.73	259,558,869.16	400,065,016.40
		16	MUSHIN	188,123,104.48	-	18,519,305.77	3,458,139.74	247,708.64	283,278,578.27	493,626,836.90
		17	OJO	182,539,423.37	-	17,969,634.33	3,355,498.71	240,356.40	280,650,135.17	484,755,047.97
		18	OSHODI/ISOLO	186,388,016.70	-	18,348,499.42	3,426,244.80	245,423.99	282,413,414.39	490,821,599.29
		19	SOMOLU	144,153,702.77	-	14,190,848.63	2,649,879.98	189,812.50	265,950,022.82	427,134,266.71
		20	SURULERE	164,893,493.41	-	16,232,525.14	3,031,125.52	217,121.35	273,571,138.60	457,945,404.02
LAGOS TOTAL				3,114,102,323.05	-	306,559,969.21	57,244,435.93	4,100,453.53	5,391,228,399.74	8,873,235,581.46
25	NASSARAWA	1	AKWANGA	107,890,025.66	(3,018,317.48)	10,620,962.16	1,983,269.34	142,062.78	33,044,079.58	150,662,082.05
		2	AWE	121,611,539.56	(3,018,317.48)	11,971,742.08	2,235,502.65	160,130.41	32,979,681.30	165,940,278.51
		3	DOMA	124,519,421.09	(3,018,317.48)	12,258,001.16	2,288,956.27	163,959.32	35,013,418.27	171,225,438.63
		4	KARU	146,915,948.03	(3,018,317.48)	14,462,770.92	2,700,656.47	193,449.65	39,968,926.52	201,223,434.10
		5	KEANA	104,904,309.32	(3,018,317.48)	10,327,040.83	1,928,384.94	138,131.38	30,472,887.76	144,752,436.75
		6	KEFFI	98,645,121.38	(3,018,317.48)	9,710,870.82	1,813,326.52	129,889.67	31,481,819.31	138,762,710.23
		7	KOKONA	112,710,911.23	(3,018,317.48)	11,095,542.11	2,071,888.42	148,410.62	32,767,151.91	155,775,586.81
		8	LAFIA	176,365,396.59	(3,018,317.48)	17,361,847.79	3,242,005.75	232,226.83	49,390,561.18	243,573,720.67
		9	NASARAWA	163,445,669.87	(3,018,317.48)	16,089,997.80	3,004,511.16	215,214.95	38,792,153.18	218,529,229.48
		10	NASARAWA EGGON	125,033,448.98	(3,018,317.48)	12,308,603.35	2,298,405.29	164,636.16	35,729,773.97	172,516,550.27
		11	OBI	119,681,172.98	(3,018,317.48)	11,781,712.00	2,200,018.02	157,588.62	35,710,589.90	166,512,764.04
		12	TOTO	127,152,656.07	(3,018,317.48)	12,517,223.36	2,337,361.24	167,426.60	33,468,912.67	172,625,262.45
		13	WAMBA	102,073,729.57	(3,018,317.48)	10,048,391.53	1,876,352.31	134,404.25	29,994,489.75	141,109,049.93
NASSARAWA TOTAL				1,630,949,350.34	(39,238,127.24)	160,554,705.90	29,980,638.37	2,147,531.24	458,814,445.29	2,243,208,543.91
26	NIGER	1	AGAIE	112,237,651.54	-	11,048,953.26	2,063,188.81	147,787.46	33,584,668.48	159,082,249.55
		2	AGWARA	96,363,676.60	-	9,486,279.73	1,771,388.27	126,885.61	27,905,130.91	135,653,361.12
		3	BIDA	110,356,415.24	-	10,863,759.68	2,028,607.31	145,310.37	37,743,022.25	161,137,114.85
		4	BORGU	179,644,033.00	-	17,684,604.91	3,302,274.71	236,543.93	36,523,065.94	237,390,522.49
		5	BOSSO	107,832,355.19	-	10,615,284.94	1,982,209.22	141,986.84	34,671,916.17	155,243,752.37
		6	EDATI	113,570,324.18	-	11,180,144.86	2,087,686.43	149,542.24	35,647,068.71	162,634,766.41
		7	GBAKO	107,572,411.87	-	10,589,695.47	1,977,430.86	141,644.57	33,175,333.12	153,456,515.88
		8	GURARA	96,122,765.53	-	9,462,563.84	1,766,959.76	126,568.40	30,429,980.04	137,908,837.57
		9	KATCHA	103,721,997.49	-	10,210,651.12	1,906,651.30	136,574.58	32,777,357.73	148,753,232.22
		10	KONTAGORA	114,227,055.50	-	11,244,795.12	2,099,758.67	150,406.98	35,016,853.24	162,738,869.52
		11	LAPAI	111,576,383.10	-	10,983,856.35	2,051,033.16	146,916.74	31,870,891.68	156,629,081.03
		12	LAVUN	129,832,603.15	-	12,781,044.00	2,386,624.90	170,955.38	39,378,257.21	184,549,484.65
		13	MAGAMA	132,996,761.78	-	13,092,531.64	2,444,789.48	175,121.75	37,251,910.09	185,961,114.75
		14	MARIGA	147,262,712.52	-	14,496,907.27	2,707,030.80	193,906.25	38,589,302.99	203,249,859.83
		15	MASHEGU	173,760,844.68	-	17,105,449.23	3,194,128.04	228,797.32	39,762,314.75	234,051,534.01
		16	MINNA	110,048,339.01	-	10,833,431.89	2,022,944.15	144,904.71	38,739,691.04	161,789,310.81
		17	MOKWA	149,368,708.15	-	14,704,226.72	2,745,743.90	196,679.29	42,012,869.31	209,028,227.37
		18	MUYA	100,895,353.06	-	9,932,389.21	1,854,691.01	132,852.64	31,383,691.57	144,198,977.48
		19	PAIKORO	116,118,930.64	-	11,431,036.01	2,134,535.73	152,898.08	35,478,925.99	165,316,326.45
		20	RAFI	133,930,181.93	-	13,184,419.84	2,461,947.91	176,350.82	37,272,674.02	187,025,574.52
		21	RIJAU	125,992,207.31	-	12,402,985.90	2,316,029.50	165,898.59	36,830,612.90	177,707,734.19
		22	SHIRORO	148,942,093.34	-	14,662,229.69	2,737,901.72	196,117.55	41,295,686.07	207,834,028.38
		23	SULEJA	108,925,092.89	-	10,722,856.75	2,002,296.28	143,425.69	39,879,375.18	161,673,046.80
		24	TAFA	88,647,736.22	-	8,726,703.39	1,629,551.35	116,725.75	29,871,008.95	128,991,725.65
		25	WUSHISHI	98,814,806.80	-	9,727,575.07	1,816,445.73	130,113.11	29,738,526.02	140,227,466.74
NIGER TOTAL				3,018,761,440.72	-	297,174,375.90	55,491,849.00	3,974,914.67	886,830,134.36	4,262,232,714.65

