

Federation Account Allocation Committee (FAAC)

(MARCH 2018 Disbursement)

Report Date: April 2018

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

Contents

Executive Summary	1
 Federation Account Allocation Committee (FAAC) March 2018 Disbursement	
Summary of Gross Revenue Allocation by FAAC for the Month of February, 2018	
Shared in March, 2018	2
Distribution of Revenue Allocation to FGN by FAAC for the Month of February, 2018	
Shared in March, 2018	3
 Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of February, 2018 Shared in March, 2018	
Abia	5
Adamawa	7
Akwa -ibom	10
Anambra	13
Bauchi	16
Bayelsa	19
Benue	21
Borno	24
Cross River	27
Delta	29
Ebonyi	32
Edo	34
Ekiti	36
Enugu	38
Gombe	40
Imo	42
Jigawa	45
Kaduna	48
Kano	51
Katsina	55
Kebbi	58
Kogi	61
Kwara	64
Lagos	66
Nasarawa	69
Niger	71
Ogun	74
Ondo	77
Osun	79
Oyo	82
Plateau	85
Rivers	87
Sokoto	90
Taraba	93
Yobe	95
Zamfara	97
 Appendix	99
 Methodology	121
 Acknowledgements and Contacts	122

Executive Summary

The Federation Account Allocation Committee (FAAC) disbursed the sum of N647.39bn to the three tiers of government in March 2018 from the revenue generated in February 2018.

The amount disbursed comprised of N557.29bn from the Statutory Account, N89.45bn from Value Added Tax (VAT) and N654.49m excess bank charges.

Federal government received a total of N270.81bn from the N647.39bn shared. States received a total of N173.76bn and Local governments received N130.91bn. The sum of N57.49bn was shared among the oil producing states as 13% derivation fund.

Revenue generating agencies such as Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS) and Department of Petroleum Resources (DPR) received N3.82bn, N5.64bn and N2.97bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N230.33bn was disbursed to the FGN consolidated revenue account; N4.89bn shared as share of derivation and ecology; N2.45bn as stabilization fund; N8.23bn for the development of natural resources; and N5.72bn to the Federal Capital Territory (FCT) Abuja.

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



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

BENEFICIARIES

	Statutory	₦257,581,783,343.65
	Dist. of 0.654Billion Excess Bank Charges	₦344,789,791.79
	VAT	₦12,880,373,815.60
	Total	₦270,806,946,951.04

	Statutory	₦130,648,922,758.97
	Dist. of 0.654Billion Excess Bank Charges	₦174,881,990.06
	VAT	₦42,934,579,385.33
	Total	₦173,758,384,134.36

	Statutory	₦100,724,843,145.01
	Dist. of 0.654Billion Excess Bank Charges	₦134,826,683.96
	VAT	₦30,054,205,569.73
	Total	₦130,913,875,398.70

	Statutory	₦57,486,527,106.17
	Dist. of 0.654Billion Excess Bank Charges	----
	VAT	----
	Total	₦57,486,527,106.17

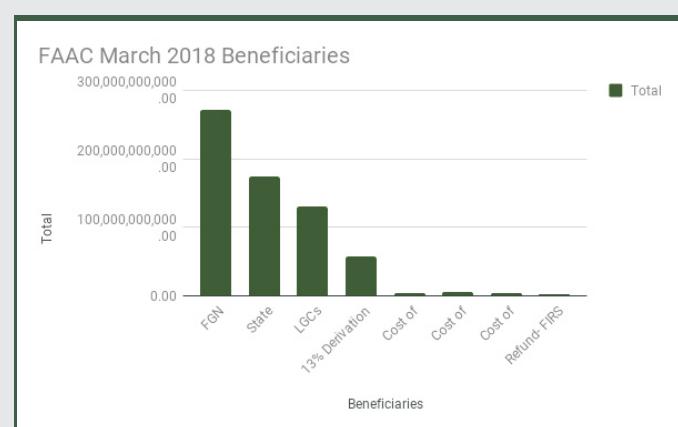
	Statutory	₦3,364,341,982.42
	Dist. of 0.654Billion Excess Bank Charges	----
	VAT	₦456,856,907.24
	Total	₦3,821,198,889.66

	Statutory	₦2,000,000,000.00
	Dist. of 0.654Billion Excess Bank Charges	----
	VAT	----
	Total	₦2,000,000,000.00

	Statutory	₦2,517,101,384.09
	Dist. of 0.654Billion Excess Bank Charges	----
	VAT	₦3,121,024,708.20
	Total	₦5,638,126,092.29

	Statutory	₦2,965,035,262.72
	Dist. of 0.654Billion Excess Bank Charges	----
	VAT	----
	Total	₦2,965,035,262.72

TOTAL(ALL BENEFICIARIES)		
STATUTORY	₦557,288,554,983.04	
Dist. of 0.654Billion Excess Bank Charges	₦654,498,465.81	
VAT	₦89,447,040,386.10	
TOTAL	₦647,390,093,834.95	



Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

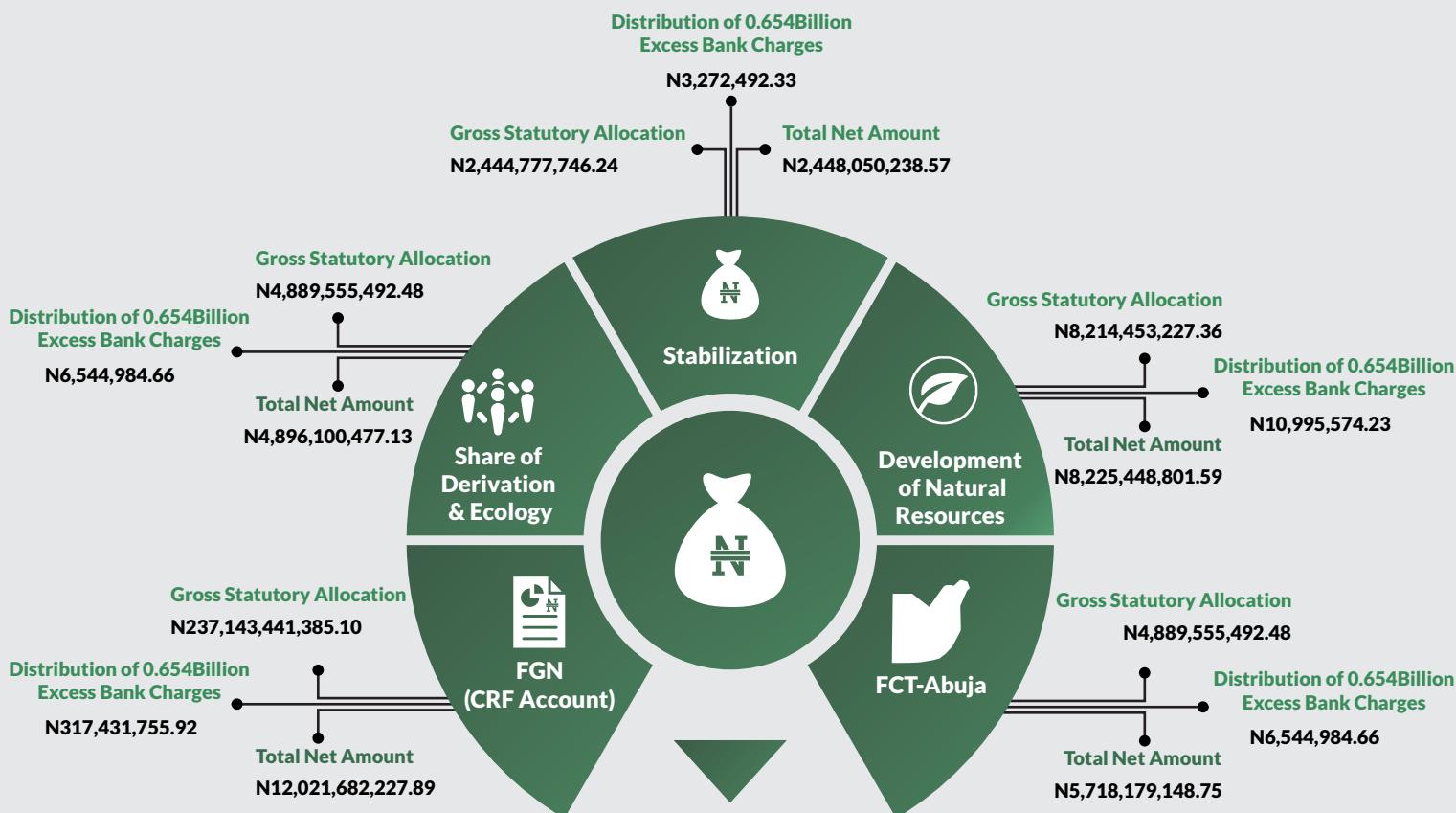
Summary of Gross Revenue Allocation by FAAC
for the month of February, 2018 Shared in March, 2018



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

FG

BENEFICIARIES



SUB-TOTAL	Gross Statutory Allocation	Dist. of 0.654Billion Excess Bank Charges	Total Net Amount
	N257,581,783,343.65	N344,789,791.79	N251,621,408,666.63

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

Gross Statutory Allocation	↔	N915,196,196.85	Total Allocation N2,366,888,572.18
Deduction	↔	----	
Dist. of 0.654Billion Excess Bank Charges	↔	N 1,225,049.00	
Value Added Tax	↔	N1,450,467,326.34	

*Total Allocation*

ABAJI	►		N337,005,207.45
ABUJA MUNICIPAL	►		N548,887,577.60
BWARI	►		N394,548,860.27
GWAGWALADA	►		N368,162,246.11
KUJE	►		N357,726,734.19
KWALI	►		N360,557,946.57

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



ABIA STATE



17

BENEFICIARIES

Gross Statutory Allocation
N3,226,157,650.60

13% Share of Derivation (Net)
N747,592,063.38

Gross Total
N3,973,749,713.97

DEDUCTIONS

External Debt
N38,081,181.00

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N432,102,232.26

Net Statutory Allocation
N3,503,566,300.71

Gross VAT Allocation
N956,682,093.83

Total Gross Amount
N4,794,611,678.70

Total Net Amount
N4,324,428,885.34

Distribution of 0.654Billion
Excess Bank Charges

N4,318,419.61

LGAs

Gross Statutory Allocation N2,090,661,879.04

Deduction N 0.00

Value Added Tax N536,149,619.96

Distribution of 0.654Billion
Excess Bank Charges

N2,798,485.45

Total Allocation
N2,629,609,984.45

*Total Allocation*

ABA NORTH	▶		N134,973,441.07
ABA SOUTH	▶		N227,034,169.80
AROCHUKWU	▶		N157,662,128.82
BENDE	▶		N161,451,553.53
IKWUANO	▶		N146,445,797.40
ISIALA NGWA NORTH	▶		N151,282,543.60
ISIALA NGWA SOUTH	▶		N146,475,380.21
ISUIKWUATO	▶		N142,248,912.24
NNEOCHI	▶		N154,432,360.98
OBIOMA NGWA	▶		N157,381,508.67
OHAFIA	▶		N173,172,609.81
OSISIOMA	▶		N166,451,469.36
UGWUNAGBO	▶		N126,541,182.88
UKWA EAST	▶		N119,474,372.44
UKWA WEST	▶		N125,304,805.38
UMUAHIA NORTH	▶		N182,293,457.61
UMUAHIA SOUTH	▶		N156,984,290.66

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



ADAMAWA STATE



21

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
₦3,432,076,949.57	% -----	₦3,432,076,949.57

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
₦34,494,617.66	₦0.00	₦421,726,653.70

Net Statutory Allocation	Gross VAT Allocation
₦2,975,855,678.21	₦925,617,046.02
Total Gross Amount	Total Net Amount
₦4,362,288,051.44	₦3,906,066,780.08

Distribution of 0.654Billion
Excess Bank Charges

₦4,594,055.84

LGAs

Gross Statutory Allocation ₦2,637,069,901.54

Deduction % ₦ 0.00

Value Added Tax ₦631,113,057.27

Distribution of 0.654Billion
Excess Bank Charges

₦3,529,887.75

Total Allocation
₦3,271,712,846.57



Total Allocation

DEMSA	▶		N162,453,732.16
FUFORE	▶		N193,121,912.73
GANYE	▶		N166,663,271.60
GIREI	▶		N147,567,304.58
GOMBI	▶		N147,382,130.74
GUYUK	▶		N157,534,258.22
HONG	▶		N168,198,132.16
JADA	▶		N174,468,054.36
YOLA-NORTH	▶		N157,680,663.97
LAMURDE	▶		N139,142,358.56
MADAGALI	▶		N142,370,608.09
MAIHA	▶		N138,476,600.72
MAYO-BELWA	▶		N158,879,735.02
MICHika	▶		N155,087,324.42
MUBI NORTH	▶		N149,106,445.87
MUBI SOUTH	▶		N139,541,284.25
NUMAN	▶		N131,574,331.33
SHELLENG	▶		N149,332,833.36

*Total Allocation***SONG****N183,032,797.07****TOUNGO****N152,448,818.76****YOLA-SOUTH****N157,650,248.60**

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



AKWA IBOM STATE



31

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
₦3,463,970,970.94	₦14,752,747,863.41	₦18,216,718,834.35

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
₦123,674,997.53	₦0.00	₦1,104,688,998.27

Net Statutory Allocation	Gross VAT Allocation
₦16,988,354,838.55	₦988,951,073.82
Total Gross Amount	Total Net Amount
₦19,210,306,656.20	₦17,981,942,660.40

Distribution of 0.654Billion
Excess Bank Charges

₦4,636,748.04

LGAs

Gross Statutory Allocation ₦3,512,422,147.37

Deduction ₦0.00

Value Added Tax ₦870,056,577.21

Distribution of 0.654Billion
Excess Bank Charges

₦4,701,603.06

Total Allocation
₦4,387,180,327.63



Total Allocation

ABAK	▶		N148,697,769.27
EASTERN OBOLO	▶		N117,374,001.97
EKET	▶		N154,552,910.51
EKPE ATAI	▶		N119,415,553.03
ESSIEN UDIM	▶		N159,578,902.38
ETIM EKPO	▶		N137,621,778.18
ETINAN	▶		N156,616,999.88
IBENO	▶		N125,566,968.56
IBESIKPO ASUTAN	▶		N145,723,076.67
IBIONO IBOM	▶		N159,395,376.27
IKA	▶		N122,561,186.30
IKONO	▶		N144,265,190.83
IKOT ABASI	▶		N144,305,518.67
IKOT EKPENE	▶		N148,650,556.11
INI	▶		N135,497,777.33
ITU	▶		N139,589,309.20
MBO	▶		N130,685,990.78
MKPAT ENIN	▶		N160,680,133.57



Total Allocation

NSIT IBOM	▶		N134,800,878.40
NSIT UBIUM	▶		N141,692,645.80
OBAT AKARA	▶		N147,541,119.06
OKOBO	▶		N128,106,855.40
ONNA	▶		N133,836,091.72
ORON	▶		N134,095,901.51
ORUK ANAM	▶		N158,927,965.13
UDUNG UKO	▶		N118,615,620.43
UKANAFUN	▶		N144,991,984.23
UQUO	▶		N119,320,932.35
URUAN	▶		N151,823,474.74
URUE OFFONG/ORUK	▶		N127,342,057.96
UYO	▶		N195,305,801.40

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



ANAMBRA STATE



21

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,425,647,357.46	% -----	N3,425,647,357.46

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N37,508,528.23	N0.00	N89,972,595.59

Net Statutory Allocation	Gross VAT Allocation
N3,298,166,233.64	N1,076,231,355.38
Total Gross Amount	Total Net Amount
N4,506,464,162.26	N4,378,983,038.44

Distribution of 0.654Billion
Excess Bank Charges

N4,585,449.42

LGAs

Gross Statutory Allocation N2,651,320,906.87

Deduction N 0.00

Value Added Tax N727,718,428.91

Distribution of 0.654Billion
Excess Bank Charges

N3,548,963.64

Total Allocation
N3,382,588,299.42



Total Allocation

AGUATA	▶		N220,510,127.37
ANAMBRA EAST	▶		N146,687,158.10
ANAMBRA WEST	▶		N150,896,475.88
ANIOCHA	▶		N183,156,575.06
AWKA NORTH	▶		N137,662,351.51
AWKA SOUTH	▶		N159,006,509.03
AYAMELUM	▶		N147,879,469.89
DUNUKOFIA	▶		N131,618,282.24
EKWUSIGWO	▶		N147,067,715.81
IDEMLI NORTH	▶		N231,587,054.03
IDEMLI SOUTH	▶		N161,702,531.19
IHIALA	▶		N195,946,835.14
NJIKOKA	▶		N145,022,988.24
NNEWI NORTH	▶		N144,644,199.20
NNEWI SOUTH	▶		N172,103,866.34
OGBARU	▶		N165,331,338.56
ONISHA NORTH	▶		N138,118,932.21
ONISHA SOUTH	▶		N142,790,412.03

*Total Allocation*

ORUMBA NORTH	▶		N154,056,191.36
ORUMBA SOUTH	▶		N156,459,509.56
OYI	▶		N150,339,776.67

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



BAUCHI STATE



20

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
₦4,121,168,543.67	% -----	₦4,121,168,543.67

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
₦60,256,569.81	₦89,266,860.00	₦796,498,347.61

Net Statutory Allocation	Gross VAT Allocation
₦3,175,146,766.25	₦1,038,801,996.56
Total Gross Amount	Total Net Amount
₦5,165,486,989.51	₦4,219,465,212.09

Distribution of 0.654Billion
Excess Bank Charges → ₦5,516,449.28

LGAs

Gross Statutory Allocation ↘ ₦3,009,773,892.65

Deduction ↘ % ₦ 0.00

Value Added Tax ↘ ₦693,471,241.09

Distribution of 0.654Billion
Excess Bank Charges → ₦4,028,776.03

Total Allocation
₦3,707,273,909.77



Total Allocation

ALKALERI	▶		N239,367,601.99
BAUCHI	▶		N291,153,441.70
BOGORO	▶		N129,937,470.45
DAMBAN	▶		N153,291,571.43
DARAZO	▶		N193,038,340.13
DASS	▶		N129,546,915.01
GAMAWA	▶		N204,145,988.89
GANJUWA	▶		N203,404,302.88
GIADE	▶		N147,680,985.53
I/GADAU	▶		N169,509,235.09
JAMA'ARE	▶		N131,749,577.09
KATAGUM	▶		N200,521,258.98
KIRFI	▶		N162,247,326.21
MISAU	▶		N192,018,122.79
NINGI	▶		N243,710,441.65
SHIRA	▶		N184,014,666.67
TAFAWA BALEWA	▶		N180,660,306.70
TORO	▶		N248,699,600.34

*Total Allocation***WARJI****N141,982,950.20****ZAKI****N160,593,806.04**

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



BAYELSA STATE



8

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,048,493,353.33	N14,504,779,243.64	

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N29,964,760.70	N421,546,663.22	N1,191,608,913.56

Net Statutory Allocation	Gross VAT Allocation
N12,861,658,906.16	N800,902,378.88
Total Gross Amount	Total Net Amount
N15,309,762,227.04	N13,666,641,889.56

Distribution of 0.654Billion
Excess Bank Charges

N4,080,604.52

LGAs

Gross Statutory Allocation



N1,225,088,142.06

Deduction



N 0.00

Value Added Tax



N290,720,066.56

Distribution of 0.654Billion
Excess Bank Charges

N1,639,859.31

Total Allocation

N1,517,448,067.93

*Total Allocation*

BRASS	▶		N180,525,768.57
EKERMOR	▶		N207,620,309.30
KOLOKUMA/OPOKUMA	▶		N139,132,987.83
NEMBE	▶		N168,579,460.75
OGBIA	▶		N178,736,991.78
SAGBAMA	▶		N176,767,617.83
SOUTHERN IJAW	▶		N239,503,685.17
YENAGOA	▶		N226,581,246.71

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



BENUE STATE



23

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,863,861,918.65	% -----	N3,863,861,918.65

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N21,500,012.53	N103,855,987.23	N423,541,958.63

Net Statutory Allocation	Gross VAT Allocation
N3,314,963,960.26	N994,664,948.75
Total Gross Amount	Total Net Amount
N4,863,698,895.20	N4,314,800,936.81

Distribution of 0.654Billion
Excess Bank Charges → N5,172,027.81

LGAs

Gross Statutory Allocation → N3,275,099,814.10

Deduction → % N(139,538,498.52)

Value Added Tax → N721,739,808.10

Distribution of 0.654Billion
Excess Bank Charges → N4,383,931.85

Total Allocation
N3,861,685,055.53



Total Allocation

ADO	▶		N169,399,431.47
AGATU	▶		N148,331,693.68
APA	▶		N143,084,690.16
BURUKU	▶		N172,854,903.07
GBOKO	▶		N226,408,419.52
GUMA	▶		N180,900,145.17
GWER EAST	▶		N171,128,433.99
GWER WEST	▶		N147,767,193.59
KATSINA ALA	▶		N187,650,846.64
KONSHISHA	▶		N179,107,722.22
KWANDE	▶		N202,486,594.99
LOGO	▶		N157,217,732.08
MAKURDI	▶		N192,214,572.20
OBI	▶		N137,732,879.59
OGBADIBO	▶		N145,610,625.36
OHIMINI	▶		N131,043,169.18
OJU	▶		N167,368,468.04
OKPOKWU	▶		N158,792,854.98

*Total Allocation***OTUKPO****N187,193,843.97****TARKA****N127,321,036.54****UKUM****N176,103,311.51****USHONGO****N170,355,416.76****VANDEIKYA****N181,611,070.82**

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



BORNO STATE



27

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
₦4,280,605,260.29	% -----	₦4,280,605,260.29

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
₦16,388,404.87	₦0.00	₦323,071,065.26

Net Statutory Allocation	Gross VAT Allocation
₦3,941,145,790.16	₦985,383,030.36
Total Gross Amount	Total Net Amount
₦5,271,718,156.24	₦4,932,258,686.11

Distribution of 0.654Billion
Excess Bank Charges

₦5,729,865.59

LGAs

Gross Statutory Allocation ₦3,555,776,928.97

Deduction % -----

Value Added Tax ₦793,374,470.57

Distribution of 0.654Billion
Excess Bank Charges

₦4,759,636.23

Total Allocation
₦4,353,911,035.77



Total Allocation

ABADAN	▶		N154,667,851.31
ASKIRA UBA	▶		N152,856,922.69
BAMA	▶		N211,513,346.37
BAYO	▶		N125,166,931.79
BIU	▶		N170,059,308.23
CHIBOK	▶		N124,044,564.05
DAMBOA	▶		N202,542,261.57
DIKWA	▶		N137,575,303.74
GUBIO	▶		N161,474,803.48
GUZAMALA	▶		N138,284,026.18
GWOZA	▶		N199,573,748.26
HAWUL	▶		N142,170,296.85
JERE	▶		N165,698,826.61
KAGA	▶		N142,502,465.29
KALA BALGE	▶		N131,275,304.16
KONDUGA	▶		N187,637,697.99
KUKAWA	▶		N195,521,748.77
KWAYA KUSAR	▶		N113,828,103.49

