

Federation Account Allocation Committee (FAAC)

(MARCH 2019 Disbursement)

Report Date: April 2019

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

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Executive Summary

The Federation Account Allocation Committee (FAAC) disbursed the sum of N619.86bn to the three tiers of government in March 2019 from the revenue generated in February 2019.

The amount disbursed comprised of N474.42bn from the Statutory Account, N96.39bn from Value Added Tax (VAT), N4.02bn as excess bank charges recovered, N44.17bn distributed as FOREX Equalisation Fund and N858.46mln exchange gain differences.

Federal Government received a total of N257.68bn from the N619.85bn. States received a total of N169.93bn and Local Governments received N127.72bn. The sum of N50.95bn 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 N3.91bn, N6.49bn and N3.19bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N203.04bn was disbursed to the FGN consolidated revenue account; N4.63bn shared as share of derivation and ecology; N2.31bn as stabilization fund; N7.77bn for the development of natural resources; and N5.52bn to the Federal Capital Territory (FCT) Abuja.

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



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

BENEFICIARIES

 <p>FGN</p>	Statutory	←  → N221,041,201,234.37	 <p>State</p>	Statutory	←  → N112,115,051,195.57
	Dist. of N44.176bn Forex Equalization	←  → N20,246,759,469.09		Dist. of N44.176bn Forex Equalization	←  → N10,269,426,974.45
	Dist. of N4.016bn Excess Bank Chrg Rec.	←  → N2,115,963,841.51		Dist. of N4.016bn Excess Bank Chrg Rec.	←  → N1,073,245,137.53
	Exchange Gain Difference	←  → N396,882,472.98		Exchange Gain Difference	←  → N201,304,094.12
	VAT	←  → N13,880,044,718.10		VAT	←  → N46,266,815,727.01
	Total	←  → N257,680,851,736.05		Total	←  → N169,925,843,128.67

 <p>LGCs</p>	Statutory	←  → N86,436,005,038.50	 <p>13% Derivation Fund</p>	Statutory	←  → N45,099,740,188.10
	Dist. of N44.176bn Forex Equalization	←  → N7,917,297,742.28		Dist. of N44.176bn Forex Equalization	←  → N5,742,934,418.57
	Dist. of N4.016bn Excess Bank Chrg Rec.	←  → N827,427,014.71		Dist. of N4.016bn Excess Bank Chrg Rec.	←  → -----
	Exchange Gain Difference	←  → N155,197,018.67		Exchange Gain Difference	←  → N105,076,313.14
	VAT	←  → N32,386,771,008.90		VAT	←  → -----
	Total	←  → N127,722,697,823.06		Total	←  → N50,947,750,919.81

 <p>Cost of Collection - NCS</p>	Statutory	←  → N3,645,161,193.20	 <p>Cost of Collections - FIRS</p>	Statutory	←  → N2,891,891,466.97
	Dist. of N44.176bn Forex Equalization	←  → -----		Dist. of N44.176bn Forex Equalization	←  → -----
	Dist. of N4.016bn Excess Bank Chrg Rec.	←  → -----		Dist. of N4.016bn Excess Bank Chrg Rec.	←  → -----
	Exchange Gain Difference	←  → -----		Exchange Gain Difference	←  → -----
	VAT	←  → N260,052,627.00		VAT	←  → N3,595,515,350.25
	Total	←  → N3,905,213,820.20		Total	←  → N6,487,406,817.22

Federation Account Allocation Committee (FAAC)

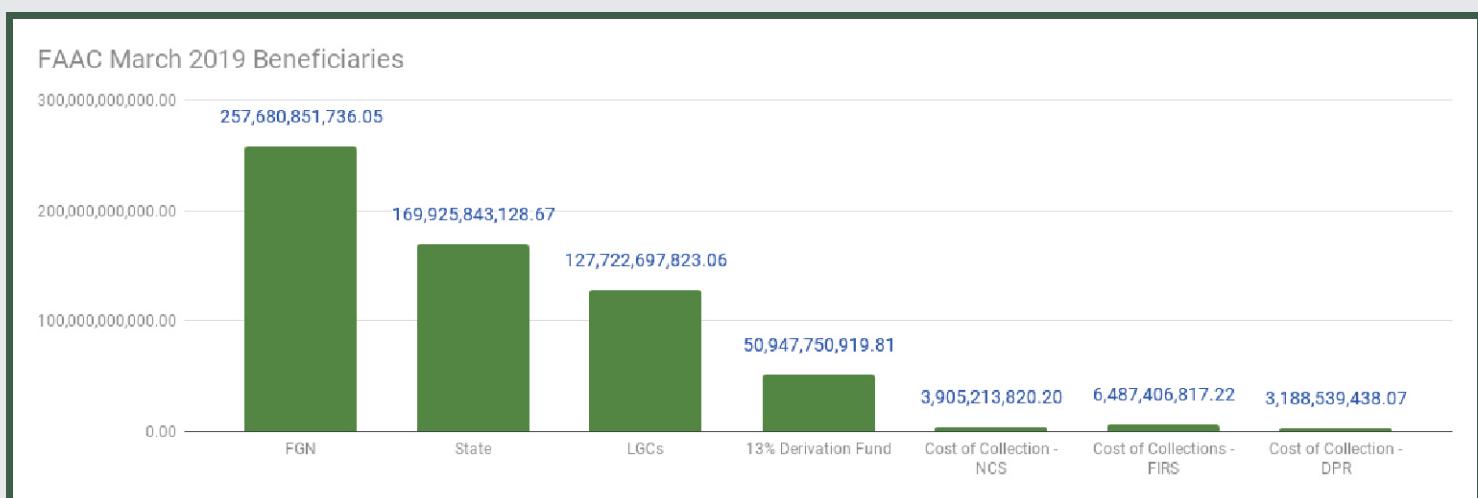
March 2019 Disbursement

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



Cost of Collection - DPR	Statutory	← →	N3,188,539,438.07
	Dist. of N44.176bn Forex Equalization	← →	-----
	Dist. of N4.016bn Excess Bank Chrg Rec.	← →	-----
	Exchange Gain Difference	← →	-----
	VAT	← →	-----
	Total	← →	N3,188,539,438.07

TOTAL(ALL BENEFICIARIES)		
STATUTORY	← →	N474,417,589,754.77
DIST. OF N44.176BN FOREX EQUALIZATION	← →	N44,176,418,604.39
DIST. OF N4.016BN EXCESS BANK CHRG REC.	← →	N4,016,635,993.75
EXCHANGE GAIN DIFFERENCE	← →	N858,459,898.90
VAT	← →	N96,389,199,431.26
TOTAL	← →	N619,858,303,683.07



Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

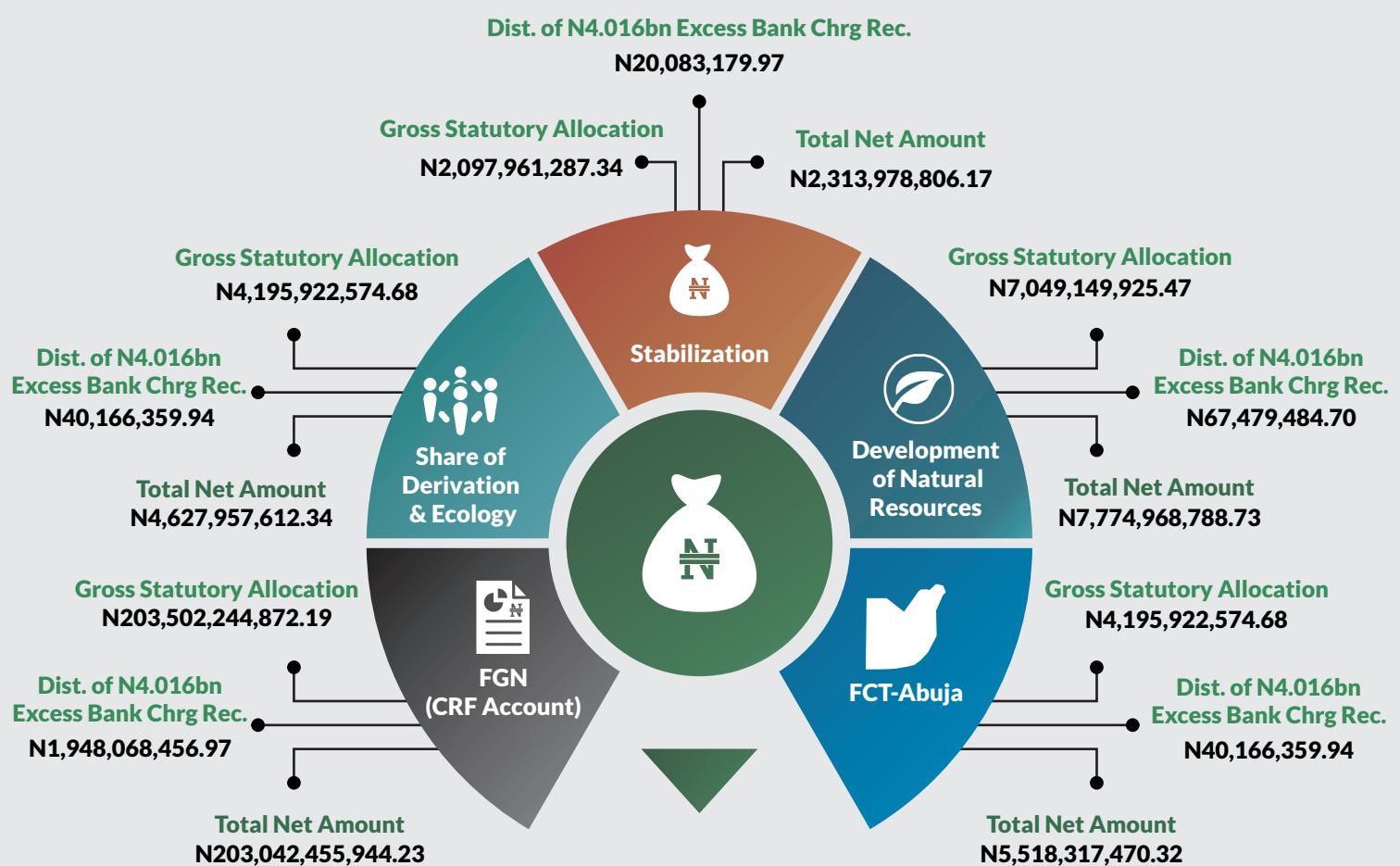
Summary of Gross Revenue Allocation by FAAC
for the month of February, 2019 Shared in March, 2019



