

Federation Account Allocation Committee (FAAC)

(SEPTEMBER 2019 Disbursement)

Report Date: November 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 N740.87bn to the three tiers of government in September 2019 from the revenue generated in August 2019.

The amount disbursed comprised of N610.04bn from the Statutory Account, N20bn from Forex Equalisation Account, N1.754bn from Excess Bank Charges Recovered for the Month, N88.08bn from Valued Added Tax (VAT) and N1bn exchange gain differences.

Federal Government received a total of N310.97bn from the N740.87bn. States received a total of N193.57bn and Local Governments received N146.23bn. The sum of N48.74bn 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 N5.34bn, N10.99bn and N3.644bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N242.01bn was disbursed to the FGN consolidated revenue account; N5.66bn shared as share of derivation and ecology; N2.83bn as stabilization fund; N9.51bn for the development of natural resources; and N6.47bn to the Federal Capital Territory (FCT) Abuja.

Federation Account Allocation Committee (FAAC)

September 2019 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of August, 2019 Shared in September, 2019



Summary of Gross Revenue Allocation by FAAC for the month of August, 2019 Shared in September, 2019

BENEFICIARIES

<p>FGN</p>	Statutory	← → N287,713,802,793.75	<p>State</p>	Statutory	← → N145,932,285,699.49
	Dist. of ₦20B from FOREX Eq.	← → N9,166,320,000.00		Dist. of ₦20B from FOREX Eq.	← → N4,649,280,000.00
	Dist. of ₦1.754B Excess Bank Chrg	← → N924,488,851.17		Dist. of ₦1.754B Excess Bank Chrg	← → N468,913,099.91
	Exchange Gain Difference	← → N482,034,341.06		Exchange Gain Difference	← → N244,494,259.55
	Excess Crude	← → -----		Excess Crude	← → -----
	VAT	← → N12,683,877,198.18		VAT	← → N42,279,590,660.60
	Total	← → N310,970,523,184.16		Total	← → N193,574,563,719.54
<p>LGCs</p>	Statutory	← → N112,507,675,352.15	<p>13% Derivation Fund</p>	Statutory	← → N43,426,003,862.26
	Dist. of ₦20B from FOREX Eq.	← → N3,584,400,000.00		Dist. of ₦20B from FOREX Eq.	← → N2,600,000,000.00
	Dist. of ₦1.754B Excess Bank Chrg	← → N361,512,344.99		Dist. of ₦1.754B Excess Bank Chrg	← → -----
	Exchange Gain Difference	← → N188,494,825.85		Exchange Gain Difference	← → N86,610,903.13
	Excess Crude	← → -----		Excess Crude	← → N2,600,000,000.00
	VAT	← → N29,595,713,462.42		VAT	← → -----
	Total	← → N146,237,795,985.41		Total	← → N48,712,614,765.39
<p>Cost of Collection - NCS</p>	Statutory	← → N4,827,493,942.96	<p>Transfer to Excess PPT</p>	Statutory	← → -----
	Dist. of ₦20B from FOREX Eq.	← → -----		Dist. of ₦20B from FOREX Eq.	← → -----
	Dist. of ₦1.754B Excess Bank Chrg	← → -----		Dist. of ₦1.754B Excess Bank Chrg	← → -----
	Exchange Gain Difference	← → -----		Exchange Gain Difference	← → -----
	Excess Crude	← → -----		Excess Crude	← → N17,400,000,000.00
	VAT	← → N518,093,990.99		VAT	← → -----
	Total	← → N5,345,587,933.95		Total	← → N17,400,000,000.00

Federation Account Allocation Committee (FAAC)

September 2019 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of August, 2019 Shared in September, 2019

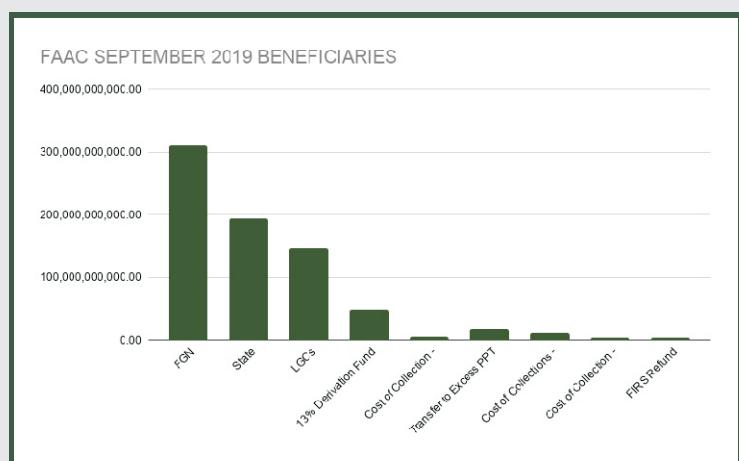


 Cost of Collections - FIRS	Statutory		N7,988,844,813.45
	Dist. of ₦20B from FOREX Eq.		----
	Dist. of ₦1.754B Excess Bank Chrg		----
	Exchange Gain Difference		----
	Excess Crude		----
	VAT		N3,005,205,230.73
	Total		N10,994,050,044.18

 Cost of Collections - DPR	Statutory		N3,644,727,392.20
	Dist. of ₦20B from FOREX Eq.		----
	Dist. of ₦1.754B Excess Bank Chrg		----
	Exchange Gain Difference		----
	Excess Crude		----
	VAT		----
	Total		N3,644,727,392.20

 FIRS Refund	Statutory		N4,000,000,000.00
	Dist. of ₦20B from FOREX Eq.		----
	Dist. of ₦1.754B Excess Bank Chrg		----
	Exchange Gain Difference		----
	Excess Crude		----
	VAT		----
	Total		N4,000,000,000.00

TOTAL(ALL BENEFICIARIES)			
STATUTORY		N610,040,833,856.25	
DIST. OF N1.754B EXCESS BANK CHRG		N20,000,000,000.00	
DIST. OF N1.754B EXCESS BANK CHRG		N1,754,914,296.07	
EXCHANGE GAIN DIFFERENCE		N1,001,634,329.59	
EXCESS CRUDE		N20,000,000,000.00	
VAT		N88,082,480,542.91	
TOTAL		N740,879,863,024.83	



Federation Account Allocation Committee (FAAC)

September 2019 Disbursement

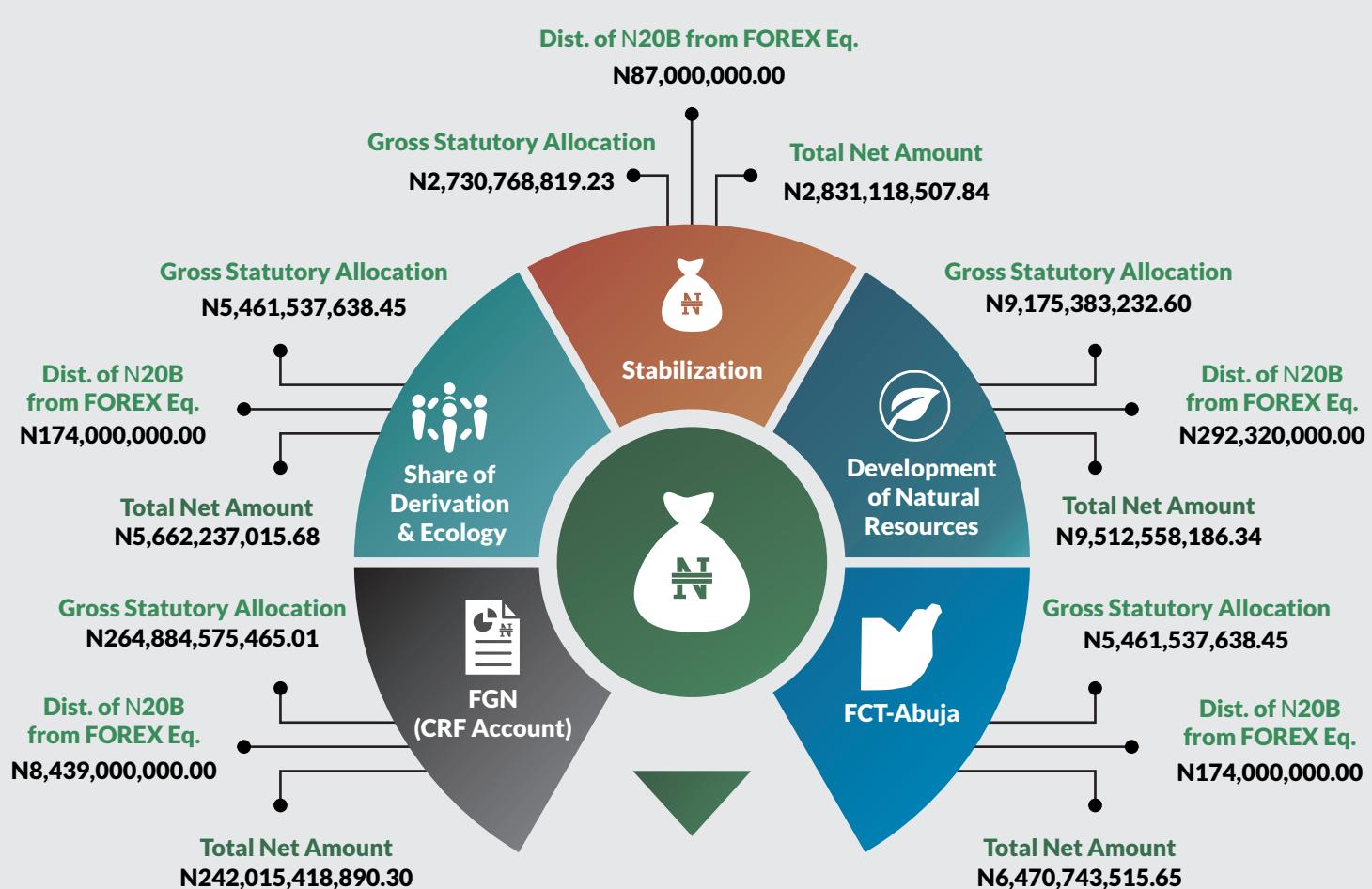
Summary of Gross Revenue Allocation by FAAC
for the month of August, 2019 Shared in September, 2019



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

FG

BENEFICIARIES



SUB-TOTAL	Gross Statutory Allocation	Dist. of ₦20B from FOREX Eq.	Total Net Amount
	N287,713,802,793.75	N9,166,320,000.00	N266,492,076,115.81
Distribution of ₦1.754B Being Excess Bank Charges Recovered for the Month =N924,488,851.17			
Exchange Gain Difference =N482,034,341.06			

Federation Account Allocation Committee (FAAC)

September 2019 Disbursement



F.C.T ABUJA



Local Government Councils

Total Allocation

ABAJI	▶			N307,492,034.09
ABUJA MUNICIPAL	▶			N544,563,450.66
BWARI	▶			N372,173,081.59
GWAGWALADA	▶			N342,425,737.63
KUJE	▶			N331,025,472.59
KWALI	▶			N334,427,256.15

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

FCT Abuja

Gross Statutory Allocation	◀	▶ N1,022,256,211.91	Dist. of N20B from FOREX Eq.	◀	▶ N32,568,223.94
Deduction	◀	▶ %	Dist. of N1.754B Being Excess Bank Chrg Rec. for the Month	◀	▶ N3,284,738.03
Value Added Tax	◀	▶ N1,172,285,175.62	Exchange Gain Allocation	◀	▶ N1,712,683.21



Total Allocation
N2,232,107,032.71

Federation Account Allocation Committee (FAAC)

September 2019 Disbursement

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



ABIA STATE



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BENEFICIARIES

Gross Statutory Allocation
 N3,603,554,855.53

13% Share of Derivation (Net)
 N571,413,958.14

Gross Total
N4,174,968,813.67

DEDUCTIONS

External Debt
 N49,089,114.18

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N808,445,592.38

Net Statutory Allocation
N3,317,434,107.11

Gross VAT Allocation
N863,647,422.99

Dist. of 20B from FOREX Equalisation
Account = N150,863,029.74

Deductions

Dist. of 1.754B Being Excess Bank
Charges Rec. = N11,579,028.38

Total Gross Amount
N5,208,282,242.88

Net VAT Allocation
N863,647,422.99

Total Net Amount
N4,350,747,536.32

LGAs

Gross Statutory
Allocation
 N2,335,228,337.06

Dist. of 20B from FOREX Equalisation Account = N74,398,412.60

Deduction
 N 0.00

Dist. of 1.754B Being Excess Bank Charges Rec. = N7,503,611.37

Value Added Tax
 N514,746,880.64

Total Allocation
N2,935,789,672.15

*Total Allocation*

ABA NORTH	▶		N150,554,963.71
ABA SOUTH	▶		N253,521,603.26
AROCHUKWU	▶		N176,100,159.57
BENDE	▶		N180,240,233.89
IKWUANO	▶		N163,485,052.39
ISIALA NGWA NORTH	▶		N168,904,518.77
ISIALA NGWA SOUTH	▶		N163,555,005.96
ISUIKWUATO	▶		N158,891,966.87
NNEOCHI	▶		N172,434,449.05
OBIOMA NGWA	▶		N175,651,367.61
OHAFIA	▶		N193,208,731.64
OSISIOMA	▶		N185,718,090.88
UGWUNAGBO	▶		N141,078,349.46
UKWA EAST	▶		N133,168,490.40
UKWA WEST	▶		N139,582,829.21
UMUAHIA NORTH	▶		N204,027,644.57
UMUAHIA SOUTH	▶		N175,666,214.90

Federation Account Allocation Committee (FAAC)

September 2019 Disbursement

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



ADAMAWA STATE



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BENEFICIARIES

Gross Statutory Allocation
 N3,833,562,675.99

13% Share of Derivation (Net)
 N0.00

Gross Total
N3,833,562,675.99

DEDUCTIONS

External Debt
 N47,880,996.67

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N646,968,423.45

Net Statutory Allocation
N3,138,713,255.87

Dist. of 20B from FOREX Equalisation Account =N122,134,085.63

Dist. of 1.754B Being Excess Bank Charges Rec. =N12,318,095.00

Total Gross Amount
N4,861,319,844.79

Gross VAT Allocation
N886,882,255.44

Deductions

Net VAT Allocation
N886,882,255.44



LGAs

Gross Statutory Allocation
 N2,945,555,387.33

Deduction
 N 0.00

Value Added Tax
 N608,112,530.65

Dist. of 20B from FOREX Equalisation Account =N93,842,919.58
Dist. of 1.754B Being Excess Bank Charges Rec. =N9,464,728.80

Total Allocation
N3,661,910,535.89



Total Allocation

DEMSA	▶	₦181,751,287.93
FUFORE	▶	₦216,919,317.24
GANYE	▶	₦186,798,339.50
GIREI	▶	₦165,091,385.52
GOMBI	▶	₦164,695,441.17
GUYUK	▶	₦176,089,299.16
HONG	▶	₦188,517,631.42
JADA	▶	₦195,775,887.87
YOLA-NORTH	▶	₦176,032,261.46
LAMURDE	▶	₦155,538,292.78
MADAGALI	▶	₦159,028,063.44
MAIHA	▶	₦154,785,924.50
MAYO-BELWA	▶	₦177,918,062.08
MICHika	▶	₦173,508,181.18
MUBI NORTH	▶	₦166,638,213.91
MUBI SOUTH	▶	₦155,821,165.86
NUMAN	▶	₦147,030,280.15
SHELLENG	▶	₦166,922,183.68

*Total Allocation***SONG****N205,412,863.79****TOUNGO****N171,599,100.49****YOLA-SOUTH****N176,037,352.79**

Federation Account Allocation Committee (FAAC)

September 2019 Disbursement

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



AKWA IBOM STATE



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BENEFICIARIES

Gross Statutory Allocation
 N3,869,187,672.66

13% Share of Derivation (Net)
 N9,747,843,097.84

Gross Total
 N13,617,030,770.50

DEDUCTIONS

External Debt
 N49,992,746.22

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N1,277,581,302.70

Net Statutory Allocation
N12,289,456,721.58

Gross VAT Allocation
N1,007,679,942.09

Dist. of 20B from FOREX Equalisation Account =N725,803,468.09

Deductions

Dist. of 1.754B Being Excess Bank Charges Rec. =N12,432,566.08

Total Gross Amount
N15,388,682,769.20

Net VAT Allocation
N1,007,679,942.09

Total Net Amount
N14,061,108,720.28

LGAs

Gross Statutory Allocation
 N3,923,306,686.98

Dist. of 20B from FOREX Equalisation Account =N124,993,254.41

Deduction
 N 0.00

Dist. of 1.754B Being Excess Bank Charges Rec. =N12,606,462.59

Value Added Tax
 N877,423,776.28

Total Allocation
N4,944,903,269.68



Total Allocation

ABAK	▶	₦167,671,964.03
EASTERN OBOLO	▶	₦132,315,582.77
EKET	▶	₦174,073,095.88
EKPE ATAI	▶	₦134,521,148.79
ESSIEN UDIM	▶	₦179,663,079.48
ETIM EKPO	▶	₦155,235,297.09
ETINAN	▶	₦176,496,378.02
IBENO	▶	₦141,626,447.44
IBESIKPO ASUTAN	▶	₦164,253,797.26
IBIONO IBOM	▶	₦179,484,331.46
IKA	▶	₦138,177,326.22
IKONO	▶	₦162,625,272.79
IKOT ABASI	▶	₦162,670,594.70
IKOT EKPENE	▶	₦167,573,258.37
INI	▶	₦152,847,763.31
ITU	▶	₦157,271,597.76
MBO	▶	₦147,229,758.46
MKPAT ENIN	▶	₦181,098,490.91



Total Allocation

NSIT IBOM	▶		N151,937,664.64
NSIT UBIUM	▶		N159,690,809.81
OBAT AKARA	▶		N166,232,650.60
OKOBO	▶		N144,246,544.96
ONNA	▶		N150,658,610.32
ORON	▶		N151,356,337.32
ORUK ANAM	▶		N179,131,681.31
UDUNG UKO	▶		N133,831,854.56
UKANAFUN	▶		N163,519,677.58
UQUO	▶		N134,532,232.58
URUAN	▶		N171,516,757.77
URUE OFFONG/ORUK	▶		N143,725,994.09
UYO	▶		N219,687,269.40

Federation Account Allocation Committee (FAAC)

September 2019 Disbursement

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



ANAMBRA STATE



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BENEFICIARIES

Gross Statutory Allocation
 N3,826,380,947.64

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

Gross Total
N3,826,380,947.64

DEDUCTIONS

External Debt
 N48,797,314.90

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N315,214,365.34

Net Statutory Allocation
N3,462,369,267.40

Gross VAT Allocation
N1,019,246,268.95

Dist. of 20B from FOREX Equalisation
Account =N121,905,281.80

Deductions

Dist. of 1.754B Being Excess Bank
Charges Rec. =N12,295,018.49

Total Gross Amount
N4,986,238,217.38

Total Net Amount
N4,622,226,537.14

Net VAT Allocation
N1,019,246,268.95

LGAs

Gross Statutory Allocation
 N2,961,473,480.93

Dist. of 20B from FOREX Equalisation Account =N94,350,056.67
Dist. of 1.754B Being Excess Bank Charges Rec. =N9,515,877.20

Deduction
 % N 0.00



Total Allocation
N3,765,886,182.90

Value Added Tax
 N695,585,129.47



Total Allocation

AGUATA	▶		N246,170,727.12
ANAMBRA EAST	▶		N163,194,737.75
ANAMBRA WEST	▶		N167,906,915.25
ANIOCHA	▶		N203,914,290.92
AWKA NORTH	▶		N153,208,221.39
AWKA SOUTH	▶		N177,046,691.05
AYAMELUM	▶		N164,517,436.75
DUNUKOFIA	▶		N146,397,876.43
EKWUSIGWO	▶		N163,580,640.38
IDEMLI NORTH	▶		N258,310,473.87
IDEMLI SOUTH	▶		N179,958,452.53
IHIALA	▶		N218,516,175.60
NJIKOKA	▶		N161,323,988.59
NNEWI NORTH	▶		N160,785,217.62
NNEWI SOUTH	▶		N191,700,039.14
OGBARU	▶		N183,998,054.08
ONISHA NORTH	▶		N153,599,807.29
ONISHA SOUTH	▶		N158,872,627.33

*Total Allocation*

ORUMBA NORTH	▶		N171,505,870.74
ORUMBA SOUTH	▶		N174,121,615.81
OYI	▶		N167,256,323.26

Federation Account Allocation Committee (FAAC)

September 2019 Disbursement

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



BAUCHI STATE



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BENEFICIARIES

Gross Statutory Allocation
N4,603,264,478.81

13% Share of Derivation (Net)
N0.00

Gross Total
N4,603,264,478.81

DEDUCTIONS

External Debt
N122,545,636.01

Contractual Obligation (ISPO)
N201,255,000.00

Other Deductions (see Note)
N969,225,455.40

Net Statutory Allocation
N3,310,238,387.40

Gross VAT Allocation
N1,119,619,881.47

Dist. of 20B from FOREX Equalisation Account = N146,656,138.31

Dist. of 1.754B Being Excess Bank Charges Rec. = N14,791,319.18

Total Gross Amount
N5,892,044,105.24

Total Net Amount
N4,599,018,013.83

Net VAT Allocation
N1,119,619,881.47

LGAs

Gross Statutory Allocation  N3,361,858,439.53

Dist. of 20B from FOREX Equalisation Account = N107,105,985.02

Dist. of 1.754B Being Excess Bank Charges Rec. = N10,802,403.70

Deduction  N 0.00

Total Allocation
N4,225,201,725.46

Value Added Tax  N739,802,455.53



Total Allocation

ALKALERI	▶		N272,640,326.93
BAUCHI	▶		N330,711,103.33
BOGORO	▶		N148,799,214.73
DAMBAN	▶		N175,069,820.22
DARAZO	▶		N219,922,442.74
DASS	▶		N148,284,181.83
GAMAWA	▶		N232,383,342.60
GANJUWA	▶		N231,922,949.31
GIADE	▶		N168,514,403.29
I/GADAU	▶		N192,950,481.25
JAMA'ARE	▶		N150,522,438.78
KATAGUM	▶		N228,085,421.72
KIRFI	▶		N185,463,511.08
MISAU	▶		N218,611,054.41
NINGI	▶		N277,023,693.56
SHIRA	▶		N209,681,259.62
TAFAWA BALEWA	▶		N205,957,170.14
TORO	▶		N283,200,503.30

*Total Allocation***WARJI****N162,392,108.57****ZAKI****N183,066,298.06**

Federation Account Allocation Committee (FAAC)

September 2019 Disbursement

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



BAYELSA STATE



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BENEFICIARIES

Gross Statutory Allocation
 N3,405,107,318.12

13% Share of Derivation (Net)
 N9,374,925,991.37

Gross Total
 N12,780,033,309.49

DEDUCTIONS

External Debt
 N37,128,394.56

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N1,317,179,782.48

Net Statutory Allocation
N11,425,725,132.45

Gross VAT Allocation
N774,570,434.87

Dist. of 20B from FOREX Equalisation
Account =N579,824,857.95

Deductions

Dist. of 1.754B Being Excess Bank
Charges Rec. =N10,941,372.02

Total Gross Amount
N14,167,617,557.50

Total Net Amount
N12,813,309,380.46

Net VAT Allocation
N774,570,434.87

LGAs

Gross Statutory Allocation
 N1,368,399,440.11

Dist. of 20B from FOREX Equalisation Account =N43,596,056.34

Deduction
 N 0.00

Dist. of 1.754B Being Excess Bank Charges Rec. =N4,396,973.71

Value Added Tax
 N279,401,085.17

Total Allocation
N1,698,086,165.27

*Total Allocation*

BRASS	▶		N201,981,237.91
EKERMOR	▶		N232,372,923.06
KOLOKUMA/OPOKUMA	▶		N155,303,379.01
NEMBE	▶		N188,764,243.89
OGBIA	▶		N199,969,226.43
SAGBAMA	▶		N197,611,818.53
SOUTHERN IJAW	▶		N268,701,606.29
YENAGOA	▶		N253,381,730.13

Federation Account Allocation Committee (FAAC)

September 2019 Disbursement

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



BENUE STATE



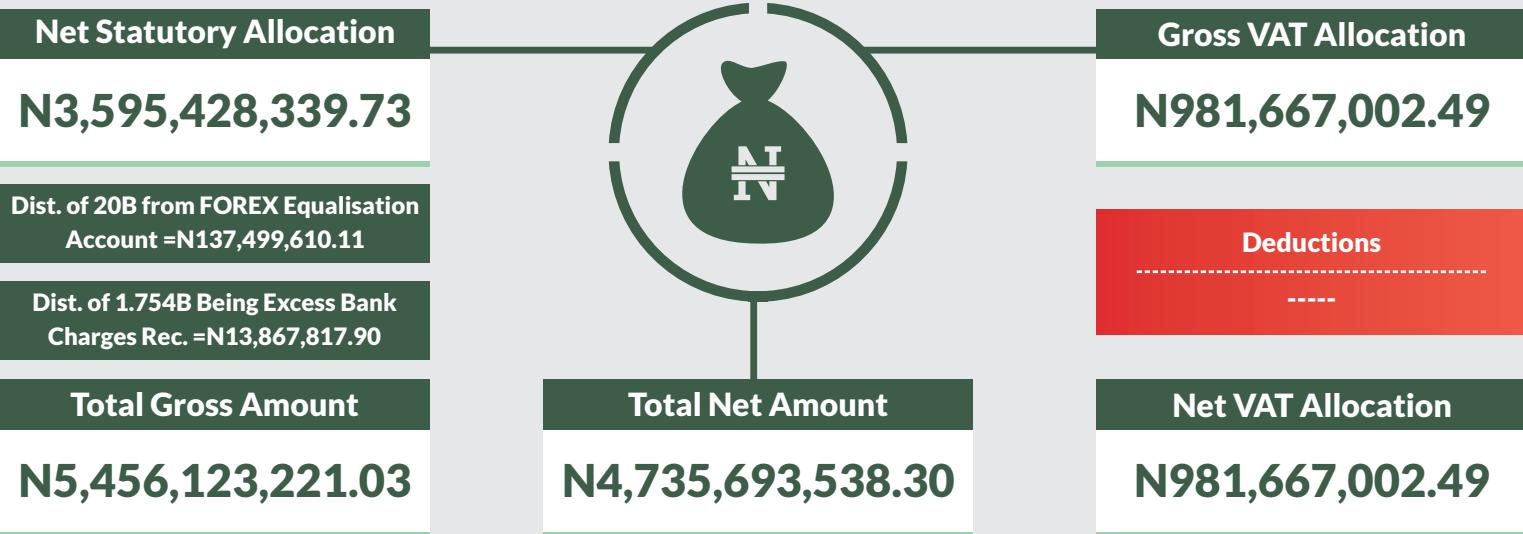
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BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N4,315,858,022.46	N0.00	N4,315,858,022.46

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N25,850,279.32	N103,855,987.23	N590,723,416.18



LGAs

Gross Statutory Allocation	N3,658,222,292.78
Deduction	N(139,538,498.52)
Value Added Tax	N712,187,046.03

Dist. of 20B from FOREX Equalisation Account =N116,547,888.36
Dist. of 1.754B Being Excess Bank Charges Rec. =N11,754,687.09

Total Allocation
N4,365,302,384.03



Total Allocation

ADO	▶		N191,581,048.88
AGATU	▶		N167,917,538.29
APA	▶		N162,056,992.35
BURUKU	▶		N195,302,457.24
GBOKO	▶		N255,518,965.14
GUMA	▶		N204,740,705.06
GWER EAST	▶		N193,749,135.09
GWER WEST	▶		N167,191,452.55
KATSINA ALA	▶		N212,181,383.05
KONSHISHA	▶		N202,290,886.46
KWANDE	▶		N229,073,355.05
LOGO	▶		N177,601,789.13
MAKURDI	▶		N216,655,241.41
OBI	▶		N155,844,616.40
OGBADIBO	▶		N164,624,837.29
OHIMINI	▶		N148,410,910.41
OJU	▶		N189,327,925.48
OKPOKWU	▶		N179,339,490.52

*Total Allocation***OTUKPO****N211,244,146.29****TARKA****N144,017,712.84****UKUM****N198,913,053.75****USHONGO****N192,581,989.24****VANDEIKYA****N205,136,752.10**

Federation Account Allocation Committee (FAAC)

September 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments
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BORNO STATE