27	OGUN	1	ABEOKUTA NORTH	110,940,841.08	(5,788,847.52)	10,921,292.01	2,039,350.42	146,079.90	40,376,469.50	158,635,185.40
		2	ABEOKUTA SOUTH	114,529,443.25	(5,788,847.52)	11,274,562.93	2,105,317.26	150,805.15	44,058,983.14	166,330,264.21
		3	ADO-ODO/OTA	176,035,545.72	(5,788,847.52)	17,329,376.46	3,235,942.33	231,792.50	64,844,507.76	255,888,317.25
		4	EGBADO NORTH	115,744,849.09	(5,788,847.52)	11,394,210.50	2,127,659.25	152,405.52	38,909,226.79	162,539,503.63
		5	EGBADO SOUTH	103,728,064.25	(5,788,847.52)	10,211,248.34	1,906,762.82	136,582.57	37,933,021.01	148,126,831.47
		6	EWEKORO	78,903,323.58	(5,788,847.52)	7,767,439.20	1,450,426.41	103,894.92	29,379,634.73	111,815,871.31
		7	REMO NORTH	76,865,780.36	(5,788,847.52)	7,566,858.38	1,412,971.63	101,212.01	29,737,361.18	109,895,336.04
		8	IFO	172,598,852.31	(5,788,847.52)	16,991,059.82	3,172,767.92	227,267.28	64,714,507.48	251,915,607.29
		9	IJEBU EAST	102,717,779.43	(5,788,847.52)	10,111,793.39	1,888,191.44	135,252.29	33,520,384.29	142,584,553.33
		10	IJEBU NORTH	128,335,821.54	(5,788,847.52)	12,633,697.10	2,359,110.57	168,984.52	46,621,222.40	184,329,988.61
		11	IJEBU ODE	99,011,142.48	(5,788,847.52)	9,746,902.84	1,820,054.84	130,371.63	36,818,238.54	141,737,862.81
		12	IKENNE	89,452,236.19	(5,788,847.52)	8,805,900.36	1,644,339.93	117,785.06	34,162,787.28	128,394,201.30
		13	IJEBU NORTH EAST	80,664,267.78	(5,788,847.52)	7,940,790.92	1,482,796.66	106,213.62	30,318,375.15	114,723,596.61
		14	IMEKO-AFON	92,733,819.71	(5,788,847.52)	9,128,947.60	1,704,663.06	122,106.05	31,415,478.19	129,316,167.08
		15	IPOKIA	97,131,084.81	(5,788,847.52)	9,561,825.30	1,785,495.01	127,896.09	36,546,953.24	139,364,406.92
		16	OBAFEMI/OWODE	117,771,732.49	(5,788,847.52)	11,593,741.93	2,164,918.07	155,074.39	42,446,994.75	168,343,614.12
		17	ODEDAH	98,867,017.43	(5,788,847.52)	9,732,714.82	1,817,405.49	130,181.85	33,464,186.26	138,222,658.32
		18	ODOGBOLU	91,886,607.83	(5,788,847.52)	9,045,545.95	1,689,089.34	120,990.49	34,793,830.29	131,747,216.39
		19	OGUN WATERSIDE	87,277,777.62	(5,788,847.52)	8,591,841.26	1,604,368.33	114,921.87	30,717,178.09	122,517,239.65
		20	SHAGAMU	118,377,510.11	(5,788,847.52)	11,653,376.19	2,176,053.67	155,872.04	44,294,759.10	170,868,723.59
OGUN TOTAL				2,153,573,497.07	(115,776,950.40)	212,003,125.29	39,587,684.44	2,835,689.76	785,074,099.17	3,077,297,145.33
28	ONDO	1	AKOKO NORTH EAST	114,106,402.96	(2,620,951.49)	11,232,917.79	2,097,540.80	150,248.11	37,255,006.35	162,221,164.52
		2	AKOKO NORTH WEST	120,706,274.33	(2,620,951.49)	11,882,625.52	2,218,861.77	158,938.41	40,142,622.46	172,488,371.00
		3	AKOKO SOUTH WEST	122,888,922.76	(2,620,951.49)	12,097,490.86	2,258,983.92	161,812.38	41,323,307.85	176,109,566.27
		4	AKOKO SOUTH EAST	91,148,822.49	(2,620,951.49)	8,972,916.53	1,675,527.13	120,019.02	30,259,742.60	129,556,076.29
		5	AKURE NORTH	95,512,934.95	(2,620,951.49)	9,402,530.60	1,755,749.66	125,765.41	33,958,205.35	138,134,234.47
		6	AKURE SOUTH	146,780,919.94	(2,620,951.49)	14,449,478.41	2,698,174.34	193,271.86	50,631,342.73	212,132,235.79
		7	IDANRE	103,375,096.82	(2,620,951.49)	10,176,501.35	1,900,274.46	136,117.81	33,765,386.65	146,732,425.60
		8	IFEDORE	104,150,883.49	(2,620,951.49)	10,252,871.72	1,914,535.22	137,139.31	37,324,069.00	151,158,547.26
		9	OKITIPUPA	125,214,793.71	(2,620,951.49)	12,326,455.37	2,301,738.83	164,874.94	41,630,177.71	179,017,089.07
		10	ILAJE	135,873,417.04	(2,620,951.49)	13,375,716.73	2,497,669.09	178,909.55	45,922,142.88	195,226,903.79
		11	ESE-EDO	103,963,446.80	(2,620,951.49)	10,234,419.99	1,911,089.70	136,892.51	35,717,948.68	149,342,846.18
		12	ILE-OLUJI-OKEIGBO	107,608,982.07	(2,620,951.49)	10,593,295.53	1,978,103.11	141,692.72	37,063,993.21	154,765,115.16
		13	IRELE	100,002,790.90	(2,620,951.49)	9,844,523.18	1,838,283.64	131,677.37	34,979,775.81	144,176,099.41
		14	ODIGBO	125,067,136.38	(2,620,951.49)	12,311,919.62	2,299,024.54	164,680.52	41,388,383.22	178,610,192.78
		15	ONDO EAST	83,003,117.14	(2,620,951.49)	8,171,033.06	1,525,790.14	109,293.27	29,682,866.37	119,871,148.50
		16	ONDO WEST	137,181,560.17	(2,620,951.49)	13,504,493.59	2,521,715.80	180,632.03	45,399,809.59	196,167,259.68
		17	OSE	110,531,121.17	(2,620,951.49)	10,880,958.17	2,031,818.81	145,540.41	34,959,839.43	155,928,326.50
		18	OWO	129,682,289.67	(2,620,951.49)	12,766,246.77	2,383,861.78	170,757.46	40,525,852.44	182,908,056.64
ONDO TOTAL				2,056,798,912.78	(47,177,126.82)	202,476,394.79	37,808,742.74	2,708,263.09	691,930,472.34	2,944,545,658.91