*Total Allocation*

MAFA	▶		N148,350,040.24
MAGUMERI	▶		N173,125,571.04
MAIDUGURI METRO	▶		N263,661,765.28
MARTE	▶		N159,318,578.12
MOBBAR	▶		N149,454,506.65
MONGUNO	▶		N146,088,877.54
NGALA	▶		N171,456,681.49
NGANZAI	▶		N144,740,091.79
SHANI	▶		N141,321,412.81

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



CROSS RIVER STATE



18

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,464,561,721.28	% -----	N3,464,561,721.28

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N262,644,574.38	N633,134,951.92	N665,694,354.44

Net Statutory Allocation	Gross VAT Allocation
N1,903,087,840.54	N882,434,085.98
Total Gross Amount	Total Net Amount
N4,351,633,346.07	N2,790,159,465.33

Distribution of 0.654Billion
Excess Bank Charges

N4,637,538.80

LGAs

Gross Statutory Allocation	N2,292,297,393.69		Distribution of 0.654Billion Excess Bank Charges	N3,068,387.57
Deduction	% N(38,551,266.10)			
Value Added Tax	N545,318,731.92			



Total Allocation

ABI	▶	₦	N149,447,331.85
AKAMKPA	▶	₦	N180,726,494.86
AKPABUYO	▶	₦	N182,024,760.66
BAKASSI	▶	₦	N115,344,731.80
BEKWARA	▶	₦	N138,222,259.09
BIASE	▶	₦	N159,063,400.26
BOKI	▶	₦	N178,926,319.75
CALABAR MUNICIPAL	▶	₦	N147,949,655.07
CALABAR SOUTH	▶	₦	N156,406,092.00
ETUNG	▶	₦	N122,309,738.96
IKOM	▶	₦	N163,012,462.47
OBANLIKU	▶	₦	N140,876,266.00
OBUBRA	▶	₦	N157,184,648.62
OBUDU	▶	₦	N149,674,327.24
ODUKPANI	▶	₦	N167,787,820.50
OGAJA	▶	₦	N158,317,327.05
YAKURR	▶	₦	N160,400,475.16
YALA	▶	₦	N174,459,135.75

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



DELTA STATE



25

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,498,240,619.85	N14,885,269,031.09	N18,383,509,650.94

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N25,614,092.78	N1,098,907,642.20	N1,177,175,865.26

Net Statutory Allocation	Gross VAT Allocation
N16,081,812,050.70	N1,080,817,632.19
Total Gross Amount	Total Net Amount
N19,469,009,903.31	N17,167,312,303.07

Distribution of 0.654Billion Excess Bank Charges → N4,682,620.17

LGAs

Gross Statutory Allocation → N2,937,250,344.22

Deduction → -----

Value Added Tax → N806,852,922.12

Distribution of 0.654Billion Excess Bank Charges → N3,931,698.59

Total Allocation
N3,748,034,964.93

*Total Allocation*

ANIOCHA NORTH	▶		N128,801,648.03
ANIOCHA SOUTH	▶		N140,140,498.63
BOMADI	▶		N120,788,150.01
BURUTU	▶		N169,585,709.60
ETHIOPE EAST	▶		N156,900,288.11
ETHIOPE WEST	▶		N160,056,352.39
IKA NORTH EAST	▶		N166,309,034.48
IKA SOUTH	▶		N157,054,731.01
ISOKO NORTH	▶		N148,490,643.54
ISOKO SOUTH	▶		N167,763,011.04
NDOKWA EAST	▶		N138,760,386.63
NDOKWA WEST	▶		N145,194,267.45
OKPE	▶		N134,384,529.24
OSHIMILI NORTH	▶		N131,284,694.15
OSHIMILI SOUTH	▶		N142,187,140.63
PATANI	▶		N117,608,934.77
SAPELE	▶		N148,079,620.03
UDU	▶		N152,167,743.03

*Total Allocation*

UGHELLI NORTH	▶		N200,701,454.55
UGHELLI SOUTH	▶		N160,965,155.16
UKWUANI	▶		N128,996,657.64
UVWIE	▶		N150,991,322.38
WARRI SOUTH	▶		N186,585,791.60
WARRI NORTH	▶		N150,154,108.25
WARRI SOUTH-WEST	▶		N144,083,092.60

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



EBONYI STATE



13

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,082,341,018.67	% -----	N3,082,341,018.67

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N34,012,816.72	N0.00	N305,383,233.82

Net Statutory Allocation	Gross VAT Allocation
N2,742,944,968.13	N828,382,956.38
Total Gross Amount	Total Net Amount
N3,914,849,886.84	N3,575,453,836.30

Distribution of 0.654Billion
Excess Bank Charges

N4,125,911.79

LGAs

Gross Statutory Allocation N1,695,693,879.33

Deduction N(47,718,569.30)

Value Added Tax N409,072,583.63

Distribution of 0.654Billion
Excess Bank Charges

N2,269,795.37

Total Allocation
N2,059,317,689.03



Total Allocation

ABAKALIKI	▶		N157,224,999.09
AFIKPO NORTH	▶		N149,663,295.31
AFIKPO SOUTH	▶		N150,736,733.27
EBONYI	▶		N144,420,984.94
EZZA NORTH	▶		N145,248,153.90
EZZA SOUTH	▶		N149,078,530.29
IKWO	▶		N174,897,593.78
ISHIELU	▶		N154,498,666.67
IVO	▶		N140,516,057.55
IZZI	▶		N192,304,198.56
OHAOZARA	▶		N151,173,561.70
OHAUKWU	▶		N166,995,656.97
ONICHA	▶		N182,559,257.00

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



EDO STATE



18

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,221,540,369.49	N2,019,431,024.61	N5,240,971,394.10

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N65,767,212.71	N520,000,000.00	N393,356,922.11

Net Statutory Allocation	Gross VAT Allocation
N4,261,847,259.28	N1,030,601,883.78
Total Gross Amount	Total Net Amount
N6,275,885,516.96	N5,296,761,382.14

Distribution of 0.654Billion Excess Bank Charges → N4,312,239.08

LGAs

Gross Statutory Allocation → N2,247,394,072.51

Deduction →

Value Added Tax → N631,798,421.76

Distribution of 0.654Billion Excess Bank Charges → N3,008,281.58

Total Allocation
N2,882,200,775.85

*Total Allocation*

AKOKO EDO	▶		N196,692,192.07
EGOR	▶		N193,857,616.42
ESAN CENTRAL	▶		N128,552,411.27
ESAN NORTH EAST	▶		N132,355,907.95
ESAN SOUTH EAST	▶		N155,420,630.67
ESAN WEST	▶		N134,563,541.62
ETSAKO CENTRAL	▶		N132,644,130.08
ETSAKO EAST	▶		N152,440,028.43
ETSAKO WEST	▶		N167,784,309.76
IGUEBEN	▶		N123,734,256.75
IKPOBA OKHA	▶		N211,638,867.22
OREDO	▶		N216,655,012.33
ORHIONWON	▶		N167,767,308.76
OVIA NORTH EAST	▶		N159,773,714.57
OVIA SOUTH WEST	▶		N170,126,804.24
OWAN EAST	▶		N154,428,688.55
OWAN WEST	▶		N129,011,481.89
UHUNMWODE	▶		N154,753,873.27

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



EKITI STATE



16

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
₦3,080,601,671.59	% -----	₦3,080,601,671.59

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
₦50,257,868.07	₦499,654,808.01	₦424,531,814.40

Net Statutory Allocation	Gross VAT Allocation
₦2,106,157,181.11	₦836,737,857.64
Total Gross Amount	Total Net Amount
₦3,921,463,112.80	₦2,947,018,622.32

Distribution of 0.654Billion Excess Bank Charges → ₦4,123,583.57

LGAs

Gross Statutory Allocation	₦1,784,512,393.86	Distribution of 0.654Billion Excess Bank Charges	→ ₦2,388,684.67
Deduction	% -----		
Value Added Tax	₦474,654,363.52		Total Allocation ₦2,261,555,442.04



Total Allocation

ADO EKITI	▶		N184,931,454.84
AIYEKIRE	▶		N139,936,527.88
EFON	▶		N130,859,446.59
EKITI EAST	▶		N137,569,911.16
EKITI SOUTH WEST	▶		N145,759,360.67
EKITI WEST	▶		N148,933,612.17
EMURE	▶		N122,753,168.13
IDO-OSI	▶		N149,367,266.85
IJERO	▶		N161,708,501.67
IKERE	▶		N140,789,410.61
IKOLE	▶		N150,118,631.36
ILEJEMEJI	▶		N106,522,269.30
IREPODUN/IFELODUN	▶		N134,408,326.05
ISE/ORUN	▶		N130,854,877.96
MOBA	▶		N140,466,180.51
OYE	▶		N136,576,496.27

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



ENUGU STATE



17

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
₦3,464,860,736.35	-----	₦3,464,860,736.35

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
₦50,370,063.83	₦0.00	₦206,468,378.89

Net Statutory Allocation	Gross VAT Allocation
₦3,208,022,293.63	₦926,635,511.04
Total Gross Amount	Total Net Amount
₦4,396,134,186.45	₦4,139,295,743.73

Distribution of 0.654Billion Excess Bank Charges → ₦4,637,939.05

LGAs

Gross Statutory Allocation	₦2,283,385,789.68	Distribution of 0.654Billion Excess Bank Charges	→ ₦3,056,458.81
Deduction	-----		
Value Added Tax	₦555,161,422.90		Total Allocation ₦2,841,603,671.40



Total Allocation

AGWU	▶		N168,195,469.36
ANINRI	▶		N142,775,058.24
ENUGU EAST	▶		N192,395,639.25
ENUGU NORTH	▶		N180,949,720.40
ENUGU SOUTH	▶		N173,181,191.27
EZEAGU	▶		N165,915,870.93
IGBO ETITI	▶		N169,766,552.46
IGBO EZE NORTH	▶		N184,192,018.18
IGBO EZE SOUTH	▶		N163,715,180.34
ISI UZO	▶		N155,103,431.84
NKANU EAST	▶		N161,003,900.18
NKANU WEST	▶		N157,058,709.34
NSUKKA	▶		N205,122,893.53
OJI RIVER	▶		N141,588,139.89
UDENU	▶		N157,015,391.14
UDI	▶		N177,556,327.57
UZO UWANI	▶		N146,068,177.48

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



GOMBE STATE



11

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
₦3,245,222,610.97	% -----	₦3,245,222,610.97

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
₦32,311,814.59	₦361,446,152.47	₦302,954,928.64

Net Statutory Allocation	Gross VAT Allocation
₦2,548,509,715.27	₦826,049,433.26
Total Gross Amount	Total Net Amount
₦4,075,615,983.52	₦3,378,903,087.82

Distribution of 0.654Billion
Excess Bank Charges

₦4,343,939.29

LGAs

Gross Statutory Allocation	₦1,564,577,537.87		Distribution of 0.654Billion Excess Bank Charges	₦2,094,287.71
Deduction	% ₦(53,983,557.43)			
Value Added Tax	₦371,257,457.50			Total Allocation ₦1,883,945,725.65



Total Allocation

AKKO	▶		N224,670,670.58
BALANGA	▶		N165,172,379.16
BILLIRI	▶		N165,385,897.10
DUKKU	▶		N178,018,327.25
FUNAKAYE	▶		N175,785,812.67
GOMBE	▶		N190,774,191.36
KALTUNGO	▶		N148,949,774.52
KWAMI	▶		N160,910,523.59
NAFADA	▶		N145,461,451.00
SHOMGOM	▶		N140,047,718.59
YAMALTU/DEBA	▶		N188,768,979.83

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



IMO STATE



27

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,582,155,873.35	N598,706,247.85	N4,180,862,121.20

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N48,261,551.15	N0.00	N822,267,522.07

Net Statutory Allocation	Gross VAT Allocation
N3,310,333,047.98	N997,252,272.73
Total Gross Amount	Total Net Amount
N5,182,909,340.07	N4,312,380,266.85

Distribution of 0.654Billion
Excess Bank Charges

N4,794,946.14

LGAs

Gross Statutory Allocation N3,060,244,893.10

Deduction

Value Added Tax

Distribution of 0.654Billion
Excess Bank Charges

N797,194,032.89

N4,096,334.71

Total Allocation
N3,861,535,260.71

*Total Allocation*

ABOH MBAISE	▶		N155,676,912.78
AHIAZU MBAISE	▶		N146,835,639.11
EHIME MBANO	▶		N134,854,227.66
EZINI HITTE MBAISE	▶		N143,844,068.00
IDEATO NORTH	▶		N151,554,583.05
IDEATO SOUTH	▶		N152,055,342.80
IHITTE UBOMA	▶		N136,770,950.76
IKEDURU	▶		N145,056,387.33
ISIALA MBANO	▶		N162,661,572.54
ISU	▶		N145,388,326.17
MBAITOLI	▶		N176,863,538.33
NGOR/OKPALA	▶		N150,550,358.00
NJABA	▶		N137,989,848.66
NKWANGELE	▶		N134,006,178.95
NKWERRE	▶		N119,367,362.82
OBOWO	▶		N129,712,985.39
OGUTA	▶		N149,055,037.58
OHAJI/EGBEMA	▶		N161,462,911.18

*Total Allocation*

OKIGWE	▶		N142,175,508.19
ONUIMO	▶		N127,381,186.09
ORLU	▶		N140,252,415.52
ORSU	▶		N135,770,383.94
ORU	▶		N131,710,481.39
ORU WEST	▶		N135,675,078.41
OWERRI MUNICIPAL	▶		N137,290,011.86
OWERRI NORTH	▶		N147,348,369.08
OWERRI WEST	▶		N130,225,595.13

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



JIGAWA STATE



27

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
₦3,852,940,937.65	% -----	₦3,852,940,937.65

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
₦26,900,978.82	₦0.00	₦163,223,611.96

Net Statutory Allocation	Gross VAT Allocation
₦3,662,816,346.87	₦1,061,913,905.95
Total Gross Amount	Total Net Amount
₦4,920,012,252.98	₦4,729,887,662.20

Distribution of 0.654Billion
Excess Bank Charges → ₦5,157,409.37

LGAs

Gross Statutory Allocation ↘ ₦3,215,075,392.01

Deduction ↘ % -----

Value Added Tax ↘ ₦838,392,586.98

Distribution of 0.654Billion
Excess Bank Charges → ₦4,303,585.29

Total Allocation
₦4,057,771,564.29



Total Allocation

AUYO	▶		N137,464,392.06
BABURA	▶		N162,151,130.31
BIRNIN KUDU	▶		N199,800,372.72
BIRNIWA	▶		N150,062,811.04
GAGARAWA	▶		N129,012,880.76
BUJI	▶		N128,143,708.03
DUTSE	▶		N178,581,577.19
GARKI	▶		N149,700,692.11
GUMEL	▶		N132,006,507.50
GURI	▶		N138,407,041.59
GWARAM	▶		N191,698,399.24
GWIWA	▶		N142,162,801.60
HADEJIA	▶		N123,264,012.43
JAHUN	▶		N167,084,672.38
KAFIN HAUSA	▶		N186,210,392.63
KAUGAMA	▶		N137,442,739.64
KAZAURE	▶		N145,917,998.11
KIRI-KASAMMA	▶		N152,788,336.79



Total Allocation

KIYAWA	▶		N155,559,710.64
MAIGATARI	▶		N157,067,836.47
MALAM MADORI	▶		N148,000,578.83
MIGA	▶		N136,201,036.20
RINGIM	▶		N164,667,349.68
RONI	▶		N123,024,701.82
SULE TAKARKAR	▶		N151,272,647.78
TAURA	▶		N140,274,389.28
YANKWASHI <small>131,772,701.57</small>	▶		N129,802,847.46

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



KADUNA STATE



23

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N4,514,168,445.72	% -----	N4,514,168,445.72

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N187,188,131.13	N0.00	N203,254,936.77

Net Statutory Allocation	Gross VAT Allocation
N4,123,725,377.82	N1,265,274,074.62
Total Gross Amount	Total Net Amount
N5,785,485,025.28	N5,395,041,957.38

Distribution of 0.654Billion
Excess Bank Charges

N6,042,504.94

LGAs

Gross Statutory Allocation N3,615,656,713.92

Deduction

Value Added Tax

Distribution of 0.654Billion
Excess Bank Charges

N4,839,789.17

Total Allocation
N4,516,135,116.74



Total Allocation

BIRNIN GWARI	▶		N230,972,839.10
CHIKUN	▶		N241,681,141.89
GIWA	▶		N202,614,530.18
GWAGWADA	▶		N153,994,552.85
IGABI	▶		N254,997,370.37
IKARA	▶		N171,997,446.43
JABA	▶		N151,907,018.85
JEMA'A	▶		N199,727,794.05
KACHIA	▶		N213,986,376.10
KADUNA NORTH	▶		N211,542,930.63
KADUNA SOUTH	▶		N225,690,272.56
KAGARKO	▶		N191,138,254.37
KAURA	▶		N169,420,425.15
KAURU	▶		N169,984,390.75
KUBAU	▶		N198,805,100.53
KUDAN	▶		N153,986,505.29
LERE	▶		N214,542,306.47
MAKARFI	▶		N146,563,864.12

*Total Allocation*

SABON GARI	▶		N192,424,948.17
SANGA	▶		N159,007,179.06
SOBA	▶		N203,277,513.21
ZANGON KATAF	▶		N224,062,622.50
ZARIA	▶		N233,809,734.11

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



KANO STATE



44

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
₦5,464,903,465.36	-----	₦5,464,903,465.36

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
₦55,426,336.83	₦0.00	₦470,527,309.44

Net Statutory Allocation	Gross VAT Allocation
₦4,938,949,819.09	₦1,584,838,110.97
Total Gross Amount	Total Net Amount
₦7,057,056,701.28	₦6,531,103,055.01

Distribution of 0.654Billion
Excess Bank Charges

₦7,315,124.94

LGAs

Gross Statutory Allocation ₦5,756,435,371.05

Deduction -----

Value Added Tax ₦1,523,252,965.47

Distribution of 0.654Billion
Excess Bank Charges

₦7,705,359.16

Total Allocation
₦7,287,393,695.68

*Total Allocation*

AJINGI	▶	₦	N151,179,959.62
ALBASU	▶	₦	N155,100,853.97
BAGWAI	▶	₦	N142,584,553.16
BEBEJI	▶	₦	N153,697,806.43
BICHI	▶	₦	N184,963,588.19
BUNKURE	▶	₦	N148,393,968.14
DALA	▶	₦	N235,907,494.12
DANBATTA	▶	₦	N162,399,778.05
DAWAKIN KUDU	▶	₦	N173,126,083.69
DAWAKIN TOFA	▶	₦	N175,539,090.15
DOGUWA	▶	₦	N159,167,074.17
FAGGE	▶	₦	N159,624,641.75
GABASAWA	▶	₦	N166,061,512.64
GARKO	▶	₦	N148,723,351.73
GARUN MALLAM	▶	₦	N145,147,433.49
GAYA	▶	₦	N160,022,763.70
GEZAWA	▶	₦	N183,154,290.45
GWALE	▶	₦	N217,454,722.88

*Total Allocation*

GWARZO	▶	₦	N151,847,744.57
KABO	▶	₦	N145,565,342.52
KANO MUNICIPAL	▶	₦	N211,654,764.95
KARAYE	▶	₦	N141,287,240.22
KIBIYA	▶	₦	N142,010,829.89
KIRU	▶	₦	N182,845,336.02
KUMBOTSO	▶	₦	N188,010,761.82
KUNCHI	▶	₦	N141,571,211.45
KURA	▶	₦	N141,388,017.58
MADOBIA	▶	₦	N140,974,775.48
MAKODA	▶	₦	N167,107,488.46
MINJIBIR	▶	₦	N167,585,054.64
NASSARAWA	▶	₦	N289,151,213.79
RANO	▶	₦	N145,369,812.91
RIMIN GADO	▶	₦	N141,562,383.70
ROGO	▶	₦	N171,929,382.24
SHANONO	▶	₦	N142,463,745.84
SUMAILA	▶	₦	N179,641,859.10

*Total Allocation*

TAKAI

**N159,009,563.41**

TARAUNI

**N165,193,623.62**

TOFA

**N129,561,734.83**

TSANYAWA

**N143,921,115.51**

TUDUN WADA

**N174,997,313.71**

UNGOGO

**N207,427,608.37**

WARAWA

**N135,378,583.37**

WUDIL

**N157,688,221.36**

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



KATSINA STATE



34

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N4,235,144,654.76	% -----	N4,235,144,654.76

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N106,524,126.01	N0.00	N635,442,007.01

Net Statutory Allocation	Gross VAT Allocation
N3,493,178,521.74	N1,145,837,538.73
Total Gross Amount	Total Net Amount
N5,386,651,207.13	N4,644,685,074.11

Distribution of 0.654Billion
Excess Bank Charges

N5,669,013.64

LGAs

Gross Statutory Allocation N4,382,472,230.75

Deduction -----

Value Added Tax N1,039,383,027.09

Distribution of 0.654Billion
Excess Bank Charges

N5,866,221.08

Total Allocation
N5,427,721,478.92



Total Allocation

BAKORI	▶		N156,111,130.60
BATAGARAWA	▶		N162,241,580.07
BATSARI	▶		N175,307,693.79
BAURE	▶		N165,686,996.64
BINDAWA	▶		N154,143,700.15
CHARANCHI	▶		N145,134,324.38
DAN-MUSA	▶		N143,975,231.90
DANDUME	▶		N154,315,420.15
DANJA	▶		N145,248,283.13
DAURA	▶		N175,484,744.37
DUTSI	▶		N144,303,981.55
DUTSINMA	▶		N160,448,074.49
FASKARI	▶		N173,809,902.98
FUNTUA	▶		N175,381,377.40
INGAWA	▶		N153,882,533.19
JIBIA	▶		N169,495,551.07
KAFUR	▶		N176,116,640.23
KAITA	▶		N168,797,071.25