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

FG

BENEFICIARIES



SUB-TOTAL	Gross Statutory Allocation	Dist. of N4.016bn Excess Bank Chrg Rec.	Total Net Amount
	N221,041,201,234.37	N2,115,963,841.51	N223,277,678,621.78
Distribution of N44.176B from FOREX Equalisation Account =N20,246,759,469.09			
Exchange Gain Difference =N396,882,472.98			

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

F.C.T ABUJA



Local Government Councils

Total Allocation

ABAJI	▶		N364,798,310.86
ABUJA MUNICIPAL	▶		N571,217,116.76
BWARI	▶		N420,629,617.78
GWAGWALADA	▶		N395,095,940.51
KUJE	▶		N384,716,887.58
KWALI	▶		N387,294,727.28

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

FCT Abuja

Gross Statutory Allocation ▶ N785,366,356.62

Deduction ▶ % ▶ N 0.00

Value Added Tax ▶ ▶ N1,657,520,647.27

Dist. of N44.176bn
FOREX Equal. Account

Dist. of N4.016bn
Excess Bank Charges Rec.

Distribution of
Exchange Gain Allocation

▶ ▶ N71,937,374.70

▶ ▶ N7,518,086.24

▶ ▶ N1,410,135.94



Total Allocation
N2,523,752,600.77

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



ABIA STATE



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BENEFICIARIES

Gross Statutory Allocation
 N2,768,494,546.48

13% Share of Derivation (Net)
 N572,843,640.02

Gross Total
N3,341,338,186.50

DEDUCTIONS

External Debt
 N42,102,357.90

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N429,919,971.55

Net Statutory Allocation
N2,869,315,857.05

Dist. of N4.016bn Excess Bank Charges Rec. =N26,502,001.99

Distribution of Exchange Gain =N6,389,967.33

Total Gross Amount
N4,645,334,813.00

Gross VAT Allocation
N938,780,529.29

Deductions

Total Net Amount
N4,173,312,483.55

Net VAT Allocation
N938,780,529.29

LGAs

Gross Statutory Allocation
 N1,794,080,338.76

Deduction
 N 0.00

Value Added Tax
 N559,095,414.34

Dist. of N44.176bn FOREX Equal. Account =N164,332,770.92

Dist. of N4.016bn Excess Bank Charges Rec. =N17,174,215.05

Distribution of Exchange Gain Allocation =N3,221,295.57



Total Allocation
N2,537,904,034.64

*Total Allocation*

ABA NORTH	▶		N130,153,443.39
ABA SOUTH	▶		N219,869,965.37
AROCHUKWU	▶		N152,134,347.24
BENDE	▶		N155,903,022.75
IKWUANO	▶		N141,257,614.87
ISIALA NGWA NORTH	▶		N145,963,692.95
ISIALA NGWA SOUTH	▶		N141,258,026.67
ISUIKWUATO	▶		N137,089,758.62
NNEOCHI	▶		N149,027,930.11
OBIOMA NGWA	▶		N151,964,879.93
OHAFIA	▶		N167,434,370.86
OSISIOMA	▶		N160,863,782.74
UGWUNAGBO	▶		N121,970,924.00
UKWA EAST	▶		N115,088,596.13
UKWA WEST	▶		N120,852,883.75
UMUAHIA NORTH	▶		N175,846,924.66
UMUAHIA SOUTH	▶		N151,223,870.59

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



ADAMAWA STATE



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BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
₦2,945,202,109.46	% N0.00	₦2,945,202,109.46

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
₦39,094,397.36	₦0.00	₦461,215,592.50

Net Statutory Allocation ₦2,444,892,119.60		Gross VAT Allocation ₦988,704,972.66
Dist. of N4.016bn Excess Bank Charges Rec. =N28,193,572.67		Deductions -----
Distribution of Exchange Gain =N5,288,150.31		
Total Gross Amount ₦4,237,161,129.73		Net VAT Allocation ₦988,704,972.66

LGAs

Gross Statutory Allocation	₦2,262,974,854.86
Deduction	% N 0.00
Value Added Tax	₦674,942,740.83

Dist. of N44.176bn FOREX Equal. Account =N207,282,204.92
Dist. of N4.016bn Excess Bank Charges Rec. =N21,662,807.39
Distribution of Exchange Gain Allocation =N4,063,202.03

**Total Allocation
₦3,170,925,810.03**



Total Allocation

DEMSA	▶		N157,540,321.31
FUFORE	▶		N186,759,446.36
GANYE	▶		N161,381,487.46
GIREI	▶		N143,040,638.18
GOMBI	▶		N143,005,739.03
GUYUK	▶		N152,869,242.65
HONG	▶		N162,875,256.64
JADA	▶		N168,796,228.26
YOLA-NORTH	▶		N153,182,110.51
LAMURDE	▶		N134,930,501.11
MADAGALI	▶		N138,169,749.83
MAIHA	▶		N134,287,663.64
MAYO-BELWA	▶		N153,930,789.57
MICHika	▶		N150,364,605.72
MUBI NORTH	▶		N144,675,210.29
MUBI SOUTH	▶		N135,445,154.23
NUMAN	▶		N127,588,672.13
SHELLENG	▶		N144,872,119.65

*Total Allocation***SONG****N177,098,467.96****TOUNGO****N146,990,083.04****YOLA-SOUTH****N153,122,322.46**

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



AKWA IBOM STATE



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BENEFICIARIES

Gross Statutory Allocation
 N2,972,571,641.20

13% Share of Derivation (Net)
 N10,629,953,154.83

Gross Total
 N13,602,524,796.03

DEDUCTIONS

External Debt
 N14,782,883.32

Contractual Obligation (ISPO)
 N0.00

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

Net Statutory Allocation
N12,535,402,379.76

Gross VAT Allocation
N1,068,684,080.67

Dist. of N4.016bn Excess Bank Charges Rec. =N28,455,573.32

Deductions

Distribution of Exchange Gain =N30,913,971.75

Total Gross Amount
N16,386,920,235.13

Net VAT Allocation
N1,068,684,080.67

Total Net Amount
N15,319,797,818.86

LGAs

Gross Statutory Allocation
 N3,014,149,528.04

Dist. of N44.176bn FOREX Equal. Account =N276,087,716.49

Deduction
 N 0.00

Dist. of N4.016bn Excess Bank Charges Rec. =N28,853,586.47

Value Added Tax
 N938,895,901.10

Distribution of Exchange Gain Allocation =N5,411,946.33



Total Allocation
N4,263,398,678.43



Total Allocation

ABAK	▶		N144,419,528.08
EASTERN OBOLO	▶		N114,141,484.28
EKET	▶		N150,239,377.43
EKPE ATAI	▶		N116,191,048.44
ESSIEN UDIM	▶		N155,161,600.00
ETIM EKPO	▶		N133,663,009.11
ETINAN	▶		N152,162,514.61
IBENO	▶		N122,012,265.46
IBESIKPO ASUTAN	▶		N141,590,789.05
IBIONO IBOM	▶		N154,962,305.12
IKA	▶		N119,150,285.24
IKONO	▶		N140,168,431.67
IKOT ABASI	▶		N140,207,565.60
IKOT EKPENE	▶		N144,408,897.92
INI	▶		N131,602,277.37
ITU	▶		N135,707,097.05
MBO	▶		N127,095,082.32
MKPAT ENIN	▶		N156,077,752.85



Total Allocation

NSIT IBOM	▶		N131,023,827.32
NSIT UBIUM	▶		N137,705,456.41
OBAT AKARA	▶		N143,404,595.70
OKOBO	▶		N124,657,581.18
ONNA	▶		N130,237,754.88
ORON	▶		N130,177,112.75
ORUK ANAM	▶		N154,375,652.23
UDUNG UKO	▶		N115,253,154.55
UKANAFUN	▶		N140,813,885.85
UQUO	▶		N116,008,716.25
URUAN	▶		N147,196,772.09
URUE OFFONG/ORUK	▶		N123,654,146.59
UYO	▶		N189,928,711.02

