



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(APRIL 2019 Disbursement)



Report Date: May 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 N617.57bn to the three tiers of government in April 2019 from the revenue generated in March 2019.

The amount disbursed comprised of N446.65bn from the Statutory Account, N92.18bn from Valued Added Tax (VAT), N55bn as Good and Value Consideration, N10bn as Additional Funds From NNPC, N13.09bn distributed as FOREX Equalisation Fund and N652.55mln exchange gain differences.

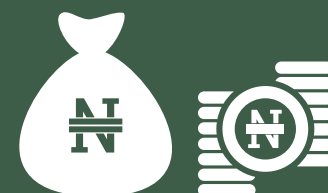
Federal Government received a total of N257.76bn from the N617.57bn. States received a total of N168.25bn and Local Governments received N126.58bn. The sum of N49.82bn was shared among the oil producing states as 13% derivation fund.

Revenue generating agencies such as Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS) and Department of Petroleum Resources (DPR) received N5.12bn, N6.15bn and N3.87bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N203.11bn was disbursed to the FGN consolidated revenue account; N4.64bn shared as share of derivation and ecology; N2.32bn as stabilization fund; N7.80bn for the development of natural resources; and N5.49 bn to the Federal Capital Territory (FCT) Abuja.

Federation Account Allocation Committee (FAAC) April 2019 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of March, 2019 Shared in April, 2019



Summary of Gross Revenue Allocation by FAAC for the month of March, 2019 Shared in April, 2019

BENEFICIARIES



FGN

Statutory		N208,393,568,671.50
Good & Value Consideration		N25,207,380,000.00
Additional Funds From NNPC		N4,583,160,000.00
FOREX Equalisation Fund		N5,997,268,371.48
Exchange Gain		N302,834,394.13
VAT		N13,274,136,527.66
Total		N257,758,347,964.77



State

Statutory		N105,700,002,940.44
Good & Value Consideration		N12,785,520,000.00
Additional Funds From NNPC		N2,324,640,000.00
FOREX Equalisation Fund		N3,041,894,663.74
Exchange Gain		N153,601,651.69
VAT		N44,247,121,758.86
Total		N168,252,781,014.73



LGCs

Statutory		N81,490,271,728.04
Good & Value Consideration		N9,857,100,000.00
Additional Funds From NNPC		N1,792,200,000.00
FOREX Equalisation Fund		N2,345,173,281.18
Exchange Gain		N118,420,435.06
VAT		N30,972,985,231.20
Total		N126,576,150,675.48



13%
Derivation
Fund

Statutory		N39,593,612,127.33
Good & Value Consideration		N7,150,000,000.00
Additional Funds From NNPC		N1,300,000,000.00
FOREX Equalisation Fund		N1,701,107,725.44
Exchange Gain		N77,698,471.35
VAT		-----
Total		N49,822,418,324.11



Cost of
Collection
- NCS

Statutory		N4,820,020,619.31
Good & Value Consideration		-----
Additional Funds From NNPC		-----
FOREX Equalisation Fund		-----
Exchange Gain		-----
VAT		N311,882,954.64
Total		N5,131,903,573.95











Cost of
Collections
- FIRS








Statutory		N2,776,194,414.08
Good & Value Consideration		-----
Additional Funds From NNPC		-----
FOREX Equalisation Fund		-----
Exchange Gain		-----
VAT		N3,375,377,191.93
Total		N6,151,571,606.01

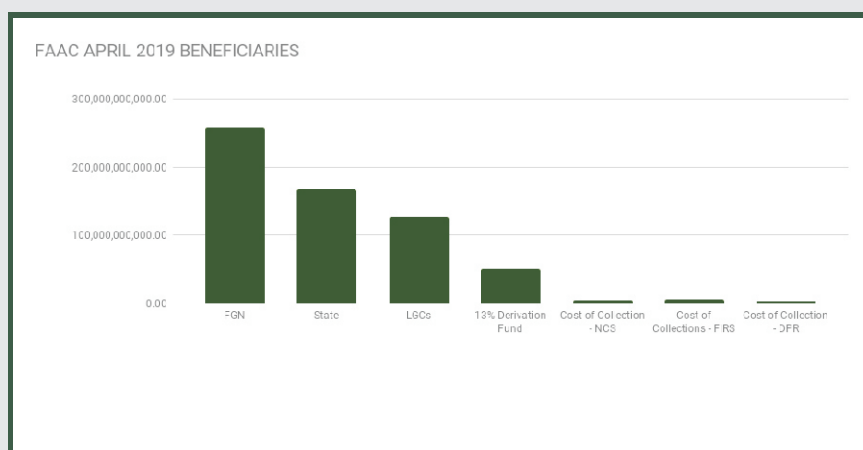
Federation Account Allocation Committee (FAAC) April 2019 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of March, 2019 Shared in April, 2019



 Cost of Collection - DPR	Statutory		N3,872,888,290.34
	Good & Value Consideration		----
	Additional Funds From NNPC		----
	FOREX Equalisation Fund		----
	Exchange Gain		----
	VAT		----
	Total		N3,872,888,290.34

TOTAL(ALL BENEFICIARIES)		
STATUTORY		N446,646,558,791.04
GOOD & VALUE CONSIDERATION		N55,000,000,000.00
ADDITIONAL FUNDS FROM NNPC		N10,000,000,000.00
FOREX EQUILISATION FUND		N13,085,444,041.83
EXCHANGE GAIN		N652,554,952.24
VAT		N92,181,503,664.28
TOTAL		N617,566,061,449.39



Federation Account Allocation Committee (FAAC) April 2019 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of March, 2019 Shared in April, 2019



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

FG

BENEFICIARIES

Good & Value Consideration

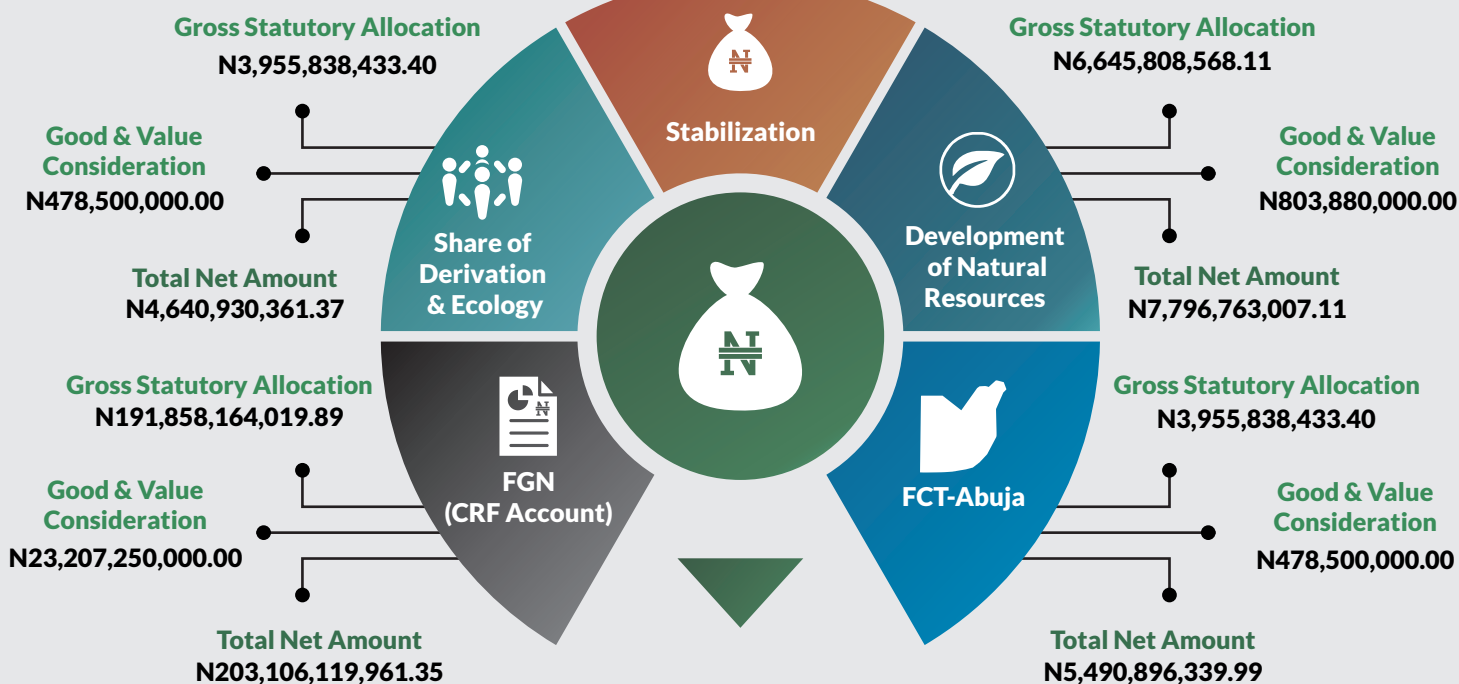
N239,250,000.00

Gross Statutory Allocation

N1,977,919,216.70

Total Net Amount

N2,320,465,180.69



SUB-TOTAL	Gross Statutory Allocation	Good & Value Consideration	Total Net Amount
	N208,393,568,671.50	N25,207,380,000.00	N223,355,174,850.50
Additional Funds From NNPC =N4,583,160,000.00			
FOREX Equilisation Fund =N5,997,268,371.48			
Distribution of Exchange Gain =N302,834,394.13			

Federation Account Allocation Committee (FAAC) April 2019 Disbursement

F.C.T ABUJA



Local Government Councils

Total Allocation

ABAJI	▶		N365,996,740.28
ABUJA MUNICIPAL	▶		N570,671,992.17
BWARI	▶		N421,440,312.36
GWAGWALADA	▶		N396,059,002.66
KUJE	▶		N385,845,636.76
KWALI	▶		N388,467,883.11

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

FCT Abuja

Gross Statutory Allocation ▶ **N740,428,919.39**

Deduction ▶ **N 0.00**

Value Added Tax ▶ **N1,659,821,456.40**

Dist. Exchange Gain ▶ **N1,075,980.15**

Good & Value Consideration ▶ **N89,562,615.84**

FOREX Equilisation Fund ▶ **N21,308,483.60**

Additional Funds From NNPC ▶ **N16,284,111.97**



Total Allocation
N2,528,481,567.34

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

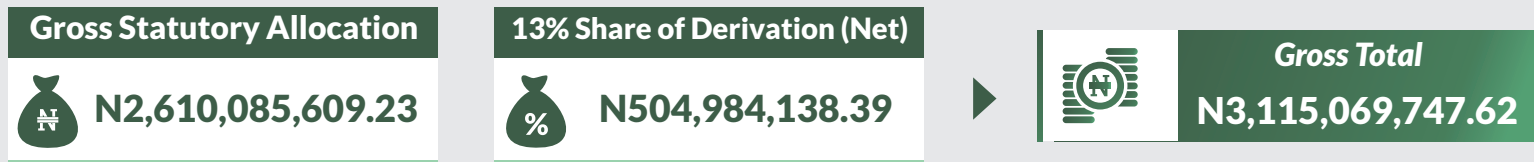
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



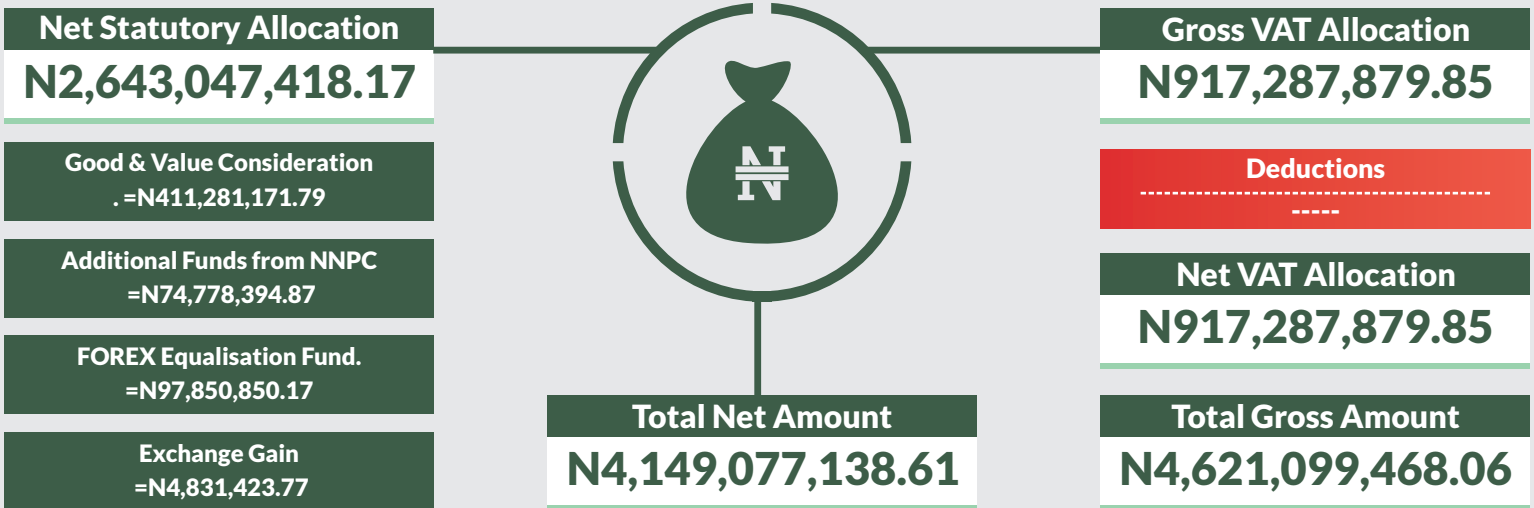
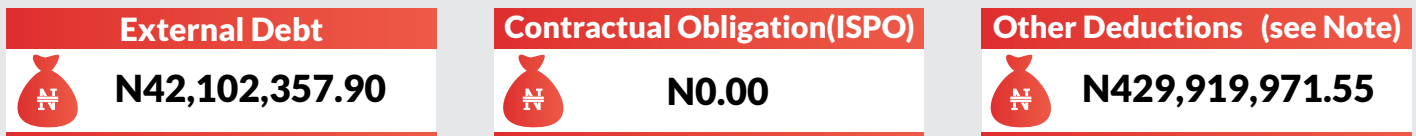
ABIA STATE

 **17**
No. of LGCs

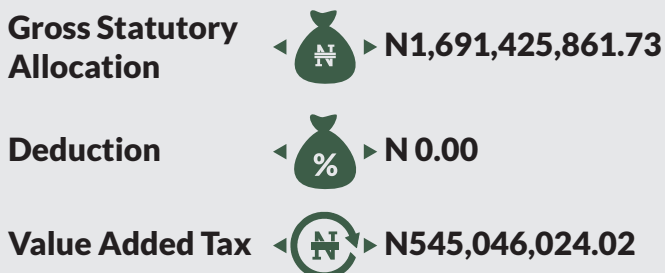
BENEFICIARIES



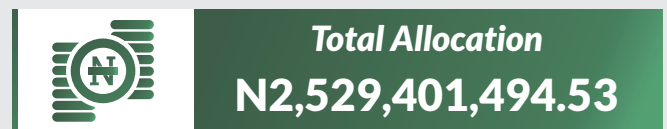
DEDUCTIONS



LGAs















Distribution of Exchange Gain Allocation =N2,457,954.58
 Good & Value Consideration =N204,595,634.65
 FOREX Equalisation Fund =N48,676,813.24
 Additional Funds From NNPC =N37,199,206.30





Total Allocation

ABA NORTH	▶		N129,790,615.07
ABA SOUTH	▶		N218,738,448.60
AROCHUKWU	▶		N151,630,888.19
BENDE	▶		N155,339,490.99
IKWUANO	▶		N140,827,543.84
ISIALA NGWA NORTH	▶		N145,496,053.83
ISIALA NGWA SOUTH	▶		N140,838,375.76
ISUIKWUATO	▶		N136,723,949.19
NNEOCHI	▶		N148,536,007.98
OBIOMA NGWA	▶		N151,424,722.92
OHAFIA	▶		N166,732,148.04
OSISIOMA	▶		N160,225,409.97
UGWUNAGBO	▶		N121,665,357.04
UKWA EAST	▶		N114,840,333.15
UKWA WEST	▶		N120,525,037.81
UMUAHIA NORTH	▶		N175,247,236.55
UMUAHIA SOUTH	▶		N150,819,875.59

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

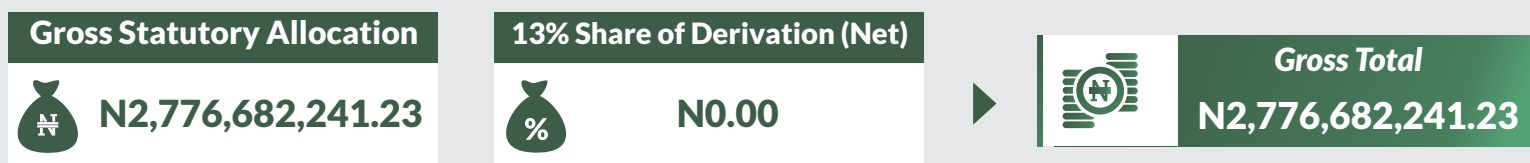
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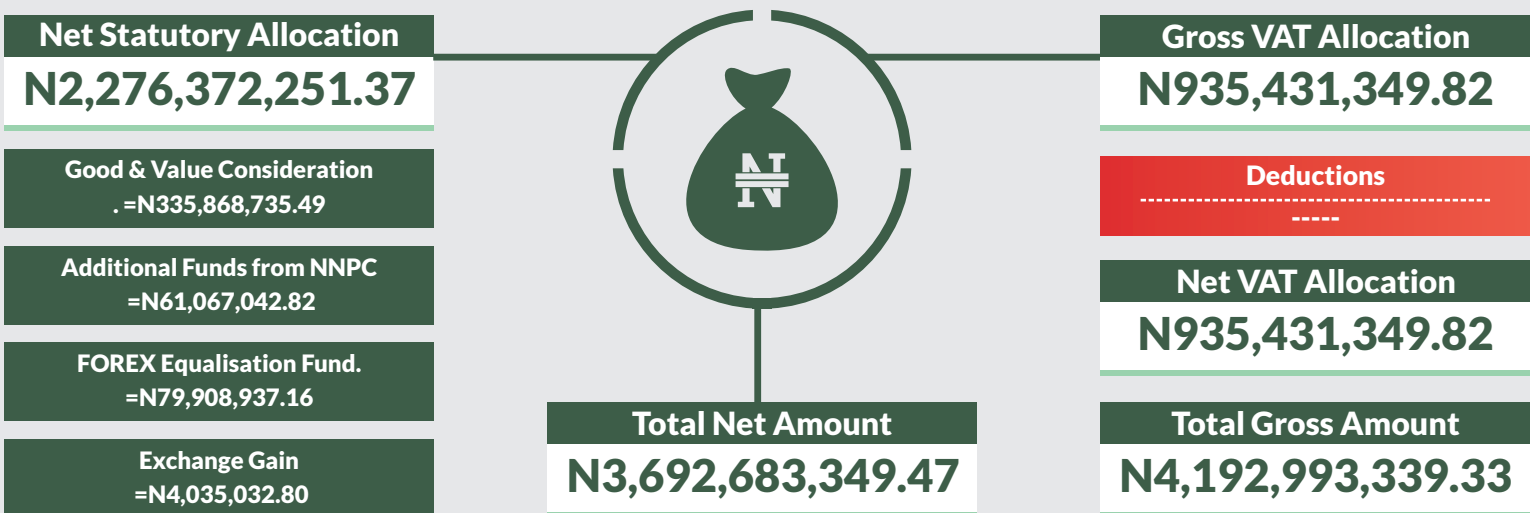
ADAMAWA STATE

 **21**
No. of LGCs

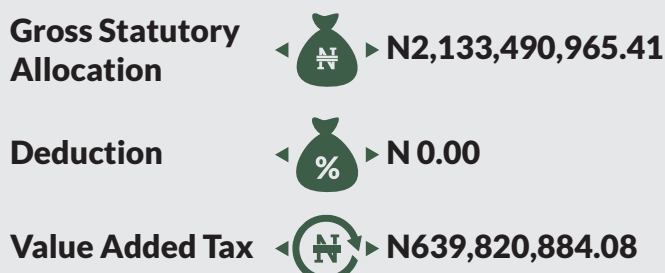
BENEFICIARIES



DEDUCTIONS



LGAs












Distribution of Exchange Gain Allocation =N3,100,356.93
 Good & Value Consideration =N258,068,028.85
 FOREX Equalisation Fund =N61,398,813.64
 Additional Funds From NNPC =N46,921,459.79





Total Allocation

DEMSA	▶		N156,124,593.99
FUFORE	▶		N185,338,441.27
GANYE	▶		N160,028,651.27
GIREI	▶		N141,746,326.33
GOMBI	▶		N141,658,334.83
GUYUK	▶		N151,448,373.78
HONG	▶		N161,510,358.47
JADA	▶		N167,450,033.04
YOLA-NORTH	▶		N151,696,135.09
LAMURDE	▶		N133,668,894.36
MADAGALI	▶		N136,846,202.58
MAIHA	▶		N133,029,375.74
MAYO-BELWA	▶		N152,592,404.26
MICHIKA	▶		N149,009,216.70
MUBI NORTH	▶		N143,317,513.61
MUBI SOUTH	▶		N134,132,963.00
NUMAN	▶		N126,377,686.42
SHELLENG	▶		N143,521,433.98



Total Allocation

SONG	▶		N175,697,430.12
TOUNGO	▶		N145,958,222.54
YOLA-SOUTH	▶		N151,647,917.31

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

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



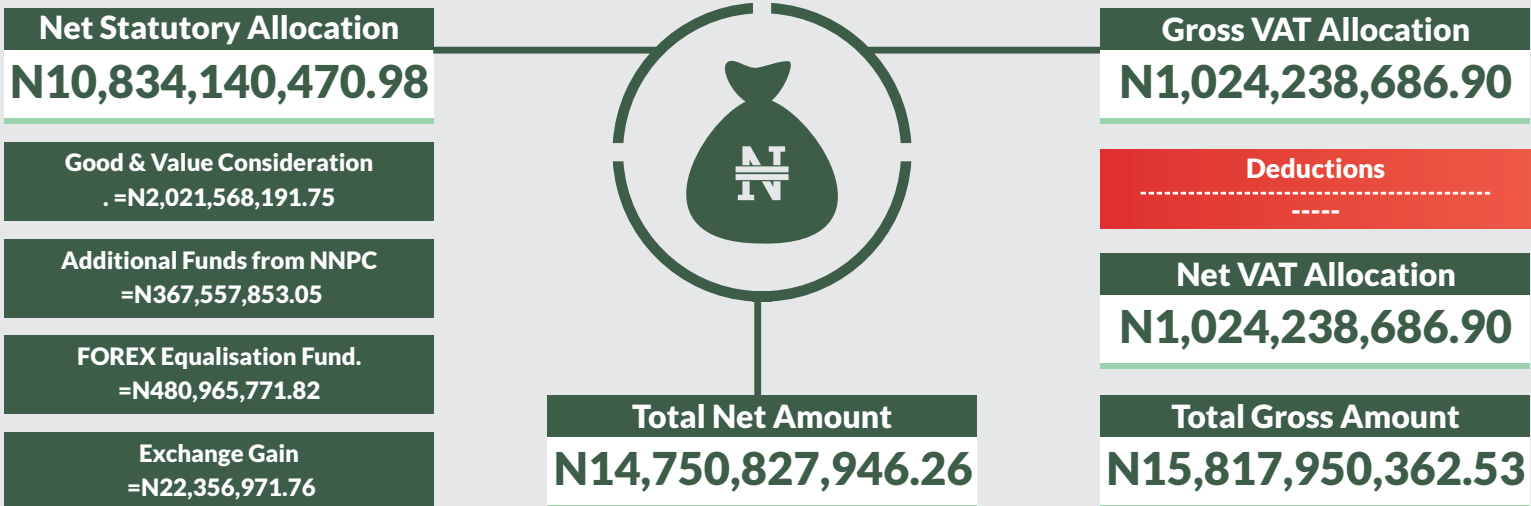
AKWA IBOM STATE

 **31**
No. of LGCs

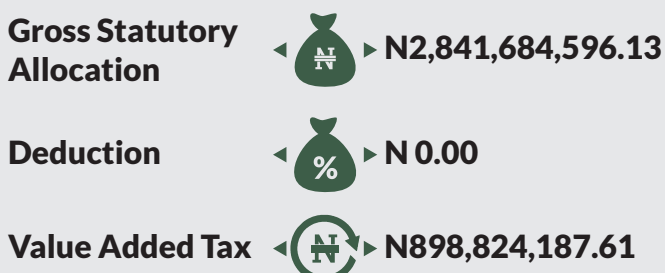
BENEFICIARIES



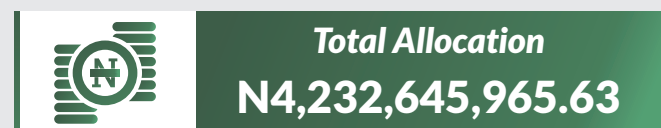
DEDUCTIONS



LGAs



Distribution of Exchange Gain Allocation =N4,129,493.24
 Good & Value Consideration =N343,731,449.64
 FOREX Equalisation Fund =N81,779,611.81
 Additional Funds From NNPC =N62,496,627.21






Total Allocation

ABAK	▶		N143,406,086.91
EASTERN OBOLO	▶		N113,296,459.51
EKET	▶		N149,134,329.41
EKPE ATAI	▶		N115,306,455.53
ESSIEN UDIM	▶		N154,005,497.88
ETIM EKPO	▶		N132,727,997.76
ETINAN	▶		N151,073,411.79
IBENO	▶		N121,141,458.78
IBESIKPO ASUTAN	▶		N140,575,832.48
IBIONO IBOM	▶		N153,815,408.71
IKA	▶		N118,279,327.53
IKONO	▶		N139,166,246.75
IKOT ABASI	▶		N139,205,106.65
IKOT EKPENE	▶		N143,382,570.13
INI	▶		N130,681,553.54
ITU	▶		N134,708,113.91
MBO	▶		N126,146,194.15
MKPAT ENIN	▶		N154,971,402.46



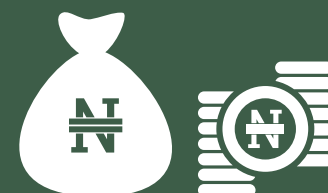
Total Allocation

NSIT IBOM	▶		N130,071,121.58
NSIT UBIUM	▶		N136,708,211.75
OBAT AKARA	▶		N142,358,671.45
OKOBO	▶		N123,701,715.28
ONNA	▶		N129,235,242.84
ORON	▶		N129,290,235.72
ORUK ANAM	▶		N153,281,885.91
UDUNG UKO	▶		N114,434,673.29
UKANAFUN	▶		N139,829,217.68
UQUO	▶		N115,158,742.00
URUAN	▶		N146,258,157.16
URUE OFFONG/ORUK	▶		N122,801,553.73
UYO	▶		N188,493,083.37

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

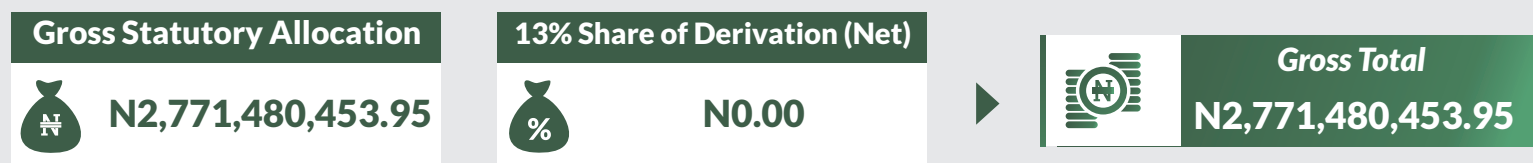
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



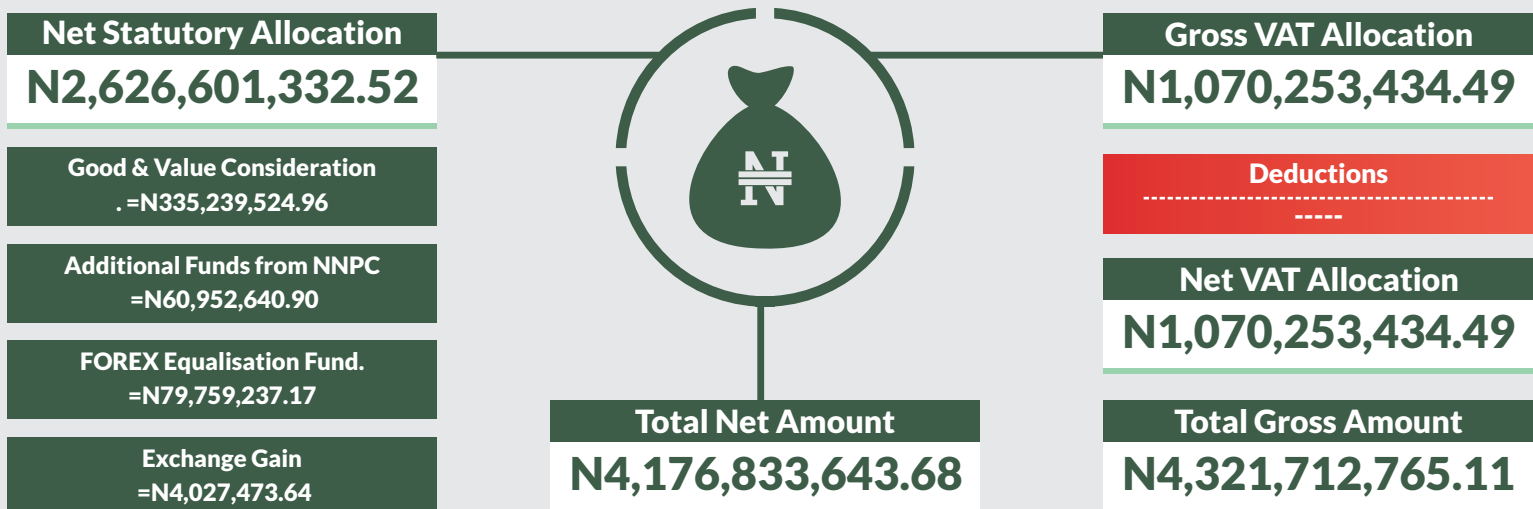
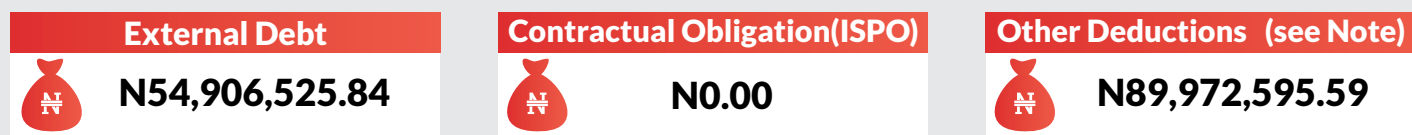
ANAMBRA STATE

 **21**
No. of LGCs

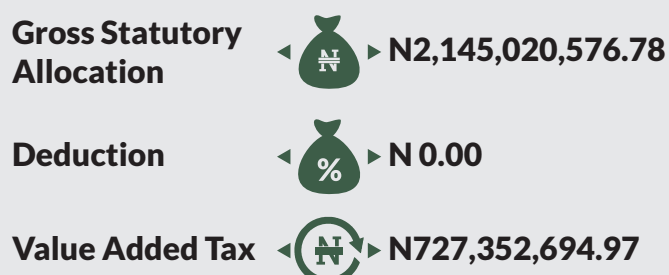
BENEFICIARIES



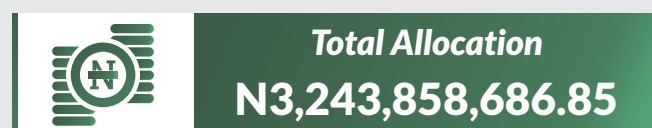
DEDUCTIONS



LGAs



Distribution of Exchange Gain Allocation =N3,117,111.58
 Good & Value Consideration =N259,462,655.84
 FOREX Equalisation Fund =N61,730,619.34
 Additional Funds From NNPC =N47,175,028.33





Total Allocation

AGUATA	▶		N211,717,343.61
ANAMBRA EAST	▶		N140,586,856.72
ANAMBRA WEST	▶		N144,651,817.72
ANIOCHA	▶		N175,856,909.78
AWKA NORTH	▶		N131,815,495.06
AWKA SOUTH	▶		N152,454,403.02
AYAMELUM	▶		N141,744,080.82
DUNUKOFIA	▶		N126,000,000.82
EKWUSIGWO	▶		N140,973,679.53
IDEMILI NORTH	▶		N222,539,803.49
IDEMILI SOUTH	▶		N155,109,165.96
IHIALA	▶		N188,071,956.94
NJIKOKA	▶		N138,983,500.86
NNEWI NORTH	▶		N138,672,943.39
NNEWI SOUTH	▶		N165,106,764.05
OGBARU	▶		N158,624,462.23
ONISHA NORTH	▶		N132,313,974.14
ONISHA SOUTH	▶		N136,804,414.09



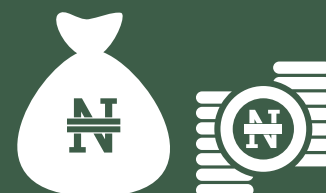
Total Allocation

ORUMBA NORTH	▶		N147,673,430.95
ORUMBA SOUTH	▶		N150,030,286.65
OYI	▶		N144,127,396.99

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

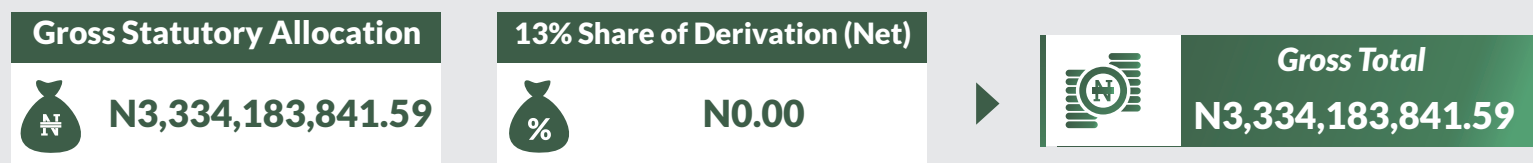
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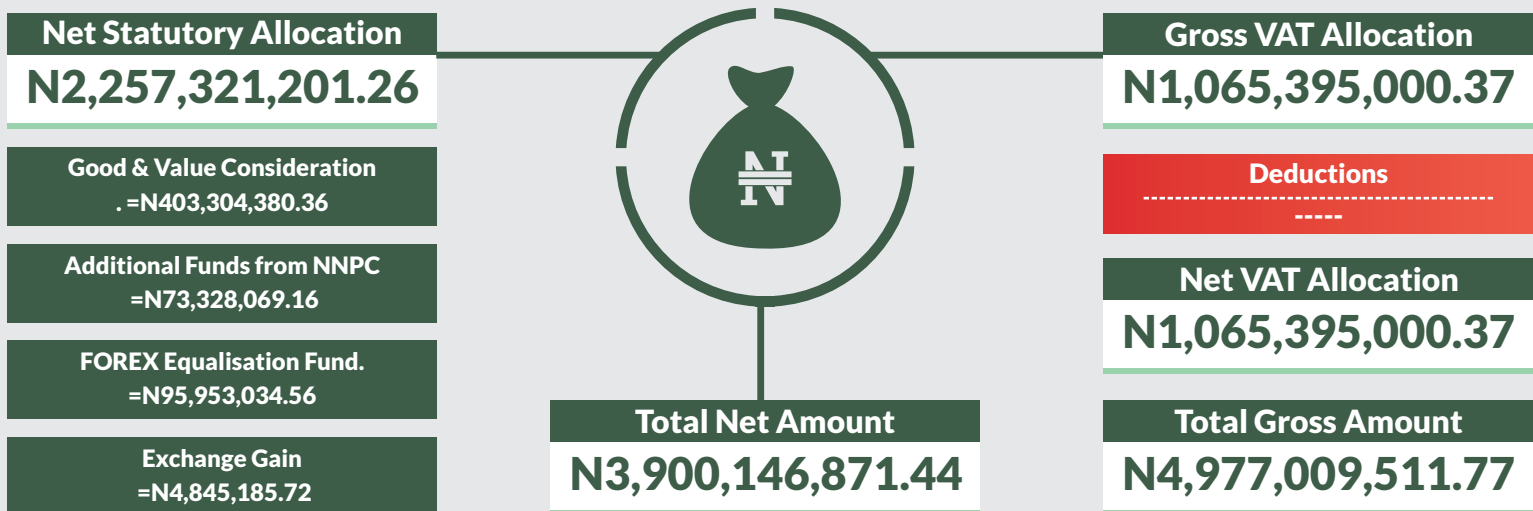
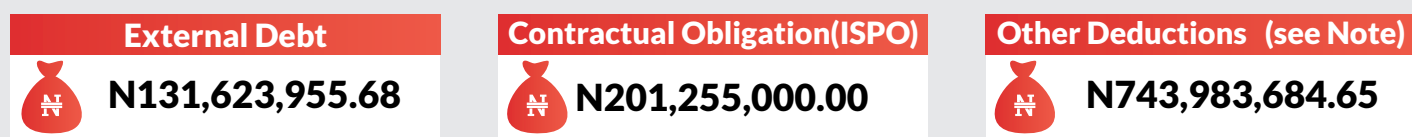
BAUCHI STATE

 **20**
No. of LGCs

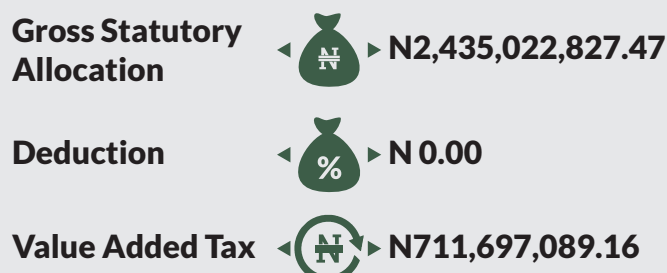
BENEFICIARIES



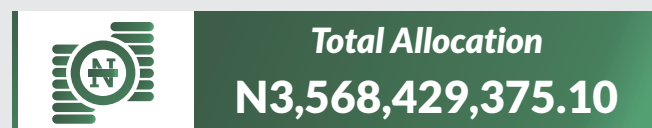
DEDUCTIONS



LGAs



Distribution of Exchange Gain Allocation =N3,538,538.48
 Good & Value Consideration =N294,541,458.80
 FOREX Equalisation Fund =N70,076,468.67
 Additional Funds From NNPC =N53,552,992.51





Total Allocation

ALKALERI	▶		N230,128,036.30
BAUCHI	▶		N280,090,514.33
BOGORO	▶		N125,095,030.82
DAMBAN	▶		N147,587,284.25
DARAZO	▶		N185,798,790.74
DASS	▶		N124,755,338.73
GAMAWA	▶		N196,512,847.72
GANJUWA	▶		N195,618,497.17
GIADE	▶		N142,301,313.15
I/GADAU	▶		N163,380,899.90
JAMA'ARE	▶		N126,992,020.16
KATAGUM	▶		N193,128,064.06
KIRFI	▶		N156,058,693.92
MISAU	▶		N184,895,073.22
NINGI	▶		N234,552,227.12
SHIRA	▶		N177,151,752.65
TAFAWA BALEWA	▶		N173,897,505.86
TORO	▶		N239,085,423.59



Total Allocation

WARJI



N136,675,213.53

ZAKI



N154,724,847.89

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

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






BAYELSA STATE


 **8**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation  N2,466,348,360.22	13% Share of Derivation (Net)  N7,209,331,273.58	Gross Total  N9,675,679,633.80
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DEDUCTIONS


External Debt  N33,286,734.18	Contractual Obligation (ISPO)  N421,546,663.22	Other Deductions (see Note)  N1,091,938,012.73
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Net Statutory Allocation N8,128,908,223.67		Gross VAT Allocation N795,493,215.42
Good & Value Consideration =N1,551,431,601.36		Deductions -----
Additional Funds from NNPC =N282,078,472.97		Net VAT Allocation N795,493,215.42
FOREX Equalisation Fund. =N369,112,207.35		Total Gross Amount N12,690,996,538.24
Exchange Gain =N17,201,407.35		Total Net Amount N11,144,225,128.11

LGAs









Gross Statutory Allocation	 N991,143,420.73
Deduction	 N 0.00
Value Added Tax	 N282,679,600.83

Distribution of Exchange Gain Allocation =N1,440,314.69
 Good & Value Consideration =N119,889,154.93
 FOREX Equalisation Fund =N28,523,687.78
 Additional Funds From NNPC =N21,798,028.17

	Total Allocation N1,445,474,207.13
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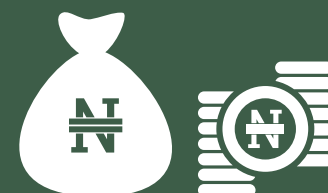
Total Allocation

BRASS	▶		N171,857,733.03
EKERMOR	▶		N197,994,026.68
KOLOKUMA/OPOKUMA	▶		N132,048,279.21
NEMBE	▶		N160,245,784.89
OGBIA	▶		N170,134,895.55
SAGBAMA	▶		N168,306,615.02
SOUTHERN IJAW	▶		N228,477,553.64
YENAGOA	▶		N216,409,319.12

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

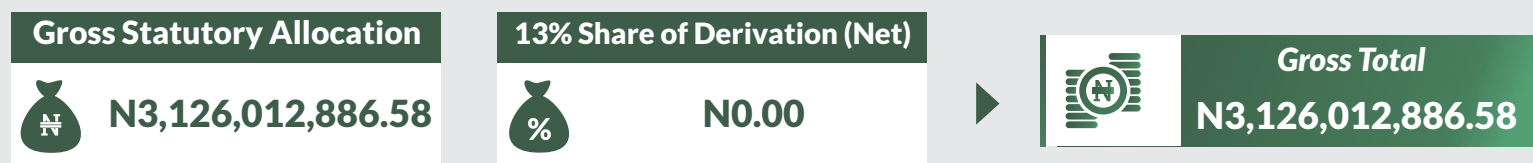
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



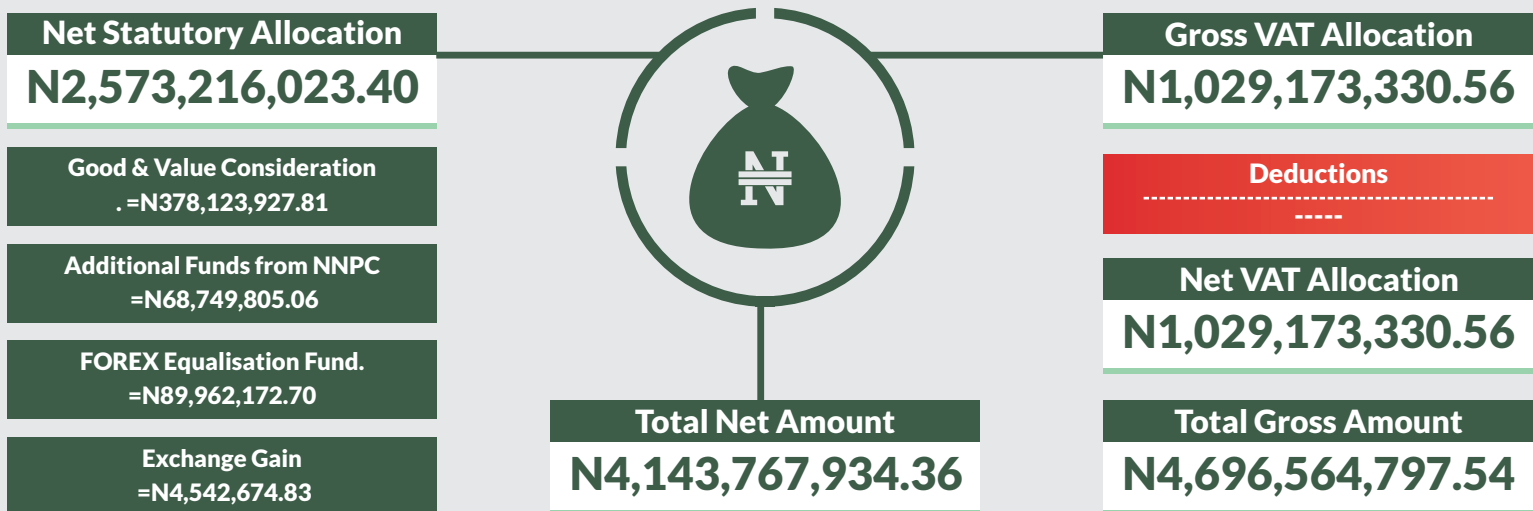
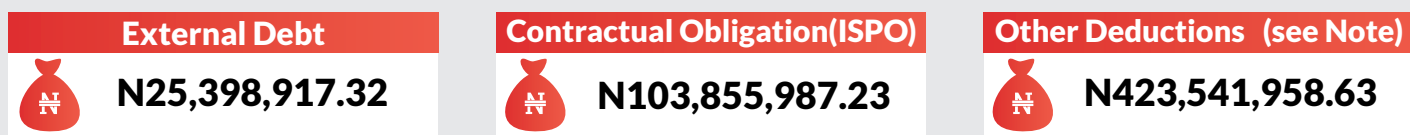
BENUE STATE