Total Allocation

KANKARA	▶		N186,015,450.21
KANKIA	▶		N149,268,978.97
KATSINA	▶		N205,268,751.12
KURFI	▶		N143,383,166.59
KUSADA	▶		N135,780,942.57
MAIADUA	▶		N166,113,522.23
MALUMFASHI	▶		N164,285,693.99
MANI	▶		N157,067,002.98
MASHI	▶		N159,467,967.69
MATAZU	▶		N135,447,015.33
MUSAWA	▶		N160,391,158.00
RIMI	▶		N146,527,465.98
SABUWA	▶		N149,611,002.32
SAFANA	▶		N161,534,297.80
SANDAMU	▶		N154,530,953.06
ZANGO	▶		N153,143,872.73

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



KEBBI STATE



21

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
₦3,638,010,387.79	% -----	₦3,638,010,387.79

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
₦38,695,926.33	₦0.00	₦264,239,440.81

Net Statutory Allocation	Gross VAT Allocation
₦3,335,075,020.65	₦937,780,438.42
Total Gross Amount	Total Net Amount
₦4,580,660,537.21	₦4,277,725,170.07

Distribution of 0.654Billion
Excess Bank Charges

₦4,869,711.00

LGAs

Gross Statutory Allocation ₦2,765,810,388.39

Deduction % -----

Value Added Tax ₦638,769,319.66

Distribution of 0.654Billion
Excess Bank Charges

₦3,702,215.18

Total Allocation
₦3,408,281,923.23

*Total Allocation*

ALIERU	▶		N123,679,556.60
AREWA	▶		N194,012,146.85
ARGUNGU	▶		N169,252,558.97
AUGIE	▶		N140,475,617.93
BAGUDO	▶		N185,546,628.38
BIRNIN -KEBBI	▶		N220,976,671.80
BUNZA	▶		N153,118,574.34
DANDI KAMBA	▶		N162,370,557.63
DANKO /WASAGU	▶		N202,289,450.39
FAKAI	▶		N142,989,238.18
GWANDU	▶		N151,362,241.83
JEGA	▶		N166,593,954.76
KALGO	▶		N137,215,553.26
KOKO/BESSE	▶		N158,086,942.00
MAIYAMA	▶		N179,472,967.16
NGASKI	▶		N146,834,755.70
SAKABA	▶		N142,872,030.00
SHANGA	▶		N149,670,198.82

*Total Allocation***SURU****N176,550,228.11****YAURI****N139,401,015.44****ZURU****N165,511,035.10**

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



KOGI STATE



21

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,807,898,595.58	% -----	N3,807,898,595.58

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N25,111,709.41	N246,132,000.00	N328,819,851.15

Net Statutory Allocation	Gross VAT Allocation
N3,207,835,035.02	N906,189,059.79
Total Gross Amount	Total Net Amount
N4,719,184,772.67	N4,119,121,212.11

Distribution of 0.654Billion
Excess Bank Charges → N5,097,117.30

LGAs

Gross Statutory Allocation → N2,858,667,627.90

Deduction → N(89,972,595.51)

Value Added Tax → N621,740,557.95

Distribution of 0.654Billion
Excess Bank Charges → N3,826,510.57

Total Allocation
N3,394,262,100.91

*Total Allocation*

ADAVI	▶		N171,810,083.61
AJAOKUTA	▶		N150,049,221.51
ANKPA	▶		N192,646,308.16
BASSA	▶		N151,095,800.81
DEKINA	▶		N205,425,507.99
IBAJI	▶		N158,332,683.48
IDAH	▶		N133,527,883.58
IGALAMELA	▶		N157,355,550.69
IJUMU	▶		N152,988,300.59
KABBA/BUNU	▶		N162,071,283.18
KOGI	▶		N143,715,398.75
KOTON KARFE	▶		N182,304,444.97
MOPA-MURO	▶		N120,056,032.15
OFU	▶		N175,869,332.92
OGORI/MAGONGO	▶		N116,796,982.77
OKEHI	▶		N171,645,373.30
OKENE	▶		N215,361,008.36
OLAMABORO	▶		N161,146,278.11

*Total Allocation*

OMALA

**N150,607,065.64**

YAGBA EAST

**N162,496,465.41**

YAGBA WEST

**N158,961,094.93**

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



KWARA STATE



16

BENEFICIARIES

Gross Statutory Allocation
₦3,066,867,158.78

13% Share of Derivation (Net)
₦0.00

Gross Total
₦3,066,867,158.78

DEDUCTIONS

External Debt
₦38,446,982.48

Contractual Obligation (ISPO)
₦0.00

Other Deductions (see Note)
₦347,813,959.43

Net Statutory Allocation
₦2,680,606,216.87

Gross VAT Allocation
₦876,841,666.94

Total Gross Amount
₦3,947,814,024.76

Total Net Amount
₦3,561,553,082.85

Distribution of 0.654Billion
Excess Bank Charges

₦4,105,199.04

LGAs

Gross Statutory Allocation ₦2,022,806,777.65

Deduction ₦0.00

Value Added Tax ₦496,751,564.21

Distribution of 0.654Billion
Excess Bank Charges

₦2,707,657.03

Total Allocation
₦2,522,265,998.90



Total Allocation

ASA	▶		N145,951,287.16
BARUTEN	▶		N226,251,569.53
EDU	▶		N181,066,103.84
EKITI	▶		N114,302,842.01
IFELODUN	▶		N189,663,373.62
ILORIN EAST	▶		N167,787,777.15
ILORIN SOUTH	▶		N169,504,704.01
ILORIN WEST	▶		N203,667,592.27
IREPODUN	▶		N145,786,696.77
KAI AMA	▶		N182,047,441.58
MORO	▶		N149,438,488.80
OFFA	▶		N134,691,073.06
OKE-ERO	▶		N115,087,456.43
OSIN	▶		N114,842,837.70
OYUN	▶		N129,759,293.58
PATEGI	▶		N152,417,461.39

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



LAGOS STATE



20

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N4,615,465,500.74	N130,014,623.53	N4,745,480,124.27

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N847,844,680.25	N2,000,000,000.00	N0.00

Net Statutory Allocation	Gross VAT Allocation
N1,897,635,444.02	N7,811,620,765.68
Total Gross Amount	Total Net Amount
N12,563,278,987.52	N9,715,434,307.27

Distribution of 0.654Billion Excess Bank Charges → N6,178,097.57

LGAs

Gross Statutory Allocation	N3,445,843,635.03	Distribution of 0.654Billion Excess Bank Charges	→ N4,612,483.44
Deduction	N0.00		
Value Added Tax	N4,509,608,832.57		

*Total Allocation*

AGEGE	▶		N399,640,718.02
AJEROMI/IFELODUN	▶		N463,609,639.81
ALIMOSHO	▶		N638,533,484.89
AMOWO-ODOFIN	▶		N357,562,657.24
APAPA	▶		N328,675,531.69
BADAGRY	▶		N344,150,191.96
EPE	▶		N329,487,966.41
ETI-OSA	▶		N361,386,382.69
IBEJU-LEKKI	▶		N301,773,561.58
IFAKO/IJAYE	▶		N390,695,028.72
IKEJA	▶		N360,714,085.76
IKORODU	▶		N429,067,603.01
KOSOFÉ	▶		N453,659,555.92
LAGOS ISLAND	▶		N325,328,258.87
LAGOS MAINLAND	▶		N356,149,160.10
MUSHIN	▶		N445,667,459.18
OJO	▶		N437,230,187.56
OSHODI/ISOLÓ	▶		N443,004,203.30

*Total Allocation*

SOMOLU

**N382,112,055.12**

SURULERE

**N411,617,219.22**

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



NASARAWA STATE



13

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,177,280,966.44	N0.00	N3,177,280,966.44

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N28,549,784.10	N101,637,860.22	N124,304,116.61

Net Statutory Allocation	Gross VAT Allocation
N2,922,789,205.51	N796,569,593.71
Total Gross Amount	Total Net Amount
N3,978,103,555.18	N3,723,611,794.25

Distribution of 0.654Billion
Excess Bank Charges → N4,252,995.02

LGAs

Gross Statutory Allocation → N1,804,692,285.26

Deduction → N(39,238,127.24)

Value Added Tax → N387,436,949.36

Distribution of 0.654Billion
Excess Bank Charges → N2,415,696.75

Total Allocation
N2,155,306,804.13

*Total Allocation*

AKWANGA	▶		N144,401,832.83
AWE	▶		N159,550,267.28
DOMA	▶		N164,513,533.53
KARU	▶		N193,572,059.46
KEANA	▶		N138,892,150.92
KEFFI	▶		N132,820,765.61
KOKONA	▶		N149,506,313.54
LAFIA	▶		N234,269,231.82
NASARAWA	▶		N210,879,590.01
NASARAWA EGNON	▶		N165,696,432.02
OBI	▶		N159,749,631.79
TOTO	▶		N166,108,763.59
WAMBA	▶		N135,346,231.72

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



NIGER STATE



25

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N4,081,075,936.08	% N0.00	N4,081,075,936.08

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N33,862,068.65	N275,631,992.38	N287,820,165.17

Net Statutory Allocation	Gross VAT Allocation
N3,483,761,709.88	N975,451,442.06
Total Gross Amount	Total Net Amount
N5,061,990,160.89	N4,464,675,934.69

Distribution of 0.654Billion
Excess Bank Charges

N5,462,782.75

LGAs

Gross Statutory Allocation N3,340,346,211.23

Deduction % N0.00

Value Added Tax N746,457,278.35

Distribution of 0.654Billion
Excess Bank Charges

N4,471,268.35

Total Allocation
N4,091,274,757.93

*Total Allocation*

AGAIE	▶	₦	N152,601,734.00
AGWARA	▶	₦	N130,150,339.33
BIDA	▶	₦	N154,077,727.39
BORGU	▶	₦	N229,804,553.80
BOSSO	▶	₦	N148,651,533.89
EDATI	▶	₦	N155,844,194.99
GBAKO	▶	₦	N147,082,125.57
GURARA	▶	₦	N132,045,207.16
KATCHA	▶	₦	N142,475,078.15
KONTAGORA	▶	₦	N156,032,263.35
LAPAI	▶	₦	N150,401,690.15
LAVUN	▶	₦	N177,057,639.50
MAGAMA	▶	₦	N178,742,960.01
MARIGA	▶	₦	N195,694,862.69
MASHEGU	▶	₦	N226,059,398.48
MINNA	▶	₦	N154,589,733.12
MOKWA	▶	₦	N200,959,616.47
MUYA	▶	₦	N138,149,858.07

*Total Allocation*

PAIKORO

**N158,524,110.73**

RAFI

**N179,794,977.02**

RIJAU

**N170,621,125.86**

SHIRORO

**N199,872,863.99**

SULEJA

**N154,320,973.65**

TAFA

**N123,284,204.55**

WUSHISHI

**N134,435,986.00**

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



OGUN STATE



20

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
₦3,200,878,637.79	% N0.00	₦3,200,878,637.79

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
₦69,935,871.30	₦0.00	₦1,133,331,119.97

Net Statutory Allocation	Gross VAT Allocation
N1,997,611,646.52	N1,310,674,824.23
Total Gross Amount	Total Net Amount
N4,515,838,044.04	N3,312,571,052.77

Distribution of 0.654Billion
Excess Bank Charges → N4,284,582.03

LGAs

Gross Statutory Allocation ↘ ₦2,382,990,909.62

Deduction ↘ % N(115,776,950.40)

Value Added Tax ↘ ₦832,650,800.04

Distribution of 0.654Billion
Excess Bank Charges → N3,189,786.67

Total Allocation
N3,103,054,545.93

*Total Allocation*

ABEOKUTA NORTH	▶		N159,728,561.29
ABEOKUTA SOUTH	▶		N166,857,770.89
ADO-ODO/OTA	▶		N252,803,902.19
EGBADO NORTH	▶		N163,795,182.53
EGBADO SOUTH	▶		N149,644,629.67
EWEKORO	▶		N114,815,081.78
REMO NORTH	▶		N112,863,752.55
IFO	▶		N248,884,704.50
IJEBU EAST	▶		N144,747,082.88
IJEBU NORTH	▶		N184,349,187.80
IJEBU ODE	▶		N143,463,746.50
IKENNE	▶		N130,598,761.50
IJEBU NORTH EAST	▶		N117,569,983.77
IMEKO-AFON	▶		N131,882,516.45
IPOKIA	▶		N141,148,347.00
OBAFEMI/OWODE	▶		N169,070,059.69
ODEDAH	▶		N140,432,283.27
ODOGBOLU	▶		N133,836,374.31

*Total Allocation***OGUN WATERSIDE****N125,239,276.80****SHAGAMU****N171,323,340.57**

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



ONDO STATE



18

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,207,219,936.85	N1,738,147,442.38	N4,945,367,379.23

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N53,057,456.93	N307,710,850.70	N236,499,022.95

Net Statutory Allocation	Gross VAT Allocation
N4,348,100,048.65	N936,398,101.31
Total Gross Amount	Total Net Amount
N5,886,058,550.80	N5,288,791,220.22

Distribution of 0.654Billion
Excess Bank Charges → N4,293,070.26

LGAs

Gross Statutory Allocation → N2,275,907,053.43

Deduction → N(47,177,126.82)

Value Added Tax → N582,349,412.10

Distribution of 0.654Billion
Excess Bank Charges → N3,046,448.04

Total Allocation
N2,814,125,786.75

*Total Allocation*

AKOKO NORTH EAST	▶		N155,147,713.75
AKOKO NORTH WEST	▶		N164,932,840.58
AKOKO SOUTH WEST	▶		N168,362,150.56
AKOKO SOUTH EAST	▶		N123,721,077.03
AKURE NORTH	▶		N131,723,215.45
AKURE SOUTH	▶		N202,804,346.72
IDANRE	▶		N140,269,475.24
IFEDORE	▶		N144,176,031.98
OKITIPUPA	▶		N171,201,983.41
ILAJE	▶		N186,686,664.41
ESE-EDO	▶		N142,593,174.88
ILE-OLUJI-OKEIGBO	▶		N147,784,960.00
IRELE	▶		N137,572,698.46
ODIGBO	▶		N170,831,350.90
ONDO EAST	▶		N114,201,628.21
ONDO WEST	▶		N187,688,873.22
OSE	▶		N149,221,122.62
OWO	▶		N175,206,479.32

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



OSUN STATE



30

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,142,200,170.03	% N0.00	N3,142,200,170.03

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N100,711,658.43	N945,881,467.00	N1,375,047,323.53

Net Statutory Allocation	Gross VAT Allocation
N720,559,721.07	N930,349,984.53
Total Gross Amount	Total Net Amount
N4,076,756,191.68	N1,655,115,742.72

Distribution of 0.654Billion
Excess Bank Charges

N4,206,037.12

LGAs

Gross Statutory Allocation N3,082,773,646.13

Deduction N(82,028,645.40)

Value Added Tax N811,745,904.25

Distribution of 0.654Billion
Excess Bank Charges

N4,126,490.89

Total Allocation
N3,816,617,395.87

*Total Allocation*

ATAKUMOSA EAST	▶		N111,680,338.97
ATAKUMOSA WEST	▶		N111,445,654.10
AIYEDADE	▶		N138,848,848.41
AIYEDIRE	▶		N121,030,708.09
BOLUWADURO	▶		N115,379,890.81
BORIPE	▶		N132,837,843.37
EDE NORTH	▶		N111,961,131.50
EDE SOUTH	▶		N114,912,701.54
EGBEDORE	▶		N113,279,064.95
EJIGBO	▶		N129,400,455.89
IFE CENTRAL	▶		N137,741,543.34
IFE EAST	▶		N156,217,340.50
IFE NORTH	▶		N145,375,528.61
IFE SOUTH	▶		N128,988,140.65
IFEDAYO	▶		N100,533,430.71
IFELODUN	▶		N127,804,472.08
ILA	▶		N113,188,638.77
ILESHA EAST	▶		N119,977,739.84



Total Allocation

ILESHA WEST	▶		N125,521,459.11
IREPODUN	▶		N125,493,684.48
IREWOLE	▶		N135,309,901.02
ISOKAN	▶		N122,633,702.51
IWO	▶		N151,052,752.12
OBOKUN	▶		N125,442,774.94
ODO-OTIN	▶		N158,631,437.61
OLA-OLUWA	▶		N112,955,701.59
OLORUNDA	▶		N135,588,385.34
ORIADE	▶		N137,027,257.92
OROLU	▶		N120,971,513.07
OSOGBO	▶		N135,385,354.05

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



OYO STATE



33

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,864,288,829.37	% N0.00	N3,864,288,829.37

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N122,941,928.58	N99,912,935.00	N399,777,987.95

Net Statutory Allocation	Gross VAT Allocation
N3,241,655,977.84	N1,360,428,967.73
Total Gross Amount	Total Net Amount
N5,229,890,396.37	N4,607,257,544.84

Distribution of 0.654Billion
Excess Bank Charges

N5,172,599.26

LGAs

Gross Statutory Allocation N3,888,678,423.23

Deduction % N(83,688,581.46)

Value Added Tax N1,136,533,258.14

Distribution of 0.654Billion
Excess Bank Charges

N5,205,246.30

Total Allocation
N4,946,728,346.21

*Total Allocation*

AFIJO	▶		N136,238,990.64
AKINYELE	▶		N158,406,291.12
ATIBA	▶		N155,241,315.62
ATISBO	▶		N160,249,568.65
EGBEDA	▶		N173,179,301.80
IBADAN NORTH	▶		N178,530,125.43
IBADAN NORTH EAST	▶		N191,643,266.49
IBADAN NORTH WEST	▶		N140,766,162.07
IBADAN SOUTH EAST	▶		N168,592,608.63
IBADAN SOUTH WEST	▶		N175,783,839.38
IBARAPA CENTRAL	▶		N126,411,062.23
IBARAPA NORTH	▶		N130,525,574.18
IDO	▶		N128,636,045.50
SAKI WEST	▶		N188,900,884.94
IFELOJU	▶		N130,893,870.74
IREPO	▶		N136,221,353.12
ISEYIN	▶		N177,777,549.42
ITESIWAJU	▶		N150,537,224.88

*Total Allocation*

IWAJOWA	▶		N138,942,016.31
OLORUNSOGO	▶		N126,770,822.20
KAJOLA	▶		N158,071,730.00
LAGELU	▶		N145,502,086.09
OGBOMOSHO NORTH	▶		N152,825,178.55
OGBOMOSHO SOUTH	▶		N129,386,379.11
OGO-OLUWA	▶		N118,439,562.31
OLUYOLE	▶		N157,657,601.48
ONA-ARA	▶		N172,739,276.34
ORELOPE	▶		N130,866,275.81
ORI IRE	▶		N154,740,968.30
OYO EAST	▶		N133,705,659.69
OYO WEST	▶		N134,960,979.17
SAKI EAST	▶		N132,774,554.27
IFEDAPO	▶		N150,810,221.73

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



PLATEAU STATE



17

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,597,780,243.49	% N0.00	N3,597,780,243.49

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N20,264,710.65	N609,914,612.08	N519,429,350.12

Net Statutory Allocation	Gross VAT Allocation
N2,448,171,570.64	N924,636,954.18
Total Gross Amount	Total Net Amount
N4,527,233,058.03	N3,377,624,385.18

Distribution of 0.654Billion
Excess Bank Charges

N4,815,860.36

LGAs

Gross Statutory Allocation N2,437,680,343.10

Deduction N0.00

Value Added Tax N553,045,371.09

Distribution of 0.654Billion
Excess Bank Charges

N3,262,992.00

Total Allocation
N2,993,988,706.19



Total Allocation

BARKIN LADI	▶		N174,116,935.86
BASSA	▶		N176,109,633.87
BOKKOS	▶		N174,942,544.26
JOS EAST	▶		N134,535,768.76
JOS NORTH	▶		N236,975,132.33
JOS SOUTH	▶		N203,538,308.12
KANAM	▶		N174,520,259.19
KANKE	▶		N154,907,109.45
LANGTANG NORTH	▶		N159,395,576.95
LANGTANG SOUTH	▶		N150,515,350.59
MANGU	▶		N209,674,685.91
MIKANG	▶		N141,342,686.88
PANKSHIN	▶		N185,801,875.54
QUAN-PAN	▶		N185,918,422.02
RIYOM	▶		N149,673,152.70
SHENDAM	▶		N187,695,067.93
WASE	▶		N194,326,195.84

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



RIVERS STATE



23

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,715,655,672.62	N11,158,332,919.60	N14,873,988,592.22

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N55,522,490.88	N0.00	N1,267,549,523.03

Net Statutory Allocation	Gross VAT Allocation
N13,550,916,578.31	N1,484,146,953.55
Total Gross Amount	Total Net Amount
N16,363,109,189.98	N15,040,037,176.07

Distribution of 0.654Billion Excess Bank Charges → N4,973,644.21

LGAs

Gross Statutory Allocation → N3,021,639,922.71

Deduction → N0.00

Value Added Tax → N1,005,869,576.91

Distribution of 0.654Billion Excess Bank Charges → N4,044,659.47

Total Allocation
N4,031,554,159.10



Total Allocation

AHOADA	▶		N148,685,789.39
AHOADA WEST	▶		N181,132,043.94
AKUKUTORU	▶		N164,410,547.60
ANDONI	▶		N176,398,657.41
ASARITORU	▶		N167,398,789.69
BONNY	▶		N167,072,616.43
DEGEMA	▶		N179,676,160.85
ELEME	▶		N171,691,804.49
EMOHUA	▶		N166,390,384.64
ETCHE	▶		N190,893,457.58
GONAKA	▶		N173,634,730.58
IKWERRE	▶		N165,550,733.31
KHANA	▶		N195,513,161.65
OBIO/AKPOR	▶		N239,596,513.15
OBUA/ODUAL	▶		N193,121,764.86
OGBA/EGBEMA/NDONI	▶		N194,511,509.21
OGU/BOLO	▶		N135,021,567.13
OKRIKA	▶		N167,793,401.29



Total Allocation

OMUMMA



N134,180,810.89

OPOBO/NKORO



N145,520,083.22

OYIGBO



N147,160,152.20

PORT HARCOURT



N268,436,683.87

TAI



N157,762,795.73

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



SOKOTO STATE



23

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
₦3,797,062,780.10	₦0.00	₦3,797,062,780.10

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
₦35,244,761.73	₦0.00	₦573,519,483.80

Net Statutory Allocation	Gross VAT Allocation
₦3,188,298,534.57	₦942,102,302.69
Total Gross Amount	Total Net Amount
₦4,744,247,695.65	₦4,135,483,450.12