29	OSUN	1	ATAKUMOSA EAST	81,045,364.96	(2,734,288.18)	7,978,307.07	1,489,802.11	106,715.43	28,571,422.53	116,457,323.91
		2	ATAKUMOSA WEST	81,272,708.42	(2,734,288.18)	8,000,687.33	1,493,981.21	107,014.78	28,003,122.70	116,143,226.26
		3	AIYEDADE	101,252,143.00	(2,734,288.18)	9,967,512.50	1,861,249.64	133,322.44	34,153,234.19	144,633,173.58
		4	AIYEDIRE	89,504,656.41	(2,734,288.18)	8,811,060.74	1,645,303.54	117,854.09	28,545,016.22	125,889,602.81
		5	BOLUWADURO	84,699,488.33	(2,734,288.18)	8,338,028.06	1,556,973.38	111,526.94	28,163,516.57	120,135,245.10
		6	BORIBE	96,468,557.02	(2,734,288.18)	9,496,604.41	1,773,316.21	127,023.71	33,323,128.25	138,454,341.43
		7	EDE NORTH	80,854,983.74	(2,734,288.18)	7,959,565.47	1,486,302.46	106,464.74	29,145,740.88	116,818,769.12
		8	EDE SOUTH	83,972,051.55	(2,734,288.18)	8,266,417.37	1,543,601.41	110,569.10	28,559,235.00	119,717,586.25
		9	EGBEDORE	82,590,679.28	(2,734,288.18)	8,130,431.65	1,518,208.57	108,750.20	28,438,864.37	118,052,645.90
		10	EJIGBO	93,756,741.50	(2,734,288.18)	9,229,646.56	1,723,466.74	123,452.96	32,817,797.32	134,916,816.90
		11	IFE CENTRAL	99,272,508.42	(2,734,288.18)	9,772,632.36	1,824,859.35	130,715.78	35,421,790.13	143,688,217.86
		12	IFE EAST	114,736,142.67	(2,734,288.18)	11,294,910.93	2,109,116.88	151,077.32	36,989,090.93	162,546,050.54
		13	IFE NORTH	106,950,634.67	(2,734,288.18)	10,528,486.18	1,966,001.15	140,825.85	34,401,649.07	151,253,308.74
		14	IFE SOUTH	93,227,829.33	(2,734,288.18)	9,177,579.13	1,713,744.11	122,756.53	33,020,697.05	134,528,317.96
		15	IFEDAYO	73,260,409.91	(2,734,288.18)	7,211,936.76	1,346,696.55	96,464.69	25,626,931.30	104,808,151.01
		16	IFELODUN	94,402,971.68	(2,734,288.18)	9,293,263.06	1,735,345.95	124,303.88	30,117,508.00	132,939,104.39
		17	ILA	83,229,126.79	(2,734,288.18)	8,193,282.01	1,529,944.72	109,590.86	27,507,045.26	117,834,701.47
		18	ILESHE EAST	86,767,265.72	(2,734,288.18)	8,541,585.20	1,594,983.94	114,249.66	30,857,636.89	125,141,433.23
		19	ILESHE WEST	91,946,784.76	(2,734,288.18)	9,051,469.92	1,690,195.53	121,069.73	30,629,609.78	130,704,841.55
		20	IREPODUN	90,994,931.06	(2,734,288.18)	8,957,767.08	1,672,698.25	119,816.39	31,828,952.62	130,839,877.21
		21	IREWOLE	98,453,085.99	(2,734,288.18)	9,691,966.38	1,809,796.46	129,636.81	33,642,185.65	140,992,383.11
		22	ISOKAN	89,362,504.46	(2,734,288.18)	8,797,066.95	1,642,690.45	117,666.91	30,601,172.22	127,786,812.81
		23	IWO	109,883,739.54	(2,734,288.18)	10,817,228.31	2,019,918.43	144,687.98	37,236,603.03	157,367,889.11
		24	OBOKUN	91,122,575.04	(2,734,288.18)	8,970,332.67	1,675,044.64	119,984.46	31,604,310.93	130,757,959.57
		25	ODO-OTIN	120,052,858.72	(2,734,288.18)	11,818,301.67	2,206,850.47	158,078.03	32,928,312.60	164,430,113.31
		26	OLA-OLUWA	82,173,382.58	(2,734,288.18)	8,089,351.93	1,510,537.69	108,200.73	28,601,214.26	117,748,399.00
		27	OLORUNDA	99,392,624.33	(2,734,288.18)	9,784,456.87	1,827,067.36	130,873.94	32,751,593.47	141,152,327.78
		28	ORIADE	99,711,312.35	(2,734,288.18)	9,815,829.31	1,832,925.59	131,293.57	34,019,698.03	142,776,770.66
		29	OROLU	87,868,160.34	(2,734,288.18)	8,649,960.00	1,615,220.94	115,699.25	30,593,649.06	126,108,401.41
		30	OSOGBO	97,759,907.27	(2,734,288.18)	9,623,728.14	1,797,054.23	128,724.08	34,627,344.00	141,202,469.54
OSUN TOTAL				2,785,986,129.86	(82,028,645.40)	274,259,396.00	51,212,897.96	3,668,410.82	942,728,072.32	3,975,826,261.56
30	OYO	1	AFIJO	96,214,333.32	(2,536,017.62)	9,471,578.00	1,768,642.99	126,688.97	40,612,112.09	145,657,337.75
		2	AKINYELE	111,733,543.60	(2,536,017.62)	10,999,327.62	2,053,922.13	147,123.68	46,418,941.60	168,816,841.01