27

BENEFICIARIES

Gross Statutory Allocation
 N4,781,352,165.94

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

Gross Total
 N4,781,352,165.94

DEDUCTIONS

External Debt
 N16,982,764.75

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N548,312,835.01

Net Statutory Allocation
N4,216,056,566.18

Dist. of 20B from FOREX Equalisation
Account =N152,329,862.38

Dist. of 1.754B Being Excess Bank
Charges Rec. =N15,363,554.78

Total Gross Amount
N5,946,775,273.87

Gross VAT Allocation
N989,719,036.02

Deductions

Total Net Amount
N5,381,479,674.11

Net VAT Allocation
N989,719,036.02

LGAs

Gross Statutory
Allocation
 N3,971,733,128.17

Deduction
 N 0.00

Value Added Tax
 N792,706,370.07

Dist. of 20B from FOREX Equalisation Account =N126,536,080.14

Dist. of 1.754B Being Excess Bank Charges Rec. =N12,762,067.59

Total Allocation
N4,910,391,868.82



Total Allocation

ABADAN	▶		N174,839,925.52
ASKIRA UBA	▶		N172,326,249.12
BAMA	▶		N238,702,130.06
BAYO	▶		N140,957,272.66
BIU	▶		N191,800,295.50
CHIBOK	▶		N139,801,680.56
DAMBOA	▶		N228,752,188.35
DIKWA	▶		N155,009,379.66
GUBIO	▶		N182,130,177.44
GUZAMALA	▶		N155,942,510.53
GWOZA	▶		N224,824,257.58
HAWUL	▶		N160,164,042.67
JERE	▶		N186,368,856.39
KAGA	▶		N160,883,359.31
KALA BALGE	▶		N148,222,596.78
KONDUGA	▶		N212,345,132.41
KUKAWA	▶		N220,939,633.23
KWAYA KUSAR	▶		N128,092,810.79

*Total Allocation***MAFA****N167,496,584.84****MAGUMERI****N195,742,840.86****MAIDUGURI METRO****N296,228,490.74****MARTE****N179,895,490.11****MOBBAR****N168,628,565.12****MONGUNO****N164,811,541.50****NGALA****N192,741,550.65****NGANZAI****N163,362,895.53****SHANI****N159,381,410.95**

Federation Account Allocation Committee (FAAC)

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



CROSS RIVER STATE



18

BENEFICIARIES

Gross Statutory Allocation
 N3,869,847,529.22

13% Share of Derivation (Net)
 N0.00

Gross Total
N3,869,847,529.22

DEDUCTIONS

External Debt
 N114,172,380.52

Contractual Obligation (ISPO)
 N633,134,951.92

Other Deductions (see Note)
 N976,210,036.51

Net Statutory Allocation
N2,146,330,160.27

Gross VAT Allocation
N864,587,698.08

Dist. of 20B from FOREX Equalisation Account =N123,290,090.57

Deductions

Dist. of 1.754B Being Excess Bank Charges Rec. =N12,434,686.35

Total Gross Amount
N4,876,643,528.42

Total Net Amount
N3,153,126,159.47

Net VAT Allocation
N864,587,698.08

LGAs

Gross Statutory Allocation
 N2,560,451,254.40

Dist. of 20B from FOREX Equalisation Account =N81,573,825.50

Deduction
 N (38,551,266.10)

Dist. of 1.754B Being Excess Bank Charges Rec. =N8,227,303.02

Value Added Tax
 N534,956,943.62

Total Allocation
N3,150,947,828.33

*Total Allocation*

ABI	▶	₦	N168,005,751.50
AKAMKPA	▶	₦	N204,191,962.32
AKPABUYO	▶	₦	N204,345,747.01
BAKASSI	▶	₦	N129,738,596.05
BEKWARA	▶	₦	N155,432,107.12
BIASE	▶	₦	N178,878,302.23
BOKI	▶	₦	N201,711,948.84
CALABAR MUNICIPAL	▶	₦	N165,881,127.95
CALABAR SOUTH	▶	₦	N175,545,951.33
ETUNG	▶	₦	N137,274,965.41
IKOM	▶	₦	N183,532,596.71
OBANLIKU	▶	₦	N158,556,754.36
OBUBRA	▶	₦	N176,663,942.17
OBUDU	▶	₦	N168,096,921.33
ODUKPANI	▶	₦	N188,729,958.86
OGAJA	▶	₦	N177,983,004.50
YAKURR	▶	₦	N180,121,869.16
YALA	▶	₦	N196,256,321.48

Federation Account Allocation Committee (FAAC)

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DELTA STATE



25

BENEFICIARIES

Gross Statutory Allocation

N3,907,466,198.73

13% Share of Derivation (Net)

N13,879,023,981.76

Gross Total
N17,786,490,180.49

DEDUCTIONS

External Debt

N27,218,783.03

Contractual Obligation (ISPO)

N0.00

Other Deductions (see Note)

N1,458,673,430.63

Net Statutory Allocation

N16,300,597,966.83

Gross VAT Allocation

N994,796,610.69

Dist. of 20B from FOREX Equalisation Account =N977,896,989.77

Dist. of 1.754B Being Excess Bank Charges Rec. =N12,555,563.56

Total Gross Amount

N19,805,490,379.52

Deductions

Total Net Amount

N18,319,598,165.86

Net VAT Allocation

N994,796,610.69

LGAs

Gross Statutory Allocation



► N3,280,851,057.56

Dist. of 20B from FOREX Equalisation Account =N104,525,157.90

Deduction



► N 0.00

Dist. of 1.754B Being Excess Bank Charges Rec. =N10,542,108.84

Value Added Tax



► N756,922,215.56

Total Allocation
N4,158,337,262.17

*Total Allocation*

ANIOCHA NORTH	▶	₦	N142,564,093.48
ANIOCHA SOUTH	▶	₦	N155,280,182.95
BOMADI	▶	₦	N133,496,511.03
BURUTU	▶	₦	N188,568,977.51
ETHIOPE EAST	▶	₦	N173,996,720.05
ETHIOPE WEST	▶	₦	N177,615,667.98
IKA NORTH EAST	▶	₦	N185,067,286.18
IKA SOUTH	▶	₦	N174,597,880.46
ISOKO NORTH	▶	₦	N164,897,668.01
ISOKO SOUTH	▶	₦	N186,261,438.22
NDOKWA EAST	▶	₦	N154,098,200.43
NDOKWA WEST	▶	₦	N161,028,287.43
OKPE	▶	₦	N148,740,507.47
OSHIMILI NORTH	▶	₦	N145,318,370.32
OSHIMILI SOUTH	▶	₦	N157,547,533.37
PATANI	▶	₦	N130,029,298.75
SAPELE	▶	₦	N164,115,542.52
UDU	▶	₦	N169,158,939.38

*Total Allocation*

UGHELLI NORTH	▶		N223,321,782.20
UGHELLI SOUTH	▶		N178,556,235.13
UKWUANI	▶		N142,616,175.18
UVWIE	▶		N167,266,224.58
WARRI SOUTH	▶		N207,192,130.29
WARRI NORTH	▶		N166,897,260.64
WARRI SOUTH-WEST	▶		N160,104,348.62

Federation Account Allocation Committee (FAAC)

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EBONYI STATE



13

BENEFICIARIES

Gross Statutory Allocation
N3,442,914,496.81

13% Share of Derivation (Net)
N0.00

Gross Total
N3,442,914,496.81

DEDUCTIONS

External Debt
N43,683,865.48

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N497,759,249.87

Net Statutory Allocation
N2,901,471,381.46

Gross VAT Allocation
N825,786,961.30

Dist. of 20B from FOREX Equalisation Account =N109,688,362.89

Dist. of 1.754B Being Excess Bank Charges Rec. =N11,062,854.95

Total Gross Amount
N4,395,220,918.57



Deductions

Total Net Amount
N3,853,777,803.22

Net VAT Allocation
N825,786,961.30

LGAs

Gross Statutory Allocation
N1,894,056,823.67

Deduction
N (49,702,198.75)

Value Added Tax
N409,606,567.67

Dist. of 20B from FOREX Equalisation Account =N60,343,058.88
Dist. of 1.754B Being Excess Bank Charges Rec. =N6,086,028.55

Total Allocation
N2,323,563,573.85



Total Allocation

ABAKALIKI	▶		N177,537,375.40
AFIKPO NORTH	▶		N168,735,214.45
AFIKPO SOUTH	▶		N169,971,939.06
EBONYI	▶		N163,000,631.63
EZZA NORTH	▶		N163,749,314.11
EZZA SOUTH	▶		N168,318,233.46
IKWO	▶		N197,285,189.80
ISHIELU	▶		N174,390,827.39
IVO	▶		N158,548,726.99
IZZI	▶		N217,206,640.03
OHAOZARA	▶		N170,570,943.32
OHAUKWU	▶		N188,346,158.36
ONICHA	▶		N205,902,379.85

Federation Account Allocation Committee (FAAC)

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EDO STATE



18

BENEFICIARIES

Gross Statutory Allocation
 N3,598,397,443.04

13% Share of Derivation (Net)
 N1,650,966,591.98

Gross Total
N5,249,364,035.02

DEDUCTIONS

External Debt
 N78,949,802.44

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N740,418,080.38

Net Statutory Allocation
N4,429,996,152.20

Gross VAT Allocation
N952,185,637.07

Dist. of 20B from FOREX Equalisation Account =N197,849,718.91

Deductions

Dist. of 1.754B Being Excess Bank Charges Rec. =N11,562,456.46

Total Gross Amount
N6,419,675,523.48

Net VAT Allocation
N952,185,637.07

Total Net Amount
N5,600,307,640.66

LGAs

Gross Statutory Allocation
 N2,510,295,124.85

Dist. of 20B from FOREX Equalisation Account =N79,975,893.35

Deduction
 N 0.00

Dist. of 1.754B Being Excess Bank Charges Rec. =N8,066,140.15

Value Added Tax
 N589,484,076.75

Total Allocation
N3,192,026,971.65

*Total Allocation*

AKOKO EDO	▶		N218,705,555.24
EGOR	▶		N214,566,917.85
ESAN CENTRAL	▶		N141,637,873.48
ESAN NORTH EAST	▶		N145,881,269.47
ESAN SOUTH EAST	▶		N172,020,005.68
ESAN WEST	▶		N148,362,491.82
ETSAKO CENTRAL	▶		N146,488,611.79
ETSAKO EAST	▶		N168,813,326.32
ETSAKO WEST	▶		N185,987,715.67
IGUEBEN	▶		N136,460,375.80
IKPOBA OKHA	▶		N234,785,344.43
OREDO	▶		N240,546,974.11
ORHIONWON	▶		N186,132,791.30
OVIA NORTH EAST	▶		N177,207,709.04
OVIA SOUTH WEST	▶		N189,385,410.64
OWAN EAST	▶		N171,020,369.81
OWAN WEST	▶		N142,256,413.00
UHUNMWODE	▶		N171,767,816.20

Federation Account Allocation Committee (FAAC)

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EKITI STATE



16

BENEFICIARIES

Gross Statutory Allocation
 N3,440,971,680.22

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

Gross Total
N3,440,971,680.22

DEDUCTIONS

External Debt
 N86,493,536.70

Contractual Obligation (ISPO)
 N102,458,000.01

Other Deductions (see Note)
 N649,773,584.15

Net Statutory Allocation
N2,602,246,559.36

Gross VAT Allocation
N817,946,393.01

Dist. of 20B from FOREX Equalisation
Account =N109,626,466.39

Deductions

Dist. of 1.754B Being Excess Bank
Charges Rec. =N11,056,612.25

Total Gross Amount
N4,385,366,139.51

Net VAT Allocation
N817,946,393.01

Total Net Amount
N3,546,641,018.65

LGAs

Gross Statutory
Allocation
 N1,993,265,363.35

Dist. of 20B from FOREX Equalisation Account =N63,503,759.60
Dist. of 1.754B Being Excess Bank Charges Rec. =N6,404,807.79

Deduction
 % N 0.00



Total Allocation
N2,530,959,021.71

Value Added Tax
 N464,445,583.63


Total Allocation

ADO EKITI	▶		N206,823,595.23
AIYEKIRE	▶		N156,562,582.49
EFON	▶		N146,742,705.56
EKITI EAST	▶		N153,938,893.99
EKITI SOUTH WEST	▶		N163,107,580.82
EKITI WEST	▶		N166,616,863.06
EMURE	▶		N137,291,161.15
IDO-OSI	▶		N167,348,224.06
IJERO	▶		N180,931,532.20
IKERE	▶		N157,558,193.43
IKOLE	▶		N168,114,040.30
ILEJEMEJI	▶		N119,077,490.14
IREPODUN/IFELODUN	▶		N150,380,000.37
ISE/ORUN	▶		N146,440,813.72
MOBA	▶		N157,193,886.99
OYE	▶		N152,831,458.21

Federation Account Allocation Committee (FAAC)

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ENUGU STATE



17

BENEFICIARIES

Gross Statutory Allocation
N3,870,181,523.19

13% Share of Derivation (Net)
N0.00

Gross Total
N3,870,181,523.19



DEDUCTIONS

External Debt
N66,510,511.54

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N431,710,148.64

Net Statutory Allocation
N3,371,960,863.01

Gross VAT Allocation
N1,023,221,933.23

Dist. of 20B from FOREX Equalisation
Account = N123,300,731.33

Deductions

Dist. of 1.754B Being Excess Bank
Charges Rec. = N12,435,759.55

Total Gross Amount
N5,035,624,031.07

Total Net Amount
N4,537,403,370.89

Net VAT Allocation
N1,023,221,933.23

LGAs

Gross Statutory Allocation



► N2,550,497,167.41

Deduction



► N 0.00

Value Added Tax



► N612,338,591.13

Dist. of 20B from FOREX Equalisation Account = N81,256,696.65

Dist. of 1.754B Being Excess Bank Charges Rec. = N8,195,318.31

Total Allocation
N3,256,560,864.36



Total Allocation

AGWU	▶		N192,695,599.85
ANINRI	▶		N164,009,951.63
ENUGU EAST	▶		N219,787,053.28
ENUGU NORTH	▶		N206,928,822.78
ENUGU SOUTH	▶		N198,454,966.59
EZEAGU	▶		N190,373,633.20
IGBO ETITI	▶		N194,389,580.06
IGBO EZE NORTH	▶		N210,517,197.34
IGBO EZE SOUTH	▶		N188,076,261.52
ISI UZO	▶		N178,104,931.37
NKANU EAST	▶		N184,924,727.35
NKANU WEST	▶		N180,385,195.41
NSUKKA	▶		N234,167,973.57
OJI RIVER	▶		N162,716,244.77
UDENU	▶		N179,983,644.57
UDI	▶		N203,124,459.36
UZO UWANI	▶		N167,920,621.70

Federation Account Allocation Committee (FAAC)

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GOMBE STATE



11

BENEFICIARIES

Gross Statutory Allocation
 N3,624,850,042.55

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

Gross Total
N3,624,850,042.55

DEDUCTIONS

External Debt
 N33,506,010.78

Contractual Obligation (ISPO)
 N533,792,423.91

Other Deductions (see Note)
 N470,530,989.04

Net Statutory Allocation
N2,587,020,618.82

Gross VAT Allocation
N826,962,630.02

Dist. of 20B from FOREX Equalisation
Account =N115,484,676.51

Deductions

Dist. of 1.754B Being Excess Bank
Charges Rec. =N11,647,454.58

Total Gross Amount
N4,585,017,860.24

Net VAT Allocation
N826,962,630.02



Total Net Amount

N3,547,188,436.51

LGAs

Gross Statutory Allocation
 N1,747,602,440.45

Dist. of 20B from FOREX Equalisation Account =N55,677,145.30

Deduction
 N (53,983,557.43)

Dist. of 1.754B Being Excess Bank Charges Rec. =N5,615,437.83

Value Added Tax
 N373,832,468.85

Total Allocation
N2,131,671,859.84



Total Allocation

AKKO	▶		N254,177,456.01
BALANGA	▶		N186,755,062.41
BILLIRI	▶		N187,117,092.64
DUKKU	▶		N201,670,412.48
FUNAKAYE	▶		N198,768,894.67
GOMBE	▶		N215,749,613.66
KALTUNGO	▶		N168,688,042.99
KWAMI	▶		N182,017,148.70
NAFADA	▶		N164,782,412.07
SHOMGOM	▶		N158,374,031.40
YAMALTU/DEBA	▶		N213,571,692.80

Federation Account Allocation Committee (FAAC)

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IMO STATE



27

BENEFICIARIES

Gross Statutory Allocation
 N4,001,197,891.96

13% Share of Derivation (Net)
 N783,700,148.99

Gross Total
N4,784,898,040.95

DEDUCTIONS

External Debt
 N52,497,971.65

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N1,081,074,546.03

Net Statutory Allocation
N3,651,325,523.27

Gross VAT Allocation
N969,446,040.81

Dist. of 20B from FOREX Equalisation
Account = N168,034,802.76

Deductions

Dist. of 1.754B Being Excess Bank
Charges Rec. = N12,856,744.47

Total Gross Amount
N5,943,489,552.14

Net VAT Allocation
N969,446,040.81

Total Net Amount
N4,809,917,034.46

LGAs

Gross Statutory
Allocation
 N3,418,233,557.69

Dist. of 20B from FOREX Equalisation Account = N108,902,048.91

Deduction
 N 0.00

Dist. of 1.754B Being Excess Bank Charges Rec. = N10,983,549.57

Value Added Tax
 N778,708,746.10

Total Allocation
N4,322,554,794.57

*Total Allocation*

ABOH MBAISE	▶		N174,180,112.73
AHIAZU MBAISE	▶		N164,229,153.26
EHIME MBANO	▶		N150,815,066.98
EZINI HITTE MBAISE	▶		N160,828,193.06
IDEATO NORTH	▶		N169,824,744.59
IDEATO SOUTH	▶		N170,387,568.20
IHITTE UBOMA	▶		N153,144,406.55
IKEDURU	▶		N162,410,272.76
ISIALA MBANO	▶		N182,223,609.00
ISU	▶		N162,626,539.96
MBAITOLI	▶		N198,218,463.13
NGOR/OKPALA	▶		N168,646,498.70
NJABA	▶		N154,284,496.95
NKWANGELE	▶		N149,861,518.26
NKWERRE	▶		N133,466,557.01
OBOWO	▶		N145,011,111.70
OGUTA	▶		N167,104,407.28
OHAJI/EGBEMA	▶		N181,016,566.43

*Total Allocation*

OKIGWE	▶		N159,267,526.50
ONUIMO	▶		N142,523,143.77
ORLU	▶		N156,927,579.46
ORSU	▶		N151,995,469.14
ORU	▶		N147,390,776.52
ORU WEST	▶		N151,913,027.26
OWERRI MUNICIPAL	▶		N153,673,129.00
OWERRI NORTH	▶		N164,772,412.62
OWERRI WEST	▶		N145,812,443.75

Federation Account Allocation Committee (FAAC)

September 2019 Disbursement

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



JIGAWA STATE



27

BENEFICIARIES

Gross Statutory Allocation
 N4,303,659,500.76

13% Share of Derivation (Net)
 N0.00

Gross Total
N4,303,659,500.76

DEDUCTIONS

External Debt
 N28,348,661.27

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N388,465,381.71

Net Statutory Allocation
N3,886,845,457.78

Gross VAT Allocation
N1,029,680,060.09

Dist. of 20B from FOREX Equalisation
Account = N137,110,975.46

Deductions

Dist. of 1.754B Being Excess Bank
Charges Rec. = N13,828,621.32

Total Gross Amount
N5,491,489,488.36

Net VAT Allocation
N1,029,680,060.09



Total Net Amount

N5,074,675,445.38

LGAs

Gross Statutory Allocation
 N3,591,176,189.93

Dist. of 20B from FOREX Equalisation Account = N114,411,855.86

Deduction
 N 0.00

Dist. of 1.754B Being Excess Bank Charges Rec. = N11,539,252.96

Value Added Tax
 N818,045,416.31

Total Allocation
N4,541,189,354.61



Total Allocation

AUYO	▶		N153,683,621.69
BABURA	▶		N181,391,487.72
BIRNIN KUDU	▶		N223,767,512.77
BIRNIWA	▶		N168,139,178.27
GAGARAWA	▶		N144,480,509.24
BUJI	▶		N143,287,527.87
DUTSE	▶		N199,972,128.51
GARKI	▶		N167,610,836.23
GUMEL	▶		N147,646,476.01
GURI	▶		N154,961,643.80
GWARAM	▶		N214,848,985.67
GWIWA	▶		N159,200,022.13
HADEJIA	▶		N137,552,922.93
JAHUN	▶		N186,864,798.29
KAFIN HAUSA	▶		N208,519,080.34
KAUGAMA	▶		N153,703,327.35
KAZAURE	▶		N163,133,784.15
KIRI-KASAMMA	▶		N170,747,001.97

*Total Allocation*

KIYAWA

**N174,157,903.27**

MAIGATARI

**N175,826,774.54**

MALAM MADORI

**N165,543,140.90**

MIGA

**N152,262,146.43**

RINGIM

**N184,479,287.91**

RONI

**N137,583,791.44**

SULE TAKARKAR

**N169,665,321.97**

TAURA

**N156,936,023.41**

YANKWASHI

**N145,224,119.78**

Federation Account Allocation Committee (FAAC)

September 2019 Disbursement

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KADUNA STATE



23

BENEFICIARIES

Gross Statutory Allocation
 N5,042,237,665.68

13% Share of Derivation (Net)
 N0.00

Gross Total
N5,042,237,665.68

DEDUCTIONS

External Debt
 N212,722,827.42

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N428,496,706.52

Net Statutory Allocation
N4,401,018,131.74

Gross VAT Allocation
N1,199,410,074.40

Dist. of 20B from FOREX Equalisation
Account =N160,641,455.19

Deductions

Dist. of 1.754B Being Excess Bank
Charges Rec. =N16,201,838.29

Total Gross Amount
N6,426,938,774.64

Total Net Amount
N5,785,719,240.70

Net VAT Allocation
N1,199,410,074.40

LGAs

Gross Statutory Allocation
 N4,038,617,674.18

Dist. of 20B from FOREX Equalisation Account =N128,666,965.57

Deduction
 N 0.00

Dist. of 1.754B Being Excess Bank Charges Rec. =N12,976,982.60

Value Added Tax
 N857,847,298.02

Total Allocation
N5,044,875,201.28



Total Allocation

BIRNIN GWARI	▶		N259,504,818.28
CHIKUN	▶		N270,606,790.16
GIWA	▶		N226,332,211.98
GWAGWADA	▶		N172,046,285.66
IGABI	▶		N285,321,109.30
IKARA	▶		N191,947,456.02
JABA	▶		N169,139,733.18
JEMA'A	▶		N223,078,852.23
KACHIA	▶		N239,949,813.20
KADUNA NORTH	▶		N235,869,355.63
KADUNA SOUTH	▶		N251,736,026.39
KAGARKO	▶		N213,563,289.83
KAURA	▶		N188,650,222.62
KAURU	▶		N189,883,983.08
KUBAU	▶		N221,975,161.04
KUDAN	▶		N171,725,868.07
LERE	▶		N239,631,581.51
MAKARFI	▶		N163,061,351.64

*Total Allocation*

SABON GARI	▶		N214,543,263.56
SANGA	▶		N177,417,778.20
SOBA	▶		N227,023,239.88
ZANGON KATAF	▶		N250,805,246.01
ZARIA	▶		N261,061,763.83

Federation Account Allocation Committee (FAAC)

September 2019 Disbursement

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KANO STATE



44

BENEFICIARIES

Gross Statutory Allocation
 N6,104,190,046.01

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

Gross Total
N6,104,190,046.01

DEDUCTIONS

External Debt
 N68,651,257.31

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N727,673,861.26

Net Statutory Allocation
N5,307,864,927.44

Gross VAT Allocation
N1,577,592,599.27

Dist. of 20B from FOREX Equalisation
Account =N194,474,365.70

Deductions

Dist. of 1.754B Being Excess Bank
Charges Rec. =N19,614,129.00

Total Gross Amount
N7,906,098,071.04

Total Net Amount
N7,109,772,952.47

Net VAT Allocation
N1,577,592,599.27

LGAs

Gross Statutory
Allocation
 N6,429,825,469.96

Dist. of 20B from FOREX Equalisation Account =N204,848,836.69

Deduction
 % N 0.00

Dist. of 1.754B Being Excess Bank Charges Rec. =N20,660,468.51

Value Added Tax
 N1,513,395,581.91

Total Allocation
N8,179,502,856.18

*Total Allocation*

AJINGI	▶	₦	N169,628,045.21
ALBASU	▶	₦	N173,985,306.15
BAGWAI	▶	₦	N159,812,529.99
BEBEJI	▶	₦	N172,377,025.61
BICHI	▶	₦	N207,559,122.80
BUNKURE	▶	₦	N166,442,012.38
DALA	▶	₦	N264,907,418.89
DANBATTA	▶	₦	N182,229,286.55
DAWAKIN KUDU	▶	₦	N194,441,319.97
DAWAKIN TOFA	▶	₦	N196,983,168.50
DOGUWA	▶	₦	N179,118,916.62
FAGGE	▶	₦	N179,121,007.59
GABASAWA	▶	₦	N186,429,856.70
GARKO	▶	₦	N166,915,759.72
GARUN MALLAM	▶	₦	N163,289,209.02
GAYA	▶	₦	N179,557,223.33
GEZAWA	▶	₦	N205,411,729.41
GWALE	▶	₦	N244,194,598.53

*Total Allocation*

GWARZO	▶	₦	N170,291,362.66
KABO	▶	₦	N163,359,519.23
KANO MUNICIPAL	▶	₦	N237,448,728.16
KARAYE	▶	₦	N158,549,386.53
KIBIYA	▶	₦	N159,437,873.85
KIRU	▶	₦	N205,245,671.86
KUMBOTSO	▶	₦	N210,874,262.27
KUNCHI	▶	₦	N159,213,959.70
KURA	▶	₦	N158,630,601.06
MADOBIA	▶	₦	N158,240,948.78
MAKODA	▶	₦	N187,514,017.14
MINJIBIR	▶	₦	N188,161,501.81
NASSARAWA	▶	₦	N324,514,797.90
RANO	▶	₦	N163,226,193.39
RIMIN GADO	▶	₦	N159,272,645.42
ROGO	▶	₦	N193,031,330.82
SHANONO	▶	₦	N159,918,840.17
SUMAILA	▶	₦	N201,663,928.97

*Total Allocation*

TAKAI

**N178,366,374.30**

TARAUNI

**N185,312,088.89**

TOFA

**N145,472,202.15**

TSANYAWA

**N161,415,394.10**

TUDUN WADA

**N196,535,080.48**

UNGOGO

**N232,514,402.02**

WARAWA

**N151,855,753.23**

WUDIL

**N177,032,454.32**

Federation Account Allocation Committee (FAAC)

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KATSINA STATE



34

BENEFICIARIES

Gross Statutory Allocation
 N4,730,573,560.70

13% Share of Derivation (Net)
 N0.00

Gross Total
N4,730,573,560.70

DEDUCTIONS

External Debt
 N101,946,138.66

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N477,706,415.10

Net Statutory Allocation
N4,150,921,006.94

Gross VAT Allocation
N1,123,582,972.63

Dist. of 20B from FOREX Equalisation
Account =N150,712,098.69

Deductions

Dist. of 1.754B Being Excess Bank
Charges Rec. =N15,200,391.76

Total Gross Amount
N6,027,994,604.28

Total Net Amount
N5,448,342,050.52

Net VAT Allocation
N1,123,582,972.63

LGAs

Gross Statutory
Allocation
 N4,895,135,575.12

Dist. of 20B from FOREX Equalisation Account =N155,954,906.19

Deduction
 N 0.00

Dist. of 1.754B Being Excess Bank Charges Rec. =N15,729,166.35

Value Added Tax
 N1,021,062,081.99

Total Allocation
N6,096,083,016.58



Total Allocation

BAKORI	▶		N175,449,099.05
BATAGARAWA	▶		N182,149,404.18
BATSARI	▶		N196,990,140.69
BAURE	▶		N185,991,807.74
BINDAWA	▶		N173,140,786.81
CHARANCHI	▶		N162,884,722.28
DAN-MUSA	▶		N161,808,884.02
DANDUME	▶		N173,412,575.35
DANJA	▶		N163,148,262.88
DAURA	▶		N197,076,055.72
DUTSI	▶		N162,119,030.79
DUTSINMA	▶		N180,240,122.46
FASKARI	▶		N195,401,154.05
FUNTUA	▶		N196,891,800.66
INGAWA	▶		N172,646,305.22
JIBIA	▶		N190,702,486.65
KAFUR	▶		N197,993,082.68
KAITA	▶		N189,732,616.39



Total Allocation

KANKARA	▶		N208,966,781.14
KANKIA	▶		N167,513,473.76
KATSINA	▶		N230,428,381.32
KURFI	▶		N161,081,141.36
KUSADA	▶		N152,491,920.97
MAIADUA	▶		N186,443,559.50
MALUMFASHI	▶		N184,531,686.64
MANI	▶		N176,249,286.43
MASHI	▶		N179,068,341.51
MATAZU	▶		N151,928,105.80
MUSAWA	▶		N180,151,699.85
RIMI	▶		N164,317,418.30
SABUWA	▶		N168,079,196.05
SAFANA	▶		N181,340,252.59
SANDAMU	▶		N173,755,331.55
ZANGO	▶		N171,958,102.22

Federation Account Allocation Committee (FAAC)

September 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments
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KEBBI STATE