Distribution of 0.654Billion
Excess Bank Charges

₦5,082,612.86

LGAs

Gross Statutory Allocation ₦3,043,259,079.32

Deduction ₦(35,989,038.17)

Value Added Tax ₦685,868,978.20

Distribution of 0.654Billion
Excess Bank Charges

₦4,073,598.10

Total Allocation
₦3,697,212,617.45



Total Allocation

BINJI	▶		N137,999,608.11
BODINGA	▶		N158,210,877.84
DANGE-SHUNI	▶		N169,463,519.63
GADA	▶		N184,847,460.74
GORONYO	▶		N171,647,184.51
GUDU	▶		N152,726,932.03
GWADABAWA	▶		N179,764,869.40
ILLELA	▶		N152,998,259.50
ISA	▶		N169,259,576.31
KEBBE	▶		N154,089,625.63
KWARE	▶		N145,368,693.81
RABAH	▶		N169,005,884.26
SABON BIRNI	▶		N179,731,700.00
SHAGARI	▶		N161,745,163.83
SILAME	▶		N144,406,410.29
SOKOTO NORTH	▶		N166,005,762.49
SOKOTO SOUTH	▶		N162,487,117.15
TAMBUWAL	▶		N180,226,819.26

*Total Allocation***TANGAZA****N161,534,646.33****TURETA****N146,339,970.44****WAMAKKO****N157,331,944.22****WURNO****N151,377,989.67****YABO****N140,642,602.01**

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



TARABA STATE



16

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
₦3,318,791,514.57	₦0.00	₦3,318,791,514.57

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
₦17,865,776.94	₦0.00	₦446,352,804.33

Net Statutory Allocation	Gross VAT Allocation
₦2,854,572,933.30	₦823,114,346.41
Total Gross Amount	Total Net Amount
₦4,146,348,276.98	₦3,682,129,695.71

Distribution of 0.654Billion
Excess Bank Charges

₦4,442,416.00

LGAs

Gross Statutory Allocation ₦2,280,932,861.36

Deduction ₦0.00

Value Added Tax ₦466,021,615.23

Distribution of 0.654Billion
Excess Bank Charges

₦3,053,175.41

Total Allocation
₦2,750,007,652.00



Total Allocation

ARDO KOLA	▶		N139,938,651.70
BALI	▶		N229,216,758.08
DONGA	▶		N163,046,016.40
GASHAKA	▶		N186,163,960.43
GASSOL	▶		N209,182,062.59
IBI	▶		N145,506,994.89
JALINGO	▶		N144,511,355.02
KARIM LAMIDU	▶		N211,967,297.89
KURMI	▶		N153,526,590.10
LAU	▶		N144,052,452.27
SARDAUNA	▶		N210,364,791.29
TAKUM	▶		N167,926,784.80
USSA	▶		N146,860,406.27
WUKARI	▶		N206,968,850.78
YORRO	▶		N139,343,270.93
ZING	▶		N151,431,408.53

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



YOBE STATE



17

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,421,248,019.95	% N0.00	N3,421,248,019.95

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N33,411,095.78	N0.00	N89,972,595.59

Net Statutory Allocation	Gross VAT Allocation
N3,297,864,328.58	N827,217,370.85
Total Gross Amount	Total Net Amount
N4,253,044,951.42	N4,129,661,260.05

Distribution of 0.654Billion
Excess Bank Charges

N4,579,560.62

LGAs

Gross Statutory Allocation N2,293,278,097.11

Deduction N0.00

Value Added Tax N487,981,533.95

Distribution of 0.654Billion
Excess Bank Charges

N3,069,700.30

Total Allocation
N2,784,329,331.36



Total Allocation

BADE	▶	₦	N156,400,986.45
BURSARI	▶	₦	N168,016,372.26
DAMATURU	▶	₦	N143,701,596.37
FIKA	▶	₦	N160,982,046.92
FUNE	▶	₦	N224,780,387.91
GEIDAM	▶	₦	N183,770,975.22
GUJBA	▶	₦	N169,823,023.45
GULAMI	▶	₦	N149,540,860.91
JAKUSKO	▶	₦	N196,835,754.48
KARASUWA	▶	₦	N141,172,090.22
MACHINA	▶	₦	N133,426,779.49
NANGERE	▶	₦	N143,019,900.26
NGURU	▶	₦	N157,356,861.63
POTISKUM	▶	₦	N173,739,281.75
TARMUA	▶	₦	N155,258,279.42
YUNUSARI	▶	₦	N163,888,081.38
YUSUFARI	▶	₦	N162,616,053.23

Federation Account Allocation Committee (FAAC)

March 2018 Disbursement

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



ZAMFARA STATE



14

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
₦3,428,534,279.24	% N0.00	₦3,428,534,279.24

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
₦21,475,442.95	₦488,822,936.86	₦780,842,346.26

Net Statutory Allocation	Gross VAT Allocation
N2,137,393,553.17	N911,572,982.17
Total Gross Amount	Total Net Amount
N4,344,696,575.17	N3,053,555,849.10

Distribution of 0.654Billion
Excess Bank Charges

→ N4,589,313.75

LGAs

Gross Statutory Allocation → ₦2,072,130,062.10

Deduction → % N0.00

Value Added Tax → ₦488,586,892.26

Distribution of 0.654Billion
Excess Bank Charges

→ N2,773,679.42

Total Allocation
N2,563,490,633.79



Total Allocation

ANKA	▶		N156,656,806.03
BAKURA	▶		N155,480,244.91
BUKKUYUM	▶		N179,330,589.41
BUNGUDU	▶		N197,432,381.39
GUMMI	▶		N173,138,006.17
GUSAU	▶		N239,066,116.97
KAURA NAMODA	▶		N185,727,105.38
KIYAWA	▶		N165,412,564.44
MARADUN	▶		N178,347,137.55
MARU	▶		N229,912,690.41
SHINKAFI	▶		N148,025,727.18
TALATA MAFARA	▶		N171,655,551.14
TSAFE	▶		N183,129,910.32
ZURMI	▶		N200,175,802.49

Appendix

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

S/n	Beneficiaries	Statutory ₦	Distribution of 0.654Billion Excess Bank Charges ₦	VAT ₦	Total ₦
1	FGN (see Table II)	257,581,783,343.65	344,789,791.79	12,880,373,815.60	270,806,946,951.04
2	State (see Table III)	130,648,922,758.97	174,881,990.06	42,934,579,385.33	173,758,384,134.36
3	LGCs (see Table IV)	100,724,843,145.01	134,826,683.96	30,054,205,569.73	130,913,875,398.70
4	13% Derivation Fund	57,486,527,106.17	-	-	57,486,527,106.17
5	Cost of Collection - NCS	3,364,341,982.42	-	456,856,907.24	3,821,198,889.66
6	Cost of Collections - FIRS	2,517,101,384.09	-	3,121,024,708.20	5,638,126,092.29
7	Cost of Collection - DPR	2,965,035,262.72	-	-	2,965,035,262.72
8	Refund- FIRS	2,000,000,000.00	-	-	2,000,000,000.00
	Total	557,288,554,983.04	654,498,465.81	89,447,040,386.10	647,390,093,834.95

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

	1	2	3	4=(2-3)	5	6	7=4+5+6
S/n	Beneficiaries	Gross Statutory Allocation ₦	Less Deductions ₦	Net Statutory Allocation ₦	Distribution of 0.654Billion Excess Bank Charges ₦	VAT ₦	Total Net Amount ₦
1	FGN (CRF Account)	237,143,441,385.10	19,148,925,368.32	217,994,516,016.78	317,431,755.92	12,021,682,227.89	230,333,630,000.59
2	Share of Derivation & Ecology	4,889,555,492.48	-	4,889,555,492.48	6,544,984.66	-	4,896,100,477.13
3	Stabilization	2,444,777,746.24	-	2,444,777,746.24	3,272,492.33	-	2,448,050,238.57
4	Development of Natural Resources	8,214,453,227.36	-	8,214,453,227.36	10,995,574.23	-	8,225,448,801.59
5	FCT-Abuja	4,889,555,492.48	36,612,916.09	4,852,942,576.39	6,544,984.66	858,691,587.71	5,718,179,148.75
	Sub-total	257,581,783,343.65	19,185,538,284.41	238,396,245,059.24	344,789,791.79	12,880,373,815.60	251,621,408,666.63

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

1	ABIA	17	3,226,157,650.60	747,592,063.38	3,973,749,713.97	38,081,181.00	0.00	432,102,232.26	3,503,566,300.71	4,318,419.61	902,156,538.02	4,880,224,671.61	4,410,041,258.35	1	
2	ADAMAWA	21	3,432,076,949.57	-	3,432,076,949.57	34,494,617.66	0.00	421,726,653.70	2,975,855,678.21	4,594,055.84	925,617,046.02	4,362,288,051.44	3,906,066,780.08	2	
3	AKWA IBOM	31	3,463,970,970.94	14,752,747,863.41	18,216,718,834.35	123,674,997.53	0.00	1,104,688,998.27	16,988,354,838.55	4,636,748.04	988,951,073.82	19,210,306,656.20	17,981,942,660.40	3	
4	ANAMBRA	21	3,425,647,357.46	-	3,425,647,357.46	37,508,528.23	0.00	89,972,595.59	3,298,166,233.64	4,585,449.42	1,076,231,355.38	4,506,464,162.26	4,378,983,038.44	4	
5	BAUCHI	20	4,121,168,543.67	-	4,121,168,543.67	60,256,569.81	89,266,860.00	796,498,347.61	3,175,146,766.25	5,516,449.28	1,038,801,996.56	5,165,486,989.51	4,219,465,212.09	5	
6	BAYELSA	8	3,048,493,353.33	11,456,285,890.32	14,504,779,243.64	29,964,760.70	421,546,663.22	1,191,608,913.56	12,861,658,906.16	4,080,604.52	800,902,378.88	15,309,762,227.04	13,666,641,889.56	6	
7	BENUE	23	3,863,861,918.65	-	3,863,861,918.65	21,500,012.53	103,855,987.23	423,541,958.63	3,314,963,960.26	5,172,027.81	994,664,948.75	4,863,698,895.20	4,314,800,936.81	7	
8	BORNO	27	4,280,605,260.29	-	4,280,605,260.29	16,388,404.87	0.00	323,071,065.26	3,941,145,790.16	5,729,865.59	985,383,030.36	5,271,718,156.24	4,932,258,686.11	8	
9	CROSS RIVER	18	3,464,561,721.28	-	3,464,561,721.28	262,644,574.38	633,134,951.92	665,694,354.44	1,903,087,840.54	4,637,538.80	882,434,085.98	4,351,633,346.07	2,790,159,465.33	9	
10	DELTA	25	3,498,240,619.85	14,885,269,031.09	18,383,509,650.94	25,614,092.78	1,098,907,642.20	1,177,175,865.26	16,081,812,050.70	4,682,620.17	1,080,817,632.19	19,469,009,903.31	17,167,312,303.07	10	
11	EBONYI	13	3,082,341,018.67	-	3,082,341,018.67	34,012,816.72	0.00	305,383,233.82	2,742,944,968.13	4,125,911.79	828,382,956.38	3,914,849,886.84	3,575,453,836.30	11	
12	EDO	18	3,221,540,369.49	2,019,431,024.61	5,240,971,394.10	65,767,212.71	520,000,000.00	393,356,922.11	4,261,847,259.28	4,312,239.08	1,030,601,883.78	6,275,885,516.96	5,296,761,382.14	12	
13	EKITI	16	3,080,601,671.59	-	3,080,601,671.59	50,257,868.07	499,654,808.01	424,531,814.40	2,106,157,181.11	4,123,583.57	836,737,857.64	3,921,463,112.80	2,947,018,622.32	13	
14	ENUGU	17	3,464,860,736.35	-	3,464,860,736.35	50,370,063.83	0.00	206,468,378.89	3,208,022,293.63	4,637,739.05	926,635,511.04	4,396,134,186.45	4,139,295,743.73	14	
15	GOMBE	11	3,245,222,610.97	-	3,245,222,610.97	32,311,814.59	361,446,152.47	302,954,928.64	2,548,509,715.27	4,343,939.29	826,049,433.26	4,075,615,983.52	3,378,903,087.82	15	
16	IMO	27	3,582,155,873.35	598,706,247.85	4,180,862,121.20	48,261,551.15	0.00	822,267,522.07	3,310,333,047.98	4,794,946.14	997,252,272.73	5,182,909,340.07	4,312,380,266.85	16	
17	JIGAWA	27	3,852,940,937.65	-	3,852,940,937.65	26,900,978.82	0.00	163,223,611.96	3,662,816,346.87	5,157,409.37	1,061,913,905.95	4,920,012,252.98	4,729,887,662.20	17	
18	KADUNA	23	4,514,168,445.72	-	4,514,168,445.72	187,188,131.13	0.00	203,254,936.77	4,123,725,377.82	6,042,504.94	1,265,274,074.62	5,785,485,025.28	5,395,041,957.38	18	
19	KANO	44	5,464,903,465.36	-	5,464,903,465.36	55,426,336.83	0.00	470,527,309.44	4,938,949,819.09	7,315,124.94	1,584,838,110.97	7,057,056,701.28	6,531,103,055.01	19	
20	KATSINA	34	4,235,144,654.76	-	4,235,144,654.76	106,524,126.01	0.00	635,442,007.01	3,493,178,521.74	5,669,013.64	1,145,837,538.73	5,386,651,207.13	4,644,685,074.11	20	
21	KEBBI	21	3,638,010,387.79	-	3,638,010,387.79	38,695,926.33	0.00	264,239,440.81	3,335,075,020.65	4,869,711.00	937,780,438.42	4,580,660,537.21	4,277,725,170.07	21	
22	KOGI	21	3,807,898,595.58	-	3,807,898,595.58	25,111,709.41	246,132,000.00	328,819,851.15	3,207,835,035.02	5,097,117.30	906,189,059.79	4,719,184,772.67	4,119,121,212.11	22	
23	KWARA	16	3,066,867,158.78	-	3,066,867,158.78	38,446,982.48	0.00	347,813,959.43	2,680,606,216.87	4,105,199.04	876,841,666.94	3,947,814,024.76	3,561,553,082.85	23	
24	LAGOS	20	4,615,465,500.74	130,014,623.53	4,745,480,124.27	847,844,680.25	2,000,000,000.00	-	1,897,635,444.02	6,178,097.57	7,811,620,765.68	12,563,278,987.52	9,715,434,307.27	24	
25	NASSARAWA	13	3,177,280,966.44	-	3,177,280,966.44	28,549,784.10	101,637,860.22	124,304,116.61	2,922,789,205.51	4,252,995.02	796,569,593.71	3,978,103,555.18	3,723,611,794.25	25	
26	NIGER	25	4,081,075,936.08	-	4,081,075,936.08	33,862,068.65	275,631,992.38	287,820,165.17	3,483,761,709.88	5,462,782.75	975,451,442.06	5,061,990,160.89	4,464,675,934.69	26	
27	OGUN	20	3,200,878,637.79	-	3,200,878,637.79	69,935,871.30	0.00	1,133,331,119.97	1,997,611,646.52	4,284,582.03	1,310,674,824.23	4,515,838,044.04	3,312,571,052.77	27	
28	ONDO	18	3,207,219,936.85	1,738,147,442.38	4,945,367,379.23	53,057,456.93	307,710,850.70	236,499,022.95	4,348,100,048.65	4,293,070.26	936,398,101.31	5,886,058,550.80	5,288,791,220.22	28	
29	OSUN	30	3,142,200,170.03	-	3,142,200,170.03	100,711,658.43	945,881,467.00	1,375,047,323.53	720,559,721.07	4,206,037.12	930,349,984.53	4,076,756,191.68	1,655,115,742.72	29	
30	OYO	33	3,864,288,829.37	-	3,864,288,829.37	122,941,928.58	99,912,935.00	399,777,987.95	3,241,655,977.84	5,172,599.26	1,360,428,967.73	5,229,890,396.37	4,607,257,544.84	30	
31	PLATEAU	17	3,597,780,243.49	-	3,597,780,243.49	20,264,710.65	609,914,612.08	519,429,350.12	2,448,171,570.64	4,815,860.36	924,636,954.18	4,527,233,058.03	3,377,624,385.18	31	
32	RIVERS	23	3,715,655,672.62	11,158,332,919.60	14,873,988,592.22	55,522,490.88	0.00	1,267,549,523.03	13,550,916,578.31	4,973,644.21	1,484,146,953.55	16,363,109,189.98	15,040,037,176.07	32	
33	SOKOTO	23	3,797,062,780.10	-	3,797,062,780.10	35,244,761.73	0.00	573,519,483.80	3,188,298,534.57	5,082,612.86	942,102,302.69	4,744,247,695.65	4,135,483,450.12	33	
34	TARABA	16	3,318,791,514.57	-	3,318,791,514.57	17,865,776.94	0.00	446,352,804.33	2,854,572,933.30	4,442,416.00	823,114,346.41	4,146,348,276.98	3,682,129,695.71	34	
35	YOBÉ	17	3,421,248,019.95	-	3,421,248,019.95	33,411,095.78	0.00	89,972,595.59	3,297,864,328.58	4,579,560.62	827,217,370.85	4,253,044,951.42	4,129,661,260.05	35	
36	ZAMFARA	14	3,428,534,279.24	-	3,428,534,279.24	21,475,442.95	488,822,936.86	780,842,346.26	2,137,393,553.17	4,589,313.75	911,572,982.17	4,344,696,575.17	3,053,555,849.10	36	
Total (States)			130,648,922,758.97	57,486,527,106.17	188,135,449,865.13	2,850,090,984.74	8,803,457,719.29	18,728,810,740.39	157,753,090,420.72	174,881,990.06	42,934,579,385.33	231,244,911,240.53	200,862,551,796.11		

Note:

* Other Deductions cover; National Water Rehabilitation Projects, National Agricultural Technology Support Programme, Salary Bailout, Payment for Fertilizer, State Water Supply Project, State Agricultural Project and National Fadama Project

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

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Distribution of 0.654Billion Excess Bank Charges	Value Added Tax	Total Allocation
			₦	₦	₦	₦	₦
ABIA	1	ABA NORTH	107,106,318.83	-	143,368.70	27,723,753.54	134,973,441.07
	2	ABA SOUTH	178,692,940.14	-	239,192.00	48,102,037.66	227,034,169.80
	3	AROCHUKWU	125,730,157.46	-	168,297.91	31,763,673.45	157,662,128.82
	4	BENDE	128,105,413.14	-	171,477.34	33,174,663.05	161,451,553.53
	5	IKWUANO	116,601,015.54	-	156,077.96	29,688,703.91	146,445,797.40
	6	ISIALA NGWA NORTH	120,418,710.06	-	161,188.19	30,702,645.35	151,282,543.60
	7	ISIALA NGWA SOUTH	116,838,402.36	-	156,395.72	29,480,582.13	146,475,380.21
	8	ISUIKWUATO	113,924,727.86	-	152,495.58	28,171,688.79	142,248,912.24
	9	NNEOCHI	122,908,557.87	-	164,521.01	31,359,282.10	154,432,360.98
	10	OBIOMA NGWA	124,727,316.73	-	166,955.54	32,487,236.39	157,381,508.67
	11	OHAFIA	136,399,297.61	-	182,579.24	36,590,732.96	173,172,609.81
	12	OSISIOMA	131,328,276.10	-	175,791.35	34,947,401.91	166,451,469.36
	13	UGWUNAGBO	100,285,168.42	-	134,238.15	26,121,776.31	126,541,182.88
	14	UKWA EAST	94,755,786.17	-	126,836.72	24,591,749.56	119,474,372.44
	15	UKWA WEST	98,668,528.73	-	132,074.17	26,504,202.48	125,304,805.38
	16	UMUAHIA NORTH	147,082,958.06	-	196,880.00	35,013,619.55	182,293,457.61
	17	UMUAHIA SOUTH	127,088,303.98	-	170,115.87	29,725,870.81	156,984,290.66
ABIA TOTAL			2,090,661,879.04	-	2,798,485.45	536,149,619.96	2,629,609,984.45
ADAMAWA	1	DEMSA	130,333,202.69	-	174,459.38	31,946,070.09	162,453,732.16
	2	FUFORE	159,221,216.74	-	213,127.84	33,687,568.14	193,121,912.73
	3	GANYE	135,576,911.67	-	181,478.42	30,904,881.51	166,663,271.60
	4	GIREI	118,699,539.64	-	158,886.97	28,708,877.97	147,567,304.58
	5	GOMBI	117,457,448.04	-	157,224.35	29,767,458.34	147,382,130.74
	6	GUYUK	125,578,937.67	-	168,095.49	31,787,225.06	157,534,258.22
	7	HONG	136,785,572.00	-	183,096.29	31,229,463.87	168,198,132.16
	8	JADA	143,089,118.87	-	191,533.99	31,187,401.50	174,468,054.36
	9	YOLA-NORTH	124,408,869.50	-	166,529.28	33,105,265.19	157,680,663.97
	10	LAMURDE	111,391,781.74	-	149,105.07	27,601,471.75	139,142,358.56
	11	MADAGALI	113,198,957.38	-	151,524.09	29,020,126.62	142,370,608.09
	12	MAIHA	110,829,066.63	-	148,351.84	27,499,182.26	138,476,600.72
	13	MAYO-BELWA	128,508,685.45	-	172,017.14	30,199,032.43	158,879,735.02
	14	MICHika	124,581,559.84	-	166,760.43	30,339,004.14	155,087,324.42
	15	MUBI NORTH	118,880,783.55	-	159,129.58	30,066,532.74	149,106,445.87
	16	MUBI SOUTH	110,752,307.24	-	148,249.09	28,640,727.91	139,541,284.25
	17	NUMAN	105,254,232.07	-	140,889.56	26,179,209.70	131,574,331.33
	18	SHELLENG	119,235,717.27	-	159,604.68	29,937,511.42	149,332,833.36
	19	SONG	150,084,132.54	-	200,897.27	32,747,767.26	183,032,797.07
	20	TOUNGO	128,589,212.53	-	172,124.94	23,687,481.30	152,448,818.76
	21	YOLA-SOUTH	124,612,648.47	-	166,802.05	32,870,798.08	157,650,248.60
ADAMAWA TOTAL			2,637,069,901.54	-	3,529,887.75	631,113,057.27	3,271,712,846.57