		3	ATIBA	111,298,818.47	(2,536,017.62)	10,956,532.20	2,045,930.87	146,551.26	43,285,017.10	165,196,832.28
		4	ATISBO	119,243,589.08	(2,536,017.62)	11,738,635.15	2,191,974.22	157,012.44	38,853,121.08	169,648,314.34
		5	EGBEDA	120,984,583.11	(2,536,017.62)	11,910,022.93	2,223,977.73	159,304.87	51,701,256.10	184,443,127.11
		6	IBADAN NORTH	124,347,524.85	(2,536,017.62)	12,241,079.27	2,285,796.41	163,732.98	53,598,748.57	190,100,864.46
		7	IBADAN NORTH EAST	134,810,168.09	(2,536,017.62)	13,271,047.86	2,478,124.10	177,509.53	55,374,516.24	203,575,348.20
		8	IBADAN NORTH WEST	99,215,336.35	(2,536,017.62)	9,767,004.20	1,823,808.40	130,640.50	42,016,009.76	150,416,781.58
		9	IBADAN SOUTH EAST	117,747,665.80	(2,536,017.62)	11,591,372.75	2,164,475.67	155,042.70	50,533,134.39	179,655,673.69
		10	IBADAN SOUTH WEST	123,276,395.33	(2,536,017.62)	12,135,634.62	2,266,106.56	162,322.58	51,777,390.52	187,081,831.99
		11	IBARAPA CENTRAL	89,157,900.92	(2,536,017.62)	8,776,925.27	1,638,929.37	117,397.50	38,265,336.26	135,420,471.69
		12	IBARAPA NORTH	92,981,026.82	(2,536,017.62)	9,153,283.28	1,709,207.30	122,431.55	38,123,374.15	139,553,305.49
		13	IDO	91,149,596.63	(2,536,017.62)	8,972,992.74	1,675,541.36	120,020.04	38,286,551.58	137,668,684.74
		14	SAKI WEST	135,381,210.86	(2,536,017.62)	13,327,262.73	2,488,621.20	178,261.44	51,432,603.90	200,271,942.51
		15	IFELOJU	92,317,338.11	(2,536,017.62)	9,087,948.11	1,697,007.16	121,557.65	39,412,393.10	140,100,226.52
		16	IREPO	96,873,942.66	(2,536,017.62)	9,536,511.58	1,780,768.14	127,557.50	39,737,920.42	145,520,682.68
		17	ISEYIN	126,567,439.97	(2,536,017.62)	12,459,613.23	2,326,603.61	166,656.02	49,847,021.82	188,831,317.04
		18	ITESIJAWU	109,439,724.66	(2,536,017.62)	10,773,518.38	2,011,756.41	144,103.33	40,196,758.20	160,029,843.36
		19	IWAJOWA	100,467,267.36	(2,536,017.62)	9,890,247.40	1,846,821.80	132,288.96	38,265,411.49	148,066,019.38
		20	OLORUNSOGO	90,716,213.70	(2,536,017.62)	8,930,329.45	1,667,574.78	119,449.39	36,668,920.82	135,566,470.52
		21	KAJOLA	112,033,989.65	(2,536,017.62)	11,028,904.27	2,059,445.03	147,519.29	45,639,391.33	168,373,231.94
		22	LAGELU	103,773,121.82	(2,536,017.62)	10,215,683.92	1,907,591.08	136,641.90	41,649,105.04	155,146,126.16
		23	OGBOMOSHO NORTH	107,431,250.27	(2,536,017.62)	10,575,799.17	1,974,835.98	141,458.69	45,468,088.88	163,055,415.37
		24	OGBOMOSHO SOUTH	91,968,984.96	(2,536,017.62)	9,053,655.36	1,690,603.62	121,098.96	38,102,534.99	138,400,860.27
		25	OGO-OLUWA	84,160,679.03	(2,536,017.62)	8,284,986.33	1,547,068.82	110,817.47	35,421,956.36	126,989,490.39
		26	OLUYOLE	111,559,773.67	(2,536,017.62)	10,982,221.27	2,050,727.84	146,894.87	45,769,391.60	167,972,991.64
		27	ONA-ARA	121,547,491.48	(2,536,017.62)	11,965,437.03	2,234,325.29	160,046.07	50,458,880.76	183,830,163.02
		28	ORELOPE	93,093,822.76	(2,536,017.62)	9,164,387.19	1,711,280.75	122,580.07	38,375,324.92	139,931,378.07
		29	ORI IRE	111,956,110.56	(2,536,017.62)	11,021,237.66	2,058,013.43	147,416.75	41,850,048.76	164,496,809.54
		30	OYO EAST	94,528,313.03	(2,536,017.62)	9,305,601.98	1,737,650.02	124,468.92	39,835,194.93	142,995,211.25
		31	OYO WEST	94,940,971.35	(2,536,017.62)	9,346,225.09	1,745,235.64	125,012.28	40,767,314.97	144,388,741.71
		32	SAKI EAST	94,479,944.40	(2,536,017.62)	9,300,840.45	1,736,760.89	124,405.23	38,810,314.27	141,916,247.62
		33	IFEDAPO	108,906,055.43	(2,536,017.62)	10,720,982.66	2,001,946.33	143,400.63	41,206,216.37	160,442,583.79
OYO TOTAL				3,514,304,128.11	(83,688,581.46)	345,956,829.15	64,601,074.93	4,627,414.03	1,427,760,302.37	5,273,561,167.12