 **23**
No. of LGCs

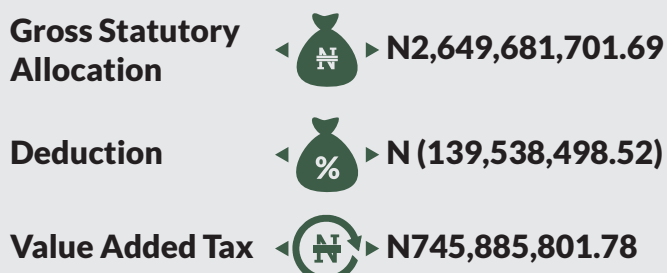
BENEFICIARIES



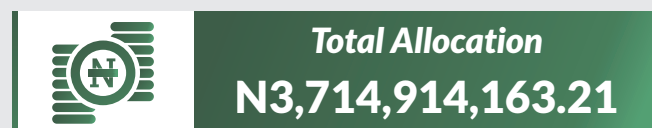
DEDUCTIONS



LGAs







Distribution of Exchange Gain Allocation =N3,850,477.53
 Good & Value Consideration =N320,506,692.98
 FOREX Equalisation Fund =N76,254,043.56
 Additional Funds From NNPC =N58,273,944.18





Total Allocation

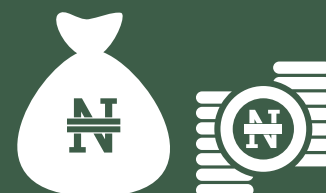
ADO	▶		N162,915,602.80
AGATU	▶		N142,608,386.44
APA	▶		N137,534,931.21
BURUKU	▶		N166,323,284.35
GBOKO	▶		N217,912,466.02
GUMA	▶		N173,884,667.65
GWER EAST	▶		N164,473,349.42
GWER WEST	▶		N142,108,576.85
KATSINA ALA	▶		N180,459,942.92
KONSHISHA	▶		N172,367,141.85
KWANDE	▶		N194,650,214.66
LOGO	▶		N151,316,478.68
MAKURDI	▶		N185,172,932.82
OBI	▶		N132,473,172.86
OGBADIBO	▶		N140,099,353.39
OHIMINI	▶		N125,986,314.64
OJU	▶		N160,944,436.33
OKPOKWU	▶		N152,849,905.18

*Total Allocation***OTUKPO****N180,223,552.26****TARKA****N122,500,842.36****UKUM****N169,472,749.93****USHONGO****N163,872,146.03****VANDEIKYA****N174,763,714.57**

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

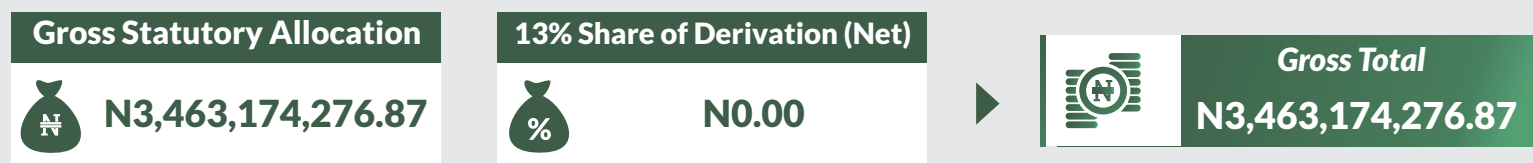
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



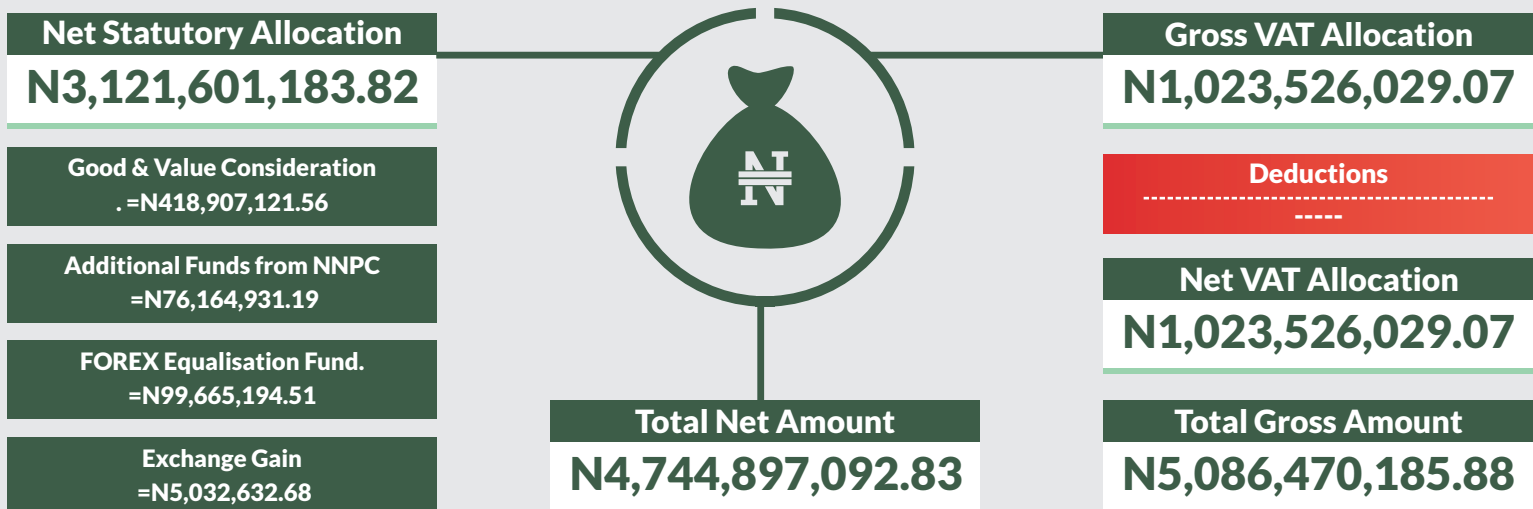
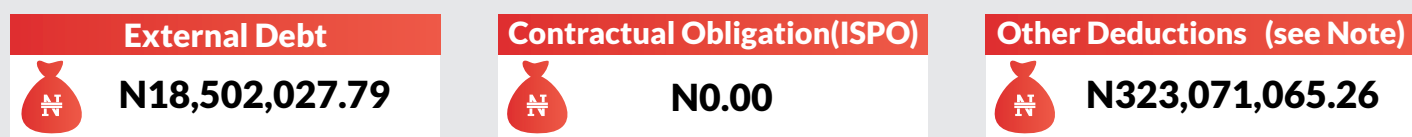
BORNO STATE

 **27**
No. of LGCs

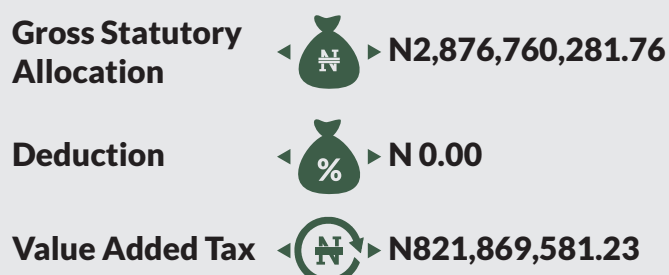
BENEFICIARIES



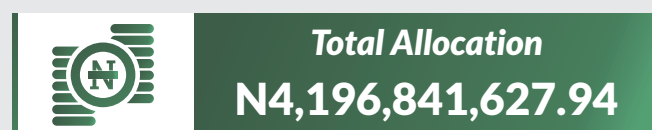
DEDUCTIONS



LGAs





















Distribution of Exchange Gain Allocation =N4,180,464.70
 Good & Value Consideration =N347,974,220.38
 FOREX Equalisation Fund =N82,789,039.80
 Additional Funds From NNPC =N63,268,040.07





Total Allocation

ABADAN	▶		N148,908,502.45
ASKIRA UBA	▶		N147,393,877.59
BAMA	▶		N203,695,810.01
BAYO	▶		N120,832,155.42
BIU	▶		N163,902,022.65
CHIBOK	▶		N119,699,717.28
DAMBOA	▶		N194,987,673.98
DIKWA	▶		N132,737,281.45
GUBIO	▶		N155,640,846.89
GUZAMALA	▶		N133,354,414.72
GWOZA	▶		N192,412,161.93
HAWUL	▶		N137,169,521.94
JERE	▶		N159,955,918.22
KAGA	▶		N137,322,998.61
KALA BALGE	▶		N126,525,341.09
KONDUGA	▶		N180,460,374.76
KUKAWA	▶		N188,185,464.16
KWAYA KUSAR	▶		N109,964,549.44

*Total Allocation***MAFA****N142,937,735.83****MAGUMERI****N166,617,582.78****MAIDUGURI METRO****N254,465,993.86****MARTE****N153,472,320.62****MOBBAR****N144,054,606.42****MONGUNO****N140,828,149.33****NGALA****N165,551,465.11****NGANZAI****N139,496,118.77****SHANI****N136,269,022.62**

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

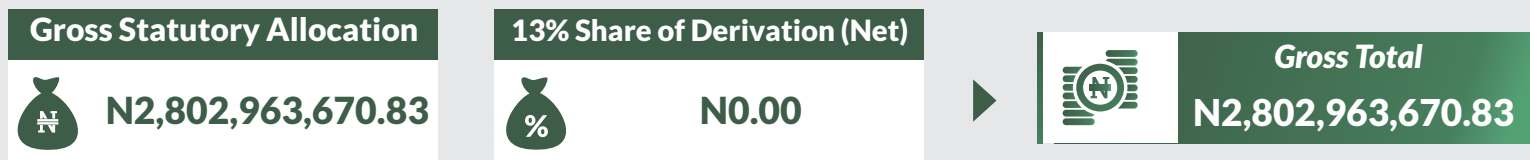
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



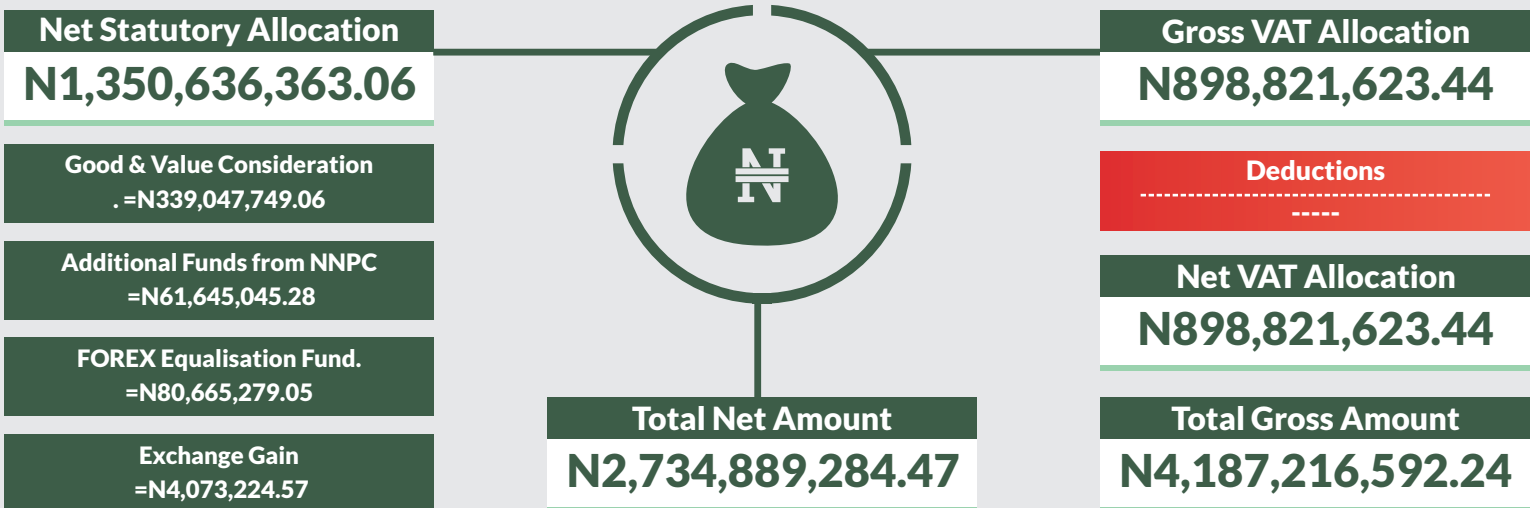
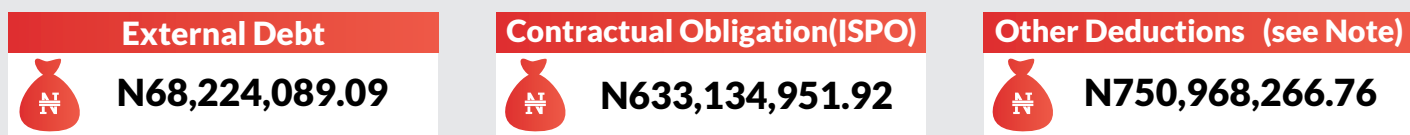
CROSS RIVER STATE

 **18**
No. of LGCs

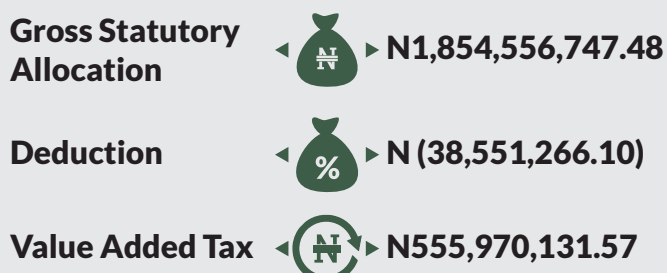
BENEFICIARIES



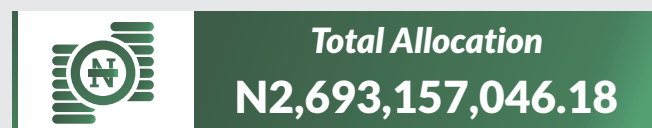
DEDUCTIONS



LGAs




Distribution of Exchange Gain Allocation =N2,695,013.92
 Good & Value Consideration =N224,328,020.12
 FOREX Equalisation Fund =N53,371,486.44
 Additional Funds From NNPC =N40,786,912.75





Total Allocation

ABI	▶		N143,640,493.02
AKAMKPA	▶		N173,295,692.03
AKPABUYO	▶		N175,172,610.70
BAKASSI	▶		N110,740,366.33
BEKWARA	▶		N132,800,575.56
BIASE	▶		N152,878,107.40
BOKI	▶		N171,779,437.17
CALABAR MUNICIPAL	▶		N142,408,420.90
CALABAR SOUTH	▶		N150,482,485.11
ETUNG	▶		N117,593,575.83
IKOM	▶		N156,581,119.42
OBANLIKU	▶		N135,305,222.41
OBUBRA	▶		N151,116,488.02
OBUDU	▶		N143,937,854.18
ODUKPANI	▶		N161,265,281.46
OGAJA	▶		N152,186,197.73
YAKURR	▶		N154,291,095.76
YALA	▶		N167,682,023.14

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

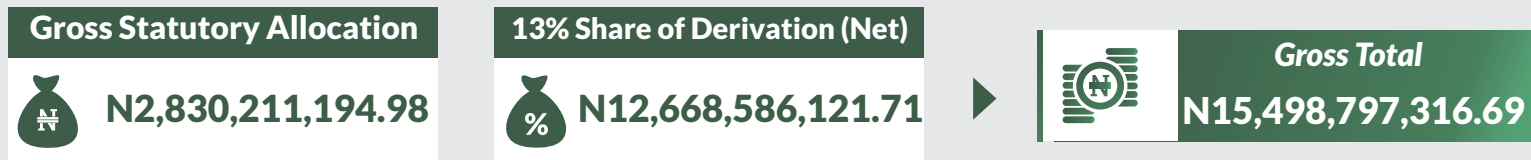
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



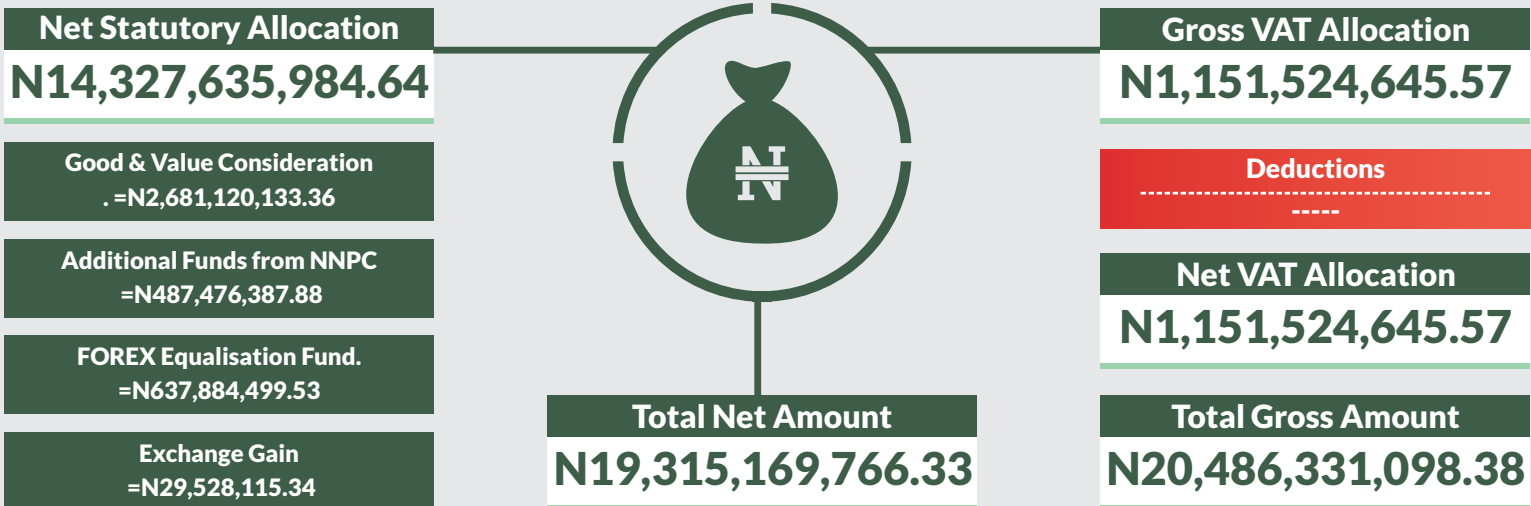
DELTA STATE

 **25**
No. of LGCs

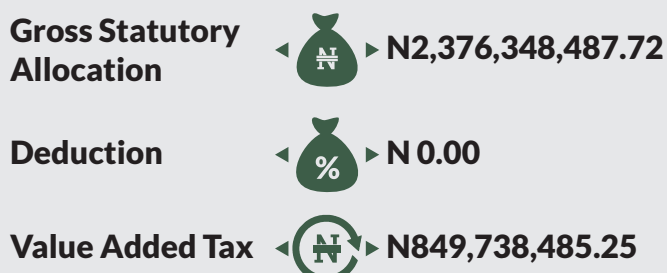
BENEFICIARIES



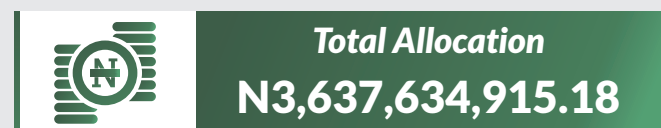
DEDUCTIONS



LGAs



Distribution of Exchange Gain Allocation =N3,453,273.82
 Good & Value Consideration =N287,444,184.21
 FOREX Equalisation Fund =N68,387,905.23
 Additional Funds From NNPC =N52,262,578.95





Total Allocation

ANIOCHA NORTH



N125,170,898.87

ANIOCHA SOUTH



N136,109,977.68

BOMADI



N117,478,810.99

BURUTU



N164,388,433.99

ETHIOPE EAST



N152,316,873.56

ETHIOPE WEST



N155,323,366.72

IKA NORTH EAST



N161,143,998.86

IKA SOUTH



N152,259,815.15

ISOKO NORTH



N144,043,851.53

ISOKO SOUTH



N162,756,846.59

NDOKWA EAST



N134,602,415.37

NDOKWA WEST



N140,946,809.43

OKPE



N130,597,667.08

OSHIMILI NORTH



N127,581,020.96

OSHIMILI SOUTH



N138,097,885.77

PATANI



N114,364,423.69

SAPELE



N143,801,962.31

UDU



N147,525,082.54

*Total Allocation*

UGHELLI NORTH ▶

**N194,475,661.54**

UGHELLI SOUTH ▶

**N156,237,982.71**

UKWUANI ▶

**N125,439,255.49**

UVWIE ▶

**N146,666,224.78**

WARRI SOUTH ▶

**N181,001,864.09**

WARRI NORTH ▶

**N145,584,109.97**

WARRI SOUTH-WEST ▶

**N139,719,675.50**

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

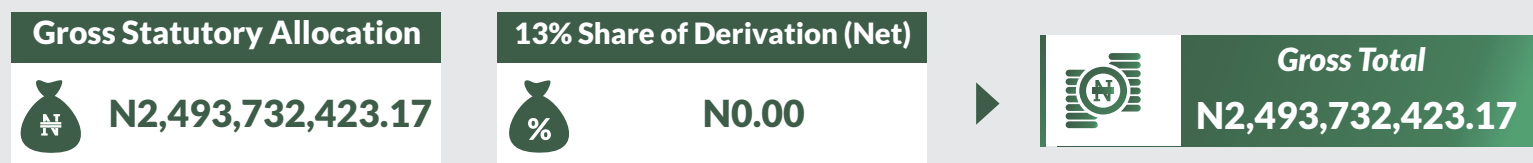
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



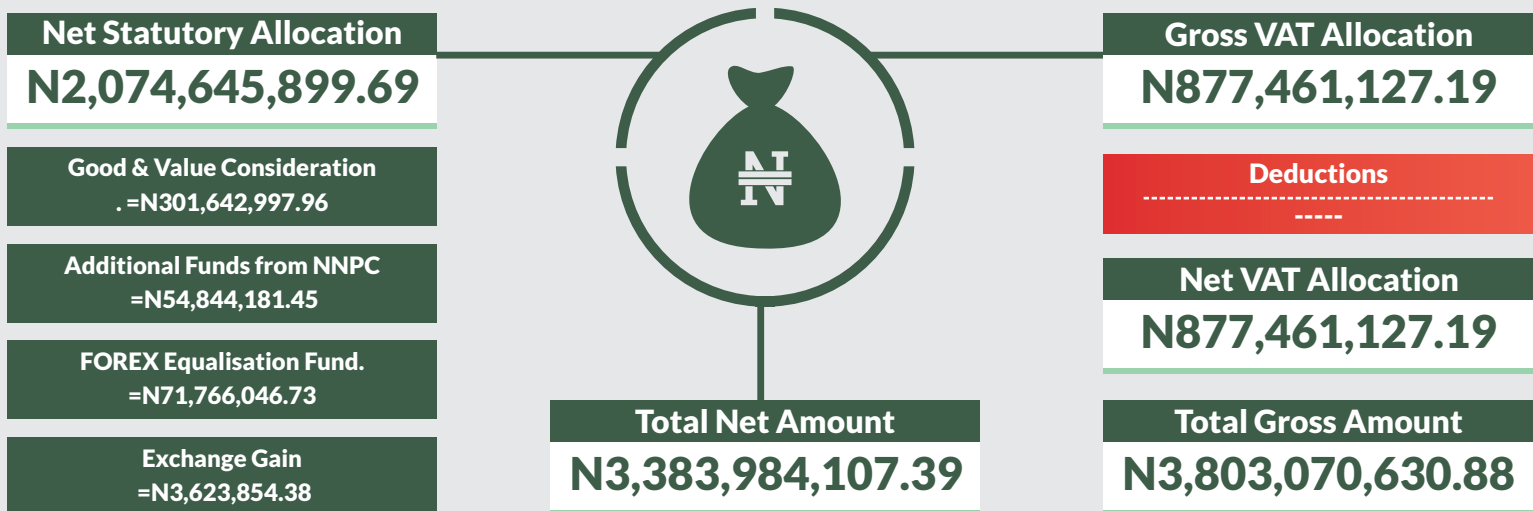
EBONYI STATE

 **13**
No. of LGCs

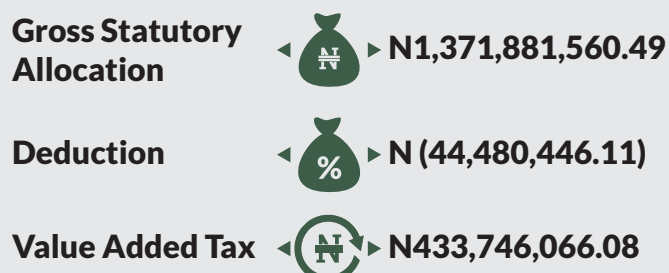
BENEFICIARIES



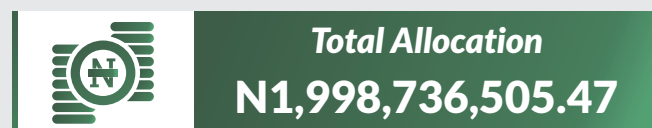
DEDUCTIONS



LGAs













Distribution of Exchange Gain Allocation =N1,993,597.61
 Good & Value Consideration =N165,943,411.93
 FOREX Equalisation Fund =N39,480,786.02
 Additional Funds From NNPC =N30,171,529.44





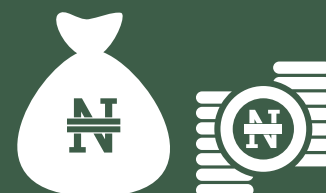
Total Allocation

ABAKALIKI	▶		N152,543,960.78
AFIKPO NORTH	▶		N145,391,353.39
AFIKPO SOUTH	▶		N146,412,764.22
EBONYI	▶		N140,259,016.56
EZZA NORTH	▶		N141,142,577.70
EZZA SOUTH	▶		N144,713,690.90
IKWO	▶		N169,649,511.69
ISHIELU	▶		N149,952,363.90
IVO	▶		N136,521,146.30
IZZI	▶		N186,275,250.71
OHAOZARA	▶		N146,783,214.71
OHAUKWU	▶		N162,052,686.26
ONICHA	▶		N177,038,968.35

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

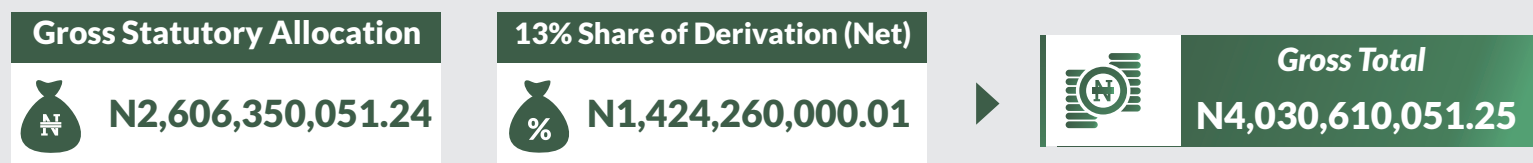
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



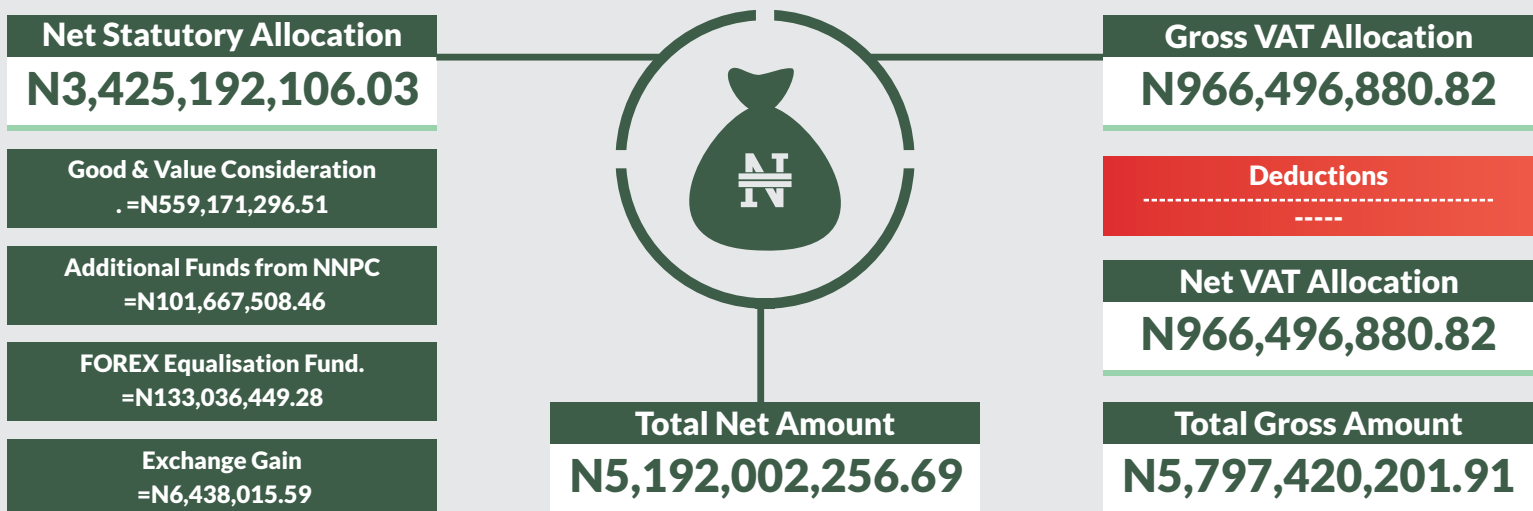
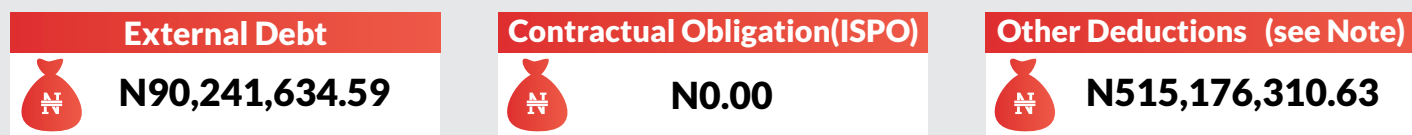
EDO STATE

 **18**
No. of LGCs

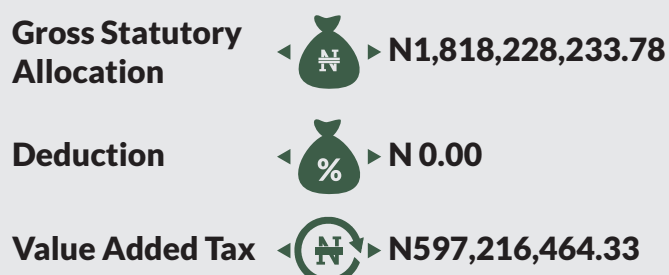
BENEFICIARIES



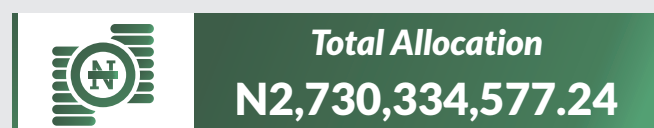
DEDUCTIONS



LGAs



Distribution of Exchange Gain Allocation =N2,642,221.87
 Good & Value Consideration =N219,933,706.72
 FOREX Equalisation Fund =N52,326,003.86
 Additional Funds From NNPC =N39,987,946.68





Total Allocation

AKOKO EDO



N186,793,016.07

EGOR



N184,520,493.92

ESAN CENTRAL



N121,369,320.42

ESAN NORTH EAST



N125,049,349.51

ESAN SOUTH EAST



N147,169,665.34

ESAN WEST



N127,176,527.25

ETSAKO CENTRAL



N125,190,613.75

ETSAKO EAST



N144,228,690.33

ETSAKO WEST



N159,048,177.50

IGUEBEN



N116,612,280.93

IKPOBA OKHA



N201,541,255.48

OREDO



N206,314,962.19

ORHIONWON



N158,952,743.98

OVIA NORTH EAST



N151,221,993.74

OVIA SOUTH WEST



N160,937,012.94

OWAN EAST



N146,158,389.36

OWAN WEST



N121,762,271.07

UHUNMWODE



N146,287,813.47

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

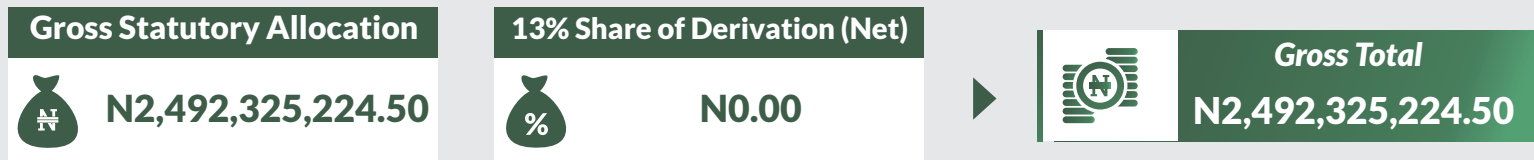
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



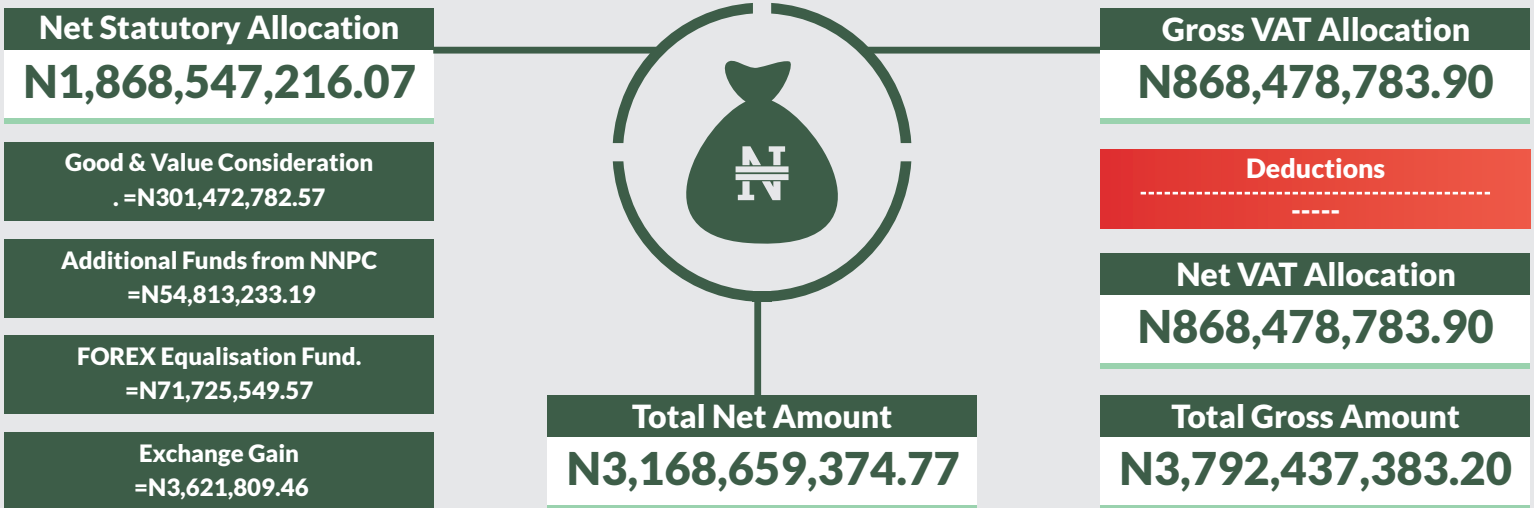
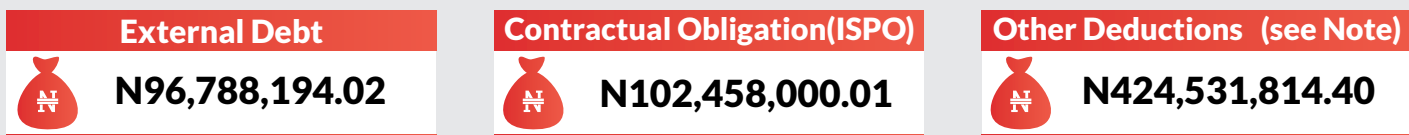
EKITI STATE

 **16**
No. of LGCs

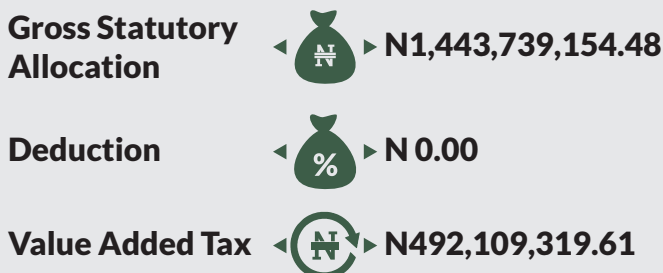
BENEFICIARIES



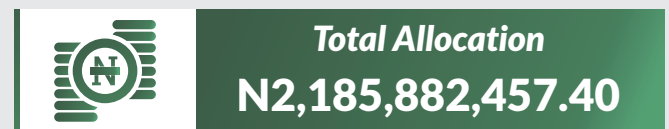
DEDUCTIONS



LGAs



Distribution of Exchange Gain Allocation =N2,098,019.99
 Good & Value Consideration =N174,635,338.89
 FOREX Equalisation Fund =N41,548,744.63
 Additional Funds From NNPC =N31,751,879.80





Total Allocation

ADO EKITI



N178,780,524.31

AIYEKIRE



N135,276,118.29

EFON



N126,345,863.68

EKITI EAST



N132,978,312.37

EKITI SOUTH WEST



N140,886,476.15

EKITI WEST



N143,973,138.34

EMURE



N118,699,040.39

IDO-OSI



N144,273,523.35

IJERO



N156,303,347.53

IKERE



N136,080,087.92

IKOLE



N145,035,380.32

ILEJEMEJI



N103,045,849.32

IREPODUN/IFELODUN



N129,934,596.64

ISE/ORUN



N126,484,345.97

MOBA



N135,769,128.35

OYE

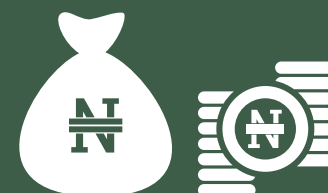


N 132,016,724.48

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

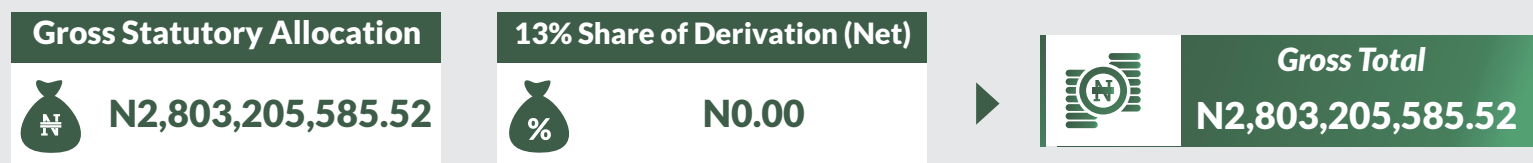
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



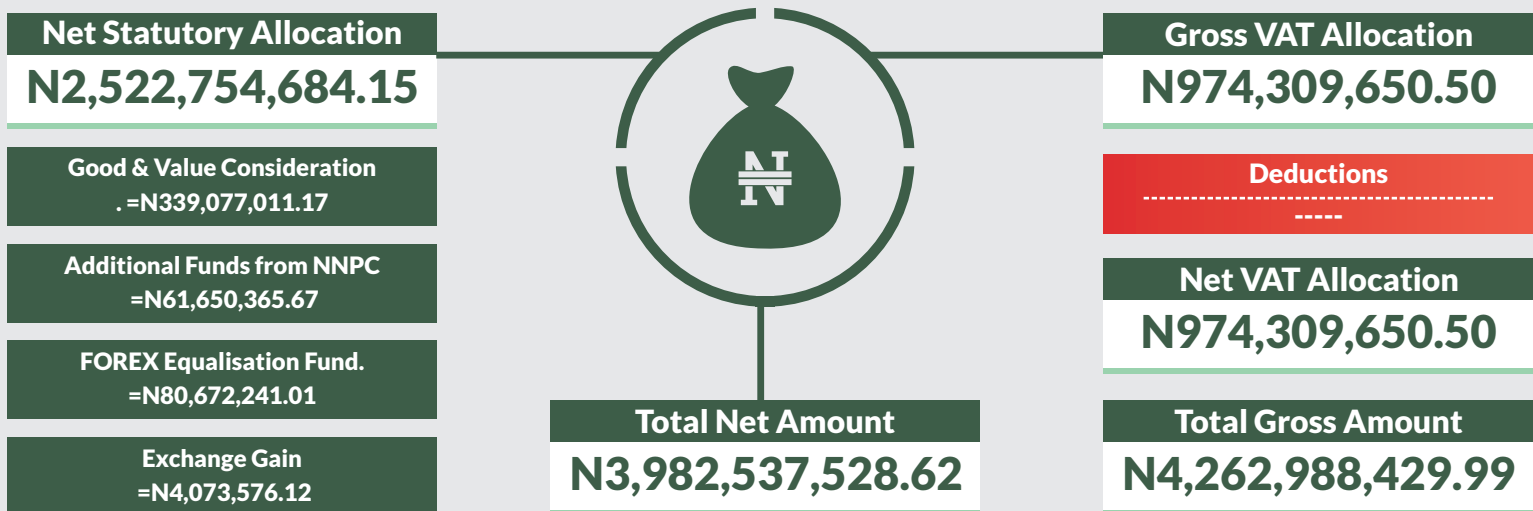
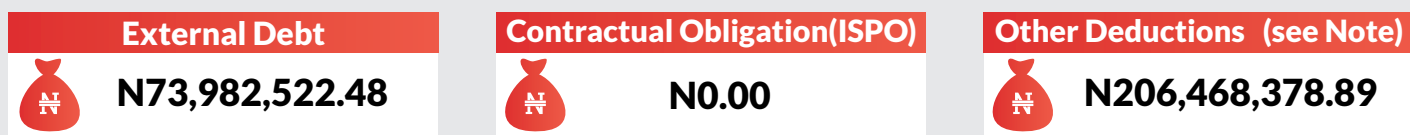
ENUGU STATE

 **17**
No. of LGCs

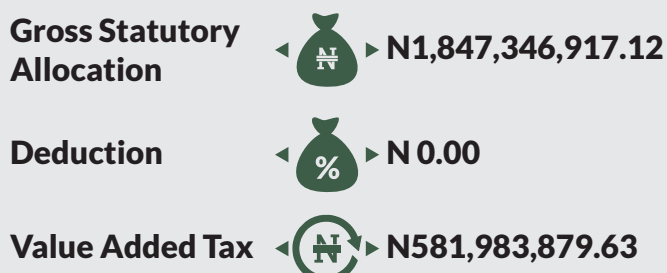
BENEFICIARIES



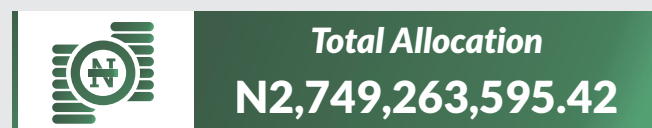
DEDUCTIONS



LGAs



Distribution of Exchange Gain Allocation =N2,684,536.71
 Good & Value Consideration =N223,455,915.79
 FOREX Equalisation Fund =N53,163,997.85
 Additional Funds From NNPC =N40,628,348.32





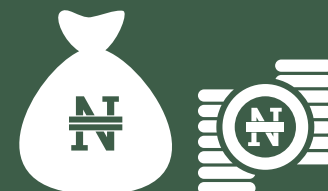
Total Allocation

AGWU	▶		N162,744,149.02
ANINRI	▶		N138,305,504.44
ENUGU EAST	▶		N186,114,265.24
ENUGU NORTH	▶		N175,082,518.52
ENUGU SOUTH	▶		N167,473,167.18
EZEAGU	▶		N160,432,005.64
IGBO ETITI	▶		N164,292,547.94
IGBO EZE NORTH	▶		N178,233,488.88
IGBO EZE SOUTH	▶		N158,226,753.66
ISI UZO	▶		N150,069,613.38
NKANU EAST	▶		N155,664,479.07
NKANU WEST	▶		N151,913,826.50
NSUKKA	▶		N198,340,898.15
OJI RIVER	▶		N137,142,436.57
UDENU	▶		N152,041,986.31
UDI	▶		N171,808,189.33
UZO UWANI	▶		N141,377,765.59

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

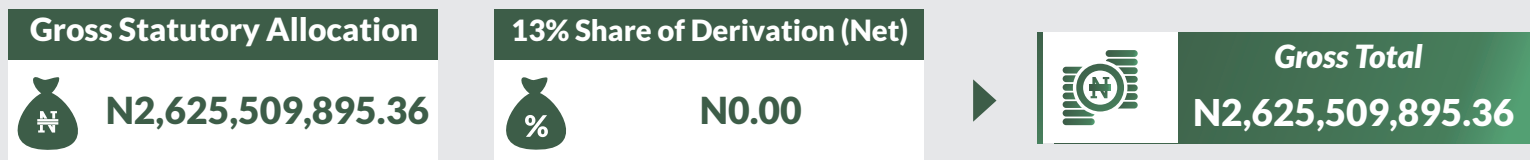
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