21

BENEFICIARIES

Gross Statutory Allocation
 N4,063,586,289.71

13% Share of Derivation (Net)
 N0.00

Gross Total
N4,063,586,289.71

DEDUCTIONS

External Debt
 N40,527,697.23

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N511,981,210.56

Net Statutory Allocation
N3,511,077,381.92

Gross VAT Allocation
N890,335,205.33

Dist. of 20B from FOREX Equalisation
Account =N129,462,444.68

Deductions

Dist. of 1.754B Being Excess Bank
Charges Rec. =N13,057,212.36

Total Gross Amount
N5,103,249,265.28

Total Net Amount
N4,550,740,357.49

Net VAT Allocation
N890,335,205.33

LGAs

Gross Statutory
Allocation
 N3,089,355,987.52

Dist. of 20B from FOREX Equalisation Account =N98,424,285.87

Deduction
 N 0.00

Dist. of 1.754B Being Excess Bank Charges Rec. =N9,926,792.32

Value Added Tax
 N610,828,128.27

Total Allocation
N3,813,711,086.36

*Total Allocation*

ALIERU	▶		N137,918,758.60
AREWA	▶		N217,950,957.56
ARGUNGU	▶		N189,190,310.60
AUGIE	▶		N156,775,408.49
BAGUDO	▶		N207,565,766.21
BIRNIN -KEBBI	▶		N248,201,331.02
BUNZA	▶		N171,350,547.89
DANDI KAMBA	▶		N181,797,922.74
DANKO /WASAGU	▶		N226,625,540.10
FAKAI	▶		N159,638,938.56
GWANDU	▶		N168,992,412.53
JEGA	▶		N186,139,275.28
KALGO	▶		N153,357,916.68
KOKO/BESSE	▶		N176,729,717.84
MAIYAMA	▶		N201,229,004.91
NGASKI	▶		N164,046,883.79
SAKABA	▶		N159,849,357.23
SHANGA	▶		N167,299,686.18

*Total Allocation*

SURU

**N198,130,515.83**

YAURI

**N155,726,350.88**

ZURU

**N185,194,483.44**

Federation Account Allocation Committee (FAAC)

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



21

BENEFICIARIES

Gross Statutory Allocation
 N4,253,348,087.61

13% Share of Derivation (Net)
 N0.00

Gross Total
N4,253,348,087.61

DEDUCTIONS

External Debt
 N28,785,606.33

Contractual Obligation (ISPO)
 N117,593,824.10

Other Deductions (see Note)
 N440,272,884.07

Net Statutory Allocation
N3,666,695,773.11

Dist. of 20B from FOREX Equalisation Account =N135,508,096.11

Dist. of 1.754B Being Excess Bank Charges Rec. =N13,666,959.49

Total Gross Amount
N5,332,474,401.40

Gross VAT Allocation
N922,825,218.97

Deductions

Total Net Amount
N4,745,822,086.90

Net VAT Allocation
N922,825,218.97

LGAs

Gross Statutory Allocation
 N3,193,075,703.84

Deduction
 N (367,088,189.79)

Value Added Tax
 N630,242,338.16

Dist. of 20B from FOREX Equalisation Account =N101,728,708.88

Dist. of 1.754B Being Excess Bank Charges Rec. =N10,260,066.98

Total Allocation
N3,573,568,291.98

*Total Allocation*

ADAVI	▶		N181,431,510.02
AJAOKUTA	▶		N157,149,095.43
ANKPA	▶		N204,807,368.63
BASSA	▶		N158,163,952.75
DEKINA	▶		N219,664,132.22
IBAJI	▶		N166,664,495.90
IDAH	▶		N138,512,722.31
IGALAMELA	▶		N165,314,426.01
IJUMU	▶		N160,574,539.01
KABBA/BUNU	▶		N170,796,545.12
KOGI	▶		N149,895,192.70
KOTON KARFE	▶		N193,644,711.35
MOPA-MURO	▶		N123,328,590.18
OFU	▶		N186,236,843.93
OGORI/MAGONGO	▶		N119,608,407.47
OKEHI	▶		N181,265,307.34
OKENE	▶		N230,491,177.70
OLAMABORO	▶		N169,564,116.88

**Total Allocation**

OMALA

**N157,948,203.90**

YAGBA EAST

**N171,248,690.24**

YAGBA WEST

**N167,258,262.88**

Federation Account Allocation Committee (FAAC)

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KWARA STATE



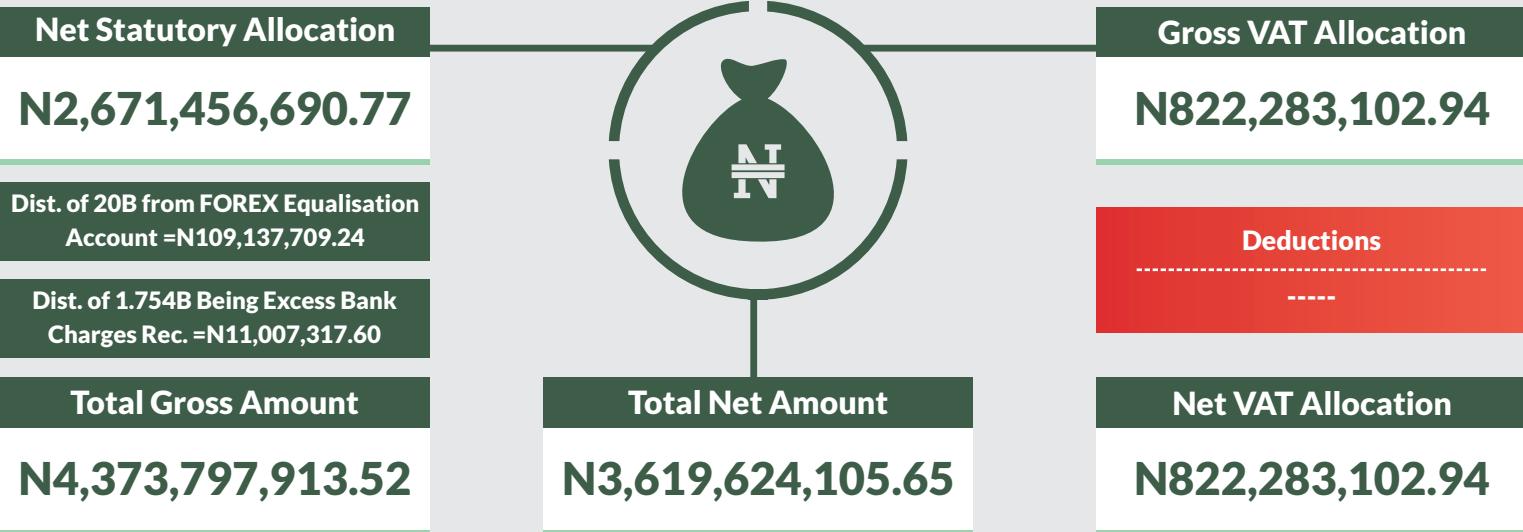
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BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,425,630,498.64	N0.00	N3,425,630,498.64

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N37,140,990.01	N0.00	N717,032,817.86



LGAs

Gross Statutory Allocation N2,259,435,518.93

Deduction N 0.00

Value Added Tax N466,855,474.41

Dist. of 20B from FOREX Equalisation Account =N71,983,717.10

Dist. of 1.754B Being Excess Bank Charges Rec. =N7,260,072.08

Total Allocation
N2,809,320,230.07



Total Allocation

ASA	▶		N162,303,575.18
BARUTEN	▶		N254,250,738.87
EDU	▶		N202,083,086.34
EKITI	▶		N126,494,696.42
IFELODUN	▶		N211,975,060.63
ILORIN EAST	▶		N186,695,553.91
ILORIN SOUTH	▶		N188,632,680.55
ILORIN WEST	▶		N226,415,928.40
IREPODUN	▶		N161,867,927.59
KAI AMA	▶		N204,073,139.08
MORO	▶		N166,531,619.17
OFFA	▶		N149,688,029.07
OKE-ERO	▶		N127,371,455.48
OSIN	▶		N127,065,118.47
OYUN	▶		N143,933,876.65
PATEGI	▶		N169,937,744.25

Federation Account Allocation Committee (FAAC)

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LAGOS STATE



20

BENEFICIARIES

Gross Statutory Allocation
 N5,155,384,490.49

13% Share of Derivation (Net)
 N0.00

Gross Total
N5,155,384,490.49

DEDUCTIONS

External Debt
 N1,233,025,932.79

Contractual Obligation (ISPO)
 N2,000,000,000.00

Other Deductions (see Note)
 N0.00

Net Statutory Allocation
N1,922,358,557.70

Gross VAT Allocation
N8,140,771,964.50

Dist. of 20B from FOREX Equalisation
Account =N164,246,217.96

Deductions
N1,000,000,000.00

Dist. of 1.754B Being Excess Bank
Charges Rec. =N16,565,404.37

Total Gross Amount
N13,485,605,384.05

Net VAT Allocation
N7,140,771,964.50



LGAs

Gross Statutory Allocation
 N3,848,939,793.79

Dist. of 20B from FOREX Equalisation Account =N122,623,987.69
Dist. of 1.754B Being Excess Bank Charges Rec. =N12,367,505.12

Deduction
 N 0.00

Total Allocation
N8,883,842,640.68

Value Added Tax
 N4,893,462,858.60

*Total Allocation*

AGEGE	▶		N445,983,371.55
AJEROMI/IFELODUN	▶		N517,482,332.73
ALIMOSHO	▶		N713,211,505.63
AMOWO-ODOFIN	▶		N398,889,289.43
APAPA	▶		N366,597,042.36
BADAGRY	▶		N384,230,645.91
EPE	▶		N367,934,321.98
ETI-OSA	▶		N403,647,425.25
IBEJU-LEKKI	▶		N336,590,375.38
IFAKO/IJAYE	▶		N435,992,532.68
IKEJA	▶		N402,588,828.77
IKORODU	▶		N479,177,763.46
KOSOFÉ	▶		N506,182,264.60
LAGOS ISLAND	▶		N362,813,659.09
LAGOS MAINLAND	▶		N397,259,543.47
MUSHIN	▶		N497,297,808.49
OJO	▶		N487,926,769.64
OSHODI/ISOLÓ	▶		N494,345,023.45

*Total Allocation*

SOMOLU

**N426,345,325.05**

SURULERE

**N459,346,811.75**

Federation Account Allocation Committee (FAAC)

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



13

BENEFICIARIES

Gross Statutory Allocation
 N3,548,960,557.43

13% Share of Derivation (Net)
 N0.00

Gross Total
N3,548,960,557.43

DEDUCTIONS

External Debt
 N34,223,647.02

Contractual Obligation (ISPO)
 N226,360,533.05

Other Deductions (see Note)
 N349,545,886.36

Net Statutory Allocation
N2,938,830,491.00

Gross VAT Allocation
N763,767,083.58

Dist. of 20B from FOREX Equalisation
Account = N113,066,901.28

Deductions

Dist. of 1.754B Being Excess Bank
Charges Rec. = N11,403,604.68

Total Gross Amount
N4,443,144,058.67

Total Net Amount
N3,833,013,992.24

Net VAT Allocation
N763,767,083.58

LGAs

Gross Statutory Allocation
 N2,015,805,906.48

Dist. of 20B from FOREX Equalisation Account = N64,221,882.36

Deduction
 N (39,238,127.24)

Dist. of 1.754B Being Excess Bank Charges Rec. = N6,477,235.60

Value Added Tax
 N370,243,012.92

Total Allocation
N2,420,887,181.77

*Total Allocation*

AKWANGA	▶		N161,814,596.53
AWE	▶		N179,342,910.88
DOMA	▶		N184,783,781.71
KARU	▶		N217,660,693.43
KEANA	▶		N155,820,835.22
KEFFI	▶		N148,651,052.12
KOKONA	▶		N167,758,540.52
LAFIA	▶		N263,340,752.35
NASARAWA	▶		N237,849,521.25
NASARAWA EGNON	▶		N186,046,445.49
OBI	▶		N179,171,917.18
TOTO	▶		N186,855,736.75
WAMBA	▶		N151,790,398.34

Federation Account Allocation Committee (FAAC)

September 2019 Disbursement

Distribution of Revenue Allocation to State Governments and Local Governments
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NIGER STATE



25

BENEFICIARIES

Gross Statutory Allocation
 N4,558,481,822.04

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

Gross Total
N4,558,481,822.04

DEDUCTIONS

External Debt
 N43,801,311.84

Contractual Obligation (ISPO)
 N275,631,992.38

Other Deductions (see Note)
 N511,650,787.14

Net Statutory Allocation
N3,727,397,730.68

Gross VAT Allocation
N976,164,685.57

Dist. of 20B from FOREX Equalisation
Account =N145,229,400.50

Deductions

Dist. of 1.754B Being Excess Bank
Charges Rec. =N14,647,422.48

Total Gross Amount
N5,702,160,589.42

Net VAT Allocation
N976,164,685.57



LGAs

Gross Statutory Allocation
 N3,731,101,239.40

Dist. of 20B from FOREX Equalisation Account =N118,869,750.36

Deduction
 % N 0.00

Dist. of 1.754B Being Excess Bank Charges Rec. =N11,988,863.46

Value Added Tax
 N744,556,014.08

Total Allocation
N4,612,766,936.63

*Total Allocation*

AGAIE	▶		N172,010,137.08
AGWARA	▶		N146,880,695.16
BIDA	▶		N173,105,645.32
BORGU	▶		N260,861,507.26
BOSSO	▶		N167,281,944.30
EDATI	▶		N175,456,718.23
GBAKO	▶		N165,687,015.19
GURARA	▶		N148,700,814.43
KATCHA	▶		N160,417,580.50
KONTAGORA	▶		N175,766,882.60
LAPAI	▶		N169,717,827.57
LAVUN	▶		N199,440,983.37
MAGAMA	▶		N201,702,680.46
MARIGA	▶		N221,110,547.54
MASHEGU	▶		N256,054,012.85
MINNA	▶		N173,551,218.33
MOKWA	▶		N226,695,720.95
MUYA	▶		N155,620,480.20

*Total Allocation*

PAIKORO

**N178,580,708.11**

RAFI

**N202,916,262.82**

RIJAU

**N192,371,898.25**

SHIRORO

**N225,544,369.69**

SULEJA

**N173,072,823.79**

TAFA

**N138,651,091.02**

WUSHISHI

**N151,567,371.62**

Federation Account Allocation Committee (FAAC)

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OGUN STATE



20

BENEFICIARIES

Gross Statutory Allocation
 N3,575,318,693.75

13% Share of Derivation (Net)
 N0.00

Gross Total
N3,575,318,693.75



DEDUCTIONS

External Debt
 N65,958,551.52

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N1,358,572,889.72

Net Statutory Allocation
N2,150,787,252.51

Gross VAT Allocation
N1,001,339,099.82

Dist. of 20B from FOREX Equalisation
Account =N113,906,649.35

Deductions

Dist. of 1.754B Being Excess Bank
Charges Rec. =N11,488,299.27

Total Gross Amount
N4,708,042,814.19



Total Net Amount
N3,283,511,372.95

Net VAT Allocation
N1,001,339,099.82

LGAs

Gross Statutory Allocation
 N2,661,754,133.88

Dist. of 20B from FOREX Equalisation Account =N84,801,250.12

Deduction
 N(115,776,950.40)

Dist. of 1.754B Being Excess Bank Charges Rec. =N8,552,811.85

Value Added Tax
 N661,515,553.28

Total Allocation
N3,305,306,288.99

*Total Allocation*

ABEOKUTA NORTH	▶		N170,392,078.01
ABEOKUTA SOUTH	▶		N178,095,379.49
ADO-ODO/OTA	▶		N274,433,952.13
EGBADO NORTH	▶		N175,310,784.08
EGBADO SOUTH	▶		N159,089,509.84
EWEKORO	▶		N120,067,567.16
REMO NORTH	▶		N117,758,295.70
IFO	▶		N269,920,597.92
IJEBU EAST	▶		N154,074,437.13
IJEBU NORTH	▶		N197,947,081.21
IJEBU ODE	▶		N152,105,367.05
IKENNE	▶		N137,617,742.29
IJEBU NORTH EAST	▶		N123,115,520.25
IMEKO-AFON	▶		N139,506,343.92
IPOKIA	▶		N149,467,546.29
OBAFEMI/OWODE	▶		N180,890,872.67
ODEDAH	▶		N149,092,725.71
ODOGBOLU	▶		N141,269,184.30

*Total Allocation*

OGUN WATERSIDE

**N131,926,255.77**

SHAGAMU

**N183,225,048.06**

Federation Account Allocation Committee (FAAC)

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



ONDO STATE



18

BENEFICIARIES

Gross Statutory Allocation
 N3,582,401,800.50

13% Share of Derivation (Net)
 N1,103,191,784.81

Gross Total
N4,685,593,585.31

DEDUCTIONS

External Debt
 N51,252,138.68

Contractual Obligation (ISPO)
 N307,710,850.70

Other Deductions (see Note)
 N587,801,521.99

Net Statutory Allocation
N3,738,829,073.94

Gross VAT Allocation
N940,888,052.82

Dist. of 20B from FOREX Equalisation Account =N184,054,111.18

Deductions

Dist. of 1.754B Being Excess Bank Charges Rec. =N11,511,058.88

Total Gross Amount
N5,830,265,986.30

Net VAT Allocation
N940,888,052.82

Total Net Amount
N4,883,501,474.93

LGAs

Gross Statutory Allocation
 N2,542,143,565.62

Dist. of 20B from FOREX Equalisation Account =N80,990,557.92

Deduction
 N (47,177,126.82)

Dist. of 1.754B Being Excess Bank Charges Rec. =N8,168,476.32

Value Added Tax
 N585,060,966.90

Total Allocation
N3,173,445,535.21

*Total Allocation*

AKOKO NORTH EAST	▶		N175,097,631.79
AKOKO NORTH WEST	▶		N185,989,327.82
AKOKO SOUTH WEST	▶		N189,781,643.81
AKOKO SOUTH EAST	▶		N139,781,976.82
AKURE NORTH	▶		N148,492,456.93
AKURE SOUTH	▶		N228,244,658.36
IDANRE	▶		N158,404,378.44
IFEDORE	▶		N162,398,958.04
OKITIPUPA	▶		N193,020,728.31
ILAJE	▶		N210,297,342.23
ESE-EDO	▶		N160,804,582.13
ILE-OLUJI-OKEIGBO	▶		N166,610,848.95
IRELE	▶		N155,107,048.37
ODIGBO	▶		N192,627,653.24
ONDO EAST	▶		N128,857,759.13
ONDO WEST	▶		N211,533,179.82
OSE	▶		N168,581,136.88
OWO	▶		N197,814,224.12

Federation Account Allocation Committee (FAAC)

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OSUN STATE



30

BENEFICIARIES

Gross Statutory Allocation
 N3,509,775,995.50

13% Share of Derivation (Net)
 N0.00

Gross Total
N3,509,775,995.50

DEDUCTIONS

External Debt
 N104,632,899.01

Contractual Obligation (ISPO)
 N305,678,787.00

Other Deductions (see Note)
 N1,600,289,093.28

Net Statutory Allocation
N1,499,175,216.21

Gross VAT Allocation
N926,290,074.14

Dist. of 20B from FOREX Equalisation
Account =N111,818,514.06

Deductions

Dist. of 1.754B Being Excess Bank
Charges Rec. =N11,277,695.91

Total Gross Amount
N4,565,042,541.67

Total Net Amount
N2,554,441,762.38

Net VAT Allocation
N926,290,074.14

LGAs

Gross Statutory Allocation
 N3,443,397,733.20

Dist. of 20B from FOREX Equalisation Account =N109,703,758.40

Deduction
 N (82,028,645.40)

Dist. of 1.754B Being Excess Bank Charges Rec. =N11,064,407.70

Value Added Tax
 N805,766,300.94

Total Allocation
N4,293,672,607.08

*Total Allocation*

ATAKUMOSA EAST	▶	₦	N125,569,943.55
ATAKUMOSA WEST	▶	₦	N125,382,098.61
AIYEDADE	▶	₦	N156,168,998.96
AIYEDIRE	▶	₦	N136,387,331.17
BOLUWADURO	▶	₦	N129,908,376.03
BORIPE	▶	₦	N149,339,457.63
EDE NORTH	▶	₦	N125,810,226.05
EDE SOUTH	▶	₦	N129,309,894.79
EGBEDORE	▶	₦	N127,438,327.89
EJIGBO	▶	₦	N145,438,495.63
IFE CENTRAL	▶	₦	N154,701,894.70
IFE EAST	▶	₦	N175,838,307.83
IFE NORTH	▶	₦	N163,680,439.98
IFE SOUTH	▶	₦	N144,931,827.24
IFEDAYO	▶	₦	N113,111,738.94
IFELODUN	▶	₦	N143,989,826.27
ILA	▶	₦	N127,470,767.19
ILESHA EAST	▶	₦	N134,829,546.36

*Total Allocation*

ILESHA WEST	▶		N141,274,270.11
IREPODUN	▶		N141,065,797.19
IREWOLE	▶		N152,151,425.79
ISOKAN	▶		N137,938,821.94
IWO	▶		N169,829,175.87
OBOKUN	▶		N141,039,952.84
ODO-OTIN	▶		N179,227,259.71
OLA-OLUWA	▶		N127,040,492.94
OLORUNDA	▶		N152,604,440.28
ORIADE	▶		N154,082,003.19
OROLU	▶		N136,017,641.09
OSOGBO	▶		N152,093,827.31

Federation Account Allocation Committee (FAAC)

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OYO STATE



33

BENEFICIARIES

Gross Statutory Allocation
 N4,316,334,873.38

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

Gross Total
N4,316,334,873.38

DEDUCTIONS

External Debt
 N321,052,947.91

Contractual Obligation (ISPO)
 N99,912,935.00

Other Deductions (see Note)
 N891,390,692.00

Net Statutory Allocation
N3,003,978,298.47

Gross VAT Allocation
N1,353,597,610.30

Dist. of 20B from FOREX Equalisation Account =N137,514,802.18

Deductions

Dist. of 1.754B Being Excess Bank Charges Rec. =N13,869,350.13

Total Gross Amount
N5,828,548,202.97

Net VAT Allocation
N1,353,597,610.30

Total Net Amount
N4,516,191,628.06

LGAs

Gross Statutory Allocation
 N4,343,577,571.63

Dist. of 20B from FOREX Equalisation Account =N138,382,731.66

Deduction
 % N (83,688,581.46)

Dist. of 1.754B Being Excess Bank Charges Rec. =N13,956,887.02

Value Added Tax
 N1,134,632,787.03

Total Allocation
N5,554,138,605.14

*Total Allocation*

AFIJO	▶		N152,897,718.17
AKINYELE	▶		N177,679,894.07
ATIBA	▶		N174,480,480.88
ATISBO	▶		N180,924,088.79
EGBEDA	▶		N193,987,854.66
IBADAN NORTH	▶		N199,896,960.91
IBADAN NORTH EAST	▶		N214,800,922.16
IBADAN NORTH WEST	▶		N157,926,866.51
IBADAN SOUTH EAST	▶		N188,855,202.03
IBADAN SOUTH WEST	▶		N196,988,752.63
IBARAPA CENTRAL	▶		N141,876,997.52
IBARAPA NORTH	▶		N146,656,218.07
IDO	▶		N144,447,024.27
SAKI WEST	▶		N212,209,037.01
IFELOJU	▶		N146,892,607.11
IREPO	▶		N153,005,862.47
ISEYIN	▶		N199,578,278.93
ITESIWAJU	▶		N169,494,398.65

*Total Allocation*

IWAJOWA	▶		N156,368,770.77
OLORUNSOGO	▶		N142,527,790.30
KAJOLA	▶		N177,407,606.75
LAGELU	▶		N163,457,812.73
OGBOMOSHO NORTH	▶		N171,365,268.99
OGBOMOSHO SOUTH	▶		N145,341,827.20
OGO-OLUWA	▶		N133,076,218.27
OLUYOLE	▶		N176,909,560.53
ONA-ARA	▶		N193,661,654.16
ORELOPE	▶		N147,013,185.33
ORI IRE	▶		N174,112,838.41
OYO EAST	▶		N150,082,212.72
OYO WEST	▶		N151,396,903.72
SAKI EAST	▶		N149,156,108.04
IFEDAPO	▶		N169,661,682.37

Federation Account Allocation Committee (FAAC)

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PLATEAU STATE



17

BENEFICIARIES

Gross Statutory Allocation
N4,018,650,007.13

13% Share of Derivation (Net)
N0.00

Gross Total
N4,018,650,007.13

DEDUCTIONS

External Debt
N21,796,157.75

Contractual Obligation (ISPO)
N400,864,283.56

Other Deductions (see Note)
N1,375,136,397.34

Net Statutory Allocation
N2,220,853,168.48
Dist. of 20B from FOREX Equalisation Account = N128,030,812.48
Dist. of 1.754B Being Excess Bank Charges Rec. = N12,912,822.02
Total Gross Amount
N5,067,239,229.61



Gross VAT Allocation
N900,912,760.82
Deductions

Total Net Amount
N3,269,442,390.97
Net VAT Allocation
N900,912,760.82

LGAs

Gross Statutory Allocation
↳ N2,722,841,159.05
Deduction
↳ N 0.00
Value Added Tax
↳ N539,956,700.30

Dist. of 20B from FOREX Equalisation Account = N86,747,431.41
Dist. of 1.754B Being Excess Bank Charges Rec. = N8,749,098.13
Total Allocation
N3,362,856,224.06



Total Allocation

BARKIN LADI	▶		N195,631,664.28
BASSA	▶		N197,807,945.57
BOKKOS	▶		N196,551,208.05
JOS EAST	▶		N150,848,762.70
JOS NORTH	▶		N265,515,703.05
JOS SOUTH	▶		N228,202,758.08
KANAM	▶		N196,201,740.12
KANKE	▶		N174,011,522.02
LANGTANG NORTH	▶		N178,989,737.42
LANGTANG SOUTH	▶		N169,099,793.47
MANGU	▶		N235,429,716.63
MIKANG	▶		N158,590,187.61
PANKSHIN	▶		N208,963,433.06
QUAN-PAN	▶		N209,040,206.91
RIYOM	▶		N167,846,468.99
SHENDAM	▶		N210,972,203.80
WASE	▶		N219,153,172.30

Federation Account Allocation Committee (FAAC)

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RIVERS STATE



23

BENEFICIARIES

Gross Statutory Allocation
 N4,150,314,550.84

13% Share of Derivation (Net)
 N8,914,938,307.37

Gross Total
 N13,065,252,858.21

DEDUCTIONS

External Debt
 N224,300,373.94

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N748,524,707.63

Net Statutory Allocation
N12,092,427,776.64

Gross VAT Allocation
N1,316,209,101.45

Dist. of 20B from FOREX Equalisation Account =N575,195,334.21

Deductions

Dist. of 1.754B Being Excess Bank Charges Rec. =N13,335,889.67

Total Gross Amount
N14,992,917,651.40

Total Net Amount
N14,020,092,569.83

Net VAT Allocation
N1,316,209,101.45

LGAs

Gross Statutory Allocation
 N3,375,112,562.51

Dist. of 20B from FOREX Equalisation Account =N107,528,250.24

Deduction
 N 0.00

Dist. of 1.754B Being Excess Bank Charges Rec. =N10,844,992.16

Value Added Tax
 N917,559,145.27

Total Allocation
N4,416,699,597.76



Total Allocation

AHOADA	▶		N161,918,436.11
AHOADA WEST	▶		N198,527,252.65
AKUKUTORU	▶		N180,222,605.70
ANDONI	▶		N193,478,152.86
ASARITORU	▶		N182,969,429.89
BONNY	▶		N182,644,673.90
DEGEMA	▶		N196,839,704.92
ELEME	▶		N188,257,401.60
EMOHUA	▶		N182,004,550.02
ETCHE	▶		N209,815,801.00
GONAKA	▶		N190,084,614.02
IKWERRE	▶		N181,168,192.13
KHANA	▶		N214,663,218.22
OBIO/AKPOR	▶		N263,757,799.12
OBUA/ODUAL	▶		N212,021,834.65
OGBA/EGBEMA/NDONI	▶		N213,617,739.22
OGU/BOLO	▶		N147,134,473.04
OKRIKA	▶		N183,404,484.27

*Total Allocation*

OMUMMA

**N145,878,048.02**

OPOBO/NKORO

**N158,425,905.94**

OYIGBO

**N160,641,465.38**

PORT HARCOURT

**N296,266,522.22**

TAI

**N172,957,292.88**

Federation Account Allocation Committee (FAAC)

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SOKOTO STATE



23

BENEFICIARIES

Gross Statutory Allocation
 N4,241,244,694.12

13% Share of Derivation (Net)
 N0.00

Gross Total
N4,241,244,694.12

DEDUCTIONS

External Debt
 N37,266,218.21

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N501,426,232.53

Net Statutory Allocation
N3,702,552,243.38

Gross VAT Allocation
N933,476,959.22

Dist. of 20B from FOREX Equalisation
Account =N135,122,492.17

Deductions

Dist. of 1.754B Being Excess Bank
Charges Rec. =N13,628,068.58

Total Gross Amount
N5,330,577,975.34

Net VAT Allocation
N933,476,959.22



Total Net Amount

N4,791,885,524.60

LGAs

Gross Statutory Allocation
 N3,399,260,736.65

Dist. of 20B from FOREX Equalisation Account =N108,297,590.78

Deduction
 N (35,989,038.17)