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



ANAMBRA STATE



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BENEFICIARIES

Gross Statutory Allocation
N2,939,684,620.04

13% Share of Derivation (Net)
N0.00

Gross Total
N2,939,684,620.04



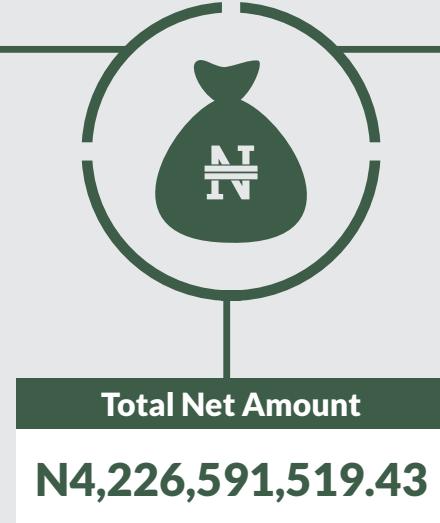
DEDUCTIONS

External Debt
N54,906,525.84

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N89,972,595.59

Net Statutory Allocation
N2,794,805,498.61
Dist. of N4.016bn Excess Bank Charges Rec. =N28,140,755.33
Distribution of Exchange Gain =N5,278,243.58
Total Gross Amount
N4,371,470,640.86



Gross VAT Allocation
N1,129,100,083.96
Deductions

Net VAT Allocation
N1,129,100,083.96

LGAs

Gross Statutory Allocation
→ N2,275,204,210.89
Deduction → N 0.00
Value Added Tax → N766,485,861.62

Dist. of N44.176bn FOREX Equal. Account =N208,402,379.94
Dist. of N4.016bn Excess Bank Charges Rec. =N21,779,875.50
Distribution of Exchange Gain Allocation =N4,085,160.00



Total Allocation
N3,275,957,487.94



Total Allocation

AGUATA	▶	₦	N213,635,802.55
ANAMBRA EAST	▶	₦	N142,006,856.07
ANAMBRA WEST	▶	₦	N146,105,747.09
ANIOCHA	▶	₦	N177,601,730.10
AWKA NORTH	▶	₦	N133,129,061.03
AWKA SOUTH	▶	₦	N153,956,086.57
AYAMELUM	▶	₦	N143,177,177.81
DUNUKOFIA	▶	₦	N127,277,645.26
EKWUSIGWO	▶	₦	N142,408,354.41
IDEMLI NORTH	▶	₦	N224,622,915.73
IDEMLI SOUTH	▶	₦	N156,663,349.56
IHIALA	▶	₦	N189,837,800.76
NJIKOKA	▶	₦	N140,392,334.59
NNEWI NORTH	▶	₦	N140,111,920.71
NNEWI SOUTH	▶	₦	N166,716,528.58
OGBARU	▶	₦	N160,214,469.26
ONISHA NORTH	▶	₦	N133,665,808.84
ONISHA SOUTH	▶	₦	N138,181,384.40

*Total Allocation*

ORUMBA NORTH	▶		N149,134,957.04
ORUMBA SOUTH	▶		N151,532,794.10
OYI	▶		N145,584,763.49

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



BAUCHI STATE



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BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,536,539,088.90	N0.00	N3,536,539,088.90

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N131,623,955.68	N201,255,000.00	N508,776,788.11

Net Statutory Allocation N2,694,883,345.11		Gross VAT Allocation N1,125,275,262.31
Dist. of N4.016bn Excess Bank Charges Rec. =N33,854,271.49		Deductions -----
Distribution of Exchange Gain =N6,349,903.87		
Total Gross Amount N5,025,955,674.41	Total Net Amount N4,184,299,930.62	Net VAT Allocation N1,125,275,262.31

LGAs		
Gross Statutory Allocation	N2,582,807,013.91	Dist. of N44.176bn FOREX Equal. Account =N236,577,941.46
Deduction	N 0.00	Dist. of N4.016bn Excess Bank Charges Rec. =N24,724,468.65
Value Added Tax	N750,364,474.31	Distribution of Exchange Gain Allocation =N4,637,465.00
		Total Allocation N3,599,111,363.33



Total Allocation

ALKALERI	▶		N231,829,845.19
BAUCHI	▶		N282,181,275.36
BOGORO	▶		N126,301,925.27
DAMBAN	▶		N148,945,814.28
DARAZO	▶		N187,374,246.49
DASS	▶		N125,981,602.10
GAMAWA	▶		N198,170,231.09
GANJUWA	▶		N197,162,873.49
GIADE	▶		N143,694,064.19
I/GADAU	▶		N164,949,558.40
JAMA'ARE	▶		N128,301,877.28
KATAGUM	▶		N194,825,721.46
KIRFI	▶		N157,382,919.32
MISAU	▶		N186,511,289.49
NINGI	▶		N236,427,432.17
SHIRA	▶		N178,694,838.19
TAFAWA BALEWA	▶		N175,404,584.92
TORO	▶		N240,829,658.81

*Total Allocation***WARJI****N137,947,832.14****ZAKI****N156,193,773.70**

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



BAYELSA STATE



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BENEFICIARIES

Gross Statutory Allocation
 N2,616,033,727.34

13% Share of Derivation (Net)
 N8,430,549,971.79

Gross Total
 N11,046,583,699.13

DEDUCTIONS

External Debt
 N33,286,734.18

Contractual Obligation (ISPO)
 N421,546,663.22

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

Net Statutory Allocation
N9,499,812,289.00

Gross VAT Allocation
N822,501,246.28

Dist. of N4.016bn Excess Bank Charges Rec. =N25,042,538.42

Deductions

Distribution of Exchange Gain =N23,307,695.15

Total Gross Amount
N13,182,344,279.50

Net VAT Allocation
N822,501,246.28

Total Net Amount
N11,635,572,869.37

LGAs

Gross Statutory Allocation
 N1,051,296,994.00

Dist. of N44.176bn FOREX Equal. Account =N96,295,881.71

Deduction
 N 0.00

Dist. of N4.016bn Excess Bank Charges Rec. =N10,063,763.74

Value Added Tax
 N290,669,663.19

Distribution of Exchange Gain Allocation =N1,887,618.00

Total Allocation
N1,450,213,920.65

*Total Allocation*

BRASS	▶		N172,385,246.73
EKERMOR	▶		N198,722,482.99
KOLOKUMA/OPOKUMA	▶		N132,340,560.51
NEMBE	▶		N160,631,731.51
OGBIA	▶		N170,650,751.17
SAGBAMA	▶		N168,850,798.39
SOUTHERN IJAW	▶		N229,278,869.31
YENAGOA	▶		N217,353,480.04

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



BENUE STATE



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BENEFICIARIES

Gross Statutory Allocation
 N3,315,734,011.99

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

Gross Total
N3,315,734,011.99



DEDUCTIONS

External Debt
 N25,398,917.32

Contractual Obligation (ISPO)
 N103,855,987.23

Other Deductions (see Note)
 N423,541,958.63

Net Statutory Allocation
N2,762,937,148.81

Gross VAT Allocation
N1,071,979,100.33

Dist. of N4.016bn Excess Bank Charges Rec. =N31,740,567.99

Deductions

Distribution of Exchange Gain
=N5,953,445.36

Total Gross Amount
N4,729,119,142.39

Total Net Amount
N4,176,322,279.21

Net VAT Allocation
N1,071,979,100.33

LGAs

Gross Statutory Allocation
 N2,810,493,768.90

Deduction
 % N(139,538,498.52)

Value Added Tax
 N777,751,037.79

Dist. of N44.176bn FOREX Equal. Account =N257,433,415.18

Dist. of N4.016bn Excess Bank Charges Rec. =N26,904,048.47

Distribution of Exchange Gain Allocation =N5,046,279.66



Total Allocation
N3,738,090,051.48



Total Allocation

ADO	▶		N163,904,669.05
AGATU	▶		N143,450,475.37
APA	▶		N138,330,882.31
BURUKU	▶		N167,382,699.27
GBOKO	▶		N219,326,795.03
GUMA	▶		N174,883,965.90
GWER EAST	▶		N165,409,070.52
GWER WEST	▶		N142,973,357.09
KATSINA ALA	▶		N181,547,361.28
KONSHISHA	▶		N173,480,249.69
KWANDE	▶		N195,775,075.73
LOGO	▶		N152,306,393.15
MAKURDI	▶		N186,480,892.19
OBI	▶		N133,289,993.81
OGBADIBO	▶		N140,990,851.24
OHIMINI	▶		N126,733,245.59
OJU	▶		N161,911,209.85
OKPOKWU	▶		N153,859,920.95

*Total Allocation***OTUKPO****N181,430,444.12****TARKA****N123,283,280.20****UKUM****N170,565,837.02****USHONGO****N164,888,955.52****VANDEIKYA****N175,884,426.62**

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



BORNO STATE



27

BENEFICIARIES

Gross Statutory Allocation
N3,673,358,094.13

13% Share of Derivation (Net)
N0.00

Gross Total
N3,673,358,094.13



DEDUCTIONS

External Debt
N18,502,027.79

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N323,071,065.26

Net Statutory Allocation
N3,331,785,001.08

Gross VAT Allocation
N1,069,119,807.68

Dist. of N4.016bn Excess Bank Charges Rec. =N35,164,000.47
Distribution of Exchange Gain =N6,595,564.25