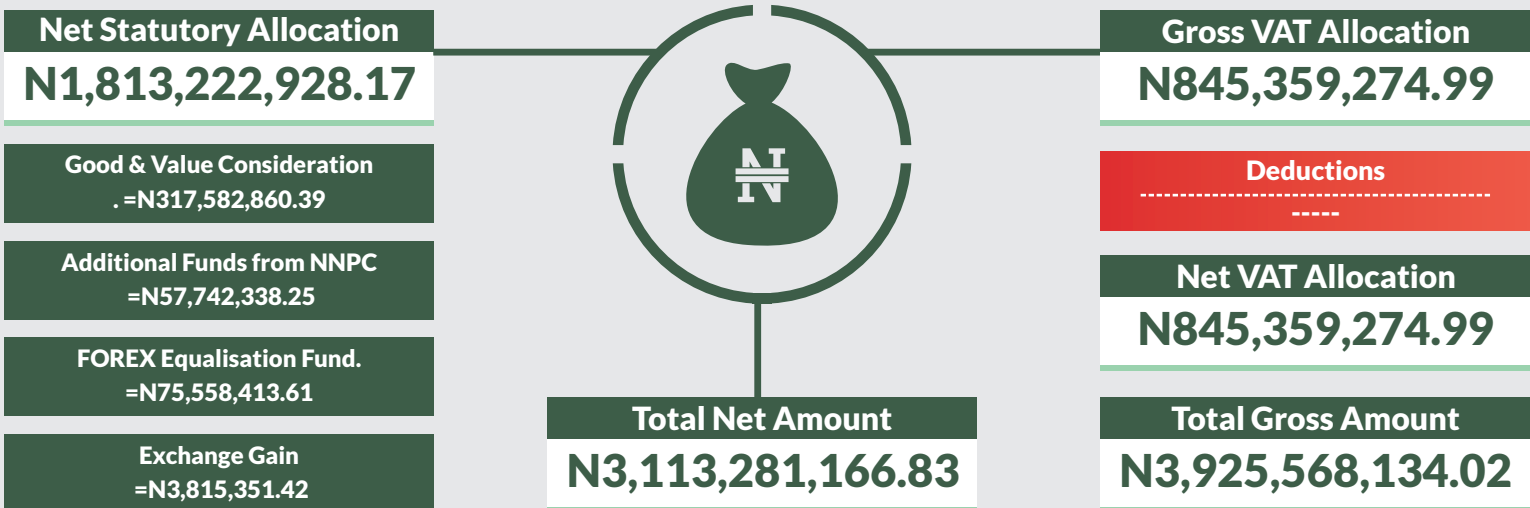
GOMBE STATE

 **11**
No. of LGCs

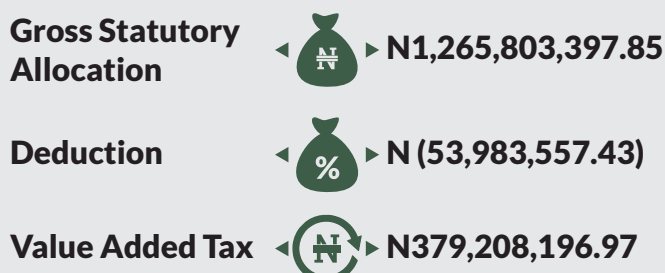
BENEFICIARIES



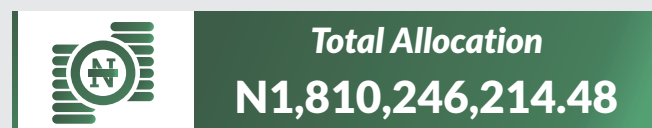
DEDUCTIONS



LGAs













Distribution of Exchange Gain Allocation =N1,839,446.43
 Good & Value Consideration =N153,112,149.57
 FOREX Equalisation Fund =N36,428,008.46
 Additional Funds From NNPC =N27,838,572.65





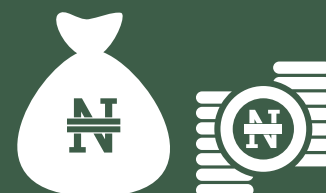
Total Allocation

AKKO	▶		N215,847,247.75
BALANGA	▶		N158,782,428.55
BILLIRI	▶		N158,929,398.91
DUKKU	▶		N170,930,340.85
FUNAKAYE	▶		N168,968,090.99
GOMBE	▶		N183,345,296.91
KALTUNGO	▶		N143,071,107.13
KWAMI	▶		N154,650,804.96
NAFADA	▶		N139,702,693.55
SHOMGOM	▶		N134,642,134.26
YAMALTU/DEBA	▶		N181,376,670.64

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

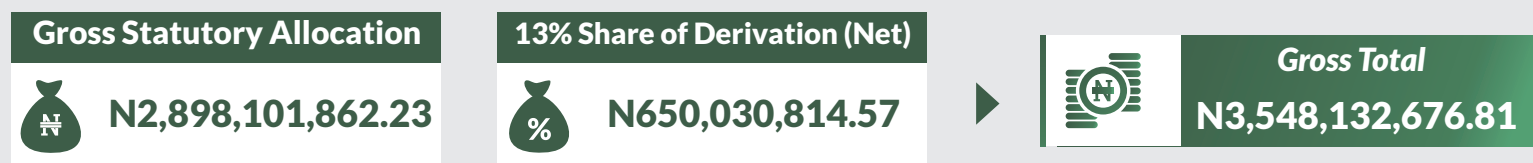
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



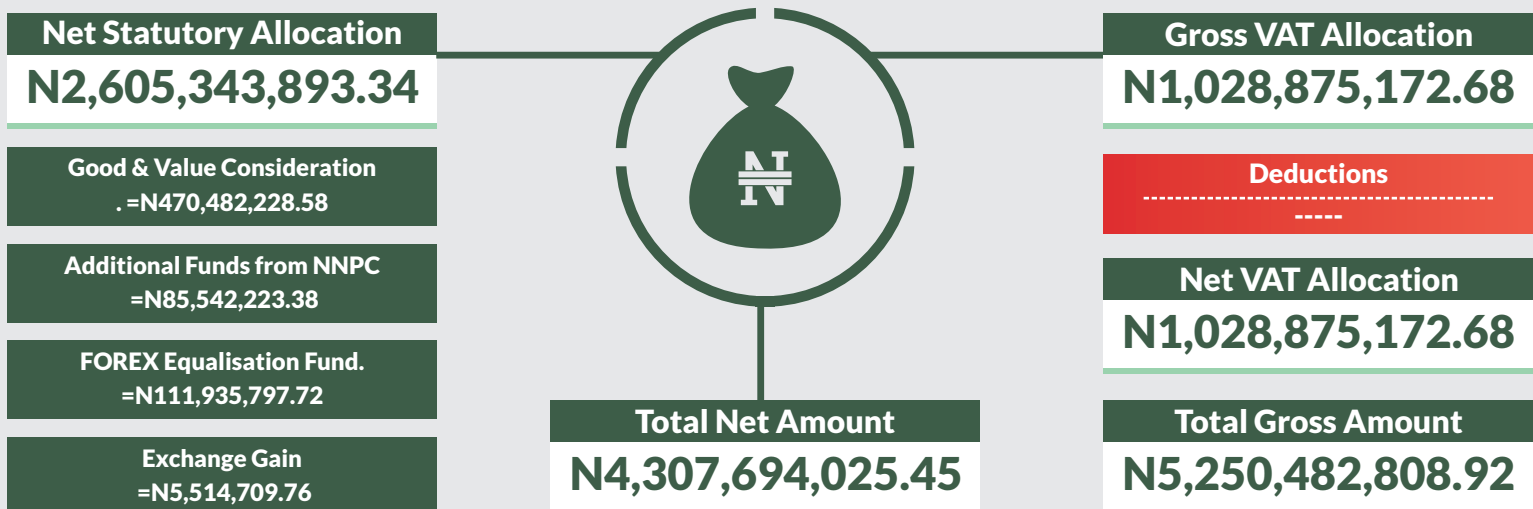
IMO STATE

 **27**
No. of LGCs

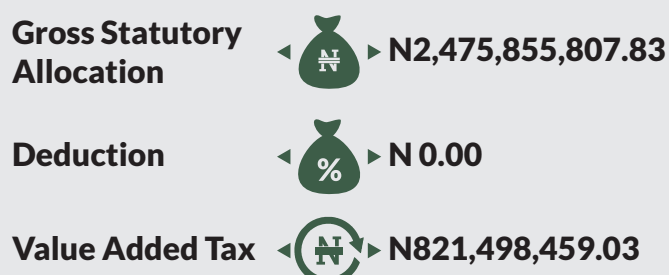
BENEFICIARIES



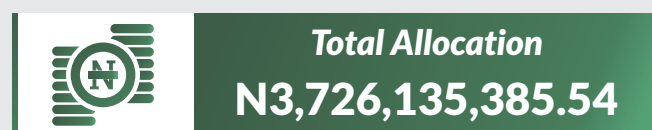
DEDUCTIONS



LGAs



Distribution of Exchange Gain Allocation =N3,597,876.36
 Good & Value Consideration =N299,480,634.51
 FOREX Equalisation Fund =N71,251,583.35
 Additional Funds From NNPC =N54,451,024.46





Total Allocation

ABOH MBAISE ▶



N150,268,312.91

AHIAZU MBAISE ▶



N141,755,995.23

EHIME MBANO ▶



N130,186,123.45

EZINIHITE MBAISE ▶



N138,892,058.78

IDEATO NORTH ▶



N146,162,445.06

IDEATO SOUTH ▶



N146,644,952.28

IHITTE UBOMA ▶



N131,948,694.14

IKEDURU ▶



N139,954,500.23

ISIALA MBANO ▶



N156,905,379.25

ISU ▶



N140,349,842.80

MBAITOLI ▶



N170,573,940.88

NGOR/OKPALA ▶



N145,218,685.08

NJABA ▶



N133,233,846.21

NKWANGELE ▶



N129,369,175.25

NKWERRE ▶



N115,235,925.90

OBOWO ▶



N125,244,560.77

OGUTA ▶



N143,711,154.78










OHAJI/EGBEMA ▶



N155,682,913.89



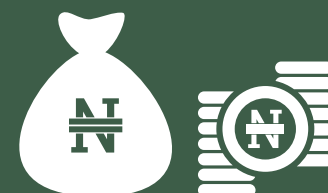
Total Allocation

OKIGWE	▶		N137,132,796.82
ONUIMO	▶		N122,933,797.47
ORLU	▶		N135,365,749.12
ORSU	▶		N130,996,327.12
ORU	▶		N127,104,440.47
ORU WEST	▶		N130,892,614.40
OWERRI MUNICIPAL	▶		N132,475,158.85
OWERRI NORTH	▶		N142,265,934.10
OWERRI WEST	▶		N125,630,060.28

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement




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






JIGAWA STATE


 **27**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation  N3,117,177,392.96	13% Share of Derivation (Net)  N0.00	Gross Total  N3,117,177,392.96
--	--	--

DEDUCTIONS


External Debt  N27,115,156.40	Contractual Obligation (ISPO)  N0.00	Other Deductions (see Note)  N163,223,611.96
--	---	---

Net Statutory Allocation N2,926,838,624.60		Gross VAT Allocation N1,082,055,355.43
Good & Value Consideration =N377,055,182.52		Deductions -----
Additional Funds from NNPC =N68,555,487.73		Net VAT Allocation N1,082,055,355.43
FOREX Equalisation Fund. =N89,707,899.85		Total Gross Amount N4,739,081,153.71
Exchange Gain =N4,529,835.22		Total Net Amount N4,548,742,385.35

LGAs

Gross Statutory Allocation	 N2,601,119,635.83
Deduction	 N 0.00
Value Added Tax	 N856,232,040.61

Distribution of Exchange Gain Allocation =N3,779,907.86
 Good & Value Consideration =N314,632,603.61
 FOREX Equalisation Fund =N74,856,496.88
 Additional Funds From NNPC =N57,205,927.93

	Total Allocation N3,907,826,612.72
--	---












Total Allocation

AUYO	▶		N132,424,413.57
BABURA	▶		N156,229,880.69
BIRNIN KUDU	▶		N192,477,662.48
BIRNIWA	▶		N144,421,250.17
GAGARAWA	▶		N124,138,497.82
BUJI	▶		N123,405,047.57
DUTSE	▶		N172,006,643.13
GARKI	▶		N144,130,755.00
GUMEL	▶		N127,118,673.51
GURI	▶		N133,227,479.27
GWARAM	▶		N184,580,676.44
GWIWA	▶		N136,838,094.37
HADEJIA	▶		N118,823,645.99
JAHUN	▶		N161,018,115.33
KAFIN HAUSA	▶		N179,370,571.11
KAUGAMA	▶		N132,382,344.91
KAZAURE	▶		N140,594,530.13
KIRI-KASAMMA	▶		N147,266,749.35



Total Allocation

KIYAWA	▶		N149,794,565.92
MAIGATARI	▶		N151,260,321.91
MALAM MADORI	▶		N142,568,141.54
MIGA	▶		N131,207,848.03
RINGIM	▶		N158,529,332.07
RONI	▶		N118,448,689.76
SULE TAKARKAR	▶		N145,506,888.45
TAURA	▶		N135,086,662.52
YANKWASHI	▶		N124,969,131.70

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

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



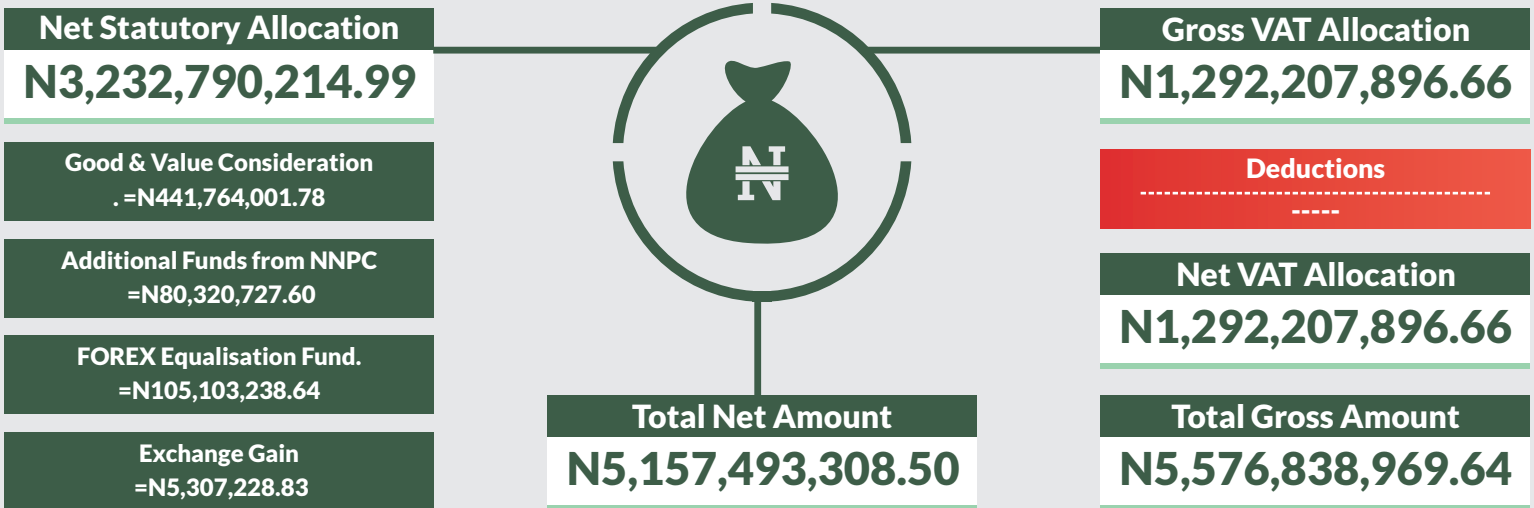
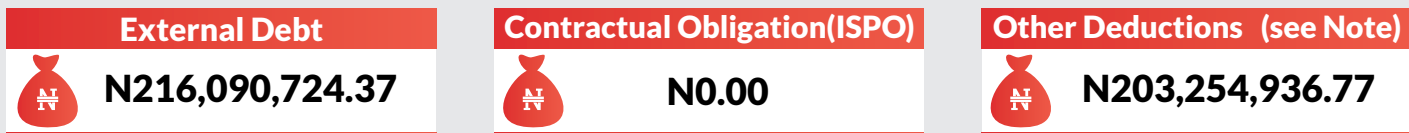
KADUNA STATE

 **23**
No. of LGCs

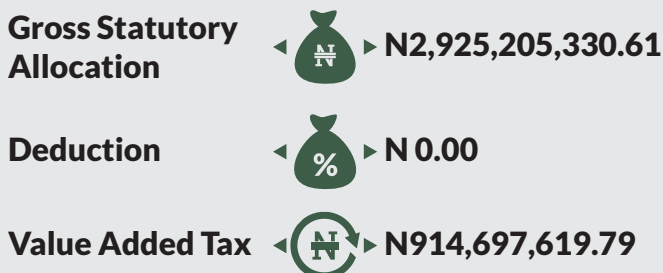
BENEFICIARIES



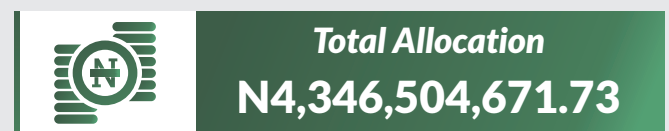
DEDUCTIONS



LGAs



Distribution of Exchange Gain Allocation =N4,250,864.31
 Good & Value Consideration =N353,834,155.33
 FOREX Equalisation Fund =N84,183,218.90
 Additional Funds From NNPC =N64,333,482.79





Total Allocation

BIRNIN GWARI	▶		N221,732,634.10
CHIKUN	▶		N232,500,095.65
GIWA	▶		N195,033,708.92
GWAGWADA	▶		N148,012,587.77
IGABI	▶		N245,452,437.95
IKARA	▶		N165,519,612.29
JABA	▶		N146,270,916.00
JEMAA	▶		N192,256,451.30
KACHIA	▶		N205,588,370.69
KADUNA NORTH	▶		N203,876,373.91
KADUNA SOUTH	▶		N217,524,460.89
KAGARKO	▶		N183,913,282.99
KAURA	▶		N163,229,510.78
KAURU	▶		N163,484,077.74
KUBAU	▶		N191,399,475.71
KUDAN	▶		N148,154,755.17
LERE	▶		N206,578,109.78
MAKARFI	▶		N141,157,665.73



Total Allocation

SABON GARI



N185,377,542.31

SANGA



N152,968,845.21

SOBA



N195,698,586.80

ZANGON KATAF



N215,523,474.80

ZARIA

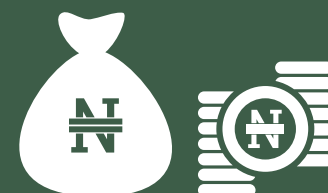


N225,251,695.26

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement




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




KANO STATE


 **44**
No. of LGCs

BENEFICIARIES




Gross Statutory Allocation  N4,421,317,069.90	13% Share of Derivation (Net)  N0.00	Gross Total  N4,421,317,069.90
--	--	--

DEDUCTIONS


External Debt  N74,397,424.82	Contractual Obligation (ISPO)  N0.00	Other Deductions (see Note)  N416,174,682.58
--	---	---

Net Statutory Allocation N3,930,744,962.50		Gross VAT Allocation N1,701,011,734.58
Good & Value Consideration =N534,804,505.69		Deductions -----
Additional Funds from NNPC =N97,237,182.85		Net VAT Allocation N1,701,011,734.58
FOREX Equalisation Fund. =N127,239,171.50		Total Gross Amount N6,888,034,655.86
Exchange Gain =N6,424,991.35		Total Net Amount N6,397,462,548.46

LGAs

Gross Statutory Allocation	 N4,657,177,593.18
Deduction	 N 0.00
Value Added Tax	 N1,603,922,300.71

Distribution of Exchange Gain Allocation =N6,767,740.31
 Good & Value Consideration =N563,334,300.90
 FOREX Equalisation Fund =N134,026,899.48
 Additional Funds From NNPC =N102,424,418.34

	Total Allocation N7,067,653,252.92
--	---



Total Allocation

AJINGI



N146,730,156.76

ALBASU



N150,532,011.08

BAGWAI



N138,522,583.78

BEBEJI



N149,195,194.01

BICHI



N179,301,485.29

BUNKURE



N144,072,073.80

DALA



N228,344,960.05

DANBATTA



N157,545,424.26

DAWAKIN KUDU



N167,805,495.58

DAWAKIN TOFA



N170,212,509.48

DOGUWA



N154,178,737.31

FAGGE



N154,866,237.82

GABASAWA



N161,032,762.33

GARKO



N144,339,598.31

GARUN MALLAM



N140,705,006.65

GAYA



N155,255,264.68

GEZAWA



N177,612,954.21

GWALE



N210,551,797.65



Total Allocation

GWARZO



N147,415,602.34

KABO



N141,299,985.84

KANO MUNICIPAL



N205,072,576.97

KARAYE



N137,178,688.04

KIBIYA



N137,839,687.46

KIRU



N177,228,021.30

KUMBOTSO



N182,290,409.00

KUNCHI



N137,286,000.04

KURA



N137,291,225.25

MADOBI



N136,857,027.24

MAKODA



N162,084,646.04

MINJIBIR



N162,491,490.49

NASSARAWA



N279,761,274.07

RANO



N141,069,964.71

RIMIN GADO



N137,244,460.47

ROGO



N166,683,695.30

SHANONO



N138,289,616.70

SUMAILA



N174,132,272.09

*Total Allocation*

TAKAI ▶

**N154,304,067.80**

TARAUNI ▶

**N160,265,029.42**

TOFA ▶

**N125,831,667.49**

TSANYAWA ▶

**N139,761,967.74**

TUDUN WADA ▶

**N169,613,040.38**

UNGOGO ▶

**N201,087,735.23**

WARAWA ▶

**N131,510,755.41**

WUDIL ▶

**N152,958,093.10**

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

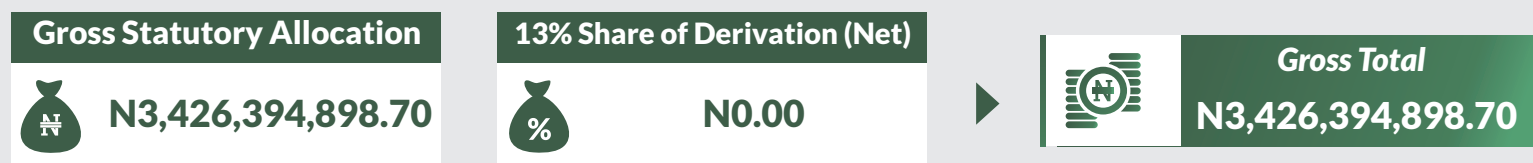
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



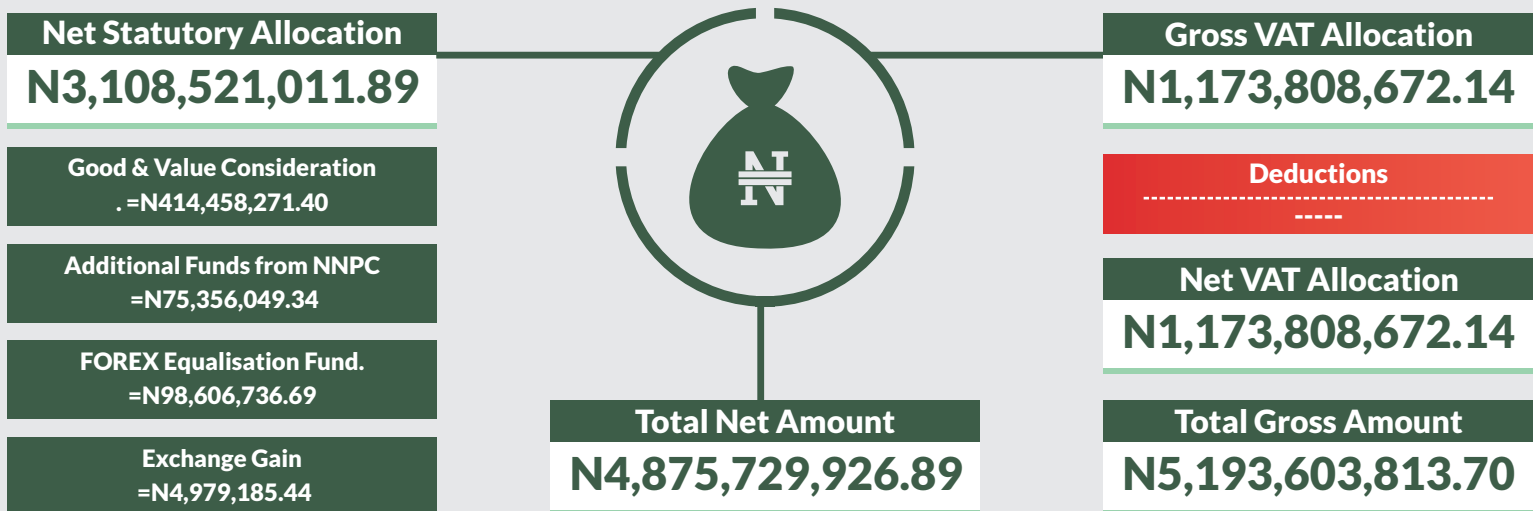
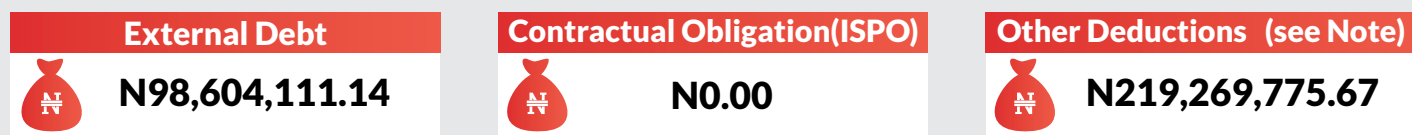
KATSINA STATE

 **34**
No. of LGCs

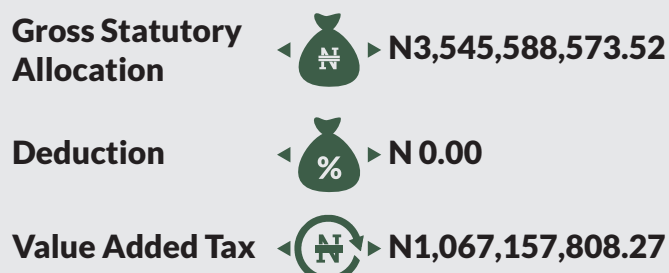
BENEFICIARIES



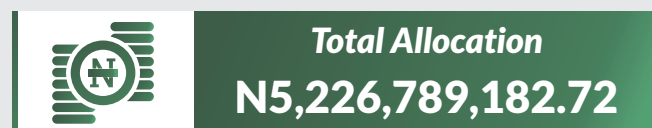
DEDUCTIONS



LGAs



Distribution of Exchange Gain Allocation =N5,152,395.89
 Good & Value Consideration =N428,875,992.03
 FOREX Equalisation Fund =N102,036,959.90
 Additional Funds From NNPC =N77,977,453.10





Total Allocation

BAKORI	▶		N150,273,366.58
BATAGARAWA	▶		N156,271,820.77
BATSARI	▶		N168,786,944.27
BAURE	▶		N159,606,114.88
BINDAWA	▶		N148,424,371.59
CHARANCHI	▶		N139,806,012.59
DAN-MUSA	▶		N138,579,913.92
DANDUME	▶		N148,551,898.24
DANJA	▶		N139,850,596.48
DAURA	▶		N169,011,987.43
DUTSI	▶		N138,925,255.96
DUTSINMA	▶		N154,492,404.87
FASKARI	▶		N167,298,276.14
FUNTUA	▶		N168,945,166.22
INGAWA	▶		N148,269,476.70
JIBIA	▶		N163,068,764.14
KAFUR	▶		N169,521,272.65
KAITA	▶		N162,484,732.59



Total Allocation

KANKARA	▶		N179,132,442.83
KANKIA	▶		N143,798,795.49
KATSINA	▶		N197,769,644.39
KURFI	▶		N138,039,424.41
KUSADA	▶		N130,735,860.58
MAIADUA	▶		N160,030,400.66
MALUMFASHI	▶		N158,200,586.63
MANI	▶		N151,326,399.71
MASHI	▶		N153,581,823.11
MATAZU	▶		N130,504,865.59
MUSAWA	▶		N154,449,336.23
RIMI	▶		N141,212,465.61
SABUWA	▶		N144,041,054.54
SAFANA	▶		N155,597,160.24
SANDAMU	▶		N148,711,180.73
ZANGO	▶		N147,489,365.95

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

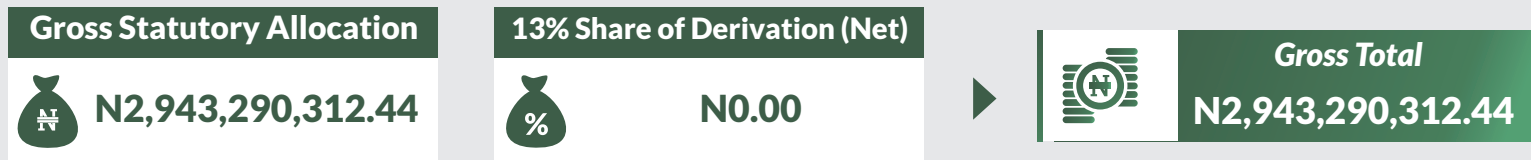
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



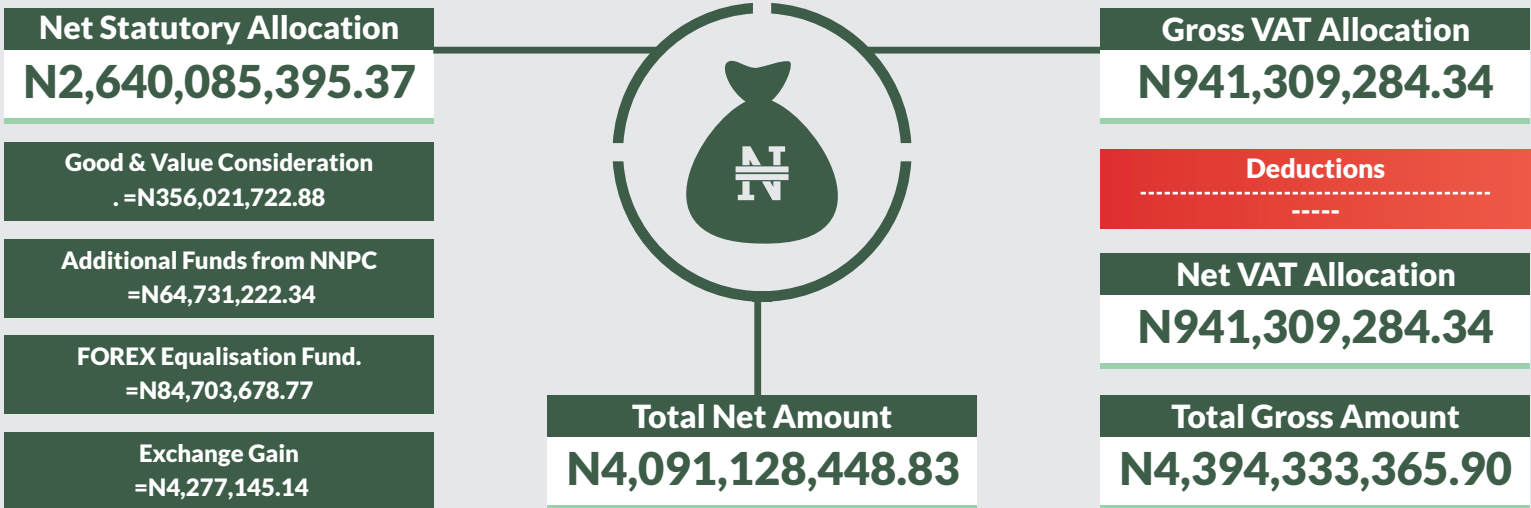
KEBBI STATE

 **21**
No. of LGCs

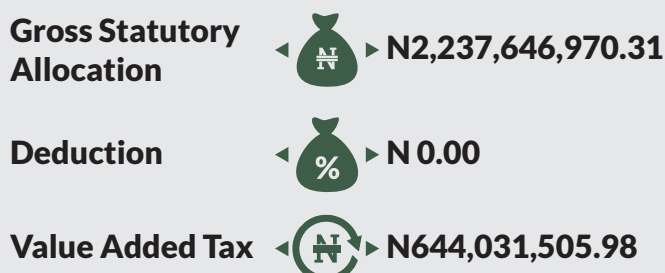
BENEFICIARIES



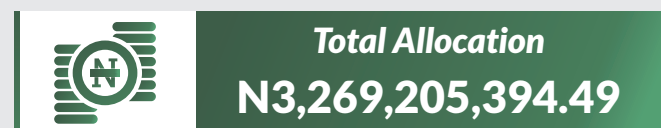
DEDUCTIONS



LGAs





Distribution of Exchange Gain Allocation =N3,251,714.86
 Good & Value Consideration =N270,666,786.15
 FOREX Equalisation Fund =N64,396,274.26
 Additional Funds From NNPC =N49,212,142.94





Total Allocation

ALIERU	▶		N118,599,574.03
AREWA	▶		N185,895,441.45
ARGUNGU	▶		N162,487,256.15
AUGIE	▶		N134,793,586.22
BAGUDO	▶		N178,157,603.66
BIRNIN -KEBBI	▶		N211,904,138.48
BUNZA	▶		N146,799,861.33
DANDI KAMBA	▶		N155,691,161.40
DANKO /WASAGU	▶		N194,173,704.62
FAKAI	▶		N137,197,109.65
GWANDU	▶		N145,292,497.00
JEGA	▶		N159,955,854.88
KALGO	▶		N131,533,604.12
KOKO/BESSE	▶		N151,685,825.86
MAIYAMA	▶		N172,069,558.08
NGASKI	▶		N140,861,139.79
SAKABA	▶		N136,919,431.44
SHANGA	▶		N143,561,484.58



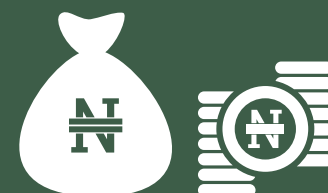
Total Allocation

SURU	▶		N169,163,558.35
YAURI	▶		N133,681,726.11
ZURU	▶		N158,781,277.28

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

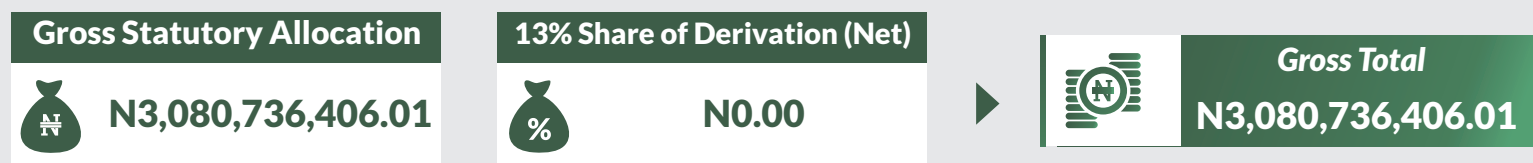
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



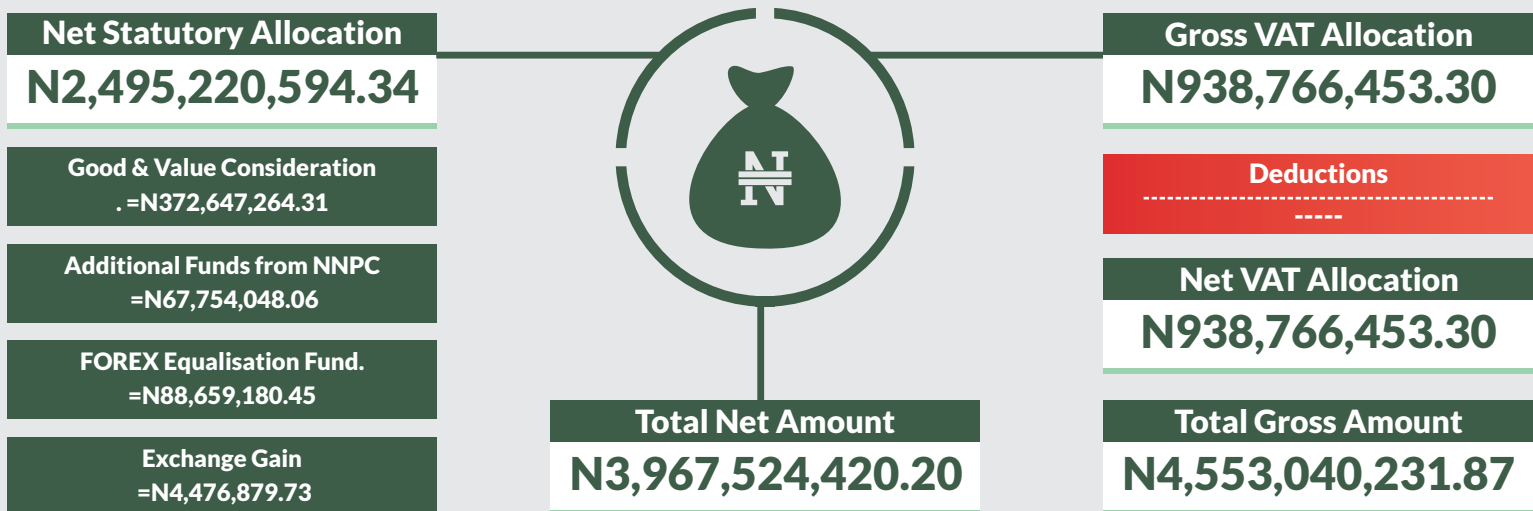
KOGI STATE

 **21**
No. of LGCs

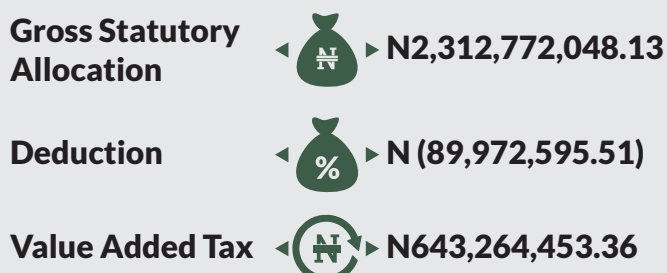
BENEFICIARIES



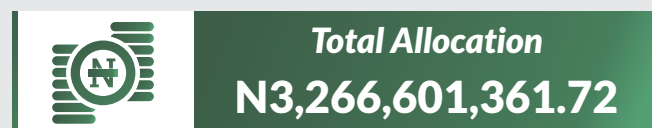
DEDUCTIONS



LGAs



Distribution of Exchange Gain Allocation =N3,360,885.49
 Good & Value Consideration =N279,753,949.42
 FOREX Equalisation Fund =N66,558,266.38
 Additional Funds From NNPC =N50,864,354.44





Total Allocation

ADAVI



N165,445,935.10

AJAOKUTA



N144,393,760.25

ANKPA



N185,543,291.25

BASSA



N145,479,920.51

DEKINA



N197,618,975.25

IBAJI



N152,276,447.83

IDAH



N128,507,067.34

IGALAMELA



N151,456,184.78

IJUMU



N147,166,922.91

KABBA/BUNU



N155,912,437.62

KOGI



N138,355,837.52

KOTON KARFE



N175,356,434.80

MOPA-MURO



N115,546,765.84

OFU



N169,240,232.78

OGORI/MAGONGO



N112,434,052.96

OKEHI



N165,278,117.87

OKENE



N207,355,965.26

OLAMABORO



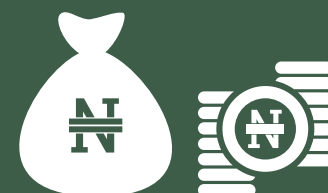
N155,113,968.92

*Total Allocation***OMALA****N144,848,395.09****YAGBA EAST****N156,334,512.62****YAGBA WEST****N152,936,135.24**

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

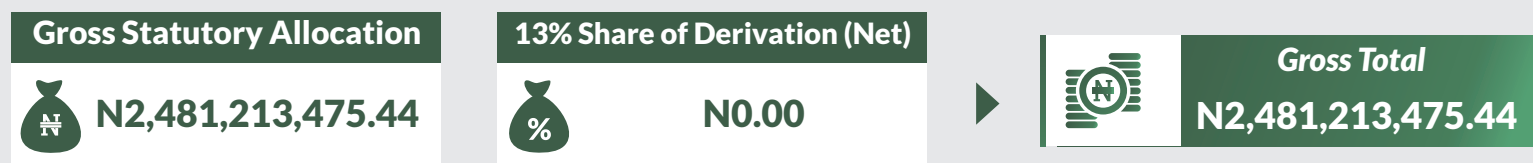
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



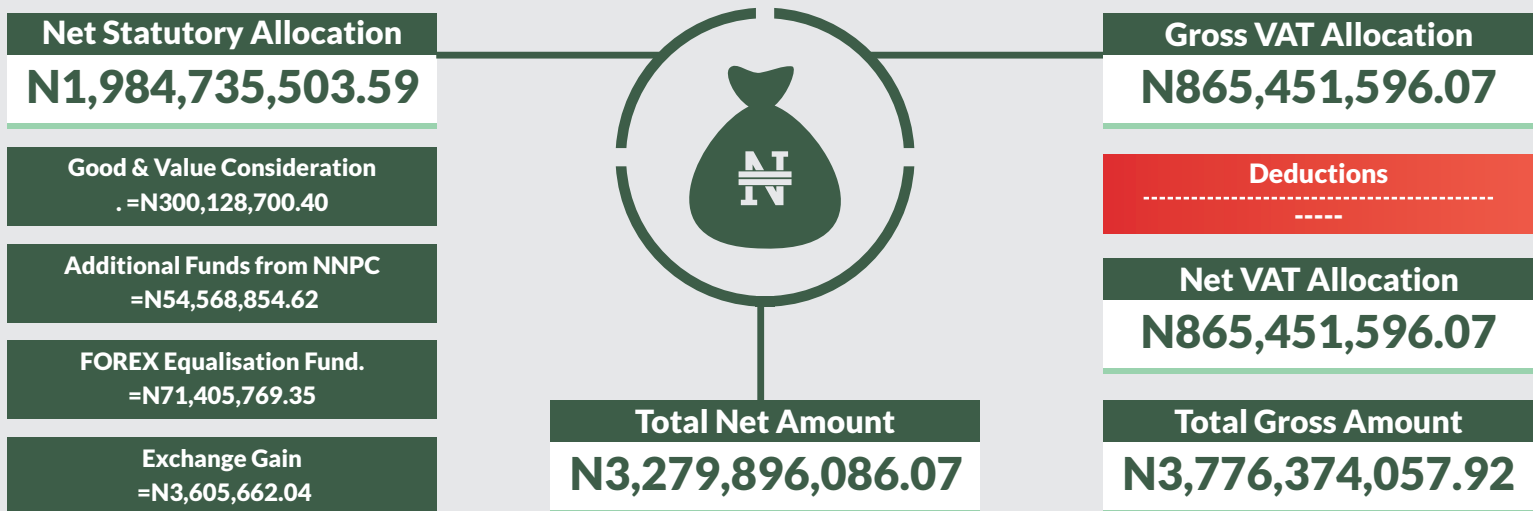
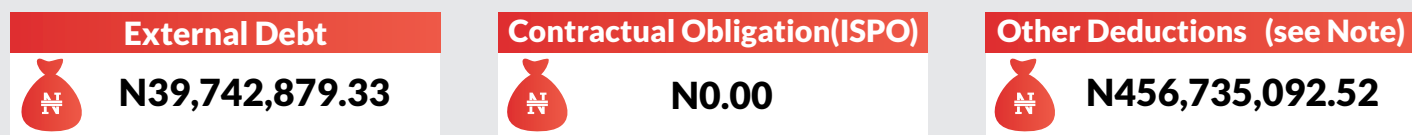
KWARA STATE

 **16**
No. of LGCs

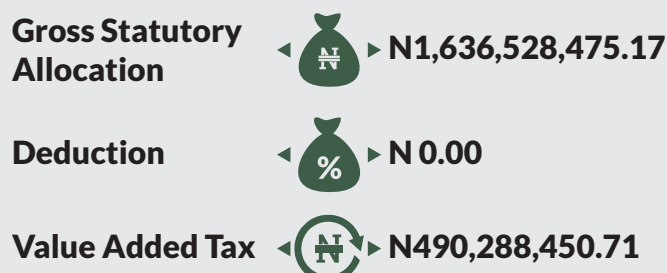
BENEFICIARIES



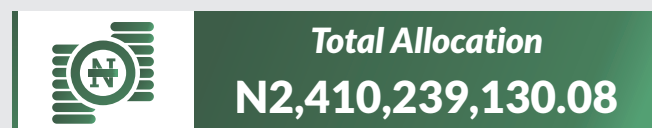
DEDUCTIONS



LGAs



Distribution of Exchange Gain Allocation =N2,378,178.52
 Good & Value Consideration =N197,955,222.02
 FOREX Equalisation Fund =N47,096,945.10
 Additional Funds From NNPC =N35,991,858.55





Total Allocation

ASA	▶		N139,442,984.36
BARUTEN	▶		N216,000,462.97
EDU	▶		N173,127,371.87
EKITI	▶		N109,062,681.71
IFELODUN	▶		N181,300,934.61
ILORIN EAST	▶		N160,556,203.74
ILORIN SOUTH	▶		N162,206,983.82
ILORIN WEST	▶		N195,420,166.82
IREPODUN	▶		N139,405,081.58
KAI AMA	▶		N173,645,819.23
MORO	▶		N142,654,472.40
OFFA	▶		N128,573,820.56
OKE-ERO	▶		N109,821,152.76
OSIN	▶		N109,600,569.17
OYUN	▶		N123,923,459.60
PATEGI	▶		N145,496,964.88