Dist. of 1.754B Being Excess Bank Charges Rec. =N10,922,585.65

Value Added Tax
 N678,834,186.04

Total Allocation
N4,167,021,166.27



Total Allocation

BINJI	▶		N155,482,657.40
BODINGA	▶		N178,078,024.72
DANGE-SHUNI	▶		N190,879,739.03
GADA	▶		N208,076,675.16
GORONYO	▶		N193,540,612.28
GUDU	▶		N172,619,399.11
GWADABAWA	▶		N202,385,814.59
ILLELA	▶		N172,325,376.03
ISA	▶		N191,179,764.62
KEBBE	▶		N173,873,263.30
KWARE	▶		N163,685,464.49
RABAH	▶		N190,852,502.94
SABON BIRNI	▶		N202,610,279.52
SHAGARI	▶		N182,375,454.61
SILAME	▶		N162,899,168.39
SOKOTO NORTH	▶		N186,457,237.01
SOKOTO SOUTH	▶		N182,807,605.73
TAMBUWAL	▶		N202,991,146.03

*Total Allocation***TANGAZA****N182,602,798.91****TURETA****N165,533,614.38****WAMAKKO****N177,014,951.85****WURNO****N170,320,836.12****YABO****N158,428,780.04**

Federation Account Allocation Committee (FAAC)

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TARABA STATE



16

BENEFICIARIES

Gross Statutory Allocation
 N3,707,025,065.75

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

Gross Total
N3,707,025,065.75

DEDUCTIONS

External Debt
 N22,654,439.68

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N625,688,489.43

Net Statutory Allocation
N3,058,682,136.64

Gross VAT Allocation
N843,724,395.72

Dist. of 20B from FOREX Equalisation
Account =N118,102,703.70

Deductions

Dist. of 1.754B Being Excess Bank
Charges Rec. =N11,911,501.33

Total Gross Amount
N4,686,974,398.72

Net VAT Allocation
N843,724,395.72

Total Net Amount
N4,038,631,469.61

LGAs

Gross Statutory Allocation
 N2,547,757,294.56

Dist. of 20B from FOREX Equalisation Account =N81,169,406.60
Dist. of 1.754B Being Excess Bank Charges Rec. =N8,186,514.49

Deduction
 % N 0.00



Value Added Tax
 N478,716,471.34

Total Allocation
N3,120,098,187.48



Total Allocation

ARDO KOLA	▶		N158,701,027.33
BALI	▶		N260,599,543.65
DONGA	▶		N184,902,186.70
GASHAKA	▶		N212,150,109.26
GASSOL	▶		N237,033,662.19
IBI	▶		N165,172,413.94
JALINGO	▶		N163,403,811.30
KARIM LAMIDU	▶		N240,795,720.55
KURMI	▶		N174,364,195.41
LAU	▶		N163,351,591.46
SARDAUNA	▶		N238,626,156.56
TAKUM	▶		N190,532,997.59
USSA	▶		N166,425,477.22
WUKARI	▶		N234,509,561.31
YORRO	▶		N157,984,948.43
ZING	▶		N171,544,784.59

Federation Account Allocation Committee (FAAC)

September 2019 Disbursement

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



YOBE STATE



17

BENEFICIARIES

Gross Statutory Allocation
 N3,821,466,973.87

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

Gross Total
N3,821,466,973.87

DEDUCTIONS

External Debt
 N33,986,777.19

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N315,214,365.34

Net Statutory Allocation
N3,472,265,831.34

Gross VAT Allocation
N812,463,225.21

Dist. of 20B from FOREX Equalisation
Account =N121,748,726.73

Deductions

Dist. of 1.754B Being Excess Bank
Charges Rec. =N12,279,228.80

Total Gross Amount
N4,774,360,622.26

Total Net Amount
N4,425,159,479.73

Net VAT Allocation
N812,463,225.21

LGAs

Gross Statutory
Allocation
 N2,561,546,680.89

Dist. of 20B from FOREX Equalisation Account =N81,608,724.86

Deduction
 N 0.00

Dist. of 1.754B Being Excess Bank Charges Rec. =N8,230,822.87

Value Added Tax
 N479,737,823.95

Total Allocation
N3,135,415,655.74



Total Allocation

BADE	▶		N175,862,228.99
BURSARI	▶		N189,634,320.02
DAMATURU	▶		N161,748,315.26
FIKA	▶		N181,192,065.18
FUNE	▶		N253,160,809.51
GEIDAM	▶		N207,321,313.46
GUJBA	▶		N191,491,767.99
GULAMI	▶		N168,329,883.20
JAKUSKO	▶		N221,636,328.66
KARASUWA	▶		N158,613,058.00
MACHINA	▶		N150,157,834.25
NANGERE	▶		N160,962,060.94
NGURU	▶		N176,847,654.60
POTISKUM	▶		N195,182,463.06
TARMUA	▶		N175,232,957.04
YUNUSARI	▶		N184,675,334.59
YUSUFARI	▶		N183,367,261.01

Federation Account Allocation Committee (FAAC)

September 2019 Disbursement

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



ZAMFARA STATE



14

BENEFICIARIES

Gross Statutory Allocation
 N3,829,605,582.68

13% Share of Derivation (Net)
 N0.00

Gross Total
N3,829,605,582.68

DEDUCTIONS

External Debt
 N28,430,222.68

Contractual Obligation (ISPO)
 N488,822,936.86

Other Deductions (see Note)
 N743,729,685.70

Net Statutory Allocation
N2,568,622,737.44

Gross VAT Allocation
N886,310,265.27

Dist. of 20B from FOREX Equalisation Account =N122,008,015.97

Deductions

Dist. of 1.754B Being Excess Bank Charges Rec. =N12,305,379.97

Total Gross Amount
N4,856,645,346.93

Total Net Amount
N3,595,662,501.69

Net VAT Allocation
N886,310,265.27

LGAs

Gross Statutory Allocation
 N2,314,528,660.81

Dist. of 20B from FOREX Equalisation Account =N73,738,938.31

Deduction
 N 0.00

Dist. of 1.754B Being Excess Bank Charges Rec. =N7,437,098.68

Value Added Tax
 N474,849,679.93

Total Allocation
N2,874,432,128.07



Total Allocation

ANKA	▶		N175,729,949.72
BAKURA	▶		N173,875,634.96
BUKKUYUM	▶		N201,184,511.91
BUNGUDU	▶		N221,606,854.18
GUMMI	▶		N194,101,394.50
GUSAU	▶		N268,369,918.11
KAURA NAMODA	▶		N207,810,542.71
KIYAWA	▶		N185,453,813.82
MARADUN	▶		N200,055,810.06
MARU	▶		N258,793,723.39
SHINKAFI	▶		N165,821,641.78
TALATA MAFARA	▶		N192,269,276.73
TSAFE	▶		N204,976,844.29
ZURMI	▶		N224,382,211.91

Appendix

Federal Ministry of Finance, Abuja

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

S/n	Beneficiaries	Statutory	Distribution of ₦20B from FOREX Equalisation Account	Distribution of ₦1.754B Being Excess Bank Charges Recovered for the Month	Exchange Gain Difference	Transfer to Excess Crude Account	VAT	Total
		₦	₦	₦	₦	₦	₦	₦
1	FGN (see Table II)	287,713,802,793.75	9,166,320,000.00	924,488,851.17	482,034,341.06	-	12,683,877,198.18	310,970,523,184.16
2	State (see Table III)	145,932,285,699.49	4,649,280,000.00	468,913,099.91	244,494,259.55	-	42,279,590,660.60	193,574,563,719.54
3	LGCs (see Table IV)	112,507,675,352.15	3,584,400,000.00	361,512,344.99	188,494,825.85	-	29,595,713,462.42	146,237,795,985.41
4	13% Derivation Fund	43,426,003,862.26	2,600,000,000.00	-	86,610,903.13	2,600,000,000.00	-	48,712,614,765.39
5	Cost of Collection - NCS	4,827,493,942.96	-	-	-	-	518,093,990.99	5,345,587,933.95
6	Transfer to Excess PPT	-	-	-	-	17,400,000,000.00	-	17,400,000,000.00
7	Cost of Collections - FIRS	7,988,844,813.45	-	-	-	-	3,005,205,230.73	10,994,050,044.18
8	Cost of Collection - DPR	3,644,727,392.20	-	-	-	-	-	3,644,727,392.20
9	FIRS Refund	4,000,000,000.00	-	-	-	-	-	4,000,000,000.00
	Total	610,040,833,856.25	20,000,000,000.00	1,754,914,296.07	1,001,634,329.59	20,000,000,000.00	88,082,480,542.91	740,879,863,024.83

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

S/n	1 Beneficiaries	2 Gross Statutory Allocation	3 Less Deductions	4= 2-3 Net Statutory Allocation	5 Distribution of ₦20B from FOREX Equalisation Account	6 Distribution of ₦1.754B Being Excess Bank Charges Recovered for the Month	7 Exchange Gain Difference	8 VAT	9 (4 + 5 +6+7+8) Total Net Amount
		₦	₦	₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	264,884,575,465.01	44,441,361,755.11	220,443,213,709.90	8,439,000,000.00	851,133,433.59	443,786,361.84	11,838,285,384.97	242,015,418,890.30
2	Share of Derivation & Ecology	5,461,537,638.45	-	5,461,537,638.45	174,000,000.00	17,549,142.96	9,150,234.26	-	5,662,237,015.68
3	Stabilization	2,730,768,819.23	-	2,730,768,819.23	87,000,000.00	8,774,571.48	4,575,117.13	-	2,831,118,507.84
4	Development of Natural Resources	9,175,383,232.60	-	9,175,383,232.60	292,320,000.00	29,482,560.17	15,372,393.56	-	9,512,558,186.34
5	FCT-Abuja	5,461,537,638.45	37,085,313.24	5,424,452,325.21	174,000,000.00	17,549,142.96	9,150,234.26	845,591,813.21	6,470,743,515.65
	Sub-total	287,713,802,793.75	44,478,447,068.35	243,235,355,725.40	9,166,320,000.00	924,488,851.17	482,034,341.06	12,683,877,198.18	266,492,076,115.81

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.

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 August, 2019 Shared in September, 2019**

1	2	3	4	5	6=4+5	7	8	9	10=6+(7+8+9)	11	12	13	14	15	16	17=6+11+12+13+14	18=10+11+12+13+16	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	Deductions			Net Statutory Allocation	Distribution of 20B from FOREX Equalisation Account	Distribution of 1.754B Being Excess Bank Charges Recovered for the Month	Distribution of 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	3,603,554,855.53	571,413,958.14	4,174,968,813.67	49,089,114.18	0.00	808,445,592.38	3,317,434,107.11	150,863,029.74	11,579,028.38	7,223,948.09	863,647,422.99	-	863,647,422.99	5,208,282,242.88	4,350,747,536.32	1
2	ADAMAWA	21	3,833,562,675.99	-	3,833,562,675.99	47,880,996.67	0.00	646,968,423.45	3,138,713,255.87	122,134,085.63	12,318,095.00	6,422,732.73	886,882,255.44	-	886,882,255.44	4,861,319,844.79	4,166,470,424.67	2
3	AKWA IBOM	31	3,869,187,672.66	9,747,843,097.84	13,617,030,770.50	49,992,746.22	0.00	1,277,581,302.70	12,289,456,721.58	725,803,468.09	12,432,566.08	25,736,022.44	1,007,679,942.09	-	1,007,679,942.09	15,388,682,769.20	14,061,108,720.28	3
4	ANAMBRA	21	3,826,380,947.64	-	3,826,380,947.64	48,779,314.90	0.00	315,214,365.34	3,462,369,267.40	121,905,281.80	12,295,018.49	6,410,700.50	1,019,246,268.95	-	1,019,246,268.95	4,986,238,217.38	4,622,226,537.14	4
5	BAUCHI	20	4,603,264,478.81	-	4,603,264,478.81	122,545,636.01	201,255,000.00	969,225,455.40	3,310,238,387.40	146,656,138.31	14,791,319.18	7,712,287.48	1,119,619,881.47	-	1,119,619,881.47	5,892,044,105.24	4,599,018,013.83	5
6	BAYELSA	8	3,405,107,318.12	9,374,925,991.37	12,780,033,309.49	37,128,394.56	0.00	1,317,179,782.48	11,425,725,132.45	579,824,857.95	10,941,372.02	22,247,583.16	774,570,434.87	-	774,570,434.87	14,167,617,557.50	12,813,309,380.46	6
7	BENUE	23	4,315,858,022.46	-	4,315,858,022.46	25,850,279.32	103,855,987.23	590,723,416.18	3,595,428,339.73	137,499,610.11	13,867,817.90	7,230,768.07	981,667,002.49	-	981,667,002.49	5,456,123,221.03	4,735,693,538.30	7
8	BORNO	27	4,781,352,165.94	-	4,781,352,165.94	16,982,764.75	0.00	548,312,835.01	4,216,056,566.18	152,329,862.38	15,363,554.78	8,010,654.75	989,719,036.02	-	989,719,036.02	5,946,775,273.87	5,381,479,674.11	8
9	CROSS RIVER	18	3,869,847,529.22	-	3,869,847,529.22	114,172,380.52	633,134,951.92	976,210,036.51	2,146,330,160.27	123,290,090.57	12,434,686.35	6,483,524.20	864,587,698.08	-	864,587,698.08	4,876,643,528.42	3,153,126,159.47	9
10	DELTA	25	3,907,466,198.73	13,879,023,981.76	17,786,490,180.49	27,218,783.03	0.00	1,458,673,430.63	16,300,597,996.83	977,896,989.77	12,555,563.56	33,751,035.01	994,796,610.69	-	994,796,610.69	19,805,490,379.52	18,319,598,165.86	10
11	EBONYI	13	3,442,914,496.81	-	3,442,914,496.81	43,683,865.48	0.00	497,759,249.87	2,901,471,381.46	109,688,362.89	11,062,854.95	5,768,242.62	825,786,961.30	-	825,786,961.30	4,395,220,918.57	3,853,777,803.22	11
12	EDO	18	3,598,397,443.04	1,650,966,591.98	5,249,364,035.02	78,949,802.44	0.00	740,418,080.38	4,429,996,152.20	197,849,718.91	11,562,456.46	8,713,676.01	952,185,637.07	-	952,185,637.07	6,419,675,523.48	5,600,307,640.66	12
13	EKITI	16	3,440,971,680.22	-	3,440,971,680.22	86,493,536.70	102,458,000.01	649,773,584.15	2,602,246,559.36	109,626,466.39	11,056,612.25	5,764,987.64	817,946,393.01	-	817,946,393.01	4,385,366,139.51	3,546,641,018.65	13
14	ENUGU	17	3,870,181,523.19	-	3,870,181,523.19	66,510,115.54	0.00	431,710,148.64	3,371,960,863.01	123,300,731.33	12,435,759.55	6,484,083.77	1,023,221,933.23	-	1,023,221,933.23	5,035,624,031.07	4,537,403,370.89	14
15	GOMBE	11	3,624,850,042.55	-	3,624,850,042.55	33,506,10,78.78	533,792,423.91	470,530,989.04	2,587,020,618.82	115,484,676.51	11,647,454.58	6,073,056.57	826,962,630.02	-	826,962,630.02	4,585,017,860.24	3,547,188,436.51	15
16	IMO	27	4,001,197,891.96	783,700,148.99	4,784,894,040.95	52,497,971.65	0.00	1,081,074,546.03	3,651,325,532.27	168,034,802.76	12,856,744.47	8,253,923.15	969,446,040.81	-	969,446,040.81	5,943,489,552.14	4,809,917,034.46	16
17	JIGAWA	27	4,303,659,500.76	-	4,303,659,500.76	28,346,611.27	0.00	388,465,381.71	3,886,845,457.78	137,110,975.46	13,828,621.32	7,210,330.72	1,029,680,060.09	-	1,029,680,060.09	5,491,489,488.36	5,074,675,445.38	17
18	KADUNA	23	5,042,237,665.68	-	5,042,237,665.68	212,722,827.42	0.00	428,496,706.52	4,401,018,131.74	16,641,455.19	16,201,838.29	8,447,741.08	1,199,410,074.40	-	1,199,410,074.40	6,426,938,774.64	5,785,719,240.70	18
19	KANO	44	6,104,190,046.01	-	6,104,190,046.01	68,651,257.31	0.00	727,673,861.26	5,307,864,927.44	194,474,365.70	19,614,129.00	10,226,931.06	1,577,592,599.27	-	1,577,592,599.27	7,906,098,071.04	7,109,772,952.47	19
20	KATSINA	34	4,730,573,560.70	-	4,730,573,560.70	101,946,138.66	0.00	477,706,415.10	4,150,921,006.94	150,712,098.69	15,200,391.76	7,925,580.51	1,123,582,972.63	-	1,123,582,972.63	6,027,994,604.28	5,448,342,050.52	20
21	KEBBI	21	4,063,586,289.71	-	4,063,586,289.71	40,527,697.23	0.00	511,981,210.56	3,511,077,381.92	129,462,444.68	13,057,212.36	6,808,113.20	890,335,205.33	-	890,335,205.33	5,103,249,265.28	4,550,740,357.49	21
22	KOGI	21	4,253,348,087.61	-	4,253,348,087.61	28,785,606.33	117,593,824.10	440,272,884.07	3,666,695,773.11	135,508,096.11	13,666,959.49	7,126,039.22	922,825,218.97	-	922,825,218.97	5,332,474,401.40	4,745,822,086.90	22
23	KWARA	16	3,425,630,498.64	-	3,425,630,498.64	37,140,990.01	0.00	717,032,817.86	2,671,456,690.77	109,137,709.24	11,007,317.60	5,739,285.10	822,283,102.94	-	822,283,102.94	4,373,797,913.52	3,619,624,105.65	23
24	LAGOS	20	5,155,384,490.49	-	5,155,384,490.49	1,233,025,932.79	2,000,000,000.00	-	1,922,358,557.70	164,246,217.96	16,565,404.37	8,637,306.73	8,140,771,964.50	1,000,000,000.00	7,140,771,964.50	13,485,605,384.05	9,252,579,451.26	24
25	NASSARAWA	13	3,548,960,557.43	-	3,548,960,557.43	34,223,447.02	226,360,533.05	349,545,886.36	2,938,830,491.00	113,066,901.28	11,403,604.68	5,945,911.69	763,767,083.58	-	763,767,083.58	4,443,144,058.67	3,833,013,992.24	25
26	NIGER	25	4,558,481,822.04	-	4,558,481,822.04	43,801,311.84	275,631,992.38	511,650,787.14	3,727,397,730.68	145,229,400.50	14,647,422.48	7,637,258.83	976,164,685.57	-	976,164,685.57	5,702,160,589.42	4,871,076,498.06	26
27	OGUN	20	3,575,318,693.75	-	3,575,318,693.75	65,958,551.52	0.00	1,358,572,889.72	2,150,787,252.51	113,906,649.35	11,488,299.27	5,990,071.99	1,001,339,099.82	-	1,001,339,099.82	4,708,042,814.19	3,283,511,372.95	27
28	ONDO	18	3,582,401,800.50	1,103,191,784.81	4,685,593,585.31	51,252,138.68	307,710,850.70	587,801,521.99	3,738,829,073.94	184,054,111.18	11,511,058.88	8,219,178.11	940,888,052.82	-	940,888,052.82	5,830,265,986.30	4,883,501,474.93	28
29	OSUN	30	3,509,775,995.50	-	3,509,775,995.50	104,632,899.01	305,678,787.00	1,600,289,093.28	1,499,175,216.21	11,818,818,514.06	11,277,695,91	5,880,262,06	926,290,074.14	-	926,290,074.14	4,565,042,541.67	2,554,441,762.38	29
30	OYO	33	4,316,334,873.38	-	4,316,334,873.38	321,052,947.91	99,912,935.00	891,390,692.00	3,003,978,298.47	137,514,802.18	13,869,350.13	7,231,566.98	1,353,597,610.30	-	1,353,597,610.30	5,828,548,202.97	4,516,191,628.06	30
31	PLATEAU	17	4,018,650,007.13	-	4,018,650,007.13	21,796,157.75	400,864,283.56	1,375,136,397.34	2,220,853,168.48	128,030,812.48	12,912,822.02	6,732,827.17	900,912,760.82	-	900,912,760.82	5,067,239,229.61	3,269,442,390.97	31
32	RIVERS	23	4,150,314,550.84	8,914,938,307.37	13,065,252,858.21	224,300,373.94	0.00	748,524,707.63	12,092,427,776.64	575,195,334.21	13,335,889.67	22,924,467.86	1,316,209,101.45	-	1,316,209,101.45	14,992,917,651.40	14,020,092,569.83	32
33	SOKOTO	23	4,241,244,694.12	-	4,241,244,694.12	37,266,218.21	0.00	501,426,232.53	3,702,552,234.38	135,122,492.17	13,628,068.58							

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

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Distribution of from FOREX Equalisation Account	Distribution of #754B Being Excess Bank Charges Recovered for the Month	Exchange Gain Difference	Value Added Tax	Total Allocation
		=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
ABIA	1	ABA NORTH	119,635,658.60	-	3,811,491.56	384,416.15	200,437.02	26,522,960.38	150,554,963.71
	2	ABA SOUTH	199,596,511.34	-	6,358,977.14	641,348.27	334,403.05	46,590,363.47	253,521,603.26
	3	AROCHUKWU	140,438,121.28	-	4,474,240.54	451,259.12	235,289.36	30,501,249.27	176,100,159.57
	4	BENDE	143,091,235.31	-	4,558,766.52	459,784.17	239,734.38	31,890,713.51	180,240,233.89
	5	IKWUANO	130,241,048.70	-	4,149,370.37	418,493.64	218,205.24	28,457,934.44	163,485,052.39
	6	ISIALA NGWA NORTH	134,505,338.65	-	4,285,227.07	432,195.76	225,349.61	29,456,407.69	168,904,518.77
	7	ISIALA NGWA SOUTH	130,506,205.13	-	4,157,818.04	419,345.65	218,649.48	28,252,987.67	163,555,005.96
	8	ISUIKWUATO	127,251,687.83	-	4,054,131.85	408,888.16	213,196.87	26,964,062.16	158,891,966.87
	9	NNEOCHI	137,286,449.85	-	4,373,830.93	441,132.09	230,009.07	30,103,027.11	172,434,449.05
	10	OBIOMA NGWA	139,317,967.85	-	4,438,553.39	447,659.82	233,412.66	31,213,773.89	175,651,367.61
	11	OHAFIA	152,355,341.69	-	4,853,913.17	489,551.82	255,255.42	35,254,669.55	193,208,731.64
	12	OSISIOMA	146,691,110.06	-	4,673,455.51	471,351.37	245,765.59	33,636,408.35	185,718,090.88
	13	UGWUNAGBO	112,016,567.30	-	3,568,753.71	359,934.30	187,672.03	24,945,422.12	141,078,349.46
	14	UKWA EAST	105,840,355.72	-	3,371,984.80	340,088.75	177,324.43	23,438,736.70	133,168,490.40
	15	UKWA WEST	110,210,812.46	-	3,511,223.88	354,132.01	184,646.67	25,322,014.19	139,582,829.21
	16	UMUAHIA NORTH	164,288,780.98	-	5,234,102.52	527,896.63	275,248.64	33,701,615.80	204,027,644.57
	17	UMUAHIA SOUTH	141,955,144.32	-	4,522,571.62	456,133.65	237,830.98	28,494,534.34	175,666,214.90
ABIA TOTAL			2,335,228,337.06	-	74,398,412.60	7,503,611.37	3,912,430.48	514,746,880.64	2,935,789,672.15
ADAMAWA	1	DEMSA	145,579,632.57	-	4,638,044.77	467,779.95	243,903.43	30,821,927.21	181,751,287.93
	2	FUFORÉ	177,846,978.00	-	5,666,055.28	571,462.15	297,963.98	32,536,857.83	216,919,317.24
	3	GANYE	151,436,752.71	-	4,824,647.69	486,600.18	253,716.42	29,796,622.49	186,798,339.50
	4	GIREI	132,585,058.99	-	4,224,048.57	426,025.47	222,132.38	27,634,120.10	165,091,385.52
	5	GOMBI	131,197,667.02	-	4,179,847.43	421,567.47	219,807.95	28,676,551.30	164,695,441.17
	6	GUYUK	140,269,211.74	-	4,468,859.22	450,716.38	235,006.37	30,665,505.45	176,089,299.16
	7	HONG	152,786,802.61	-	4,867,659.15	490,938.20	255,978.28	30,116,253.18	188,517,631.42
	8	JADA	159,827,740.90	-	5,091,977.53	513,562.31	267,774.64	30,074,832.50	195,775,887.87
	9	YOLA-NORTH	138,962,268.53	-	4,427,221.11	446,516.87	232,816.73	31,963,438.21	176,032,261.46
	10	LAMURDE	124,422,436.67	-	3,963,994.28	399,797.14	208,456.76	26,543,607.93	155,538,292.78
	11	MADAGALI	126,441,016.43	-	4,028,304.54	406,283.29	211,838.68	27,940,620.50	159,028,063.44
	12	MAIHA	123,793,894.92	-	3,943,969.47	397,777.49	207,403.70	26,442,878.91	154,785,924.50
	13	MAYO-BELWA	143,541,682.58	-	4,573,117.39	461,231.56	240,489.05	29,101,541.50	177,918,062.08
	14	MICHIIKA	139,155,160.25	-	4,433,366.48	447,136.68	233,139.90	29,239,377.87	173,508,181.18
	15	MUBI NORTH	132,787,504.88	-	4,230,498.33	426,675.98	222,471.56	28,971,063.16	166,638,213.91
	16	MUBI SOUTH	123,708,156.19	-	3,941,237.91	397,502.00	207,260.06	27,567,009.71	155,821,165.86
	17	NUMAN	117,566,914.00	-	3,745,583.09	377,768.81	196,971.05	25,143,043.20	147,030,280.15
	18	SHELLENG	133,183,958.89	-	4,243,129.02	427,949.87	223,135.77	28,844,010.12	166,922,183.68
	19	SONG	167,641,034.05	-	5,340,902.48	538,668.17	280,864.99	31,611,394.09	205,412,863.79
	20	TOUNGO	143,631,629.75	-	4,575,983.03	461,520.58	240,639.75	22,689,327.37	171,599,100.49
	21	YOLA-SOUTH	139,189,885.64	-	4,434,472.80	447,248.26	233,198.07	31,732,548.01	176,037,352.79
ADAMAWA TOTAL			2,945,555,387.33	-	93,842,919.58	9,464,728.80	4,934,969.53	608,112,530.65	3,661,910,535.89