33	SOKOTO	1	BINJI	102,284,828.03	(1,564,740.79)	10,069,172.58	1,880,232.79	134,682.21	31,357,892.43	144,162,067.24
		2	BODINGA	116,434,407.58	(1,564,740.79)	11,462,092.35	2,140,334.93	153,313.48	36,652,620.14	165,278,027.69
		3	DANGE-SHUNI	125,477,429.00	(1,564,740.79)	12,352,309.84	2,306,566.68	165,220.76	38,092,553.77	176,829,339.26
		4	GADA	136,238,663.75	(1,564,740.79)	13,411,672.52	2,504,383.17	179,390.48	42,134,072.80	192,903,441.93
		5	GORONYO	128,160,380.64	(1,564,740.79)	12,616,426.27	2,355,885.56	168,753.51	37,170,966.16	178,907,671.34
		6	GUDU	116,127,811.43	(1,564,740.79)	11,431,910.26	2,134,698.98	152,909.78	30,644,470.77	158,927,060.43
		7	GWADABAWA	132,634,531.33	(1,564,740.79)	13,056,872.78	2,438,130.85	174,644.79	40,861,980.97	187,601,419.91
		8	ILLELA	113,178,467.60	(1,564,740.79)	11,141,569.53	2,080,483.19	149,026.27	34,778,073.32	159,762,879.11
		9	ISA	128,109,595.20	(1,564,740.79)	12,611,426.82	2,354,952.01	168,686.64	34,448,107.34	176,128,027.22
		10	KEBBE	115,665,128.89	(1,564,740.79)	11,386,362.64	2,126,193.80	152,300.55	32,834,764.79	160,600,009.87
		11	KWARE	107,257,097.31	(1,564,740.79)	10,558,655.12	1,971,634.65	141,229.38	33,529,980.39	151,893,856.06
		12	RABAH	127,702,624.24	(1,564,740.79)	12,571,363.59	2,347,470.93	168,150.76	34,678,466.63	175,903,335.37
		13	SABON BIRNI	133,985,822.39	(1,564,740.79)	13,189,897.22	2,462,970.72	176,424.08	39,074,552.39	187,324,926.01
		14	SHAGARI	120,728,324.10	(1,564,740.79)	11,884,796.16	2,219,267.09	158,967.44	35,223,745.57	168,650,359.57
		15	SILAME	108,104,818.48	(1,564,740.79)	10,642,106.90	1,987,217.73	142,345.61	31,309,067.09	150,620,815.03
		16	SOKOTO NORTH	120,130,170.73	(1,564,740.79)	11,825,912.45	2,208,271.65	158,179.83	40,973,925.65	173,731,719.52
		17	SOKOTO SOUTH	119,159,699.33	(1,564,740.79)	11,730,376.84	2,190,432.13	156,901.98	38,120,239.01	169,792,908.49
		18	TAMBUWAL	133,425,082.87	(1,564,740.79)	13,134,696.63	2,452,663.02	175,685.73	40,378,467.20	188,001,854.67
		19	TANGAZA	123,012,549.36	(1,564,740.79)	12,109,660.97	2,261,256.46	161,975.17	32,021,886.90	168,002,588.06
		20	TURETA	111,943,214.78	(1,564,740.79)	11,019,968.17	2,057,776.37	147,399.77	28,600,126.13	152,203,744.43
		21	WAMAKKO	115,396,230.93	(1,564,740.79)	11,359,891.66	2,121,250.83	151,946.48	36,969,571.05	164,434,150.16
		22	WURNO	111,029,104.99	(1,564,740.79)	10,929,980.93	2,040,972.91	146,196.12	35,667,160.87	158,248,675.03
		23	YABO	104,089,761.49	(1,564,740.79)	10,246,854.72	1,913,411.66	137,058.83	32,109,005.14	146,931,351.04
SOKOTO TOTAL				2,750,275,744.44	(35,989,038.17)	270,743,976.94	50,556,458.11	3,621,389.64	817,631,696.48	3,856,840,227.44
34	TARABA	1	ARDO KOLA	103,316,633.03	-	10,170,746.03	1,899,199.76	136,040.83	29,437,029.32	144,959,648.97
		2	BALI	176,798,551.75	-	17,404,488.66	3,249,968.15	232,797.18	38,616,342.86	236,302,148.62
		3	DONGA	121,428,083.60	-	11,953,682.22	2,232,130.30	159,888.84	32,987,210.50	168,760,995.46
		4	GASHAKA	144,985,858.00	-	14,272,768.06	2,665,176.93	190,908.23	29,501,728.53	191,616,439.75
		5	GASSOL	156,634,814.45	-	15,419,520.27	2,879,311.81	206,246.84	41,310,688.88	216,450,582.27
		6	IBI	108,508,841.51	-	10,681,879.93	1,994,644.61	142,877.60	29,221,340.21	150,549,583.86
		7	JALINGO	104,366,853.40	-	10,274,132.33	1,918,505.25	137,423.69	33,418,588.73	150,115,503.41
		8	KARIM LAMIDU	161,991,629.57	-	15,946,858.46	2,977,782.52	213,300.36	37,631,485.44	218,761,056.36
		9	KURMI	115,312,004.19	-	11,351,600.17	2,119,702.55	151,835.57	29,783,847.19	158,718,989.67
		10	LAU	106,467,310.01	-	10,480,906.50	1,957,116.52	140,189.44	30,164,444.07	149,209,966.54
		11	SARDAUNA	158,883,085.69	-	15,640,845.68	2,920,640.26	209,207.23	39,782,583.78	217,436,362.63
		12	TAKUM	125,761,098.97	-	12,380,235.02	2,311,781.19	165,594.28	33,080,347.27	173,699,056.74
		13	USSA	108,089,986.72	-	10,640,646.83	1,986,945.09	142,326.08	31,344,076.21	152,203,980.92
		14	WUKARI	154,823,554.75	-	15,241,215.37	2,846,016.65	203,861.89	41,069,721.94	214,184,370.59
		15	YORRO	102,634,592.79	-	10,103,604.30	1,886,662.27	135,142.76	29,624,280.88	144,384,283.00
		16	ZING	111,337,973.23	-	10,960,386.69	2,046,650.63	146,602.82	32,479,547.38	156,971,160.74
TARABA TOTAL				2,061,340,871.67	-	202,923,516.51	37,892,234.49	2,714,243.65	539,453,263.19	2,844,324,129.52