AKWA IBOM	1	ABAK	119,657,601.27	-	160,169.40	28,879,998.61	148,697,769.27
	2	EASTERN OBOLO	93,428,473.13	-	125,060.02	23,820,468.82	117,374,001.97
	3	EKET	123,352,052.49	-	165,114.66	31,035,743.36	154,552,910.51
	4	EKPE ATAI	94,563,358.95	-	126,579.14	24,725,614.94	119,415,553.03
	5	ESSIEN UDIM	127,077,626.63	-	170,101.58	32,331,174.17	159,578,902.38
	6	ETIM EKPO	110,762,466.52	-	148,262.69	26,711,048.97	137,621,778.18
	7	ETINAN	125,623,927.97	-	168,155.71	30,824,916.20	156,616,999.88
	8	IBENO	100,656,053.99	-	134,734.61	24,776,179.96	125,566,968.56
	9	IBESIKPO ASUTAN	116,814,833.43	-	156,364.17	28,751,879.07	145,723,076.67
	10	IBIONO IBOM	127,089,130.84	-	170,116.98	32,136,128.45	159,395,376.27
	11	IKA	97,811,314.28	-	130,926.74	24,618,945.29	122,561,186.30
	12	IKONO	115,693,208.73	-	154,862.80	28,417,119.30	144,265,190.83
	13	IKOT ABASI	115,725,827.63	-	154,906.47	28,424,784.57	144,305,518.67
	14	IKOT EKPENE	119,353,975.74	-	159,762.98	29,136,817.39	148,650,556.11
	15	INI	109,041,553.39	-	145,959.14	26,310,264.80	135,497,777.33
	16	ITU	111,336,919.07	-	149,031.63	28,103,358.50	139,589,309.20
	17	MBO	103,926,395.78	-	139,112.17	26,620,482.83	130,685,990.78
	18	MKPAT ENIN	129,118,632.07	-	172,833.60	31,388,667.90	160,680,133.57
	19	NSIT IBOM	107,739,938.56	-	144,216.84	26,916,723.01	134,800,878.40
	20	NSIT UBIUM	113,360,379.12	-	151,740.16	28,180,526.52	141,692,645.80
	21	OBAT AKARA	117,911,259.19	-	157,831.81	29,472,028.07	147,541,119.06
	22	OKOBO	101,347,813.38	-	135,660.57	26,623,381.46	128,106,855.40
	23	ONNA	105,826,832.60	-	141,656.03	27,867,603.10	133,836,091.72
	24	ORON	108,396,439.89	-	145,095.61	25,554,366.01	134,095,901.51
	25	ORUK ANAM	127,715,018.83	-	170,954.77	31,041,991.52	158,927,965.13
	26	UDUNG UKO	95,135,774.27	-	127,345.36	23,352,500.80	118,615,620.43
	27	UKANAFUN	116,732,371.95	-	156,253.79	28,103,358.50	144,991,984.23
	28	UQUO	95,169,653.28	-	127,390.70	24,023,888.36	119,320,932.35
	29	URUAN	124,116,506.15	-	166,137.93	27,540,830.66	151,823,474.74
	30	URUE OFFONG/ORUK	102,700,298.71	-	137,470.96	24,504,288.29	127,342,057.96
	31	UYO	155,236,509.54	-	207,794.06	39,861,497.80	195,305,801.40
AKWA IBOM TOTAL			3,512,422,147.37	-	4,701,603.06	870,056,577.21	4,387,180,327.63
ANAMBRA	1	AGUATA	174,606,566.42	-	233,722.12	45,669,838.83	220,510,127.37
	2	ANAMBRA EAST	114,831,215.67	-	153,708.97	31,702,233.46	146,687,158.10
	3	ANAMBRA WEST	118,128,847.58	-	158,123.06	32,609,505.24	150,896,475.88
	4	ANIOCHA	142,781,757.66	-	191,122.57	40,183,694.83	183,156,575.06
	5	AWKA NORTH	108,438,099.73	-	145,151.37	29,079,100.41	137,662,351.51
	6	AWKA SOUTH	124,836,433.21	-	167,101.60	34,002,974.22	159,006,509.03
	7	AYAMELUM	115,695,212.03	-	154,865.49	32,029,392.38	147,879,469.89
	8	DUNUKOFIA	103,445,895.10	-	138,468.99	28,033,918.15	131,618,282.24
	9	EKWUSIGWO	114,896,057.78	-	153,795.77	32,017,862.26	147,067,715.81
	10	IDEAMILI NORTH	181,769,705.23	-	243,310.45	49,574,038.35	231,587,054.03
	11	IDEAMILI SOUTH	126,330,164.64	-	169,101.05	35,203,265.49	161,702,531.19
	12	IHIALA	154,451,309.97	-	206,743.02	41,288,782.15	195,946,835.14
	13	NJIKOKA	113,482,290.16	-	151,903.35	31,388,794.73	145,022,988.24
	14	NNEWI NORTH	112,518,365.96	-	150,613.07	31,975,220.17	144,644,199.20
	15	NNEWI SOUTH	135,046,677.43	-	180,768.67	36,876,420.24	172,103,866.34
	16	OGBARU	129,040,921.75	-	172,729.58	36,117,687.24	165,331,338.56
	17	ONISHA NORTH	108,100,649.33	-	144,699.68	29,873,583.21	138,118,932.21
	18	ONISHA SOUTH	112,011,961.03	-	149,935.22	30,628,515.78	142,790,412.03
	19	ORUMBA NORTH	120,963,407.16	-	161,917.30	32,930,866.90	154,056,191.36
	20	ORUMBA SOUTH	122,411,909.51	-	163,856.22	33,883,743.83	156,459,509.56
	21	OYI	117,533,459.52	-	157,326.10	32,648,991.05	150,339,776.67
ANAMBRA TOTAL			2,651,320,906.87	-	3,548,963.64	727,718,428.91	3,382,588,299.42

BAUCHI	1	ALKALERI	198,174,119.29	-	265,268.81	40,928,213.88	239,367,601.99
	2	BAUCHI	239,316,121.02	-	320,340.03	51,516,980.66	291,153,441.70
	3	BOGORO	104,664,059.92	-	140,099.58	25,133,310.96	129,937,470.45
	4	DAMBAN	123,695,818.14	-	165,574.81	29,430,178.48	153,291,571.43
	5	DARAZO	156,913,239.46	-	210,038.47	35,915,062.20	193,038,340.13
	6	DASS	103,905,556.14	-	139,084.27	25,502,274.59	129,546,915.01
	7	GAMAWA	165,768,006.59	-	221,891.14	38,156,091.15	204,145,988.89
	8	GANJUWA	167,337,971.49	-	223,992.64	35,842,338.75	203,404,302.88
	9	GIADE	117,703,741.30	-	157,554.03	29,819,690.20	147,680,985.53
	10	I/GADAU	134,805,135.27	-	180,445.35	34,523,654.47	169,509,235.09
	11	JAMA'ARE	104,307,951.24	-	139,622.90	27,302,002.94	131,749,577.09
	12	KATAGUM	161,531,731.85	-	216,220.62	38,773,306.51	200,521,258.98
	13	KIRFI	132,852,140.58	-	177,831.14	29,217,354.49	162,247,326.21
	14	MISAU	155,129,526.77	-	207,650.85	36,680,945.17	192,018,122.79
	15	NINGI	198,795,057.39	-	266,099.98	44,649,284.29	243,710,441.65
	16	SHIRA	149,032,706.71	-	199,489.87	34,782,470.10	184,014,666.67
	17	TAFAWA BALEWA	146,585,094.38	-	196,213.58	33,878,998.74	180,660,306.70
	18	TORO	206,144,042.78	-	275,937.07	42,279,620.49	248,699,600.34
	19	WARJI	114,731,113.90	-	153,574.98	27,098,261.32	141,982,950.20
	20	ZAKI	128,380,758.44	-	171,845.91	32,041,201.69	160,593,806.04
BAUCHI TOTAL		3,009,773,892.65	-	4,028,776.03	693,471,241.09	3,707,273,909.77	
BAYELSA	1	BRASS	145,785,884.13	-	195,143.79	34,544,740.65	180,525,768.57
	2	EKERMOR	167,362,950.84	-	224,026.08	40,033,332.37	207,620,309.30
	3	KOLOKUMA/OPOKUMA	111,380,221.56	-	149,089.59	27,603,676.68	139,132,987.83
	4	NEMBE	137,336,845.04	-	183,834.20	31,058,781.50	168,579,460.75
	5	OGBIA	144,329,050.55	-	193,193.72	34,214,747.51	178,736,991.78
	6	SAGBAMA	141,897,861.51	-	189,939.42	34,679,816.89	176,767,617.83
	7	SOUTHERN IJAW	196,041,601.83	-	262,414.30	43,199,669.04	239,503,685.17
	8	YENAGOA	180,953,726.59	-	242,218.21	45,385,301.92	226,581,246.71
BAYELSA TOTAL		1,225,088,142.06	-	1,639,859.31	290,720,066.56	1,517,448,067.93	

BENUE	1	ADO	144,187,273.59	(6,066,891.24)	193,003.94	31,086,045.18	169,399,431.47
	2	AGATU	127,223,452.28	(6,066,891.24)	170,296.78	27,004,835.86	148,331,693.68
	3	APA	123,190,126.24	(6,066,891.24)	164,897.91	25,796,557.25	143,084,690.16
	4	BURUKU	146,040,284.41	(6,066,891.24)	195,484.32	32,686,025.58	172,854,903.07
	5	GBOKO	189,537,551.38	(6,066,891.24)	253,708.21	42,684,051.17	226,408,419.52
	6	GUMA	154,854,555.07	(6,066,891.24)	207,282.79	31,905,198.55	180,900,145.17
	7	GWER EAST	146,894,000.92	(6,066,891.24)	196,627.07	30,104,697.24	171,128,433.99
	8	GWER WEST	126,233,727.21	(6,066,891.24)	168,971.97	27,431,385.65	147,767,193.59
	9	KATSINA ALA	159,465,755.48	(6,066,891.24)	213,455.18	34,038,527.22	187,650,846.64
	10	KONSHISHA	150,872,682.45	(6,066,891.24)	201,952.79	34,099,978.22	179,107,722.22
	11	KWANDE	172,739,152.22	(6,066,891.24)	231,222.47	35,583,111.55	202,486,594.99
	12	LOGO	132,653,494.39	(6,066,891.24)	177,565.24	30,453,563.69	157,217,732.08
	13	MAKURDI	159,348,026.03	(6,066,891.24)	213,297.59	38,720,139.83	192,214,572.20
	14	OBI	117,711,024.44	(6,066,891.24)	157,563.78	25,931,182.60	137,732,879.59
	15	OGBADIBO	123,657,921.92	(6,066,891.24)	165,524.09	27,854,070.60	145,610,625.36
	16	OHIMINI	112,791,105.25	(6,066,891.24)	150,978.15	24,167,977.02	131,043,169.18
	17	OJU	142,715,204.43	(6,066,891.24)	191,033.48	30,529,121.36	167,368,468.04
	18	OKPOKWU	133,738,648.64	(6,066,891.24)	179,017.79	30,942,079.79	158,792,854.98
	19	OTUKPO	156,632,575.16	(6,066,891.24)	209,662.78	36,418,497.26	187,193,843.97
	20	TARKA	108,558,552.85	(6,066,891.24)	145,312.61	24,684,062.33	127,321,036.54
	21	UKUM	148,434,642.77	(6,066,891.24)	198,689.32	33,536,870.66	176,103,311.51
	22	USHONGO	144,533,503.01	(6,066,891.24)	193,467.39	31,695,337.60	170,355,416.76
	23	VANDEIKYA	153,086,553.98	(6,066,891.24)	204,916.20	34,386,491.88	181,611,070.82
BENUE TOTAL			3,275,099,814.10	(139,538,498.52)	4,383,931.85	721,739,808.10	3,861,685,055.53
BORNO	1	ABADAN	128,562,047.35	-	172,088.57	25,933,715.38	154,667,851.31
	2	ASKIRA UBA	124,314,803.18	-	166,403.36	28,375,716.15	152,856,922.69
	3	BAMA	174,408,283.39	-	233,456.71	36,871,606.27	211,513,346.37
	4	BAYO	100,464,444.81	-	134,478.12	24,568,008.86	125,166,931.79
	5	BIU	139,050,953.69	-	186,128.65	30,822,225.89	170,059,308.23
	6	CHIBOK	100,171,670.94	-	134,086.23	23,738,806.89	124,044,564.05
	7	DAMBOA	167,920,219.90	-	224,772.02	34,397,269.66	202,542,261.57
	8	DIKWA	111,123,813.93	-	148,746.38	26,302,743.43	137,575,303.74
	9	GUBIO	131,976,379.42	-	176,658.88	29,321,765.19	161,474,803.48
	10	GUZAMALA	112,491,657.91	-	150,577.32	25,641,790.94	138,284,026.18
	11	GWOZA	162,077,707.32	-	216,951.44	37,279,089.50	199,573,748.26
	12	HAWUL	114,786,020.66	-	153,648.47	27,230,627.71	142,170,296.85
	13	JERE	132,436,332.03	-	177,274.55	33,085,220.03	165,698,826.61
	14	KAGA	117,066,817.18	-	156,701.47	25,278,946.64	142,502,465.29
	15	KALA BALGE	107,734,197.86	-	144,209.16	23,396,897.15	131,275,304.16
	16	KONDUGA	157,860,754.46	-	211,306.78	29,565,636.75	187,637,697.99
	17	KUKAWA	162,691,554.70	-	217,773.11	32,612,420.96	195,521,748.77
	18	KWAYA KUSAR	90,586,737.30	-	121,256.18	23,120,110.01	113,828,103.49
	19	MAFA	122,037,955.12	-	163,355.66	26,148,729.46	148,350,040.24
	20	MAGUMERI	144,418,695.12	-	193,313.72	28,513,562.20	173,125,571.04
	21	MAIDUGURI METRO	210,308,129.90	-	281,510.96	53,072,124.42	263,661,765.28
	22	MARTE	131,328,824.76	-	175,792.08	27,813,961.28	159,318,578.12
	23	MOBBAR	122,295,933.36	-	163,700.98	26,994,872.32	149,454,506.65
	24	MONGUNO	119,372,426.27	-	159,787.67	26,556,663.59	146,088,877.54
	25	NGALA	136,522,519.25	-	182,744.18	34,751,418.06	171,456,681.49
	26	NGANZAI	118,672,067.96	-	158,850.20	25,909,173.63	144,740,091.79
	27	SHANI	115,095,981.24	-	154,063.38	26,071,368.19	141,321,412.81
BORNO TOTAL			3,555,776,928.97	-	4,759,636.23	793,374,470.57	4,353,911,035.77

CROSS RIVER	1	ABI	122,017,026.63	(2,017,457.56)	163,327.64	29,284,435.14	149,447,331.85
	2	AKAMKPA	153,373,922.23	(2,544,453.37)	205,300.86	29,691,725.13	180,726,494.86
	3	AKPABUYO	146,824,007.52	(2,434,582.26)	196,533.38	37,438,802.01	182,024,760.66
	4	BAKASSI	94,733,420.66	(1,558,697.37)	126,806.78	22,043,201.73	115,344,731.80
	5	BEKWARA	113,165,853.21	(1,868,649.67)	151,479.78	26,773,575.77	138,222,259.09
	6	BIASE	130,188,920.17	(2,154,700.07)	174,266.25	30,854,913.91	159,063,400.26
	7	BOKI	149,254,732.06	(2,475,446.61)	199,787.06	31,947,247.24	178,926,319.75
	8	CALABAR MUNICIPAL	118,232,724.07	(1,953,847.98)	158,262.11	31,512,516.87	147,949,655.07
	9	CALABAR SOUTH	126,021,510.46	(2,084,922.28)	168,687.90	32,300,815.92	156,406,092.00
	10	ETUNG	98,679,753.92	(1,625,005.68)	132,089.20	25,122,901.52	122,309,738.96
	11	IKOM	134,647,132.80	(2,231,802.60)	180,233.85	30,416,898.42	163,012,462.47
	12	OBANLIKU	116,197,758.29	(2,540,598.25)	155,538.18	27,063,567.79	140,876,266.00
	13	OBUBRA	128,067,486.95	(2,119,233.01)	171,426.57	31,064,968.10	157,184,648.62
	14	OBUDU	121,246,153.95	(2,004,350.13)	162,295.78	30,270,227.65	149,674,327.24
	15	ODUKPANI	137,528,929.87	(2,278,449.64)	184,091.32	32,353,248.95	167,787,820.50
	16	OGAJA	129,253,601.09	(2,139,279.57)	173,014.26	31,029,991.28	158,317,327.05
	17	YAKURR	129,763,148.07	(2,147,660.84)	173,696.32	32,611,291.60	160,400,475.16
	18	YALA	143,101,311.73	(2,372,129.21)	191,550.31	33,538,402.92	174,459,135.75
CROSS RIVER TOTAL			2,292,297,393.69	(38,551,266.10)	3,068,387.57	545,318,731.92	2,802,133,247.08
DELTA	1	ANIOCHA NORTH	100,208,294.37	-	134,135.25	28,459,218.41	128,801,648.03
	2	ANIOCHA SOUTH	109,223,064.89	-	146,202.10	30,771,231.64	140,140,498.63
	3	BOMADI	93,367,721.40	-	124,978.70	27,295,449.91	120,788,150.01
	4	BURUTU	134,186,298.37	-	179,616.99	35,219,794.23	169,585,709.60
	5	ETHIOPE EAST	122,088,680.53	-	163,423.56	34,648,184.02	156,900,288.11
	6	ETHIOPE WEST	125,060,407.65	-	167,401.40	34,828,543.34	160,056,352.39
	7	IKA NORTH EAST	132,587,108.70	-	177,476.38	33,544,449.40	166,309,034.48
	8	IKA SOUTH	124,700,115.45	-	166,919.13	32,187,696.43	157,054,731.01
	9	ISOKO NORTH	117,333,619.04	-	157,058.60	30,999,965.90	148,490,643.54
	10	ISOKO SOUTH	131,205,174.42	-	175,626.57	36,382,210.04	167,763,011.04
	11	NDOKWA EAST	110,252,785.40	-	147,580.45	28,360,020.79	138,760,386.63
	12	NDOKWA WEST	113,709,074.03	-	152,206.91	31,332,986.50	145,194,267.45
	13	OKPE	104,155,057.86	-	139,418.25	30,090,053.14	134,384,529.24
	14	OSHIMILI NORTH	102,005,823.46	-	136,541.36	29,142,329.33	131,284,694.15
	15	OSHIMILI SOUTH	110,688,083.90	-	148,163.12	31,350,893.60	142,187,140.63
	16	PATANI	91,410,934.16	-	122,359.42	26,075,641.19	117,608,934.77
	17	SAPELE	115,139,138.35	-	154,121.15	32,786,360.54	148,079,620.03
	18	UDU	121,056,879.45	-	162,042.42	30,948,821.15	152,167,743.03
	19	UGHELLI NORTH	158,096,761.04	-	211,622.69	42,393,070.82	200,701,454.55
	20	UGHELLI SOUTH	125,325,745.44	-	167,756.57	35,471,653.14	160,965,155.16
	21	UKWUANI	99,394,445.60	-	133,045.86	29,469,166.18	128,996,657.64
	22	UVWIE	116,787,150.12	-	156,327.12	34,047,845.15	150,991,322.38
	23	WARRI SOUTH	145,132,846.82	-	194,269.65	41,258,675.12	186,585,791.60
	24	WARRI NORTH	119,435,828.07	-	159,872.54	30,558,407.64	150,154,108.25
	25	WARRI SOUTH-WEST	114,699,305.70	-	153,532.40	29,230,254.50	144,083,092.60
DELTA TOTAL			2,937,250,344.22	-	3,931,698.59	806,852,922.12	3,748,034,964.93

EBONYI	1	ABAKALIKI	130,248,743.25	(3,668,766.70)	174,346.32	30,470,676.22	157,224,999.09
	2	AFIKPO NORTH	122,303,365.25	(3,589,312.92)	163,710.92	30,785,532.06	149,663,295.31
	3	AFIKPO SOUTH	123,356,227.63	(3,599,841.55)	165,120.25	30,815,226.93	150,736,733.27
	4	EBONYI	118,949,872.51	(3,555,778.00)	159,222.06	28,867,668.36	144,420,984.94
	5	EZZA NORTH	118,563,873.63	(3,551,918.01)	158,705.37	30,077,492.91	145,248,153.90
	6	EZZA SOUTH	123,234,338.87	(3,598,622.66)	164,957.09	29,277,856.98	149,078,530.29
	7	IKWO	143,989,937.00	(3,806,178.64)	192,739.80	34,521,095.62	174,897,593.78
	8	ISHIELU	127,542,449.92	(3,641,703.77)	170,723.78	30,427,196.74	154,498,666.67
	9	IVO	115,395,360.25	(3,520,232.87)	154,464.12	28,486,466.06	140,516,057.55
	10	IZZI	160,283,656.20	(3,969,115.83)	214,549.99	35,775,108.20	192,304,198.56
	11	OHAOZARA	124,345,667.03	(3,609,735.94)	166,444.68	30,271,185.93	151,173,561.70
	12	OHAUKWU	137,205,891.93	(3,738,338.19)	183,658.92	33,344,444.31	166,995,656.97
	13	ONICHA	150,274,495.85	(3,869,024.23)	201,152.08	35,952,633.30	182,559,257.00
EBONYI TOTAL		1,695,693,879.33	(47,718,569.30)	2,269,795.37	409,072,583.63	2,059,317,689.03	
EDO	1	AKOKO EDO	156,016,863.92	-	208,838.61	40,466,489.54	196,692,192.07
	2	EGOR	148,182,071.70	-	198,351.24	45,477,193.48	193,857,616.42
	3	ESAN CENTRAL	98,054,790.94	-	131,252.65	30,366,367.69	128,552,411.27
	4	ESAN NORTH EAST	100,950,296.30	-	135,128.47	31,270,483.18	132,355,907.95
	5	ESAN SOUTH EAST	120,872,322.80	-	161,795.38	34,386,512.49	155,420,630.67
	6	ESAN WEST	102,737,104.59	-	137,520.23	31,688,916.80	134,563,541.62
	7	ETSAKO CENTRAL	102,831,600.43	-	137,646.71	29,674,882.94	132,644,130.08
	8	ETSAKO EAST	119,293,229.35	-	159,681.66	32,987,117.41	152,440,028.43
	9	ETSAKO WEST	131,296,841.11	-	175,749.27	36,311,719.39	167,784,309.76
	10	IGUEBEN	95,537,718.98	-	127,883.38	28,068,654.38	123,734,256.75
	11	IKPOBA OKHA	163,932,071.10	-	219,433.63	47,487,362.50	211,638,867.22
	12	OREDO	168,712,181.66	-	225,832.11	47,716,998.56	216,655,012.33
	13	ORHIONWON	132,237,834.44	-	177,008.85	35,352,465.47	167,767,308.76
	14	OVIA NORTH EAST	126,111,944.73	-	168,808.95	33,492,960.89	159,773,714.57
	15	OVIA SOUTH WEST	137,640,811.16	-	184,241.08	32,301,752.00	170,126,804.24
	16	OWAN EAST	120,739,584.03	-	161,617.70	33,527,486.82	154,428,688.55
	17	OWAN WEST	99,022,853.79	-	132,548.46	29,856,079.64	129,011,481.89
	18	UHUNMWODE	123,223,951.50	-	164,943.19	31,364,978.58	154,753,873.27
EDO TOTAL		2,247,394,072.51	-	3,008,281.58	631,798,421.76	2,882,200,775.85	
EKITI	1	ADO EKITI	144,790,764.99	-	193,811.76	39,946,878.10	184,931,454.84
	2	AIYEKIRE	110,175,988.13	-	147,477.65	29,613,062.10	139,936,527.88
	3	EFON	105,051,255.55	-	140,617.87	25,667,573.18	130,859,446.59
	4	EKITI EAST	108,471,124.45	-	145,195.58	28,953,591.14	137,569,911.16
	5	EKITI SOUTH WEST	114,892,058.66	-	153,790.41	30,713,511.60	145,759,360.67
	6	EKITI WEST	117,121,914.12	-	156,775.22	31,654,922.83	148,933,612.17
	7	EMURE	96,509,184.51	-	129,183.75	26,114,799.87	122,753,168.13
	8	IDO-OSI	118,891,594.94	-	159,144.05	30,316,527.86	149,367,266.85
	9	IJERO	127,209,280.88	-	170,277.81	34,328,942.97	161,708,501.67
	10	IKERE	111,081,637.56	-	148,689.92	29,559,083.13	140,789,410.61
	11	IKOLE	119,042,290.04	-	159,345.77	30,916,995.56	150,118,631.36
	12	ILEJEMEJI	83,539,151.59	-	111,822.53	22,871,295.18	106,522,269.30
	13	IREPODUN/IFELODUN	105,880,237.46	-	141,727.51	28,386,361.08	134,408,326.05
	14	ISE/ORUN	103,321,868.10	-	138,302.97	27,394,706.89	130,854,877.96
	15	MOBA	110,814,097.24	-	148,331.80	29,503,751.47	140,466,180.51
	16	OYE	107,719,945.65	-	144,190.08	28,712,360.55	136,576,496.27
EKITI TOTAL		1,784,512,393.86	-	2,388,684.67	474,654,363.52	2,261,555,442.04	