Deductions -----

Total Gross Amount
N5,120,706,854.85

Total Net Amount
N4,779,133,761.80

Net VAT Allocation
N1,069,119,807.68

LGAs

Gross Statutory Allocation N3,051,353,995.22

Deduction N 0.00

Value Added Tax N858,870,737.8

Dist. of N44.176bn FOREX Equal. Account =N279,495,542.24

Dist. of N4.016bn Excess Bank Charges Rec. =N29,209,734.14

Distribution of Exchange Gain Allocation =N5,478,747.46



Total Allocation
N4,224,408,756.86



Total Allocation

ABADAN	▶		N149,775,503.82
ASKIRA UBA	▶		N148,387,022.19
BAMA	▶		N204,955,705.67
BAYO	▶		N121,709,459.62
BIU	▶		N164,971,156.71
CHIBOK	▶		N120,538,791.60
DAMBOA	▶		N196,148,387.72
DIKWA	▶		N133,667,908.68
GUBIO	▶		N156,658,167.42
GUZAMALA	▶		N134,250,320.85
GWOZA	▶		N193,723,941.02
HAWUL	▶		N138,134,081.55
JERE	▶		N161,149,055.84
KAGA	▶		N138,189,697.50
KALA BALGE	▶		N127,328,267.01
KONDUGA	▶		N181,420,492.04
KUKAWA	▶		N189,276,088.95
KWAYA KUSAR	▶		N110,799,949.83

*Total Allocation*

MAFA	▶		N143,832,161.15
MAGUMERI	▶		N167,563,873.08
MAIDUGURI METRO	▶		N256,392,733.41
MARTE	▶		N154,420,430.31
MOBBAR	▶		N144,988,150.86
MONGUNO	▶		N141,748,836.42
NGALA	▶		N166,812,141.39
NGANZAI	▶		N140,388,205.31
SHANI	▶		N137,178,226.90

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



CROSS RIVER STATE



18

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N2,973,078,587.63	N0.00	N2,973,078,587.63

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N68,224,089.09	N633,134,951.92	N819,495,380.18

Net Statutory Allocation N1,452,224,166.44		Gross VAT Allocation N959,172,780.83
Dist. of N4.016bn Excess Bank Charges Rec. =N28,460,426.18		Deductions -----
Distribution of Exchange Gain =N5,338,202.90		
Total Gross Amount N4,238,375,730.06		Total Net Amount N2,717,521,308.87
		Net VAT Allocation N959,172,780.83

LGAs

Gross Statutory Allocation	► N1,967,111,815.56
Deduction	► N (38,551,266.10)
Value Added Tax	► N591,945,313.05

Dist. of N44.176bn FOREX Equal. Account =N180,181,973.12
Dist. of N4.016bn Excess Bank Charges Rec. =N18,830,595.61
Distribution of Exchange Gain Allocation =N3,531,975.93



Total Allocation
N2,723,050,407.16

*Total Allocation*

ABI	▶	₦	N145,267,823.12
AKAMKPA	▶	₦	N174,858,986.83
AKPABUYO	▶	₦	N177,117,715.21
BAKASSI	▶	₦	N112,099,447.79
BEKWARA	▶	₦	N134,333,275.36
BIASE	▶	₦	N154,557,633.40
BOKI	▶	₦	N173,459,763.28
CALABAR MUNICIPAL	▶	₦	N144,150,602.97
CALABAR SOUTH	▶	₦	N152,241,084.86
ETUNG	▶	₦	N119,087,059.82
IKOM	▶	₦	N158,228,212.32
OBANLIKU	▶	₦	N136,843,519.67
OBUBRA	▶	₦	N152,811,523.71
OBUDU	▶	₦	N145,613,602.39
ODUKPANI	▶	₦	N162,995,816.74
OGAJA	▶	₦	N153,876,441.12
YAKURR	▶	₦	N156,054,373.50
YALA	▶	₦	N169,453,525.09

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



DELTA STATE



25

BENEFICIARIES

Gross Statutory Allocation
N3,001,979,793.68

13% Share of Derivation (Net)
N14,037,683,246.85

Gross Total
N17,039,663,040.54

DEDUCTIONS

External Debt
N26,150,159.68

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N1,145,011,172.37

Net Statutory Allocation
N15,868,501,708.49

Gross VAT Allocation
N1,104,261,028.90

Dist. of N4.016bn Excess Bank Charges Rec. = N28,737,089.11

Deductions

Distribution of Exchange Gain = N39,031,442.36

Total Net Amount
N19,152,147,572.53

Net VAT Allocation
N1,104,261,028.90

LGAs

Gross Statutory Allocation
N2,520,571,664.59

Dist. of N44.176bn FOREX Equal. Account = N230,877,356.50

Deduction
N 0.00

Dist. of N4.016bn Excess Bank Charges Rec. = N24,128,707.55

Value Added Tax
N835,395,911.49

Distribution of Exchange Gain Allocation = N4,525,720.59



Total Allocation
N3,615,499,360.72

*Total Allocation*

ANIOCHA NORTH	▶	₦	N124,151,870.39
ANIOCHA SOUTH	▶	₦	N135,175,791.48
BOMADI	▶	₦	N116,423,186.55
BURUTU	▶	₦	N163,597,282.17
ETHIOPE EAST	▶	₦	N151,530,929.36
ETHIOPE WEST	▶	₦	N154,538,022.39
IKA NORTH EAST	▶	₦	N160,278,279.71
IKA SOUTH	▶	₦	N151,351,198.14
ISOKO NORTH	▶	₦	N143,098,906.70
ISOKO SOUTH	▶	₦	N162,028,285.58
NDOKWA EAST	▶	₦	N133,552,070.91
NDOKWA WEST	▶	₦	N140,027,146.77
OKPE	▶	₦	N129,644,883.64
OSHIMILI NORTH	▶	₦	N126,589,357.71
OSHIMILI SOUTH	▶	₦	N137,187,080.64
PATANI	▶	₦	N113,256,609.64
SAPELE	▶	₦	N142,946,873.93
UDU	▶	₦	N146,567,853.42

*Total Allocation*

UGHELLI NORTH	▶		N193,958,511.06
UGHELLI SOUTH	▶		N155,482,187.05
UKWUANI	▶		N124,469,895.42
UVWIE	▶		N145,866,105.71
WARRI SOUTH	▶		N180,465,745.56
WARRI NORTH	▶		N144,612,816.23
WARRI SOUTH-WEST	▶		N138,698,470.57

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



EBONYI STATE



13

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N2,645,079,758.89	N0.00	N2,645,079,758.89

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N39,542,936.96	N0.00	N381,057,059.88

Net Statutory Allocation N2,224,479,762.05		Gross VAT Allocation N898,402,809.97
Dist. of N4.016bn Excess Bank Charges Rec. =N25,320,587.73		Deductions -----
Distribution of Exchange Gain =N4,749,276.56		
Total Gross Amount N3,815,834,384.91		Net VAT Allocation N898,402,809.97
		Total Net Amount N3,395,234,388.07

LGAs

Gross Statutory Allocation	► N1,455,142,545.98
Deduction	► N (45,313,055.97)
Value Added Tax	► N443,612,374.18

Dist. of N44.176bn FOREX Equal. Account =N133,287,011.46

Dist. of N4.016bn Excess Bank Charges Rec. =N13,929,661.05

Distribution of Exchange Gain Allocation =N2,612,728.17



**Total Allocation
N2,003,271,264.87**



Total Allocation

ABAKALIKI	▶		N152,846,509.46
AFIKPO NORTH	▶		N145,733,694.88
AFIKPO SOUTH	▶		N146,753,192.21
EBONYI	▶		N140,521,683.39
EZZA NORTH	▶		N141,463,369.77
EZZA SOUTH	▶		N144,982,182.41
IKWO	▶		N170,099,392.30
ISHIELU	▶		N150,261,376.29
IVO	▶		N136,777,056.92
IZZI	▶		N186,732,891.36
OHAOZARA	▶		N147,094,939.40
OHAUKWU	▶		N162,468,545.97
ONICHA	▶		N177,536,430.49

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



EDO STATE



18

BENEFICIARIES

Gross Statutory Allocation
N2,764,532,273.41

13% Share of Derivation (Net)
N1,618,089,841.47

Gross Total
N4,382,622,114.88



DEDUCTIONS

External Debt
N90,241,634.59

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N515,176,310.63

Net Statutory Allocation
N3,777,204,169.66

Gross VAT Allocation
N1,057,758,847.54

Dist. of N4.016bn Excess Bank Charges Rec. =N26,464,072.29
--

Deductions

Distribution of Exchange Gain =N8,514,739.72
--

Total Net Amount
N5,314,570,602.44

Net VAT Allocation
N1,057,758,847.54

LGAs

Gross Statutory Allocation	→ N1,928,578,484.81
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Deduction	→ N 0.00
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Value Added Tax	→ N650,555,326.85
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Dist. of N44.176bn FOREX Equal. Account =N176,652,427.15

Dist. of N4.016bn Excess Bank Charges Rec. =N18,461,727.12

Distribution of Exchange Gain Allocation =N3,462,788.81



Total Allocation
N2,777,710,754.74

*Total Allocation*

AKOKO EDO	▶		N189,594,799.48
EGOR	▶		N187,578,773.76
ESAN CENTRAL	▶		N123,849,764.39
ESAN NORTH EAST	▶		N127,564,641.93
ESAN SOUTH EAST	▶		N149,778,683.28
ESAN WEST	▶		N129,706,762.61
ETSAKO CENTRAL	▶		N127,625,855.84
ETSAKO EAST	▶		N146,776,068.63
ETSAKO WEST	▶		N161,720,101.61
IGUEBEN	▶		N118,991,315.90
IKPOBA OKHA	▶		N204,652,308.88
OREDO	▶		N209,424,135.58
ORHIONWON	▶		N161,577,047.03
OVIA NORTH EAST	▶		N153,775,076.42
OVIA SOUTH WEST	▶		N163,403,471.86
OWAN EAST	▶		N148,727,349.89
OWAN WEST	▶		N124,216,142.06
UHUNMWODE	▶		N148,748,455.60