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

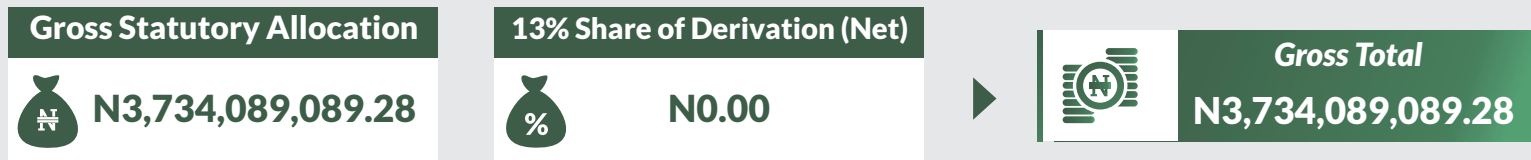
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



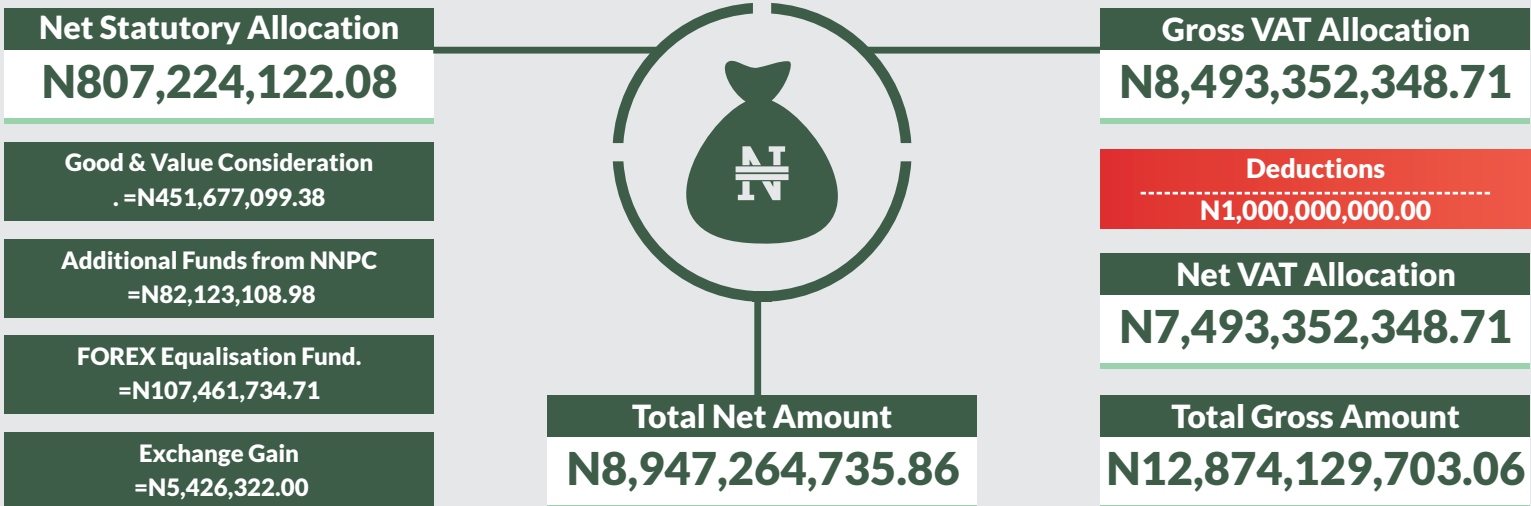
LAGOS STATE

 **20**
No. of LGCs

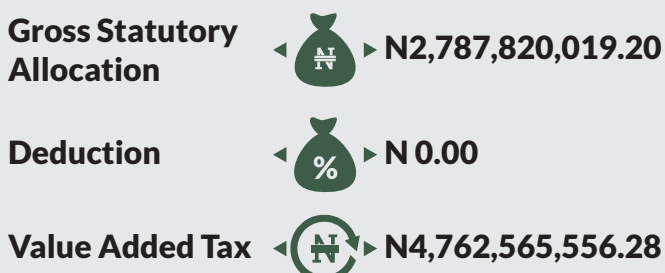
BENEFICIARIES



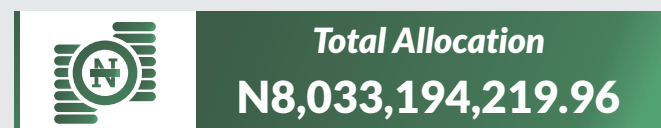
DEDUCTIONS



LGAs



Distribution of Exchange Gain Allocation =N4,051,218.05
 Good & Value Consideration =N337,215,966.13
 FOREX Equalisation Fund =N80,229,466.45
 Additional Funds From NNPC =N61,311,993.84





Total Allocation

AGEGE



N403,261,174.76

AJEROMI/IFELODUN



N465,090,192.45

ALIMOSHO



N634,059,241.52

AMOWO-ODOFIN



N362,620,977.81

APAPA



N334,702,455.26

BADAGRY



N349,497,019.81

EPE



N335,281,053.54

ETI-OSA



N366,083,605.23

IBEJU-LEKKI



N308,670,543.90

IFAKO/IJAYE



N394,610,943.03

IKEJA



N365,581,691.82

IKORODU



N431,557,509.32

KOSOFE



N455,559,012.34

LAGOS ISLAND



N331,487,421.73

LAGOS MAINLAND



N361,278,772.41

MUSHIN



N447,810,954.40

OJO



N439,627,319.53

OSHODI/ISOLO



N445,225,247.55



Total Allocation

SOMOLU



N386,341,040.14

SURULERE

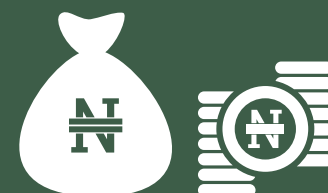


N414,848,043.40

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

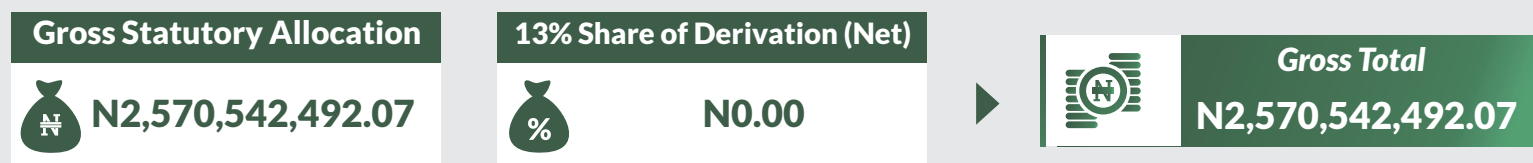
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



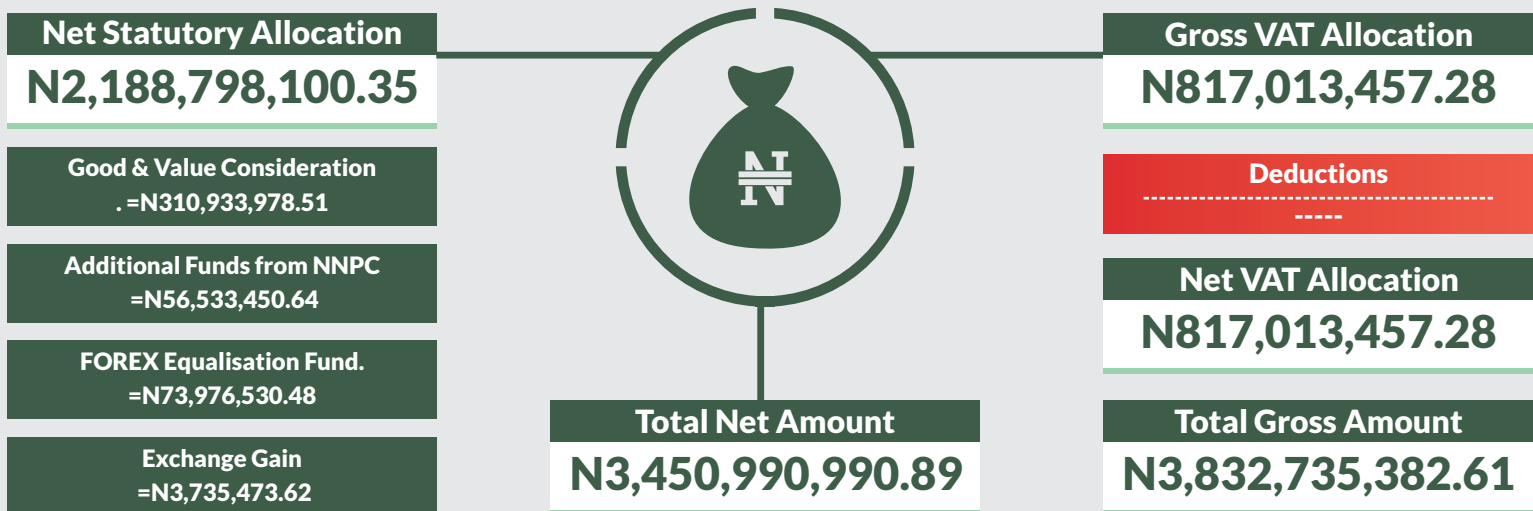
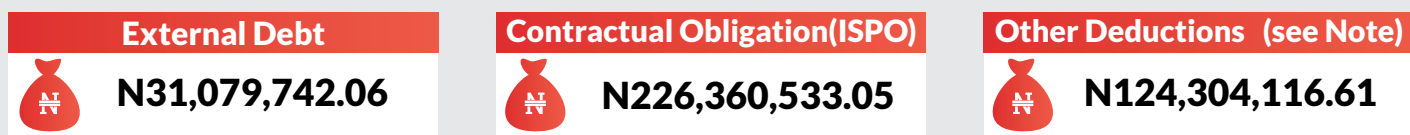
NASARAWA STATE

 **13**
No. of LGCs

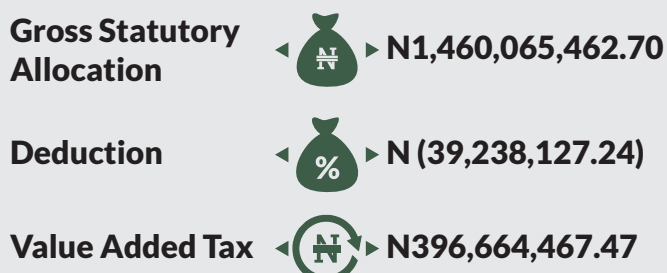
BENEFICIARIES



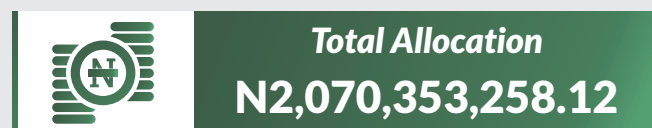
DEDUCTIONS



LGAs
















Distribution of Exchange Gain Allocation =N2,121,745.13
 Good & Value Consideration =N176,610,176.49
 FOREX Equalisation Fund =N42,018,592.40
 Additional Funds From NNPC =N32,110,941.18





Total Allocation

AKWANGA	▶		N138,822,530.72
AWE	▶		N153,176,914.79
DOMA	▶		N158,025,495.05
KARU	▶		N185,920,417.79
KEANA	▶		N133,417,961.61
KEFFI	▶		N127,734,429.13
KOKONA	▶		N143,641,375.22
LAFIA	▶		N225,163,608.51
NASARAWA	▶		N202,242,618.35
NASARAWA EGGON	▶		N159,197,460.99
OBI	▶		N153,559,232.00
TOTO	▶		N159,428,238.51
WAMBA	▶		N130,022,975.47

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement


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




NIGER STATE

 **25**
No. of LGCs

BENEFICIARIES


Gross Statutory Allocation
 **N3,301,747,380.19**


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

Gross Total
 **N3,301,747,380.19**

DEDUCTIONS

External Debt
 **N35,000,178.17**

Contractual Obligation (ISPO)
 **N275,631,992.38**

Other Deductions (see Note)
 **N288,688,484.71**


Net Statutory Allocation
N2,702,426,724.93

Good & Value Consideration
=N399,380,851.37

Additional Funds from NNPC
=N72,614,700.25

FOREX Equalisation Fund.
=N95,019,559.67

Exchange Gain
=N4,798,049.55


Total Net Amount
N4,301,447,656.80

Gross VAT Allocation
N1,027,207,771.03

Deductions

Net VAT Allocation
N1,027,207,771.03

Total Gross Amount
N4,900,768,312.06


LGAs

Gross Statutory Allocation  **N2,702,468,546.18**

Deduction  **N 0.00**




Value Added Tax  **N780,817,067.87**

Distribution of Exchange Gain Allocation =N3,927,186.57
Good & Value Consideration =N326,891,813.49
FOREX Equalisation Fund =N77,773,173.33
Additional Funds From NNPC =N59,434,875.18

 **Total Allocation**
N3,951,312,662.62










Total Allocation

AGAIE	▶		N147,445,399.67
AGWARA	▶		N125,762,004.41
BIDA	▶		N149,138,872.00
BORGU	▶		N220,832,672.15
BOSSO	▶		N143,778,047.19
EDATI	▶		N150,664,887.19
GBAKO	▶		N142,184,476.59
GURARA	▶		N127,736,871.77
KATCHA	▶		N137,789,358.82
KONTAGORA	▶		N150,798,535.96
LAPAI	▶		N145,238,683.49
LAVUN	▶		N171,036,911.25
MAGAMA	▶		N172,483,856.68
MARIGA	▶		N188,646,961.69
MASHEGU	▶		N217,512,035.61
MINNA	▶		N149,694,755.73
MOKWA	▶		N193,879,714.04
MUYA	▶		N133,590,887.44



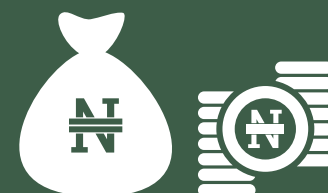
Total Allocation

PAIKORO	▶		N153,193,229.56
RAFI	▶		N173,482,515.75
RIJAU	▶		N164,755,481.22
SHIRORO	▶		N192,798,824.67
SULEJA	▶		N149,520,690.61
TAFA	▶		N119,392,892.36
WUSHISHI	▶		N129,954,096.78

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

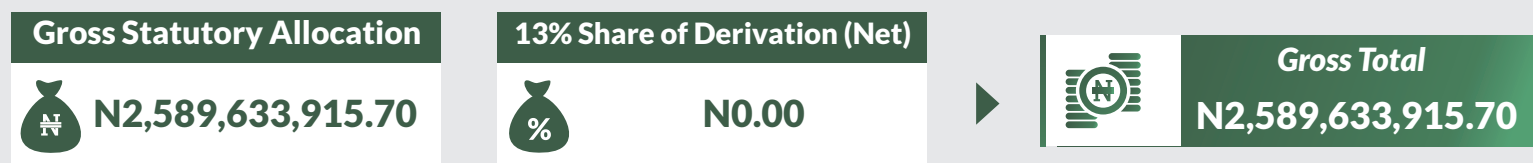
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



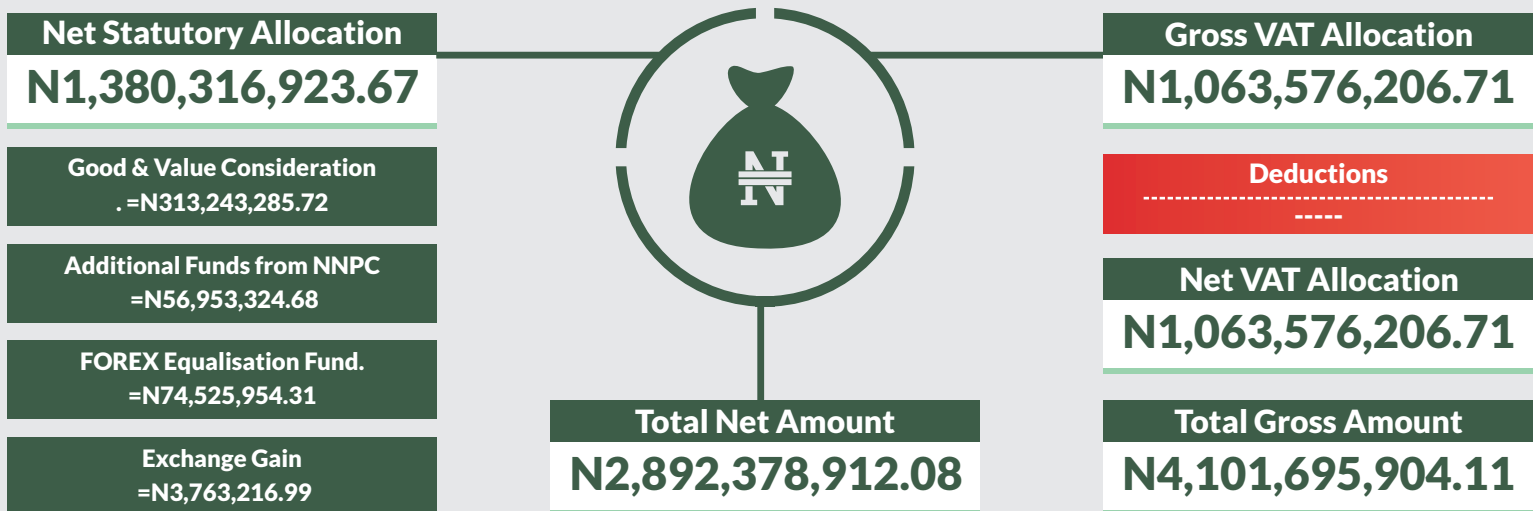
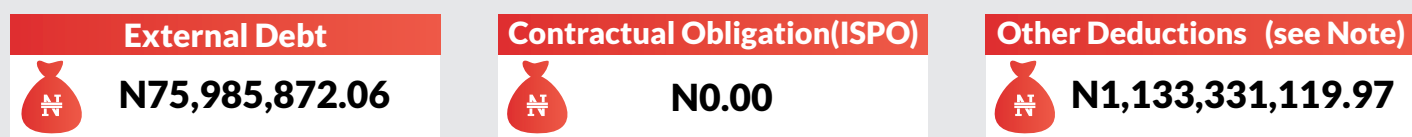
OGUN STATE

 **20**
No. of LGCs

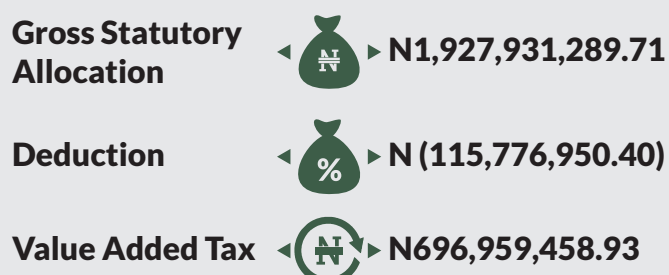
BENEFICIARIES



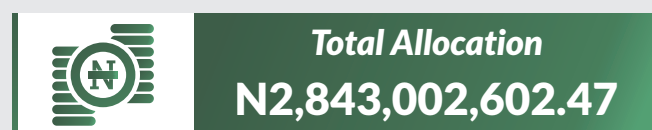
DEDUCTIONS



LGAs



Distribution of Exchange Gain Allocation =N2,801,640.70
 Good & Value Consideration =N233,203,437.82
 FOREX Equalisation Fund =N55,483,100.65
 Additional Funds From NNPC =N42,400,625.06





Total Allocation

ABEOKUTA NORTH	▶		N146,566,974.87
ABEOKUTA SOUTH	▶		N153,585,346.14
ADO-ODO/OTA	▶		N236,523,796.54
EGBADO NORTH	▶		N150,317,778.06
EGBADO SOUTH	▶		N136,835,596.23
EWEKORO	▶		N103,215,697.23
REMO NORTH	▶		N101,391,391.77
IFO	▶		N232,799,651.94
IJEBU EAST	▶		N131,880,888.89
IJEBU NORTH	▶		N170,346,564.23
IJEBU ODE	▶		N130,897,917.80
IKENNE	▶		N118,515,416.59
IJEBU NORTH EAST	▶		N105,893,482.94
IMEKO-AFON	▶		N119,537,761.96
IPOKIA	▶		N128,683,983.53
OBAFEMI/OWODE	▶		N155,568,211.44
ODEDAAH	▶		N127,786,985.03
ODOGBOLU	▶		N121,628,971.31



Total Allocation

OGUN WATERSIDE	▶		N113,191,309.82
SHAGAMU	▶		N157,834,876.15

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

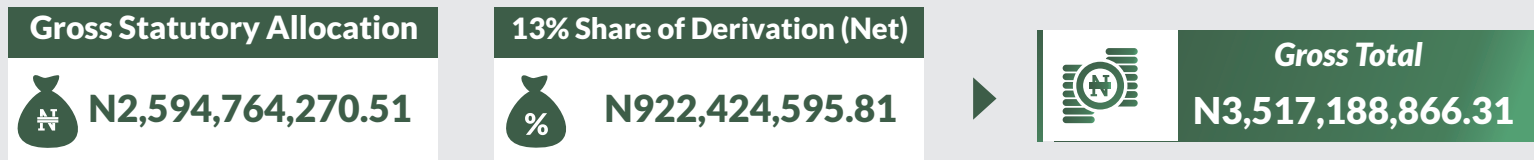
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



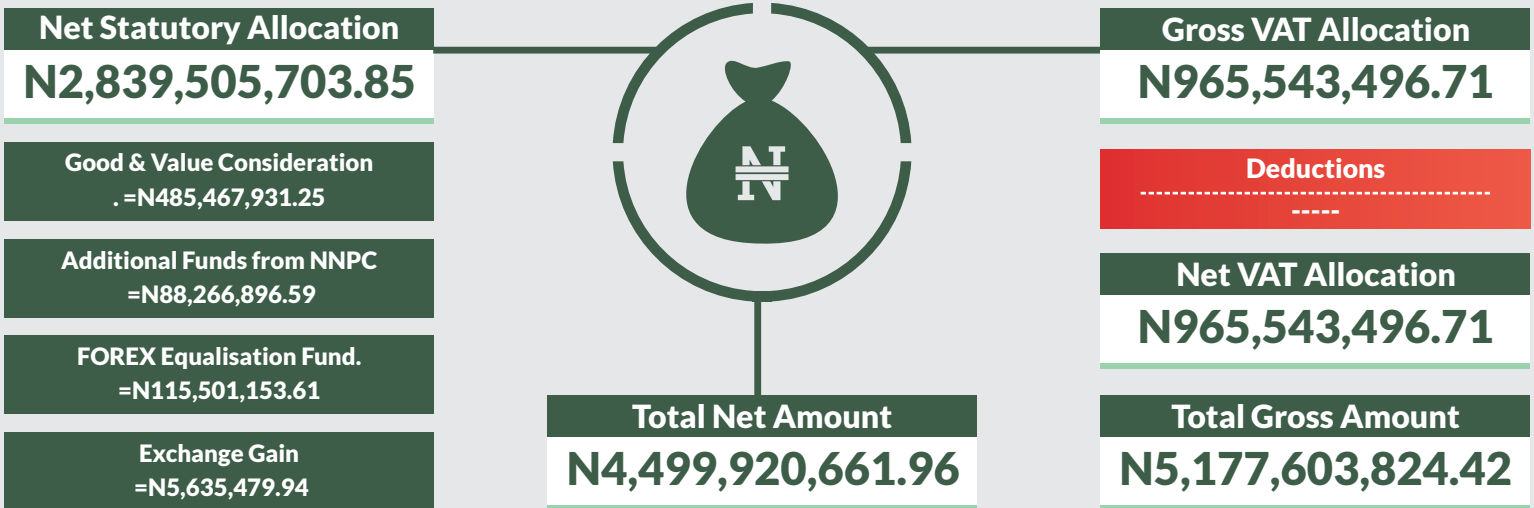
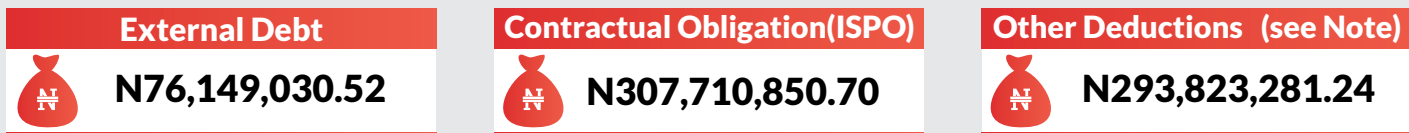
ONDO STATE

 **18**
No. of LGCs

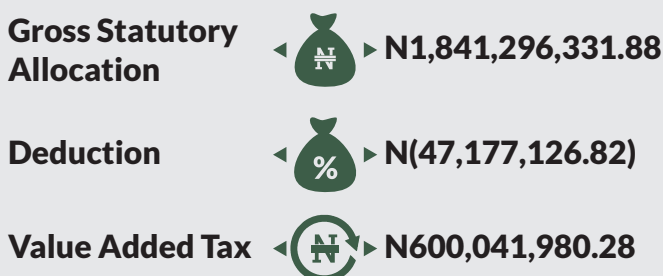
BENEFICIARIES



DEDUCTIONS



LGAs



Distribution of Exchange Gain Allocation =N2,675,744.09
 Good & Value Consideration =N222,724,034.27
 FOREX Equalisation Fund =N52,989,870.68
 Additional Funds From NNPC =N40,495,278.96





Total Allocation

AKOKO NORTH EAST	▶		N149,510,395.06
AKOKO NORTH WEST	▶		N158,989,987.91
AKOKO SOUTH WEST	▶		N162,324,162.73
AKOKO SOUTH EAST	▶		N119,226,369.69
AKURE NORTH	▶		N127,073,304.52
AKURE SOUTH	▶		N195,630,325.26
IDANRE	▶		N135,160,507.61
IFEDORE	▶		N139,115,414.04
OKITIPUPA	▶		N165,037,717.77
ILAJE	▶		N180,019,246.23
ESE-EDO	▶		N137,501,340.55
ILE-OLUJI-OKEIGBO	▶		N142,517,842.67
IRELE	▶		N132,690,255.15
ODIGBO	▶		N164,669,282.94
ONDO EAST	▶		N110,162,204.37
ONDO WEST	▶		N180,932,242.74
OSE	▶		N143,730,186.82
OWO	▶		N168,755,327.26

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

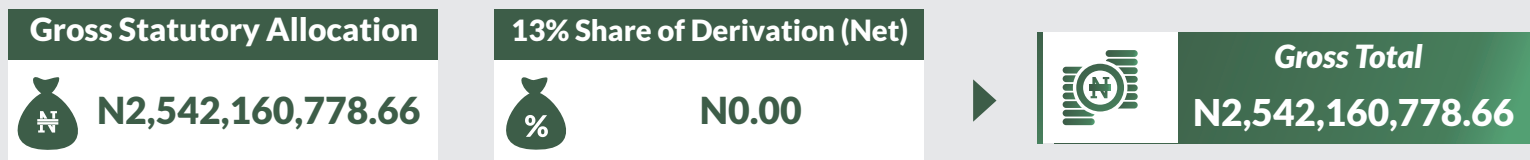
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



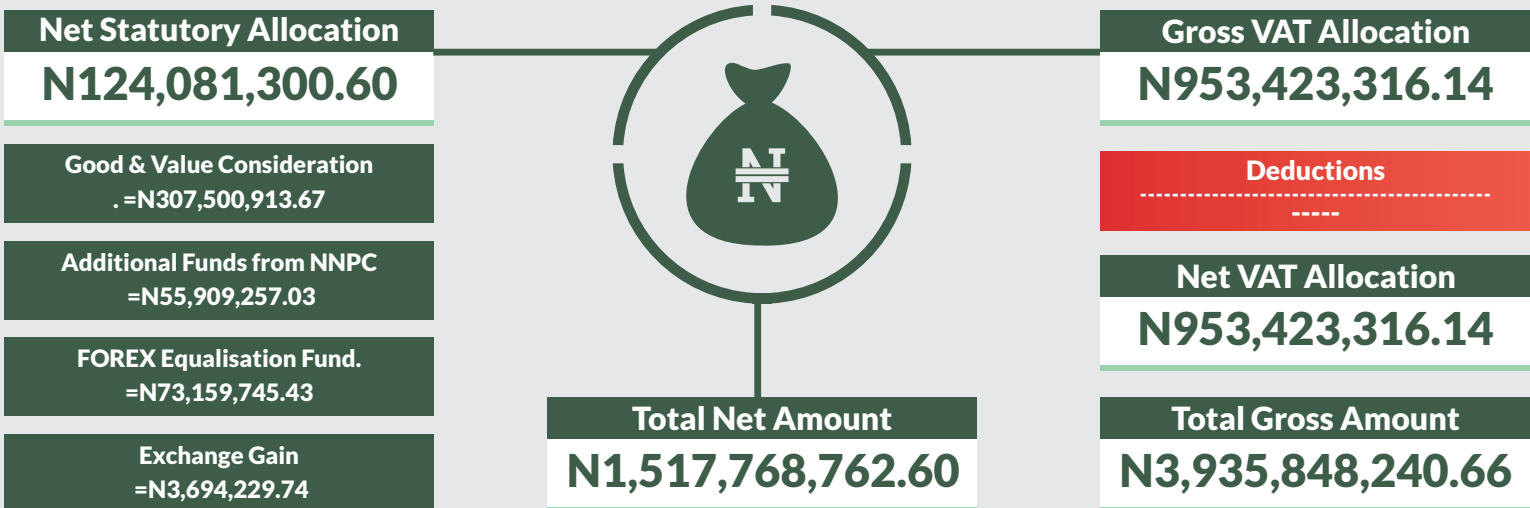
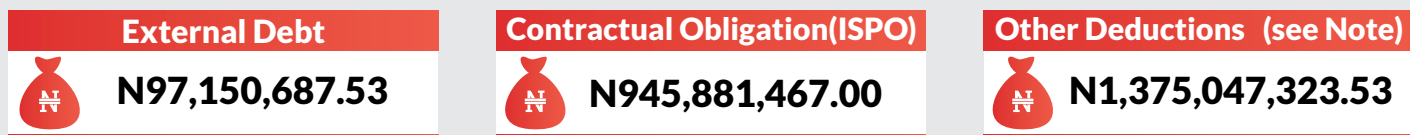
OSUN STATE

 **30**
No. of LGCs

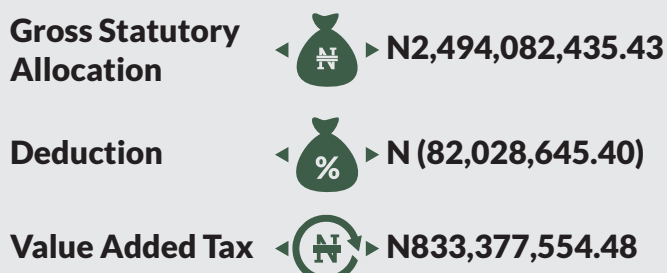
BENEFICIARIES



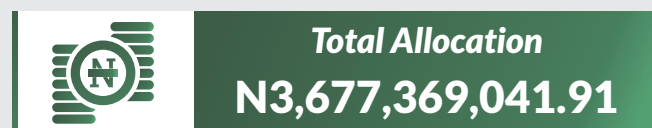
DEDUCTIONS



LGAs



Distribution of Exchange Gain Allocation =N3,624,363.02
 Good & Value Consideration =N301,685,335.60
 FOREX Equalisation Fund =N71,776,119.59
 Additional Funds From NNPC =N54,851,879.20





Total Allocation

ATAKUMOSA EAST



N107,646,662.11

ATAKUMOSA WEST



N107,383,973.79

AIYEDADE



N133,794,411.41

AIYEDIRE



N116,507,848.43

BOLUWADURO



N111,124,525.42

BORIPE



N128,037,912.11

EDE NORTH



N107,953,481.19

EDE SOUTH



N110,709,700.75

EGBEDORE



N109,152,682.41

EJIGBO



N124,743,894.54

IFE CENTRAL



N132,834,627.05

IFE EAST



N150,458,482.74

IFE NORTH



N139,998,527.85

IFE SOUTH



N124,367,432.84

IFEDAYO



N96,872,233.15

IFELODUN



N123,039,913.44

ILA



N109,000,998.00

ILESHE EAST



N115,673,486.76



Total Allocation

ILESHA WEST ▶



N120,912,140.08

IREPODUN ▶



N120,970,724.10

IREWOLE ▶



N130,403,722.14

ISOKAN ▶



N118,172,871.40

IWO ▶



N145,580,580.64

OBOKUN ▶



N120,906,563.63

ODO-OTIN ▶



N152,459,269.17

OLA-OLUWA ▶



N108,857,665.84

OLORUNDA ▶



N130,604,640.51

ORIADE ▶



N132,058,302.67

OROLU ▶



N116,596,777.67

OSOGBO ▶



N130,544,990.07

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

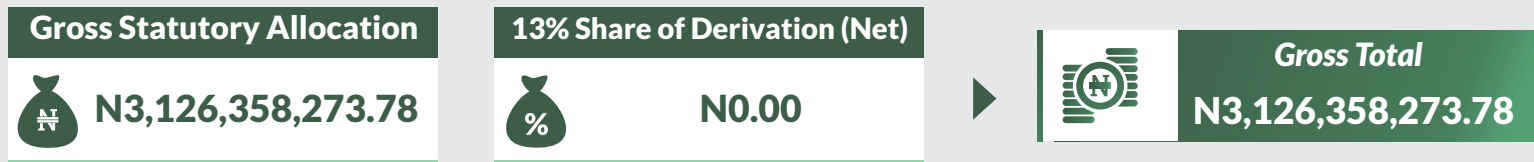
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



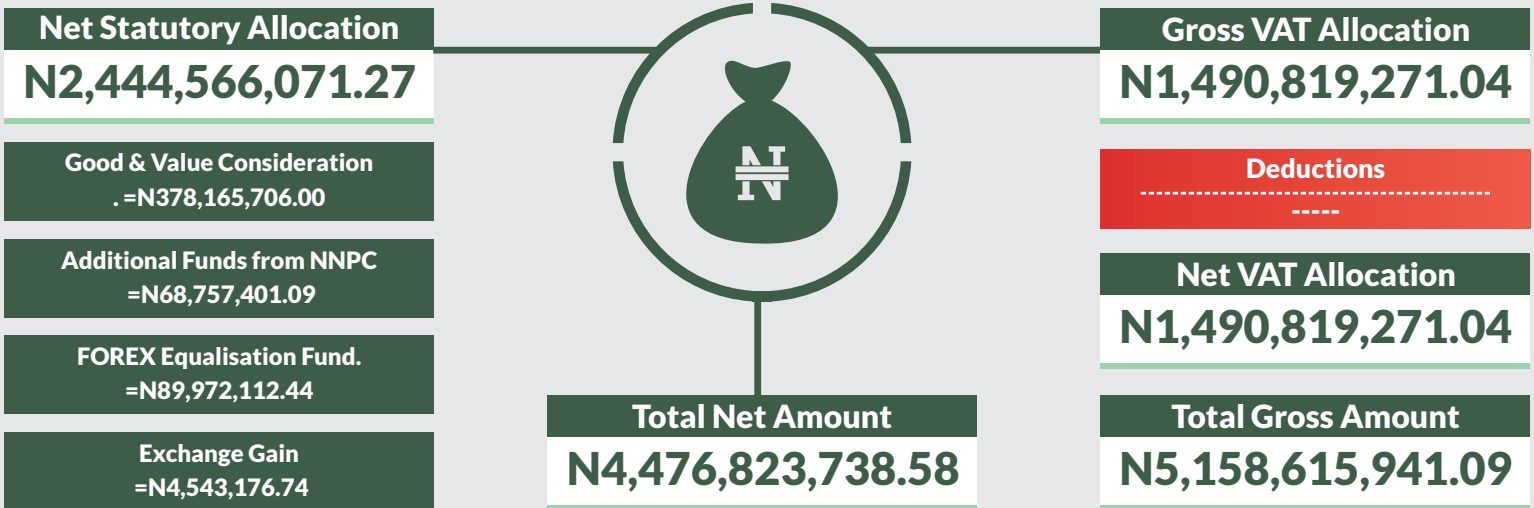
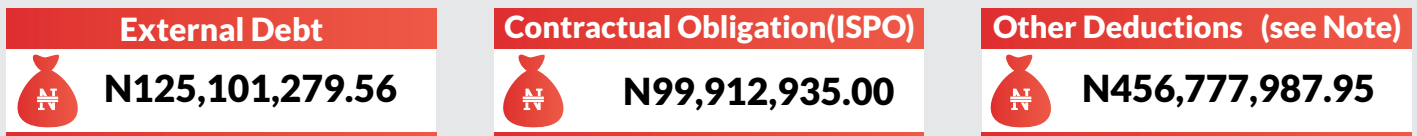
OYO STATE

33
No. of LGCs

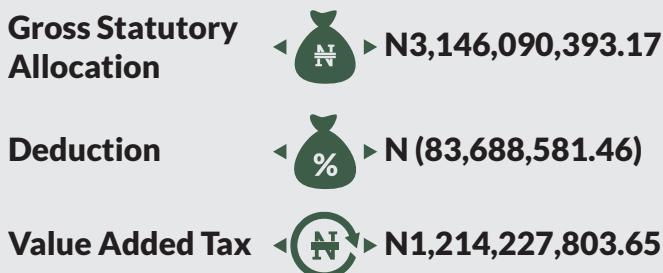
BENEFICIARIES



DEDUCTIONS



LGAs



Distribution of Exchange Gain Allocation =N4,571,851.16
 Good & Value Consideration =N380,552,512.06
 FOREX Equalisation Fund =N90,539,974.57
 Additional Funds From NNPC =N69,191,365.83





Total Allocation

AFIJIO



N132,967,911.01

AKINYELE



N154,391,030.25

ATIBA



N151,169,128.08

ATISBO



N155,602,596.38

EGBEDA



N168,768,093.31

IBADAN NORTH



N173,974,386.77

IBADAN NORTH EAST



N186,529,831.00

IBADAN NORTH WEST



N137,358,533.01

IBADAN SOUTH EAST



N164,337,744.14

IBADAN SOUTH WEST



N171,242,280.35

IBARAPA CENTRAL



N123,486,037.71

IBARAPA NORTH



N127,376,062.96

IDO



N125,596,563.51

SAKI WEST



N183,651,294.50

IFELOJU



N127,816,425.02

IREPO



N132,889,301.65

ISEYIN



N172,995,417.86

ITESIWAJU



N146,491,557.80



Total Allocation

IWAJOWA



N135,363,921.26

OLORUNSOGO



N123,714,024.98

KAJOLA



N154,018,714.81

LAGELU



N141,821,658.70

OGBOMOSHO NORTH



N149,033,470.06

OGBOMOSHO SOUTH



N126,294,763.96

OGO-OLUWA



N115,728,682.79

OLUYOLE



N153,635,373.20

ONA-ARA



N168,263,042.92

ORELOPE



N127,716,845.86

ORI IRE



N150,593,264.42

OYO EAST



N130,511,605.48

OYO WEST



N131,767,493.74

SAKI EAST



N129,556,466.95

IFEDAPO

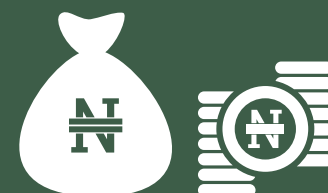


N146,821,794.53

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

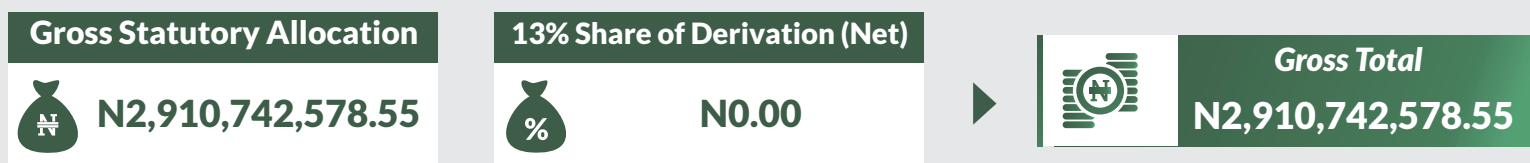
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



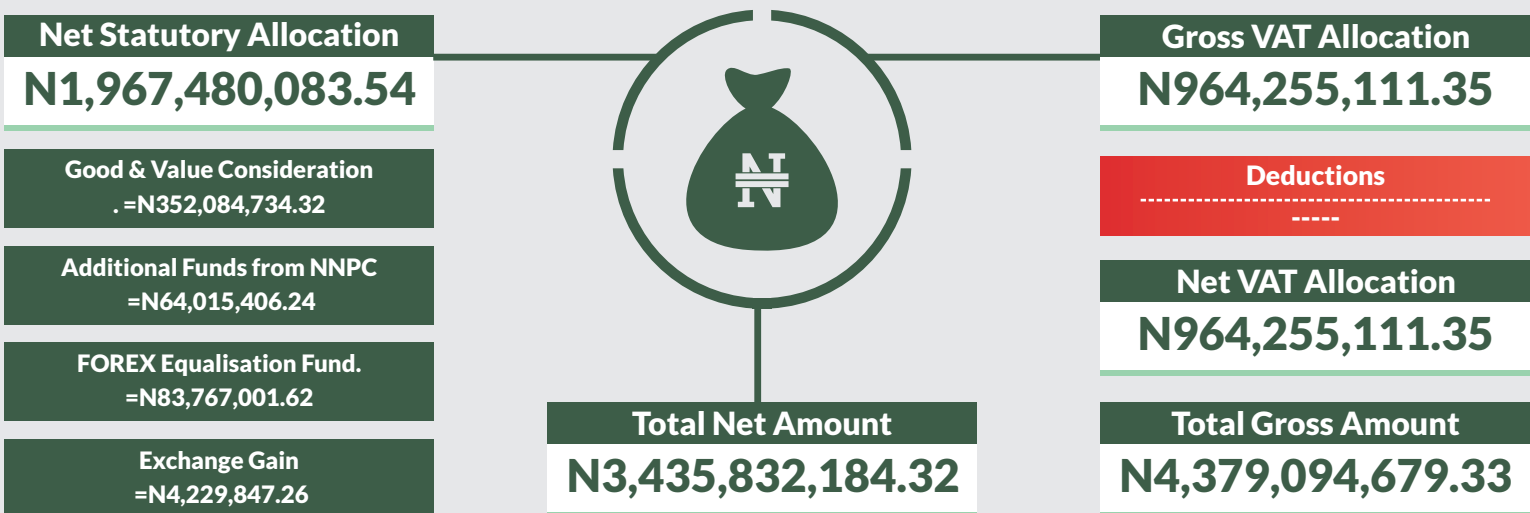
PLATEAU STATE

 **17**
No. of LGCs

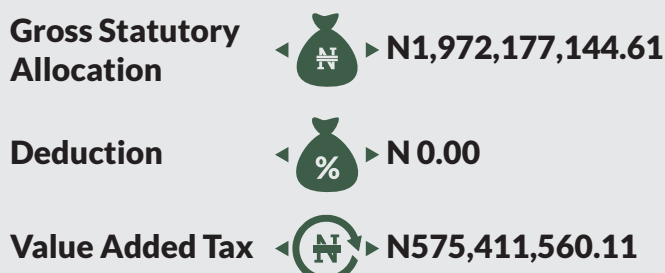
BENEFICIARIES



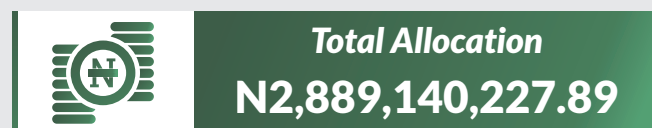
DEDUCTIONS



LGAs





Distribution of Exchange Gain Allocation =N2,865,938.11
 Good & Value Consideration =N238,555,436.37
 FOREX Equalisation Fund =N56,756,432.97
 Additional Funds From NNPC =N43,373,715.70





Total Allocation

BARKIN LADI	▶		N167,991,212.08
BASSA	▶		N169,941,798.56
BOKKOS	▶		N168,790,767.00
JOS EAST	▶		N129,995,318.57
JOS NORTH	▶		N228,926,471.34
JOS SOUTH	▶		N196,579,361.02
KANAM	▶		N168,323,613.74
KANKE	▶		N149,495,762.94
LANGTANG NORTH	▶		N153,852,670.19
LANGTANG SOUTH	▶		N145,252,361.80
MANGU	▶		N202,333,159.26
MIKANG	▶		N136,510,378.20
PANKSHIN	▶		N179,154,614.07
QUAN-PAN	▶		N179,293,017.37
RIYOM	▶		N144,588,555.28
SHENDAM	▶		N181,036,127.30
WASE	▶		N187,075,039.16

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

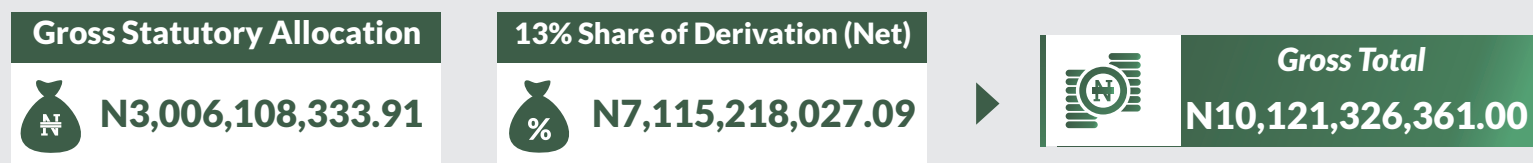
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