ENUGU	1	AGWU	134,937,782.14	-	180,622.90	33,077,064.31	168,195,469.36
	2	ANINRI	113,694,779.04	-	152,187.78	28,928,091.43	142,775,058.24
	3	ENUGU EAST	153,897,933.85	-	206,002.29	38,291,703.12	192,395,639.25
	4	ENUGU NORTH	144,669,711.14	-	193,649.72	36,086,359.55	180,949,720.40
	5	ENUGU SOUTH	139,878,950.11	-	187,236.98	33,115,004.18	173,181,191.27
	6	EZEAGU	134,489,173.64	-	180,022.41	31,246,674.88	165,915,870.93
	7	IGBO ETITI	135,791,824.38	-	181,766.09	33,792,961.98	169,766,552.46
	8	IGBO EZE NORTH	146,969,837.72	-	196,728.59	37,025,451.87	184,192,018.18
	9	IGBO EZE SOUTH	133,731,727.34	-	179,008.52	29,804,444.47	163,715,180.34
	10	ISI UZO	125,061,566.35	-	167,402.95	29,874,462.54	155,103,431.84
	11	NKANU EAST	130,931,053.36	-	175,259.64	29,897,587.18	161,003,900.18
	12	NKANU WEST	127,124,874.13	-	170,164.82	29,763,670.39	157,058,709.34
	13	NSUKKA	164,643,342.19	-	220,385.71	40,259,165.63	205,122,893.53
	14	OJI RIVER	112,968,491.47	-	151,215.60	28,468,432.82	141,588,139.89
	15	UDENU	125,037,851.01	-	167,371.21	31,810,168.93	157,015,391.14
	16	UDI	141,978,812.60	-	190,047.78	35,387,467.19	177,556,327.57
	17	UZO UWANI	117,578,079.22	-	157,385.82	28,332,712.43	146,068,177.48
ENUGU TOTAL		2,283,385,789.68	-	3,056,458.81	555,161,422.90	2,841,603,671.40	
GOMBE	1	AKKO	187,597,895.95	(4,907,596.13)	251,111.86	41,729,258.90	224,670,670.58
	2	BALANGA	136,239,687.97	(4,907,596.13)	182,365.59	33,657,921.73	165,172,379.16
	3	BILLIRI	137,122,252.65	(4,907,596.13)	183,546.96	32,987,693.62	165,385,897.10
	4	DUKKU	149,413,197.32	(4,907,596.13)	199,999.18	33,312,726.88	178,018,327.25
	5	FUNAKAYE	145,324,782.77	(4,907,596.13)	194,526.57	35,174,099.46	175,785,812.67
	6	GOMBE	158,240,227.97	(4,907,596.13)	211,814.73	37,229,744.80	190,774,191.36
	7	KALTUNGO	124,074,961.27	(4,907,596.13)	166,082.32	29,616,327.06	148,949,774.52
	8	KWAMI	133,093,250.75	(4,907,596.13)	178,153.88	32,546,715.09	160,910,523.59
	9	NAFADA	121,338,791.47	(4,907,596.13)	162,419.78	28,867,835.88	145,461,451.00
	10	SHOMGOM	115,074,482.98	(4,907,596.13)	154,034.60	29,726,797.14	140,047,718.59
	11	YAMALTU/DEBA	157,058,006.79	(4,907,596.13)	210,232.25	36,408,336.93	188,768,979.83
GOMBE TOTAL		1,564,577,537.87	(53,983,557.43)	2,094,287.71	371,257,457.50	1,883,945,725.65	

IMO	1	ABOH MBAISE	122,771,643.18	-	164,337.74	32,740,931.85	155,676,912.78
	2	AHIAZU MBAISE	115,534,304.71	-	154,650.10	31,146,684.30	146,835,639.11
	3	EHIME MBANO	106,140,161.61	-	142,075.44	28,571,990.61	134,854,227.66
	4	EZINIHITE MBAISE	112,888,249.67	-	151,108.19	30,804,710.15	143,844,068.00
	5	IDEATO NORTH	121,050,782.36	-	162,034.26	30,341,766.43	151,554,583.05
	6	IDEATO SOUTH	121,456,117.66	-	162,576.83	30,436,648.31	152,055,342.80
	7	IHITTE UBOMA	108,709,631.16	-	145,514.84	27,915,804.76	136,770,950.76
	8	IKEDURU	115,146,014.20	-	154,130.35	29,756,242.78	145,056,387.33
	9	ISIALA MBANO	129,548,578.67	-	173,409.11	32,939,584.76	162,661,572.54
	10	ISU	114,502,812.44	-	153,269.38	30,732,244.35	145,388,326.17
	11	MBAITOLI	141,234,413.51	-	189,051.35	35,440,073.47	176,863,538.33
	12	NGOR/OKPALA	119,949,735.31	-	160,560.44	30,440,062.25	150,550,358.00
	13	NJABA	108,359,485.20	-	145,046.14	29,485,317.32	137,989,848.66
	14	NKWANGELE	105,451,428.95	-	141,153.52	28,413,596.48	134,006,178.95
	15	NKWERRE	93,940,507.46	-	125,745.41	25,301,109.95	119,367,362.82
	16	OBOWO	101,830,283.18	-	136,306.39	27,746,395.83	129,712,985.39
	17	OGUTA	119,545,099.77	-	160,018.81	29,349,919.00	149,055,037.58
	18	OHAJI/EGBEMA	129,393,503.55	-	173,201.53	31,896,206.10	161,462,911.18
	19	OKIGWE	113,367,642.95	-	151,749.89	28,656,115.35	142,175,508.19
	20	ONUIIMO	100,715,276.13	-	134,813.88	26,531,096.09	127,381,186.09
	21	ORLU	110,772,964.26	-	148,276.74	29,331,174.51	140,252,415.52
	22	ORSU	107,758,068.88	-	144,241.11	27,868,073.95	135,770,383.94
	23	ORU	104,229,860.34	-	139,518.38	27,341,102.67	131,710,481.39
	24	ORU WEST	107,824,418.19	-	144,329.92	27,706,330.29	135,675,078.41
	25	OWERRI MUNICIPAL	108,811,860.98	-	145,651.68	28,332,499.20	137,290,011.86
	26	OWERRI NORTH	115,757,323.87	-	154,948.63	31,436,096.59	147,348,369.08
	27	OWERRI WEST	103,554,724.92	-	138,614.66	26,532,255.54	130,225,595.13
IMO TOTAL			3,060,244,893.10	-	4,096,334.71	797,194,032.89	3,861,535,260.71
JIGAWA	1	AUYO	108,139,939.34	-	144,752.27	29,179,700.45	137,464,392.06
	2	BABURA	127,898,321.10	-	171,200.13	34,081,609.08	162,151,130.31
	3	BIRNIN KUDU	158,725,304.53	-	212,464.03	40,862,604.15	199,800,372.72
	4	BIRNIWA	120,057,138.16	-	160,704.20	29,844,968.68	150,062,811.04
	5	GAGARAWA	103,019,497.57	-	137,898.23	25,855,484.97	129,012,880.76
	6	BUJI	101,059,391.36	-	135,274.50	26,949,042.16	128,143,708.03
	7	DUTSE	141,859,640.85	-	189,888.26	36,532,048.08	178,581,577.19
	8	GARKI	119,058,399.42	-	159,367.33	30,482,925.36	149,700,692.11
	9	GUMEL	104,287,256.66	-	139,595.20	27,579,655.64	132,006,507.50
	10	GURI	110,173,810.09	-	147,474.73	28,085,756.77	138,407,041.59
	11	GWARAM	153,258,162.38	-	205,145.91	38,235,090.95	191,698,399.24
	12	GWIWA	113,313,498.43	-	151,677.41	28,697,625.76	142,162,801.60
	13	HADEJIA	95,655,063.07	-	128,040.46	27,480,908.91	123,264,012.43
	14	JAHUN	131,474,831.79	-	175,987.52	35,433,853.07	167,084,672.38
	15	KAFIN HAUSA	147,875,527.77	-	197,940.91	38,136,923.95	186,210,392.63
	16	KAUGAMA	108,378,522.36	-	145,071.63	28,919,145.65	137,442,739.64
	17	KAZAURE	114,685,021.03	-	153,513.28	31,079,463.80	145,917,998.11
	18	KIRI-KASAMMA	119,614,472.04	-	160,111.67	33,013,753.08	152,788,336.79
	19	KIYAWA	123,579,284.06	-	165,418.82	31,815,007.76	155,559,710.64
	20	MAIGATARI	124,647,835.25	-	166,849.15	32,253,152.07	157,067,836.47
	21	MALAM MADORI	116,770,028.37	-	156,304.20	31,074,246.27	148,000,578.83
	22	MIGA	107,108,373.33	-	143,371.45	28,949,291.42	136,201,036.20
	23	RINGIM	131,445,377.07	-	175,948.10	33,046,024.52	164,667,349.68
	24	RONI	97,204,967.91	-	130,115.10	25,689,618.81	123,024,701.82
	25	SULE TAKARKAR	122,003,842.31	-	163,309.99	29,105,495.48	151,272,647.78
	26	TAURA	110,961,876.24	-	148,529.61	29,163,983.43	140,274,389.28
	27	YANKWASHI	102,820,009.54	-	137,631.20	26,845,206.73	129,802,847.46
JIGAWA TOTAL			3,215,075,392.01	-	4,303,585.29	838,392,586.98	4,057,771,564.29

KADUNA	1	BIRNIN GWARI	192,508,701.02	-	257,685.28	38,206,452.80	230,972,839.10
	2	CHIKUN	195,747,917.78	-	262,021.18	45,671,202.93	241,681,141.89
	3	GIWA	161,997,033.99	-	216,843.45	40,400,652.74	202,614,530.18
	4	GWAGWADA	124,735,398.63	-	166,966.36	29,092,187.87	153,994,552.85
	5	IGABI	205,059,364.35	-	274,485.15	49,663,520.87	254,997,370.37
	6	IKARA	137,371,276.73	-	183,880.29	34,442,289.40	171,997,446.43
	7	JABA	119,787,483.12	-	160,343.25	31,959,192.48	151,907,018.85
	8	JEMA'A	159,608,967.25	-	213,646.87	39,905,179.92	199,727,794.05
	9	KACHIA	176,065,293.76	-	235,674.73	37,685,407.61	213,986,376.10
	10	KADUNA NORTH	166,329,040.21	-	222,642.12	44,991,248.30	211,542,930.63
	11	KADUNA SOUTH	177,582,268.93	-	237,705.29	47,870,298.34	225,690,272.56
	12	KAGARKO	153,461,991.18	-	205,418.75	37,470,844.43	191,138,254.37
	13	KAURA	132,954,512.02	-	177,968.17	36,287,944.96	169,420,425.15
	14	KAURU	136,899,507.62	-	183,248.80	32,901,634.33	169,984,390.75
	15	KUBAU	158,474,581.70	-	212,128.43	40,118,390.40	198,805,100.53
	16	KUDAN	122,918,202.97	-	164,533.92	30,903,768.40	153,986,505.29
	17	LERE	171,031,219.67	-	228,936.29	43,282,150.51	214,542,306.47
	18	MAKARFI	115,038,013.09	-	153,985.78	31,371,865.24	146,563,864.12
	19	SABON GARI	151,792,511.55	-	203,184.04	40,429,252.57	192,424,948.17
	20	SANGA	127,266,950.05	-	170,355.00	31,569,874.01	159,007,179.06
	21	SOBA	162,218,934.70	-	217,140.48	40,841,438.03	203,277,513.21
	22	ZANGON KATAF	181,490,283.67	-	242,936.42	42,329,402.41	224,062,622.50
	23	ZARIA	185,317,259.94	-	248,059.08	48,244,415.10	233,809,734.11
KADUNA TOTAL			3,615,656,713.92	-	4,839,789.17	895,638,613.65	4,516,135,116.74

KANO	1	AJINGI	118,921,814.40	-	159,184.50	32,098,960.72	151,179,959.62
	2	ALBASU	121,807,191.18	-	163,046.76	33,130,616.02	155,100,853.97
	3	BAGWAI	111,064,160.45	-	148,666.53	31,371,726.18	142,584,553.16
	4	BEBEJI	120,489,259.55	-	161,282.63	33,047,264.25	153,697,806.43
	5	BICHI	146,036,948.98	-	195,479.85	38,731,159.36	184,963,588.19
	6	BUNKURE	116,348,355.64	-	155,739.76	31,889,872.74	148,393,968.14
	7	DALA	187,798,901.15	-	251,380.91	47,857,212.06	235,907,494.12
	8	DANBATTA	127,950,356.07	-	171,269.78	34,278,152.19	162,399,778.05
	9	DAWAKIN KUDU	137,541,666.09	-	184,108.37	35,400,309.22	173,126,083.69
	10	DAWAKIN TOFA	138,504,968.95	-	185,397.81	36,848,723.38	175,539,090.15
	11	DOGUWA	128,374,964.05	-	171,838.15	30,620,271.96	159,167,074.17
	12	FAGGE	125,766,886.84	-	168,347.07	33,689,407.84	159,624,641.75
	13	GABASAWA	131,408,615.41	-	175,898.89	34,476,998.34	166,061,512.64
	14	GARKO	117,217,074.62	-	156,902.60	31,349,374.51	148,723,351.73
	15	GARUN MALLAM	116,605,407.58	-	156,083.84	28,385,942.07	145,147,433.49
	16	GAYA	126,023,727.06	-	168,690.87	33,830,345.77	160,022,763.70
	17	GEZAWA	143,910,360.02	-	192,633.28	39,051,297.15	183,154,290.45
	18	GWALE	173,019,348.95	-	231,597.53	44,203,776.40	217,454,722.88
	19	GWARZO	118,955,076.51	-	159,229.02	32,733,439.04	151,847,744.57
	20	KABO	114,621,138.82	-	153,427.77	30,790,775.93	145,565,342.52
	21	KANO MUNICIPAL	167,004,183.63	-	223,545.85	44,427,035.47	211,654,764.95
	22	KARAYE	111,147,772.66	-	148,778.45	29,990,689.11	141,287,240.22
	23	KIBIYA	112,170,870.84	-	150,147.93	29,689,811.12	142,010,829.89
	24	KIRU	144,713,919.94	-	193,708.89	37,937,707.18	182,845,336.02
	25	KUMBOTSO	147,865,537.81	-	197,927.54	39,947,296.48	188,010,761.82

KANO	26	KUNCHI	113,386,225.91	-	151,774.76	28,033,210.78	141,571,211.45
	27	KURA	111,042,951.88	-	148,638.14	30,196,427.56	141,388,017.58
	28	MADOBIA	111,143,470.46	-	148,772.69	29,682,532.33	140,974,775.48
	29	MAKODA	131,723,456.90	-	176,320.32	35,207,711.24	167,107,488.46
	30	MINJIBIR	132,753,926.57	-	177,699.67	34,653,428.40	167,585,054.64
	31	NASSARAWA	229,528,020.88	-	307,238.03	59,315,954.89	289,151,213.79
	32	RANO	114,965,517.64	-	153,888.74	30,250,406.53	145,369,812.91
	33	RIMIN GADO	113,778,044.35	-	152,299.23	27,632,040.12	141,562,383.70
	34	ROGO	136,195,200.73	-	182,306.04	35,551,875.46	171,929,382.24
	35	SHANONO	112,374,167.90	-	150,420.05	29,939,157.88	142,463,745.84
	36	SUMAILA	142,230,052.00	-	190,384.08	37,221,423.03	179,641,859.10
	37	TAKAI	124,900,786.86	-	167,187.74	33,941,588.82	159,009,563.41
	38	TARAUNI	129,878,536.90	-	173,850.78	35,141,235.94	165,193,623.62
	39	TOFA	102,247,335.55	-	136,864.64	27,177,534.64	129,561,734.83
	40	TSANYAWA	112,731,318.56	-	150,898.12	31,038,898.82	143,921,115.51
	41	TUDUN WADA	139,001,719.34	-	186,062.75	35,809,531.63	174,997,313.71
	42	UNGOGO	162,516,874.78	-	217,539.29	44,693,194.29	207,427,608.37
	43	WARAWA	106,058,832.90	-	141,966.57	29,177,783.90	135,378,583.37
	44	WUDIL	124,710,423.72	-	166,932.93	32,810,864.72	157,688,221.36
KANO TOTAL			5,756,435,371.05	-	7,705,359.16	1,523,252,965.47	7,287,393,695.68

KATSINA	1	BAKORI	126,724,039.97	-	169,628.28	29,217,462.34	156,111,130.60
	2	BATAGARAWA	130,581,693.78	-	174,792.00	31,485,094.29	162,241,580.07
	3	BATSARI	142,060,546.44	-	190,157.18	33,056,990.17	175,307,693.79
	4	BAURE	133,195,890.63	-	178,291.27	32,312,814.74	165,686,996.64
	5	BINDAWA	124,567,220.65	-	166,741.24	29,409,738.26	154,143,700.15
	6	CHARANCHI	116,518,275.14	-	155,967.21	28,460,082.03	145,134,324.38
	7	DAN-MUSA	116,899,584.97	-	156,477.62	26,919,169.31	143,975,231.90
	8	DANDUME	125,164,369.05	-	167,540.56	28,983,510.54	154,315,420.15
	9	DANJA	117,398,227.26	-	157,145.08	27,692,910.79	145,248,283.13
	10	DAURA	141,546,285.33	-	189,468.81	33,748,990.23	175,484,744.37
	11	DUTSI	116,820,570.67	-	156,371.85	27,327,039.03	144,303,981.55
	12	DUTSINMA	129,749,329.26	-	173,677.83	30,525,067.41	160,448,074.49
	13	FASKARI	141,397,354.30	-	189,269.46	32,223,279.22	173,809,902.98
	14	FUNTUA	141,066,738.12	-	188,826.91	34,125,812.38	175,381,377.40
	15	INGAWA	123,187,289.72	-	164,894.11	30,530,349.36	153,882,533.19
	16	JIBIA	138,779,758.14	-	185,765.64	30,530,027.29	169,495,551.07
	17	KAFUR	143,260,425.93	-	191,763.30	32,664,451.00	176,116,640.23
	18	KAITA	137,139,614.80	-	183,570.20	31,473,886.25	168,797,071.25
	19	KANKARA	150,389,229.77	-	201,305.66	35,424,914.78	186,015,450.21
	20	KANKIA	119,758,326.23	-	160,304.23	29,350,348.51	149,268,978.97
	21	KATSINA	164,938,865.89	-	220,781.29	40,109,103.95	205,268,751.12
	22	KURFI	116,058,075.45	-	155,351.20	27,169,739.94	143,383,166.59
	23	KUSADA	109,644,115.70	-	146,765.70	25,990,061.16	135,780,942.57
	24	MAIADUA	133,380,423.31	-	178,538.28	32,554,560.64	166,113,522.23
	25	MALUMFASHI	132,729,537.91	-	177,667.03	31,378,489.05	164,285,693.99
	26	MANI	125,903,505.20	-	168,529.94	30,994,967.84	157,067,002.98
	27	MASHI	128,547,765.00	-	172,069.46	30,748,133.23	159,467,967.69
	28	MATAZU	108,277,656.86	-	144,936.61	27,024,421.86	135,447,015.33
	29	MUSAWA	129,561,066.89	-	173,425.83	30,656,665.29	160,391,158.00
	30	RIMI	116,871,880.50	-	156,440.53	29,499,144.95	146,527,465.98
	31	SABUWA	121,089,513.33	-	162,086.11	28,359,402.89	149,611,002.32
	32	SAFANA	129,926,562.02	-	173,915.06	31,433,820.72	161,534,297.80
	33	SANDAMU	125,923,313.54	-	168,556.46	28,439,083.06	154,530,953.06
	34	ZANGO	123,415,178.99	-	165,199.16	29,563,494.58	153,143,872.73
KATSINA TOTAL			4,382,472,230.75	-	5,866,221.08	1,039,383,027.09	5,427,721,478.92
KEBBI	1	ALIERU	98,814,071.49	-	132,268.99	24,733,216.11	123,679,556.60
	2	AREWA	161,458,279.83	-	216,122.30	32,337,744.72	194,012,146.85
	3	ARGUNGU	135,994,977.78	-	182,038.03	33,075,543.16	169,252,558.97
	4	AUGIE	112,286,756.60	-	150,303.05	28,038,558.28	140,475,617.93
	5	BAGUDO	149,544,071.20	-	200,174.36	35,802,382.82	185,546,628.38
	6	BIRNIN -KEBBI	182,958,124.82	-	244,901.22	37,773,645.76	220,976,671.80
	7	BUNZA	124,644,307.42	-	166,844.43	28,307,422.50	153,118,574.34
	8	DANDI KAMBA	132,416,474.02	-	177,247.97	29,776,835.63	162,370,557.63
	9	DANKO /WASAGU	164,502,826.99	-	220,197.62	37,566,425.78	202,289,450.39
	10	FAKAI	114,544,529.56	-	153,325.22	28,291,383.40	142,989,238.18
	11	GWANDU	120,988,917.61	-	161,951.45	30,211,372.76	151,362,241.83
	12	JEGA	133,477,074.69	-	178,667.65	32,938,212.42	166,593,954.76
	13	KALGO	111,082,081.79	-	148,690.51	25,984,780.96	137,215,553.26
	14	KOKO/BESSE	127,473,948.40	-	170,632.08	30,442,361.52	158,086,942.00
	15	MAIYAMA	147,475,288.05	-	197,405.16	31,800,273.95	179,472,967.16
	16	NGASKI	118,156,285.00	-	158,159.79	28,520,310.91	146,834,755.70
	17	SAKABA	116,439,334.24	-	155,861.54	26,276,834.22	142,872,030.00
	18	SHANGA	120,834,837.28	-	161,745.21	28,673,616.33	149,670,198.82
	19	SURU	146,193,987.97	-	195,690.06	30,160,550.08	176,550,228.11
	20	YAURI	112,339,972.75	-	150,374.28	26,910,668.40	139,401,015.44
	21	ZURU	134,184,240.88	-	179,614.24	31,147,179.97	165,511,035.10
KEBBI TOTAL			2,765,810,388.39	-	3,702,215.18	638,769,319.66	3,408,281,923.23