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



EKITI STATE



16

BENEFICIARIES

Gross Statutory Allocation
N2,643,587,155.79

13% Share of Derivation (Net)
N0.00

Gross Total
N2,643,587,155.79



DEDUCTIONS

External Debt
N96,788,194.02

Contractual Obligation (ISPO)
N102,458,000.01

Other Deductions (see Note)
N424,531,814.40

Net Statutory Allocation
N2,019,809,147.36

Gross VAT Allocation
N900,208,733.96

Dist. of N4.016bn Excess Bank Charges Rec. =N25,306,299.47
Distribution of Exchange Gain =N4,746,596.57

Deductions

Total Gross Amount
N3,815,994,019.26

Total Net Amount
N3,192,216,010.83

Net VAT Allocation
N900,208,733.96

LGAs

Gross Statutory Allocation N1,531,361,255.58

Deduction N 0.00

Value Added Tax N510,485,206.85

Dist. of N44.176bn FOREX Equal. Account =N140,268,433.35

Dist. of N4.016bn Excess Bank Charges Rec. =N14,659,280.84

Distribution of Exchange Gain Allocation =N2,749,579.89



Total Allocation
N2,199,523,756.51



Total Allocation

ADO EKITI	▶		N180,028,494.52
AIYEKIRE	▶		N136,129,811.80
EFON	▶		N127,027,553.39
EKITI EAST	▶		N133,805,506.85
EKITI SOUTH WEST	▶		N141,779,423.66
EKITI WEST	▶		N144,904,454.81
EMURE	▶		N119,424,431.62
IDO-OSI	▶		N145,137,184.88
IJERO	▶		N157,333,689.76
IKERE	▶		N136,928,839.37
IKOLE	▶		N145,926,888.75
ILEJEMEJI	▶		N103,653,073.72
IREPODUN/IFELODUN	▶		N130,741,981.97
ISE/ORUN	▶		N127,251,870.45
MOBA	▶		N136,615,986.77
OYE	▶		N132,834,564.18

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



17

BENEFICIARIES

Gross Statutory Allocation
N2,973,335,184.39

13% Share of Derivation (Net)
N0.00

Gross Total
N2,973,335,184.39

DEDUCTIONS

External Debt
N73,982,522.48

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N206,468,378.89

Net Statutory Allocation
N2,692,884,283.02

Gross VAT Allocation
N1,040,181,714.75

Dist. of N4.016bn Excess Bank Charges Rec. =N28,462,882.50
Distribution of Exchange Gain =N5,338,663.63

Deductions

Total Gross Amount
N4,319,667,681.34

Total Net Amount
N4,039,216,779.97

Net VAT Allocation
N1,040,181,714.75

LGAs

Gross Statutory Allocation

Deduction

Value Added Tax

Dist. of N44.176bn FOREX Equal. Account =N179,481,492.28

Dist. of N4.016bn Excess Bank Charges Rec. =N18,757,389.22

Distribution of Exchange Gain Allocation =N3,518,244.91



Total Allocation
N2,781,853,614.82



Total Allocation

AGWU	▶		N164,679,342.74
ANINRI	▶		N140,101,886.50
ENUGU EAST	▶		N188,244,457.59
ENUGU NORTH	▶		N177,133,452.78
ENUGU SOUTH	▶		N169,397,035.96
EZEAGU	▶		N162,282,285.89
IGBO ETITI	▶		N166,259,152.44
IGBO EZE NORTH	▶		N180,322,496.57
IGBO EZE SOUTH	▶		N160,011,199.28
ISI UZO	▶		N151,880,356.02
NKANU EAST	▶		N157,460,736.87
NKANU WEST	▶		N153,713,883.07
NSUKKA	▶		N200,535,133.06
OJI RIVER	▶		N138,919,122.70
UDENU	▶		N153,943,849.81
UDI	▶		N173,833,386.23
UZO UWANI	▶		N143,135,837.31

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



11

BENEFICIARIES

Gross Statutory Allocation
 N2,784,854,949.33

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

Gross Total
N2,784,854,949.33

DEDUCTIONS

External Debt
 N33,205,323.99

Contractual Obligation (ISPO)
 N533,792,423.91

Other Deductions (see Note)
 N245,289,219.29

Net Statutory Allocation
N1,972,567,982.14

Gross VAT Allocation
N907,094,420.75

Dist. of N4.016bn Excess Bank Charges Rec. =N26,658,615.42

Deductions

Distribution of Exchange Gain
=N5,000,244.81

Total Gross Amount
N3,978,693,200.90

Net VAT Allocation
N907,094,420.75

Total Net Amount
N3,166,406,233.71

LGAs

Gross Statutory Allocation
 N1,342,626,384.16

Dist. of N44.176bn FOREX Equal. Account =N122,980,843.87

Deduction
 % N(53,983,557.43)

Dist. of N4.016bn Excess Bank Charges Rec. =N12,852,576.20

Value Added Tax
 N409,179,682.79

Distribution of Exchange Gain Allocation =N2,410,703.87

Total Allocation
N1,836,066,633.45



Total Allocation

AKKO	▶		N218,449,523.96
BALANGA	▶		N161,141,280.69
BILLIRI	▶		N161,254,381.14
DUKKU	▶		N173,238,003.25
FUNAKAYE	▶		N171,374,161.78
GOMBE	▶		N185,813,801.04
KALTUNGO	▶		N145,272,112.73
KWAMI	▶		N156,965,732.60
NAFADA	▶		N141,875,748.71
SHOMGOM	▶		N136,872,216.17
YAMALTU/DEBA	▶		N183,809,671.37

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



IMO STATE



27

BENEFICIARIES

Gross Statutory Allocation
N3,073,990,819.45

13% Share of Derivation (Net)
N739,688,672.95

Gross Total
N3,813,679,492.40



DEDUCTIONS

External Debt
N51,447,165.55

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N891,341,617.92

Net Statutory Allocation
N2,870,890,708.93

Gross VAT Allocation
N1,047,922,638.42

Dist. of N4.016bn Excess Bank Charges Rec. = N29,426,429.95
Distribution of Exchange Gain = N7,305,520.23
Total Gross Amount

Total Net Amount
N4,335,571,985.13

Deductions

Net VAT Allocation
N1,047,922,638.42

LGAs

Gross Statutory Allocation
→ N2,626,118,192.30
Deduction
→ N 0.00



Dist. of N44.176bn FOREX Equal. Account = N240,545,124.98
Dist. of N4.016bn Excess Bank Charges Rec. = N25,139,074.11
Distribution of Exchange Gain Allocation = N4,715,230.81



Total Allocation
N3,740,629,972.63

*Total Allocation*

ABOH MBAISE	▶		N150,931,380.35
AHIAZU MBAISE	▶		N142,363,269.14
EHIME MBANO	▶		N130,697,204.82
EZINI HITTE MBAISE	▶		N139,490,266.22
IDEATO NORTH	▶		N146,717,218.60
IDEATO SOUTH	▶		N147,203,113.77
IHITTE UBOMA	▶		N132,422,090.53
IKEDURU	▶		N140,497,396.31
ISIALA MBANO	▶		N157,559,811.31
ISU	▶		N140,940,357.67
MBAITOLI	▶		N171,314,994.58
NGOR/OKPALA	▶		N145,781,003.82
NJABA	▶		N133,782,003.34
NKWANGELE	▶		N129,874,632.88
NKWERRE	▶		N115,625,508.70
OBOWO	▶		N125,728,239.95
OGUTA	▶		N144,223,265.44
OHAJI/EGBEMA	▶		N156,288,675.60

*Total Allocation*

OKIGWE	▶		N137,628,659.88
ONUIMO	▶		N123,363,265.77
ORLU	▶		N135,900,251.86
ORSU	▶		N131,470,002.84
ORU	▶		N127,562,687.72
ORU WEST	▶		N131,358,505.47
OWERRI MUNICIPAL	▶		N132,967,885.82
OWERRI NORTH	▶		N142,886,230.61
OWERRI WEST	▶		N126,052,049.63

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



27

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,306,362,282.64	% N0.00	N3,306,362,282.64

DEDUCTIONS

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

Net Statutory Allocation	Gross VAT Allocation
N3,116,023,514.28	N1,142,968,994.93
Dist. of N4.016bn Excess Bank Charges Rec. =N31,650,855.13	
Distribution of Exchange Gain =N5,936,618.30	
Total Gross Amount	Total Net Amount
N4,789,772,343.36	N4,599,433,575.00
Net VAT Allocation	
	N1,142,968,994.93

LGAs		
Gross Statutory Allocation	N2,758,984,418.40	Dist. of N44.176bn FOREX Equal. Account =N252,715,301.88
Deduction	% N 0.00	Dist. of N4.016bn Excess Bank Charges Rec. =N26,410,964.27
Value Added Tax	N902,044,198.95	Distribution of Exchange Gain Allocation =N4,953,793.92
		Total Allocation N3,945,108,677.42