35	YOBE	1	BADE	115,061,174.51	-	11,326,907.87	2,115,091.72	151,505.30	34,072,402.54	162,727,081.94
		2	BURSARI	127,326,581.03	-	12,534,344.96	2,340,558.39	167,655.61	31,765,950.87	174,135,090.86
		3	DAMATURU	106,609,260.71	-	10,494,880.48	1,959,725.91	140,376.35	30,177,810.91	149,382,054.35
		4	FIKA	119,363,504.23	-	11,750,439.90	2,194,178.53	157,170.33	33,855,208.79	167,320,501.78
		5	FUNE	167,416,446.04	-	16,480,890.87	3,077,503.25	220,443.42	46,183,041.77	233,378,325.35
		6	GEIDAM	138,744,993.84	-	13,658,401.89	2,550,455.34	182,690.66	35,389,934.28	190,526,476.01
		7	GUJBA	127,738,378.09	-	12,574,883.29	2,348,128.17	168,197.84	33,343,107.00	176,172,694.39
		8	GULAMI	110,978,449.70	-	10,924,994.30	2,040,041.75	146,129.42	31,343,600.43	155,433,215.60
		9	JAKUSKO	146,362,817.64	-	14,408,319.39	2,690,488.64	192,721.33	40,790,663.38	204,445,010.38
		10	KARASUWA	103,223,049.14	-	10,161,533.40	1,897,479.47	135,917.60	31,605,557.01	147,023,536.62
		11	MACHINA	98,871,269.32	-	9,733,133.38	1,817,483.65	130,187.45	28,191,093.71	138,743,167.51
		12	NANGERE	106,005,120.76	-	10,435,407.44	1,948,620.41	139,580.86	30,163,441.66	148,692,171.13
		13	NGURU	115,293,106.39	-	11,349,739.82	2,119,355.16	151,810.69	34,888,665.85	163,802,677.92
		14	POTISKUM	126,866,947.99	-	12,489,097.54	2,332,109.26	167,050.40	39,044,762.67	180,899,967.87
		15	TARMUA	117,667,825.39	-	11,583,513.06	2,163,008.02	154,937.57	29,364,556.86	160,933,840.90
		16	YUNUSARI	122,630,041.52	-	12,072,005.94	2,254,225.08	161,471.50	33,022,093.59	170,139,837.64
		17	YUSUFARI	122,338,629.64	-	12,043,318.63	2,248,868.25	161,087.79	31,913,555.35	168,705,459.66
YOBE TOTAL				2,072,497,595.95	-	204,021,812.16	38,097,321.01	2,728,934.12	575,115,446.67	2,892,461,109.91
36	ZAMFARA	1	ANKA	115,153,733.57	-	11,336,019.61	2,116,793.17	151,627.17	34,230,167.58	162,988,341.10
		2	BAKURA	111,497,594.87	-	10,976,100.24	2,049,584.84	146,813.00	37,587,379.59	162,257,472.55
		3	BUKKUYUM	131,585,424.97	-	12,953,596.14	2,418,845.83	173,263.39	39,447,707.63	186,578,837.96
		4	BUNGUDU	145,231,921.09	-	14,296,991.12	2,669,700.14	191,232.23	42,929,728.94	205,319,573.52
		5	GUMMI	126,408,909.69	-	12,444,007.11	2,323,689.46	166,447.28	38,914,014.36	180,257,067.91
		6	GUSAU	175,526,054.44	-	17,279,220.87	3,226,576.69	231,121.64	52,352,115.92	248,615,089.56
		7	KAURA NAMODA	133,304,423.31	-	13,122,818.61	2,450,445.02	175,526.86	44,693,910.94	193,747,124.72
		8	KIYAWA	120,943,408.08	-	11,905,969.56	2,223,220.84	159,250.65	36,964,010.21	172,195,859.34
		9	MARADUN	130,743,244.30	-	12,870,689.78	2,403,364.60	172,154.46	39,388,951.72	185,578,404.85
		10	MARU	172,570,419.94	-	16,988,260.86	3,172,245.26	227,229.85	45,486,325.82	238,444,481.73
		11	SHINKAFI	107,749,513.14	-	10,607,129.76	1,980,686.39	141,877.76	33,731,306.56	154,210,513.62
		12	TALATA MAFARA	124,452,468.62	-	12,251,410.20	2,287,725.52	163,871.16	39,714,403.80	178,869,879.30
		13	TSAFE	131,853,299.25	-	12,979,966.35	2,423,769.99	173,616.11	43,538,428.15	190,969,079.84
		14	ZURMI	145,619,705.27	-	14,335,165.56	2,676,828.51	191,742.84	45,632,049.51	208,455,491.70
ZAMFARA TOTAL				1,872,640,120.54	-	184,347,345.77	34,423,476.26	2,465,774.40	574,610,500.72	2,668,487,217.70
37	FCT-ABUJA	1	ABAJI	96,192,119.64	-	9,469,391.23	1,768,234.65	126,659.72	293,310,348.35	400,866,753.59
		2	ABUJA MUNICIPAL	245,555,713.56	-	24,173,114.49	4,513,884.53	323,332.28	347,486,383.94	622,052,428.80
		3	BWARI	138,314,818.37	-	13,616,054.34	2,542,547.72	182,124.23	306,007,343.00	460,662,887.66
		4	GWAGWALADA	118,537,633.06	-	11,669,139.09	2,178,997.10	156,082.88	300,782,806.41	433,324,658.54
		5	KUJE	112,630,907.25	-	11,087,666.32	2,070,417.76	148,305.28	296,238,589.55	422,175,886.16
		6	KWALI	115,856,425.70	-	11,405,194.37	2,129,710.28	152,552.43	295,371,168.72	424,915,051.51
				827,087,617.58	-	81,420,559.85	15,203,792.05	1,089,056.81	1,839,196,639.98	2,763,997,666.27
				91,027,771,788.12	(772,030,462.92)	8,961,000,000.00	1,673,301,937.25	119,859,628.81	35,101,464,577.81	136,111,367,469.08