AKWA IBOM	1	ABAK	133,655,195.05	-	4,258,142.21	429,464.06	223,925.28	29,105,237.43	167,671,964.03
	2	EASTERN OBOLO	104,357,773.08	-	3,324,750.96	335,324.88	174,840.52	24,122,893.33	132,315,582.77
	3	EKET	137,781,824.64	-	4,389,613.16	442,723.84	230,839.02	31,228,095.21	174,073,095.88
	4	EKPE ATAI	105,625,418.29	-	3,365,137.07	339,398.11	176,964.33	25,014,230.99	134,521,148.79
	5	ESSIEN UDIM	141,943,217.93	-	4,522,191.65	456,095.33	237,810.99	32,503,763.57	179,663,079.48
	6	ETIM EKPO	123,719,503.90	-	3,941,599.44	397,538.46	207,279.07	26,969,376.22	155,235,297.09
	7	ETINAN	140,319,465.02	-	4,470,460.25	450,877.85	235,090.57	31,020,484.33	176,496,378.02
	8	IBENO	112,430,839.21	-	3,581,952.07	361,265.45	188,366.09	25,064,024.62	141,626,447.44
	9	IBESIKPO ASUTAN	130,479,879.09	-	4,156,979.31	419,261.06	218,605.37	28,979,072.43	164,253,797.26
	10	IBIONO IBOM	141,956,067.91	-	4,522,601.04	456,136.62	237,832.52	32,311,693.37	179,484,331.46
	11	IKA	109,253,320.72	-	3,480,719.00	351,055.38	183,042.50	24,909,188.64	138,177,326.22
	12	IKONO	129,227,046.30	-	4,117,065.11	415,235.43	216,506.38	28,649,419.58	162,625,272.79
	13	IKOT ABASI	129,263,480.97	-	4,118,225.89	415,352.50	216,567.42	28,656,967.92	162,670,594.70
	14	IKOT EKPENE	133,316,051.29	-	4,247,337.37	428,374.31	223,357.08	29,358,138.32	167,573,258.37
	15	INI	121,797,277.67	-	3,880,358.92	391,361.92	204,058.58	26,574,706.21	152,847,763.31
	16	ITU	124,361,156.14	-	3,962,041.94	399,600.23	208,354.09	28,340,445.36	157,271,597.76
	17	MBO	116,083,746.89	-	3,698,330.63	373,003.06	194,486.16	26,880,191.71	147,229,758.46
	18	MKPAT ENIN	144,222,981.00	-	4,594,822.99	463,420.72	241,630.50	31,575,635.71	181,098,490.91
	19	NSIT IBOM	120,343,399.42	-	3,834,039.58	386,690.28	201,622.76	27,171,912.60	151,937,664.64
	20	NSIT UBIUM	126,621,321.35	-	4,034,048.90	406,862.65	212,140.76	28,416,436.15	159,690,809.81
	21	OBAT AKARA	131,704,565.18	-	4,195,996.78	423,196.25	220,657.20	29,688,235.19	166,232,650.60
	22	OKOBO	113,203,520.89	-	3,606,569.05	363,748.25	189,660.64	26,883,046.12	144,246,544.96
	23	ONNA	118,206,497.56	-	3,765,959.69	379,823.94	198,042.61	28,108,286.53	150,658,610.32
	24	ORON	121,076,698.53	-	3,857,401.88	389,046.53	202,851.33	25,830,339.04	151,356,337.32
	25	ORUK ANAM	142,655,172.52	-	4,544,873.93	458,383.00	239,003.80	31,234,248.06	179,131,681.31
	26	UDUNG UKO	106,264,794.98	-	3,385,507.08	341,452.57	178,035.53	23,662,064.40	133,831,854.56
	27	UKANAFUN	130,387,771.24	-	4,154,044.83	418,965.10	218,451.05	28,340,445.36	163,519,677.58
	28	UQUO	106,302,637.17	-	3,386,712.70	341,574.17	178,098.93	24,323,209.61	134,532,232.58
	29	URUAN	138,635,704.39	-	4,416,817.05	445,467.55	232,269.60	27,786,499.18	171,516,757.77
	30	URUE OFFONG/ORUK	114,714,220.50	-	3,654,698.67	368,602.47	192,191.66	24,796,280.79	143,725,994.09
	31	UYO	173,396,138.16	-	5,524,255.26	557,160.61	290,507.07	39,919,208.30	219,687,269.40
AKWA IBOM TOTAL			3,923,306,686.98	-	124,993,254.41	12,606,462.59	6,573,089.42	877,423,776.28	4,944,903,269.68
ANAMBRA	1	AGUATA	195,032,112.00	-	6,213,559.21	626,681.83	326,755.88	43,971,618.21	246,170,727.12
	2	ANAMBRA EAST	128,264,216.95	-	4,086,390.18	412,141.64	214,893.26	30,217,095.72	163,194,737.75
	3	ANAMBRA WEST	131,947,607.14	-	4,203,739.89	423,977.20	221,064.40	31,110,526.62	167,906,915.25
	4	ANIOCHA	159,484,424.45	-	5,081,039.75	512,459.16	267,199.45	38,569,168.11	203,914,290.92
	5	AWKA NORTH	121,123,231.76	-	3,858,884.39	389,196.06	202,929.29	27,633,979.89	153,208,221.39
	6	AWKA SOUTH	139,439,848.81	-	4,442,436.42	448,051.45	233,616.86	32,482,737.52	177,046,691.05
	7	AYAMELUM	129,229,283.94	-	4,117,136.40	415,242.62	216,510.13	30,539,263.67	164,517,436.75
	8	DUNUKOFIA	115,547,037.05	-	3,681,231.51	371,278.49	193,586.96	26,604,742.42	146,397,876.43
	9	EKWUSIGWO	128,336,644.31	-	4,088,697.65	412,374.37	215,014.61	30,527,909.45	163,580,640.38
	10	IDEAMILI NORTH	203,033,197.63	-	6,468,467.07	652,391.11	340,160.86	47,816,257.19	258,310,473.87
	11	IDEAMILI SOUTH	141,108,317.54	-	4,495,592.43	453,412.61	236,412.21	33,664,717.74	179,958,452.53
	12	IHALA	172,519,085.64	-	5,496,313.11	554,342.44	289,037.66	39,657,396.76	218,516,175.60
	13	NJIKOKA	126,757,493.60	-	4,038,387.24	407,300.20	212,368.90	29,908,438.66	161,323,988.59
	14	NNEWI NORTH	125,680,809.16	-	4,004,084.97	403,840.57	210,565.03	30,485,917.88	160,785,217.62
	15	NNEWI SOUTH	150,844,491.46	-	4,805,778.75	484,697.12	252,724.15	35,312,347.67	191,700,039.14
	16	OGBARU	144,136,180.09	-	4,592,057.58	463,141.81	241,485.07	34,565,189.52	183,998,054.08
	17	ONISHA NORTH	120,746,306.28	-	3,846,875.86	387,984.91	202,297.79	28,416,342.45	153,599,807.29
	18	ONISHA SOUTH	125,115,164.77	-	3,986,064.02	402,023.03	209,617.35	29,159,758.15	158,872,627.33
	19	ORUMBA NORTH	135,113,754.63	-	4,304,610.69	434,150.74	226,368.94	31,426,985.74	171,505,870.74
	20	ORUMBA SOUTH	136,731,703.37	-	4,356,157.18	439,349.57	229,079.65	32,365,326.05	174,121,615.81
	21	OYI	131,282,570.35	-	4,182,552.38	421,840.29	219,950.20	31,149,410.05	167,256,323.26
ANAMBRA TOTAL			2,961,473,480.93	-	94,350,056.67	9,515,877.20	4,961,638.63	695,585,129.47	3,765,886,182.90

BAUCHI	1	ALKALERI	221,356,606.58	-	7,052,235.49	711,268.33	370,859.81	43,149,356.73	272,640,326.93
	2	BAUCHI	267,311,416.02	-	8,516,317.10	858,931.42	447,852.28	53,576,586.51	330,711,103.33
	3	BOGORO	116,907,703.27	-	3,724,581.19	375,650.62	195,866.61	27,595,413.04	148,799,214.73
	4	DAMBAN	138,165,804.13	-	4,401,846.42	443,957.66	231,482.33	31,826,729.68	175,069,820.22
	5	DARAZO	175,269,012.61	-	5,583,923.47	563,178.57	293,644.87	38,212,683.21	219,922,442.74
	6	DASS	116,060,469.42	-	3,697,589.03	372,928.27	194,447.16	27,958,747.94	148,284,181.83
	7	GAMAWA	185,159,613.92	-	5,899,029.72	594,959.29	310,215.54	40,419,524.13	232,383,342.60
	8	GANJUWA	186,913,233.94	-	5,954,898.58	600,594.06	313,153.55	38,141,069.19	231,922,949.31
	9	GIADE	131,472,771.76	-	4,188,612.04	422,451.45	220,268.86	32,210,299.19	168,514,403.29
	10	I/GADAU	150,574,693.60	-	4,797,183.22	483,830.20	252,272.13	36,842,502.11	192,950,481.25
	11	JAMAARE	116,509,936.86	-	3,711,908.69	374,372.51	195,200.20	29,731,020.52	150,522,438.78
	12	KATAGUM	180,427,778.08	-	5,748,277.40	579,754.84	302,287.84	41,027,323.56	228,085,421.72
	13	KIRFI	148,393,236.82	-	4,727,683.83	476,820.69	248,617.33	31,617,152.42	185,463,511.08
	14	MISAU	173,276,640.50	-	5,520,448.17	556,776.63	290,306.86	38,966,882.25	218,611,054.41
	15	NINGI	222,050,182.26	-	7,074,332.22	713,496.94	372,021.82	46,813,660.32	277,023,693.56
	16	SHIRA	166,466,612.01	-	5,303,486.38	534,894.49	278,897.37	37,097,369.37	209,681,259.62
	17	TAFAWA BALEWA	163,732,677.01	-	5,216,385.51	526,109.74	274,316.95	36,207,680.93	205,957,170.14
	18	TORO	230,258,854.88	-	7,335,853.64	739,873.24	385,774.59	44,480,146.95	283,200,503.30
	19	WARJI	128,152,405.23	-	4,082,827.95	411,782.36	214,705.93	29,530,387.09	162,392,108.57
	20	ZAKI	143,398,790.61	-	4,568,564.98	460,772.41	240,249.65	34,397,920.40	183,066,298.06
BAUCHI TOTAL			3,361,858,439.53	-	107,105,985.02	10,802,403.70	5,632,441.69	739,802,455.53	4,225,201,725.46
BAYELSA	1	BRASS	162,839,974.83	-	5,187,944.77	523,241.29	272,821.32	33,157,255.69	201,981,237.91
	2	EKERMOR	186,941,135.39	-	5,955,787.49	600,683.71	313,200.29	38,562,116.17	232,372,923.06
	3	KOLOKUMA/OPOKUMA	124,409,524.17	-	3,963,582.90	399,755.65	208,435.13	26,322,081.16	155,303,379.01
	4	NEMBE	153,402,563.79	-	4,887,276.78	492,916.78	257,009.93	29,724,476.61	188,764,243.89
	5	OGBIA	161,212,720.28	-	5,136,101.81	518,012.56	270,095.03	32,832,296.76	199,969,226.43
	6	SAGBAMA	158,497,129.78	-	5,049,585.37	509,286.76	265,545.34	33,290,271.28	197,611,818.53
	7	SOUTHERN IJAW	218,974,626.38	-	6,976,347.60	703,614.49	366,869.05	41,680,148.77	268,701,606.29
	8	YENAGOA	202,121,765.49	-	6,439,429.61	649,462.48	338,633.85	43,832,438.71	253,381,730.13
BAYELSA TOTAL			1,368,399,440.11	-	43,596,056.34	4,396,973.71	2,292,609.93	279,401,085.17	1,698,086,165.27
BENUE	1	ADO	161,054,358.19	(6,066,891.24)	5,131,056.52	517,503.70	269,829.71	30,675,192.00	191,581,048.88
	2	AGATU	142,106,102.32	(6,066,891.24)	4,527,381.01	456,618.72	238,083.89	26,656,243.60	167,917,538.29
	3	APA	137,600,956.19	(6,066,891.24)	4,383,850.84	442,142.67	230,535.99	25,466,397.89	162,056,992.35
	4	BURUKU	163,124,134.96	(6,066,891.24)	5,196,997.87	524,154.36	273,297.40	32,250,763.89	195,302,457.24
	5	GBOKO	211,709,729.52	(6,066,891.24)	6,744,894.09	680,270.75	354,697.48	42,096,264.54	255,518,965.14
	6	GUMA	172,969,502.50	(6,066,891.24)	5,510,663.01	555,789.73	289,792.28	31,481,848.77	204,740,705.06
	7	GWER EAST	164,077,719.56	(6,066,891.24)	5,227,378.28	527,218.44	274,895.03	29,708,815.02	193,749,135.09
	8	GWER WEST	141,000,598.82	(6,066,891.24)	4,492,160.60	453,066.49	236,231.73	27,076,286.15	167,191,452.55
	9	KATSINA ALA	178,120,122.97	(6,066,891.24)	5,674,757.45	572,339.83	298,421.61	33,582,632.44	212,181,383.05
	10	KONSHISHA	168,521,828.84	(6,066,891.24)	5,368,963.86	541,498.36	282,340.67	33,643,145.97	202,290,886.46
	11	KWANDE	192,946,246.94	(6,066,891.24)	6,147,105.30	619,979.48	323,261.23	35,103,653.35	229,073,355.05
	12	LOGO	148,171,352.92	(6,066,891.24)	4,720,614.80	476,107.72	248,245.58	30,052,359.34	177,601,789.13
	13	MAKURDI	177,988,621.48	(6,066,891.24)	5,670,567.92	571,917.28	298,201.29	38,192,824.67	216,655,241.41
	14	OBI	131,480,906.89	(6,066,891.24)	4,188,871.21	422,477.59	220,282.49	25,598,969.46	155,844,616.40
	15	OGBADIBO	138,123,474.80	(6,066,891.24)	4,400,497.85	443,821.64	231,411.41	27,492,522.83	164,624,837.29
	16	OHIMINI	125,985,453.60	(6,066,891.24)	4,013,790.69	404,819.46	211,075.43	23,862,662.47	148,410,910.41
	17	OJU	159,410,085.80	(6,066,891.24)	5,078,671.39	512,220.29	267,074.90	30,126,764.34	189,327,925.48
	18	OKPOKWU	149,383,448.94	(6,066,891.24)	4,759,231.16	480,002.46	250,276.32	30,533,422.88	179,339,490.52
	19	OTUKPO	174,955,516.09	(6,066,891.24)	5,573,935.73	562,171.24	293,119.64	35,926,294.83	211,244,146.29
	20	TARKA	121,257,775.53	(6,066,891.24)	3,863,170.84	389,628.38	203,154.70	24,370,874.64	144,017,712.84
	21	UKUM	165,798,586.31	(6,066,891.24)	5,282,203.64	532,747.97	277,778.17	33,088,628.90	198,913,053.75
	22	USHONGO	161,441,089.67	(6,066,891.24)	5,143,377.46	518,746.36	270,477.64	31,275,189.36	192,581,989.24
	23	VANDEIKYA	170,994,679.94	(6,066,891.24)	5,447,746.82	549,444.18	286,483.68	33,925,288.72	205,136,752.10
BENUE TOTAL			3,658,222,292.78	(139,538,498.52)	116,547,888.36	11,754,687.09	6,128,968.28	712,187,046.03	4,365,302,384.03

STATE LEVEL REPORT								
CITY / TOWN		NUMBER OF HOUSEHOLDS		NUMBER OF PEOPLE		TOTAL AMOUNT		
STATE	LOCAL GOVERNMENT AREA	NUMBER OF HOUSEHOLDS	NUMBER OF PEOPLE	NUMBER OF HOUSEHOLDS	NUMBER OF PEOPLE	AMOUNT	AMOUNT	AMOUNT
BORNO	1 ABADAN	143,601,286.78	-	4,575,016.33	461,423.08	240,588.92	25,961,610.41	174,839,925.52
	2 ASKIRA UBA	138,857,198.29	-	4,423,873.66	446,179.26	232,640.69	28,366,357.22	172,326,249.12
	3 BAMA	194,810,633.73	-	6,206,503.10	625,970.17	326,384.81	36,732,638.24	238,702,130.06
	4 BAYO	112,216,815.51	-	3,575,133.45	360,577.75	188,007.52	24,616,738.43	140,957,272.66
	5 BIU	155,317,189.55	-	4,948,275.15	499,068.90	260,217.68	30,775,544.22	191,800,295.50
	6 CHIBOK	111,889,792.84	-	3,564,714.78	359,526.95	187,459.63	23,800,186.36	139,801,680.56
	7 DAMBOA	187,563,594.00	-	5,975,618.50	602,683.81	314,243.16	34,296,048.89	228,752,188.35
	8 DIKWA	124,123,121.87	-	3,954,458.37	398,835.37	207,955.29	26,325,008.75	155,009,379.66
	9 GUBIO	147,415,028.77	-	4,696,518.95	473,677.49	246,978.44	29,297,973.80	182,130,177.44
	10 GUZAMALA	125,650,976.79	-	4,003,134.54	403,744.71	210,515.05	25,674,139.43	155,942,510.53
	11 GWOZA	181,037,621.97	-	5,767,706.52	581,714.40	303,309.57	37,133,905.11	224,824,257.58
	12 HAWUL	128,213,735.01	-	4,084,781.86	411,979.43	214,808.68	27,238,737.69	160,164,042.67
	13 JERE	147,928,786.82	-	4,712,886.85	475,328.30	247,839.19	33,004,015.24	186,368,856.39
	14 KAGA	130,761,340.00	-	4,165,946.42	420,165.46	219,076.93	25,316,830.50	160,883,359.31
	15 KALA BALGE	120,336,987.16	-	3,833,835.30	386,669.68	201,612.02	23,463,492.63	148,222,596.78
	16 KONDUGA	176,327,368.29	-	5,617,641.79	566,579.30	295,418.04	29,538,124.98	212,345,132.41
	17 KUKAWA	181,723,277.46	-	5,789,550.92	583,917.57	304,458.32	32,538,428.96	220,939,633.23
	18 KWAYA KUSAR	101,183,609.86	-	3,223,624.79	325,125.59	169,522.54	23,190,928.01	128,092,810.79
	19 MAFA	136,314,003.64	-	4,342,849.62	438,007.41	228,379.84	26,173,344.34	167,496,584.84
	20 MAGUMERI	161,312,851.51	-	5,139,291.90	518,334.30	270,262.79	28,502,100.36	195,742,840.86
	21 MAIDUGURI METRO	234,910,058.57	-	7,484,037.08	754,818.60	393,567.20	52,686,009.29	296,228,490.74
	22 MARTE	146,691,722.91	-	4,673,475.03	471,353.34	245,766.62	27,813,172.21	179,895,490.11
	23 MOBBAR	136,602,160.28	-	4,352,030.04	438,933.32	228,862.61	27,006,578.86	168,628,565.12
	24 MONGUNO	133,336,660.17	-	4,247,993.95	428,440.54	223,391.61	26,575,055.23	164,811,541.50
	25 NGALA	152,492,977.85	-	4,858,298.14	489,994.07	255,486.01	34,644,794.58	192,741,550.65
	26 NGANZAI	132,554,373.66	-	4,223,070.96	425,926.87	222,080.97	25,937,443.06	163,362,895.53
	27 SHANI	128,559,954.90	-	4,095,812.14	413,091.91	215,388.74	26,097,163.26	159,381,410.95
BORNO TOTAL		3,971,733,128.17	-	126,536,080.14	12,762,067.59	6,654,222.85	792,706,370.07	4,910,391,868.82
CROSS RIVER	1 ABI	136,290,626.93	(2,017,457.56)	4,342,104.85	437,932.29	228,340.67	28,724,204.31	168,005,751.50
	2 AKAMKPA	171,315,664.65	(2,544,453.37)	5,457,973.12	550,475.58	287,021.45	29,125,280.89	204,191,962.32
	3 AKPABUYO	163,999,538.31	(2,434,582.26)	5,224,887.49	526,967.23	274,764.05	36,754,172.19	204,345,747.01
	4 BAKASSI	105,815,373.88	(1,558,697.37)	3,371,188.90	340,008.48	177,282.58	21,593,439.59	129,738,596.05
	5 BEKWARA	126,404,039.72	(1,868,649.67)	4,027,126.49	406,164.47	211,776.73	26,251,649.37	155,432,107.12
	6 BIASE	145,418,471.83	(2,154,700.07)	4,632,910.32	467,262.10	243,633.42	30,270,724.63	178,878,302.23
	7 BOKI	166,714,609.97	(2,475,446.61)	5,311,387.39	535,691.36	279,312.87	31,346,393.87	201,711,948.84
	8 CALABAR MUNICIPAL	132,063,635.15	(1,953,847.98)	4,207,436.45	424,350.02	221,258.79	30,918,295.53	165,881,127.95
	9 CALABAR SOUTH	140,763,556.87	(2,084,922.28)	4,484,608.64	452,304.82	235,834.60	31,694,568.68	175,545,951.33
	10 ETUNG	110,223,350.78	(1,625,005.68)	3,511,623.34	354,172.30	184,667.68	24,626,156.99	137,274,965.41
	11 IKOM	150,398,207.94	(2,231,802.60)	4,791,560.53	483,263.11	251,976.44	29,839,391.29	183,532,596.71
	12 OBANLIKU	129,790,618.26	(2,540,598.25)	4,135,020.04	417,046.31	217,450.59	26,537,217.41	158,556,754.36
	13 OBUBRA	143,048,872.51	(2,119,233.01)	4,557,416.88	459,648.05	239,663.40	30,477,574.34	176,663,942.17
	14 OBUDU	135,429,577.25	(2,004,350.13)	4,314,672.53	435,165.55	226,898.07	29,694,958.05	168,096,921.33
	15 ODUK PANI	153,617,118.78	(2,278,449.64)	4,894,112.32	493,606.19	257,369.39	31,746,201.81	188,729,958.86
	16 OGAJA	144,373,738.74	(2,139,279.57)	4,599,626.00	463,905.14	241,883.08	30,443,131.11	177,983,004.50
	17 YAKURR	144,942,892.74	(2,147,660.84)	4,617,758.77	465,733.96	242,836.64	32,000,307.90	180,121,869.16
	18 YALA	159,841,360.08	(2,372,129.21)	5,092,411.42	513,606.07	267,797.46	32,913,275.66	196,256,321.48
CROSS RIVER TOTAL		2,560,451,254.40	(38,551,266.10)	81,573,825.50	8,227,303.02	4,289,767.89	534,956,943.62	3,150,947,828.33

DELTA	1	ANIOCHA NORTH	111,930,700.50	-	3,566,018.07	359,658.40	187,528.16	26,520,188.36	142,564,093.48
	2	ANIOCHA SOUTH	122,000,022.46	-	3,886,818.20	392,013.38	204,398.26	28,796,930.65	155,280,182.95
	3	BOMADI	104,289,914.58	-	3,322,589.05	335,106.84	174,726.83	25,374,173.73	133,496,511.03
	4	BURUTU	149,883,464.92	-	4,775,161.25	481,609.12	251,114.05	33,177,628.17	188,568,977.51
	5	ETHIOPE EAST	136,370,662.93	-	4,344,654.73	438,189.47	228,474.76	32,614,738.16	173,996,720.05
	6	ETHIOPE WEST	139,690,023.87	-	4,450,406.78	448,855.32	234,036.00	32,792,346.01	177,615,667.98
	7	IKA NORTH EAST	148,097,201.40	-	4,718,252.40	475,869.46	248,121.35	31,527,841.58	185,067,286.18
	8	IKA SOUTH	139,287,584.55	-	4,437,585.40	447,562.19	233,361.76	30,191,786.55	174,597,880.46
	9	ISOKO NORTH	131,059,352.45	-	4,175,440.84	421,123.04	219,576.22	29,022,175.46	164,897,668.01
	10	ISOKO SOUTH	146,553,607.91	-	4,669,074.80	470,909.55	245,535.22	34,322,310.74	186,261,438.22
	11	NDOKWA EAST	123,150,200.08	-	3,923,461.90	395,709.16	206,325.26	26,422,504.04	154,098,200.43
	12	NDOKWA WEST	127,010,806.73	-	4,046,457.58	408,114.15	212,793.30	29,350,115.66	161,028,287.43
	13	OKPE	116,339,157.95	-	3,706,467.82	373,823.76	194,914.07	28,126,143.87	148,740,507.47
	14	OSHIMILI NORTH	113,938,505.25	-	3,629,985.04	366,109.92	190,892.03	27,192,878.07	145,318,370.32
	15	OSHIMILI SOUTH	123,636,419.97	-	3,938,952.45	397,271.49	207,139.87	29,367,749.58	157,547,533.37
	16	PATANI	102,104,221.59	-	3,252,954.70	328,083.72	171,064.93	24,172,973.81	130,029,298.75
	17	SAPELE	128,608,160.54	-	4,097,347.93	413,246.81	215,469.50	30,781,317.74	164,115,542.52
	18	UDU	135,218,161.35	-	4,307,937.00	434,486.22	226,543.87	28,971,810.95	169,158,939.38
	19	UGHELLI NORTH	176,590,983.01	-	5,626,040.33	567,426.36	295,859.70	40,241,472.80	223,321,782.20
	20	UGHELLI SOUTH	139,986,400.98	-	4,459,849.11	449,807.64	234,532.55	33,425,644.84	178,556,235.13
	21	UKWUANI	111,021,647.37	-	3,537,056.40	356,737.40	186,005.14	27,514,728.86	142,616,175.18
	22	UVWIE	130,448,957.38	-	4,155,994.17	419,161.70	218,553.56	32,023,557.76	167,266,224.58
	23	WARRI SOUTH	162,110,544.96	-	5,164,705.75	520,897.47	271,599.24	39,124,382.88	207,192,130.29
	24	WARRI NORTH	133,407,478.73	-	4,250,250.17	428,668.09	223,510.26	28,587,353.39	166,897,260.64
	25	WARRI SOUTH-WEST	128,116,876.10	-	4,081,696.02	411,668.20	214,646.41	27,279,461.90	160,104,348.62
DELTA TOTAL			3,280,851,057.56	-	104,525,157.90	10,542,108.84	5,496,722.31	756,922,215.56	4,158,337,262.17
EBONYI	1	ABAKALIKI	145,485,293.03	(3,821,132.20)	4,635,039.19	467,476.81	243,745.37	30,526,953.20	177,537,375.40
	2	AFIKPO NORTH	136,610,461.55	(3,732,383.89)	4,352,294.52	438,959.99	228,876.52	30,837,005.75	168,735,214.45
	3	AFIKPO SOUTH	137,786,488.20	(3,744,144.15)	4,389,761.74	442,738.83	230,846.83	30,866,247.62	169,971,939.06
	4	EBONYI	132,864,675.90	(3,694,926.03)	4,232,956.93	426,923.94	222,600.85	28,948,400.03	163,000,631.63
	5	EZZA NORTH	132,433,522.71	(3,690,614.50)	4,219,220.75	425,538.55	221,878.50	30,139,768.09	163,749,314.11
	6	EZZA SOUTH	137,650,340.84	(3,742,782.68)	4,385,424.20	442,301.36	230,618.73	29,352,331.02	168,318,233.46
	7	IKWO	160,833,937.09	(3,974,618.64)	5,124,034.09	516,795.44	269,460.42	34,515,581.40	197,285,189.80
	8	ISHIELU	142,462,416.44	(3,790,903.43)	4,538,732.88	457,763.63	238,680.86	30,484,137.02	174,390,827.39
	9	IVO	128,894,355.39	(3,655,222.82)	4,106,465.86	414,166.42	215,948.99	28,573,013.17	158,548,726.99
	10	IZZI	179,033,702.05	(4,156,616.29)	5,703,863.31	575,275.36	299,952.22	35,750,463.38	217,206,640.03
	11	OHAOZARA	138,891,672.61	(3,755,196.00)	4,424,971.98	446,290.03	232,698.45	30,330,506.23	170,570,943.32
	12	OHAUKWU	153,256,291.73	(3,898,842.19)	4,882,616.68	492,446.77	256,764.86	33,356,880.50	188,346,158.36
	13	ONICHA	167,853,666.13	(4,044,815.93)	5,347,676.76	539,351.40	281,221.24	35,925,280.25	205,902,379.85
EBONYI TOTAL			1,894,056,823.67	(49,702,198.75)	60,343,058.88	6,086,028.55	3,173,293.82	409,606,567.67	2,323,563,573.85
EDO	1	AKOKO EDO	174,267,778.71	-	5,552,025.00	559,961.38	291,967.41	38,033,822.74	218,705,555.24
	2	EGOR	165,516,469.38	-	5,273,215.64	531,841.47	277,305.51	42,968,085.86	214,566,917.85
	3	ESAN CENTRAL	109,525,279.38	-	3,489,383.37	351,929.24	183,498.13	28,087,783.36	141,637,873.48
	4	ESAN NORTH EAST	112,759,502.11	-	3,592,422.99	362,321.52	188,916.74	28,978,106.12	145,881,269.47
	5	ESAN SOUTH EAST	135,012,015.19	-	4,301,369.36	433,823.83	226,198.49	32,046,598.82	172,020,005.68
	6	ESAN WEST	114,755,331.94	-	3,656,008.45	368,734.57	192,260.54	29,390,156.32	148,362,491.82
	7	ETSAKO CENTRAL	114,860,881.94	-	3,659,371.18	369,073.72	192,437.38	27,406,847.56	146,488,611.79
	8	ETSAKO EAST	133,248,198.76	-	4,245,175.65	428,156.29	223,243.40	30,668,552.22	168,813,326.32
	9	ETSAKO WEST	146,655,997.79	-	4,672,336.86	471,238.55	245,706.76	33,942,435.71	185,987,715.67
	10	IGUEBEN	106,713,759.34	-	3,399,810.70	342,895.20	178,787.73	25,825,122.83	136,460,375.80
	11	IKPOBA OKHA	183,108,909.96	-	5,833,696.01	588,369.92	306,779.80	44,947,588.74	234,785,344.43
	12	OREDO	188,448,199.76	-	6,003,801.30	605,526.25	315,725.22	45,173,721.59	240,546,974.11
	13	ORHIONWON	147,707,068.90	-	4,705,823.10	474,615.88	247,467.72	32,997,815.69	186,132,791.30
	14	OVIA NORTH EAST	140,864,570.17	-	4,487,826.84	452,629.40	236,003.83	31,166,678.80	177,207,709.04
	15	OVIA SOUTH WEST	153,742,087.98	-	4,898,093.74	494,007.74	257,578.77	29,993,642.41	189,385,410.64
	16	OWAN EAST	134,863,748.58	-	4,296,645.71	433,347.41	225,950.08	31,200,678.02	171,020,369.81
	17	OWAN WEST	110,606,586.60	-	3,523,832.91	355,403.72	185,309.75	27,585,280.02	142,256,413.00
	18	UHUNMWODE	137,638,738.35	-	4,385,054.55	442,264.08	230,599.29	29,071,159.94	171,767,816.20
EDO TOTAL			2,510,295,124.85	-	79,975,893.35	8,066,140.15	4,205,736.55	589,484,076.75	3,192,026,971.65