Total Allocation

AUYO	▶		N133,746,192.82
BABURA	▶		N157,729,829.54
BIRNIN KUDU	▶		N194,214,808.67
BIRNIWA	▶		N145,742,706.25
GAGARAWA	▶		N125,317,487.32
BUJI	▶		N124,640,679.78
DUTSE	▶		N173,584,822.00
GARKI	▶		N145,484,871.14
GUMEL	▶		N128,375,406.50
GURI	▶		N134,492,401.92
GWARAM	▶		N186,208,726.44
GWIWA	▶		N138,123,469.99
HADEJIA	▶		N120,098,636.37
JAHUN	▶		N162,572,186.31
KAFIN HAUSA	▶		N181,008,284.19
KAUGAMA	▶		N133,691,234.35
KAZAURE	▶		N141,988,311.40
KIRI-KASAMMA	▶		N148,738,443.31



Total Allocation

KIYAWA	▶		N151,199,350.20
MAIGATARI	▶		N152,682,881.99
MALAM MADORI	▶		N143,956,145.53
MIGA	▶		N132,521,525.46
RINGIM	▶		N159,971,154.88
RONI	▶		N119,635,303.57
SULE TAKARKAR	▶		N146,788,393.92
TAURA	▶		N136,400,215.39
YANKWASHI <small>131,772,701.57</small>	▶		N126,195,208.17

Federation Account Allocation Committee (FAAC)

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KADUNA STATE



23

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,873,787,978.57	N0.00	N3,873,787,978.57

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N216,090,724.37	N0.00	N203,254,936.77

Net Statutory Allocation		Gross VAT Allocation
N3,454,442,317.43		N1,325,710,838.38
Dist. of N4.016bn Excess Bank Charges Rec. =N37,082,658.10		
Distribution of Exchange Gain =N6,955,438.82		Deductions
Total Gross Amount		Net VAT Allocation
N5,598,365,122.37		N1,325,710,838.38
Total Net Amount		
N5,179,019,461.23		

LGAs

Gross Statutory Allocation	N3,102,739,226.82
Deduction	N 0.00
Value Added Tax	N943,414,546.73

Dist. of N44.176bn FOREX Equal. Account =N284,202,286.59

Dist. of N4.016bn Excess Bank Charges Rec. =N29,701,630.18

Distribution of Exchange Gain Allocation =N5,571,010.34



Total Allocation
N4,365,628,700.66



Total Allocation

BIRNIN GWARI	▶		N222,435,895.69
CHIKUN	▶		N233,545,913.87
GIWA	▶		N195,921,140.49
GWAGWADA	▶		N148,466,916.52
IGABI	▶		N246,661,354.87
IKARA	▶		N166,192,091.27
JABA	▶		N146,873,239.66
JEMA'A	▶		N193,126,911.15
KACHIA	▶		N206,310,748.60
KADUNA NORTH	▶		N204,968,259.10
KADUNA SOUTH	▶		N218,721,923.47
KAGARKO	▶		N184,685,537.66
KAURA	▶		N164,000,529.97
KAURU	▶		N164,085,334.14
KUBAU	▶		N192,282,974.93
KUDAN	▶		N148,699,124.13
LERE	▶		N207,577,121.35
MAKARFI	▶		N141,744,961.90

*Total Allocation*

SABON GARI	▶		N186,293,393.42
SANGA	▶		N153,533,010.68
SOBA	▶		N196,606,164.70
ZANGON KATAF	▶		N216,449,918.45
ZARIA	▶		N226,446,234.61

Federation Account Allocation Committee (FAAC)

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KANO STATE



44

BENEFICIARIES

Gross Statutory Allocation
N4,689,651,616.40

13% Share of Derivation (Net)
N0.00

Gross Total
N4,689,651,616.40



DEDUCTIONS

External Debt
N74,397,424.82

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N404,482,901.26

Net Statutory Allocation
N4,210,771,290.32

Gross VAT Allocation
N1,743,028,573.29

Dist. of N4.016bn Excess Bank Charges Rec. =N44,892,686.04
--

Deductions

Distribution of Exchange Gain =N8,420,333.04
--



Total Gross Amount
N6,915,552,258.14

Net VAT Allocation
N1,743,028,573.29

LGAs

Gross Statutory Allocation
N4,939,826,771.63

Dist. of N44.176bn FOREX Equal. Account =N452,474,398.01

Deduction
N 0.00

Dist. of N4.016bn Excess Bank Charges Rec. =N47,287,540.85

Value Added Tax
N1,659,373,009.70

Distribution of Exchange Gain Allocation =N8,869,525.93



Total Allocation
N7,107,831,246.12

*Total Allocation*

AJINGI	▶	₦	N147,556,318.33
ALBASU	▶	₦	N151,399,047.60
BAGWAI	▶	₦	N139,335,382.94
BEBEJI	▶	₦	N150,061,806.24
BICHI	▶	₦	N180,367,692.75
BUNKURE	▶	₦	N144,895,227.40
DALA	▶	₦	N229,729,667.01
DANBATTA	▶	₦	N158,450,143.48
DAWAKIN KUDU	▶	₦	N168,737,555.17
DAWAKIN TOFA	▶	₦	N171,210,148.42
DOGUWA	▶	₦	N154,910,258.92
FAGGE	▶	₦	N155,749,054.88
GABASAWA	▶	₦	N161,937,660.22
GARKO	▶	₦	N145,135,021.39
GARUN MALLAM	▶	₦	N141,362,649.16
GAYA	▶	₦	N156,144,030.19
GEZAWA	▶	₦	N178,699,863.51
GWALE	▶	₦	N211,803,855.07

*Total Allocation*

GWARZO	▶	₦	N148,271,522.28
KABO	▶	₦	N142,076,019.19
KANO MUNICIPAL	▶	₦	N206,351,095.94
KARAYE	▶	₦	N137,926,299.73
KIBIYA	▶	₦	N138,570,431.05
KIRU	▶	₦	N178,260,414.03
KUMBOTSO	▶	₦	N183,408,973.48
KUNCHI	▶	₦	N137,935,590.64
KURA	▶	₦	N138,048,793.22
MADOBIA	▶	₦	N137,590,154.28
MAKODA	▶	₦	N163,023,082.21
MINJIBIR	▶	₦	N163,401,118.54
NASSARAWA	▶	₦	N281,574,300.18
RANO	▶	₦	N141,819,664.74
RIMIN GADO	▶	₦	N137,874,139.97
ROGO	▶	₦	N167,626,457.14
SHANONO	▶	₦	N139,031,550.49
SUMAILA	▶	₦	N175,137,560.04

*Total Allocation*

TAKAI

**N155,201,045.66**

TARAUNI

**N161,205,233.37**

TOFA

**N126,470,559.26**

TSANYAWA

**N140,554,687.08**

TUDUN WADA

**N170,560,476.54**

UNGOGO

**N202,390,680.15**

WARAWA

**N132,233,628.81**

WUDIL

**N153,802,385.41**

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KATSINA STATE



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BENEFICIARIES

Gross Statutory Allocation
N3,634,346,535.45

13% Share of Derivation (Net)
N0.00

Gross Total
N3,634,346,535.45

DEDUCTIONS

External Debt
N98,604,111.14

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N222,190,671.15

Net Statutory Allocation
N3,313,551,753.16

Gross VAT Allocation
N1,227,032,395.69

Dist. of N4.016bn Excess Bank Charges Rec. =N34,790,554.04
Distribution of Exchange Gain =N6,525,518.47

Deductions

Total Gross Amount
N5,235,591,041.67

Total Net Amount
N4,914,796,259.38

Net VAT Allocation
N1,227,032,395.69

LGAs

Gross Statutory Allocation

► N3,760,774,204.17

Deduction

► N 0.00

Value Added Tax

► N1,115,713,726.05

Dist. of N44.176bn FOREX Equal. Account =N344,476,460.97

Dist. of N4.016bn Excess Bank Charges Rec. =N36,000,809.75

Distribution of Exchange Gain Allocation =N6,752,521.06



Total Allocation
N5,263,717,721.99



Total Allocation

BAKORI	▶		N151,301,634.10
BATAGARAWA	▶		N157,396,525.45
BATSARI	▶		N169,955,137.64
BAURE	▶		N160,762,820.66
BINDAWA	▶		N149,467,406.38
CHARANCHI	▶		N140,825,729.52
DAN-MUSA	▶		N139,526,132.79
DANDUME	▶		N149,573,298.44
DANJA	▶		N140,831,890.10
DAURA	▶		N170,214,097.73
DUTSI	▶		N139,890,871.15
DUTSINMA	▶		N155,574,157.13
FASKARI	▶		N168,429,010.30
FUNTUA	▶		N170,166,274.99
INGAWA	▶		N149,368,887.54
JIBIA	▶		N164,126,790.59
KAFUR	▶		N170,667,817.04
KAITA	▶		N163,591,510.85



Total Allocation

KANKARA	▶		N180,389,928.92
KANKIA	▶		N144,851,795.25
KATSINA	▶		N199,208,877.90
KURFI	▶		N138,999,663.08
KUSADA	▶		N131,657,622.98
MAIADUA	▶		N161,197,988.86
MALUMFASHI	▶		N159,314,577.92
MANI	▶		N152,440,460.22
MASHI	▶		N154,677,256.60
MATAZU	▶		N131,478,910.98
MUSAWA	▶		N155,537,778.50
RIMI	▶		N142,280,123.13
SABUWA	▶		N145,043,907.19
SAFANA	▶		N156,721,191.12
SANDAMU	▶		N149,704,956.80
ZANGO	▶		N148,542,690.17