KOGI	1	ADAVI	143,328,032.08	(4,284,409.31)	191,853.79	32,574,607.05	171,810,083.61
	2	AJAOKUTA	126,734,324.53	(4,284,409.31)	169,642.05	27,429,664.24	150,049,221.51
	3	ANKPA	159,944,859.35	(4,284,409.31)	214,096.49	36,771,761.64	192,646,308.16
	4	BASSA	126,642,701.52	(4,284,409.31)	169,519.41	28,567,989.20	151,095,800.81
	5	DEKINA	173,159,909.26	(4,284,409.31)	231,785.68	36,318,222.36	205,425,507.99
	6	IBAJI	134,633,096.73	(4,284,409.31)	180,215.06	27,803,781.00	158,332,683.48
	7	IDAH	112,969,395.14	(4,284,409.31)	151,216.80	24,691,680.95	133,527,883.58
	8	IGALAMELA	132,377,723.19	(4,284,409.31)	177,196.10	29,085,040.71	157,355,550.69
	9	IJUMU	129,823,347.14	(4,284,409.31)	173,776.90	27,275,585.85	152,988,300.59
	10	KABBA/BUNU	137,252,731.91	(4,284,409.31)	183,721.61	28,919,238.97	162,071,283.18
	11	KOGI	120,822,018.34	(4,284,409.31)	161,728.05	27,016,061.67	143,715,398.75
	12	KOTON KARFE	154,254,350.41	(4,284,409.31)	206,479.37	32,128,024.49	182,304,444.97
	13	MOPA-MURO	101,817,077.41	(4,284,409.31)	136,288.71	22,387,075.34	120,056,032.15
	14	OFU	148,026,742.64	(4,284,409.31)	198,143.32	31,928,856.27	175,869,332.92
	15	OGORI/MAGONGO	98,846,392.48	(4,284,409.31)	132,312.26	22,102,687.35	116,796,982.77
	16	OKEHI	143,304,741.77	(4,284,409.31)	191,822.62	32,433,218.22	171,645,373.30
	17	OKENE	179,225,797.03	(4,284,409.31)	239,905.26	40,179,715.38	215,361,008.36
	18	OLAMABORO	135,382,956.75	(4,284,409.31)	181,218.80	29,866,511.88	161,146,278.11
	19	OMALA	128,186,803.48	(4,284,409.31)	171,586.29	26,533,085.18	150,607,065.64
	20	YAGBA EAST	137,447,244.74	(4,284,409.31)	183,981.98	29,149,648.00	162,496,465.41
	21	YAGBA WEST	134,487,382.02	(4,284,409.31)	180,020.01	28,578,102.20	158,961,094.93
KOGI TOTAL		2,858,667,627.90	(89,972,595.51)	3,826,510.57	621,740,557.95	3,394,262,100.91	
KWARA	1	ASA	116,150,364.42	-	155,474.74	29,645,448.00	145,951,287.16
	2	BARUTEN	191,002,540.88	-	255,669.19	34,993,359.46	226,251,569.53
	3	EDU	146,391,458.19	-	195,954.39	34,478,691.26	181,066,103.84
	4	EKITI	89,149,141.37	-	119,331.86	25,034,368.78	114,302,842.01
	5	IFELODUN	154,683,063.71	-	207,053.23	34,773,256.68	189,663,373.62
	6	ILORIN EAST	132,948,125.97	-	177,959.62	34,661,691.56	167,787,777.15
	7	ILORIN SOUTH	134,380,937.01	-	179,877.53	34,943,889.48	169,504,704.01
	8	ILORIN WEST	158,464,607.46	-	212,115.07	44,990,869.74	203,667,592.27
	9	IREPODUN	114,559,522.08	-	153,345.29	31,073,829.39	145,786,696.77
	10	KAI AMA	152,344,355.14	-	203,922.72	29,499,163.71	182,047,441.58
	11	MORO	120,767,842.22	-	161,655.53	28,508,991.05	149,438,488.80
	12	OFFA	107,269,961.92	-	143,587.75	27,277,523.39	134,691,073.06
	13	OKE-ERO	89,754,582.88	-	120,142.28	25,212,731.26	115,087,456.43
	14	OSIN	89,373,980.26	-	119,632.82	25,349,224.62	114,842,837.70
	15	OYUN	102,050,217.51	-	136,600.78	27,572,475.29	129,759,293.58
	16	PATEGI	123,516,076.62	-	165,334.22	28,736,050.55	152,417,461.39
KWARA TOTAL		2,022,806,777.65	-	2,707,657.03	496,751,564.21	2,522,265,998.90	

LAGOS	1	AGEGE	173,331,638.66	-	232,015.55	226,077,063.81	399,640,718.02
	2	AJEROMI/IFELODUN	222,794,912.43	-	298,225.33	240,516,502.04	463,609,639.81
	3	ALIMOSHO	359,299,282.33	-	480,945.21	278,753,257.35	638,533,484.89
	4	AMOWO-ODOFIN	140,429,791.15	-	187,974.31	216,944,891.78	357,562,657.24
	5	APAPA	118,065,794.38	-	158,038.66	210,451,698.65	328,675,531.69
	6	BADAGRY	131,993,202.27	-	176,681.39	211,980,308.29	344,150,191.96
	7	EPE	121,189,925.32	-	162,220.51	208,135,820.58	329,487,966.41
	8	ETI-OSA	146,202,752.14	-	195,701.79	214,987,928.76	361,386,382.69
	9	IBEJU-LEKKI	97,624,924.65	-	130,677.24	204,017,959.68	301,773,561.58
	10	IFAKO/IJAYE	166,460,325.66	-	222,817.86	224,011,885.20	390,695,028.72
	11	IKEJA	143,896,716.76	-	192,615.01	216,624,753.99	360,714,085.76
	12	IKORODU	197,850,848.38	-	264,836.09	230,951,918.54	429,067,603.01
	13	KOSOFE	214,061,833.90	-	286,535.54	239,311,186.48	453,659,555.92
	14	LAGOS ISLAND	115,232,794.99	-	154,246.51	209,941,217.36	325,328,258.87
	15	LAGOS MAINLAND	139,046,873.80	-	186,123.19	216,916,163.12	356,149,160.10
	16	MUSHIN	208,163,616.65	-	278,640.40	237,225,202.13	445,667,459.18
	17	OJO	201,985,113.17	-	270,370.07	234,974,704.32	437,230,187.56
	18	OSHODI/ISOLO	206,243,692.20	-	276,070.45	236,484,440.65	443,004,203.30
	19	SOMOLU	159,510,211.17	-	213,514.68	222,388,329.26	382,112,055.12
	20	SURULERE	182,459,385.01	-	244,233.63	228,913,600.59	411,617,219.22
LAGOS TOTAL			3,445,843,635.03	-	4,612,483.44	4,509,608,832.57	7,960,064,951.04
NASSARAWA	1	AKWANGA	119,383,411.22	(3,018,317.48)	159,802.38	27,876,936.71	144,401,832.83
	2	AWE	134,566,660.33	(3,018,317.48)	180,126.13	27,821,798.29	159,550,267.28
	3	DOMA	137,784,314.74	(3,018,317.48)	184,433.17	29,563,103.10	164,513,533.53
	4	KARU	162,566,714.86	(3,018,317.48)	217,606.01	33,806,056.08	193,572,059.46
	5	KEANA	116,079,630.36	(3,018,317.48)	155,380.05	25,675,457.99	138,892,150.92
	6	KEFFI	109,153,659.19	(3,018,317.48)	146,109.20	26,539,314.71	132,820,765.61
	7	KOKONA	124,717,859.52	(3,018,317.48)	166,942.88	27,639,828.62	149,506,313.54
	8	LAFIA	195,153,375.27	(3,018,317.48)	261,225.35	41,872,948.68	234,269,231.82
	9	NASARAWA	180,857,326.70	(3,018,317.48)	242,089.17	32,798,491.62	210,879,590.01
	10	NASARAWA EGON	138,353,101.36	(3,018,317.48)	185,194.53	30,176,453.61	165,696,432.02
	11	OBI	132,430,654.28	(3,018,317.48)	177,266.95	30,160,028.03	159,749,631.79
	12	TOTO	140,698,064.85	(3,018,317.48)	188,333.41	28,240,682.81	166,108,763.59
	13	WAMBA	112,947,512.59	(3,018,317.48)	151,187.51	25,265,849.09	135,346,231.72
NASSARAWA TOTAL			1,804,692,285.26	(39,238,127.24)	2,415,696.75	387,436,949.36	2,155,306,804.13

NIGER	1	AGAIE	124,194,184.09	-	166,241.91	28,241,308.00	152,601,734.00
	2	AGWARA	106,629,175.03	-	142,730.01	23,378,434.29	130,150,339.33
	3	BIDA	122,112,542.11	-	163,455.50	31,801,729.78	154,077,727.39
	4	BORGU	198,781,280.59	-	266,081.54	30,757,191.67	229,804,553.80
	5	BOSSO	119,319,597.19	-	159,716.96	29,172,219.74	148,651,533.89
	6	EDATI	125,668,824.62	-	168,215.81	30,007,154.56	155,844,194.99
	7	GBAKO	119,031,962.43	-	159,331.94	27,890,831.20	147,082,125.57
	8	GURARA	106,362,600.01	-	142,373.18	25,540,233.96	132,045,207.16
	9	KATCHA	114,771,368.37	-	153,628.86	27,550,080.91	142,475,078.15
	10	KONTAGORA	126,395,516.69	-	169,188.53	29,467,558.13	156,032,263.35
	11	LAPAI	123,462,471.57	-	165,262.46	26,773,956.12	150,401,690.15
	12	LAVUN	143,663,503.25	-	192,302.84	33,201,833.41	177,057,639.50
	13	MAGAMA	147,164,735.62	-	196,989.47	31,381,234.92	178,742,960.01
	14	MARIGA	162,950,419.72	-	218,119.62	32,526,323.35	195,694,862.69
	15	MASHEGU	192,271,363.79	-	257,367.59	33,530,667.10	226,059,398.48
	16	MINNA	121,771,646.91	-	162,999.19	32,655,087.02	154,589,733.12
	17	MOKWA	165,280,764.36	-	221,238.94	35,457,613.18	200,959,616.47
	18	MUYA	111,643,605.14	-	149,442.15	26,356,810.78	138,149,858.07
	19	PAIKORO	128,488,930.85	-	171,990.70	29,863,189.18	158,524,110.73
	20	RAFI	148,197,591.82	-	198,372.01	31,399,013.19	179,794,977.02
	21	RIJAU	139,413,994.98	-	186,614.60	31,020,516.28	170,621,125.86
	22	SHIRORO	164,808,702.83	-	220,607.05	34,843,554.11	199,872,863.99
	23	SULEJA	120,528,742.83	-	161,335.48	33,630,895.35	154,320,973.65
	24	TAFA	98,091,265.45	-	131,301.47	25,061,637.63	123,284,204.55
	25	WUSHISHI	109,341,420.97	-	146,360.53	24,948,204.50	134,435,986.00
NIGER TOTAL			3,340,346,211.23	-	4,471,268.35	746,457,278.35	4,091,274,757.93
OGUN	1	ABEOKUTA NORTH	122,759,226.08	(5,788,847.52)	164,321.12	42,593,861.61	159,728,561.29
	2	ABEOKUTA SOUTH	126,730,117.42	(5,788,847.52)	169,636.42	45,746,864.57	166,857,770.89
	3	ADO-ODO/OTA	194,788,385.81	(5,788,847.52)	260,736.79	63,543,627.11	252,803,902.19
	4	EGBADO NORTH	128,074,998.88	(5,788,847.52)	171,436.63	41,337,594.54	163,795,182.53
	5	EGBADO SOUTH	114,778,081.41	(5,788,847.52)	153,637.85	40,501,757.93	149,644,629.67
	6	EWEKORO	87,308,793.07	(5,788,847.52)	116,868.44	33,178,267.79	114,815,081.78
	7	REMO NORTH	85,054,193.00	(5,788,847.52)	113,850.51	33,484,556.56	112,863,752.55
	8	IFO	190,985,585.88	(5,788,847.52)	255,646.50	63,432,319.65	248,884,704.50
	9	IJEBU EAST	113,660,172.26	(5,788,847.52)	152,141.45	36,723,616.69	144,747,082.88
	10	IJEBU NORTH	142,007,271.42	(5,788,847.52)	190,085.87	47,940,678.03	184,349,187.80
	11	IJEBU ODE	109,558,672.04	(5,788,847.52)	146,651.33	39,547,270.65	143,463,746.50
	12	IKENNE	98,981,467.76	(5,788,847.52)	132,493.06	37,273,648.19	130,598,761.50
	13	IJEBU NORTH EAST	89,257,328.40	(5,788,847.52)	119,476.68	33,982,026.21	117,569,983.77
	14	IMEKO-AFON	102,612,634.16	(5,788,847.52)	137,353.61	34,921,376.19	131,882,516.45
	15	IPOKIA	107,478,334.25	(5,788,847.52)	143,866.67	39,314,993.61	141,148,347.00
	16	OBAFEMI/OWODE	130,317,803.56	(5,788,847.52)	174,438.77	44,366,664.89	169,070,059.69
	17	ODEDAH	109,399,193.53	(5,788,847.52)	146,437.86	36,675,499.40	140,432,283.27
	18	ODOGBOLU	101,675,169.89	(5,788,847.52)	136,098.76	37,813,953.18	133,836,374.31
	19	OGUN WATERSIDE	96,575,366.93	(5,788,847.52)	129,272.34	34,323,485.05	125,239,276.80
	20	SHAGAMU	130,988,113.88	(5,788,847.52)	175,336.02	45,948,738.18	171,323,340.57
OGUN TOTAL			2,382,990,909.62	(115,776,950.40)	3,189,786.67	832,650,800.04	3,103,054,545.93

ONDO	1	AKOKO NORTH EAST	126,262,011.19	(2,620,951.49)	169,009.83	31,337,644.22	155,147,713.75
	2	AKOKO NORTH WEST	133,564,958.36	(2,620,951.49)	178,785.29	33,810,048.41	164,932,840.58
	3	AKOKO SOUTH WEST	135,980,121.51	(2,620,951.49)	182,018.14	34,820,962.39	168,362,150.56
	4	AKOKO SOUTH EAST	100,858,789.22	(2,620,951.49)	135,005.98	25,348,233.32	123,721,077.03
	5	AKURE NORTH	105,687,804.96	(2,620,951.49)	141,469.93	28,514,892.06	131,723,215.45
	6	AKURE SOUTH	162,417,302.41	(2,620,951.49)	217,406.01	42,790,589.79	202,804,346.72
	7	IDANRE	114,387,512.82	(2,620,951.49)	153,115.05	28,349,798.86	140,269,475.24
	8	IFEDORE	115,245,943.05	(2,620,951.49)	154,264.11	31,396,776.31	144,176,031.98
	9	OKITIPUPA	138,553,764.50	(2,620,951.49)	185,463.13	35,083,707.27	171,201,983.41
	10	ILAJE	150,347,837.26	(2,620,951.49)	201,250.25	38,758,528.39	186,686,664.41
	11	ESE-EDO	115,038,538.97	(2,620,951.49)	153,986.49	30,021,600.92	142,593,174.88
	12	ILE-OLUJI-OKEIGBO	119,072,428.41	(2,620,951.49)	159,386.11	31,174,096.97	147,784,960.00
	13	IRELE	110,655,959.49	(2,620,951.49)	148,120.12	29,389,570.34	137,572,698.46
	14	ODIGBO	138,390,377.43	(2,620,951.49)	185,244.43	34,876,680.54	170,831,350.90
	15	ONDO EAST	91,845,332.37	(2,620,951.49)	122,940.89	24,854,306.44	114,201,628.21
	16	ONDO WEST	151,795,335.19	(2,620,951.49)	203,187.82	38,311,301.70	187,688,873.22
	17	OSE	122,305,859.24	(2,620,951.49)	163,714.26	29,372,500.62	149,221,122.62
	18	OWO	143,497,177.06	(2,620,951.49)	192,080.21	34,138,173.54	175,206,479.32
ONDO TOTAL			2,275,907,053.43	(47,177,126.82)	3,046,448.04	582,349,412.10	2,814,125,786.75
OSUN	1	ATAKUMOSA EAST	89,679,023.37	(2,734,288.18)	120,041.14	24,615,562.64	111,680,338.97
	2	ATAKUMOSA WEST	89,930,585.44	(2,734,288.18)	120,377.88	24,128,978.97	111,445,654.10
	3	AIYEDADE	112,038,403.46	(2,734,288.18)	149,970.61	29,394,762.52	138,848,848.41
	4	AIYEDIRE	99,039,472.25	(2,734,288.18)	132,570.71	24,592,953.31	121,030,708.09
	5	BOLUWADURO	93,722,415.80	(2,734,288.18)	125,453.48	24,266,309.70	115,379,890.81
	6	BORIPE	106,745,228.22	(2,734,288.18)	142,885.36	28,684,017.97	132,837,843.37
	7	EDE NORTH	89,468,361.08	(2,734,288.18)	119,759.16	25,107,299.44	111,961,131.50
	8	EDE SOUTH	92,917,486.12	(2,734,288.18)	124,376.03	24,605,127.57	114,912,701.54
	9	EGBEDORE	91,388,958.03	(2,734,288.18)	122,330.00	24,502,065.10	113,279,064.95
	10	EJIGBO	103,744,526.49	(2,734,288.18)	138,868.72	28,251,348.85	129,400,455.89
	11	IFE CENTRAL	109,847,880.96	(2,734,288.18)	147,038.46	30,480,912.10	137,741,543.34
	12	IFE EAST	126,958,836.26	(2,734,288.18)	169,942.57	31,822,849.85	156,217,340.50
	13	IFE NORTH	118,343,948.11	(2,734,288.18)	158,410.99	29,607,457.69	145,375,528.61
	14	IFE SOUTH	103,159,269.98	(2,734,288.18)	138,085.32	28,425,073.52	128,988,140.65
	15	IFEDAYO	81,064,747.07	(2,734,288.18)	108,510.38	22,094,461.44	100,533,430.71
	16	IFELODUN	104,459,598.74	(2,734,288.18)	139,825.89	25,939,335.63	127,804,472.08
	17	ILA	92,095,418.53	(2,734,288.18)	123,275.64	23,704,232.77	113,188,638.77
	18	ILESHA EAST	96,010,470.85	(2,734,288.18)	128,516.19	26,573,040.98	119,977,739.84
	19	ILESHA WEST	101,741,757.39	(2,734,288.18)	136,187.89	26,377,802.01	125,521,459.11
	20	IREPODUN	100,688,503.94	(2,734,288.18)	134,778.04	27,404,690.68	125,493,684.48
	21	IREWOLE	108,941,166.51	(2,734,288.18)	145,824.76	28,957,197.93	135,309,901.02
	22	ISOKAN	98,882,177.03	(2,734,288.18)	132,360.16	26,353,453.51	122,633,702.51
	23	IWO	121,589,512.87	(2,734,288.18)	162,755.39	32,034,772.05	151,052,752.12
	24	OBOKUN	100,829,745.67	(2,734,288.18)	134,967.10	27,212,350.35	125,442,774.94
	25	ODO-OTIN	132,841,935.23	(2,734,288.18)	177,817.48	28,345,973.08	158,631,437.61
	26	OLA-OLUWA	90,927,207.25	(2,734,288.18)	121,711.92	24,641,070.60	112,955,701.59
	27	OLORUNDA	109,980,792.66	(2,734,288.18)	147,216.37	28,194,664.49	135,588,385.34
	28	ORIADE	110,333,430.11	(2,734,288.18)	147,688.40	29,280,427.59	137,027,257.92
	29	OROLU	97,228,642.35	(2,734,288.18)	130,146.79	26,347,012.10	120,971,513.07
	30	OSOGBO	108,174,144.36	(2,734,288.18)	144,798.05	29,800,699.81	135,385,354.05
OSUN TOTAL			3,082,773,646.13	(82,028,645.40)	4,126,490.89	811,745,904.25	3,816,617,395.87