EKITI	1	ADO EKITI	161,728,446.26	-	5,152,532.40	519,669.70	270,959.07	39,151,987.80	206,823,595.23
	2	AIYEKIRE	123,064,419.04	-	3,920,728.98	395,433.53	206,181.54	28,975,819.39	156,562,582.49
	3	EFON	117,340,193.20	-	3,738,359.96	377,040.31	196,591.20	25,090,520.90	146,742,705.56
	4	EKITI EAST	121,160,119.72	-	3,860,059.61	389,314.59	202,991.09	28,326,408.99	153,938,893.99
	5	EKITI SOUTH WEST	128,332,177.37	-	4,088,555.34	412,360.01	215,007.12	30,059,480.98	163,107,580.82
	6	EKITI WEST	130,822,882.21	-	4,167,907.10	420,363.20	219,180.04	30,986,530.50	166,616,863.06
	7	EMURE	107,798,867.29	-	3,434,381.33	346,381.89	180,605.71	25,530,924.92	137,291,161.15
	8	IDO-OSI	132,799,581.00	-	4,230,883.06	426,714.78	222,491.79	29,668,553.42	167,348,224.06
	9	IJERO	142,090,273.15	-	4,526,876.71	456,567.85	238,057.37	33,619,757.12	180,931,532.20
	10	IKERE	124,076,011.70	-	3,952,957.48	398,684.00	207,876.36	28,922,663.90	157,558,193.43
	11	IKOLE	132,967,904.47	-	4,236,245.71	427,255.64	222,773.80	30,259,860.69	168,114,040.30
	12	ILEJEMEJI	93,311,594.76	-	2,972,829.00	299,831.04	156,333.80	22,336,901.54	119,077,490.14
	13	IREPODUN/IFELODUN	118,266,149.75	-	3,767,860.16	380,015.61	198,142.55	27,767,832.31	150,380,000.37
	14	ISE/ORUN	115,408,501.32	-	3,676,817.88	370,833.35	193,354.86	26,791,306.32	146,440,813.72
	15	MOBA	123,777,174.41	-	3,943,436.77	397,723.77	207,375.69	28,868,176.35	157,193,886.99
	16	OYE	120,321,067.73	-	3,833,328.12	386,618.52	201,585.35	28,088,858.50	152,831,458.21
EKITI TOTAL			1,993,265,363.35	-	63,503,759.60	6,404,807.79	3,339,507.34	464,445,583.63	2,530,959,021.71
ENUGU	1	AGWU	150,722,857.55	-	4,801,903.59	484,306.28	252,520.36	36,434,012.06	192,695,599.85
	2	ANINRI	126,994,839.50	-	4,045,948.88	408,062.85	212,766.55	32,348,333.85	164,009,951.63
	3	ENUGU EAST	171,900,975.35	-	5,476,620.63	552,356.31	288,002.08	41,569,098.91	219,787,053.28
	4	ENUGU NORTH	161,593,231.48	-	5,148,224.57	519,235.22	270,732.53	39,397,398.97	206,928,822.78
	5	ENUGU SOUTH	156,242,045.33	-	4,977,740.28	502,040.67	261,767.18	36,471,373.14	198,454,966.59
	6	EZEAGU	150,221,770.65	-	4,785,939.39	482,696.18	251,680.84	34,631,546.14	190,373,633.20
	7	IGBO ETITI	151,676,806.00	-	4,832,295.59	487,371.53	254,118.60	37,138,988.34	194,389,580.06
	8	IGBO EZE NORTH	164,162,427.78	-	5,230,077.01	527,490.63	275,036.95	40,322,164.97	210,517,197.34
	9	IGBO EZE SOUTH	149,375,717.99	-	4,758,984.86	479,977.62	250,263.37	33,211,317.69	188,076,261.52
	10	ISI UZO	139,691,318.11	-	4,450,448.02	448,859.47	234,038.17	33,280,267.59	178,104,931.37
	11	NKANU EAST	146,247,420.05	-	4,659,319.92	469,925.70	245,022.23	33,303,039.46	184,924,727.35
	12	NKANU WEST	141,995,992.46	-	4,523,873.00	456,264.91	237,899.41	33,171,165.63	180,385,195.41
	13	NSUKKA	183,903,385.84	-	5,859,007.34	590,922.74	308,110.86	43,506,546.78	234,167,973.57
	14	OJI RIVER	126,183,590.53	-	4,020,103.17	405,456.12	211,407.39	31,895,687.57	162,716,244.77
	15	UDENU	139,664,828.54	-	4,449,604.08	448,774.36	233,993.79	35,186,443.80	179,983,644.57
	16	UDI	158,587,550.56	-	5,052,466.10	509,577.30	265,696.83	38,709,168.57	203,124,459.36
	17	UZO UWANI	131,332,409.69	-	4,184,140.22	422,000.43	220,033.70	31,762,037.66	167,920,621.70
ENUGU TOTAL			2,550,497,167.41	-	81,256,696.65	8,195,318.31	4,273,090.86	612,338,591.13	3,256,560,864.36
GOMBE	1	AKKO	209,543,172.43	(4,907,596.13)	6,675,869.40	673,309.12	351,067.64	41,841,633.56	254,177,456.01
	2	BALANGA	152,177,060.85	(4,907,596.13)	4,848,233.29	488,978.96	254,956.73	33,893,428.72	186,755,062.41
	3	BILLIRI	153,162,868.29	(4,907,596.13)	4,879,640.29	492,146.58	256,608.34	33,233,425.28	187,117,092.64
	4	DUKKU	166,891,612.56	(4,907,596.13)	5,317,026.54	536,260.11	279,609.42	33,553,499.99	201,670,412.48
	5	FUNAKAYE	162,324,933.65	(4,907,596.13)	5,171,535.99	521,586.35	271,958.42	35,386,476.39	198,768,894.67
	6	GOMBE	176,751,232.76	(4,907,596.13)	5,631,145.76	567,941.28	296,128.18	37,410,761.82	215,749,613.66
	7	KALTUNGO	138,589,299.58	(4,907,596.13)	4,415,338.63	445,318.44	232,191.86	29,913,490.61	168,688,042.99
	8	KWAMI	148,662,552.15	(4,907,596.13)	4,736,264.00	477,686.06	249,068.54	32,799,174.09	182,017,148.70
	9	NAFADA	135,533,051.55	(4,907,596.13)	4,317,969.14	435,498.03	227,071.43	29,176,418.05	164,782,412.07
	10	SHOMGOM	128,535,941.76	(4,907,596.13)	4,095,047.10	413,014.75	215,348.51	30,022,275.42	158,374,031.40
	11	YAMALTU/DEBA	175,430,714.88	(4,907,596.13)	5,589,075.17	563,698.16	293,915.79	36,601,884.94	213,571,692.80
GOMBE TOTAL			1,747,602,440.45	(53,983,557.43)	55,677,145.30	5,615,437.83	2,927,924.84	373,832,468.85	2,131,671,859.84

IMO	1	ABOH MBAISE	137,133,518.82	-	4,368,958.68	440,640.69	229,752.85	32,007,241.68	174,180,112.73
	2	AHIAZU MBAISE	129,049,553.62	-	4,111,410.34	414,665.10	216,209.01	30,437,315.19	164,229,153.26
	3	EHIME MBANO	118,556,479.93	-	3,777,109.83	380,948.51	198,628.96	27,901,899.75	150,815,066.98
	4	EZINIIHITTE MBAISE	126,093,962.01	-	4,017,247.68	405,168.13	211,257.23	30,100,558.03	160,828,193.06
	5	IDEATO NORTH	135,211,351.02	-	4,307,720.03	434,464.34	226,532.46	29,644,676.74	169,824,744.59
	6	IDEATO SOUTH	135,664,102.61	-	4,322,144.31	435,919.13	227,290.99	29,738,111.16	170,387,568.20
	7	IHITE UBOMA	121,426,527.04	-	3,868,547.12	390,170.61	203,437.43	27,255,724.35	153,144,406.55
	8	IKEDURU	128,615,840.73	-	4,097,592.61	413,271.49	215,482.37	29,068,085.56	162,410,272.76
	9	ISIALA MBANO	144,703,222.92	-	4,610,123.09	464,963.85	242,435.09	32,202,864.04	182,223,609.00
	10	ISU	127,897,396.97	-	4,074,703.60	410,962.97	214,278.69	30,029,197.73	162,626,539.96
	11	MBAITOLI	157,756,071.37	-	5,025,975.88	506,905.57	264,303.77	34,665,206.53	198,218,463.13
	12	NGOR/OKPALA	133,981,503.04	-	4,268,538.11	430,512.56	224,471.97	29,741,473.02	168,646,498.70
	13	NJABA	121,035,420.87	-	3,856,086.81	388,913.90	202,782.17	28,801,293.20	154,284,496.95
	14	NKWANGELE	117,787,179.05	-	3,752,600.55	378,476.57	197,340.08	27,745,922.01	149,861,518.26
	15	NKWERRE	104,929,705.38	-	3,342,972.24	337,162.63	175,798.73	24,680,918.03	133,466,557.01
	16	OBOWO	113,742,430.20	-	3,623,738.25	365,479.89	190,563.53	27,088,899.84	145,011,111.70
	17	OGUTA	133,529,533.08	-	4,254,138.72	429,060.28	223,714.75	28,667,960.45	167,104,407.28
	18	OHAJI/EGBEMA	144,530,007.05	-	4,604,604.58	464,407.26	242,144.89	31,175,402.65	181,016,566.43
	19	OKIGWE	126,629,434.91	-	4,034,307.39	406,888.72	212,154.35	27,984,741.13	159,267,526.50
	20	ONUIMO	112,496,989.18	-	3,584,059.55	361,478.01	188,476.92	25,892,140.11	142,523,143.77
	21	ORLU	123,731,229.67	-	3,941,973.01	397,576.14	207,298.72	28,649,501.92	156,927,579.46
	22	ORSU	120,363,650.63	-	3,834,684.77	386,755.35	201,656.69	27,208,721.70	151,995,469.14
	23	ORU	116,422,710.86	-	3,709,129.74	374,092.23	195,054.06	26,689,789.63	147,390,776.52
	24	ORU WEST	120,437,761.51	-	3,837,045.88	386,993.49	201,780.85	27,049,445.52	151,913,027.26
	25	OWERRI MUNICIPAL	121,540,715.75	-	3,872,185.08	390,537.53	203,628.74	27,666,061.91	153,673,129.00
	26	OWERRI NORTH	129,298,661.65	-	4,119,346.71	415,465.54	216,626.36	30,722,312.35	164,772,412.62
	27	OWERRI WEST	115,668,597.82	-	3,685,104.33	371,669.10	193,790.62	25,893,281.88	145,812,443.75
IMO TOTAL			3,418,233,557.69	-	108,902,048.91	10,983,549.57	5,726,892.30	778,708,746.10	4,322,554,794.57
JIGAWA	1	AUYO	120,790,192.45	-	3,848,274.04	388,125.93	202,371.32	28,454,657.97	153,683,621.69
	2	BABURA	142,859,917.56	-	4,551,396.93	459,040.89	239,346.83	33,281,785.50	181,391,487.72
	3	BIRNIN KUDU	177,293,053.78	-	5,648,407.72	569,682.27	297,035.94	39,959,333.06	223,767,512.77
	4	BIRNIWA	134,101,469.92	-	4,272,360.15	430,898.04	224,672.97	29,109,777.19	168,139,178.27
	5	GAGARAWA	115,070,759.36	-	3,666,057.70	369,748.11	192,789.00	25,181,155.07	144,480,509.24
	6	BUJI	112,881,359.16	-	3,596,305.25	362,713.07	189,120.89	26,258,029.50	143,287,527.87
	7	DUTSE	158,454,438.05	-	5,048,225.25	509,149.58	265,473.81	35,694,841.81	199,972,128.51
	8	GARKI	132,985,898.34	-	4,236,818.98	427,313.46	222,803.94	29,738,001.52	167,610,836.23
	9	GUMEL	116,486,821.42	-	3,711,172.25	374,298.23	195,161.47	26,879,022.65	147,646,476.01
	10	GURI	123,061,986.20	-	3,920,651.48	395,425.71	206,177.47	27,377,402.95	154,961,643.80
	11	GWARAM	171,186,363.16	-	5,453,853.69	550,060.10	286,804.82	37,371,903.90	214,848,985.67
	12	GWIWA	126,568,956.54	-	4,032,380.60	406,694.39	212,053.03	27,979,937.57	159,200,022.13
	13	HADEJIA	106,844,830.38	-	3,403,986.52	343,316.36	179,007.32	26,781,782.35	137,552,922.93
	14	JAHUN	146,854,809.89	-	4,678,670.85	471,877.38	246,039.85	34,613,400.32	186,864,798.29
	15	KAFIN HAUSA	165,174,065.82	-	5,262,306.95	530,741.25	276,731.85	37,275,234.49	208,519,080.34
	16	KAUGAMA	121,056,685.01	-	3,856,764.26	388,982.23	202,817.80	28,198,078.06	153,703,327.35
	17	KAZAURE	128,100,920.39	-	4,081,187.68	411,616.93	214,619.67	30,325,439.47	163,133,784.15
	18	KIRI-KASAMMA	133,607,020.55	-	4,256,607.41	429,309.26	223,844.57	32,230,220.19	170,747,001.97
	19	KIYAWA	138,035,637.86	-	4,397,699.44	443,539.40	231,264.25	31,049,762.32	174,157,903.27
	20	MAIGATARI	139,229,188.58	-	4,435,724.96	447,374.55	233,263.92	31,481,222.53	175,826,774.54
	21	MALAM MADORI	130,429,832.72	-	4,155,384.87	419,100.25	218,521.52	30,320,301.53	165,543,140.90
	22	MIGA	119,637,953.43	-	3,811,564.67	384,423.52	200,440.86	28,227,763.94	152,262,146.43
	23	RINGIM	146,821,909.55	-	4,677,622.67	471,771.66	245,984.73	32,261,999.30	184,479,287.91
	24	RONI	108,576,043.71	-	3,459,141.52	348,879.13	181,907.79	25,017,819.28	137,583,791.44
	25	SULE TAKARKAR	136,275,900.30	-	4,341,635.68	437,884.97	228,316.00	28,381,585.02	169,665,321.97
	26	TAURA	123,942,240.65	-	3,948,695.64	398,254.16	207,652.24	28,439,180.71	156,936,023.41
	27	YANKWASHI	114,847,935.14	-	3,658,958.71	369,032.12	192,415.69	26,155,778.12	145,224,119.78
JIGAWA TOTAL			3,591,176,189.93	-	114,411,855.86	11,539,252.96	6,016,639.56	818,045,416.31	4,541,189,354.61

KADUNA	1	BIRNIN GWARI	215,028,445.42	-	6,850,625.59	690,934.53	360,257.64	36,574,555.10	259,504,818.28
	2	CHIKUN	218,646,587.05	-	6,965,896.54	702,560.43	366,319.46	43,925,426.69	270,606,790.16
	3	GIWA	180,947,511.44	-	5,764,835.67	581,424.86	303,158.60	38,735,281.41	226,332,211.98
	4	GWAGWADA	139,326,995.17	-	4,438,840.99	447,688.82	233,427.79	27,599,332.89	172,046,285.66
	5	IGABI	229,047,290.33	-	7,297,254.21	735,980.21	383,744.74	47,856,839.80	285,321,109.30
	6	IKARA	153,441,023.32	-	4,888,502.07	493,040.35	257,074.36	32,867,815.92	191,947,456.02
	7	JABA	133,800,270.53	-	4,262,764.19	429,930.22	224,168.34	30,422,599.90	169,139,733.18
	8	JEMAVA	178,280,087.71	-	5,679,853.79	572,853.83	298,689.61	38,247,367.28	223,078,852.23
	9	KACHIA	196,661,481.84	-	6,265,469.56	631,917.36	329,485.71	36,061,458.72	239,949,813.20
	10	KADUNA NORTH	185,786,277.48	-	5,918,994.69	596,972.90	311,265.45	43,255,845.11	235,869,355.63
	11	KADUNA SOUTH	198,355,913.37	-	6,319,452.73	637,361.95	332,324.56	46,090,973.79	251,736,026.39
	12	KAGARKO	171,414,035.94	-	5,461,107.15	550,791.67	287,186.26	35,850,168.81	213,563,289.83
	13	KAURA	148,507,583.71	-	4,731,326.83	477,188.11	248,808.90	34,685,315.07	188,650,222.62
	14	KAURU	152,914,066.46	-	4,871,713.67	491,347.12	256,191.50	31,350,664.32	189,883,983.08
	15	KUBAU	177,013,001.28	-	5,639,485.48	568,782.40	296,566.74	38,457,325.13	221,975,161.04
	16	KUDAN	137,297,223.24	-	4,374,174.17	441,166.71	230,027.12	29,383,276.84	171,725,868.07
	17	LERE	191,038,519.76	-	6,086,326.72	613,849.53	320,065.03	41,572,820.48	239,631,581.51
	18	MAKARFI	128,495,205.61	-	4,093,749.28	412,883.86	215,280.26	29,844,232.63	163,061,351.64
	19	SABON GARI	169,549,259.91	-	5,401,696.95	544,799.72	284,062.03	38,763,444.94	214,543,263.56
	20	SANGA	142,154,688.47	-	4,528,928.93	456,774.83	238,165.29	30,039,220.67	177,417,778.20
	21	SOBA	181,195,370.19	-	5,772,732.24	582,221.28	303,573.86	39,169,342.30	227,023,239.88
	22	ZANGON KATAF	202,721,089.23	-	6,458,523.56	651,388.24	339,637.95	40,634,607.03	250,805,246.01
	23	ZARIA	206,995,746.70	-	6,594,710.56	665,123.67	346,799.69	46,459,383.20	261,061,763.83
KADUNA TOTAL			4,038,617,674.18	-	128,666,965.57	12,976,982.60	6,766,280.90	857,847,298.02	5,044,875,201.28
KANO	1	AJINGI	132,833,335.54	-	4,231,958.45	426,823.24	222,548.34	31,913,379.63	169,628,045.21
	2	ALBASU	136,056,244.85	-	4,334,637.64	437,179.17	227,947.99	32,929,296.51	173,985,306.15
	3	BAGWAI	124,056,490.11	-	3,952,335.53	398,621.27	207,843.66	31,197,239.42	159,812,529.99
	4	BEBEJI	134,584,141.05	-	4,287,737.65	432,448.97	225,481.63	32,847,216.31	172,377,025.61
	5	BICHI	163,120,409.35	-	5,196,879.18	524,142.39	273,291.16	38,444,400.72	207,559,122.80
	6	BUNKURE	129,958,832.55	-	4,140,379.20	417,586.82	217,732.41	31,707,481.39	166,442,012.38
	7	DALA	209,767,691.29	-	6,683,022.38	674,030.55	351,443.80	47,431,230.87	264,907,418.89
	8	DANBATTIA	142,918,039.61	-	4,553,248.65	459,227.65	239,444.21	34,059,326.43	182,229,286.55
	9	DAWAKIN KUDU	153,631,344.89	-	4,894,565.56	493,651.90	257,393.23	35,164,364.39	194,441,319.97
	10	DAWAKIN TOFA	154,707,335.30	-	4,928,845.71	497,109.30	259,195.94	36,590,682.26	196,983,168.50
	11	DOGUWA	143,392,318.40	-	4,568,358.78	460,751.62	240,238.81	30,457,249.02	179,118,916.62
	12	FAGGE	140,479,147.28	-	4,475,547.59	451,390.95	235,358.10	33,479,563.68	179,121,007.59
	13	GABASAWA	146,780,847.50	-	4,676,314.47	471,639.72	245,915.94	34,255,139.08	186,429,856.70
	14	GARKO	130,929,174.63	-	4,171,293.49	420,704.75	219,358.12	31,175,228.74	166,915,759.72
	15	GARUN MALLAM	130,245,954.53	-	4,149,526.67	418,509.41	218,213.45	28,257,004.96	163,289,209.02
	16	GAYA	140,766,032.77	-	4,484,687.52	452,312.77	235,838.74	33,618,351.52	179,557,223.33
	17	GEZAWA	160,745,051.17	-	5,121,202.26	516,509.83	269,311.50	38,759,654.65	205,411,729.41
	18	GWALE	193,259,221.19	-	6,157,076.40	620,985.14	323,785.58	43,833,530.22	244,194,598.53
	19	GWARZO	132,870,488.66	-	4,233,142.12	426,942.62	222,610.59	32,538,178.66	170,291,362.66
	20	KABO	128,029,565.22	-	4,078,914.37	411,387.65	214,500.13	30,625,151.87	163,359,519.23
	21	KANO MUNICIPAL	186,540,399.45	-	5,943,020.38	599,396.06	312,528.90	44,053,383.37	237,448,728.16
	22	KARAYE	124,149,883.31	-	3,955,310.96	398,921.37	208,000.13	29,837,270.77	158,549,386.53
	23	KIBIYA	125,292,663.92	-	3,991,718.99	402,593.38	209,914.74	29,540,982.83	159,437,873.85
	24	KIRU	161,642,611.85	-	5,149,797.79	519,393.89	270,815.27	37,663,053.06	205,245,671.86
	25	KUMBOTSO	165,162,907.22	-	5,261,951.44	530,705.39	276,713.15	39,641,985.06	210,874,262.27
19 KANO	26	KUNCHI	126,650,191.71	-	4,034,968.69	406,955.42	212,189.13	27,909,654.76	159,213,959.70
	27	KURA	124,032,800.56	-	3,951,580.80	398,545.15	207,803.97	30,039,870.58	158,630,601.06
	28	MADOBIA	124,145,077.84	-	3,955,157.86	398,905.92	207,992.07	29,533,815.08	158,240,948.78
	29	MAKODA	147,132,519.28	-	4,687,518.43	472,769.72	246,505.13	34,974,704.59	187,514,017.14
	30	MINJIBIR	148,283,533.69	-	4,724,188.79	476,468.19	248,433.53	34,428,877.62	188,161,501.81
	31	NASSARAWA	256,378,300.04	-	8,167,997.21	823,800.87	429,534.99	58,715,164.79	324,514,797.90
	32	RANO	128,414,229.61	-	4,091,169.45	412,623.66	215,144.59	30,093,026.07	163,226,193.39
	33	RIMIN GADO	127,087,845.22	-	4,048,911.96	408,361.69	212,922.37	27,514,604.17	159,272,645.42
	34	ROGO	152,127,369.48	-	4,846,650.16	488,819.29	254,873.47	35,313,618.41	193,031,330.82
	35	SHANONO	125,519,742.75	-	3,998,953.53	403,323.03	210,295.18	29,786,525.67	159,918,840.17
	36	SUMAILA	158,868,180.04	-	5,061,406.72	510,479.02	266,167.00	36,957,696.19	201,663,928.97
	37	TAKAI	139,511,730.57	-	4,444,726.51	448,282.42	233,737.29	33,727,897.51	178,366,374.30
	38	TARAUNI	145,071,779.80	-	4,621,865.01	466,148.10	243,052.57	34,909,243.41	185,312,088.89
	39	TOFA	114,208,269.53	-	3,638,579.50	366,976.73	191,343.99	27,067,032.39	145,472,202.15
	40	TSANYAWA	125,918,673.03	-	4,011,663.12	404,604.88	210,963.55	30,869,489.52	161,415,394.10
	41	TUDUN WADA	155,262,195.74	-	4,946,523.09	498,892.19	260,125.55	35,567,343.91	196,535,080.48
	42	UNGOGO	181,528,163.42	-	5,783,334.75	583,290.62	304,131.42	44,315,481.80	232,514,402.02
	43	WARAWA	118,465,637.35	-	3,774,215.66	380,656.61	198,476.77	29,036,766.84	151,855,753.23
	44	WUDIL	139,299,098.68	-	4,437,952.24	447,599.19	233,381.05	32,614,423.17	177,032,454.32
KANO TOTAL			6,429,825,469.96	-	204,848,836.69	20,660,468.50	10,772,499.10	1,513,395,581.91	8,179,502,856.18

		1	BAKORI	141,548,268.56	-	4,509,608.90	454,826.27	237,149.30	28,699,246.02	175,449,099.05
		2	BATAGARAWA	145,857,192.24	-	4,646,887.59	468,671.81	244,368.45	30,932,284.10	182,149,404.18
		3	BATSARI	158,678,845.66	-	5,055,374.69	509,870.65	265,849.79	32,480,199.91	196,990,140.69
		4	BAURE	148,777,198.89	-	4,739,916.54	478,054.44	249,260.61	31,747,377.25	185,991,807.74
		5	BINDAWA	139,139,143.66	-	4,432,856.20	447,085.21	233,113.06	28,888,588.67	173,140,786.81
		6	CHARANCHI	130,148,629.30	-	4,146,425.97	418,196.68	218,050.40	27,953,419.93	162,884,722.28
		7	DAN-MUSA	130,574,544.91	-	4,159,995.28	419,565.24	218,763.97	26,436,014.61	161,808,884.02
		8	DANDUME	139,806,146.71	-	4,454,106.36	449,228.44	234,230.56	28,468,863.27	173,412,575.35
		9	DANJA	131,131,518.57	-	4,177,740.00	421,354.92	219,697.12	27,197,952.27	163,148,262.88
20	KATSINA	10	DAURA	158,104,426.08	-	5,037,074.16	508,024.91	264,887.41	33,161,643.16	197,076,055.72
		11	DUTSI	130,486,287.49	-	4,157,183.48	419,281.65	218,616.11	26,837,662.07	162,119,030.79
		12	DUTSINMA	144,927,457.40	-	4,617,267.01	465,684.36	242,810.78	29,986,902.91	180,240,122.46
		13	FASKARI	157,938,073.04	-	5,031,774.30	507,490.38	264,608.70	31,659,207.64	195,401,154.05
		14	FUNTUA	157,568,781.24	-	5,020,008.97	506,303.76	263,989.99	33,532,716.69	196,891,800.66
		15	INGAWA	137,597,787.86	-	4,383,749.90	442,132.49	230,530.68	29,992,104.28	172,646,305.22
		16	JIBIA	155,014,269.44	-	4,938,624.37	498,095.55	259,710.17	29,991,787.12	190,702,486.65
		17	KAFUR	160,019,087.53	-	5,098,073.67	514,177.15	268,095.22	32,093,649.12	197,993,082.68
		18	KAITA	153,182,261.48	-	4,880,258.14	492,208.90	256,640.83	30,921,247.04	189,732,616.39
		19	KANKARA	167,981,821.67	-	5,351,759.69	539,763.19	281,435.95	34,812,000.63	208,966,781.14
		20	KANKIA	133,767,702.85	-	4,261,726.61	429,825.57	224,113.78	28,830,104.95	167,513,473.76
		21	KATSINA	184,233,480.01	-	5,869,523.87	591,983.41	308,663.90	39,424,730.12	230,428,381.32
		22	KURFI	129,634,595.27	-	4,130,049.28	416,544.97	217,189.19	26,682,762.66	161,081,141.36
		23	KUSADA	122,470,327.96	-	3,901,801.74	393,524.58	205,186.21	25,521,080.48	152,491,920.97
		24	MAIADUA	148,983,318.27	-	4,746,483.33	478,716.75	249,605.95	31,985,435.20	186,443,559.50
		25	MALUMFASHI	148,256,292.04	-	4,723,320.89	476,380.65	248,387.89	30,827,305.18	184,531,686.64
		26	MANI	140,631,747.30	-	4,480,409.30	451,881.28	235,613.76	30,449,634.78	176,249,286.43
		27	MASHI	143,585,333.67	-	4,574,508.08	461,371.82	240,562.19	30,206,565.75	179,068,341.51
		28	MATAZU	120,944,020.22	-	3,853,174.86	388,620.21	202,629.04	26,539,661.48	151,928,105.80
		29	MUSAWA	144,717,172.01	-	4,610,567.50	465,009.67	242,458.46	30,116,493.20	180,151,699.85
		30	RIMI	130,543,599.56	-	4,159,009.39	419,465.81	218,712.13	28,976,631.42	164,317,418.30
		31	SABUWA	135,254,612.76	-	4,309,098.31	434,603.35	226,604.94	27,854,276.69	168,079,196.05
		32	SAFANA	145,125,422.92	-	4,623,574.03	466,320.47	243,142.45	30,881,792.73	181,340,252.59
		33	SANDAMU	140,653,872.84	-	4,481,114.20	451,952.38	235,650.83	27,932,741.30	173,755,331.55
		34	ZANGO	137,852,335.71	-	4,391,859.58	442,950.41	230,957.15	29,039,999.36	171,958,102.22
	KATSINA TOTAL			4,895,135,575.12	-	155,954,906.19	15,729,166.35	8,201,286.93	1,021,062,081.99	6,096,083,016.58
		1	ALIERU	110,373,380.87	-	3,516,403.17	354,654.38	184,919.04	23,489,401.14	137,918,758.60
21	KEBBI	2	AREWA	180,345,733.62	-	5,745,663.53	579,491.21	302,150.39	30,977,918.81	217,950,957.56
		3	ARGUNGU	151,903,724.36	-	4,839,525.02	488,100.67	254,498.78	31,704,461.76	189,190,310.60
		4	AUGIE	125,422,106.04	-	3,995,842.91	403,009.30	210,131.60	26,744,318.64	156,775,408.49
		5	BAGUDO	167,037,796.12	-	5,321,683.83	536,729.83	279,854.33	34,389,702.10	207,565,766.21
		6	BIRNIN -KEBBI	204,360,639.02	-	6,510,758.24	656,656.48	342,384.85	36,330,892.43	248,201,331.02
		7	BUNZA	139,225,248.07	-	4,435,599.42	447,361.89	233,257.32	27,009,081.19	171,350,547.89
		8	DANDI KAMBA	147,906,605.81	-	4,712,180.18	475,257.03	247,802.03	28,456,077.69	181,797,922.74
		9	DANKO /WASAGU	183,746,433.11	-	5,854,006.96	590,418.42	307,847.90	36,126,833.70	226,625,540.10
		10	FAKAI	127,943,994.18	-	4,076,188.15	411,112.69	214,356.76	26,993,286.78	159,638,938.56
		11	GWANDU	135,142,249.31	-	4,305,518.51	434,242.30	226,416.68	28,883,985.74	168,992,412.53
		12	JEGA	149,091,275.97	-	4,749,922.78	479,063.64	249,786.82	31,569,226.08	186,139,275.28
		13	KALGO	124,076,507.89	-	3,952,973.28	398,685.59	207,877.19	24,721,872.73	153,357,916.68
		14	KOKO/BESSE	142,385,901.58	-	4,536,295.18	457,517.77	238,552.66	29,111,450.64	176,729,717.84
		15	MAIYAMA	164,727,005.90	-	5,248,063.99	529,304.74	275,982.84	30,448,647.43	201,229,004.91
		16	NGASKI	131,978,254.21	-	4,204,716.28	424,075.67	221,115.74	27,218,721.88	164,046,883.79
		17	SAKABA	130,060,453.86	-	4,143,616.77	417,913.35	217,902.67	25,009,470.57	159,849,357.23
		18	SHANGA	134,970,144.60	-	4,300,035.40	433,689.29	226,128.34	27,369,688.55	167,299,686.18
		19	SURU	163,295,818.82	-	5,202,467.58	524,706.02	273,585.04	28,833,938.38	198,130,515.83
		20	YAURI	125,481,547.44	-	3,997,736.66	403,200.30	210,231.19	25,633,635.29	155,726,350.88
		21	ZURU	149,881,166.73	-	4,775,088.03	481,601.74	251,110.20	29,805,516.73	185,194,483.44
	KEBBI TOTAL			3,089,355,987.52	-	98,424,285.87	9,926,792.32	5,175,892.37	610,828,128.27	3,813,711,086.36