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KEBBI STATE



21

BENEFICIARIES

Gross Statutory Allocation
 N3,121,921,805.89

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

Gross Total
N3,121,921,805.89

DEDUCTIONS

External Debt
 N38,965,476.26

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N264,239,440.81

Net Statutory Allocation
N2,818,716,888.82

Gross VAT Allocation
N983,389,657.05

Dist. of N4.016bn Excess Bank Charges Rec. =N29,885,259.49

Deductions

Distribution of Exchange Gain
=N5,605,452.92

Total Gross Amount
N4,426,761,532.85

Net VAT Allocation
N983,389,657.05

Total Net Amount
N4,123,556,615.78

LGAs

Gross Statutory Allocation
 N2,373,452,201.08

Deduction
 % N 0.00

Value Added Tax
 N673,091,488.93

Dist. of N44.176bn FOREX Equal. Account =N217,401,622.68

Dist. of N4.016bn Excess Bank Charges Rec. =N22,720,375.25

Distribution of Exchange Gain Allocation =N4,261,565.60



Total Allocation
N3,290,927,253.54

*Total Allocation*

ALIERU	▶		N119,453,814.10
AREWA	▶		N186,941,202.84
ARGUNGU	▶		N163,635,282.55
AUGIE	▶		N135,767,568.42
BAGUDO	▶		N179,397,956.01
BIRNIN -KEBBI	▶		N213,148,568.74
BUNZA	▶		N147,753,704.72
DANDI KAMBA	▶		N156,693,506.97
DANKO /WASAGU	▶		N195,457,351.76
FAKAI	▶		N138,176,994.81
GWANDU	▶		N146,345,602.80
JEGA	▶		N161,104,101.46
KALGO	▶		N132,414,170.36
KOKO/BESSE	▶		N152,732,591.85
MAIYAMA	▶		N173,127,135.24
NGASKI	▶		N141,842,211.44
SAKABA	▶		N137,799,522.60
SHANGA	▶		N144,542,661.28

*Total Allocation*

SURU

**N170,147,400.43**

YAURI

**N134,602,509.82**

ZURU

**N159,843,395.33**

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KOGI STATE



21

BENEFICIARIES

Gross Statutory Allocation
 N3,267,709,652.52

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

Gross Total
N3,267,709,652.52

DEDUCTIONS

External Debt

N27,649,103.50

Contractual Obligation (ISPO)

N117,593,824.10

Other Deductions (see Note)

N440,272,884.07

Net Statutory Allocation

N2,682,193,840.85

Dist. of N4.016bn Excess Bank Charges Rec. =N31,280,844.61

Distribution of Exchange Gain =N5,867,216.97

Total Gross Amount

N4,589,979,474.90

Gross VAT Allocation

N985,808,641.88

Deductions



Total Net Amount

N4,004,463,663.23

Net VAT Allocation

N985,808,641.88

LGAs

Gross Statutory Allocation
 N2,453,136,701.67

Deduction
 % N(89,972,595.51)

Value Added Tax
 N675,000,658.39

Dist. of N44.176bn FOREX Equal. Account =N224,700,501.38

Dist. of N4.016bn Excess Bank Charges Rec. =N23,483,172.05

Distribution of Exchange Gain Allocation =N4,404,640.20



Total Allocation
N3,290,753,078.18

*Total Allocation*

ADAVI	▶		N166,716,525.67
AJAOKUTA	▶		N145,466,352.24
ANKPA	▶		N186,967,233.97
BASSA	▶		N146,606,303.76
DEKINA	▶		N198,986,521.37
IBAJI	▶		N153,345,682.05
IDAH	▶		N129,487,381.81
IGALAMELA	▶		N152,591,674.85
IJUMU	▶		N148,224,071.22
KABBA/BUNU	▶		N157,027,194.02
KOGI	▶		N139,424,659.42
KOTON KARFE	▶		N176,577,028.39
MOPA-MURO	▶		N116,448,257.74
OFU	▶		N170,467,980.06
OGORI/MAGONGO	▶		N113,330,048.59
OKEHI	▶		N166,542,119.14
OKENE	▶		N208,889,066.89
OLAMABORO	▶		N156,278,246.98

*Total Allocation*

OMALA

**N145,874,957.28**

YAGBA EAST

**N157,459,591.67**

YAGBA WEST

**N154,042,181.06**

Federation Account Allocation Committee (FAAC)

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KWARA STATE



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BENEFICIARIES

Gross Statutory Allocation
 N2,631,801,022.59

13% Share of Derivation (Net)
 N0.00

Gross Total
N2,631,801,022.59

DEDUCTIONS

External Debt
 N39,742,879.33

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N456,735,092.52

Net Statutory Allocation
N2,135,323,050.74

Gross VAT Allocation
N901,610,816.11

Dist. of N4.016bn Excess Bank Charges Rec. =N25,193,474.21

Deductions

Distribution of Exchange Gain
=N4,725,434.41

Total Gross Amount
N3,804,396,403.76

Net VAT Allocation
N901,610,816.11

Total Net Amount
N3,307,918,431.91

LGAs

Gross Statutory Allocation
 N1,735,851,170.04

Deduction
 N 0.00

Value Added Tax
 N511,054,779.12

Dist. of N44.176bn FOREX Equal. Account =N158,999,140.96
Dist. of N4.016bn Excess Bank Charges Rec. =N16,616,803.97
Distribution of Exchange Gain Allocation =N3,116,744.30



Total Allocation
N2,425,638,638.40



Total Allocation

ASA	▶		N140,366,785.55
BARUTEN	▶		N216,977,241.88
EDU	▶		N174,198,300.29
EKITI	▶		N109,841,210.65
IFELODUN	▶		N182,363,720.83
ILORIN EAST	▶		N161,671,407.96
ILORIN SOUTH	▶		N163,331,661.51
ILORIN WEST	▶		N196,953,568.76
IREPODUN	▶		N140,400,296.30
KAI AMA	▶		N174,466,710.77
MORO	▶		N143,512,562.42
OFFA	▶		N129,409,792.83
OKE-ERO	▶		N110,606,465.76
OSIN	▶		N110,393,312.77
OYUN	▶		N124,787,155.55
PATEGI	▶		N146,358,444.56

Federation Account Allocation Committee (FAAC)

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LAGOS STATE



20

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,960,715,021.45	N1,922,429.85	N3,962,637,451.30

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N926,864,967.20	N2,000,000,000.00	N0.00

Net Statutory Allocation	N1,035,772,484.10	Gross VAT Allocation	N8,884,851,543.56
Dist. of N4.016bn Excess Bank Charges Rec. =N37,914,785.68		Deductions	N1,000,000,000.00
Distribution of Exchange Gain =N7,111,517.51		Total Net Amount	N9,328,440,814.78
Total Gross Amount	N13,255,305,781.98	Net VAT Allocation	N7,884,851,543.56

LGAs

Gross Statutory Allocation	N2,957,015,851.30
Deduction	N 0.00
Value Added Tax	N5,043,920,402.95

Dist. of N44.176bn FOREX Equal. Account =N270,854,430.55

Dist. of N4.016bn Excess Bank Charges Rec. =N28,306,662.22

Distribution of Exchange Gain Allocation =N5,309,362.04



Total Allocation
N8,305,406,709.05

*Total Allocation*

AGEGE	▶		N416,897,107.19
AJEROMI/IFELODUN	▶		N479,274,139.60
ALIMOSHO	▶		N649,679,724.11
AMOWO-ODOFIN	▶		N375,914,615.66
APAPA	▶		N347,749,980.69
BADAGRY	▶		N362,579,501.29
EPE	▶		N348,211,348.48
ETI-OSA	▶		N379,269,868.63
IBEJU-LEKKI	▶		N321,469,651.35
IFAKO/IJAYE	▶		N408,167,957.66
IKEJA	▶		N378,851,071.71
IKORODU	▶		N445,357,707.49
KOSOFÉ	▶		N469,709,430.21
LAGOS ISLAND	▶		N344,518,449.89
LAGOS MAINLAND	▶		N374,574,727.91
MUSHIN	▶		N461,878,893.96
OJO	▶		N453,605,785.50
OSHODI/ISOLÓ	▶		N459,263,434.65

*Total Allocation*

SOMOLU

**N399,840,120.48**

SURULERE

**N428,593,192.59**

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



NASARAWA STATE



13

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N2,726,551,514.49	% N0.00	N2,726,551,514.49

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N31,079,742.06	N226,360,533.05	N124,304,116.61

Net Statutory Allocation	Gross VAT Allocation
N2,344,807,122.77	N836,105,904.95
Dist. of N4.016bn Excess Bank Charges Rec. =N26,100,493.41	
Distribution of Exchange Gain =N4,895,560.20	
Total Gross Amount	Total Net Amount
N3,843,398,011.11	N3,461,653,619.39
Net VAT Allocation	
	N836,105,904.95

LGAs

Gross Statutory Allocation	N1,548,678,425.21
Deduction	% N(39,238,127.24)
Value Added Tax	N405,062,980.67