OYO	1	AFIJIO	106,463,922.40	(2,536,017.62)	142,508.81	32,168,577.04	136,238,990.64
	2	AKINYELE	123,636,374.18	(2,536,017.62)	165,495.24	37,140,439.32	158,406,291.12
	3	ATIBA	123,155,338.34	(2,536,017.62)	164,851.35	34,457,143.56	155,241,315.62
	4	ATISBO	131,946,455.13	(2,536,017.62)	176,618.82	30,662,512.32	160,249,568.65
	5	EGBEDA	133,872,915.02	(2,536,017.62)	179,197.51	41,663,206.90	173,179,301.80
	6	IBADAN NORTH	137,594,106.61	(2,536,017.62)	184,178.57	43,287,857.87	178,530,125.43
	7	IBADAN NORTH EAST	149,171,321.76	(2,536,017.62)	199,675.41	44,808,286.93	191,643,266.49
	8	IBADAN NORTH WEST	109,784,618.42	(2,536,017.62)	146,953.78	33,370,607.49	140,766,162.07
	9	IBADAN SOUTH EAST	130,291,173.07	(2,536,017.62)	174,403.12	40,663,050.06	168,592,608.63
	10	IBADAN SOUTH WEST	136,408,871.04	(2,536,017.62)	182,592.05	41,728,393.91	175,783,839.38
	11	IBARAPA CENTRAL	98,655,777.34	(2,536,017.62)	132,057.11	30,159,245.41	126,411,062.23
	12	IBARAPA NORTH	102,886,175.92	(2,536,017.62)	137,719.77	30,037,696.11	130,525,574.18
	13	IDO	100,859,645.83	(2,536,017.62)	135,007.13	30,177,410.17	128,636,045.50
	14	SAKI WEST	149,803,196.99	(2,536,017.62)	200,521.22	41,433,184.35	188,900,884.94
	15	IFELOJU	102,151,785.31	(2,536,017.62)	136,736.74	31,141,366.31	130,893,870.74
	16	IREPO	107,193,799.07	(2,536,017.62)	143,485.80	31,420,085.87	136,221,353.12
	17	ISEYIN	140,050,506.44	(2,536,017.62)	187,466.61	40,075,593.99	177,777,549.42
	18	ITESIWAJU	121,098,197.66	(2,536,017.62)	162,097.73	31,812,947.12	150,537,224.88
	19	IWAJOWA	111,169,916.03	(2,536,017.62)	148,808.09	30,159,309.82	138,942,016.31
	20	OLORUNSOGO	100,380,095.18	(2,536,017.62)	134,365.22	28,792,379.43	126,770,822.20
	21	KAJOLA	123,968,826.35	(2,536,017.62)	165,940.25	36,472,981.01	158,071,730.00
	22	LAGELU	114,827,938.92	(2,536,017.62)	153,704.59	33,056,460.20	145,502,086.09
	23	OGBOMOSHONORTH	118,875,763.07	(2,536,017.62)	159,122.86	36,326,310.24	152,825,178.55
	24	OGBOMOSHOSOUTH	101,766,322.55	(2,536,017.62)	136,220.77	30,019,853.42	129,386,379.11
	25	OGO-OLUWA	93,126,207.84	(2,536,017.62)	124,655.42	27,724,716.67	118,439,562.31
	26	OLUYOLE	123,444,092.76	(2,536,017.62)	165,237.86	36,584,288.48	157,657,601.48
	27	ONA-ARA	134,495,789.29	(2,536,017.62)	180,031.27	40,599,473.40	172,739,276.34
	28	ORELOPE	103,010,987.86	(2,536,017.62)	137,886.84	30,253,418.74	130,866,275.81
	29	ORI IRE	123,882,650.91	(2,536,017.62)	165,824.90	33,228,510.11	154,740,968.30
	30	OYO EAST	104,598,292.54	(2,536,017.62)	140,011.55	31,503,373.23	133,705,659.69
	31	OYO WEST	105,054,910.82	(2,536,017.62)	140,622.76	32,301,463.21	134,960,979.17
	32	SAKI EAST	104,544,771.26	(2,536,017.62)	139,939.90	30,625,860.73	132,774,554.27
	33	IFEDAPO	120,507,677.33	(2,536,017.62)	161,307.28	32,677,254.74	150,810,221.73
OYO TOTAL			3,888,678,423.23	(83,688,581.46)	5,205,246.30	1,136,533,258.14	4,946,728,346.21
PLATEAU	1	BARKIN LADI	142,149,257.98	-	190,275.93	31,777,401.94	174,116,935.86
	2	BASSA	143,393,602.78	-	191,941.56	32,524,089.52	176,109,633.87
	3	BOKKOS	142,768,749.60	-	191,105.16	31,982,689.50	174,942,544.26
	4	JOS EAST	108,388,966.32	-	145,085.61	26,001,716.83	134,535,768.76
	5	JOS NORTH	188,582,008.80	-	252,429.15	48,140,694.38	236,975,132.33
	6	JOS SOUTH	163,075,457.72	-	218,286.99	40,244,563.40	203,538,308.12
	7	KANAM	143,154,730.60	-	191,621.82	31,173,906.78	174,520,259.19
	8	KANKE	126,428,719.82	-	169,232.98	28,309,156.66	154,907,109.45
	9	LANGTANG NORTH	129,674,868.65	-	173,578.16	29,547,130.14	159,395,576.95
	10	LANGTANG SOUTH	123,015,405.80	-	164,664.04	27,335,280.75	150,515,350.59
	11	MANGU	169,961,737.27	-	227,504.72	39,485,443.91	209,674,685.91
	12	MIKANG	114,427,136.54	-	153,168.09	26,762,382.26	141,342,686.88
	13	PANKSHIN	152,762,441.49	-	204,482.36	32,834,951.69	185,801,875.54
	14	QUAN-PAN	152,541,496.49	-	204,186.61	33,172,738.93	185,918,422.02
	15	RIYOM	120,549,924.72	-	161,363.83	28,961,864.15	149,673,152.70
	16	SHENDAM	153,602,499.27	-	205,606.83	33,886,961.83	187,695,067.93
	17	WASE	163,203,339.25	-	218,458.17	30,904,398.43	194,326,195.84
PLATEAU TOTAL			2,437,680,343.10	-	3,262,992.00	553,045,371.09	2,993,988,706.19

RIVERS	1	AHOADA	108,588,414.50	-	145,352.58	39,952,022.30	148,685,789.39
	2	AHOADA WEST	135,672,790.67	-	181,606.76	45,277,646.50	181,132,043.94
	3	AKUKUTORU	124,983,098.61	-	167,297.92	39,260,151.07	164,410,547.60
	4	ANDONI	133,416,953.59	-	178,587.18	42,803,116.65	176,398,657.41
	5	ASARITORU	123,844,311.41	-	165,773.58	43,388,704.71	167,398,789.69
	6	BONNY	123,823,617.23	-	165,745.88	43,083,253.32	167,072,616.43
	7	DEGEMA	134,196,467.65	-	179,630.61	45,300,062.59	179,676,160.85
	8	ELEME	130,010,992.37	-	174,028.08	41,506,784.05	171,691,804.49
	9	EMOHUA	124,007,958.46	-	165,992.63	42,216,433.55	166,390,384.64
	10	ETCHE	145,419,289.99	-	194,653.08	45,279,514.51	190,893,457.58
	11	GONAKA	129,510,462.03	-	173,358.09	43,950,910.47	173,634,730.58
	12	IKWERRE	123,952,622.17	-	165,918.56	41,432,192.58	165,550,733.31
	13	KHANA	147,153,307.19	-	196,974.17	48,162,880.29	195,513,161.65
	14	OBIO/AKPOR	180,205,184.58	-	241,216.24	59,150,112.33	239,596,513.15
	15	OBUA/ODUAL	145,487,445.54	-	194,744.31	47,439,575.01	193,121,764.86
	16	OGBA/EGBEMA/NDONI	146,809,588.97	-	196,514.08	47,505,406.16	194,511,509.21
	17	OGU/BOLO	100,864,745.27	-	135,013.95	34,021,807.90	135,021,567.13
	18	OKRIKA	124,114,499.89	-	166,135.24	43,512,766.15	167,793,401.29
	19	OMUMMA	98,372,978.57	-	131,678.56	35,676,153.75	134,180,810.89
	20	OPOBO/NKORO	106,407,040.59	-	142,432.67	38,970,609.95	145,520,083.22
	21	OYIGBO	109,899,105.58	-	147,107.02	37,113,939.60	147,160,152.20
	22	PORT HARCOURT	204,096,908.49	-	273,196.85	64,066,578.53	268,436,683.87
	23	TAI	120,802,139.37	-	161,701.44	36,798,954.93	157,762,795.73
RIVERS TOTAL			3,021,639,922.71	-	4,044,659.47	1,005,869,576.91	4,031,554,159.10
SOKOTO	1	BINJI	113,181,099.09	(1,564,740.79)	151,500.18	26,231,749.62	137,999,608.11
	2	BODINGA	128,838,015.14	(1,564,740.79)	172,457.97	30,765,145.52	158,210,877.84
	3	DANGE-SHUNI	138,844,378.00	(1,564,740.79)	185,852.13	31,998,030.29	169,463,519.63
	4	GADA	150,751,993.23	(1,564,740.79)	201,791.24	35,458,417.06	184,847,460.74
	5	GORONYO	141,813,141.02	(1,564,740.79)	189,826.01	31,208,958.27	171,647,184.51
	6	GUDU	128,498,757.71	(1,564,740.79)	172,003.86	25,620,911.26	152,726,932.03
	7	GWADABAWA	146,763,917.23	(1,564,740.79)	196,452.95	34,369,240.02	179,764,869.40
	8	ILLELA	125,235,224.06	(1,564,740.79)	167,635.41	29,160,140.82	152,998,259.50
	9	ISA	141,756,945.47	(1,564,740.79)	189,750.79	28,877,620.83	169,259,576.31
	10	KEBBE	127,986,786.18	(1,564,740.79)	171,318.55	27,496,261.69	154,089,625.63
	11	KWARE	118,683,057.83	(1,564,740.79)	158,864.91	28,091,511.86	145,368,693.81
	12	RABAH	141,306,620.42	(1,564,740.79)	189,148.00	29,074,856.63	169,005,884.26
	13	SABON BIRNI	148,259,159.59	(1,564,740.79)	198,454.43	32,838,826.78	179,731,700.00
	14	SHAGARI	133,589,357.06	(1,564,740.79)	178,817.95	29,541,729.61	161,745,163.83
	15	SILAME	119,621,085.64	(1,564,740.79)	160,120.52	26,189,944.91	144,406,410.29
	16	SOKOTO NORTH	132,927,483.18	(1,564,740.79)	177,931.99	34,465,088.11	166,005,762.49
	17	SOKOTO SOUTH	131,853,628.71	(1,564,740.79)	176,494.57	32,021,734.65	162,487,117.15
	18	TAMBUWAL	147,638,685.20	(1,564,740.79)	197,623.88	33,955,250.97	180,226,819.26
	19	TANGAZA	136,116,917.90	(1,564,740.79)	182,201.25	26,800,267.96	161,534,646.33
	20	TURETA	123,868,381.36	(1,564,740.79)	165,805.80	23,870,524.07	146,339,970.44
	21	WAMAKKO	127,689,242.87	(1,564,740.79)	170,920.27	31,036,521.88	157,331,944.22
	22	WURNO	122,856,892.63	(1,564,740.79)	164,451.86	29,921,385.97	151,377,989.67
	23	YABO	115,178,309.80	(1,564,740.79)	154,173.58	26,874,859.42	140,642,602.01
SOKOTO TOTAL			3,043,259,079.32	(35,989,038.17)	4,073,598.10	685,868,978.20	3,697,212,617.45

TARABA	1	ARDO KOLA	114,322,820.96	-	153,028.45	25,462,802.29	139,938,651.70
	2	BALI	195,632,673.90	-	261,866.92	33,322,217.26	229,216,758.08
	3	DONGA	134,363,661.05	-	179,854.41	28,502,500.95	163,046,016.40
	4	GASHAKA	160,431,014.83	-	214,747.24	25,518,198.37	186,163,960.43
	5	GASSOL	173,320,919.62	-	232,001.20	35,629,141.78	209,182,062.59
	6	IBI	120,068,148.72	-	160,718.94	25,278,127.23	145,506,994.89
	7	JALINGO	115,484,919.95	-	154,584.00	28,871,851.07	144,511,355.02
	8	KARIM LAMIDU	179,248,389.36	-	239,935.50	32,478,973.03	211,967,297.89
	9	KURMI	127,596,043.56	-	170,795.51	25,759,751.03	153,526,590.10
	10	LAU	117,809,135.50	-	157,695.11	26,085,621.67	144,052,452.27
	11	SARDAUNA	175,808,696.29	-	235,331.25	34,320,763.75	210,364,791.29
	12	TAKUM	139,158,266.97	-	186,272.29	28,582,245.54	167,926,784.80
	13	USSA	119,604,673.87	-	160,098.55	27,095,633.85	146,860,406.27
	14	WUKARI	171,316,708.75	-	229,318.44	35,422,823.60	206,968,850.78
	15	YORRO	113,568,123.85	-	152,018.24	25,623,128.84	139,343,270.93
	16	ZING	123,198,664.20	-	164,909.34	28,067,834.99	151,431,408.53
TARABA TOTAL		2,280,932,861.36	-	3,053,175.41	466,021,615.23	2,750,007,652.00	
YOBE	1	BADE	127,318,493.32	-	170,424.00	28,912,069.14	156,400,986.45
	2	BURSARI	140,890,517.81	-	188,591.02	26,937,263.42	168,016,372.26
	3	DAMATURU	117,966,208.02	-	157,905.36	25,577,482.99	143,701,596.37
	4	FIKA	132,079,144.69	-	176,796.43	28,726,105.80	160,982,046.92
	5	FUNE	185,251,104.54	-	247,970.52	39,281,312.86	224,780,387.91
	6	GEIDAM	153,525,319.44	-	205,503.52	30,040,152.26	183,770,975.22
	7	GUJBA	141,346,183.08	-	189,200.96	28,287,639.41	169,823,023.45
	8	GULAMI	122,800,841.10	-	164,376.83	26,575,642.99	149,540,860.91
	9	JAKUSKO	161,954,660.21	-	216,786.73	34,664,307.54	196,835,754.48
	10	KARASUWA	114,219,267.70	-	152,889.84	26,799,932.69	141,172,090.22
	11	MACHINA	109,403,898.37	-	146,444.16	23,876,436.96	133,426,779.49
	12	NANGERE	117,297,709.83	-	157,010.53	25,565,179.91	143,019,900.26
	13	NGURU	127,575,132.60	-	170,767.52	29,610,961.50	157,356,861.63
	14	POTISKUM	140,381,920.66	-	187,910.23	33,169,450.86	173,739,281.75
	15	TARMUA	130,202,827.37	-	174,284.86	24,881,167.19	155,258,279.42
	16	YUNUSARI	135,693,661.99	-	181,634.70	28,012,784.69	163,888,081.38
	17	YUSUFARI	135,371,206.38	-	181,203.07	27,063,643.78	162,616,053.23
YOBE TOTAL		2,293,278,097.11	-	3,069,700.30	487,981,533.95	2,784,329,331.36	

ZAMFARA	1	ANKA	127,420,912.58	-	170,561.09	29,065,332.37	156,656,806.03
	2	BAKURA	123,375,290.13	-	165,145.76	31,939,809.01	155,480,244.91
	3	BUKKUYUM	145,603,050.91	-	194,899.05	33,532,639.45	179,330,589.41
	4	BUNGUDU	160,703,290.70	-	215,111.70	36,513,978.99	197,432,381.39
	5	GUMMI	139,875,088.13	-	187,231.81	33,075,686.23	173,138,006.17
	6	GUSAU	194,224,619.09	-	259,982.15	44,581,515.73	239,066,116.97
	7	KAURA NAMODA	147,505,171.93	-	197,445.16	38,024,488.28	185,727,105.38
	8	KIYAWA	133,827,353.67	-	179,136.52	31,406,074.25	165,412,564.44
	9	MARADUN	144,671,153.82	-	193,651.65	33,482,332.08	178,347,137.55
	10	MARU	190,954,124.64	-	255,604.38	38,702,961.39	229,912,690.41
	11	SHINKAFI	119,227,930.08	-	159,594.26	28,638,202.85	148,025,727.18
	12	TALATA MAFARA	137,710,229.91	-	184,334.00	33,760,987.23	171,655,551.14
	13	TSAFE	145,899,461.50	-	195,295.82	37,035,153.01	183,129,910.32
	14	ZURMI	161,132,385.03	-	215,686.07	38,827,731.39	200,175,802.49
ZAMFARA TOTAL			2,072,130,062.10	-	2,773,679.42	488,586,892.26	2,563,490,633.79
FCT-ABUJA	1	ABAJI	106,439,342.32	-	142,475.91	230,423,389.22	337,005,207.45
	2	ABUJA MUNICIPAL	271,714,447.65	-	363,707.27	276,809,422.68	548,887,577.60
	3	BWARI	153,049,317.93	-	204,866.36	241,294,675.98	394,548,860.27
	4	GWAGWALADA	131,165,294.53	-	175,573.19	236,821,378.39	368,162,246.11
	5	KUJE	124,629,332.82	-	166,824.38	232,930,576.99	357,726,734.19
	6	KWALI	128,198,461.60	-	171,601.89	232,187,883.08	360,557,946.57
			915,196,196.85	-	1,225,049.00	1,450,467,326.34	2,366,888,572.18
			100,724,843,145.01	(773,662,956.35)	134,826,683.96	30,054,205,569.73	130,140,212,442.35

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

S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Distribution of 0.654Billion Excess Bank Charges	Value Added Tax	Total Net Amount	S/n	7(3+4+5+6)
									₦
1	ABIA	17	2,090,661,879.04	-	2,798,485.45	536,149,619.96	2,629,609,984.45	1	
2	ADAMAWA	21	2,637,069,901.54	-	3,529,887.75	631,113,057.27	3,271,712,846.57	2	
3	AKWA IBOM	31	3,512,422,147.37	-	4,701,603.06	870,056,577.21	4,387,180,327.63	3	
4	ANAMBRA	21	2,651,320,906.87	-	3,548,963.64	727,718,428.91	3,382,588,299.42	4	
5	BAUCHI	20	3,009,773,892.65	-	4,028,776.03	693,471,241.09	3,707,273,909.77	5	
6	BAYELSA	8	1,225,088,142.06	-	1,639,859.31	290,720,066.56	1,517,448,067.93	6	
7	BENUE	23	3,275,099,814.10	(139,538,498.52)	4,383,931.85	721,739,808.10	3,861,685,055.53	7	
8	BORNO	27	3,555,776,928.97	-	4,759,636.23	793,374,470.57	4,353,911,035.77	8	
9	CROSS RIVER	18	2,292,297,393.69	(38,551,266.10)	3,068,387.57	545,318,731.92	2,802,133,247.08	9	
10	DELTA	25	2,937,250,344.22	-	3,931,698.59	806,852,922.12	3,748,034,964.93	10	
11	EBONYI	13	1,695,693,879.33	(47,718,569.30)	2,269,795.37	409,072,583.63	2,059,317,689.03	11	
12	EDO	18	2,247,394,072.51	-	3,008,281.58	631,798,421.76	2,882,200,775.85	12	
13	EKITI	16	1,784,512,393.86	-	2,388,684.67	474,654,363.52	2,261,555,442.04	13	
14	ENUGU	17	2,283,385,789.68	-	3,056,458.81	555,161,422.90	2,841,603,671.40	14	
15	GOMBE	11	1,564,577,537.87	(53,983,557.43)	2,094,287.71	371,257,457.50	1,883,945,725.65	15	
16	IMO	27	3,060,244,893.10	-	4,096,334.71	797,194,032.89	3,861,535,260.71	16	
17	JIGAWA	27	3,215,075,392.01	-	4,303,585.29	838,392,586.98	4,057,771,564.29	17	
18	KADUNA	23	3,615,656,713.92	-	4,839,789.17	895,638,613.65	4,516,135,116.74	18	
19	KANO	44	5,756,435,371.05	-	7,705,359.16	1,523,252,965.47	7,287,393,695.68	19	
20	KATSINA	34	4,382,472,230.75	-	5,866,221.08	1,039,383,027.09	5,427,721,478.92	20	
21	KEBBI	21	2,765,810,388.39	-	3,702,215.18	638,769,319.66	3,408,281,923.23	21	
22	KOGI	21	2,858,667,627.90	(89,972,595.51)	3,826,510.57	621,740,557.95	3,394,262,100.91	22	
23	KWARA	16	2,022,806,777.65	-	2,707,657.03	496,751,564.21	2,522,265,998.90	23	
24	LAGOS	20	3,445,843,635.03	-	4,612,483.44	4,509,608,832.57	7,960,064,951.04	24	
25	NASSARAWA	13	1,804,692,285.26	(39,238,127.24)	2,415,696.75	387,436,949.36	2,155,306,804.13	25	
26	NIGER	25	3,340,346,211.23	-	4,471,268.35	746,457,278.35	4,091,274,757.93	26	
27	OGUN	20	2,382,990,909.62	(115,776,950.40)	3,189,786.67	832,650,800.04	3,103,054,545.93	27	
28	ONDO	18	2,275,907,053.43	(47,177,126.82)	3,046,448.04	582,349,412.10	2,814,125,786.75	28	
29	OSUN	30	3,082,773,646.13	(82,028,645.40)	4,126,490.89	811,745,904.25	3,816,617,395.87	29	
30	OYO	33	3,888,678,423.23	(83,688,581.46)	5,205,246.30	1,136,533,258.14	4,946,728,346.21	30	
31	PLATEAU	17	2,437,680,343.10	-	3,262,992.00	553,045,371.09	2,993,988,706.19	31	
32	RIVERS	23	3,021,639,922.71	-	4,044,659.47	1,005,869,576.91	4,031,554,159.10	32	
33	SOKOTO	23	3,043,259,079.32	(35,989,038.17)	4,073,598.10	685,868,978.20	3,697,212,617.45	33	
34	TARABA	16	2,280,932,861.36	-	3,053,175.41	466,021,615.23	2,750,007,652.00	34	
35	Yobe	17	2,293,278,097.11	-	3,069,700.30	487,981,533.95	2,784,329,331.36	35	
36	ZAMFARA	14	2,072,130,062.10	-	2,773,679.42	488,586,892.26	2,563,490,633.79	36	
37	FCT, ABUJA	6	915,196,196.85	-	1,225,049.00	1,450,467,326.34	2,366,888,572.18	37	
	Total LGCs		100,724,843,145.01	(773,662,956.35)	134,826,683.96	30,054,205,569.73	130,140,212,442.35		

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.

Acknowledgements/Contacts

Acknowledgements

We acknowledge the contributions of our strategic partner, The Office of The Accountant General of The Federation and our technical partners, Proshare in the design, concept and production of this publication.



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