		1	ADAVI	160,094,602.27	(17,480,389.99)	5,100,479.51	514,419.79	268,221.74	32,934,176.70	181,431,510.02
		2	AJAOKUTA	141,559,756.22	(17,480,389.99)	4,509,974.88	454,863.18	237,168.54	27,867,722.59	157,149,095.43
		3	ANKPA	178,655,272.60	(17,480,389.99)	5,691,806.87	574,059.38	299,318.20	37,067,301.57	204,807,368.63
		4	BASSA	141,457,415.11	(17,480,389.99)	4,506,714.38	454,534.34	236,997.08	28,988,681.83	158,163,952.75
		5	DEKINA	193,416,224.30	(17,480,389.99)	6,162,078.38	621,489.62	324,048.63	36,620,681.27	219,664,132.22
		6	IBAJI	150,382,529.93	(17,480,389.99)	4,791,061.04	483,212.73	251,950.18	28,236,132.01	166,664,495.90
		7	IDAH	126,184,599.90	(17,480,389.99)	4,020,135.32	405,459.37	211,409.08	25,171,508.63	138,512,722.31
		8	IGALAMELA	147,863,321.89	(17,480,389.99)	4,710,801.19	475,117.95	247,729.51	29,497,845.46	165,314,426.01
		9	IJUMU	145,010,133.92	(17,480,389.99)	4,619,901.02	465,950.02	242,949.29	27,715,994.75	160,574,539.01
		10	KABBA/BUNU	153,308,611.07	(17,480,389.99)	4,884,283.53	492,614.88	256,852.52	29,334,573.11	170,796,545.12
22	KOGI	11	KOGI	134,955,826.09	(17,480,389.99)	4,299,579.22	433,643.28	226,104.35	27,460,429.74	149,895,192.70
		12	KOTON KARFE	172,299,085.66	(17,480,389.99)	5,489,304.09	553,635.53	288,669.07	32,494,406.99	193,644,711.35
		13	MOPA-MURO	113,727,679.61	(17,480,389.99)	3,623,268.31	365,432.49	190,538.82	22,902,060.94	123,328,590.18
		14	OFU	165,342,969.86	(17,480,389.99)	5,267,688.09	531,283.97	277,014.83	32,298,277.18	186,236,843.93
		15	OGORI/MAGONGO	110,409,482.78	(17,480,389.99)	3,517,553.35	354,770.38	184,979.52	22,622,011.43	119,608,407.47
		16	OKEHI	160,068,587.45	(17,480,389.99)	5,099,650.70	514,336.20	268,178.15	32,794,944.83	181,265,307.34
		17	OKENE	200,191,702.04	(17,480,389.99)	6,377,939.41	643,260.75	335,400.23	40,423,265.26	230,491,177.70
		18	OLAMABORO	151,220,108.87	(17,480,389.99)	4,817,745.60	485,904.06	253,353.45	30,267,394.89	169,564,116.88
		19	OMALA	143,182,146.73	(17,480,389.99)	4,561,662.88	460,076.29	239,886.69	26,984,821.30	157,948,203.90
		20	YAGBA EAST	153,525,878.09	(17,480,389.99)	4,891,205.47	493,313.01	257,216.53	29,561,467.13	171,248,690.24
		21	YAGBA WEST	150,219,769.45	(17,480,389.99)	4,785,875.63	482,689.74	251,677.49	28,998,640.55	167,258,262.88
		KOGI TOTAL		3,193,075,703.84	(367,088,189.79)	101,728,708.88	10,260,066.98	5,349,663.89	630,242,338.16	3,573,568,291.98
		1	ASA	129,737,680.24	-	4,133,333.48	416,876.21	217,361.89	27,798,323.36	162,303,575.18
		2	BARUTEN	213,346,094.07	-	6,797,027.29	685,528.76	357,439.03	33,064,649.72	254,250,738.87
		3	EDU	163,516,389.19	-	5,209,494.76	525,414.76	273,954.58	32,557,833.05	202,083,086.34
		4	EKITI	99,577,843.38	-	3,172,466.42	319,965.90	166,832.25	23,257,588.48	126,494,696.42
		5	IFELODUN	172,777,950.02	-	5,504,560.31	555,174.23	289,471.36	32,847,904.72	211,975,060.63
		6	ILORIN EAST	148,500,450.62	-	4,731,099.58	477,165.19	248,796.95	32,738,041.58	186,695,553.91
		7	ILORIN SOUTH	150,100,872.46	-	4,782,087.67	482,307.70	251,478.29	33,015,934.43	188,632,680.55
23	KWARA	8	ILORIN WEST	177,001,860.26	-	5,639,130.54	568,746.60	296,548.08	42,909,642.93	226,415,928.40
		9	IREPODUN	127,960,740.53	-	4,076,721.67	411,166.50	214,384.82	29,204,914.07	161,867,927.59
		10	KAIAMA	170,165,658.39	-	5,421,334.89	546,780.35	285,094.74	27,654,270.71	204,073,139.08
		11	MORO	134,895,312.43	-	4,297,651.31	433,448.83	226,002.97	26,679,203.63	166,531,619.17
		12	OFFA	119,818,444.73	-	3,817,314.97	385,003.48	200,743.25	25,466,522.63	149,688,029.07
		13	OKE-ERO	100,254,109.68	-	3,194,011.69	322,138.90	167,965.26	23,433,229.95	127,371,455.48
		14	OSIN	99,828,984.01	-	3,180,467.55	320,772.87	167,253.01	23,567,641.03	127,065,118.47
		15	OYUN	113,988,092.54	-	3,631,564.85	366,269.26	190,975.11	25,756,974.89	143,933,876.65
		16	PATEGI	137,965,036.38	-	4,395,450.13	443,312.54	231,145.97	26,902,799.23	169,937,744.25
		KWARA TOTAL		2,259,435,518.93	-	71,983,717.10	7,260,072.08	3,785,447.56	466,855,474.41	2,809,320,230.07
		1	AGEGE	193,608,042.68	-	6,168,189.56	622,105.98	324,370.00	245,260,663.34	445,983,371.55
		2	AJEROMI/IFELODUN	248,857,549.89	-	7,928,392.43	799,635.01	416,934.76	259,479,820.64	517,482,332.73
		3	ALIMOSHO	401,330,255.27	-	12,786,044.71	1,289,563.95	672,386.81	297,133,254.90	713,211,505.63
		4	AMOWO-ODOFIN	156,857,323.97	-	4,997,342.54	504,017.69	262,798.02	236,267,807.21	398,889,289.43
		5	APAPA	131,877,177.96	-	4,201,496.08	423,750.89	220,946.40	229,873,671.02	366,597,042.36
		6	BADAGRY	147,433,819.57	-	4,697,117.61	473,737.86	247,009.92	231,378,960.95	384,230,645.91
		7	EPE	135,366,770.97	-	4,312,671.58	434,963.74	226,792.85	227,593,122.85	367,934,321.98
		8	ETI-OSA	163,305,608.23	-	5,202,779.46	524,737.47	273,601.44	234,340,698.65	403,647,425.25
		9	IBEJU-LEKKI	109,045,127.16	-	3,474,086.12	350,386.40	182,693.69	223,538,082.00	336,590,375.38
		10	IFAKO/IJAYE	185,932,920.76	-	5,923,666.62	597,444.09	311,511.13	243,226,990.07	435,992,532.68
		11	IKEJA	160,729,811.91	-	5,120,716.75	516,460.86	269,285.96	235,952,553.28	402,588,828.77
		12	IKORODU	220,995,519.30	-	7,040,731.55	710,108.07	370,254.85	250,061,149.70	479,177,763.46
		13	KOSOFE	239,102,872.35	-	7,617,616.60	768,291.05	400,591.82	258,292,892.78	506,182,264.60
		14	LAGOS ISLAND	128,712,773.18	-	4,100,680.80	413,582.95	215,644.77	229,370,977.39	362,813,659.09
		15	LAGOS MAINLAND	155,312,632.39	-	4,948,129.96	499,054.25	260,210.05	236,239,516.82	397,259,543.47
		16	MUSHIN	232,514,679.31	-	7,407,722.31	747,121.71	389,553.99	256,238,731.17	497,297,808.49
		17	OJO	225,613,412.03	-	7,187,853.73	724,946.39	377,991.64	254,022,565.84	487,926,769.64
		18	OSHODI/ISOLA	230,370,161.33	-	7,339,399.77	740,230.90	385,961.08	255,509,270.38	494,345,023.45
		19	SOMOLU	178,169,779.11	-	5,676,339.45	572,499.38	298,504.80	241,628,202.30	426,345,325.05
		20	SURULERE	203,803,556.43	-	6,493,010.06	654,866.45	341,451.51	248,053,927.31	459,346,811.75
		LAGOS TOTAL		3,848,939,793.79	-	122,623,987.69	12,367,505.12	6,448,495.48	4,893,462,858.60	8,883,842,640.68

		1	AKWANGA	133,348,930.14	(3,018,317.48)	4,248,384.87	428,479.96	223,412.17	26,583,706.88	161,814,596.53
		2	AWE	150,308,321.77	(3,018,317.48)	4,788,696.83	482,974.28	251,825.85	26,529,409.63	179,342,910.88
		3	DOMA	153,902,378.67	(3,018,317.48)	4,903,200.47	494,522.79	257,847.32	28,244,149.95	184,783,781.71
		4	KARU	181,583,833.81	(3,018,317.48)	5,785,108.37	583,469.50	304,224.69	32,422,374.53	217,660,693.43
		5	KEANA	129,658,671.68	(3,018,317.48)	4,130,816.33	416,622.34	217,229.52	24,415,812.83	155,820,835.22
		6	KEFFI	121,922,497.65	(3,018,317.48)	3,884,348.33	391,764.28	204,268.37	25,266,490.98	148,651,052.12
25	NASSARAWA	7	KOKONA	139,307,404.32	(3,018,317.48)	4,438,216.85	447,625.87	233,394.96	26,350,216.00	167,758,540.52
		8	LAFIA	217,982,494.72	(3,018,317.48)	6,944,739.12	700,426.55	365,206.84	40,366,202.60	263,340,752.35
		9	NASARAWA	202,014,088.70	(3,018,317.48)	6,435,999.12	649,116.49	338,453.45	31,430,180.98	237,849,521.25
		10	NASARAWA EGGON	154,537,702.18	(3,018,317.48)	4,923,441.34	496,564.23	258,911.73	28,848,143.49	186,046,445.49
		11	OBI	147,922,444.88	(3,018,317.48)	4,712,684.80	475,307.93	247,828.56	28,831,968.49	179,171,917.18
		12	TOTO	157,156,980.43	(3,018,317.48)	5,006,889.34	504,980.56	263,300.06	26,941,903.85	186,855,736.75
		13	WAMBA	126,160,157.53	(3,018,317.48)	4,019,356.61	405,380.83	211,368.13	24,012,452.72	151,790,398.34
	NASSARAWA TOTAL			2,015,805,906.48	(39,238,127.24)	64,221,882.36	6,477,235.60	3,377,271.66	370,243,012.92	2,420,887,181.77
		1	AGAIE	138,722,469.13	-	4,419,581.30	445,746.35	232,414.97	28,189,925.33	172,010,137.08
		2	AGWARA	119,102,698.33	-	3,794,511.89	382,703.63	199,544.10	23,401,237.21	146,880,695.16
		3	BIDA	136,397,315.85	-	4,345,503.87	438,275.11	228,519.42	31,696,031.07	173,105,645.32
		4	BORGU	222,034,793.85	-	7,073,841.96	713,447.49	371,996.04	30,667,427.92	260,861,507.26
		5	BOSSO	133,277,651.12	-	4,246,113.98	428,250.93	223,292.74	29,106,635.54	167,281,944.30
		6	EDATI	140,369,613.70	-	4,472,057.94	451,038.99	235,174.59	29,928,833.01	175,456,718.23
		7	GBAKO	132,956,368.74	-	4,235,878.19	427,218.57	222,754.47	27,844,795.22	165,687,015.19
		8	GURARA	118,804,939.26	-	3,785,025.54	381,746.86	199,045.23	25,530,057.54	148,700,814.43
		9	KATCHA	128,197,368.69	-	4,084,260.45	411,926.84	214,781.26	27,509,243.26	160,417,580.50
		10	KONTAGORA	141,181,314.49	-	4,497,918.05	453,647.17	236,534.50	29,397,468.39	175,766,882.60
		11	LAPAI	137,905,160.59	-	4,393,542.54	443,120.15	231,045.65	26,744,958.64	169,717,827.57
		12	LAVUN	160,469,316.99	-	5,112,417.60	515,623.84	268,849.53	33,074,775.41	199,440,983.37
26	NIGER	13	MAGAMA	164,380,124.92	-	5,237,012.66	528,190.14	275,401.68	31,281,951.07	201,702,680.46
		14	MARIGA	182,012,424.62	-	5,798,762.91	584,846.66	304,942.75	32,409,570.60	221,110,547.54
		15	MASHEGU	214,763,344.39	-	6,842,179.69	690,082.70	359,813.49	33,398,592.57	256,054,012.85
		16	MINNA	136,016,542.60	-	4,333,372.76	437,051.60	227,881.47	32,536,369.91	173,551,218.33
		17	MOKWA	184,615,373.90	-	5,881,690.69	593,210.52	309,303.72	35,296,142.11	226,695,720.95
		18	MUYA	124,703,718.47	-	3,972,955.69	400,700.96	208,928.02	26,334,177.06	155,620,480.20
		19	PAIKORO	143,519,617.08	-	4,572,414.40	461,160.66	240,452.09	29,787,063.89	178,580,708.11
		20	RAFI	165,533,805.04	-	5,273,767.94	531,897.17	277,334.55	31,299,458.13	202,916,262.82
		21	RIJAU	155,722,699.55	-	4,961,194.36	500,371.89	260,897.07	30,926,735.37	192,371,898.25
		22	SHIRORO	184,088,090.42	-	5,864,891.88	591,516.24	308,420.31	34,691,450.83	225,544,369.69
		23	SULEJA	134,628,243.10	-	4,289,142.70	432,590.68	225,555.52	33,497,291.79	173,072,823.79
		24	TABA	109,566,020.69	-	3,490,681.35	352,060.15	183,566.39	25,058,762.43	138,651,091.02
		25	WUSHISHI	122,132,223.88	-	3,891,030.03	392,438.17	204,619.75	24,947,059.78	151,567,371.62
	NIGER TOTAL			3,731,101,239.40	-	118,869,750.36	11,988,863.46	6,251,069.33	744,556,014.08	4,612,766,936.63
		1	ABEOKUTA NORTH	137,119,649.16	(5,788,847.52)	4,368,516.80	440,596.13	229,729.61	34,022,433.83	170,392,078.01
		2	ABEOKUTA SOUTH	141,555,056.95	(5,788,847.52)	4,509,825.17	454,848.08	237,160.67	37,127,336.13	178,095,379.49
		3	ADO-ODO/OTA	217,574,808.65	(5,788,847.52)	6,931,750.58	699,116.56	364,523.80	54,652,600.06	274,433,952.13
		4	EGBADe NORTH	143,057,263.18	(5,788,847.52)	4,557,684.20	459,675.01	239,677.46	32,785,331.75	175,310,784.08
		5	EGBADe SOUTH	128,204,867.02	(5,788,847.52)	4,084,499.34	411,950.94	214,793.83	31,962,246.24	159,089,509.84
		6	EWEKORO	97,522,210.41	(5,788,847.52)	3,106,975.68	313,360.69	163,388.25	24,750,479.65	120,067,567.16
		7	REMO NORTH	95,003,866.32	(5,788,847.52)	3,026,743.35	305,268.69	159,169.03	25,052,095.83	117,758,295.70
		8	IFO	213,327,155.66	(5,788,847.52)	6,796,423.93	685,467.90	357,407.31	54,542,990.64	269,920,597.92
		9	IJEBU EAST	126,956,184.41	(5,788,847.52)	4,044,717.36	407,938.64	212,701.79	28,241,742.46	154,074,437.13
		10	IJEBU NORTH	158,619,338.50	(5,788,847.52)	5,053,478.84	509,679.44	265,750.09	39,287,681.86	197,947,081.21
		11	IJEBU ODE	122,374,889.07	(5,788,847.52)	3,898,761.14	393,217.91	205,026.31	31,022,320.15	152,105,367.05
		12	IKENNE	110,560,359.22	(5,788,847.52)	3,522,360.14	355,255.18	185,232.30	28,783,382.95	137,617,742.29
		13	IJEBU NORTH EAST	99,698,686.17	(5,788,847.52)	3,176,316.37	320,354.20	167,034.71	25,541,976.33	123,115,520.25
		14	IMEKO-AFON	114,616,300.91	(5,788,847.52)	3,651,579.04	368,287.83	192,027.61	26,466,996.05	139,506,343.92
		15	IPOKIA	120,051,192.53	(5,788,847.52)	3,824,730.12	385,751.35	201,133.20	30,793,586.62	149,467,546.29
		16	OBAFEMI/OWODE	145,562,432.04	(5,788,847.52)	4,637,496.77	467,724.68	243,874.61	35,768,192.09	180,890,872.67
		17	ODEDAH	122,196,754.70	(5,788,847.52)	3,893,085.93	392,645.53	204,727.86	28,194,359.22	149,092,725.71
		18	ODOGBOLU	113,569,171.70	(5,788,847.52)	3,618,218.38	364,923.17	190,273.25	29,315,445.32	141,269,184.30
		19	OGUN WATERSIDE	107,872,791.76	(5,788,847.52)	3,436,736.50	346,619.43	180,729.56	25,878,226.04	131,926,255.77
		20	SHAGAMU	146,311,155.54	(5,788,847.52)	4,661,350.47	470,130.49	245,129.02	37,326,130.06	183,225,048.06
	OGUN TOTAL			2,661,754,133.88	(115,776,950.40)	84,801,250.12	8,552,811.85	4,459,490.26	661,515,553.28	3,305,306,288.99

		1	AKOKO NORTH EAST	141,032,191.47	(2,620,951.49)	4,493,167.12	453,168.00	236,284.66	31,503,772.03	175,097,631.79
		2	AKOKO NORTH WEST	149,189,440.31	(2,620,951.49)	4,753,050.21	479,379.07	249,951.28	33,938,458.45	185,989,327.82
		3	AKOKO SOUTH WEST	151,887,130.21	(2,620,951.49)	4,838,996.34	488,047.35	254,470.98	34,933,950.42	189,781,643.81
		4	AKOKO SOUTH EAST	112,657,290.50	(2,620,951.49)	3,589,166.61	361,993.09	188,745.49	25,605,732.62	139,781,976.82
		5	AKURE NORTH	118,051,206.42	(2,620,951.49)	3,761,012.24	379,324.95	197,782.43	28,724,082.38	148,492,456.93
		6	AKURE SOUTH	181,416,943.03	(2,620,951.49)	5,779,791.37	582,933.25	303,945.09	42,781,997.12	228,244,658.36
		7	IDANRE	127,768,609.56	(2,620,951.49)	4,070,600.54	410,549.14	214,062.92	28,561,507.77	158,404,378.44
		8	IFEDORE	128,727,459.30	(2,620,951.49)	4,101,148.69	413,630.14	215,669.38	31,562,002.03	162,398,958.04
		9	OKITIPUPA	154,761,838.97	(2,620,951.49)	4,930,582.15	497,284.43	259,287.25	35,192,687.00	193,020,728.31
		10	ILAJE	167,935,587.05	(2,620,951.49)	5,350,286.69	539,614.63	281,358.49	38,811,446.86	210,297,342.23
		11	ESE-EDO	128,495,793.00	(2,620,951.49)	4,093,767.99	412,885.75	215,281.24	30,207,805.64	160,804,582.13
		12	ILE-OLUJI-OKEIGBO	133,001,568.44	(2,620,951.49)	4,237,318.21	427,363.81	222,830.20	31,342,719.78	166,610,848.95
		13	IRELE	123,600,537.63	(2,620,951.49)	3,937,809.27	397,156.19	207,079.75	29,585,417.00	155,107,048.37
		14	ODIGBO	154,579,338.81	(2,620,951.49)	4,924,767.85	496,698.02	258,981.49	34,988,818.56	192,627,653.24
		15	ONDO EAST	102,589,435.88	(2,620,951.49)	3,268,413.22	329,642.82	171,877.85	25,119,340.85	128,857,759.13
		16	ONDO WEST	169,552,413.87	(2,620,951.49)	5,401,797.44	544,809.86	284,067.31	38,371,042.83	211,533,179.82
		17	OSE	136,613,247.29	(2,620,951.49)	4,352,383.27	438,968.94	228,881.19	29,568,607.69	168,581,136.88
		18	OWO	160,283,533.90	(2,620,951.49)	5,106,498.71	515,026.87	268,538.27	34,261,577.86	197,814,224.12
		ONDO TOTAL		2,542,143,565.62	(47,177,126.82)	80,990,557.92	8,168,476.32	4,259,095.28	585,060,966.90	3,173,445,535.21
		1	ATAKUMOSA EAST	100,169,711.18	(2,734,288.18)	3,191,322.83	321,867.70	167,823.86	24,453,506.15	125,569,943.55
		2	ATAKUMOSA WEST	100,450,701.09	(2,734,288.18)	3,200,274.93	322,770.59	168,294.63	23,974,345.55	125,382,098.61
		3	AIYEDADE	125,144,700.45	(2,734,288.18)	3,987,005.00	402,117.94	209,666.84	29,159,796.92	156,168,998.96
		4	AIYEDIRE	110,625,149.10	(2,734,288.18)	3,524,424.30	355,463.37	185,340.85	24,431,241.74	136,387,331.17
		5	BOLUWADURO	104,686,101.27	(2,734,288.18)	3,335,211.22	336,379.88	175,390.60	24,109,581.24	129,908,376.03
		6	BORIPE	119,232,327.47	(2,734,288.18)	3,798,641.77	383,120.16	199,761.28	28,459,895.14	149,339,457.63
		7	EDE NORTH	99,934,405.54	(2,734,288.18)	3,183,826.19	321,111.61	167,429.63	24,937,741.26	125,810,226.05
		8	EDE SOUTH	103,787,010.59	(2,734,288.18)	3,306,566.95	333,490.90	173,884.27	24,443,230.27	129,309,894.79
		9	EGBEDORE	102,079,674.69	(2,734,288.18)	3,252,172.66	328,004.84	171,023.80	24,341,740.07	127,438,327.89
		10	EJIGBO	115,880,602.46	(2,734,288.18)	3,691,858.62	372,350.31	194,145.81	28,033,826.60	145,438,495.63
		11	IFE CENTRAL	122,697,929.76	(2,734,288.18)	3,909,052.94	394,255.91	205,567.53	30,229,376.74	154,701,894.70
		12	IFE EAST	141,810,531.42	(2,734,288.18)	4,517,964.37	455,668.98	237,588.69	31,550,842.54	175,838,307.83
		13	IFE NORTH	132,187,870.23	(2,734,288.18)	4,211,394.47	424,749.22	221,466.93	29,369,247.31	163,680,439.98
		14	IFE SOUTH	115,226,882.41	(2,734,288.18)	3,671,031.65	370,249.77	193,050.57	28,204,901.02	144,931,827.24
		15	IFEDAYO	90,547,733.42	(2,734,288.18)	2,884,774.70	290,950.14	151,703.24	21,970,865.62	113,111,738.94
		16	IFELODUN	116,679,324.14	(2,734,288.18)	3,717,305.23	374,916.79	195,483.99	25,757,084.31	143,989,826.27
		17	ILA	102,868,777.22	(2,734,288.18)	3,277,312.80	330,540.41	172,345.86	23,556,079.08	127,470,767.19
		18	ILESZA EAST	107,241,813.92	(2,734,288.18)	3,416,634.08	344,591.95	179,672.43	26,381,122.16	134,829,546.36
		19	ILESZA WEST	113,643,548.63	(2,734,288.18)	3,620,587.97	365,162.16	190,397.86	26,188,861.67	141,274,270.11
		20	IREPODUN	112,467,085.17	(2,734,288.18)	3,583,106.83	361,381.92	188,426.82	27,200,084.63	141,065,797.19
		21	IREWOLE	121,685,147.49	(2,734,288.18)	3,876,786.55	391,001.62	203,870.72	28,728,907.60	152,151,425.79
		22	ISOKAN	110,449,453.42	(2,734,288.18)	3,518,826.78	354,898.82	185,046.49	26,164,884.61	137,938,821.94
		23	IWO	135,813,102.43	(2,734,288.18)	4,326,891.32	436,397.90	227,540.63	31,759,531.76	169,829,175.87
		24	OBOKUN	112,624,849.42	(2,734,288.18)	3,588,133.07	361,888.85	188,691.14	27,010,678.55	141,039,952.84
		25	ODO-OTIN	148,381,837.64	(2,734,288.18)	4,727,320.67	476,784.06	248,598.23	28,127,007.29	179,227,259.71
		26	OLA-OLUWA	101,563,908.11	(2,734,288.18)	3,235,740.77	326,347.57	170,159.69	24,478,624.98	127,040,492.94
		27	OLORUNDA	122,846,389.52	(2,734,288.18)	3,913,782.75	394,732.95	205,816.26	27,978,006.99	152,604,440.28
		28	ORIADE	123,240,278.64	(2,734,288.18)	3,926,331.72	395,998.60	206,476.18	29,047,206.23	154,082,003.19
		29	OROLU	108,602,487.60	(2,734,288.18)	3,459,984.00	348,964.10	181,952.09	26,158,541.47	136,017,641.09
		30	OSOGBO	120,828,398.78	(2,734,288.18)	3,849,491.26	388,248.69	202,435.33	29,559,541.43	152,093,827.31
		OSUN TOTAL		3,443,397,733.20	(82,028,645.40)	109,703,758.40	11,064,407.70	5,769,052.24	805,766,300.94	4,293,672,607.08