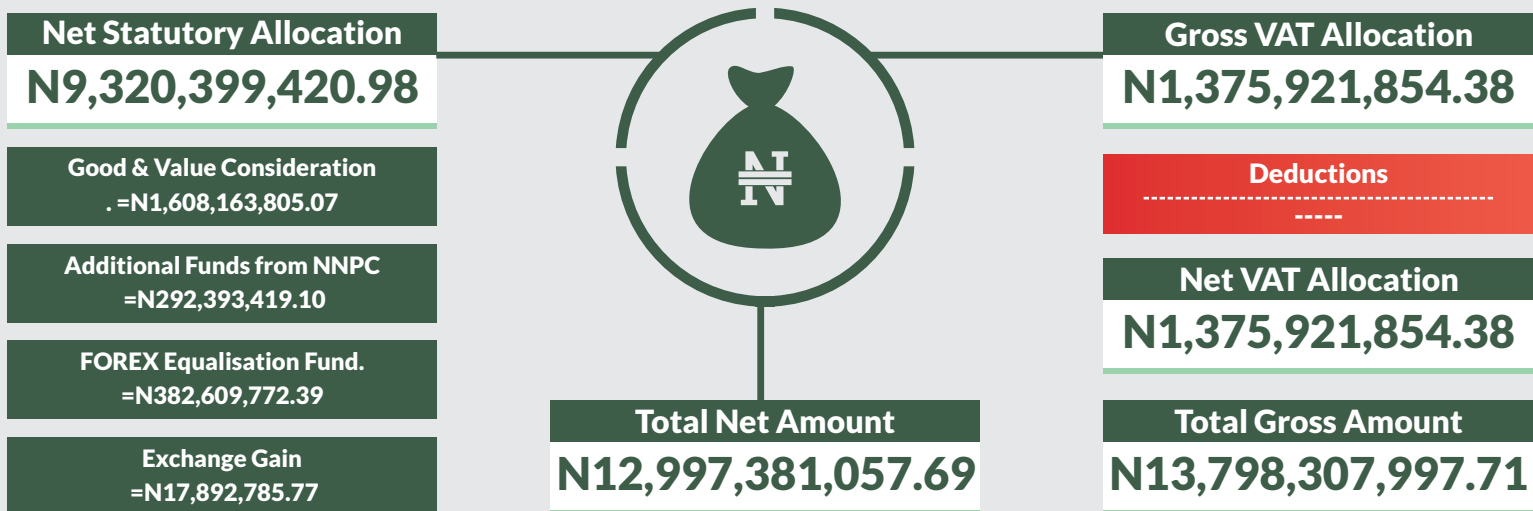
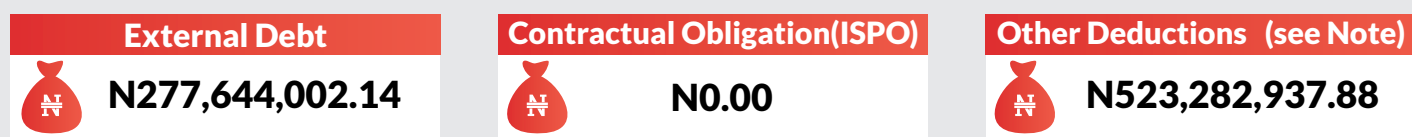
RIVERS STATE

 **23**
No. of LGCs

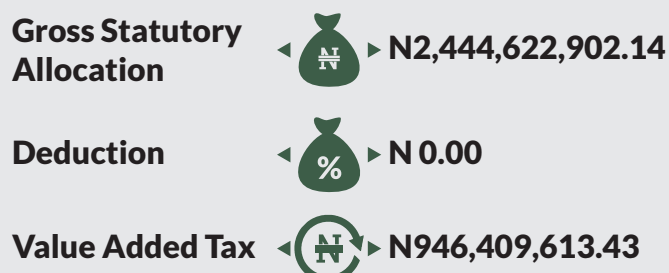
BENEFICIARIES



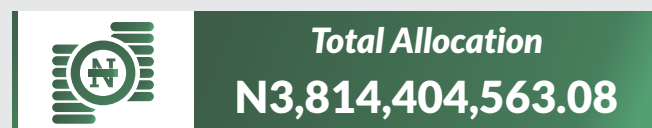
DEDUCTIONS



LGAs



Distribution of Exchange Gain Allocation =N3,552,489.17
 Good & Value Consideration =N295,702,688.16
 FOREX Equalisation Fund =N70,352,745.07
 Additional Funds From NNPC =N53,764,125.12





Total Allocation

AHOADA	▶		N140,318,093.41
AHOADA WEST	▶		N171,513,710.14
AKUKUTORU	▶		N155,166,114.96
ANDONI	▶		N166,822,400.23
ASARITORU	▶		N158,339,999.67
BONNY	▶		N158,005,568.49
DEGEMA	▶		N170,135,556.86
ELEME	▶		N162,253,663.57
EMOHUA	▶		N157,287,217.20
ETCHE	▶		N180,766,542.55
GONAKA	▶		N164,297,429.50
IKWERRE	▶		N156,426,478.85
KHANA	▶		N185,383,900.52
OBIO/AKPOR	▶		N228,078,269.19
OBUA/ODUAL	▶		N183,057,327.69
OGBA/EGBEMA/NDONI	▶		N184,380,086.15
OGU/BOLO	▶		N126,875,653.39
OKRIKA	▶		N158,724,303.66



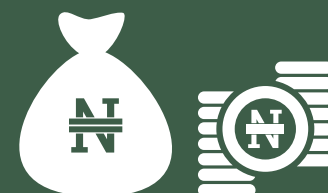
Total Allocation

OMUMMA	▶		N126,215,509.01
OPOBO/NKORO	▶		N137,236,223.59
OYIGBO	▶		N138,637,293.16
PORT HARCOURT	▶		N255,821,908.04
TAI	▶		N148,661,313.24

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

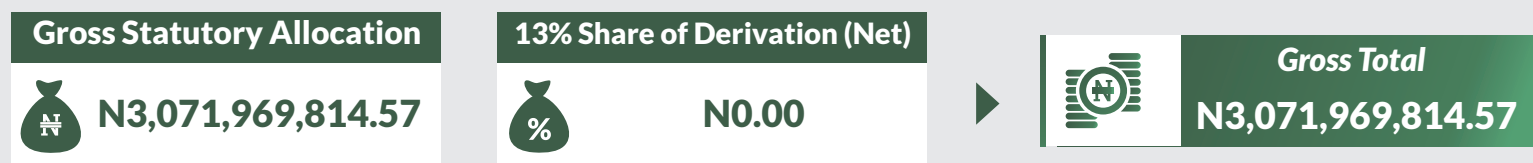
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



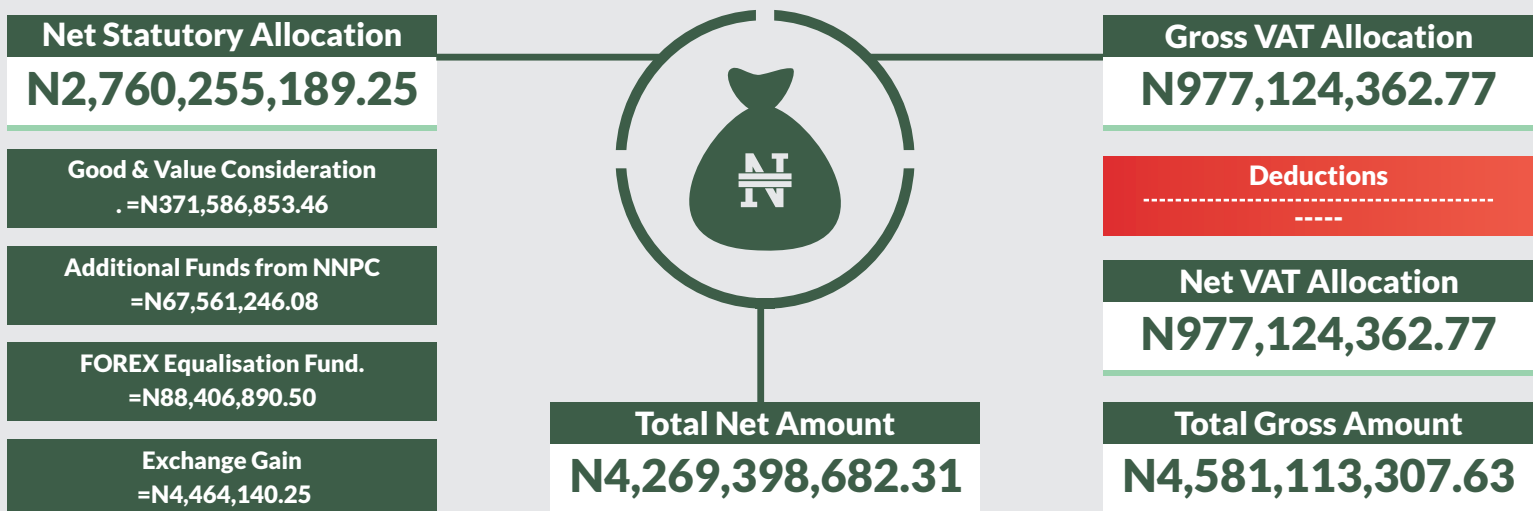
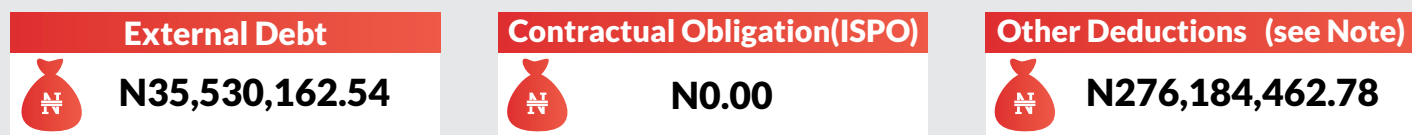
SOKOTO STATE

 **23**
No. of LGCs

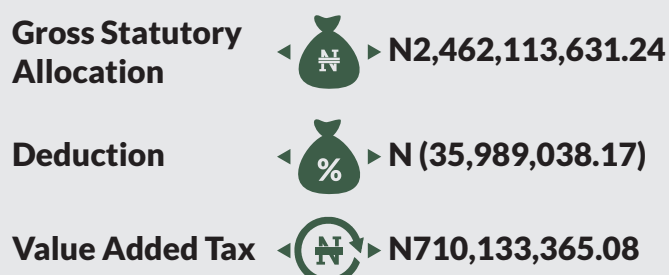
BENEFICIARIES



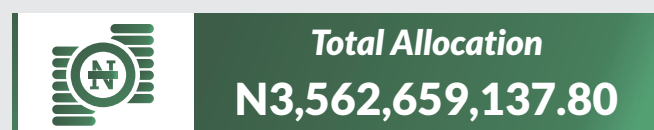
DEDUCTIONS



LGAs
















Distribution of Exchange Gain Allocation =N3,577,906.43
 Good & Value Consideration =N297,818,374.63
 FOREX Equalisation Fund =N70,856,103.20
 Additional Funds From NNPC =N54,148,795.39





Total Allocation

BINJI	▶		N133,038,317.84
BODINGA	▶		N152,571,092.99
DANGE-SHUNI	▶		N163,339,225.22
GADA	▶		N178,207,532.96
GORONYO	▶		N165,343,837.42
GUDU	▶		N146,947,588.82
GWADABAWA	▶		N173,299,769.47
ILLELA	▶		N147,497,426.48
ISA	▶		N162,887,891.14
KEBBE	▶		N148,394,331.43
KWARE	▶		N140,177,128.40
RABAH	▶		N162,663,729.75
SABON BIRNI	▶		N173,141,782.32
SHAGARI	▶		N155,820,021.04
SILAME	▶		N139,107,759.90
SOKOTO NORTH	▶		N160,265,671.53
SOKOTO SOUTH	▶		N156,728,372.03
TAMBUWAL	▶		N173,703,412.05



Total Allocation

TANGAZA	▶		N155,393,789.75
TURETA	▶		N140,748,760.96
WAMAKKO	▶		N151,760,406.27
WURNO	▶		N146,024,545.93
YABO	▶		N135,596,744.11

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

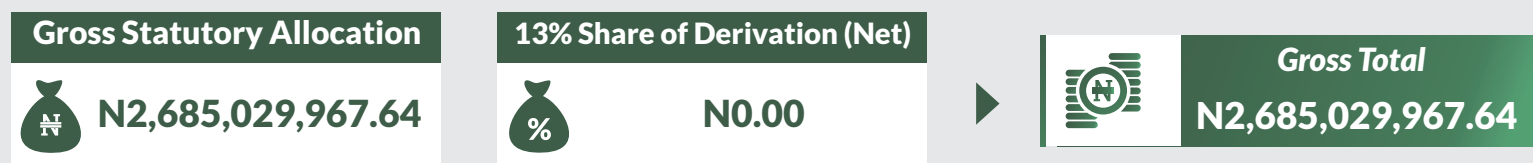
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



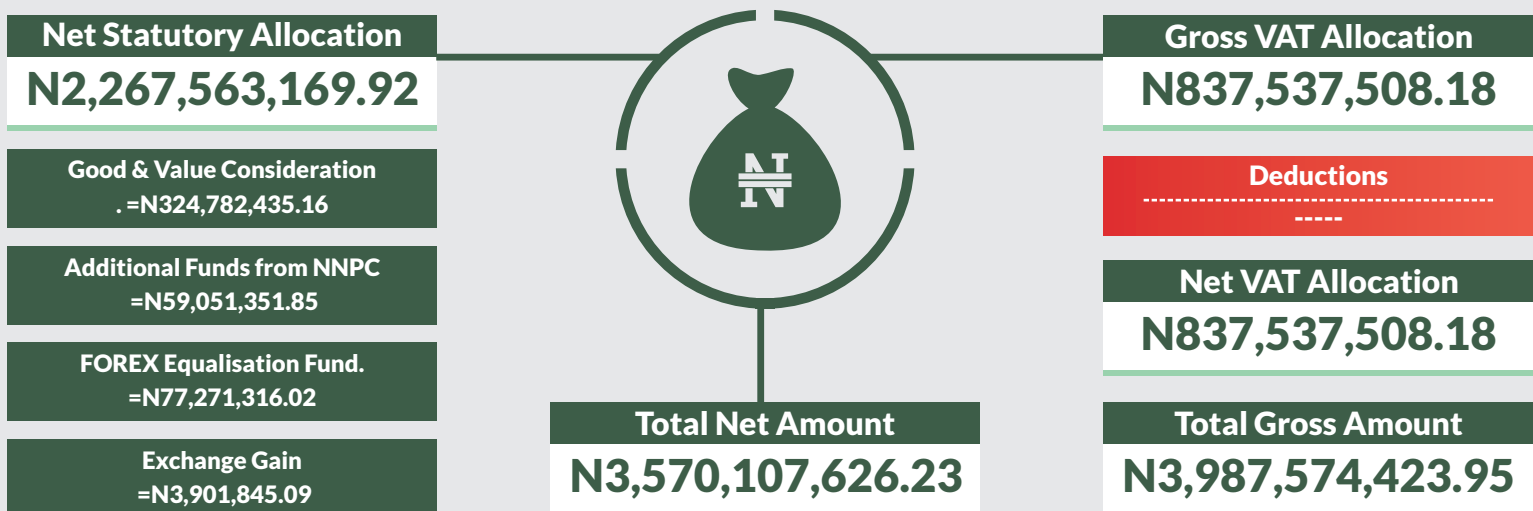
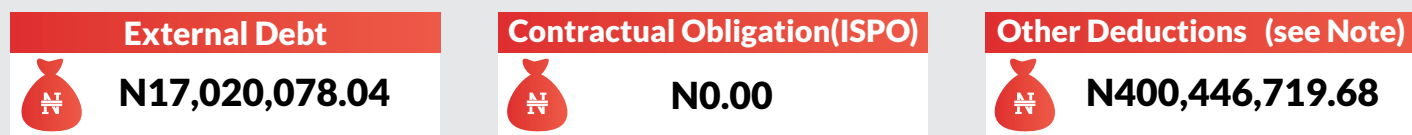
TARABA STATE

 **16**
No. of LGCs

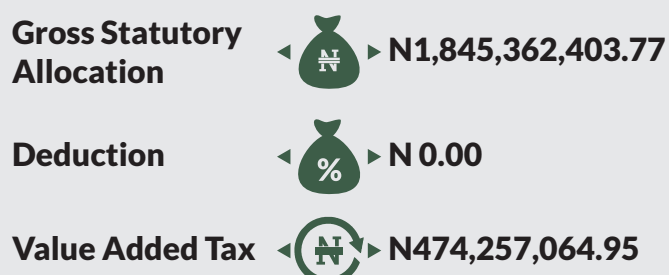
BENEFICIARIES



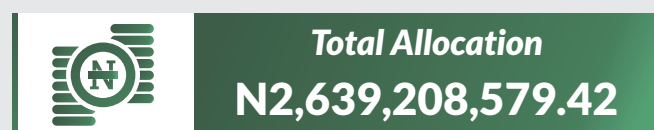
DEDUCTIONS



LGAs




Distribution of Exchange Gain Allocation =N2,681,652.84
 Good & Value Consideration =N223,215,868.16
 FOREX Equalisation Fund =N53,106,886.40
 Additional Funds From NNPC =N40,584,703.30





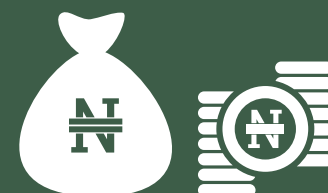
Total Allocation

ARDO KOLA	▶		N134,375,230.92
BALI	▶		N219,650,306.80
DONGA	▶		N156,529,654.76
GASHAKA	▶		N178,195,995.37
GASSOL	▶		N200,850,514.16
IBI	▶		N139,638,098.35
JALINGO	▶		N138,991,505.23
KARIM LAMIDU	▶		N203,230,110.92
KURMI	▶		N147,279,560.64
LAU	▶		N138,326,132.05
SARDAUNA	▶		N201,863,415.73
TAKUM	▶		N161,162,646.00
USSA	▶		N141,071,259.53
WUKARI	▶		N198,735,588.34
YORRO	▶		N133,824,136.66
ZING	▶		N145,484,423.96

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

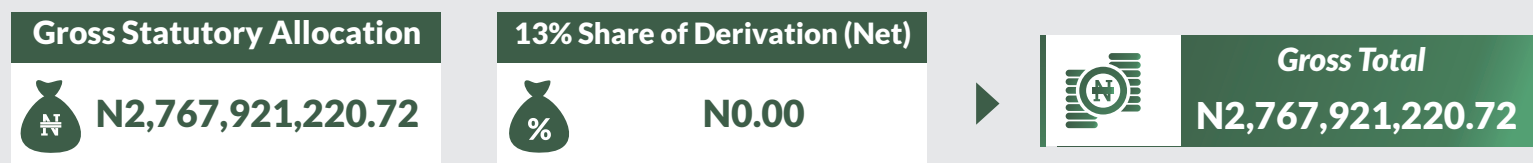
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



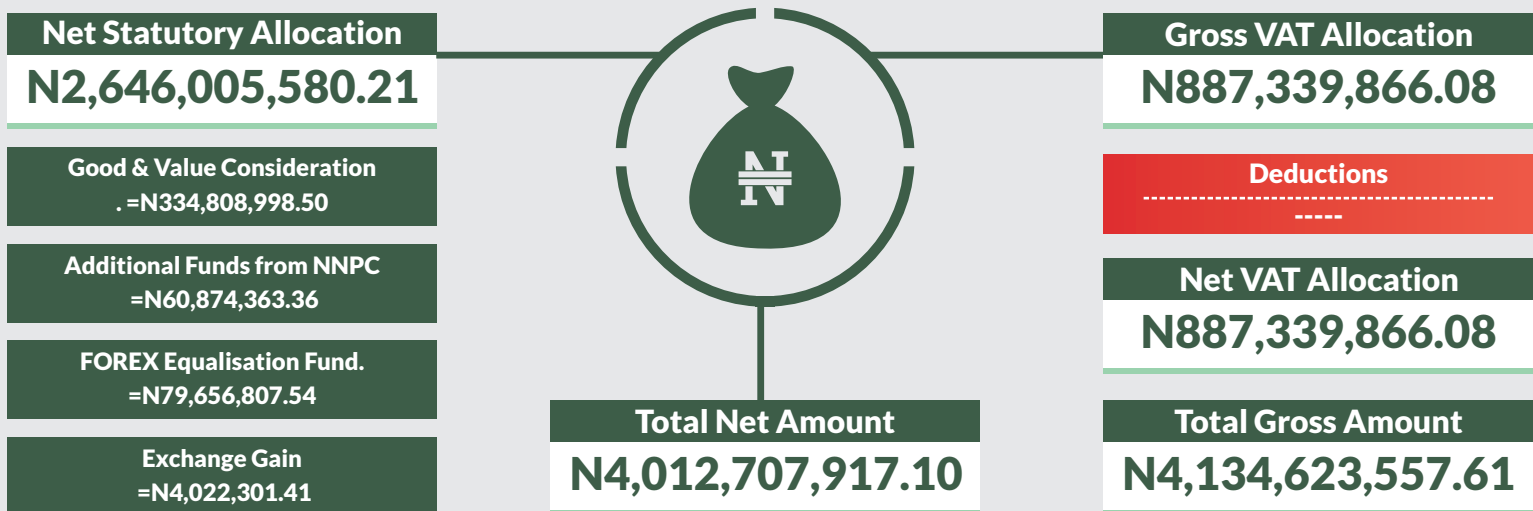
YOBE STATE

 **17**
No. of LGCs

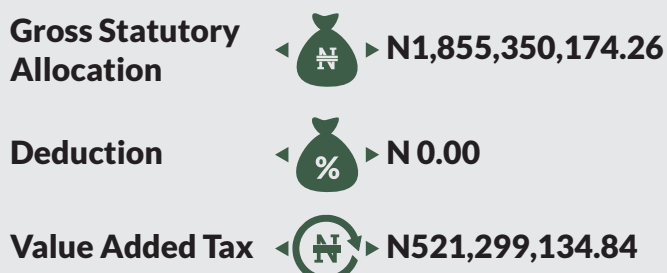
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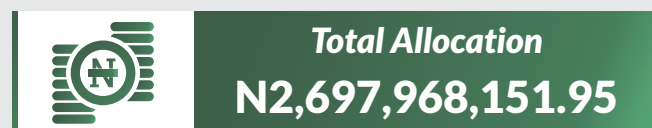
DEDUCTIONS



LGAs









Distribution of Exchange Gain Allocation =N2,696,166.92
 Good & Value Consideration =N224,423,993.38
 FOREX Equalisation Fund =N53,394,320.13
 Additional Funds From NNPC =N40,804,362.43





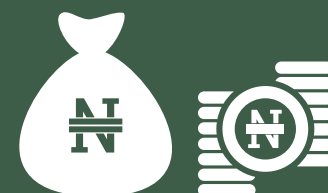
Total Allocation

BADE	▶		N151,722,840.69
BURSARI	▶		N162,569,575.06
DAMATURU	▶		N139,409,575.38
FIKA	▶		N156,049,773.09
FUNE	▶		N217,395,921.78
GEIDAM	▶		N177,759,666.16
GUJBA	▶		N164,393,728.56
GULAMI	▶		N145,027,050.53
JAKUSKO	▶		N190,525,909.24
KARASUWA	▶		N137,112,981.15
MACHINA	▶		N129,529,595.54
NANGERE	▶		N138,762,389.92
NGURU	▶		N152,686,688.35
POTISKUM	▶		N168,509,549.24
TARMUA	▶		N150,306,381.87
YUNUSARI	▶		N158,745,370.80
YUSUFARI	▶		N157,461,154.61

Federation Account Allocation Committee (FAAC)

April 2019 Disbursement

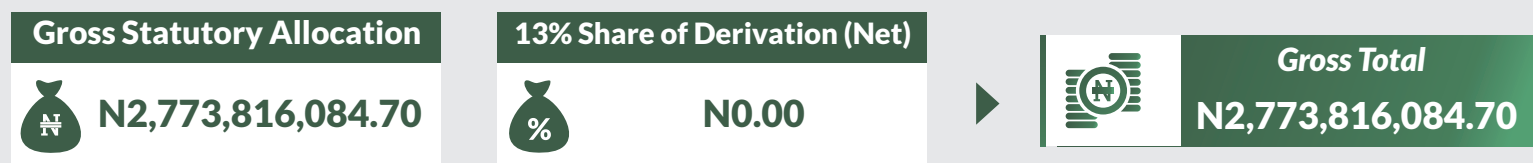
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of March, 2019 Shared in April, 2019



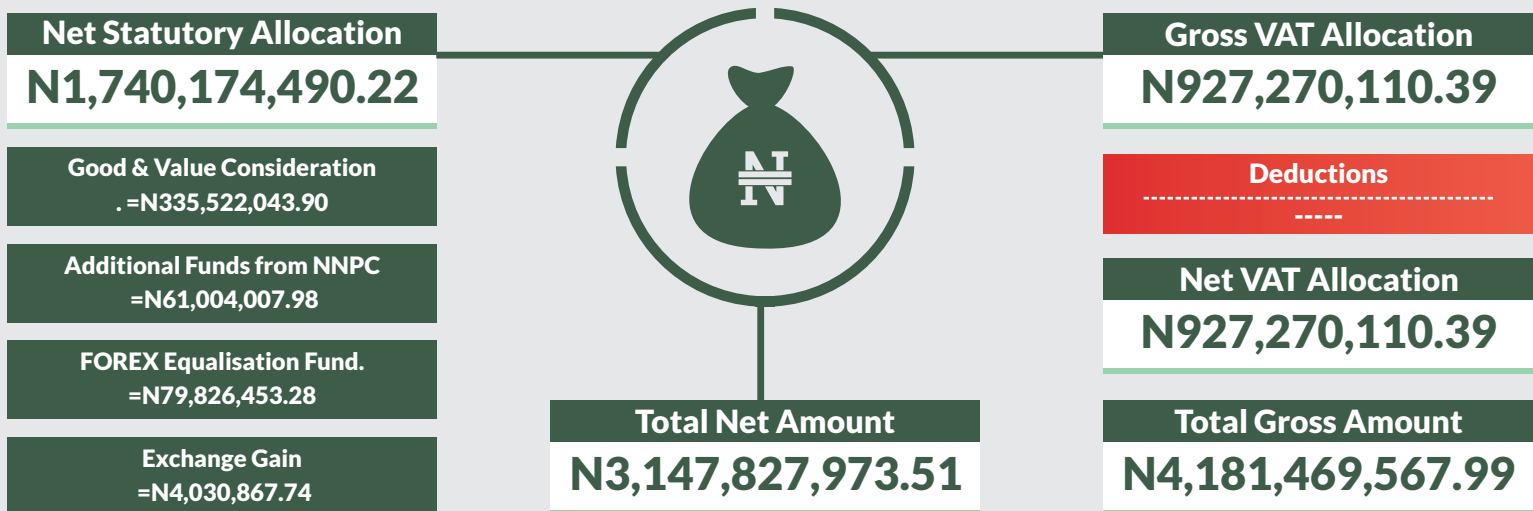
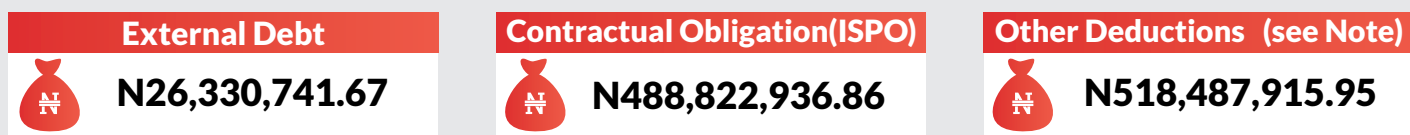
ZAMFARA STATE

 **14**
No. of LGCs

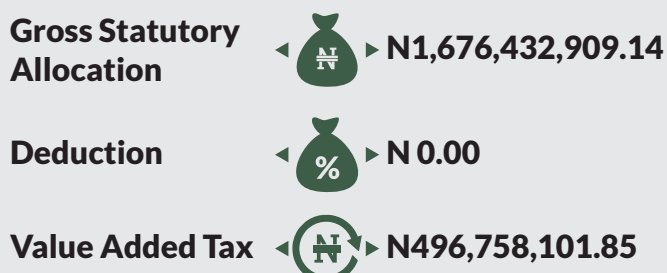
BENEFICIARIES



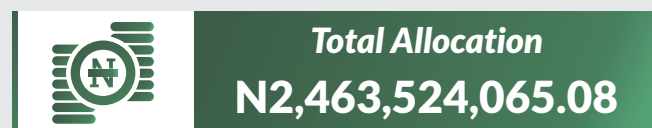
DEDUCTIONS



LGAs







Distribution of Exchange Gain Allocation =N2,436,167.04
 Good & Value Consideration =N202,782,080.34
 FOREX Equalisation Fund =N48,245,337.55
 Additional Funds From NNPC =N36,869,469.15





Total Allocation

ANKA	▶		N150,412,436.24
BAKURA	▶		N149,534,878.00
BUKKUYUM	▶		N172,273,921.46
BUNGUDU	▶		N189,678,822.46
GUMMI	▶		N166,366,292.70
GUSAU	▶		N229,809,818.79
KAURA NAMODA	▶		N178,708,491.06
KIYAWA	▶		N158,905,421.42
MARADUN	▶		N171,337,564.36
MARU	▶		N220,647,356.96
SHINKAFI	▶		N142,195,865.03
TALATA MAFARA	▶		N165,017,764.80
TSAFE	▶		N176,164,848.13
ZURMI	▶		N192,470,583.66

Appendix

Federal Ministry of Finance, Abuja

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

S/n	Beneficiaries	Statutory	Good & Value Consideration	Additional Funds From NNPC	FOREX Equalisation Fund	Exchange Gain	VAT	Total
		₦	₦	₦	₦	₦	₦	₦
1	FGN (see Table II)	208,393,568,671.50	25,207,380,000.00	4,583,160,000.00	5,997,268,371.48	302,834,394.13	13,274,136,527.66	257,758,347,964.77
2	State (see Table III)	105,700,002,940.44	12,785,520,000.00	2,324,640,000.00	3,041,894,663.74	153,601,651.69	44,247,121,758.86	168,252,781,014.73
3	LGCs (see Table IV)	81,490,271,728.04	9,857,100,000.00	1,792,200,000.00	2,345,173,281.18	118,420,435.06	30,972,985,231.20	126,576,150,675.48
4	13% Derivation Fund	39,593,612,127.33	7,150,000,000.00	1,300,000,000.00	1,701,107,725.44	77,698,471.35	-	49,822,418,324.11
5	Cost of Collection - NCS	4,820,020,619.31	-	-	-	-	311,882,954.64	5,131,903,573.95
6	Cost of Collections - FIRS	2,776,194,414.08	-	-	-	-	3,375,377,191.93	6,151,571,606.01
7	Cost of Collection - DPR	3,872,888,290.34	-	-	-	-	-	3,872,888,290.34
	Total	446,646,558,791.04	55,000,000,000.00	10,000,000,000.00	13,085,444,041.83	652,554,952.24	92,181,503,664.28	617,566,061,449.39

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

S/n	Beneficiaries	Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	Good & Value Consideration	Additional Funds From NNPC	FOREX Equalisation Fund	Exchange Gain	VAT	Total Net Amount
		₦	₦	₦	₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	191,858,164,019.89	34,368,196,657.71	157,489,967,362.18	23,207,250,000.00	4,219,500,000.00	5,521,403,113.45	278,805,393.23	12,389,194,092.48	203,106,119,961.35
2	Share of Derivation & Ecology	3,955,838,433.40	-	3,955,838,433.40	478,500,000.00	87,000,000.00	113,843,363.16	5,748,564.81	-	4,640,930,361.37
3	Stabilization	1,977,919,216.70	-	1,977,919,216.70	239,250,000.00	43,500,000.00	56,921,681.58	2,874,282.40	-	2,320,465,180.69
4	Development of Natural Resources	6,645,808,568.11	-	6,645,808,568.11	803,880,000.00	146,160,000.00	191,256,850.12	9,657,588.88	-	7,796,763,007.11
5	FCT-Abuja	3,955,838,433.40	34,976,456.56	3,920,861,976.84	478,500,000.00	87,000,000.00	113,843,363.16	5,748,564.81	884,942,435.18	5,490,896,339.99
	Sub-total	208,393,568,671.50	34,403,173,114.27	173,990,395,557.23	25,207,380,000.00	4,583,160,000.00	5,997,268,371.48	302,834,394.13	13,274,136,527.66	223,355,174,850.50

Source: Office of the Accountant-General of the Federation

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

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

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

S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation	Gross Total	Deductions			Net Statutory Allocation	Good & Value Consideration	Additional Funds from NNPC	FOREX Equalisation Fund	Exchange Gain	Gross VAT Allocation	Deduction	Net VAT Allocation	Total Gross Amount	Total Net Amount	S/n
						External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)											
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	
1	ABIA	17	2,610,085,609.23	504,984,138.39	3,115,069,747.62	42,102,357.90	0.00	429,919,971.55	2,643,047,418.17	411,281,171.79	74,778,394.87	97,850,850.17	4,831,423.77	917,287,879.85	-	917,287,879.85	4,621,099,468.06	4,149,077,138.61	1
2	ADAMAWA	21	2,776,682,241.23	-	2,776,682,241.23	39,094,397.36	0.00	461,215,592.50	2,276,372,251.37	335,868,735.49	61,067,042.82	79,908,937.16	4,035,032.80	935,431,349.82	-	935,431,349.82	4,192,993,339.33	3,692,683,349.47	2
3	AKWA IBOM	31	2,802,485,731.09	9,098,777,156.16	11,901,262,887.25	14,782,883.32	0.00	1,052,339,532.95	10,834,140,470.98	2,021,568,191.75	367,557,853.05	480,965,771.82	22,356,971.76	1,024,238,686.90	-	1,024,238,686.90	15,817,950,362.53	14,750,827,946.26	3
4	ANAMBRA	21	2,771,480,453.95	-	2,771,480,453.95	54,906,525.84	0.00	89,972,595.59	2,626,601,332.52	335,239,524.96	60,952,640.90	79,759,237.17	4,027,473.64	1,070,253,434.49	-	1,070,253,434.49	4,321,712,765.11	4,176,833,643.68	4
5	BAUCHI	20	3,334,183,841.59	-	3,334,183,841.59	131,623,955.68	201,255,000.00	743,983,684.65	2,257,321,201.26	403,304,380.36	73,328,069.16	95,953,034.56	4,845,185.72	1,065,395,000.37	-	1,065,395,000.37	4,977,009,511.77	3,900,146,871.44	5
6	BAYELSA	8	2,466,348,360.22	7,209,331,273.58	9,675,679,633.80	33,286,734.18	421,546,663.22	1,091,938,012.73	8,128,908,223.67	1,551,431,601.36	282,078,472.97	369,112,207.35	17,201,407.35	795,493,215.42	-	795,493,215.42	12,690,996,538.24	11,144,225,128.11	6
7	BENUE	23	3,126,012,886.58	-	3,126,012,886.58	25,398,917.32	103,855,987.23	423,541,958.63	2,573,216,023.40	378,123,927.81	68,749,805.06	89,962,172.70	4,542,674.83	1,029,173,330.56	-	1,029,173,330.56	4,696,564,797.54	4,143,767,934.36	7
8	BORNO	27	3,463,174,276.87	-	3,463,174,276.87	18,502,027.79	0.00	323,071,065.26	3,121,601,183.82	418,907,121.56	76,164,931.19	99,665,194.51	5,032,632.68	1,023,526,029.07	-	1,023,526,029.07	5,086,470,185.88	4,744,897,092.83	8
9	CROSS RIVER	18	2,802,963,670.83	-	2,802,963,670.83	68,224,089.09	633,134,951.92	750,968,266.76	1,350,636,363.06	339,047,749.06	61,645,045.28	80,665,279.05	4,073,224.57	898,821,623.44	-	898,821,623.44	4,187,216,592.24	2,734,889,284.47	9
10	DELTA	25	2,830,211,194.98	12,668,586,121.71	15,498,797,316.69	26,150,159.68	0.00	1,145,011,172.37	14,327,635,984.64	2,681,120,133.36	487,476,387.88	637,884,499.53	29,528,115.34	1,151,524,645.57	-	1,151,524,645.57	20,486,331,098.38	19,315,169,766.33	10
11	EBONYI	13	2,493,732,423.17	-	2,493,732,423.17	39,542,936.96	0.00	379,542,936.96	2,074,645,899.69	301,642,997.96	54,844,181.45	71,766,046.73	3,623,854.38	877,461,127.19	-	877,461,127.19	3,803,070,630.88	3,383,984,107.39	11
12	EDO	18	2,606,350,051.24	1,424,260,000.01	4,030,610,051.25	90,241,634.59	0.00	515,176,310.63	3,425,192,106.03	559,171,296.51	101,667,508.46	133,036,449.28	6,438,015.59	966,496,880.82	-	966,496,880.82	5,797,420,201.91	5,192,002,256.69	12
13	EKITI	16	2,492,325,224.50	-	2,492,325,224.50	96,788,194.02	102,458,000.01	424,531,814.40	1,868,547,216.07	301,472,782.57	54,813,233.19	71,725,549.57	3,621,809.46	868,478,783.90	-	868,478,783.90	3,792,437,383.20	3,168,659,374.77	13
14	ENUGU	17	2,803,205,585.52	-	2,803,205,585.52	73,982,522.48	0.00	206,468,378.89	2,522,754,684.15	339,077,011.17	61,650,365.67	80,672,241.01	4,073,576.12	974,309,650.50	-	974,309,650.50	4,262,988,429.99	3,982,537,528.62	14
15	GOMBE	11	2,625,509,895.36	-	2,625,509,895.36	33,205,323.99	533,792,423.91	245,289,219.29	1,813,222,928.17	317,582,860.39	57,742,338.25	75,558,413.61	3,815,351.42	845,359,274.99	-	845,359,274.99	3,925,568,134.02	3,113,281,166.83	15
16	JMO	27	2,898,101,862.23	650,030,814.57	3,548,132,676.81	51,447,165.55	0.00	891,341,617.92	2,605,343,893.34	470,482,228.58	85,542,223.38	111,935,797.72	5,514,709.76	1,028,875,172.68	-	1,028,875,172.68	5,250,482,800.92	4,307,694,025.45	16
17	JIGAWA	27	3,117,177,392.96	-	3,117,177,392.96	27,115,156.40	0.00	163,223,611.96	2,926,838,624.60	377,055,182.52	68,555,487.73	89,707,899.85	4,529,835.22	1,082,055,355.43	-	1,082,055,355.43	4,739,081,153.71	4,548,742,385.35	17
18	KADUNA	23	3,652,135,876.13	-	3,652,135,876.13	216,090,724.37	0.00	203,254,936.77	3,232,790,214.99	441,764,001.78	80,320,727.60	105,103,238.64	5,307,228.83	1,292,207,896.66	-	1,292,207,896.66	5,157,493,308.50	5,157,493,308.50	18
19	KANO	44	4,421,317,069.90	-	4,421,317,069.90	74,397,424.82	0.00	416,174,682.58	3,930,744,962.50	534,804,505.69	97,237,182.85	127,239,171.50	6,424,991.35	1,701,011,734.58	-	1,701,011,734.58	6,888,034,655.86	6,397,462,548.46	19
20	KATSINA	34	3,426,394,898.70	-	3,426,394,898.70	98,604,111.14	0.00	219,269,775.67	3,108,521,011.89	414,458,271.40	75,356,049.34	98,606,736.69	4,979,185.44	1,173,808,672.14	-	1,173,808,672.14	5,193,603,813.70	4,875,729,926.89	20
21	KEBBI	21	2,943,290,312.44	-	2,943,290,312.44	38,965,476.26	0.00	264,239,440.81	2,640,085,395.37	356,021,722.88	64,731,222.34	84,703,678.77	4,277,145.14	941,309,284.34	-	941,309,284.34	4,394,333,365.90	4,091,128,448.83	21
22	KOGI	21	3,080,736,406.01	-	3,080,736,406.01	27,649,103.50	117,593,824.10	440,272,884.07	2,495,220,594.34	372,647,264.31	67,754,048.06	88,659,180.45	4,476,879.73	938,766,453.30	-	938,766,453.30	4,553,040,231.87	3,967,524,420.20	22
23	KWARA	16	2,481,213,475.44	-	2,481,213,475.44	39,742,879.33	0.00	456,735,092.52	1,984,735,503.59	300,128,700.40	54,568,854.62	71,405,769.35	3,605,662.04	865,451,596.07	-	865,451,596.07	3,776,374,057.92	3,279,896,086.07	23
24	LAGOS	20	3,734,089,089.28	-	3,734,089,089.28	926,864,967.20	2,000,000,000.00	-	807,224,122.08	451,677,099.38	82,123,108.98	107,461,734.71	5,426,322.00	8,493,352,348.71	1,000,000,000.00	7,493,352,348.71	12,874,129,703.06	8,947,264,735.86	24
25	NASSARAWA	13	2,570,542,492.07	-	2,570,542,492.07	31,079,742.06	226,360,533.05	124,304,116.61	2,188,798,100.35	310,933,978.51	56,533,450.64	73,976,530.48	3,735,473.62	817,013,457.28	-	817,013,457.28	3,832,735,382.61	3,450,990,990.89	25
26	NIGER	25	3,301,747,380.19	-	3,301,747,380.19	35,000,178.17	275,631,992.38	288,688,484.71	2,702,426,724.93	399,380,851.37	72,614,700.25	95,019,559.67	4,798,049.55	1,027,207,771.03	-	1,027,207,771.03	4,900,768,312.06	4,301,447,656.80	26
27	OGUN	20	2,589,633,915.70	-	2,589,633,915.70	75,985,872.06	0.00	1,133,331,119.97	1,380,316,923.67	313,243,285.72	56,953,324.68	74,525,954.31	3,763,216.99	1,063,576,206.71	-	1,063,576,206.71	4,101,695,904.11	2,892,378,912.08	27
28	ONDO	18	2,594,764,270.51	922,424,595.81	3,517,188,866.31	76,149,030.52	307,710,850.70	293,823,281.24	2,839,505,703.85	485,467,931.25	88,266,896.59	115,501,153.61	5,635,479.94	965,543,496.71	-	965,543,496.71	5,177,603,824.42	4,499,920,661.96	28
29	OSUN	30	2,542,160,778.66	-	2,542,160,778.66	97,150,687.53	945,881,467.00	1,375,047,323.53	1,240,813,000.60	307,500,913.67	55,909,257.03	73,159,745.43	3,694,229.74	953,423,316.14	-	953,423,316.14	3,935,848,240.66	1,517,768,762.60	29
30	OYO	33	3,126,358,273.78	-	3,126,358,273.78	125,101,279.56	99,912,935.00	456,777,987.95	2,444,566,071.27	378,165,706.00	68,757,401.09	89,972,112.44	4,543,176.74	1,490,819,271.04	-	1,490,819,271.04	5,158,615,941.09	4,476,823,738.58	30
31	PLATEAU	17	2,910,742,578.55	-	2,910,742,578.55	23,038,723.31	400,864,283.52	519,359,488.18	1,967,480,083.54	352,084,734.32	64,015,406.24	83,767,001.62	4,229,847.26	964,255,111.35	-	964,255,111.35	4,379,094,679.33	3,435,832,184.32	31
32	RIVERS	23	3,006,108,333.91	7,115,218,027.09	10,121,326,361.00	277,644,002.14	0.00	523,282,937.88	9,320,399,420.98	1,608,163,805.07	292,393,419.10	382,609,772.39	17,892,785.77	1,375,921,854.38	-	1,375,921,854.38	13,798,307,997.71	12,997,381,057.69	32
33	SOKOTO	23	3,071,969,814.57	-	3,071,969,814.57	35,530,162.54	0.00	276,184,462.78	2,760,255,189.25	371,586,853.46	67,561,246.08	88,406,890.50	4,464,140.25	977,124,362.77	-	977,124,362.77	4,581,113,307.63	4,269,398,682.31	33
34	TARABA	16	2,685,029,967.64	-	2,685,029,967.64	17,020,078.04	0.00	400,446,719.68	2,267,563,169.92	324,782,435.16	59,051,351.85	77,271,316.02	3,901,845.09	837,537,508.18	-	837,537,508.18	3,987,574,423.95	3,570,107,626.23	34
35	YOBE	17	2,767,921,220.72	-	2,767,921,220.72	31,943,044.92	0.00	89,972,595.59	2,646,005,580.21	334,808,998.50	60,874,363.36	79,656,807.54							