**Summary of Distribution of Revenue Allocation to Local Government Councils by
Federation Account Allocation Committee for the month of January, 2019 Shared in February, 2019**

	1	2	3	4	5	6	7	8	9(3+ 4+ 5+ 6 + 7 + 8)	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Distribution ₦50Billion of Forex Equalization	Excess Bank Charges Recovered	Exchange Gain Allocation	Value Added Tax	Total Net Amount	S/n
			₦	₦	₦	₦	₦	₦	₦	
1	ABIA	17	1,889,387,825.98	-	185,996,031.50	34,731,338.00	2,487,826.73	613,663,836.91	2,726,266,859.11	1
2	ADAMAWA	21	2,383,191,571.13	-	234,607,298.95	43,808,598.13	3,138,036.35	732,049,337.01	3,396,794,841.58	2
3	AKWA IBOM	31	3,174,271,129.85	-	312,483,136.03	58,350,478.39	4,179,680.02	1,004,799,010.06	4,554,083,434.37	3
4	ANAMBRA	21	2,396,070,591.05	-	235,875,141.67	44,045,344.44	3,154,994.64	812,787,670.66	3,491,933,742.45	4
5	BAUCHI	20	2,720,014,273.33	-	267,764,962.54	50,000,181.96	3,581,543.25	810,726,164.40	3,852,087,125.48	5
6	BAYELSA	8	1,107,145,370.83	-	108,990,140.85	20,351,904.23	1,457,819.20	320,320,981.32	1,558,266,216.43	6
7	BENUE	23	2,959,796,502.55	(139,538,498.52)	291,369,720.89	54,407,936.44	3,897,273.36	845,219,923.83	4,015,152,858.55	7
8	BORNO	27	3,213,452,021.50	-	316,340,200.35	59,070,714.21	4,231,270.95	927,675,171.18	4,520,769,378.20	8
9	CROSS RIVER	18	2,071,611,307.68	(38,551,266.10)	203,934,563.74	38,081,028.97	2,727,767.11	630,998,443.61	2,908,801,845.01	9
10	DELTA	25	2,654,472,776.22	-	261,312,894.74	48,795,376.97	3,495,242.34	927,123,265.43	3,895,199,555.69	10
11	EBONYI	13	1,532,444,535.53	(46,086,075.87)	150,857,647.21	28,169,891.01	2,017,826.31	473,694,085.80	2,141,097,910.00	11
12	EDO	18	2,031,030,958.83	-	199,939,733.39	37,335,067.87	2,674,333.47	698,924,092.19	2,969,904,185.75	12
13	EKITI	16	1,612,712,235.33	-	158,759,398.99	29,645,397.82	2,123,517.76	552,338,387.65	2,355,578,937.55	13
14	ENUGU	17	2,063,557,649.51	-	203,141,741.62	37,932,984.02	2,717,162.57	664,630,295.18	2,971,979,832.90	14
15	GOMBE	11	1,413,951,142.69	(53,983,557.43)	139,192,863.24	25,991,707.14	1,861,801.69	434,166,449.95	1,961,180,407.28	15
16	IMO	27	2,765,626,284.91	-	272,255,122.28	50,838,636.71	3,641,602.27	920,715,185.99	4,013,076,832.16	16
17	JIGAWA	27	2,905,550,804.82	-	286,029,639.64	53,410,774.48	3,825,846.05	991,429,583.45	4,240,246,648.43	17
18	KADUNA	23	3,267,567,006.73	-	321,667,413.93	60,065,473.37	4,302,526.15	1,049,734,989.92	4,703,337,410.11	18
19	KANO	44	5,202,246,723.93	-	512,122,091.72	95,629,381.56	6,849,990.38	1,811,841,336.61	7,628,689,524.21	19
20	KATSINA	34	3,960,558,980.61	-	389,887,265.48	72,804,275.93	5,215,014.28	1,216,836,591.98	5,645,302,128.28	20
21	KEBBI	21	2,499,537,839.75	-	246,060,714.68	45,947,312.86	3,291,233.78	729,249,345.13	3,524,086,446.20	21
22	KOGI	21	2,583,455,444.81	(89,972,595.51)	254,321,772.20	47,489,913.42	3,401,731.19	739,832,351.07	3,538,528,617.19	22
23	KWARA	16	1,828,065,331.04	-	179,959,292.75	33,604,088.07	2,407,081.13	547,423,329.57	2,591,459,122.56	23