		1	AFIJIO	118,918,114.38	(2,536,017.62)	3,788,631.20	382,110.52	199,234.85	32,145,644.85	152,897,718.17
		2	AKINYELE	138,099,406.40	(2,536,017.62)	4,399,731.05	443,744.31	231,371.09	37,041,658.85	177,679,894.07
		3	ATIBA	137,562,098.80	(2,536,017.62)	4,382,612.88	442,017.82	230,470.89	34,399,298.12	174,480,480.88
		4	ATISBO	147,381,603.93	(2,536,017.62)	4,695,454.06	473,570.08	246,922.44	30,662,555.90	180,924,088.79
		5	EGBEDA	149,533,421.85	(2,536,017.62)	4,764,009.17	480,484.36	250,527.59	41,495,429.32	193,987,854.66
		6	IBADAN NORTH	153,689,919.92	(2,536,017.62)	4,896,431.71	493,840.12	257,491.36	43,095,295.42	199,896,960.91
		7	IBADAN NORTH EAST	166,621,442.31	(2,536,017.62)	5,308,419.15	535,391.99	279,156.77	44,592,529.56	214,800,922.16
		8	IBADAN NORTH WEST	122,627,266.74	(2,536,017.62)	3,906,801.68	394,028.86	205,449.14	33,329,337.71	157,926,866.51
		9	IBADAN SOUTH EAST	145,532,686.31	(2,536,017.62)	4,636,549.10	467,629.10	243,824.77	40,510,530.38	188,855,202.03
		10	IBADAN SOUTH WEST	152,366,035.03	(2,536,017.62)	4,854,253.85	489,586.18	255,273.33	41,559,621.87	196,988,752.63
		11	IBARAPA CENTRAL	110,196,569.41	(2,536,017.62)	3,510,770.11	354,086.24	184,622.81	30,166,966.58	141,876,997.52
		12	IBARAPA NORTH	114,921,841.70	(2,536,017.62)	3,661,313.31	369,269.60	192,539.51	30,047,271.58	146,656,218.07
		13	IDO	112,658,247.31	(2,536,017.62)	3,589,197.10	361,996.17	188,747.09	30,184,854.22	144,447,024.27
		14	SAKI WEST	167,327,234.54	(2,536,017.62)	5,330,905.09	537,659.86	280,339.26	41,268,915.88	212,209,037.01
		15	IFELOJU	114,101,541.78	(2,536,017.62)	3,635,179.25	366,633.79	191,165.18	31,134,104.73	146,892,607.11
		16	IREPO	119,733,372.32	(2,536,017.62)	3,814,604.63	384,730.13	200,600.72	31,408,572.28	153,005,862.47
30	OYO	17	ISEYIN	156,433,670.37	(2,536,017.62)	4,983,845.29	502,656.40	262,088.23	39,932,036.25	199,578,278.93
		18	ITESIWAJU	135,264,312.98	(2,536,017.62)	4,309,407.35	434,634.52	226,621.19	31,795,440.23	169,494,398.65
		19	IWAJOWA	124,174,617.02	(2,536,017.62)	3,956,098.96	399,000.84	208,041.56	30,167,030.01	156,368,770.77
		20	OLORUNSOGO	112,122,598.63	(2,536,017.62)	3,572,131.78	360,275.01	187,849.67	28,820,952.83	142,527,790.30
		21	KAJOLA	138,470,748.96	(2,536,017.62)	4,411,561.71	444,937.51	231,993.24	36,384,382.96	177,407,606.75
		22	LAGELU	128,260,556.87	(2,536,017.62)	4,086,273.57	412,129.88	214,887.13	33,019,982.90	163,457,812.73
		23	OGBOMOSHO NORTH	132,781,897.11	(2,536,017.62)	4,230,319.67	426,657.96	222,462.16	36,239,949.72	171,365,268.99
		24	OGBOMOSHO SOUTH	113,670,987.43	(2,536,017.62)	3,621,462.15	365,250.33	190,443.83	30,029,701.08	145,341,827.20
		25	OGO-OLUWA	104,020,148.66	(2,536,017.62)	3,313,994.53	334,240.02	174,274.86	27,769,577.81	133,076,218.27
		26	OLUYOLE	137,884,631.82	(2,536,017.62)	4,392,888.51	443,054.19	231,011.26	36,493,992.37	176,909,560.53
		27	ONA-ARA	150,229,160.21	(2,536,017.62)	4,786,174.81	482,719.92	251,693.22	40,447,923.61	193,661,654.16
		28	ORELOPE	115,061,254.19	(2,536,017.62)	3,665,754.88	369,717.57	192,773.08	30,259,703.25	147,013,185.33
		29	ORI IRE	138,374,492.68	(2,536,017.62)	4,408,495.06	444,628.22	231,831.97	33,189,408.10	174,112,838.41
		30	OYO EAST	116,834,242.39	(2,536,017.62)	3,722,240.79	375,414.57	195,743.54	31,490,589.05	150,082,212.72
		31	OYO WEST	117,344,276.06	(2,536,017.62)	3,738,490.03	377,053.43	196,598.04	32,276,503.77	151,396,903.72
		32	SAKI EAST	116,774,460.18	(2,536,017.62)	3,720,336.18	375,222.48	195,643.38	30,626,463.45	149,156,108.04
		33	IFEDAPO	134,604,713.35	(2,536,017.62)	4,288,393.06	432,515.07	225,516.10	32,646,562.40	169,661,682.37
	OYO TOTAL			4,343,577,571.63	(83,688,581.46)	138,382,731.66	13,956,887.02	7,277,209.27	1,134,632,787.03	5,554,138,605.14
		1	BARKIN LADI	158,777,934.71	-	5,058,531.58	510,189.05	266,015.80	31,018,993.14	195,631,664.28
		2	BASSA	160,167,843.46	-	5,102,812.91	514,655.13	268,344.45	31,754,289.62	197,807,945.57
		3	BOKKOS	159,469,894.71	-	5,080,576.85	512,412.47	267,175.11	31,221,148.92	196,551,208.05
		4	JOS EAST	121,068,350.70	-	3,857,135.92	389,019.71	202,837.34	25,331,419.02	150,848,762.70
		5	JOS NORTH	210,642,407.18	-	6,710,890.10	676,841.21	352,909.29	47,132,655.27	265,515,703.05
		6	JOS SOUTH	182,152,089.61	-	5,803,212.52	585,295.44	305,176.75	39,356,983.77	228,202,758.08
		7	KANAM	159,901,027.91	-	5,094,312.39	513,797.80	267,897.42	30,424,704.60	196,201,740.12
		8	KANKE	141,218,401.74	-	4,499,099.62	453,766.34	236,596.64	27,603,657.69	174,011,522.02
		9	LANGTANG NORTH	144,844,286.36	-	4,614,617.26	465,417.11	242,671.43	28,822,745.26	178,989,737.42
		10	LANGTANG SOUTH	137,405,796.89	-	4,377,633.23	441,515.58	230,209.02	26,644,638.75	169,099,793.47
		11	MANGU	189,843,928.89	-	6,048,268.05	610,011.04	318,063.62	38,609,445.03	235,429,716.63
		12	MIKANG	127,812,868.48	-	4,072,010.59	410,691.36	214,137.07	26,080,480.11	158,590,187.61
		13	PANKSHIN	170,632,652.65	-	5,436,212.94	548,280.91	285,877.14	32,060,409.43	208,963,433.06
		14	QUAN-PAN	170,385,861.41	-	5,428,350.37	547,487.91	285,463.66	32,393,043.55	209,040,206.91
		15	RIYOM	134,651,902.85	-	4,289,896.48	432,666.70	225,595.16	28,246,407.80	167,846,468.99
		16	SHENDAM	171,570,980.72	-	5,466,107.28	551,295.97	287,449.21	33,096,370.62	210,972,203.80
		17	WASE	182,294,930.77	-	5,807,763.32	585,754.42	305,416.06	30,159,307.73	219,153,172.30
	PLATEAU TOTAL			2,722,841,159.05	-	86,747,431.41	8,749,098.13	4,561,835.17	539,956,700.30	3,362,856,224.06

		1	AHOADA	121,291,130.42	-	3,864,233.50	389,735.55	203,210.58	36,170,126.06	161,918,436.11
		2	AHOADA WEST	151,543,847.68	-	4,828,059.65	486,944.30	253,895.84	41,414,505.17	198,527,252.65
		3	AKUKUTORU	139,603,671.19	-	4,447,655.66	448,577.84	233,891.33	35,488,809.68	180,222,605.70
		4	ANDONI	149,024,121.87	-	4,747,783.30	478,847.86	249,674.31	38,977,725.52	193,478,152.86
		5	ASARITORU	138,331,668.20	-	4,407,130.71	444,490.61	231,760.22	39,554,380.14	182,969,429.89
		6	BONNY	138,308,553.21	-	4,406,394.29	444,416.34	231,721.49	39,253,588.56	182,644,673.90
		7	DEGEMA	149,894,823.80	-	4,775,523.13	481,645.62	251,133.08	41,436,579.29	196,839,704.92
		8	ELEME	145,219,729.96	-	4,626,578.57	466,623.50	243,300.45	37,701,169.13	188,257,401.60
		9	EMOHUA	138,514,458.76	-	4,412,954.27	445,077.96	232,066.47	38,399,992.57	182,004,550.02
		10	ETCHE	162,430,496.36	-	5,174,899.13	521,925.54	272,135.28	41,416,344.68	209,815,801.00
		11	GONAKA	144,660,647.38	-	4,608,766.67	464,827.04	242,363.76	40,108,009.17	190,084,614.02
32	RIVERS	12	IKWERRE	138,452,649.20	-	4,410,985.07	444,879.35	231,962.91	37,627,715.60	181,168,192.13
		13	KHANA	164,367,359.58	-	5,236,605.96	528,149.12	275,380.29	44,255,723.26	214,663,218.22
		14	OBIO/AKPOR	201,285,658.74	-	6,412,791.95	646,775.88	337,233.04	55,075,339.52	263,757,799.12
		15	OBUA/ODUAL	162,506,624.78	-	5,177,324.52	522,170.16	272,262.83	43,543,452.36	212,021,834.65
		16	OGBA/EGBEMA/NDON	163,983,433.07	-	5,224,374.39	526,915.48	274,737.07	43,608,279.23	213,617,739.22
		17	OGU/BOLO	112,663,943.28	-	3,589,378.57	362,014.47	188,756.64	30,330,380.08	147,134,473.04
		18	OKRIKA	138,633,463.45	-	4,416,745.66	445,460.35	232,265.85	39,676,548.96	183,404,484.27
		19	OMUMMA	109,880,688.72	-	3,500,706.41	353,071.25	184,093.58	31,959,488.05	145,878,048.02
		20	OPOBO/NKORO	118,854,578.52	-	3,786,607.00	381,906.37	199,128.40	35,203,685.65	158,425,905.94
		21	OYIGBO	122,755,146.66	-	3,910,875.83	394,439.76	205,663.39	33,375,339.74	160,641,465.38
		22	PORT HARCOURT	227,972,246.01	-	7,263,004.20	732,525.86	381,943.62	59,916,802.54	296,266,522.22
		23	TAI	134,933,621.67	-	4,298,871.81	433,571.93	226,067.15	33,065,160.32	172,957,292.88
		RIVERS TOTAL		3,375,112,562.51	-	107,528,250.24	10,844,992.16	5,654,647.58	917,559,145.27	4,416,699,597.76
		1	BINJI	126,421,069.08	(1,564,740.79)	4,027,669.03	406,219.19	211,805.26	25,980,635.63	155,482,657.40
		2	BODINGA	143,909,537.39	(1,564,740.79)	4,584,836.94	462,413.56	241,105.36	30,444,872.27	178,078,024.72
		3	DANGE-SHUNI	155,086,448.55	(1,564,740.79)	4,940,923.94	498,327.47	259,831.10	31,658,948.76	190,879,739.03
		4	GADA	168,387,021.35	(1,564,740.79)	5,364,669.01	541,065.19	282,114.82	35,066,545.58	208,076,675.16
		5	GORONYO	158,402,498.65	(1,564,740.79)	5,046,570.51	508,982.69	265,386.80	30,881,914.43	193,540,612.28
		6	GUDU	143,530,593.48	(1,564,740.79)	4,572,764.10	461,195.93	240,470.48	25,379,115.91	172,619,399.11
		7	GWADABAWA	163,932,418.63	(1,564,740.79)	5,222,749.11	526,751.56	274,651.60	33,993,984.49	202,385,814.59
		8	ILLELA	139,885,290.38	(1,564,740.79)	4,456,627.81	449,482.75	234,363.15	28,864,352.73	172,325,376.03
		9	ISA	158,339,729.33	(1,564,740.79)	5,044,570.73	508,780.99	265,281.63	28,586,142.73	191,179,764.62
		10	KEBBE	142,958,731.33	(1,564,740.79)	4,554,545.06	459,358.40	239,512.38	27,225,856.92	173,873,263.30
		11	KWARE	132,566,649.13	(1,564,740.79)	4,223,462.05	425,966.32	222,101.54	27,812,026.24	163,685,464.49
33	SOKOTO	12	RABAH	157,836,725.07	(1,564,740.79)	5,028,545.44	507,164.73	264,438.90	28,780,369.59	190,852,502.94
		13	SABON BIRNI	165,602,575.03	(1,564,740.79)	5,275,958.89	532,118.14	277,449.77	32,486,918.48	202,610,279.52
		14	SHAGARI	149,216,693.18	(1,564,740.79)	4,753,918.46	479,466.64	249,996.94	29,240,120.19	182,375,454.61
		15	SILAME	133,614,407.81	(1,564,740.79)	4,256,842.76	429,333.00	223,856.95	25,939,468.66	162,899,168.39
		16	SOKOTO NORTH	148,477,393.03	(1,564,740.79)	4,730,364.98	477,091.10	248,758.32	34,088,370.37	186,457,237.01
		17	SOKOTO SOUTH	147,277,918.64	(1,564,740.79)	4,692,150.73	473,236.92	246,748.73	31,682,291.51	182,807,605.73
		18	TAMBUWAL	164,909,517.31	(1,564,740.79)	5,253,878.65	529,891.19	276,288.62	33,586,311.05	202,991,146.03
		19	TANGAZA	152,039,929.09	(1,564,740.79)	4,843,864.39	488,538.33	254,726.98	26,540,480.93	182,602,798.91
		20	TURETA	138,358,553.87	(1,564,740.79)	4,407,987.27	444,577.00	231,805.27	23,655,431.76	165,533,614.38
		21	WAMAKKO	142,626,381.28	(1,564,740.79)	4,543,956.66	458,290.49	238,955.56	30,712,108.65	177,014,951.85
		22	WURNO	137,228,740.78	(1,564,740.79)	4,371,992.37	440,946.66	229,912.38	29,613,984.71	170,320,836.12
		23	YABO	128,651,914.28	(1,564,740.79)	4,098,741.89	413,387.40	215,542.81	26,613,934.46	158,428,780.04
		SOKOTO TOTAL		3,399,260,736.65	(35,989,038.17)	108,297,590.78	10,922,585.65	5,695,105.32	678,834,186.04	4,167,021,166.27

		1	ARDO KOLA	127,696,350.02	-	4,068,298.41	410,316.96	213,941.86	26,312,120.08	158,701,027.33
		2	BALI	218,517,861.89	-	6,961,795.47	702,146.80	366,103.79	34,051,635.70	260,599,543.65
		3	DONGA	150,081,575.55	-	4,781,472.89	482,245.70	251,445.96	29,305,446.61	184,902,186.70
		4	GASHAKA	179,198,298.74	-	5,709,107.22	575,804.25	300,227.98	26,366,671.07	212,150,109.26
		5	GASSOL	193,596,069.72	-	6,167,808.11	622,067.51	324,349.94	36,323,366.92	237,033,662.19
		6	IBI	134,113,768.50	-	4,272,751.97	430,937.56	224,693.57	26,130,262.34	165,172,413.94
		7	JALINGO	128,994,391.81	-	4,109,652.93	414,487.86	216,116.59	29,669,162.10	163,403,811.30
		8	KARIM LAMIDU	200,216,937.23	-	6,378,743.38	643,341.84	335,442.51	33,221,255.59	240,795,720.55
		9	KURMI	142,522,279.48	-	4,540,640.07	457,955.99	238,781.15	26,604,538.72	174,364,195.41
		10	LAU	131,590,495.02	-	4,192,362.60	422,829.72	220,466.09	26,925,438.04	163,351,591.46
		11	SARDAUNA	196,374,867.50	-	6,256,338.27	630,996.41	329,005.52	35,034,948.86	238,626,156.56
		12	TAKUM	155,437,056.38	-	4,952,094.01	499,454.06	260,418.51	29,383,974.65	190,532,997.59
		13	USSA	133,596,076.18	-	4,256,258.73	429,274.10	223,826.23	27,920,041.97	166,425,477.22
		14	WUKARI	191,357,405.46	-	6,096,486.15	614,874.18	320,599.29	36,120,196.23	234,509,561.31
		15	YORRO	126,853,368.14	-	4,041,441.72	407,608.27	212,529.53	26,470,000.77	157,984,948.43
		16	ZING	137,610,492.93	-	4,384,154.68	442,173.32	230,551.97	28,877,411.70	171,544,784.59
	TARABA	TARABA TOTAL			2,547,757,294.56	-	81,169,406.60	8,186,514.49	4,268,500.49	478,716,471.34
		3,120,098,187.48								
		1	BADE	142,212,261.30	-	4,530,763.15	456,959.83	238,261.75	28,423,982.96	175,862,228.99
		2	BURSARI	157,371,946.62	-	5,013,737.98	505,671.29	263,660.21	26,479,303.91	189,634,320.02
		3	DAMATURU	131,765,941.95	-	4,197,952.19	423,393.47	220,760.03	25,140,267.61	161,748,315.26
		4	FIKA	147,529,815.56	-	4,700,175.96	474,046.32	247,170.75	28,240,856.59	181,192,065.18
		5	FUNE	206,921,852.41	-	6,592,356.35	664,886.23	346,675.89	38,635,038.63	253,160,809.51
		6	GEIDAM	171,484,772.37	-	5,463,360.75	551,018.96	287,304.77	29,534,856.61	207,321,313.46
		7	GUJBA	157,880,915.79	-	5,029,953.31	507,306.72	264,512.94	27,809,079.23	191,491,767.99
		8	GULAMI	137,166,132.32	-	4,369,997.72	440,745.49	229,807.49	26,123,200.18	168,329,883.20
		9	JAKUSKO	180,900,180.76	-	5,763,327.75	581,272.77	303,079.31	34,088,468.06	221,636,328.66
		10	KARASUWA	127,580,683.06	-	4,064,613.36	409,945.29	213,748.07	26,344,068.22	158,613,058.00
		11	MACHINA	122,202,009.91	-	3,893,253.35	392,662.41	204,736.67	23,465,171.90	150,157,834.25
		12	NANGERE	131,019,242.57	-	4,174,162.98	420,994.15	219,509.02	25,128,152.22	160,962,060.94
		13	NGURU	142,498,922.35	-	4,539,895.93	457,880.93	238,742.02	29,112,213.37	176,847,654.60
		14	POTISKUM	156,803,853.56	-	4,995,639.02	503,845.88	262,708.43	32,616,416.17	195,182,463.06
		15	TARMUA	145,434,005.89	-	4,633,405.22	467,312.02	243,659.44	24,454,574.47	175,232,957.04
		16	YUNUSARI	151,567,160.54	-	4,828,802.38	487,019.21	253,934.90	27,538,417.56	184,675,334.59
		17	YUSUFARI	151,206,983.94	-	4,817,327.45	485,861.89	253,331.46	26,603,756.27	183,367,261.01
	YOBÉ	YOBÉ TOTAL			2,561,546,680.89	-	81,608,724.86	8,230,822.87	4,291,603.16	479,737,823.95
		3,135,415,655.74								
		1	ANKA	142,326,661.60	-	4,534,407.85	457,327.42	238,453.41	28,173,099.44	175,729,949.72
		2	BAKURA	137,807,780.64	-	4,390,440.10	442,807.25	230,882.50	31,003,724.48	173,875,634.96
		3	BUKKUYUM	162,635,753.71	-	5,181,438.46	522,585.08	272,479.17	32,572,255.49	201,184,511.91
		4	BUNGUDU	179,502,425.56	-	5,718,796.45	576,781.47	300,737.51	35,508,113.19	221,606,854.18
		5	GUMMI	156,237,731.56	-	4,977,602.85	502,026.80	261,759.95	32,122,273.33	194,101,394.50
		6	GUSAU	216,945,092.27	-	6,911,688.35	697,093.14	363,468.78	43,452,575.58	268,369,918.11
		7	KAURA NAMODA	164,760,385.60	-	5,249,127.44	529,412.00	276,038.77	36,995,578.90	207,810,542.71
		8	KIYAWA	149,482,530.72	-	4,762,387.82	480,320.83	250,442.32	30,478,132.12	185,453,813.82
		9	MARADUN	161,594,842.92	-	5,148,275.91	519,240.40	270,735.23	32,522,715.59	200,055,810.06
		10	MARU	213,292,014.08	-	6,795,304.35	685,354.99	357,348.43	37,663,701.56	258,793,723.39
		11	SHINKAFI	133,175,260.75	-	4,242,851.90	427,921.92	223,121.20	27,752,486.00	165,821,641.78
		12	TALATA MAFARA	153,819,627.37	-	4,900,564.08	494,256.89	257,708.67	32,797,119.71	192,269,276.73
		13	TSAFE	162,966,838.52	-	5,191,986.54	523,648.93	273,033.87	36,021,336.43	204,976,844.29
		14	ZURMI	179,981,715.51	-	5,734,066.22	578,321.54	301,540.51	37,786,568.13	224,382,211.91
	ZAMFARA	ZAMFARA TOTAL			2,314,528,660.81	-	73,738,938.31	7,437,098.68	3,877,750.34	474,849,679.93
		2,874,432,128.07								
		1	ABAJI	118,890,658.91	-	3,787,756.49	382,022.30	199,188.85	184,232,407.53	307,492,034.09
		2	ABUJA MUNICIPAL	303,499,711.79	-	9,669,245.80	975,212.51	508,481.98	229,910,798.59	544,563,450.66
		3	BWARI	170,953,088.00	-	5,446,421.74	549,310.54	286,413.99	194,937,847.32	372,173,081.59
		4	GWAGWALADA	146,509,062.84	-	4,667,655.64	470,766.41	245,460.59	190,532,792.15	342,425,737.63
		5	KUJE	139,208,521.74	-	4,435,066.53	447,308.14	233,229.30	186,701,346.89	331,025,472.59
		6	KWALI	143,195,168.62	-	4,562,077.75	460,118.13	239,908.51	185,969,983.15	334,427,256.15
					1,022,256,211.91	-	32,568,223.94	3,284,738.03	1,712,683.21	1,172,285,175.62
					112,507,675,352.15	(1,052,762,180.08)	3,584,400,000.00	361,512,344.99	188,494,825.85	29,595,713,462.42
										145,185,033,805.33

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

S/n	1 Beneficiaries	2 No. of LGCs	3 Gross Statutory Allocation	4 Deduction	5 Distribution of ₦20B from FOREX Equalisation Account	6 Distribution of ₦1.754B Being Excess Bank Charges Recovered for the Month	7 Exchange Gain Allocation	8 Value Added Tax	9(3+4+5+6+7+8)	S/n
			₦	₦	₦	₦	₦	₦	₦	
1	ABIA	17	2,335,228,337.06	-	74,398,412.60	7,503,611.37	3,912,430.48	514,746,880.64	2,935,789,672.15	1
2	ADAMAWA	21	2,945,555,387.33	-	93,842,919.58	9,464,728.80	4,934,969.53	608,112,530.65	3,661,910,535.89	2
3	AKWA IBOM	31	3,923,306,686.98	-	124,993,254.41	12,606,462.59	6,573,089.42	877,423,776.28	4,944,903,269.68	3
4	ANAMBRA	21	2,961,473,480.93	-	94,350,056.67	9,515,877.20	4,961,638.63	695,585,129.47	3,765,886,182.90	4
5	BAUCHI	20	3,361,858,439.53	-	107,105,985.02	10,802,403.70	5,632,441.69	739,802,455.53	4,225,201,725.46	5
6	BAYELSA	8	1,368,399,440.11	-	43,596,056.34	4,396,973.71	2,292,609.93	279,401,085.17	1,698,086,165.27	6
7	BENUE	23	3,658,222,292.78	(139,538,498.52)	116,547,888.36	11,754,687.09	6,128,968.28	712,187,046.03	4,365,302,384.03	7
8	BORNO	27	3,971,733,128.17	-	126,536,080.14	12,762,067.59	6,654,222.85	792,706,370.07	4,910,391,868.82	8
9	CROSS RIVER	18	2,560,451,254.40	(38,551,266.10)	81,573,825.50	8,227,303.02	4,289,767.89	534,956,943.62	3,150,947,828.33	9
10	DELTA	25	3,280,851,057.56	-	104,525,157.90	10,542,108.84	5,496,722.31	756,922,215.56	4,158,337,262.17	10
11	EBONYI	13	1,894,056,823.67	(49,702,198.75)	60,343,058.88	6,086,028.55	3,173,293.82	409,606,567.67	2,323,563,573.85	11
12	EDO	18	2,510,295,124.85	-	79,975,893.35	8,066,140.15	4,205,736.55	589,484,076.75	3,192,026,971.65	12
13	EKITI	16	1,993,265,363.35	-	63,503,759.60	6,404,807.79	3,339,507.34	464,445,583.63	2,530,959,021.71	13
14	ENUGU	17	2,550,497,167.41	-	81,256,696.65	8,195,318.31	4,273,090.86	612,338,591.13	3,256,560,864.36	14
15	GOMBE	11	1,747,602,440.45	(53,983,557.43)	55,677,145.30	5,615,437.83	2,927,924.84	373,832,468.85	2,131,671,859.84	15
16	IMO	27	3,418,233,557.69	-	108,902,048.91	10,983,549.57	5,726,892.30	778,708,746.10	4,322,554,794.57	16
17	JIGAWA	27	3,591,176,189.93	-	114,411,855.86	11,539,252.96	6,016,639.56	818,045,416.31	4,541,189,354.61	17
18	KADUNA	23	4,038,617,674.18	-	128,666,965.57	12,976,982.60	6,766,280.90	857,847,298.02	5,044,875,201.28	18
19	KANO	44	6,429,825,469.96	-	204,848,836.69	20,660,468.51	10,772,499.11	1,513,395,581.91	8,179,502,856.18	19
20	KATSINA	34	4,895,135,575.12	-	155,954,906.19	15,729,166.35	8,201,286.93	1,021,062,081.99	6,096,083,016.58	20
21	KEBBI	21	3,089,355,987.52	-	98,424,285.87	9,926,792.32	5,175,892.37	610,828,128.27	3,813,711,086.36	21
22	KOGI	21	3,193,075,703.84	(367,088,189.79)	101,728,708.88	10,260,066.98	5,349,663.89	630,242,338.16	3,573,568,291.98	22
23	KWARA	16	2,259,435,518.93	-	71,983,717.10	7,260,072.08	3,785,447.56	466,855,474.41	2,809,320,230.07	23
24	LAGOS	20	3,848,939,793.79	-	122,623,987.69	12,367,505.12	6,448,495.48	4,893,462,858.60	8,883,842,640.68	24
25	NASSARAWA	13	2,015,805,906.48	(39,238,127.24)	64,221,882.36	6,477,235.60	3,377,271.66	370,243,012.92	2,420,887,181.77	25
26	NIGER	25	3,731,101,239.40	-	118,869,750.36	11,988,863.46	6,251,069.33	744,556,014.08	4,612,766,936.63	26
27	OGUN	20	2,661,754,133.88	(115,776,950.40)	84,801,250.12	8,552,811.85	4,459,490.26	661,515,553.28	3,305,306,288.99	27
28	ONDO	18	2,542,143,565.62	(47,177,126.82)	80,990,557.92	8,168,476.32	4,259,095.28	585,060,966.90	3,173,445,535.21	28
29	OSUN	30	3,443,397,733.20	(82,028,645.40)	109,703,758.40	11,064,407.70	5,769,052.24	805,766,300.94	4,293,672,607.08	29
30	OYO	33	4,343,577,571.63	(83,688,581.46)	138,382,731.66	13,956,887.02	7,277,209.27	1,134,632,787.03	5,554,138,605.14	30
31	PLATEAU	17	2,722,841,159.05	-	86,747,431.41	8,749,098.13	4,561,835.17	539,956,700.30	3,362,856,224.06	31
32	RIVERS	23	3,375,112,562.51	-	107,528,250.24	10,844,992.16	5,654,647.58	917,559,145.27	4,416,699,597.76	32
33	SOKOTO	23	3,399,260,736.65	(35,989,038.17)	108,297,590.78	10,922,585.65	5,695,105.32	678,834,186.04	4,167,021,166.27	33
34	TARABA	16	2,547,757,294.56	-	81,169,406.60	8,186,514.49	4,268,500.49	478,716,471.34	3,120,098,187.48	34
35	YOBÉ	17	2,561,546,680.89	-	81,608,724.86	8,230,822.87	4,291,603.16	479,737,823.95	3,135,415,655.74	35
36	ZAMFARA	14	2,314,528,660.81	-	73,738,938.31	7,437,098.68	3,877,750.34	474,849,679.93	2,874,432,128.07	36
37	FCT, ABUJA	6	1,022,256,211.91	-	32,568,223.94	3,284,738.03	1,712,683.21	1,172,285,175.62	2,232,107,032.71	37
Total LGCs			112,507,675,352.15	(1,052,762,180.08)	3,584,400,000.00	361,512,344.99	188,494,825.85	29,595,713,462.42	145,185,033,805.33	

Methodology

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

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

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

These are

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

The Vertical Allocation Formula: This formula shows the percentage allocated to the three tiers of government i.e. federal, states and local governments. This formula is applied vertically to the total volume of disbursable 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 disbursable revenue from the share of the States 26.72% from the Federation account is divided equally across all 36 States. The remaining 60% of the 26.72% of the State's share of the Federation account is disbursed as follows:

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

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

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

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

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

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

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

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

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

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

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