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Exchange Gain Difference	Good & Value Consideration	FOREX Equalisation Fund	Additional Fund from NNPC	Value Added Tax	Total Allocation
			₦	₦	₦	₦	₦	₦	₦	₦
ABIA	1	ABA NORTH	86,653,130.97	-	125,923.02	10,481,601.78	2,493,752.97	1,905,745.78	28,130,460.54	129,790,615.07
	2	ABA SOUTH	144,569,460.65	-	210,086.16	17,487,187.13	4,160,501.97	3,179,488.57	49,131,724.12	218,738,448.60
	3	AROCHUKWU	101,720,532.65	-	147,818.75	12,304,161.48	2,927,371.21	2,237,120.27	32,293,883.84	151,630,888.19
	4	BENDE	103,642,205.84	-	150,611.29	12,536,607.94	2,982,674.21	2,279,383.26	33,748,008.45	155,339,490.99
	5	IKWUANO	94,334,705.75	-	137,085.77	11,410,768.53	2,714,817.69	2,074,685.19	30,155,480.91	140,827,543.84
	6	ISIALA NGWA NORTH	97,423,367.44	-	141,574.17	11,784,374.44	2,803,704.95	2,142,613.53	31,200,419.30	145,496,053.83
	7	ISIALA NGWA SOUTH	94,526,760.82	-	137,364.86	11,433,999.60	2,720,344.76	2,078,909.02	29,940,996.70	140,838,375.76
	8	ISUIKWUATO	92,169,486.10	-	133,939.31	11,148,862.58	2,652,505.77	2,027,065.92	28,592,089.51	136,723,949.19
	9	NNEOCHI	99,437,750.07	-	144,501.44	12,028,035.07	2,861,676.00	2,186,915.47	31,877,129.93	148,536,007.98
	10	OBIOMA NGWA	100,909,195.94	-	146,639.72	12,206,021.83	2,904,022.10	2,219,276.70	33,039,566.64	151,424,722.92
	11	OHAFIA	110,352,277.34	-	160,362.27	13,348,261.21	3,175,780.46	2,426,956.58	37,268,510.19	166,732,148.04
	12	OSISIOMA	106,249,625.92	-	154,400.36	12,852,002.64	3,057,712.03	2,336,727.75	35,574,941.27	160,225,409.97
	13	UGWUNAGBO	81,134,557.97	-	117,903.52	9,814,072.70	2,334,936.35	1,784,376.86	26,479,509.65	121,665,357.04
	14	UKWA EAST	76,661,075.08	-	111,402.72	9,272,958.20	2,206,195.92	1,685,992.40	24,902,708.84	114,840,333.15
	15	UKWA WEST	79,826,634.29	-	116,002.86	9,655,865.67	2,297,296.18	1,755,611.94	26,873,626.88	120,525,037.81
	16	UMUAHIA NORTH	118,995,769.51	-	172,922.86	14,393,781.92	3,424,527.78	2,617,051.26	35,643,183.23	175,247,236.55
	17	UMUAHIA SOUTH	102,819,325.41	-	149,415.49	12,437,071.95	2,958,992.89	2,261,285.81	30,193,784.03	150,819,875.59
ABIA TOTAL			1,691,425,861.73	-	2,457,954.58	204,595,634.65	48,676,813.24	37,199,206.30	545,046,024.02	2,529,401,494.53
ADAMAWA	1	DEMSA	105,444,573.26	-	153,230.47	12,754,623.11	3,034,543.76	2,319,022.38	32,418,601.00	156,124,593.99
	2	FUFURE	128,816,087.59	-	187,193.60	15,581,652.02	3,707,142.47	2,833,027.64	34,213,337.95	185,338,441.27
	3	GANYE	109,686,935.49	-	159,395.40	13,267,781.16	3,156,632.87	2,412,323.85	31,345,582.50	160,028,651.12
	4	GIREI	96,032,492.45	-	139,552.97	11,616,133.57	2,763,677.56	2,112,024.29	29,082,445.49	141,746,326.33
	5	GOMBI	95,027,592.58	-	138,092.67	11,494,580.43	2,734,757.98	2,089,923.72	30,173,387.46	141,658,334.83
	6	GUYUK	101,598,190.03	-	147,640.96	12,289,362.86	2,923,850.36	2,234,429.61	32,254,899.96	151,448,373.78
	7	HONG	110,664,788.18	-	160,816.40	13,386,062.66	3,184,774.07	2,433,829.57	31,680,087.59	161,510,358.47
	8	JADA	115,764,600.01	-	168,227.37	14,002,938.20	3,331,539.35	2,545,988.76	31,636,739.34	167,450,033.04
	9	YOLA-NORTH	100,651,559.88	-	146,265.33	12,174,858.05	2,896,607.70	2,213,610.55	33,613,233.57	151,696,135.09
	10	LAMURDE	90,120,235.27	-	130,961.37	10,900,984.28	2,593,531.27	1,981,997.14	27,941,185.03	133,668,894.36
	11	MADAGALI	91,582,309.87	-	133,086.03	11,077,837.48	2,635,607.68	2,014,152.27	29,403,209.24	136,846,202.58
	12	MAIHA	89,664,977.11	-	130,299.79	10,845,916.05	2,580,429.59	1,971,984.74	27,835,768.46	133,029,375.74
	13	MAYO-BELWA	103,968,468.65	-	151,085.41	12,576,072.83	2,992,063.59	2,286,558.70	30,618,155.09	152,592,404.26
	14	MICHIKA	100,791,273.00	-	146,468.36	12,191,757.81	2,900,628.45	2,216,683.24	30,762,405.84	149,009,216.70
	15	MUBI NORTH	96,179,125.74	-	139,766.06	11,633,870.40	2,767,897.46	2,115,249.16	30,481,604.79	143,317,513.61
	16	MUBI SOUTH	89,602,875.81	-	130,209.55	10,838,404.25	2,578,642.41	1,970,618.95	29,012,212.03	134,132,963.00
	17	NUMAN	85,154,721.56	-	123,745.56	10,300,353.50	2,450,630.90	1,872,791.55	26,475,443.35	126,377,686.42
	18	SHELLENG	96,466,280.78	-	140,183.35	11,668,604.80	2,776,161.37	2,121,564.51	30,348,639.18	143,521,433.98
	19	SONG	121,423,835.09	-	176,451.29	14,687,481.82	3,494,404.03	2,670,451.24	33,244,806.66	175,697,430.12
	20	TOUNGO	104,033,618.16	-	151,180.09	12,583,953.35	2,993,938.50	2,287,991.52	23,907,540.94	145,958,222.54
	21	YOLA-SOUTH	100,816,424.90	-	146,504.91	12,194,800.20	2,901,352.28	2,217,236.40	33,371,598.62	151,647,917.31
ADAMAWA TOTAL			2,133,490,965.41	-	3,100,356.93	258,068,028.85	61,398,813.64	46,921,459.79	639,820,884.08	3,142,800,508.70
AKWA IBOM	1	ABAK	96,807,601.15	-	140,679.35	11,709,891.07	2,785,984.08	2,129,071.10	29,832,860.16	143,406,086.91
	2	EASTERN OBOLO	75,587,227.79	-	109,842.22	9,143,065.14	2,175,292.13	1,662,375.48	24,618,656.74	113,296,459.51
	3	EKET	99,796,554.27	-	145,022.85	12,071,436.19	2,872,001.87	2,194,806.58	32,054,507.65	149,134,329.41
	4	EKPE ATAI	76,505,394.06	-	111,176.49	9,254,126.95	2,201,715.64	1,682,568.54	25,551,473.86	115,306,455.53
	5	ESSIEN UDIM	102,810,687.03	-	149,402.94	12,436,027.04	2,958,744.29	2,261,095.83	33,389,540.75	154,005,497.88
	6	ETIM EKPO	89,611,095.06	-	130,221.49	10,839,398.45	2,578,878.94	1,970,799.72	27,597,604.10	132,727,997.76
	7	ETINAN	101,634,588.91	-	147,693.85	12,293,765.69	2,924,897.87	2,235,230.12	31,837,235.35	151,073,411.79
	8	IBENO	81,434,618.65	-	118,339.56	9,850,368.18	2,343,571.67	1,790,976.03	25,603,584.69	121,141,458.78
	9	IBESIKPO ASUTAN	94,507,692.65	-	137,337.16	11,431,693.10	2,719,796.01	2,078,489.65	29,700,823.92	140,575,832.48
	10	IBIONO IBOM	102,819,994.38	-	149,416.47	12,437,152.87	2,959,012.14	2,261,300.52	33,188,532.34	153,815,408.71
	11	IKA	79,133,114.83	-	114,995.05	9,571,977.24	2,277,337.68	1,740,359.50	25,441,543.23	118,279,327.53
	12	IKONO	93,600,255.13	-	136,018.48	11,321,929.05	2,693,681.26	2,058,532.55	29,355,830.28	139,166,246.75
	13	IKOT ABASI	93,626,645.08	-	136,056.83	11,325,121.19	2,694,440.72	2,059,112.94	29,363,729.88	139,205,106.65
	14	IKOT EKPENE	96,561,956.43	-	140,322.38	11,680,177.77	2,778,914.78	2,123,668.69	30,097,530.09	143,382,570.13
	15	INI	88,218,810.16	-	128,198.25	10,670,987.04	2,538,810.98	1,940,179.46	27,184,567.65	130,681,553.54
	16	ITU	90,075,849.27	-	130,896.87	10,895,615.33	2,592,253.90	1,981,020.97	29,032,477.57	134,708,113.91
	17	MBO	84,080,450.94	-	122,184.44	10,170,409.24	2,419,714.93	1,849,165.32	27,504,269.28	126,146,194.15
	18	MKPAT ENIN	104,461,938.92	-	151,802.52	12,635,763.22	3,006,264.95	2,297,411.49	32,418,221.36	154,971,402.46
	19	NSIT IBOM	87,165,753.70	-	126,667.96	10,543,608.86	2,508,505.52	1,917,019.79	27,809,565.75	130,071,121.58
	20	NSIT UBUM	91,712,906.26	-	133,275.81	11,093,634.48	2,639,366.06	2,017,024.45	29,112,004.68	136,708,211.75
	21	OBAT AKARA	95,394,743.25	-	138,626.20	11,538,991.14	2,745,324.05	2,097,998.39	30,442,988.41	142,358,671.45
	22	OKOBO	81,994,278.60	-	119,152.85	9,918,064.90	2,359,677.88	1,803,284.53	27,507,256.53	123,701,715.28
	23	ONNA	85,617,977.40	-	124,418.75	10,356,389.14	2,463,962.74	1,882,979.84	28,789,514.96	129,235,242.84
	24	ORON	87,696,888.52	-	127,439.80	10,607,855.17	2,523,790.82	1,928,700.94	26,405,560.47	129,290,235.72
	25	ORUKANAM	103,326,361.83	-	150,152.31	12,498,403.30	2,973,584.67	2,272,436.96	32,060,946.82	153,281,885.91
	26	UDUNG UKO	76,968,500.07	-	111,849.46	9,310,144.46	2,215,043.17	1,692,753.54	24,136,382.58	114,434,673.29
	27	UKANAFUN	94,440,978.14	-	137,240.21	11,423,623.28	2,717,876.06	2,077,022.42	29,032,477.57	139,829,217.68
	28	UQUO	76,995,909.49	-	111,889.30	9,313,459.92	2,215,831.97	1,693,356.35	24,828,294.97	115,158,742.00
	29	URUAN	100,415,026.68	-	145,921.60	12,146,246.89	2,889,800.62	2,208,408.53	28,452,752.84	146,258,157.16
	30	URUE OFFONG/ORUK	83,088,491.25	-	120,742.94	10,050,421.35	2,391,167.75	1,827,349.34	25,323,381.09	122,801,553.73
	31	UYO	125,592,306.23	-	182,508.85	15,191,701.97	3,614,366.66	2,762,127.63	41,150,072.04	188,493,083.37
AKWA IBOM TOTAL			2,841,684,596.13	-	4,129,493.24	343,731,449.64	81,779,611.81	62,496,627.21	898,824,187.61	4,232,645,965.63

ANAMBRA	1	AGUATA	141,263,427.16	-	205,281.88	17,087,287.82	4,065,359.07	3,106,779.60	45,989,208.07	211,717,343.61
	2	ANAMBRA EAST	92,902,869.60	-	135,005.05	11,237,572.98	2,673,611.50	2,043,195.09	31,594,602.50	140,586,856.72
	3	ANAMBRA WEST	95,570,780.63	-	138,882.02	11,560,284.70	2,750,390.16	2,101,869.95	32,529,610.27	144,651,817.72
	4	ANIOCHA	115,515,932.97	-	167,866.01	13,972,859.32	3,324,383.07	2,540,519.88	40,335,348.53	175,856,909.78
	5	AWKA NORTH	87,730,592.94	-	127,488.78	10,611,932.07	2,524,760.79	1,929,442.19	28,891,278.30	131,815,495.06
	6	AWKA SOUTH	100,997,475.36	-	146,768.01	12,216,700.14	2,906,562.66	2,221,218.21	33,965,678.64	152,454,403.02
	7	AYAMELUM	93,601,875.88	-	136,020.84	11,322,125.10	2,693,727.90	2,058,568.20	31,931,762.91	141,744,080.82
	8	DUNUKOFIA	83,691,707.40	-	121,619.53	10,123,386.65	2,408,527.45	1,840,615.75	27,814,144.04	126,000,000.82
	9	EKWUSIGWO	92,955,329.35	-	135,081.28	11,243,918.54	2,675,121.22	2,044,348.83	31,919,880.32	140,973,679.53
	10	IDEMILI NORTH	147,058,681.93	-	213,703.46	17,788,284.45	4,232,138.20	3,234,233.54	50,012,761.91	222,539,803.49
	11	IDEMILI SOUTH	102,205,961.54	-	148,524.16	12,362,879.18	2,941,341.16	2,247,796.21	35,202,663.71	155,109,165.96
	12	IHIALA	124,957,049.58	-	181,585.70	15,114,861.04	3,596,084.88	2,748,156.55	41,474,219.19	188,071,956.94
	13	NJIKOKA	91,811,536.98	-	133,419.14	11,105,564.90	2,642,204.51	2,019,193.62	31,271,581.71	138,983,500.86
	14	NNEWI NORTH	91,031,685.24	-	132,285.87	11,011,233.68	2,619,761.49	2,002,042.49	31,875,934.62	138,672,943.39
	15	NNEWI SOUTH	109,257,955.60	-	158,772.01	13,215,891.56	3,144,287.44	2,402,889.37	36,926,968.06	165,106,764.05
	16	OGBARU	104,399,068.28	-	151,711.15	12,628,158.36	3,004,455.63	2,296,028.79	36,145,040.02	158,624,462.23
	17	ONISHA NORTH	87,457,582.59	-	127,092.04	10,578,908.61	2,516,903.94	1,923,437.93	29,710,049.04	132,313,974.14
	18	ONISHA SOUTH	90,621,984.17	-	131,690.50	10,961,676.05	2,607,970.88	1,993,032.01	30,488,060.47	136,804,414.09
	19	ORUMBA NORTH	97,864,048.34	-	142,214.56	11,837,679.40	2,816,387.12	2,152,305.35	32,860,796.19	147,673,430.95
	20	ORUMBA SOUTH	99,035,942.45	-	143,917.54	11,979,432.24	2,850,112.55	2,178,078.59	33,842,803.29	150,030,286.65
	21	OYI	95,089,088.79	-	138,182.03	11,502,019.04	2,736,527.76	2,091,276.19	32,570,303.19	144,127,396.99
ANAMBRA TOTAL			2,145,020,576.78	-	3,117,111.58	259,462,655.84	61,730,619.34	47,175,028.33	727,352,694.97	3,243,858,686.85
BAUCHI	1	ALKALERI	160,330,483.79	-	232,989.84	19,393,647.59	4,614,081.64	3,526,117.74	42,030,715.70	230,128,036.30
	2	BAUCHI	193,615,945.40	-	281,359.77	23,419,872.03	5,571,989.54	4,258,158.55	52,943,189.03	280,090,514.33
	3	BOGORO	84,677,249.59	-	123,051.70	10,242,598.28	2,436,889.94	1,862,290.60	25,752,950.71	125,095,030.82
	4	DAMBAN	100,074,673.90	-	145,427.01	12,105,077.66	2,880,005.75	2,200,923.21	30,181,176.71	147,587,284.25
	5	DARAZO	126,948,845.21	-	184,480.15	15,355,789.54	3,653,405.90	2,791,961.73	36,864,308.20	185,798,790.74
	6	DASS	84,063,590.87	-	122,159.94	10,168,369.84	2,419,229.72	1,848,794.52	26,133,193.84	124,755,338.73
	7	GAMAWA	134,112,692.35	-	194,890.54	16,222,331.72	3,859,571.16	2,949,514.86	39,173,847.09	196,512,847.72
	8	GANJUWA	135,382,854.33	-	196,736.32	16,375,971.08	3,896,124.60	2,977,449.29	36,789,361.54	195,618,497.17
	9	GIADE	95,226,853.30	-	138,382.23	11,518,683.10	2,740,492.42	2,094,306.02	30,582,596.09	142,301,313.15
	10	I/GADAU	109,062,538.70	-	158,488.04	13,192,253.84	3,138,663.63	2,398,591.61	35,430,364.09	163,380,899.90
	11	JAMAARE	84,389,143.98	-	122,633.03	10,207,748.89	2,428,598.67	1,855,954.34	27,987,941.24	126,992,020.16
	12	KATAGUM	130,685,383.17	-	189,910.03	15,807,762.86	3,760,938.11	2,874,138.70	39,809,931.18	193,128,064.06
	13	KIRFI	107,482,490.89	-	156,191.94	13,001,130.55	3,093,192.11	2,363,841.92	29,961,846.52	156,058,693.92
	14	MISAU	125,505,753.05	-	182,383.07	15,181,232.46	3,611,875.18	2,760,224.08	37,653,604.78	184,895,073.22
	15	NINGI	160,832,846.58	-	233,719.87	19,454,413.62	4,628,538.92	3,537,166.11	45,865,542.02	234,552,227.12
	16	SHIRA	120,573,191.15	-	175,215.14	14,584,587.55	3,469,923.71	2,651,743.19	35,697,091.90	177,151,752.65
	17	TAFAWA BALEWA	118,592,978.65	-	172,337.53	14,345,060.15	3,412,936.03	2,608,192.76	34,766,000.74	173,897,505.86
	18	TORO	166,778,458.39	-	242,359.94	20,173,597.50	4,799,645.11	3,667,926.82	43,423,435.82	239,085,423.59
	19	WARJI	92,821,883.42	-	134,887.36	11,227,776.86	2,671,280.83	2,041,413.97	27,777,971.09	136,675,213.53
	20	ZAKI	103,864,970.78	-	150,935.01	12,563,553.68	2,989,085.07	2,284,282.49	32,872,020.86	154,724,847.89
BAUCHI TOTAL			2,435,022,827.47	-	3,538,538.48	294,541,458.80	70,076,468.67	53,552,992.51	711,697,089.16	3,568,429,375.10
BAYELSA	1	BRASS	117,946,386.82	-	171,397.91	14,266,848.11	3,394,328.05	2,593,972.38	33,484,799.75	171,857,733.03
	2	EKERMOR	135,403,063.59	-	196,765.69	16,378,415.60	3,896,706.20	2,977,893.75	39,141,181.85	197,994,026.68
	3	KOLOKUMA/OPOKUMA	90,110,882.64	-	130,947.78	10,899,852.98	2,593,262.11	1,981,791.45	26,331,542.24	132,048,279.21
	4	NEMBE	111,110,789.27	-	161,464.52	13,440,011.15	3,197,609.34	2,443,638.39	29,892,272.21	160,245,784.89
	5	OGBIA	116,767,752.43	-	169,685.14	14,124,279.97	3,360,408.64	2,568,050.90	33,144,718.47	170,134,895.55
	6	SAGBAMA	114,800,827.00	-	166,826.83	13,886,359.78	3,303,803.34	2,524,792.69	33,624,005.38	168,306,615.02
	7	SOUTHERN IJAW	158,605,195.15	-	230,482.68	19,184,955.90	4,564,430.31	3,488,173.80	42,404,315.81	228,477,553.64
	8	YENAGOA	146,398,523.83	-	212,744.13	17,708,431.43	4,213,139.79	3,219,714.81	44,656,765.13	216,409,319.12
BAYELSA TOTAL			991,143,420.73	-	1,440,314.69	119,889,154.93	28,523,687.78	21,798,028.17	282,679,600.83	1,445,474,207.13
BENUE	1	ADO	116,653,049.41	(6,066,891.24)	169,518.45	14,110,405.44	3,357,107.65	2,565,528.26	32,126,884.82	162,915,602.80
	2	AGATU	102,928,665.59	(6,066,891.24)	149,574.39	12,450,297.78	2,962,139.54	2,263,690.51	27,920,909.87	142,608,386.44
	3	APA	99,665,549.71	(6,066,891.24)	144,832.48	12,055,589.82	2,868,231.74	2,191,925.42	26,675,693.28	137,534,931.21
	4	BURUKU	118,152,206.43	(6,066,891.24)	171,697.01	14,291,744.15	3,400,251.24	2,598,498.94	33,775,777.83	166,323,284.35
	5	GBOKO	153,343,168.20	(6,066,891.24)	222,835.98	18,548,458.75	4,412,996.74	3,372,447.04	44,079,450.58	217,912,466.02
	6	GUMA	125,283,290.37	(6,066,891.24)	182,059.79	15,154,323.27	3,605,473.62	2,755,331.50	32,971,080.33	173,884,667.65
	7	GWER EAST	118,842,895.92	(6,066,891.24)	172,700.71	14,375,290.26	3,420,128.30	2,613,689.14	31,115,536.34	164,473,349.42
	8	GWER WEST	102,127,939.94	(6,066,891.24)	148,410.78	12,353,441.65	2,939,095.81	2,246,080.30	28,360,499.61	142,108,576.85
	9	KATSINA ALA	129,013,928.83	(6,066,891.24)	187,481.10	15,605,582.98	3,712,836.05	2,837,378.72	35,169,626.47	180,459,942.92
	10	KONSHISHA	122,061,802.28	(6,066,891.24)	177,378.37	14,764,650.62	3,512,763.81	2,684,481.93	35,232,956.07	172,367,141.85
	11	KWANDE	139,752,617.26	(6,066,891.24)	203,086.40	16,904,539.58	4,021,880.12	3,073,552.65	36,761,429.89	194,650,214.66
	12	LOGO	107,321,778.48	(6,066,891.24)	155,958.39	12,981,690.70	3,088,567.04	2,360,307.40	31,475,067.91	151,316,478.68
	13	MAKURDI	128,918,681.18	(6,066,891.24)	187,342.69	15,594,061.79	3,710,094.96	2,835,283.96	39,994,359.49	185,172,932.82
	14	OBI	95,232,745.64	(6,066,891.24)	138,390.79	11,519,395.84	2,740,661.99	2,094,435.61	26,814,434.23	132,473,172.86
	15	OGBADIBO	100,044,014.41	(6,066,891.24)	145,382.45	12,101,369.08	2,879,123.42	2,200,248.92	28,796,106.35	140,099,353.39
	16	OHIMINI	91,252,341.81	(6,066,891.24)	132,606.53	11,037,924.40	2,626,111.67	2,006,895.35	24,997,326.12	125,986,314.64
	17	OJU	115,462,088.85	(6,066,891.24)	167,787.77	13,966,346.31	3,322,833.51	2,539,335.69	31,552,935.43	160,944,436.33
	18	OKPOKWU	108,199,710.00	(6,066,891.24)	157,234.19	13,087,885.69	3,113,832.65	2,379,615.58	31,978,518.31	152,849,905.18
	19	OTUKPO	126,721,777.00	(6,066,891.24)	184,150.18	15,328,323.27	3,646,871.21	2,786,967.87	37,622,353.98	180,223,552.26
	20	TARKA	87,828,044.14	(6,066,891.24)	127,630.39	10,623,719.81	2,527,565.29	1,931,585.42	25,529,188.55	122,500,842.36
	21	UKUM	120,089,334.42	(6,066,891.24)	174,512.01	14,526,060.02	3,455,999.01	2,641,101.82	34,652,633.89	169,472,749.93
	22	USHONGO	116,933,162.33	(6,066,891.24)	169,925.51	14,144,288.02	3,365,168.90	2,571,688.73	32,754,803.78	163,872,146.03
	23	VANDEIKYA	123,852,909.49	(6,066,891.24)	179,981.18	14,981,303.76	3,564,309.31	2,723,873.41	35,528,228.67	174,763,714.57
BENUE TOTAL			2,649,681,701.69	(139,538,498.52)	3,850,477.53	320,506,692.98	76,254,043.56	58,273,944.18	745,885,801.78	3,714,914,163.21

BORNO	1	ABADAN	104,011,640.48	-	151,148.15	12,581,294.92	2,993,306.01	2,287,508.17	26,883,604.73	148,908,502.45
	2	ASKIRA UBA	100,575,456.60	-	146,154.74	12,165,652.57	2,894,417.56	2,211,936.83	29,400,259.29	147,393,877.59
	3	BAMA	141,103,008.56	-	205,048.77	17,067,883.52	4,060,742.45	3,103,251.55	38,155,875.17	203,695,810.01
	4	BAYO	81,279,599.46	-	118,114.29	9,831,616.99	2,339,110.44	1,787,566.72	25,476,147.53	120,832,155.42
	5	BIU	112,497,569.08	-	163,479.77	13,607,756.66	3,237,518.88	2,474,137.58	31,921,560.68	163,902,022.65
	6	CHIBOK	81,042,734.14	-	117,770.08	9,802,965.65	2,332,293.79	1,782,357.39	24,621,596.23	119,699,717.28
	7	DAMBOA	135,853,915.68	-	197,420.86	16,432,950.88	3,909,681.08	2,987,809.25	35,605,896.22	194,987,673.98
	8	DIKWA	89,903,439.01	-	130,646.32	10,874,760.51	2,587,292.18	1,977,229.18	27,263,914.25	132,737,281.45
	9	GUBIO	106,773,966.43	-	155,162.32	12,915,427.11	3,072,801.79	2,348,259.47	30,375,229.76	155,640,846.89
	10	GUZAMALA	91,010,077.40	-	132,254.47	11,008,619.99	2,619,139.65	2,001,567.27	26,582,755.94	133,354,414.72
	11	GWOZA	131,127,098.32	-	190,551.92	15,861,192.92	3,773,650.04	2,883,853.26	38,575,815.47	192,412,161.93
	12	HAWUL	92,866,305.10	-	134,951.92	11,233,150.12	2,672,559.22	2,042,390.93	28,220,164.65	137,169,521.94
	13	JERE	107,146,085.78	-	155,703.08	12,960,438.83	3,083,510.86	2,356,443.42	34,253,736.25	159,955,918.22
	14	KAGA	94,711,557.19	-	137,633.41	11,456,352.65	2,725,662.94	2,082,973.21	26,208,819.22	137,322,998.61
	15	KALA BALGE	87,161,109.25	-	126,661.21	10,543,047.06	2,508,371.86	1,916,917.65	24,269,234.06	126,525,341.09
	16	KONDUGA	127,715,421.28	-	185,594.13	15,448,514.93	3,675,466.87	2,808,820.90	30,626,556.67	180,460,374.76
	17	KUKAWA	131,623,724.46	-	191,273.61	15,921,265.04	3,787,942.23	2,894,775.46	33,766,483.36	188,185,464.16
	18	KWAYA KUSAR	73,288,154.22	-	106,501.24	8,864,968.17	2,109,128.09	1,611,812.39	23,983,985.33	109,964,549.44
	19	MAFA	98,733,398.97	-	143,477.89	11,942,836.44	2,841,405.78	2,171,424.81	27,105,191.95	142,937,735.83
	20	MAGUMERI	116,840,278.33	-	169,790.53	14,133,052.73	3,362,495.83	2,569,645.95	29,542,319.40	166,617,582.78
	21	MAIDUGURI METRO	170,147,365.01	-	247,255.59	20,581,101.97	4,896,597.42	3,742,018.54	54,851,655.34	254,465,993.86
	22	MARTE	106,250,069.81	-	154,401.00	12,852,056.34	3,057,724.80	2,336,737.52	28,821,331.16	153,472,320.62
	23	MOBBAR	98,942,113.28	-	143,781.19	11,968,082.62	2,847,412.28	2,176,015.02	27,977,202.03	144,054,606.42
	24	MONGUNO	96,576,883.62	-	140,344.07	11,681,983.37	2,779,344.36	2,123,996.98	27,525,596.93	140,828,149.33
	25	NGALA	110,451,968.39	-	160,507.14	13,360,319.88	3,178,649.42	2,429,149.07	35,970,871.21	165,551,465.11
	26	NGANZAI	96,010,266.81	-	139,520.67	11,613,445.15	2,763,037.94	2,111,535.48	26,858,312.72	139,496,118.77
	27	SHANI	93,117,075.13	-	135,316.33	11,263,483.38	2,679,776.03	2,047,906.07	27,025,465.69	136,269,022.62
BORNO TOTAL			2,876,760,281.76	-	4,180,464.70	347,974,220.38	82,789,039.80	63,268,040.07	821,869,581.23	4,196,841,627.94
CROSS RIVER	1	ABI	98,716,467.01	(2,017,457.56)	143,453.28	14,400,788.35	2,840,918.50	2,171,052.43	29,845,271.01	143,640,493.02
	2	AKAMKPA	124,085,401.46	(2,544,453.37)	180,319.04	15,009,426.09	3,571,000.10	2,728,986.56	30,265,012.16	173,295,692.03
	3	AKPABUYO	118,786,268.57	(2,434,582.26)	172,618.42	14,368,440.59	3,418,498.64	2,612,443.74	38,248,923.00	175,172,610.70
	4	BAKASSI	76,642,980.52	(1,558,697.37)	111,376.42	9,270,769.47	2,205,675.18	1,685,594.45	22,382,667.65	110,740,366.33
	5	BEKWARA	91,555,527.32	(1,868,649.67)	133,047.11	11,074,597.85	2,634,836.92	2,013,563.25	27,257,652.78	132,800,575.56
	6	BIASE	105,327,843.16	(2,154,700.07)	153,060.83	12,740,503.38	3,031,184.44	2,316,455.16	31,463,760.49	152,878,107.40
	7	BOKI	120,752,818.20	(2,475,446.61)	175,476.18	14,606,315.32	3,475,093.12	2,655,693.69	32,589,487.27	171,779,437.17
	8	CALABAR MUNICIPAL	95,654,820.71	(1,953,847.98)	139,004.14	11,570,450.23	2,752,808.71	2,103,718.22	32,141,466.87	142,408,420.90
	9	CALABAR SOUTH	101,956,248.44	(2,084,922.28)	148,161.28	12,332,673.77	2,934,154.77	2,242,304.32	32,953,864.81	150,482,485.11
	10	ETUNG	79,835,715.90	(1,625,005.68)	116,016.06	9,656,964.18	2,297,557.53	1,755,811.67	25,556,516.17	117,593,575.83
	11	IKOM	108,934,708.62	(2,231,802.60)	158,302.28	13,176,791.46	3,134,984.86	2,395,780.27	31,012,354.54	156,581,119.42
	12	OBANLIKU	94,008,455.13	(2,540,598.25)	136,611.67	11,371,305.11	2,705,428.67	2,067,510.02	27,556,510.07	135,305,222.41
	13	OBUBRA	103,611,522.10	(2,119,233.01)	150,566.70	12,532,896.42	2,981,791.18	2,278,708.44	31,680,236.20	151,116,488.02
	14	OBUDU	98,092,801.37	(2,004,350.13)	142,546.98	11,865,349.47	2,822,970.30	2,157,336.27	30,861,199.93	143,937,854.18
	15	ODUKPANI	111,266,193.28	(2,278,449.64)	161,690.36	13,458,808.89	3,202,081.65	2,447,056.16	33,007,900.76	161,265,281.46
	16	OGAJA	104,571,134.05	(2,139,279.57)	151,961.20	12,648,971.51	3,009,407.43	2,299,813.00	31,644,190.11	152,186,197.73
	17	YAKURR	104,983,377.16	(2,147,660.84)	152,560.26	12,698,836.62	3,021,271.20	2,308,879.39	33,273,831.97	154,291,095.76
	18	YALA	115,774,464.51	(2,372,129.21)	168,241.71	14,004,131.41	3,331,823.24	2,546,205.71	34,229,285.78	167,682,023.14
CROSS RIVER TOTAL			1,854,556,747.48	(38,551,266.10)	2,695,013.92	224,328,020.12	53,371,486.44	40,786,912.75	555,970,131.57	2,693,157,046.18
DELTA	1	ANIOCHA NORTH	81,072,363.90	-	117,813.14	9,806,549.68	2,333,146.49	1,783,009.03	30,058,016.62	125,170,898.87
	2	ANIOCHA SOUTH	88,365,659.94	-	128,411.65	10,688,750.06	2,543,037.10	1,943,409.10	32,440,709.83	136,109,977.68
	3	BOMADI	75,538,077.30	-	109,770.80	9,137,119.88	2,173,877.65	1,661,294.52	28,858,670.84	117,478,810.99
	4	BURUTU	108,561,875.85	-	157,760.48	13,131,693.44	3,124,255.27	2,387,580.62	37,025,268.33	164,388,433.99
	5	ETHIOPE EAST	98,774,437.77	-	143,537.52	11,947,800.52	2,842,586.82	2,172,327.37	36,436,183.56	152,316,873.56
	6	ETHIOPE WEST	101,178,679.30	-	147,031.33	12,238,618.65	2,911,777.45	2,225,203.39	36,622,056.60	155,323,366.72
	7	IKA NORTH EAST	107,268,069.90	-	155,880.34	12,975,194.09	3,087,021.38	2,359,126.20	35,298,706.95	161,143,998.86
	8	IKA SOUTH	100,887,189.05	-	146,607.74	12,203,359.86	2,903,388.77	2,218,792.70	33,900,477.02	152,259,815.15
	9	ISOKO NORTH	94,927,410.16	-	137,947.08	11,482,462.32	2,731,874.88	2,087,720.42	32,676,436.67	144,043,851.53
	10	ISOKO SOUTH	106,150,031.93	-	154,255.63	12,839,955.71	3,054,845.85	2,334,537.40	38,223,220.06	162,756,846.59
	11	NDOKWA EAST	89,198,743.43	-	129,622.27	10,789,520.21	2,567,012.05	1,961,730.95	29,955,786.45	134,602,415.37
	12	NDOKWA WEST	91,995,013.86	-	133,685.77	11,127,758.34	2,647,484.71	2,023,228.79	33,019,637.96	140,946,809.43
	13	OKPE	84,265,447.35	-	122,453.28	10,192,786.49	2,425,038.86	1,853,233.91	31,738,707.19	130,597,667.08
	14	OSHIMILI NORTH	82,526,634.06	-	119,926.46	9,982,458.86	2,374,998.30	1,814,992.52	30,762,010.76	127,581,020.96
	15	OSHIMILI SOUTH	89,550,916.66	-	130,134.04	10,832,119.24	2,577,147.10	1,969,476.23	33,038,092.50	138,097,885.77
	16	PATANI	73,954,961.17	-	107,470.24	8,945,625.44	2,128,317.84	1,626,477.35	27,601,571.65	114,364,423.69
	17	SAPELE	93,151,990.88	-	135,367.07	11,267,706.81	2,680,780.85	2,048,673.96	34,517,442.74	143,801,962.31
	18	UDU	97,939,671.02	-	142,324.45	11,846,826.75	2,818,563.43	2,153,968.50	32,623,728.39	147,525,082.54
	19	UGHELLI NORTH	127,906,359.68	-	185,871.59	15,471,610.92	3,680,961.80	2,813,020.17	44,417,837.38	194,475,661.54
	20	UGHELLI SOUTH	101,393,347.78	-	147,343.29	12,264,585.05	2,917,955.30	2,229,924.55	37,284,826.75	156,237,982.71
	21	UKWUANI	80,413,928.95	-	116,856.31	9,726,905.09	2,314,197.68	1,768,528.20	31,098,839.26	125,439,255.49
	22	UVWIE	94,485,295.78	-	137,304.61	11,428,983.97	2,719,151.46	2,077,997.09	35,817,491.88	146,666,224.78
	23	WARRI SOUTH	117,418,054.52	-	170,630.15	14,202,940.80	3,379,123.40	2,582,352.87	43,248,762.35	181,001,864.09
	24	WARRI NORTH	96,628,178.11	-	140,418.61	11,688,187.98	2,780,820.54	2,125,125.09	32,221,379.64	145,584,109.97
	25	WARRI SOUTH-WEST	92,796,149.36	-	134,849.97	11,224,664.05	2,670,540.24	2,040,848.01	30,852,623.86	139,719,675.50
DELTA TOTAL			2,376,348,487.72	-	3,453,273.82	287,444,184.21	68,387,905.23	52,262,578.95	849,738,485.25	3,637,634,915.18

EBONYI	1	ABAKALIKI	105,376,242.33	(3,420,041.69)	153,131.17	12,746,357.77	3,032,577.30	2,317,519.59	32,338,174.32	152,543,960.78
	2	AFIKPO NORTH	98,948,125.97	(3,355,760.53)	143,789.93	11,968,809.92	2,847,585.32	2,176,147.26	32,662,655.54	145,391,353.39
	3	AFIKPO SOUTH	99,799,932.13	(3,364,278.59)	145,027.76	12,071,844.77	2,872,099.08	2,194,880.87	32,693,258.21	146,412,764.22
	4	EBONYI	96,235,021.37	(3,328,629.48)	139,847.28	11,640,631.56	2,769,506.05	2,116,478.47	30,686,161.30	140,259,016.56
	5	EZZA NORTH	95,922,733.43	(3,325,506.60)	139,393.47	11,602,857.07	2,760,518.85	2,109,610.38	31,932,971.09	141,142,577.70
	6	EZZA SOUTH	99,701,319.43	(3,363,292.46)	144,884.46	12,059,916.54	2,869,261.15	2,192,712.10	31,108,889.70	144,713,690.90
	7	IKWO	116,493,396.52	(3,531,213.24)	169,286.45	14,091,093.75	3,352,513.07	2,562,017.05	36,512,418.09	169,649,511.69
	8	ISHIELU	103,186,746.95	(3,398,146.74)	149,949.43	12,481,515.42	2,969,566.76	2,269,366.44	32,293,365.64	149,952,363.90
	9	IVO	93,359,284.26	(3,299,872.11)	135,668.31	11,292,781.11	2,686,746.46	2,053,232.93	30,293,305.36	136,521,146.30
	10	IZZI	129,675,641.97	(3,663,035.69)	188,442.69	15,685,624.10	3,731,879.21	2,851,931.66	37,804,766.77	186,275,250.71
	11	OHAOZARA	100,600,426.65	(3,372,283.54)	146,191.02	12,168,672.95	2,895,136.16	2,212,485.99	32,132,585.46	146,783,214.71
	12	OHAUKWU	111,004,843.16	(3,476,327.70)	161,310.57	13,427,195.86	3,194,560.37	2,441,308.34	35,299,795.66	162,052,686.26
	13	ONICHA	121,577,846.32	(3,582,057.73)	176,675.09	14,706,111.09	3,498,836.25	2,673,838.38	37,987,718.95	177,038,968.35
EBONYI TOTAL			1,371,881,560.49	(44,480,446.11)	1,993,597.61	165,943,411.93	39,480,786.02	30,171,529.44	433,746,066.08	1,998,736,505.47
EDO	1	AKOKO EDO	126,223,642.93	-	183,426.30	15,268,068.74	3,632,535.62	2,776,012.50	38,709,329.98	186,793,016.07
	2	EGOR	119,884,994.72	-	174,215.07	14,501,343.00	3,450,118.41	2,636,607.82	43,873,214.91	184,520,493.92
	3	ESAN CENTRAL	79,330,096.81	-	115,281.30	9,595,804.27	2,283,006.54	1,744,691.69	28,300,439.81	121,369,320.42
	4	ESAN NORTH EAST	81,672,672.00	-	118,685.50	9,879,163.22	2,350,422.50	1,796,211.49	29,232,194.80	125,049,349.51
	5	ESAN SOUTH EAST	97,790,357.59	-	142,107.47	11,828,765.73	2,814,266.40	2,150,684.68	32,443,483.46	147,169,665.34
	6	ESAN WEST	83,118,268.62	-	120,786.22	10,054,023.24	2,392,024.70	1,828,004.23	29,663,420.25	127,176,527.25
	7	ETSAKO CENTRAL	83,194,719.39	-	120,897.31	10,063,270.76	2,394,224.84	1,829,685.59	27,587,815.86	125,190,613.75
	8	ETSAKO EAST	96,512,810.26	-	140,250.96	11,674,233.03	2,777,500.42	2,122,587.82	31,001,307.83	144,228,690.33
	9	ETSAKO WEST	106,224,193.80	-	154,363.40	12,848,926.36	3,056,980.13	2,336,168.43	34,427,545.38	159,048,177.50
	10	IGUEBEN	77,293,688.80	-	112,322.02	9,349,479.44	2,224,401.64	1,699,905.35	25,932,483.68	116,612,280.93
	11	IKPOBA OKHA	132,627,349.93	-	192,732.07	16,042,664.03	3,816,825.14	2,916,848.01	45,944,836.31	201,541,255.48
	12	OREDO	136,494,643.21	-	198,351.96	16,510,453.57	3,928,120.30	3,001,900.65	46,181,492.52	206,314,962.19
	13	ORHIONWON	106,985,493.60	-	155,469.71	12,941,013.53	3,078,889.24	2,352,911.55	33,438,966.35	158,952,743.98
	14	OVIA NORTH EAST	102,029,413.23	-	148,267.61	12,341,523.81	2,936,260.35	2,243,913.42	31,522,615.32	151,221,993.74
	15	OVIA SOUTH WEST	111,356,709.54	-	161,821.89	13,469,757.78	3,204,686.58	2,449,046.87	30,294,990.28	160,937,012.94
	16	OWAN EAST	97,682,966.82	-	141,951.42	11,815,775.70	2,811,175.85	2,148,322.85	31,558,196.73	146,158,389.36
	17	OWAN WEST	80,113,296.88	-	116,419.44	9,690,540.50	2,305,545.92	1,761,916.45	27,774,551.88	121,762,271.07
	18	UHUNMWODE	99,692,915.64	-	144,872.24	12,058,900.01	2,869,019.30	2,192,527.28	29,329,578.99	146,287,813.47
EDO TOTAL			1,818,228,233.78	-	2,642,221.87	219,933,706.72	52,326,003.86	39,987,946.68	597,216,464.33	2,730,334,577.24
EKITI	1	ADO EKITI	117,141,297.16	-	170,227.97	14,169,464.11	3,371,158.72	2,576,266.20	41,352,110.15	178,780,524.31
	2	AIYEKIRE	89,136,611.49	-	129,531.98	10,782,004.70	2,565,223.99	1,960,364.49	30,702,381.63	135,276,118.29
	3	EFON	84,990,505.74	-	123,506.92	10,280,489.88	2,445,905.00	1,869,179.98	26,636,276.14	126,345,863.68
	4	EKITI EAST	87,757,311.20	-	127,527.60	10,615,163.92	2,525,529.70	1,930,029.80	30,022,750.14	132,978,312.37
	5	EKITI SOUTH WEST	92,952,093.91	-	135,076.58	11,243,527.18	2,675,028.10	2,044,277.67	31,836,472.70	140,886,476.15
	6	EKITI WEST	94,756,132.74	-	137,698.18	11,461,744.53	2,726,945.76	2,083,953.55	32,806,663.58	143,973,138.34
	7	EMURE	78,079,641.77	-	113,464.16	9,444,548.66	2,247,020.24	1,717,190.67	27,097,174.90	118,699,040.39
	8	IDO-OSI	96,187,872.58	-	139,778.77	11,634,928.42	2,768,149.18	2,115,441.53	31,427,352.87	144,273,523.35
	9	IJERO	102,917,200.38	-	149,557.72	12,448,910.95	2,961,809.59	2,263,438.35	35,562,430.53	156,303,347.53
	10	IKERE	89,869,316.71	-	130,596.74	10,870,633.06	2,586,310.19	1,976,478.74	30,646,752.49	136,080,087.92
	11	IKOLE	96,309,790.71	-	139,955.94	11,649,675.70	2,771,657.81	2,118,122.85	32,046,177.32	145,035,380.32
	12	ILEJEMEJI	67,586,386.34	-	98,215.52	8,175,279.76	1,945,039.38	1,486,414.50	23,754,513.83	103,045,849.32
	13	IREPODUN/IFELODUN	85,661,183.99	-	124,481.54	10,361,615.43	2,465,206.16	1,883,930.08	29,438,179.44	129,934,596.64
	14	ISE/ORUN	83,591,364.79	-	121,473.71	10,111,249.16	2,405,639.73	1,838,408.94	28,416,209.64	126,484,345.97
	15	MOBA	89,652,866.30	-	130,282.19	10,844,451.12	2,580,081.06	1,971,718.39	30,589,729.29	135,769,128.35
	16	OYE	87,149,578.67	-	126,644.45	10,541,652.32	2,508,040.03	1,916,664.06	29,774,144.95	132,016,724.48
EKITI TOTAL			1,443,739,154.48	-	2,098,019.99	174,635,338.89	41,548,744.63	31,751,879.80	492,109,319.61	2,185,882,457.40
ENUGU	1	AGWU	109,169,855.12	-	158,643.99	13,205,234.88	3,141,752.04	2,400,951.80	34,667,711.19	162,744,149.02
	2	ANINRI	91,983,448.66	-	133,668.96	11,126,359.41	2,647,151.88	2,022,974.44	30,391,901.09	138,305,504.44
	3	ENUGU EAST	124,509,347.01	-	180,935.11	15,060,706.74	3,583,200.64	2,738,310.32	40,041,765.43	186,114,265.24
	4	ENUGU NORTH	117,043,359.94	-	170,085.65	14,157,617.58	3,368,340.23	2,574,112.29	37,769,002.84	175,082,518.52
	5	ENUGU SOUTH	113,167,450.03	-	164,453.23	13,688,785.77	3,256,797.09	2,488,870.14	34,706,810.92	167,473,167.18
	6	EZEAGU	108,806,913.59	-	158,116.57	13,161,333.31	3,131,307.10	2,392,969.69	32,781,365.38	160,432,005.64
	7	IGBO ETITI	109,860,808.14	-	159,648.07	13,288,812.87	3,161,636.68	2,416,147.79	35,405,494.39	164,292,547.94
	8	IGBO EZE NORTH	118,904,250.81	-	172,789.87	14,382,711.77	3,421,894.00	2,615,038.50	38,736,803.93	178,233,488.88
	9	IGBO EZE SOUTH	108,194,110.40	-	157,226.05	13,087,208.36	3,113,671.50	2,379,492.43	31,295,044.91	158,226,753.66
	10	ISI UZO	101,179,616.73	-	147,032.69	12,238,732.05	2,911,804.42	2,225,224.01	31,367,203.47	150,069,613.38
	11	NKANU EAST	105,928,257.45	-	153,933.35	12,813,129.77	3,048,463.50	2,329,659.96	31,391,035.05	155,664,479.07
	12	NKANU WEST	102,848,912.07	-	149,458.49	12,440,650.76	2,959,844.35	2,261,936.50	31,253,024.32	151,913,826.50
	13	NSUKKA	133,202,795.60	-	193,568.30	16,112,270.20	3,833,385.64	2,929,503.67	42,069,374.75	198,340,898.15
	14	OJI RIVER	91,395,854.08	-	132,815.08	11,055,283.71	2,630,241.75	2,010,051.58	29,918,190.37	137,142,436.57
	15	UDENU	101,160,430.11	-	147,004.81	12,236,411.22	2,911,252.26	2,224,802.04	33,362,085.86	152,041,986.31
	16	UDI	114,866,319.54	-	166,922.00	13,894,281.79	3,305,688.12	2,526,233.05	37,048,744.82	171,808,189.33
	17	UZO UWANI	95,125,187.85	-	138,234.49	11,506,385.60	2,737,566.63	2,092,070.11	29,778,320.91	141,377,765.59
ENUGU TOTAL			1,847,346,917.12	-	2,684,536.71	223,455,915.79	53,163,997.85	40,628,348.32	581,983,879.63	2,749,263,595.42