24	LAGOS	20	3,114,102,323.05	-	306,559,969.21	57,244,435.93	4,100,453.53	5,391,228,399.74	8,873,235,581.46	24
25	NASSARAWA	13	1,630,949,350.34	(39,238,127.24)	160,554,705.90	29,980,638.37	2,147,531.24	458,814,445.29	2,243,208,543.91	25
26	NIGER	25	3,018,761,440.72	-	297,174,375.90	55,491,849.00	3,974,914.67	886,830,134.36	4,262,232,714.65	26
27	OGUN	20	2,153,573,497.07	(115,776,950.40)	212,003,125.29	39,587,684.44	2,835,689.76	785,074,099.17	3,077,297,145.33	27
28	ONDO	18	2,056,798,912.78	(47,177,126.82)	202,476,394.79	37,808,742.74	2,708,263.09	691,930,472.34	2,944,545,658.91	28
29	OSUN	30	2,785,986,129.86	(82,028,645.40)	274,259,396.00	51,212,897.96	3,668,410.82	942,728,072.32	3,975,826,261.56	29
30	OYO	33	3,514,304,128.11	(83,688,581.46)	345,956,829.15	64,601,074.93	4,627,414.03	1,427,760,302.37	5,273,561,167.12	30
31	PLATEAU	17	2,202,997,820.95	-	216,868,578.52	40,496,218.34	2,900,768.59	637,604,955.47	3,100,868,341.87	31
32	RIVERS	23	2,730,737,926.44	-	268,820,625.60	50,197,307.62	3,595,663.48	1,077,306,320.82	4,130,657,843.95	32
33	SOKOTO	23	2,750,275,744.44	(35,989,038.17)	270,743,976.94	50,556,458.11	3,621,389.64	817,631,696.48	3,856,840,227.44	33
34	TARABA	16	2,061,340,871.67	-	202,923,516.51	37,892,234.49	2,714,243.65	539,453,263.19	2,844,324,129.52	34
35	YOBE	17	2,072,497,595.95	-	204,021,812.16	38,097,321.01	2,728,934.12	575,115,446.67	2,892,461,109.91	35
36	ZAMFARA	14	1,872,640,120.54	-	184,347,345.77	34,423,476.26	2,465,774.40	574,610,500.72	2,668,487,217.70	36
37	FCT, ABUJA	6	827,087,617.58	-	81,420,559.85	15,203,792.05	1,089,056.81	1,839,196,639.98	2,763,997,666.27	37
	Total LGCs		91,027,771,788.12	(772,030,462.92)	8,961,000,000.00	1,673,301,937.25	119,859,628.81	35,101,464,577.81	136,111,367,469.08	

Methodology

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

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

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

These are

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

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

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

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

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

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

State Government – 26.72%

Local Government – 20.60%

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

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

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

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

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

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

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

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

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

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

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

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

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

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