GOMBE	1	AKKO	151,773,912.37	(4,907,596.13)	220,555.56	18,358,640.85	4,367,835.77	3,337,934.70	42,695,964.62	215,847,247.75
	2	BALANGA	110,223,147.00	(4,907,596.13)	160,174.62	13,332,641.54	3,172,064.27	2,424,116.64	34,377,880.60	158,782,428.55
	3	BILLIRI	110,937,175.77	(4,907,596.13)	161,212.23	13,419,010.79	3,192,613.00	2,439,820.14	33,687,163.11	158,929,398.91
	4	DUKKU	120,881,022.68	(4,907,596.13)	175,662.48	14,621,822.99	3,478,782.66	2,658,513.27	34,022,132.88	170,930,340.85
	5	FUNAKAYE	117,573,338.08	(4,907,596.13)	170,855.80	14,221,723.97	3,383,592.24	2,585,767.99	35,940,409.03	168,968,090.99
	6	GOMBE	128,022,429.95	(4,907,596.13)	186,040.27	15,485,650.83	3,684,302.13	2,815,572.88	38,058,896.99	183,345,296.91
	7	KALTUNGO	100,381,415.28	(4,907,596.13)	145,872.76	12,142,181.24	2,888,833.33	2,207,669.32	30,212,731.34	143,071,107.13
	8	KWAMI	107,677,558.29	(4,907,596.13)	156,475.41	13,024,725.99	3,098,805.87	2,368,132.00	33,232,703.53	154,650,804.96
	9	NAFADA	98,167,748.68	(4,907,596.13)	142,655.89	11,874,415.13	2,825,127.18	2,158,984.57	29,441,358.23	139,702,693.55
	10	SHOMGOM	93,099,682.20	(4,907,596.13)	135,291.06	11,261,379.52	2,679,275.48	2,047,523.55	30,326,578.57	134,642,134.26
	11	YAMALTU/DEBA	127,065,967.54	(4,907,596.13)	184,650.35	15,369,956.71	3,656,776.52	2,794,537.58	37,212,378.06	181,376,670.64
GOMBE TOTAL			1,265,803,397.85	(53,983,557.43)	1,839,446.43	153,112,149.57	36,428,008.46	27,838,572.65	379,208,196.97	1,810,246,214.48
IMO	1	ABOH MBAISE	99,326,980.82	-	144,340.47	12,014,636.37	2,858,488.22	2,184,479.34	33,739,387.68	150,268,312.91
	2	AHIAZU MBAISE	93,471,695.67	-	135,831.66	11,306,378.44	2,689,981.50	2,055,705.17	32,096,402.79	141,755,995.23
	3	EHIME MBANO	85,871,472.63	-	124,787.13	10,387,052.04	2,471,257.97	1,888,554.92	29,442,998.78	130,186,123.45
	4	EZINIHITE MBAISE	91,330,935.38	-	132,720.74	11,047,431.11	2,628,373.48	2,008,623.84	31,743,974.23	138,892,058.78
	5	IDEATO NORTH	97,934,738.24	-	142,317.29	11,846,230.08	2,818,421.47	2,153,860.01	31,266,877.97	146,162,445.06
	6	IDEATO SOUTH	98,262,670.09	-	142,793.83	11,885,896.87	2,827,858.88	2,161,072.16	31,364,660.47	146,644,952.28
	7	IHITE UBOMA	87,950,272.31	-	127,808.01	10,638,504.58	2,531,082.84	1,934,273.56	28,766,752.83	131,948,694.14
	8	IKEDURU	93,157,553.71	-	135,375.15	11,268,379.69	2,680,940.94	2,048,796.31	30,663,454.43	139,954,500.23
	9	ISIALA MBANO	104,809,782.26	-	152,308.00	12,677,838.51	3,016,275.39	2,305,061.55	33,944,113.56	156,905,379.25
	10	ISU	92,637,178.75	-	134,618.95	11,205,434.90	2,665,965.30	2,037,351.80	31,669,293.10	140,349,842.80
	11	MBAITOLI	114,264,072.05	-	166,046.83	13,821,433.66	3,288,356.30	2,512,987.94	36,521,044.09	170,573,940.88
	12	NGOR/OKPALA	97,043,948.83	-	141,022.80	11,738,479.79	2,792,785.83	2,134,269.05	31,368,178.78	145,218,685.08
	13	NJABA	87,666,990.76	-	127,396.35	10,604,238.72	2,522,930.41	1,928,043.40	30,384,246.57	133,233,846.21
	14	NKWANGELE	85,314,261.42	-	123,977.40	10,319,651.52	2,455,222.23	1,876,300.28	29,279,762.42	129,369,175.25
	15	NKWERRE	76,001,483.25	-	110,444.21	9,193,173.67	2,187,213.81	1,671,486.12	26,072,124.84	115,235,925.90
	16	OBOWO	82,384,615.23	-	119,720.08	9,965,280.19	2,370,911.21	1,811,869.13	28,592,164.94	125,244,560.77
	17	OGUTA	96,716,583.11	-	140,547.08	11,698,881.49	2,783,364.71	2,127,069.36	30,244,709.02	143,711,154.78
	18	OHAIJ/EGBEMA	104,684,320.52	-	152,125.68	12,662,662.60	3,012,664.78	2,302,302.29	32,868,838.03	155,682,913.89
	19	OKIGWE	91,718,782.98	-	133,284.35	11,094,345.33	2,639,535.18	2,017,153.70	29,529,695.27	137,132,796.82
	20	ONUIMO	81,482,531.64	-	118,409.19	9,856,163.76	2,344,950.53	1,792,029.77	27,339,712.58	122,933,797.47
	21	ORLU	89,619,588.14	-	130,233.84	10,840,425.78	2,579,123.36	1,970,986.50	30,225,391.50	135,365,749.12
	22	ORSU	87,180,421.83	-	126,689.28	10,545,383.12	2,508,927.65	1,917,342.39	28,717,562.86	130,996,327.12
	23	ORU	84,325,965.44	-	122,541.22	10,200,106.79	2,426,780.48	1,854,564.87	28,174,481.67	127,104,440.47
	24	ORU WEST	87,234,100.97	-	126,767.28	10,551,876.17	2,510,472.46	1,918,522.94	28,550,874.57	130,892,614.40
	25	OWERRI MUNICIPAL	88,032,980.16	-	127,928.20	10,648,508.96	2,533,463.06	1,936,092.54	29,196,185.94	132,475,158.85
	26	OWERRI NORTH	93,652,126.74	-	136,093.86	11,328,203.46	2,695,174.05	2,059,673.36	32,394,662.63	142,265,934.10
	27	OWERRI WEST	83,779,754.91	-	121,747.48	10,134,036.92	2,411,061.33	1,842,552.17	27,340,907.48	125,630,060.28
IMO TOTAL			2,475,855,807.83	-	3,597,876.36	299,480,634.51	71,251,583.35	54,451,024.46	821,498,459.03	3,726,135,385.54
JIGAWA	1	AUYO	87,489,369.72	-	127,138.23	10,582,753.60	2,517,818.73	1,924,137.02	29,783,196.27	132,424,413.57
	2	BABURA	103,474,660.42	-	150,367.82	12,516,341.57	2,977,852.49	2,275,698.47	34,834,959.93	156,229,880.69
	3	BIRNIN KUDU	128,414,875.54	-	186,610.56	15,533,121.23	3,695,596.16	2,824,203.86	41,823,255.12	192,477,662.48
	4	BIRNIWA	97,130,841.86	-	141,149.08	11,748,990.41	2,795,286.48	2,136,180.08	30,468,802.25	144,421,250.17
	5	GAGARAWA	83,346,735.40	-	121,118.22	10,081,658.68	2,398,599.65	1,833,028.85	26,357,357.02	124,138,497.82
	6	BUJI	81,760,934.10	-	118,813.76	9,889,839.44	2,352,962.56	1,798,152.63	27,484,345.08	123,405,047.57
	7	DUTSE	114,769,905.01	-	166,781.90	13,882,619.44	3,302,913.45	2,524,112.63	37,360,310.70	172,006,643.13
	8	GARKI	96,322,823.82	-	139,974.88	11,651,252.19	2,772,032.88	2,118,409.49	31,126,261.75	144,130,755.00
	9	GUMEL	84,372,401.26	-	122,608.70	10,205,723.69	2,428,116.84	1,855,586.13	28,134,236.89	127,118,673.51
	10	GURI	89,134,849.37	-	129,529.42	10,781,791.56	2,565,173.27	1,960,325.74	28,655,809.91	133,227,479.27
	11	GWARAM	123,991,747.29	-	180,182.94	14,998,097.64	3,568,304.86	2,726,926.84	39,115,416.87	184,580,676.44
	12	GWIWA	91,674,977.98	-	133,220.70	11,089,046.66	2,638,274.54	2,016,190.30	29,286,384.19	136,838,094.37
	13	HADJIA	77,388,624.67	-	112,459.98	9,360,962.92	2,227,133.75	1,701,993.26	28,032,471.40	118,823,645.99
	14	JAHUN	106,368,195.11	-	154,572.66	12,866,344.83	3,061,124.28	2,339,335.42	36,228,543.04	161,018,115.33
	15	KAFIN HAUSA	119,636,988.89	-	173,854.67	14,471,344.10	3,442,981.15	2,631,153.47	39,014,248.83	179,370,571.11
	16	KAUGAMA	87,682,392.56	-	127,418.73	10,606,101.73	2,523,373.65	1,928,382.13	29,514,676.12	132,382,344.91
	17	KAZAURE	92,784,592.51	-	134,833.17	11,223,266.13	2,670,207.65	2,040,593.84	31,741,036.82	140,594,530.13
	18	KIRI-KASAMMA	96,772,707.95	-	140,628.64	11,705,670.37	2,784,979.90	2,128,303.70	33,734,458.78	147,266,749.35
	19	KIYAWA	99,980,393.36	-	145,290.00	12,093,673.45	2,877,292.49	2,198,849.72	32,499,066.90	149,794,565.92
	20	MAIGATARI	100,844,892.36	-	146,546.28	12,198,243.64	2,902,171.54	2,217,862.48	32,950,605.62	151,260,321.91
	21	MALAM MADORI	94,471,443.63	-	137,284.48	11,427,308.40	2,718,752.81	2,077,692.44	31,735,659.78	142,568,141.54
	22	MIGA	86,654,793.14	-	125,925.44	10,481,802.84	2,493,800.81	1,905,782.33	29,545,743.47	131,207,848.03
	23	RINGIM	106,344,365.11	-	154,538.03	12,863,462.34	3,060,438.48	2,338,811.33	33,767,716.78	158,529,332.07
	24	RONI	78,642,557.30	-	114,282.18	9,512,639.18	2,263,220.14	1,729,570.76	26,186,420.21	118,448,689.76
	25	SULE TAKARKAR	98,705,800.39	-	143,437.78	11,939,498.11	2,840,611.53	2,170,817.84	29,706,722.80	145,506,888.45
	26	TAURA	89,772,425.19	-	130,455.94	10,858,913.02	2,583,521.79	1,974,347.82	29,766,998.77	135,086,662.52
	27	YANKWASHI	83,185,341.91	-	120,883.69	10,062,136.45	2,393,954.97	1,829,479.36	27,377,335.32	124,969,131.70
JIGAWA TOTAL			2,601,119,635.83	-	3,779,907.86	314,632,603.61	74,856,496.88	57,205,927.93	856,232,040.61	3,907,826,612.72

KANO	1	AJINGI	96,212,321.29	-	139,814.30	11,637,885.75	2,768,852.78	2,115,979.23	33,855,303.42	146,730,156.76
	2	ALBASU	98,546,702.06	-	143,206.58	11,920,253.50	2,836,032.91	2,167,318.82	34,918,497.20	150,532,011.08
	3	BAGWAI	89,855,177.05	-	130,576.19	10,868,922.72	2,585,903.27	1,976,167.77	33,105,836.77	138,522,583.78
	4	BEBEJI	97,480,444.69	-	141,657.11	11,791,278.53	2,805,347.55	2,143,868.82	34,832,597.30	149,195,194.01
	5	BICHI	118,149,507.94	-	171,693.08	14,291,417.74	3,400,173.58	2,598,439.59	40,690,253.35	179,301,485.29
	6	BUNKURE	94,130,294.17	-	136,788.73	11,386,042.81	2,708,935.02	2,070,189.40	33,639,823.46	144,072,073.80
	7	DALA	151,936,533.30	-	220,791.88	18,378,311.55	4,372,515.77	3,341,511.19	50,095,296.35	228,344,960.05
	8	DANBATTI	103,516,758.71	-	150,428.99	12,521,433.79	2,979,064.02	2,276,624.33	36,101,114.41	157,545,424.26
	9	DAWAKIN KUDU	111,276,497.37	-	161,705.33	13,460,055.28	3,202,378.18	2,447,282.78	37,257,576.63	167,805,495.58
	10	DAWAKIN TOFA	112,055,846.44	-	162,837.87	13,554,325.69	3,224,806.73	2,464,422.85	38,750,269.90	170,212,509.48
	11	DOGUWA	103,860,282.90	-	150,928.20	12,562,986.63	2,988,950.16	2,284,179.39	32,331,410.04	154,178,737.31
	12	FAGGE	101,750,248.13	-	147,861.93	12,307,755.88	2,928,226.38	2,237,773.80	35,494,371.71	154,866,237.82
	13	GABASAWA	106,314,623.51	-	154,494.81	12,859,864.78	3,059,582.56	2,338,152.23	36,306,039.44	161,032,762.33
	14	GARKO	94,833,121.24	-	137,810.06	11,471,057.09	2,729,161.38	2,085,646.74	33,082,801.79	144,339,598.31
	15	GARUN MALLAM	94,338,259.08	-	137,090.94	11,411,198.34	2,714,919.95	2,074,763.33	30,028,775.00	140,705,006.65
	16	GAYA	101,958,041.75	-	148,163.89	12,332,890.69	2,934,206.38	2,242,343.76	35,639,618.21	155,255,264.68
	17	GEZAWA	116,429,015.69	-	169,192.89	14,083,306.22	3,350,660.28	2,560,601.13	41,020,178.00	177,612,954.21
	18	GWALE	139,979,307.19	-	203,415.82	16,931,960.09	4,028,403.93	3,078,538.20	46,330,172.41	210,551,797.65
	19	GWARZO	96,239,231.61	-	139,853.40	11,641,140.84	2,769,627.22	2,116,571.06	34,509,178.22	147,415,602.34
	20	KABO	92,732,909.35	-	134,758.07	11,217,014.51	2,668,720.29	2,039,457.18	32,507,126.44	141,299,985.84
	21	KANO MUNICIPAL	135,112,807.12	-	196,343.90	16,343,306.05	3,888,353.03	2,971,510.19	46,560,256.68	205,072,576.97
	22	KARAYE	89,922,822.54	-	130,674.49	10,877,105.15	2,587,850.01	1,977,655.48	31,682,580.36	137,178,688.04
	23	KIBIYA	90,750,548.32	-	131,877.33	10,977,227.23	2,611,670.78	1,995,859.50	31,372,504.31	137,839,687.46
	24	KIRU	117,079,126.57	-	170,137.62	14,161,943.92	3,369,369.54	2,574,898.90	39,872,544.75	177,228,021.30
	25	KUMBOTSO	119,628,906.62	-	173,842.92	14,470,366.47	3,442,748.56	2,630,975.72	41,943,568.70	182,290,409.00
		2,674,089,334.64	-	3,885,946.33	323,459,051.27	76,956,460.28	58,810,736.59	921,927,694.85	4,059,129,223.96	

19	KANO	26	KUNCHI	91,733,817.31	-	133,306.20	11,096,163.89	2,639,967.85	2,017,484.34	29,665,260.44	137,286,000.04		
		27	KURA	89,838,018.51	-	130,551.25	10,866,847.21	2,585,409.47	1,975,790.40	31,894,608.39	137,291,225.25		
		28	MADOBII	89,919,341.90	-	130,669.43	10,876,684.13	2,587,749.85	1,977,578.93	31,365,003.00	136,857,027.24		
		29	MAKODA	106,569,342.39	-	154,864.96	12,890,675.69	3,066,913.01	2,343,759.22	37,059,090.78	162,084,646.04		
		30	MINJIBIR	107,403,031.98	-	156,076.47	12,991,519.16	3,090,905.40	2,362,094.39	36,487,863.10	162,491,490.49		
		31	NASSARAWA	185,696,995.96	-	269,852.08	22,461,992.33	5,344,093.52	4,083,998.61	61,904,341.56	279,761,274.07		
		32	RANO	93,011,525.05	-	135,162.95	11,250,716.00	2,676,738.45	2,045,584.73	31,950,237.54	141,069,964.71		
		33	RIMIN GADO	92,050,813.49	-	133,766.86	11,134,507.89	2,649,090.54	2,024,455.98	29,251,825.70	137,244,460.47		
		34	ROGO	110,187,155.12	-	160,122.31	13,328,287.95	3,171,028.48	2,423,325.08	37,413,776.36	166,683,695.30		
		35	SHANONO	90,915,023.46	-	132,116.34	10,997,122.22	2,616,404.13	1,999,476.77	31,629,473.78	138,289,616.70		
		36	SUMAILA	115,069,581.88	-	167,217.38	13,918,868.49	3,311,537.72	2,530,703.36	39,134,363.25	174,132,272.09		
		37	TAKAI	101,049,539.94	-	146,843.67	12,222,997.90	2,908,061.00	2,222,363.25	35,754,262.04	154,304,067.80		
		38	TARAUNI	105,076,731.16	-	152,695.92	12,710,128.76	3,023,957.79	2,310,932.50	36,990,583.28	160,265,029.42		
		39	TOFA	82,722,026.64	-	120,210.40	10,006,093.63	2,380,621.42	1,819,289.75	28,783,425.64	125,831,667.49		
		40	TSANYAWA	91,203,972.07	-	132,536.24	11,032,073.57	2,624,719.66	2,005,831.56	32,762,834.63	139,761,967.74		
		41	TUDUN WADA	112,457,736.60	-	163,421.89	13,602,938.51	3,236,372.56	2,473,261.55	37,679,309.28	169,613,040.38		
		42	UNGOGO	131,482,401.69	-	191,068.25	15,904,170.57	3,783,875.17	2,891,667.38	46,834,552.18	201,087,735.23		
		43	WARAWA	85,805,674.58	-	124,691.51	10,379,093.07	2,469,364.39	1,887,107.83	30,844,824.02	131,510,755.41		
		44	WUDIL	100,895,528.84	-	146,619.86	12,204,368.65	2,903,628.78	2,218,976.12	34,588,970.86	152,958,093.10		
			KANO TOTAL	4,657,177,593.18	-	6,767,740.31	563,334,300.90	134,026,899.48	102,424,418.34	1,603,922,300.71	7,067,653,252.92		
		20	KATSINA	1	BAKORI	102,524,621.83	-	148,987.24	12,401,424.47	2,950,511.74	2,254,804.45	29,993,016.86	150,273,366.58
				2	BATAGARAWA	105,645,612.11	-	153,522.61	12,778,940.86	3,040,329.37	2,323,443.79	32,329,972.02	156,271,820.77
				3	BATSARI	114,932,445.36	-	167,018.10	13,902,280.40	3,307,591.13	2,527,687.34	33,949,921.94	168,786,944.27
				4	BAURE	107,760,597.90	-	156,596.08	13,034,770.50	3,101,195.63	2,369,958.27	33,182,996.50	159,606,114.88
				5	BINDAWA	100,779,672.05	-	146,451.50	12,190,354.56	2,900,294.59	2,216,428.10	30,191,170.79	148,424,371.59
6	CHARANCHI			94,267,765.58	-	136,988.50	11,402,671.42	2,712,891.25	2,073,212.98	29,212,482.86	139,806,012.59		
7	DAN-MUSA			94,576,259.90	-	137,436.80	11,439,987.03	2,721,769.27	2,079,997.64	27,624,463.28	138,579,913.92		
8	DANDUME			101,262,788.07	-	147,153.56	12,248,792.49	2,914,197.98	2,227,053.18	29,751,912.97	148,551,898.24		
9	DANJA			94,979,680.69	-	138,023.04	11,488,784.99	2,733,379.15	2,088,870.00	28,421,858.62	139,850,596.48		
10	DAURA			114,516,388.35	-	166,413.49	13,851,953.95	3,295,617.61	2,518,537.08	34,663,076.96	169,011,987.43		
11	DUTSI			94,512,334.30	-	137,343.90	11,432,254.56	2,719,929.59	2,078,591.74	28,044,801.88	138,925,255.96		
12	DUTSINMA			104,972,197.21	-	152,544.02	12,697,484.29	3,020,949.46	2,308,633.51	31,340,596.39	154,492,404.87		
13	FASKARI			114,395,897.41	-	166,238.39	13,837,379.32	3,292,150.05	2,515,887.15	33,090,723.82	167,298,276.14		
14	FUNTUA			114,128,416.21	-	165,849.69	13,805,024.67	3,284,452.32	2,510,004.49	35,051,418.84	168,945,166.22		
15	INGAWA			99,663,254.86	-	144,829.14	12,055,312.23	2,868,165.70	2,191,874.95	31,346,039.81	148,269,476.70		
16	JIBIA			112,278,161.46	-	163,160.93	13,581,217.02	3,231,204.64	2,469,312.19	31,345,707.90	163,068,764.14		
17	KAFUR			115,903,194.01	-	168,428.78	14,019,702.59	3,335,527.89	2,549,036.83	33,545,382.55	169,521,272.65		
18	KAITA			110,951,222.42	-	161,232.64	13,420,709.88	3,193,017.24	2,440,129.07	32,318,421.34	162,484,732.59		
19	KANKARA			121,670,670.47	-	176,809.99	14,717,339.14	3,501,507.60	2,675,879.84	36,390,235.79	179,132,442.83		
20	KANKIA			96,889,091.52	-	140,797.77	11,719,748.18	2,788,329.26	2,130,863.31	30,129,965.46	143,798,795.49		
21	KATSINA			133,441,885.64	-	193,915.74	16,141,190.64	3,840,266.31	2,934,761.93	41,217,624.14	197,769,644.39		
22	KURFI			93,895,446.34	-	136,447.45	11,357,635.51	2,702,176.44	2,065,024.64	27,882,694.04	138,039,424.41		
23	KUSADA			88,706,306.24	-	128,906.67	10,729,954.79	2,552,840.42	1,950,900.87	26,666,951.60	130,735,860.58		
24	MAIADUA			107,909,891.93	-	156,813.03	13,052,829.17	3,105,492.10	2,373,241.67	33,432,132.76	160,030,400.66		
25	MALUMFASHI			107,383,300.61	-	156,047.79	12,989,132.45	3,090,337.56	2,361,660.44	32,220,107.78	158,200,586.63		
26	MANI	101,860,777.64	-	148,022.55	12,321,125.58	2,931,407.26	2,240,204.65	31,824,862.04	151,326,399.71				
27	MASHI	104,000,085.51	-	151,131.36	12,579,897.22	2,992,973.48	2,287,254.04	31,570,481.51	153,581,823.11				
28	MATAZU	87,600,788.48	-	127,300.15	10,596,230.86	2,521,025.20	1,926,587.43	27,732,933.47	130,504,865.59				
29	MUSAWA	104,819,885.70	-	152,322.68	12,679,060.62	3,016,566.15	2,305,283.75	31,476,217.32	154,449,336.23				
30	RIMI	94,553,845.92	-	137,404.22	11,437,275.82	2,721,124.23	2,079,504.70	30,283,310.72	141,212,465.61				
31	SABUWA	97,966,073.08	-	142,362.82	11,850,020.36	2,819,323.24	2,154,549.16	29,108,725.88	144,041,054.54				
32	SAFANA	105,115,585.32	-	152,752.38	12,714,828.58	3,025,075.96	2,311,787.01	32,277,130.97	155,597,160.24				
33	SANDAMU	101,876,803.35	-	148,045.84	12,323,064.05	2,931,868.46	2,240,557.10	29,190,841.93	148,711,180.73				
34	ZANGO	99,847,626.04	-	145,097.07	12,077,613.85	2,873,471.64	2,195,929.79	30,349,627.56	147,489,365.95				
	KATSINA TOTAL	3,545,588,573.52	-	5,152,395.89	428,875,992.03	102,036,959.90	77,977,453.10	1,067,157,808.27	5,226,789,182.72				

21	KEBBI	1	ALIERU	79,944,383.98	-	116,173.97	9,670,108.72	2,300,684.85	1,758,201.59	24,810,020.93	118,599,574.03
		2	AREWA	130,625,957.66	-	189,823.67	15,800,574.72	3,759,227.93	2,872,831.77	32,647,025.69	185,895,441.45
		3	ARGUNGU	110,025,167.05	-	159,886.92	13,308,693.80	1,166,366.69	2,419,762.51	33,407,379.19	162,487,256.15
		4	AUGIE	90,844,304.35	-	132,013.57	10,988,568.00	2,614,368.94	1,997,921.46	28,216,409.90	134,793,586.22
		5	BAGUDO	120,986,904.69	-	175,816.35	14,634,630.53	3,481,829.80	2,660,841.91	36,217,580.38	178,157,603.66
		6	BIRNIN -KEBBI	148,020,159.09	-	215,100.67	17,904,585.16	4,259,808.13	3,255,379.12	38,249,106.31	211,904,138.48
		7	BUNZA	100,842,038.21	-	146,542.13	12,197,898.40	2,902,089.40	2,217,799.71	28,493,493.49	146,799,861.33
		8	DANDI KAMBA	107,130,019.89	-	155,679.73	12,958,495.49	3,083,048.50	2,356,099.69	30,007,827.69	155,691,161.40
		9	DANKO /WASAGU	133,089,113.40	-	193,403.09	16,098,519.15	3,830,114.03	2,927,003.48	38,035,551.47	194,173,704.62
		10	FAKAI	92,670,929.51	-	134,668.00	11,209,517.40	2,666,936.60	2,038,094.07	28,476,964.07	137,197,109.65
		11	GWANDU	97,884,687.28	-	142,244.55	11,840,175.89	2,816,981.07	2,152,759.25	30,455,648.95	145,292,497.00
		12	JEGA	107,988,086.62	-	156,926.66	13,062,287.63	3,107,742.43	2,374,961.39	33,265,850.15	159,955,854.88
		13	KALGO	89,869,676.10	-	130,597.26	10,870,676.53	2,586,320.54	1,976,486.64	26,099,847.05	131,533,604.12
		14	KOKO/BESSE	103,131,326.58	-	149,868.89	12,474,811.75	2,967,971.84	2,268,147.59	30,693,699.21	151,685,825.86
		15	MAIYAMA	119,313,179.56	-	173,384.11	14,432,175.98	3,433,662.39	2,624,032.00	32,093,124.04	172,069,558.08
		16	NGASKI	95,592,978.56	-	138,914.28	11,562,969.78	2,751,028.98	2,102,358.14	28,712,890.06	140,861,139.79
		17	SAKABA	94,203,899.36	-	136,895.69	11,394,946.13	2,711,053.27	2,071,808.39	26,400,828.61	136,919,431.44
		18	SHANGA	97,760,030.37	-	142,063.40	11,825,097.34	2,813,393.63	2,150,017.70	28,870,882.14	143,561,484.58
		19	SURU	118,276,558.52	-	171,877.71	14,306,785.83	3,403,829.92	2,601,233.79	30,403,272.58	169,163,558.35
		20	YAURI	90,887,358.27	-	132,076.14	10,993,775.82	2,615,607.97	1,998,868.33	27,054,039.57	133,681,726.11
		21	ZURU	108,560,211.26	-	157,758.06	13,131,492.09	3,124,207.36	2,387,544.02	31,420,064.49	158,781,277.28
KEBBI TOTAL				2,237,646,970.31	-	3,251,714.86	270,666,786.15	64,396,274.26	49,212,142.94	644,031,505.98	3,269,205,394.49
22	KOGI	1	ADAVI	115,957,889.99	(4,284,409.31)	168,508.26	14,026,318.64	3,337,101.96	2,550,239.75	33,690,285.81	165,445,935.10
		2	AJAKUTA	102,532,942.43	(4,284,409.31)	148,999.33	12,402,430.93	2,950,751.20	2,254,987.44	28,388,058.23	144,393,760.25
		3	ANKPA	129,401,542.29	(4,284,409.31)	188,044.37	15,652,468.88	3,723,991.01	2,845,903.43	38,015,750.57	185,543,291.25
		4	BASSA	102,458,815.89	(4,284,409.31)	148,891.61	12,393,464.55	2,948,617.94	2,253,357.19	29,561,182.63	145,479,920.51
		5	DEKINA	140,093,025.88	(4,284,409.31)	203,581.07	16,945,715.56	4,031,676.59	3,081,039.19	37,548,346.26	197,618,975.25
		6	IBAJI	108,923,352.91	(4,284,409.31)	158,285.78	13,175,417.86	3,134,658.06	2,395,530.52	28,773,612.01	152,276,447.83
		7	IDAH	91,396,585.18	(4,284,409.31)	132,816.14	11,055,372.14	2,630,262.79	2,010,067.66	25,566,372.73	128,507,067.34
		8	IGALAMELA	107,098,668.97	(4,284,409.31)	155,634.17	12,954,703.27	3,082,146.27	2,355,400.60	30,094,040.81	151,456,184.78
		9	IJUMU	105,032,080.52	(4,284,409.31)	152,631.04	12,704,727.80	3,022,672.81	2,309,950.51	28,229,269.54	147,166,922.91
		10	KABBA/BUNU	111,042,738.51	(4,284,409.31)	161,365.63	13,431,779.70	3,195,650.94	2,442,141.76	29,923,170.38	155,912,437.62
		11	KOGI	97,749,659.35	(4,284,409.31)	142,048.33	11,823,842.86	2,813,095.16	2,149,789.61	27,961,811.52	138,355,837.52
		12	KOTON KARFE	124,797,701.72	(4,284,409.31)	181,354.14	15,095,586.25	3,591,499.08	2,744,652.05	33,230,050.88	175,356,434.80
		13	MOPA-MURO	82,373,931.25	(4,284,409.31)	119,704.56	9,963,987.85	2,370,603.74	1,811,634.16	23,191,313.60	115,546,765.84
		14	OFU	119,759,327.53	(4,284,409.31)	174,032.45	14,486,142.24	3,446,501.88	2,633,844.04	33,024,793.94	169,240,232.78
		15	OGORI/MAGONGO	79,970,532.90	(4,284,409.31)	116,211.97	9,673,271.71	2,301,437.37	1,758,776.67	22,898,231.64	112,434,052.96
		16	OKEHI	115,939,047.23	(4,284,409.31)	168,480.88	14,024,039.41	3,336,559.69	2,549,825.35	33,544,574.62	165,278,117.87
		17	OKENE	145,000,562.37	(4,284,409.31)	210,712.63	17,539,333.38	4,172,908.46	3,188,969.71	41,527,888.02	207,355,965.26
		18	OLAMABORO	109,530,018.50	(4,284,409.31)	159,167.37	13,248,800.41	3,152,117.02	2,408,872.80	30,899,402.73	155,113,968.92
		19	OMALA	103,708,053.76	(4,284,409.31)	150,706.98	12,544,572.93	2,984,569.22	2,280,831.44	27,464,070.07	144,848,395.09
		20	YAGBA EAST	111,200,106.87	(4,284,409.31)	161,594.32	13,450,815.05	3,200,179.78	2,445,602.74	30,160,623.18	156,334,512.62
		21	YAGBA WEST	108,805,464.10	(4,284,409.31)	158,114.46	13,161,157.98	3,131,265.39	2,392,937.81	29,571,604.80	152,936,135.24
KOGI TOTAL				2,312,772,048.13	(89,972,595.51)	3,360,885.49	279,753,949.42	66,558,266.38	50,864,354.44	643,264,453.36	3,266,601,361.72
23	KWARA	1	ASA	93,970,111.67	-	136,555.95	11,366,667.06	2,704,325.20	2,066,666.74	29,198,657.74	139,442,984.36
		2	BARUTEN	154,528,401.05	-	224,558.34	18,691,825.04	4,447,106.01	3,398,513.64	34,710,058.87	216,000,462.97
		3	EDU	118,436,319.53	-	172,109.88	14,326,110.60	3,408,427.61	2,604,747.38	34,179,656.88	173,127,371.87
		4	EKITI	72,125,083.82	-	104,811.09	8,724,282.65	2,075,656.59	1,586,233.21	24,446,614.36	109,062,681.71
		5	IFELODUN	125,144,547.26	-	181,858.17	15,137,540.85	3,601,480.79	2,752,280.15	34,483,227.38	181,300,934.61
		6	ILORIN EAST	107,560,146.76	-	156,304.78	13,010,523.84	3,095,426.94	2,365,549.79	34,368,251.63	160,556,203.74
		7	ILORIN SOUTH	108,719,345.99	-	157,989.32	13,150,741.10	3,128,787.03	2,391,043.84	34,659,076.56	162,206,983.82
		8	ILORIN WEST	128,203,961.58	-	186,304.07	15,507,608.98	3,689,526.36	2,819,565.27	45,013,200.56	195,420,166.82
		9	IREPODUN	92,683,059.03	-	134,685.62	11,210,984.60	2,667,285.67	2,038,360.84	30,670,705.83	139,405,081.58
		10	KAI AMA	123,252,442.09	-	179,108.59	14,908,670.95	3,547,028.72	2,710,667.45	29,047,901.43	173,645,819.23
		11	MORO	97,705,828.79	-	141,984.64	11,818,541.09	2,811,833.78	2,148,825.65	28,027,458.45	142,654,472.40
		12	OFFA	86,785,524.53	-	126,115.42	10,497,616.17	2,497,563.07	1,908,657.48	26,758,343.89	128,573,820.56
		13	OKE-ERO	72,614,909.29	-	105,522.89	8,783,532.16	2,089,753.06	1,597,005.85	24,630,429.52	109,821,152.76
		14	OSIN	72,306,987.13	-	105,075.42	8,746,285.76	2,080,891.51	1,590,233.77	24,771,095.58	109,600,569.17
		15	OYUN	82,562,550.56	-	119,978.65	9,986,803.33	2,376,031.93	1,815,782.42	27,062,312.70	123,923,459.60
		16	PATEGI	99,929,256.10	-	145,215.69	12,087,487.86	2,875,820.84	2,197,725.07	28,261,459.33	145,496,964.88
KWARA TOTAL				1,636,528,475.17	-	2,378,178.52	197,955,222.02	47,096,945.10	35,991,858.55	490,288,450.71	2,410,239,130.08
24	LAGOS	1	AGEGE	140,231,961.57	-	203,782.97	16,962,521.28	4,035,674.96	3,084,094.78	238,743,139.19	403,261,174.76
		2	AJEROMI/IFELODUN	180,249,652.29	-	261,936.08	21,803,079.19	5,187,326.78	3,964,196.22	253,624,001.90	465,090,192.45
		3	ALIMOSHO	290,686,937.15	-	422,421.88	35,161,622.95	8,365,553.63	6,393,022.35	293,029,683.56	634,059,241.52
		4	AMOWO-ODOFIN	113,613,101.62	-	165,100.85	13,742,691.98	3,269,622.31	2,498,671.27	229,331,789.79	362,620,977.81
		5	APAPA	95,519,768.17	-	138,807.89	11,554,114.21	2,748,922.09	2,100,748.04	22,640,094.86	334,702,455.26
		6	BADAGRY	106,787,576.77	-	155,182.10	12,917,073.42	3,073,193.48	2,348,558.80	22,215,435.25	349,497,019.81
		7	EPE	98,047,310.24	-	142,480.87	11,859,846.84	2,821,661.13	2,156,335.79	22,253,418.66	335,281,053.54
		8	ETI-OSA	118,283,649.07	-	171,888.02	14,307,643.51	3,404,033.97	2,601,389.73	22,315,000.93	366,083,605.23
		9	IBEJU-LEKKI	78,982,318.45	-	114,775.92	9,553,736.84	2,272,997.98	1,737,043.06	21,009,671.65	308,670,543.90
		10	IFAKO/IJAYE	134,672,805.11	-	195,704.49	16,290,083.21	3,875,690.41	2,961,833.31	236,614,826.51	394,610,943.03
		11	IKEJA	116,417,977.76	-	169,176.85	14,081,971.07	3,350,342.63	2,560,358.38	22,900,186.14	365,581,691.82
		12	IKORODU	160,068,945.18	-	232,609.78	19,362,011.76	4,606,554.94	3,520,365.77	243,767,021.89	431,557,509.32
		13	KOSOFE	173,184,255.90	-	251,668.75	20,948,445.66	4,983,994.79	3,808,808.30	25,381,838.94	455,559,012.34
		14	LAGOS ISLAND	93,227,762.71	-	135,477.18	11,276,872.20	2,682,961.46	2,050,340.40	22,114,007.78	331,487,421.73
		15	LAGOS MAINLAND	112,494,268.29	-	163,474.98	13,607,357.40	3,237,423.89	2,474,064.98	229,302,182.87	361,278,772.41
		16	MUSHIN	168,412,371.32	-	244,734.32	20,371,236.35	4,846,666.79	3,703,861.15	25,023,084.48	447,810,954.40
		17	OJO	163,413,724.39	-	237,470.36	19,766,597.76	4,702,812.89	3,593,926.87	247,912,787.25	439,627,319.53
		18	OSHODI/ISOLO	166,859,078.60	-	242,477.10	20,183,349.36	4,801,965.25	3,669,699.88	249,468,677.36	445,225,247.55
		19	SOMOLU	129,049,895.20	-	187,533.36	15,609,933.49	3,713,871.11	2,838,169.73	23,941,637.25	386,341,040.14
20	SURULERE	147,616,659.40	-	214,514.31	17,855,777.6						

25	NASSARAWA	1	AKWANGA	96,585,770.86	(3,018,317.48)	140,356.99	11,683,058.38	2,779,600.12	2,124,192.43	28,527,869.42	138,822,530.72
		2	AWE	108,869,603.30	(3,018,317.48)	158,207.67	13,168,916.29	3,133,111.22	2,394,348.42	28,471,045.38	153,176,914.79
		3	DOMA	111,472,809.46	(3,018,317.48)	161,990.61	13,483,801.28	3,208,027.77	2,451,600.23	30,265,583.18	158,025,495.05
		4	KARU	131,522,724.23	(3,018,317.48)	191,126.84	15,909,048.01	3,785,035.59	2,892,554.18	34,638,246.42	185,920,417.79
		5	KEANA	93,912,885.09	(3,018,317.48)	136,472.79	11,359,744.91	2,702,678.30	2,065,408.17	26,259,089.83	133,417,961.61
		6	KEFFI	88,309,508.06	(3,018,317.48)	128,330.05	10,681,957.90	2,541,421.13	1,942,174.16	27,149,355.30	127,734,429.13
		7	KOKONA	100,901,544.68	(3,018,317.48)	146,628.60	12,205,096.33	2,903,801.91	2,219,108.42	28,283,512.76	143,641,375.22
		8	LAFIA	157,886,585.70	(3,018,317.48)	229,438.41	19,098,032.57	4,543,749.76	3,472,369.56	42,951,749.99	225,163,608.51
		9	NASARAWA	146,320,532.61	(3,018,317.48)	212,630.79	17,698,997.58	4,210,895.32	3,217,999.56	33,599,879.96	202,242,618.35
		10	NASARAWA EGGON	111,932,979.71	(3,018,317.48)	162,659.32	13,539,463.68	3,221,270.81	2,461,720.67	30,897,684.28	159,197,460.99
		11	OBI	107,141,492.26	(3,018,317.48)	155,696.40	12,959,883.20	3,083,378.66	2,356,342.40	30,880,756.56	153,559,232.00
		12	TOTO	113,830,145.36	(3,018,317.48)	165,416.25	13,768,945.69	3,275,868.52	2,503,444.67	28,902,735.51	159,428,238.51
		13	WAMBA	91,378,881.36	(3,018,317.48)	132,790.41	11,053,230.68	2,629,753.30	2,009,678.31	25,836,958.88	130,022,975.47
NASSARAWA TOTAL				1,460,065,462.70	(39,238,127.24)	2,121,745.13	176,610,176.49	42,018,592.40	32,110,941.18	396,664,467.47	2,070,353,258.12
26	NIGER	1	AGAIE	100,477,871.12	-	146,012.93	12,153,848.58	2,891,609.19	2,209,790.65	29,566,267.19	147,445,399.67
		2	AGWARA	86,267,103.29	-	125,362.05	10,434,907.70	2,482,643.65	1,897,255.95	24,554,731.77	125,762,004.41
		3	BIDA	98,793,742.71	-	143,565.58	11,950,135.65	2,843,142.39	2,172,751.94	33,235,533.75	149,138,872.00
		4	BORGU	160,821,700.63	-	233,703.67	19,453,065.40	4,628,218.16	3,536,920.98	32,159,063.32	220,832,672.15
		5	BOSSO	96,534,142.86	-	140,281.96	11,676,813.43	2,778,114.34	2,123,056.99	30,525,637.61	143,778,047.19
		6	EDATI	101,670,912.02	-	147,746.64	12,298,159.35	2,925,943.20	2,236,028.97	31,386,097.01	150,664,887.19
		7	GBAKO	96,301,435.28	-	139,943.79	11,648,665.02	2,771,417.35	2,117,939.09	29,205,076.05	142,184,476.59
		8	GURARA	86,051,433.85	-	125,048.65	10,408,820.23	2,476,436.99	1,892,512.77	26,782,619.29	127,736,871.77
		9	KATCHA	92,854,450.83	-	134,934.69	11,231,716.23	2,672,218.08	2,042,130.22	28,853,908.77	137,789,358.82
		10	KONTAGORA	102,258,833.85	-	148,601.00	12,369,274.64	2,942,862.75	2,248,959.02	30,830,004.71	150,798,535.96
		11	LAPAI	99,885,887.56	-	145,152.67	12,082,241.98	2,874,572.75	2,196,771.27	28,054,057.26	145,238,683.49
		12	LAVUN	116,229,299.06	-	168,902.67	14,059,148.41	3,344,912.72	2,556,208.80	34,678,439.59	171,036,911.25
		13	MAGAMA	119,061,930.70	-	173,019.00	14,401,784.81	3,426,431.80	2,618,506.33	32,802,184.03	172,483,856.68
		14	MARIGA	131,833,156.22	-	191,577.96	15,946,598.00	3,793,969.38	2,899,381.45	33,982,278.68	188,646,961.69
		15	MASHEGU	155,554,927.58	-	226,050.08	18,815,994.16	4,476,647.98	3,421,089.85	35,017,325.97	217,512,035.61
		16	MINNA	98,517,945.38	-	143,164.79	11,916,775.08	2,835,205.34	2,166,686.38	34,114,978.75	149,694,755.73
		17	MOKWA	133,718,494.65	-	194,317.70	16,174,649.39	3,848,226.72	2,940,845.34	37,003,180.24	193,879,714.04
		18	MUYA	90,323,970.09	-	131,257.43	10,925,628.14	2,599,394.47	1,986,477.84	27,624,159.47	133,590,887.44
		19	PAIKORO	103,952,486.42	-	151,062.19	12,574,139.61	2,991,603.64	2,286,207.20	31,237,730.50	153,193,229.56
		20	RAFI	119,897,551.09	-	174,233.31	14,502,861.82	3,450,479.76	2,636,883.97	32,820,505.80	173,482,515.75
		21	RIJAU	112,791,283.45	-	163,906.59	13,643,284.49	3,245,971.56	2,480,597.18	32,430,437.95	164,755,481.22
		22	SHIRORO	133,336,578.71	-	193,762.71	16,128,452.66	3,837,235.72	2,932,445.94	36,370,348.93	192,798,824.67
		23	SULEJA	97,512,388.18	-	141,703.53	11,795,142.43	2,806,266.84	2,144,571.35	35,120,618.27	149,520,690.61
		24	TAFA	79,359,606.09	-	115,324.18	9,599,373.72	2,283,855.78	1,745,340.68	26,289,391.90	119,392,892.36
		25	WUSHISHI	88,461,414.56	-	128,550.79	10,700,332.58	2,545,792.79	1,945,515.01	26,172,491.04	129,954,096.78
NIGER TOTAL				2,702,468,546.18	-	3,927,186.57	326,891,813.49	77,773,173.33	59,434,875.18	780,817,067.87	3,951,312,662.62
27	OGUN	1	ABEOKUTA NORTH	99,316,934.91	(5,788,847.52)	144,325.87	12,013,421.21	2,858,199.11	2,184,258.40	35,838,682.88	146,566,974.87
		2	ABEOKUTA SOUTH	102,529,538.71	(5,788,847.52)	148,994.38	12,402,019.22	2,950,653.25	2,254,912.59	39,088,075.51	153,585,346.14
		3	ADO-ODO/OTA	157,591,295.19	(5,788,847.52)	229,009.30	19,062,314.10	4,535,251.72	3,465,875.29	57,428,898.46	236,523,796.54
		4	EGBADO NORTH	103,617,599.54	(5,788,847.52)	150,575.53	12,533,631.55	2,981,966.08	2,278,842.10	34,544,010.78	150,317,778.06
		5	EGBADO SOUTH	92,859,881.94	(5,788,847.52)	134,942.58	11,232,373.18	2,672,374.38	2,042,249.67	33,682,622.02	136,835,596.23
		6	EWEKORO	70,636,171.27	(5,788,847.52)	102,647.42	8,544,183.12	2,032,807.82	1,553,487.84	26,135,247.28	103,215,697.23
		7	REMO NORTH	68,812,113.10	(5,788,847.52)	99,996.73	8,323,544.22	1,980,314.04	1,513,371.68	26,450,899.53	101,391,391.77
		8	IFO	154,514,683.80	(5,788,847.52)	224,538.41	18,690,165.80	4,446,711.25	3,398,211.96	57,314,188.24	232,799,651.94
		9	IJEBU EAST	91,955,450.44	(5,788,847.52)	133,628.28	11,122,972.73	2,646,346.13	2,022,358.68	29,788,980.15	131,880,888.89
		10	IJEBU NORTH	114,889,343.82	(5,788,847.52)	166,955.46	13,897,066.81	3,306,350.73	2,526,739.42	41,348,955.50	170,346,564.23
		11	IJEBU ODE	88,637,179.03	(5,788,847.52)	128,806.21	10,721,593.13	2,550,851.04	1,949,380.57	32,698,955.34	130,897,917.80
		12	IKENNE	80,079,814.00	(5,788,847.52)	116,370.78	9,686,490.40	2,304,582.33	1,761,180.07	30,355,826.54	118,515,416.59
		13	IJEBU NORTH EAST	72,212,611.28	(5,788,847.52)	104,938.28	8,734,870.21	2,078,175.50	1,588,158.18	26,963,577.20	105,893,482.94
		14	IMEKO-AFON	83,017,567.26	(5,788,847.52)	120,639.88	10,041,842.36	2,389,126.66	1,825,789.52	27,931,643.81	119,537,761.96
		15	IPOKIA	86,954,105.75	(5,788,847.52)	126,360.40	10,518,007.83	2,502,414.60	1,912,365.06	32,459,577.42	128,683,983.53
		16	OBAFEMI/OWODE	105,432,114.77	(5,788,847.52)	153,212.36	12,753,116.13	3,034,185.23	2,318,748.39	37,665,682.09	155,568,211.44
		17	ODEDAH	88,508,154.78	(5,788,847.52)	128,618.72	10,705,986.30	2,547,137.90	1,946,542.96	29,739,391.88	127,786,985.03
		18	ODOGBOLU	82,259,122.61	(5,788,847.52)	119,537.72	9,950,100.55	2,367,299.71	1,809,109.19	30,912,649.06	121,628,971.31
		19	OGUN WATERSIDE	78,133,185.89	(5,788,847.52)	113,541.97	9,451,025.38	2,248,561.16	1,718,368.25	27,315,474.69	113,191,309.82
		20	SHAGAMU	105,974,421.60	(5,788,847.52)	154,000.43	12,818,713.81	3,049,792.04	2,330,675.24	39,296,120.55	157,834,876.15
OGUN TOTAL				1,927,931,289.71	(115,776,950.40)	2,801,640.70	233,203,437.82	55,483,100.65	42,400,625.06	696,959,458.93	2,843,002,602.47

28	ONDO	1	AKOKO NORTH EAST	102,150,822.77	(2,620,951.49)	148,444.04	12,356,209.57	2,939,754.34	2,246,583.56	32,289,532.28	149,510,395.06
		2	AKOKO NORTH WEST	108,059,187.89	(2,620,951.49)	157,029.98	13,070,888.07	3,109,788.63	2,376,525.10	34,837,519.72	158,989,987.91
		3	AKOKO SOUTH WEST	110,013,147.76	(2,620,951.49)	159,869.45	13,307,239.94	3,166,020.79	2,419,498.17	35,879,338.11	162,324,162.73
		4	AKOKO SOUTH EAST	81,598,639.26	(2,620,951.49)	118,577.91	9,870,208.19	2,348,291.94	1,794,583.31	26,117,020.58	119,226,369.69
		5	AKURE NORTH	85,505,498.70	(2,620,951.49)	124,255.30	10,342,783.66	2,460,725.76	1,880,506.12	29,380,486.46	127,073,304.52
		6	AKURE SOUTH	131,401,843.81	(2,620,951.49)	190,951.18	15,894,426.26	3,781,556.82	2,889,895.68	44,092,603.01	195,630,325.26
		7	IDANRE	92,543,896.93	(2,620,951.49)	134,483.40	11,194,151.49	2,663,280.78	2,035,300.27	29,210,346.24	135,160,507.61
		8	IFEDORE	93,238,399.99	(2,620,951.49)	135,492.64	11,278,158.89	2,683,267.58	2,050,574.34	32,350,472.08	139,115,414.04
		9	OKITIPUPA	112,095,323.91	(2,620,951.49)	162,895.24	13,559,100.91	3,225,942.84	2,465,291.07	36,150,115.29	165,037,717.77
		10	ILAJE	121,637,182.34	(2,620,951.49)	176,761.32	14,713,288.40	3,500,543.86	2,675,143.35	39,937,278.46	180,919,246.23
		11	ESE-EDO	93,070,602.12	(2,620,951.49)	135,248.80	11,257,861.98	2,678,438.60	2,046,884.00	30,933,256.55	137,501,340.55
		12	ILE-OLUJI-OKEIGBO	96,334,173.81	(2,620,951.49)	139,991.37	11,652,625.09	2,772,359.52	2,118,659.11	32,120,985.26	142,517,842.67
		13	IRELE	89,524,926.77	(2,620,951.49)	130,096.27	10,828,975.50	2,576,399.14	1,968,904.64	30,281,904.31	132,690,255.15
		14	ODIGBO	111,963,137.48	(2,620,951.49)	162,703.14	13,543,111.58	3,222,138.70	2,462,383.92	35,936,759.60	164,669,282.94
		15	ONDO EAST	74,306,406.03	(2,620,951.49)	107,980.95	8,988,136.37	2,138,431.92	1,634,206.61	25,603,993.99	110,162,204.37
		16	ONDO WEST	122,808,263.84	(2,620,951.49)	178,463.12	14,854,942.95	3,534,245.90	2,700,898.72	39,476,379.70	180,932,242.74
		17	OSE	98,950,143.70	(2,620,951.49)	143,792.86	11,969,053.98	2,847,643.38	2,176,191.63	30,264,312.76	143,730,186.82
		18	OWO	116,094,734.78	(2,620,951.49)	168,707.12	14,042,871.45	3,341,040.16	2,553,249.35	35,175,675.89	168,755,327.26
ONDO TOTAL				1,841,296,331.88	(47,177,126.82)	2,675,744.09	222,724,034.27	52,989,870.68	40,495,278.96	600,041,980.28	2,713,046,113.33
29	OSUN	1	ATAKUMOSA EAST	72,553,778.73	(2,734,288.18)	105,434.06	8,776,137.78	2,087,993.81	1,595,661.41	25,261,944.49	107,646,662.11
		2	ATAKUMOSA WEST	72,757,302.12	(2,734,288.18)	105,729.82	8,800,756.06	2,093,850.93	1,600,137.47	24,760,485.58	107,383,973.79
		3	AIYEDADE	90,643,377.11	(2,734,288.18)	131,721.59	10,964,263.75	2,608,586.54	1,993,502.50	30,187,248.10	133,794,411.41
		4	AIYEDIRE	80,126,741.86	(2,734,288.18)	116,438.97	9,692,166.81	2,305,932.84	1,762,212.15	25,238,643.97	116,507,848.43
		5	BOLUWADURO	75,825,038.71	(2,734,288.18)	110,187.80	9,171,830.86	2,182,135.99	1,667,605.61	24,902,014.62	111,124,525.42
		6	BORIFE	86,360,994.78	(2,734,288.18)	125,498.50	10,446,264.86	2,485,345.71	1,899,320.88	29,454,755.62	128,037,912.11
		7	EDE NORTH	72,383,344.84	(2,734,288.18)	105,186.39	8,755,522.02	2,083,088.97	1,591,913.09	25,768,714.05	109,954,481.19
		8	EDE SOUTH	75,173,819.64	(2,734,288.18)	109,241.46	9,093,059.11	2,163,394.84	1,653,283.47	25,251,190.40	110,709,700.75
		9	EGBEDORE	73,937,181.64	(2,734,288.18)	107,444.40	8,943,474.82	2,127,806.17	1,626,086.33	25,144,977.24	109,152,682.41
		10	EJIGBO	83,933,311.69	(2,734,288.18)	121,970.62	10,152,611.21	2,415,480.47	1,845,929.31	29,008,879.41	124,743,894.54
		11	IFE CENTRAL	88,871,160.17	(2,734,288.18)	129,146.23	10,749,895.59	2,557,584.68	1,954,526.47	31,306,602.09	132,834,627.05
		12	IFE EAST	102,714,581.05	(2,734,288.18)	149,263.28	12,424,402.02	2,955,978.50	2,258,982.19	32,689,568.88	150,458,482.74
		13	IFE NORTH	95,744,805.23	(2,734,288.18)	139,134.91	11,581,334.80	2,755,398.34	2,105,697.24	30,406,445.52	139,998,527.85
		14	IFE SOUTH	83,459,816.66	(2,734,288.18)	121,282.55	10,095,337.04	2,401,853.96	1,835,515.83	29,187,914.98	124,367,432.84
		15	IFEDAYO	65,584,497.93	(2,734,288.18)	95,306.40	7,933,130.43	1,887,427.90	1,442,387.35	22,663,771.32	96,872,233.15
		16	IFEODUN	84,511,832.63	(2,734,288.18)	122,811.32	10,222,589.37	2,432,129.48	1,858,652.61	26,626,186.21	123,039,913.44
		17	ILA	74,508,735.35	(2,734,288.18)	108,274.97	9,012,610.21	2,144,254.67	1,638,656.40	24,322,754.60	109,000,998.00
		18	ILESHA EAST	77,676,163.24	(2,734,288.18)	112,877.83	9,395,743.72	2,235,408.70	1,708,317.04	27,279,264.41	115,673,486.76
		19	ILESHA WEST	82,312,994.46	(2,734,288.18)	119,616.00	9,956,616.91	2,368,850.06	1,810,293.98	27,078,056.84	120,912,140.08
		20	IREPODUN	81,460,871.91	(2,734,288.18)	118,377.71	9,853,543.78	2,344,327.20	1,791,553.42	28,136,338.26	120,970,724.10
		21	IREWOLE	88,137,593.31	(2,734,288.18)	128,080.22	10,661,163.01	2,536,473.67	1,938,393.28	29,736,306.83	130,403,722.14
		22	ISOKAN	79,999,483.98	(2,734,288.18)	116,254.04	9,676,773.64	2,302,270.55	1,759,413.39	27,052,963.98	118,172,871.40
		23	IWO	98,370,591.94	(2,734,288.18)	142,950.66	11,898,951.14	2,830,964.71	2,163,445.66	32,907,964.70	145,580,580.64
		24	OBOKUN	81,575,141.90	(2,734,288.18)	118,543.77	9,867,365.93	2,347,615.72	1,794,066.53	27,838,117.94	120,906,563.63
		25	ODO-OTIN	107,474,234.37	(2,734,288.18)	156,179.94	13,000,131.83	3,092,954.50	2,363,660.33	29,106,396.38	152,459,269.17
		26	OLA-OLUWA	73,563,607.50	(2,734,288.18)	106,901.53	8,898,287.12	2,117,055.24	1,617,870.39	25,288,232.24	108,857,665.84
		27	OLORUNDA	88,978,690.84	(2,734,288.18)	129,302.49	10,762,902.55	2,560,679.26	1,956,891.37	28,950,462.17	130,604,640.51
		28	ORIADE	89,263,988.10	(2,734,288.18)	129,717.08	10,797,412.24	2,568,889.70	1,963,165.86	30,069,417.87	132,058,302.67
		29	OROLU	78,641,710.83	(2,734,288.18)	114,310.01	9,514,956.00	2,263,771.35	1,729,992.00	27,046,325.66	116,596,777.67
		30	OSOGBO	87,517,042.89	(2,734,288.18)	127,178.45	10,586,100.96	2,518,615.12	1,924,745.63	30,605,595.20	130,544,990.07
OSUN TOTAL				2,494,082,435.43	(82,028,645.40)	3,624,363.02	301,685,335.60	71,776,119.59	54,851,879.20	833,377,554.48	3,677,369,041.91
30	OYO	1	AFIJO	86,133,407.56	(2,536,017.62)	125,167.77	2,478,796.08	1,894,315.60	34,453,505.82	132,967,911.01	
		2	AKINYELE	100,026,581.45	(2,536,017.62)	145,357.12	12,099,260.38	2,878,621.72	2,199,865.52	39,577,361.67	154,391,030.25
		3	ATIBA	99,637,404.96	(2,536,017.62)	144,791.58	12,052,185.42	2,867,421.78	2,191,306.44	36,812,035.53	151,169,128.08
		4	ATISBO	106,749,756.53	(2,536,017.62)	155,127.14	12,912,498.67	3,072,105.07	2,347,727.03	32,901,399.56	155,602,596.38
		5	EGBEDA	108,308,336.66	(2,536,017.62)	157,392.04	13,101,025.22	3,116,958.77	2,382,004.59	44,238,393.65	168,768,093.31
		6	IBADAN NORTH	111,318,923.77	(2,536,017.62)	161,766.98	13,465,187.20	3,203,599.16	2,448,215.85	45,912,711.43	173,974,386.77
		7	IBADAN NORTH EAST	120,685,336.06	(2,536,017.62)	175,378.11	14,598,152.65	3,473,151.08	2,654,209.57	47,479,621.14	186,529,831.00
		8	IBADAN NORTH WEST	88,819,978.34	(2,536,017.62)	129,071.85	10,743,704.62	2,556,111.74	1,953,400.84	35,692,283.24	137,358,533.01
		9	IBADAN SOUTH EAST	105,410,569.68	(2,536,017.62)	153,181.05	12,750,510.02	3,033,565.19	2,318,274.55	43,207,661.26	164,337,744.14
		10	IBADAN SOUTH WEST	110,360,022.62	(2,536,017.62)	160,373.52	13,349,198.08	3,176,003.35	2,427,126.92	44,305,573.47	171,242,280.35
		11	IBARAPA CENTRAL	79,816,312.92	(2,536,017.62)	115,987.87	9,654,617.79	2,296,999.29	1,755,385.05	32,382,747.40	123,486,037.71
		12	IBARAPA NORTH	83,238,873.06	(2,536,017.62)	120,961.48	10,068,611.61	2,395,495.52	1,830,656.66	32,257,482.25	127,376,062.96
		13	IDO	81,599,332.29	(2,536,017.62)	118,578.92	9,870,292.01	2,348,311.89	1,794,598.55	32,401,467.47	125,596,563.51
		14	SAKI WEST	121,196,547.42	(2,536,017.62)	176,121.00	14,659,989.00	3,487,863.01	2,665,452.55	44,001,339.14	183,651,294.50
		15	IFELOJU	82,644,722.82	(2,536,017.62)	120,098.07	9,996,742.92	2,378,396.73	1,817,589.62	33,394,892.48	127,816,425.02
		16	IREPO	86,723,905.85	(2,536,017.62)	126,025.87	10,490,162.74	2,495,789.77	1,907,302.32	33,682,132.71	132,889,301.65
		17	ISEYIN	113,306,245.70	(2,536,017.62)	164,654.93	13,705,574.55	3,260,791.43	2,491,922.65	42,602,246.22	172,995,417.86
		18	ITESIJAWU	97,973,099.04	(2,536,017.62)	142,373.03	11,850,870.22	2,819,525.44	2,154,703.68	34,087,004.02	146,491,557.80
		19	IWAJOWA	89,940,737.38	(2,536,017.62)	130,700.52	10,879,272.13	2,588,365.58	1,978,049.48	32,382,813.79	135,363,921.26
		20	OLORUNSOGO	81,211,357.37	(2,536,017.62)	118,015.12	9,823,362.39	2,337,146.53	1,786,065.89	30,974,095.30	123,714,024.98
		21	KAJOLA	100,295,548.05	(2,536,017.62)	145,747.98	12,131,794.70	2,886,362.19	2,205,780.85	38,889,498.66	154,018,714.81
		22	LAGELU	92,900,218.58	(2,536,017.62)	135,001.20					

31	PLATEAU	1	BARKIN LADI	115,004,216.41	-	167,122.39	13,910,961.86	3,309,656.60	2,529,265.79	33,069,989.02	167,991,212.08
		2	BASSA	116,010,939.21	-	168,585.35	14,032,735.50	3,338,628.64	2,551,406.45	33,839,503.40	169,941,798.56
		3	BOKKOS	115,505,408.95	-	167,850.72	13,971,586.33	3,324,080.20	2,540,288.42	33,281,552.37	168,790,767.00
		4	JOS EAST	87,690,842.12	-	127,431.01	10,607,123.79	2,523,616.81	1,928,567.96	27,117,736.88	129,995,318.57
		5	JOS NORTH	152,570,097.51	-	221,712.57	18,454,947.77	4,390,748.84	3,355,445.05	49,933,519.61	228,926,471.34
		6	JOS SOUTH	131,934,316.77	-	191,724.96	15,958,834.43	3,796,880.63	2,901,606.26	41,795,997.98	196,579,361.02
		7	KANAM	115,817,682.42	-	168,304.51	14,009,359.07	3,333,066.99	2,547,156.19	32,448,044.56	168,323,613.74
		8	KANKE	102,285,696.46	-	148,640.03	12,372,523.95	2,943,635.81	2,249,549.81	29,495,716.87	149,495,762.94
		9	LANGTANG NORTH	104,911,955.71	-	152,456.47	12,690,197.45	3,019,215.79	2,307,308.63	30,771,536.13	153,852,670.19
		10	LANGTANG SOUTH	99,524,194.15	-	144,627.06	12,038,491.39	2,864,163.73	2,188,816.62	28,492,068.85	145,252,361.80
		11	MANGU	137,505,581.75	-	199,821.04	16,632,737.15	3,957,213.66	3,024,134.03	41,013,671.63	202,333,159.26
		12	MIKANG	92,575,954.04	-	134,529.98	11,198,029.13	2,664,203.34	2,036,005.30	27,901,656.42	136,510,378.20
		13	PANKSHIN	123,590,690.03	-	179,600.13	14,949,585.57	3,556,763.01	2,718,106.47	34,159,868.86	179,154,614.07
		14	QUAN-PAN	123,411,937.02	-	179,340.37	14,927,963.53	3,551,618.75	2,714,175.19	34,507,982.51	179,293,017.37
		15	RIVOM	97,529,525.14	-	141,728.44	11,797,215.32	2,806,760.02	2,144,948.24	30,168,378.12	144,588,555.28
		16	SHENDAM	124,270,329.08	-	180,587.77	15,031,795.02	3,576,322.05	2,733,053.64	35,244,039.75	181,036,127.30
		17	WASE	132,037,777.84	-	191,875.31	15,971,349.12	3,799,858.10	2,903,881.66	32,170,297.13	187,075,039.16
PLATEAU TOTAL				1,972,177,144.61	-	2,865,938.11	238,555,436.37	56,756,432.97	43,373,715.70	575,411,560.11	2,889,140,227.89
32	RIVERS	1	AHOADA	87,852,203.37	-	127,665.50	10,626,642.12	2,528,260.56	1,932,116.75	37,251,205.11	140,318,093.41
		2	AHOADA WEST	109,764,505.29	-	159,508.13	13,277,164.04	3,158,865.22	2,414,029.82	42,739,637.65	171,513,710.14
		3	AKUKTORU	101,116,133.31	-	146,940.44	12,231,053.06	2,909,977.46	2,223,827.83	36,538,182.86	155,166,114.96
		4	ANDONI	107,939,446.33	-	156,855.98	13,056,404.08	3,106,342.64	2,373,891.65	40,189,459.55	166,822,400.23
		5	ASARITORU	100,194,810.67	-	145,601.59	12,119,609.46	2,883,463.12	2,203,565.36	40,792,949.48	158,339,999.67
		6	BONNY	100,178,068.28	-	145,577.26	12,117,584.29	2,882,981.29	2,203,197.14	40,478,160.21	158,005,568.49
		7	DEGEMA	108,570,103.19	-	157,772.44	13,132,688.62	3,124,492.04	2,387,761.57	42,762,739.01	170,135,556.86
		8	ELEME	105,183,892.72	-	152,851.65	12,723,091.08	3,027,041.75	2,313,289.29	38,853,497.09	162,253,663.57
		9	EMOHUA	100,327,207.43	-	145,793.99	12,135,624.23	2,887,273.31	2,206,477.13	39,584,841.11	157,287,217.20
		10	ETCHE	117,649,798.06	-	170,966.91	14,230,972.60	3,385,792.65	2,587,449.56	42,741,562.76	180,766,542.55
		11	GONAKA	104,778,944.42	-	152,263.18	12,674,108.35	3,015,387.92	2,304,383.34	41,372,342.30	164,297,429.50
		12	IKWERRE	100,282,438.24	-	145,728.93	12,130,208.93	2,885,984.91	2,205,492.53	38,776,625.31	156,426,478.85
		13	KHANA	119,052,684.66	-	173,005.57	14,400,666.40	3,426,165.72	2,618,302.98	45,713,075.20	185,383,900.52
		14	OBIO/AKPOR	145,792,924.56	-	211,864.08	17,635,177.87	4,195,711.51	3,206,395.98	57,036,195.19	228,078,269.19
		15	OBUA/ODUAL	117,704,938.53	-	171,047.04	14,237,642.42	3,387,379.51	2,588,662.26	44,967,657.93	183,057,327.69
		16	OGBA/EGBEMA/NDONI	118,774,603.40	-	172,601.46	14,367,029.57	3,418,162.93	2,612,187.19	45,035,501.59	184,380,086.15
		17	OGU/BOLO	81,603,457.93	-	118,584.92	9,870,791.05	2,348,430.62	1,794,689.28	31,139,699.60	126,875,653.39
		18	OKRIKA	100,413,403.55	-	145,919.25	12,146,050.55	2,889,753.91	2,208,372.83	40,920,803.58	158,724,303.66
		19	OMUMMA	79,587,522.84	-	115,655.39	9,626,942.64	2,290,414.89	1,750,353.21	32,844,620.04	126,215,509.01
		20	OPOBO/NKORO	86,087,387.99	-	125,100.90	10,413,169.25	2,477,471.70	1,893,303.50	36,239,790.25	137,236,223.59
		21	OYIGBO	88,912,602.86	-	129,206.45	10,754,908.52	2,558,777.34	1,955,437.91	34,326,360.08	138,637,293.16
		22	PORT HARCOURT	165,122,248.02	-	239,953.16	19,973,261.55	4,751,981.75	3,631,502.10	62,102,961.46	255,821,908.04
		23	TAI	97,733,576.49	-	142,024.96	11,821,897.47	2,812,632.32	2,149,435.90	34,001,746.09	148,661,313.24
RIVERS TOTAL				2,444,622,902.14	-	3,552,489.17	295,702,688.16	70,352,745.07	53,764,125.12	946,409,613.43	3,814,404,563.08
33	SOKOTO	1	BINJI	91,567,861.83	(1,564,740.79)	133,065.04	11,076,089.84	2,635,191.89	2,013,834.52	27,177,015.52	133,038,317.84
		2	BODINGA	104,234,909.03	(1,564,740.79)	151,472.60	12,608,301.58	2,999,731.36	2,292,418.47	31,849,000.73	152,571,092.99
		3	DANGE-SHUNI	112,330,441.40	(1,564,740.79)	163,236.91	13,587,540.83	3,232,709.18	2,470,461.97	33,119,575.72	163,339,225.22
		4	GADA	121,964,160.07	(1,564,740.79)	177,236.48	14,752,839.78	3,509,953.81	2,682,334.50	36,685,749.12	178,207,532.96
		5	GORONYO	114,732,284.86	(1,564,740.79)	166,727.23	13,878,068.89	3,301,830.80	2,523,285.25	32,306,381.18	165,343,837.42
		6	GUDU	103,960,436.72	(1,564,740.79)	151,073.74	12,575,101.29	2,991,832.44	2,286,382.05	26,547,503.37	146,947,588.82
		7	GWADABAWA	118,737,653.21	(1,564,740.79)	172,547.77	14,362,560.05	3,417,099.56	2,611,374.56	35,563,275.11	173,299,769.47
		8	ILLELA	101,320,112.50	(1,564,740.79)	147,236.86	12,255,726.48	2,915,847.69	2,228,313.91	30,194,929.84	147,497,426.48
		9	ISA	114,686,820.50	(1,564,740.79)	166,661.16	13,872,569.50	3,300,522.40	2,522,285.36	29,903,773.00	162,887,891.14
		10	KEBBE	103,546,232.07	(1,564,740.79)	150,471.82	12,524,998.90	2,979,912.22	2,277,272.53	28,480,184.67	148,394,331.43
		11	KWARE	96,019,158.03	(1,564,740.79)	139,533.59	11,614,520.64	2,763,293.82	2,111,731.02	29,093,632.08	140,177,128.40
		12	RABAH	114,322,490.22	(1,564,740.79)	166,131.72	13,828,499.95	3,290,037.50	2,514,272.72	30,107,038.44	162,663,729.75
		13	SABON BIRNI	119,947,361.78	(1,564,740.79)	174,305.70	14,508,886.95	3,451,913.24	2,637,979.44	33,986,076.00	173,141,782.32
		14	SHAGARI	108,078,927.37	(1,564,740.79)	157,058.67	13,073,275.77	3,110,356.70	2,376,959.23	30,588,184.08	155,820,021.04
		15	SILAME	96,778,058.61	(1,564,740.79)	140,636.42	11,706,317.59	2,785,133.89	2,128,421.38	27,133,932.81	139,107,759.90
		16	SOKOTO NORTH	107,543,445.95	(1,564,740.79)	156,280.52	13,008,503.70	3,094,946.31	2,365,182.49	35,662,053.36	160,265,671.53
		17	SOKOTO SOUTH	106,674,656.39	(1,564,740.79)	155,018.00	12,903,414.52	3,069,943.79	2,346,075.37	33,144,004.75	156,728,372.03
		18	TAMBUWAL	119,445,374.14	(1,564,740.79)	173,576.22	14,448,166.30	3,437,466.76	2,626,939.33	35,136,630.11	173,703,412.05
		19	TANGAZA	110,123,821.29	(1,564,740.79)	160,030.28	13,320,627.06	3,169,205.82	2,421,932.19	27,762,913.89	155,393,789.75
		20	TURETA	100,214,284.18	(1,564,740.79)	145,629.89	12,121,964.99	2,884,023.54	2,203,993.63	24,743,605.53	140,748,760.96
		21	WAMAKKO	103,305,508.09	(1,564,740.79)	150,122.01	12,495,880.82	2,972,984.53	2,271,978.33	32,128,673.27	151,760,406.27
		22	WURNO	99,395,950.90	(1,564,740.79)	144,440.70	12,022,979.02	2,860,473.08	2,185,996.19	30,979,446.83	146,024,545.93
		23	YABO	93,183,682.09	(1,564,740.79)	135,413.12	11,271,540.19	2,681,692.88	2,049,370.94	27,839,785.67	135,596,744.11
SOKOTO TOTAL				2,462,113,631.24	(35,989,038.17)	3,577,906.43	297,818,374.63	70,856,103.20	54,148,795.39	710,133,365.08	3,562,659,137.80

34	TARABA	1	ARDO KOLA	92,491,558.72	-	134,407.34	11,187,820.63	2,661,774.56	2,034,149.21	25,865,520.46	134,375,230.92
		2	BALI	158,274,356.72	-	230,001.91	19,144,937.53	4,554,909.25	3,480,897.73	33,965,203.66	219,650,306.80
		3	DONGA	108,705,369.07	-	157,969.00	13,149,050.44	3,128,384.80	2,390,736.44	28,998,144.99	156,529,654.76
		4	GASHAKA	129,794,860.77	-	188,615.94	15,700,044.86	3,735,310.15	2,854,553.61	25,922,610.04	178,195,995.37
		5	GASSOL	140,223,289.45	-	203,770.37	16,961,472.30	4,035,425.39	3,083,904.05	36,342,652.59	200,850,514.16
		6	IBI	97,139,749.83	-	141,162.02	11,750,067.93	2,795,542.84	2,136,375.99	25,675,199.74	139,638,098.35
		7	JALINGO	93,431,741.50	-	135,773.60	11,301,545.57	2,688,831.67	2,054,826.47	29,378,786.42	138,991,505.23
		8	KARIM LAMIDU	145,018,840.43	-	210,739.19	17,541,544.31	4,173,434.48	3,189,371.69	33,096,180.82	203,230,110.92
		9	KURMI	103,230,106.27	-	150,012.44	12,486,760.19	2,970,814.58	2,270,320.03	26,171,547.14	147,279,560.64
		10	LAU	95,312,121.26	-	138,506.14	11,528,997.15	2,742,946.31	2,096,181.30	26,507,379.89	138,326,132.05
		11	SARDAUNA	142,235,996.46	-	206,695.21	17,204,930.25	4,093,348.22	3,128,169.14	34,994,276.46	201,863,415.73
		12	TAKUM	112,584,389.65	-	163,605.94	13,618,258.52	3,240,017.45	2,476,047.00	29,080,327.43	161,162,646.00
		13	USSA	96,764,780.86	-	140,617.12	11,704,711.51	2,784,751.77	2,128,129.37	27,548,268.91	141,071,259.53
		14	WUKARI	138,601,805.79	-	201,414.06	16,765,336.90	3,988,761.42	3,048,243.07	36,130,027.11	198,735,588.34
		15	YORRO	91,880,979.74	-	133,520.06	11,113,964.72	2,644,202.97	2,020,720.86	26,030,748.31	133,824,136.66
		16	ZING	99,672,457.25	-	144,842.51	12,056,425.36	2,868,430.53	2,192,077.34	28,550,190.97	145,484,423.96
TARABA TOTAL				1,845,362,403.77	-	2,681,652.84	223,215,868.16	53,106,886.40	40,584,703.30	474,257,064.95	2,639,208,579.42
35	YOBE	1	BADE	103,005,557.45	-	149,686.12	12,459,598.66	2,964,352.38	2,265,381.57	30,878,264.50	151,722,840.69
		2	BURSARI	113,985,847.21	-	165,642.52	13,787,779.46	3,280,349.39	2,506,868.99	28,843,087.50	162,569,575.08
		3	DAMATURU	95,439,198.97	-	138,690.81	11,544,368.53	2,746,603.42	2,098,976.10	27,441,737.55	139,409,575.38
		4	FIKA	106,857,107.48	-	155,283.14	12,925,483.89	3,075,194.47	2,350,087.98	30,686,616.12	156,049,773.09
		5	FUNE	149,875,267.86	-	217,796.48	18,128,979.96	4,313,195.50	3,296,178.17	41,564,503.80	217,395,921.78
		6	GEIDAM	124,207,887.63	-	180,497.03	15,024,242.07	3,574,525.07	2,731,680.38	32,040,833.98	177,759,666.16
		7	GUJBA	114,354,497.93	-	166,178.23	13,832,371.61	3,290,958.63	2,514,976.66	30,234,745.49	164,393,728.56
		8	GULAMI	99,350,603.06	-	144,374.80	12,017,493.73	2,859,168.03	2,184,998.86	28,470,412.05	145,027,050.53
		9	JAKUSKO	131,027,548.48	-	190,407.26	15,849,151.32	3,770,785.14	2,881,663.88	36,806,353.16	190,525,909.24
		10	KARASUWA	92,407,780.15	-	134,285.59	11,177,686.74	2,659,363.53	2,032,306.68	28,701,558.45	137,112,981.15
		11	MACHINA	88,511,961.18	-	128,624.25	10,706,446.72	2,547,247.44	1,946,626.68	25,688,689.26	129,529,595.54
		12	NANGERE	94,898,358.22	-	137,904.86	11,478,948.19	2,731,038.80	2,087,081.49	27,429,058.35	138,762,389.92
		13	NGURU	103,213,188.50	-	149,987.85	12,484,713.80	2,970,327.71	2,269,947.96	31,598,522.53	152,686,688.35
		14	POTISKUM	113,574,372.55	-	165,044.57	13,738,007.30	3,268,507.74	2,497,819.51	35,265,797.58	168,509,549.24
		15	TARMAU	105,339,094.61	-	153,077.19	12,741,864.37	3,031,508.24	2,316,702.61	26,724,134.85	150,306,381.87
		16	YUNUSARI	109,781,390.99	-	159,532.66	13,279,206.54	3,159,351.17	2,414,401.19	29,951,488.26	158,745,370.80
		17	YUSUFARI	109,520,512.00	-	159,153.56	13,247,650.50	3,151,843.44	2,408,663.73	28,973,331.39	157,461,154.61
YOBE TOTAL				1,855,350,174.26	-	2,696,166.92	224,423,993.38	53,394,320.13	40,804,362.43	521,299,134.84	2,697,968,151.95
36	ZAMFARA	1	ANKA	103,088,418.56	-	149,806.54	12,469,621.58	2,966,737.01	2,267,203.92	29,470,648.64	150,412,436.24
		2	BAKURA	99,815,354.42	-	145,050.17	12,073,710.26	2,872,542.91	2,195,220.05	32,433,000.19	149,534,878.00
		3	BUKKUYUM	117,798,467.71	-	171,182.96	14,248,955.75	3,390,071.15	2,590,719.23	34,074,524.66	172,273,921.46
		4	BUNGUDU	130,015,142.42	-	188,936.05	15,726,690.23	3,741,649.55	2,859,398.22	37,147,005.99	189,678,822.46
		5	GUMMI	113,164,325.54	-	164,448.69	13,688,407.83	3,256,707.18	2,488,801.42	33,603,602.04	166,366,292.70
		6	GUSAU	157,135,186.23	-	228,346.49	19,007,142.96	4,522,125.56	3,455,844.17	45,461,173.40	229,809,818.79
		7	KAURA NAMODA	119,337,356.77	-	173,419.25	14,435,100.47	3,434,358.17	2,624,563.72	38,703,692.69	178,708,491.06
		8	KIYAWA	108,271,475.78	-	157,338.48	13,096,566.51	3,115,897.97	2,381,193.91	31,882,948.77	158,905,421.42
		9	MARADUN	117,044,527.13	-	170,087.34	14,157,758.76	3,368,373.82	2,574,137.96	34,022,679.36	171,337,564.36
		10	MARU	154,489,230.45	-	224,501.42	18,687,086.95	4,445,978.74	3,397,652.17	39,402,907.23	220,647,356.96
		11	SHINKAFI	96,459,980.64	-	140,174.19	11,667,842.74	2,775,980.06	2,121,425.95	29,030,461.45	142,195,865.03
		12	TALATA MAFARA	111,412,871.99	-	161,903.51	13,476,551.21	3,206,302.85	2,450,282.04	34,309,853.20	165,017,764.80
		13	TSAFE	118,038,275.28	-	171,531.44	14,277,962.98	3,396,972.47	2,595,993.27	37,684,112.69	176,164,848.13
		14	ZURMI	130,362,296.23	-	189,440.52	15,768,682.11	3,751,640.13	2,867,033.11	39,531,491.54	192,470,583.66
ZAMFARA TOTAL				1,676,432,909.14	-	2,436,167.04	202,782,080.34	48,245,337.55	36,869,469.15	496,758,101.85	2,463,524,065.08
37	FCT-ABUJA	1	ABAJI	86,113,521.33	-	125,138.87	10,416,330.36	2,478,223.78	1,893,878.25	264,969,647.69	365,996,740.28
		2	ABUJA MUNICIPAL	219,827,437.60	-	319,449.92	26,590,425.94	6,326,318.74	4,834,622.90	312,773,737.08	570,671,992.17
		3	BWARI	123,822,784.10	-	179,937.40	14,977,659.78	3,563,442.34	2,723,210.87	276,173,277.87	421,440,312.36
		4	GWAGWALADA	106,117,767.56	-	154,208.74	12,836,053.00	3,053,917.33	2,333,827.82	271,563,228.21	396,059,002.66
		5	KUJE	100,829,923.18	-	146,524.53	12,196,432.96	2,901,740.75	2,217,533.27	267,553,482.08	385,845,636.76
		6	KWALI	103,717,485.62	-	150,720.69	12,545,713.81	2,984,840.66	2,281,038.87	266,788,083.46	388,467,883.11
				740,428,919.39	-	1,075,980.15	89,562,615.84	21,308,483.60	16,284,111.97	1,659,821,456.40	2,528,481,567.34
				81,490,271,728.04	(770,424,833.16)	118,420,435.06	9,857,100,000.00	2,345,173,281.18	1,792,200,000.00	30,972,985,231.20	125,805,725,842.31

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

	1	2	3	4	5	6	7	8	9	10(3+4+5+6+7+8+9)	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Exchange Gain	Good & Value Consideration	FOREX Equilisation Fund	Additional Funds From NNPC	Value Added Tax	Total Net Amount	S/n
			₦	₦	₦	₦	₦	₦	₦	₦	
1	ABIA	17	1,691,425,861.73	-	2,457,954.58	204,595,634.65	48,676,813.24	37,199,206.30	545,046,024.02	2,529,401,494.53	1
2	ADAMAWA	21	2,133,490,965.41	-	3,100,356.93	258,068,028.85	61,398,813.64	46,921,459.79	639,820,884.08	3,142,800,508.70	2
3	AKWA IBOM	31	2,841,684,596.13	-	4,129,493.24	343,731,449.64	81,779,611.81	62,496,627.21	898,824,187.61	4,232,645,965.63	3
4	ANAMBRA	21	2,145,020,576.78	-	3,117,111.58	259,462,655.84	61,730,619.34	47,175,028.33	727,352,694.97	3,243,858,686.85	4
5	BAUCHI	20	2,435,022,827.47	-	3,538,538.48	294,541,458.80	70,076,468.67	53,552,992.51	711,697,089.16	3,568,429,375.10	5
6	BAYELSA	8	991,143,420.73	-	1,440,314.69	119,889,154.93	28,523,687.78	21,798,028.17	282,679,600.83	1,445,474,207.13	6
7	BENUE	23	2,649,681,701.69	(139,538,498.52)	3,850,477.53	320,506,692.98	76,254,043.56	58,273,944.18	745,885,801.78	3,714,914,163.21	7
8	BORNO	27	2,876,760,281.76	-	4,180,464.70	347,974,220.38	82,789,039.80	63,268,040.07	821,869,581.23	4,196,841,627.94	8
9	CROSS RIVER	18	1,854,556,747.48	(38,551,266.10)	2,695,013.92	224,328,020.12	53,371,486.44	40,786,912.75	555,970,131.57	2,693,157,046.18	9
10	DELTA	25	2,376,348,487.72	-	3,453,273.82	287,444,184.21	68,387,905.23	52,262,578.95	849,738,485.25	3,637,634,915.18	10
11	EBONYI	13	1,371,881,560.49	(44,480,446.11)	1,993,597.61	165,943,411.93	39,480,786.02	30,171,529.44	433,746,066.08	1,998,736,505.47	11
12	EDO	18	1,818,228,233.78	-	2,642,221.87	219,933,706.72	52,326,003.86	39,987,946.68	597,216,464.33	2,730,334,577.24	12
13	EKITI	16	1,443,739,154.48	-	2,098,019.99	174,635,338.89	41,548,744.63	31,751,879.80	492,109,319.61	2,185,882,457.40	13
14	ENUGU	17	1,847,346,917.12	-	2,684,536.71	223,455,915.79	53,163,997.85	40,628,348.32	581,983,879.63	2,749,263,595.42	14
15	GOMBE	11	1,265,803,397.85	(53,983,557.43)	1,839,446.43	153,112,149.57	36,428,008.46	27,838,572.65	379,208,196.97	1,810,246,214.48	15
16	IMO	27	2,475,855,807.83	-	3,597,876.36	299,480,634.51	71,251,583.35	54,451,024.46	821,498,459.03	3,726,135,385.54	16
17	JIGAWA	27	2,601,119,635.83	-	3,779,907.86	314,632,603.61	74,856,496.88	57,205,927.93	856,232,040.61	3,907,826,612.72	17
18	KADUNA	23	2,925,205,330.61	-	4,250,864.31	353,834,155.33	84,183,218.90	64,333,482.79	914,697,619.79	4,346,504,671.73	18
19	KANO	44	4,657,177,593.18	-	6,767,740.31	563,334,300.90	134,026,899.48	102,424,418.34	1,603,922,300.71	7,067,653,252.92	19
20	KATSINA	34	3,545,588,573.52	-	5,152,395.89	428,875,992.03	102,036,959.90	77,977,453.10	1,067,157,808.27	5,226,789,182.72	20
21	KEBBI	21	2,237,646,970.31	-	3,251,714.86	270,666,786.15	64,396,274.26	49,212,142.94	644,031,505.98	3,269,205,394.49	21
22	KOGI	21	2,312,772,048.13	(89,972,595.51)	3,360,885.49	279,753,949.42	66,558,266.38	50,864,354.44	643,264,453.36	3,266,601,361.72	22
23	KWARA	16	1,636,528,475.17	-	2,378,178.52	197,955,222.02	47,096,945.10	35,991,858.55	490,288,450.71	2,410,239,130.08	23
24	LAGOS	20	2,787,820,019.20	-	4,051,218.05	337,215,966.13	80,229,466.45	61,311,993.84	4,762,565,556.28	8,033,194,219.96	24
25	NASSARAWA	13	1,460,065,462.70	(39,238,127.24)	2,121,745.13	176,610,176.49	42,018,592.40	32,110,941.18	396,664,467.47	2,070,353,258.12	25
26	NIGER	25	2,702,468,546.18	-	3,927,186.57	326,891,813.49	77,773,173.33	59,434,875.18	780,817,067.87	3,951,312,662.62	26
27	OGUN	20	1,927,931,289.71	(115,776,950.40)	2,801,640.70	233,203,437.82	55,483,100.65	42,400,625.06	696,959,458.93	2,843,002,602.47	27
28	ONDO	18	1,841,296,331.88	(47,177,126.82)	2,675,744.09	222,724,034.27	52,989,870.68	40,495,278.96	600,041,980.28	2,713,046,113.33	28
29	OSUN	30	2,494,082,435.43	(82,028,645.40)	3,624,363.02	301,685,335.60	71,776,119.59	54,851,879.20	833,377,554.48	3,677,369,041.91	29
30	OYO	33	3,146,090,393.17	(83,688,581.46)	4,571,851.16	380,552,512.06	90,539,974.57	69,191,365.83	1,214,227,803.65	4,821,485,318.98	30
31	PLATEAU	17	1,972,177,144.61	-	2,865,938.11	238,555,436.37	56,756,432.97	43,373,715.70	575,411,560.11	2,889,140,227.89	31
32	RIVERS	23	2,444,622,902.14	-	3,552,489.17	295,702,688.16	70,352,745.07	53,764,125.12	946,409,613.43	3,814,404,563.08	32
33	SOKOTO	23	2,462,113,631.24	(35,989,038.17)	3,577,906.43	297,818,374.63	70,856,103.20	54,148,795.39	710,133,365.08	3,562,659,137.80	33
34	TARABA	16	1,845,362,403.77	-	2,681,652.84	223,215,868.16	53,106,886.40	40,584,703.30	474,257,064.95	2,639,208,579.42	34
35	YOBE	17	1,855,350,174.26	-	2,696,166.92	224,423,993.38	53,394,320.13	40,804,362.43	521,299,134.84	2,697,968,151.95	35
36	ZAMFARA	14	1,676,432,909.14	-	2,436,167.04	202,782,080.34	48,245,337.55	36,869,469.15	496,758,101.85	2,463,524,065.08	36
37	FCT, ABUJA	6	740,428,919.39	-	1,075,980.15	89,562,615.84	21,308,483.60	16,284,111.97	1,659,821,456.40	2,528,481,567.34	37
	Total LGCs		81,490,271,728.04	(770,424,833.16)	118,420,435.06	9,857,100,000.00	2,345,173,281.18	1,792,200,000.00	30,972,985,231.20	125,805,725,842.31	

Methodology

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

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

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

These are

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

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

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

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

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

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

State Government – 26.72%

Local Government – 20.60%

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

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

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

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

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

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

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

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

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

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

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

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

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

Acknowledgements/Contacts

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