Dist. of N44.176bn FOREX Equal. Account =N141,854,637.94
Dist. of N4.016bn Excess Bank Charges Rec. =N14,825,053.12
Distribution of Exchange Gain Allocation =N2,780,673.10



Total Allocation
N2,073,963,642.80

*Total Allocation*

AKWANGA	▶		N139,061,230.59
AWE	▶		N153,372,737.37
DOMA	▶		N158,294,693.75
KARU	▶		N186,323,458.52
KEANA	▶		N133,561,866.73
KEFFI	▶		N127,937,346.78
KOKONA	▶		N143,854,768.13
LAFIA	▶		N225,859,668.06
NASARAWA	▶		N202,549,734.22
NASARAWA EGNON	▶		N159,494,003.35
OBI	▶		N153,870,714.86
TOTO	▶		N159,627,498.35
WAMBA	▶		N130,155,922.09

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



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BENEFICIARIES

Gross Statutory Allocation
 N3,502,134,023.34

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

Gross Total
N3,502,134,023.34

DEDUCTIONS

External Debt

N35,000,178.17

Contractual Obligation (ISPO)

N275,631,992.38

Other Deductions (see Note)

N282,856,706.95

Net Statutory Allocation

N2,908,645,145.84

Dist. of N4.016bn Excess Bank Charges Rec. =N33,524,921.69

Distribution of Exchange Gain =N6,288,129.11

Total Gross Amount

N4,948,314,129.02

Gross VAT Allocation

N1,085,581,315.37

Deductions



Total Net Amount

N4,354,825,251.52

Net VAT Allocation

N1,085,581,315.37

LGAs

Gross Statutory Allocation

N2,866,484,304.46

Deduction

% N 0.00

Value Added Tax

N823,019,773.63

Dist. of N44.176bn FOREX Equal. Account =N262,561,992.56

Dist. of N4.016bn Excess Bank Charges Rec. =N27,440,029.76

Distribution of Exchange Gain Allocation =N5,146,811.42

Total Allocation
N3,984,652,911.83

*Total Allocation*

AGAIE	▶		N148,727,936.65
AGWARA	▶		N126,862,388.68
BIDA	▶		N150,594,418.40
BORGU	▶		N222,035,668.17
BOSSO	▶		N145,117,308.40
EDATI	▶		N152,026,579.25
GBAKO	▶		N143,464,222.89
GURARA	▶		N128,939,656.96
KATCHA	▶		N139,064,379.84
KONTAGORA	▶		N152,132,916.74
LAPAI	▶		N146,454,135.82
LAVUN	▶		N172,501,142.15
MAGAMA	▶		N173,853,155.14
MARIGA	▶		N190,028,244.61
MASHEGU	▶		N218,862,771.05
MINNA	▶		N151,191,349.51
MOKWA	▶		N195,392,705.57
MUYA	▶		N134,818,074.05

*Total Allocation*

PAIKORO

**N154,540,667.14**

RAFI

**N174,849,910.20**

RIJAU

**N166,128,374.96**

SHIRORO

**N194,284,182.59**

SULEJA

**N151,066,485.20**

TAFA

**N120,595,108.93**

WUSHISHI

**N131,121,128.91**

Federation Account Allocation Committee (FAAC)

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



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BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N2,746,801,617.40	N0.00	N2,746,801,617.40

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N75,985,872.06	N0.00	N1,133,331,119.97

Net Statutory Allocation	Gross VAT Allocation
N1,537,484,625.37	N1,099,751,474.62
Dist. of N4.016bn Excess Bank Charges Rec. =N26,294,341.82	
Distribution of Exchange Gain =N4,931,919.54	
Total Gross Amount	Total Net Amount
N4,129,378,744.57	N2,920,061,752.54
Net VAT Allocation	
	N1,099,751,474.62

LGAs

Gross Statutory Allocation	N2,044,939,538.64
Deduction	N(115,776,950.40)
Value Added Tax	N722,840,636.43

Dist. of N44.176bn FOREX Equal. Account =N187,310,776.16
Dist. of N4.016bn Excess Bank Charges Rec. =N19,575,618.02
Distribution of Exchange Gain Allocation =N3,671,716.66



Total Allocation
N2,862,561,335.51

*Total Allocation*

ABEOKUTA NORTH	▶		N147,580,556.20
ABEOKUTA SOUTH	▶		N154,736,713.11
ADO-ODO/OTA	▶		N238,331,775.37
EGBADO NORTH	▶		N151,258,159.51
EGBADO SOUTH	▶		N137,771,937.72
EWEKORO	▶		N103,880,413.26
REMO NORTH	▶		N102,076,497.79
IFO	▶		N234,612,484.15
IJEBU EAST	▶		N132,642,468.08
IJEBU NORTH	▶		N171,560,598.14
IJEBU ODE	▶		N131,803,206.96
IKENNE	▶		N119,341,814.80
IJEBU NORTH EAST	▶		N106,590,838.96
IMEKO-AFON	▶		N120,243,872.43
IPOKIA	▶		N129,583,865.56
OBAFEMI/OWODE	▶		N156,645,133.48
ODEDAH	▶		N128,557,605.75
ODOGBOLU	▶		N122,473,639.30

*Total Allocation***OGUN WATERSIDE****N113,885,312.58****SHAGAMU****N158,984,442.37**

Federation Account Allocation Committee (FAAC)

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



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BENEFICIARIES

Gross Statutory Allocation
 N2,752,243,339.03

13% Share of Derivation (Net)
 N967,511,779.98

Gross Total
N3,719,755,119.01

DEDUCTIONS

External Debt

N76,149,030.52

Contractual Obligation (ISPO)

N307,710,850.70

Other Deductions (see Note)

N293,823,281.24

Net Statutory Allocation

N3,042,071,956.55

Dist. of N4.016bn Excess Bank Charges Rec. =N26,346,433.86

Distribution of Exchange Gain =N7,292,611.54

Total Gross Amount

N5,183,525,532.99

Gross VAT Allocation

N1,020,819,690.65

Deductions



Total Net Amount

N4,505,842,370.53

Net VAT Allocation

N1,020,819,690.65

LGAs

Gross Statutory Allocation

N1,953,046,610.90

Deduction

N(47,177,126.82)

Value Added Tax

N633,725,388.42

Dist. of N44.176bn FOREX Equal. Account =N178,893,639.48

Dist. of N4.016bn Excess Bank Charges Rec. =N18,695,953.45

Distribution of Exchange Gain Allocation =N3,506,721.66

Total Allocation
N2,740,691,187.09

*Total Allocation*

AKOKO NORTH EAST	▶		N150,998,951.26
AKOKO NORTH WEST	▶		N160,575,473.10
AKOKO SOUTH WEST	▶		N163,950,794.72
AKOKO SOUTH EAST	▶		N120,500,575.52
AKURE NORTH	▶		N128,483,661.63
AKURE SOUTH	▶		N197,561,716.12
IDANRE	▶		N136,540,016.87
IFEDORE	▶		N140,635,979.22
OKITIPUPA	▶		N166,669,881.32
ILAJE	▶		N181,792,986.26
ESE-EDO	▶		N138,957,766.11
ILE-OLUJI-OKEIGBO	▶		N144,017,780.48
IRELE	▶		N134,128,576.89
ODIGBO	▶		N166,292,141.20
ONDO EAST	▶		N111,437,089.39
ONDO WEST	▶		N182,681,104.26
OSE	▶		N145,136,796.60
OWO	▶		N170,329,896.13

Federation Account Allocation Committee (FAAC)

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



OSUN STATE



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BENEFICIARIES

Gross Statutory Allocation
N2,696,447,283.99

13% Share of Derivation (Net)
N0.00

Gross Total
N2,696,447,283.99

DEDUCTIONS

External Debt
N97,150,687.53

Contractual Obligation (ISPO)
N945,881,467.00

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

Net Statutory Allocation
N278,367,805.93
Dist. of N4.016bn Excess Bank Charges Rec. =N25,812,314.27
Distribution of Exchange Gain =N4,841,507.65
Total Gross Amount
N3,968,730,729.03

	Total Net Amount	Gross VAT Allocation
		N994,642,548.88
		Deductions -----
	N1,550,651,250.97	Net VAT Allocation
		N994,642,548.88

LGAs

Gross Statutory Allocation	N2,645,451,013.76
Deduction	N(82,028,645.40)
Value Added Tax	N870,260,337.57

Dist. of N44.176bn FOREX Equal. Account =N242,315,957.68
Dist. of N4.016bn Excess Bank Charges Rec. =N25,324,141.65
Distribution of Exchange Gain Allocation =N4,749,943.15

Total Allocation
N3,706,072,748.41

*Total Allocation*

ATAKUMOSA EAST	▶		N108,523,251.42
ATAKUMOSA WEST	▶		N108,237,006.19
AIYEDADE	▶		N134,836,497.10
AIYEDIRE	▶		N117,358,539.45
BOLUWADURO	▶		N111,973,957.71
BORIPE	▶		N129,060,607.14
EDE NORTH	▶		N108,853,761.31
EDE SOUTH	▶		N111,577,207.04
EBEDORE	▶		N110,019,395.94
EJIGBO	▶		N125,754,197.62
IFE CENTRAL	▶		N133,933,618.31
IFE EAST	▶		N151,575,202.34
IFE NORTH	▶		N141,033,889.38
IFE SOUTH	▶		N125,387,460.92
IFEDAYO	▶		N97,653,081.86
IFELODUN	▶		N123,939,559.46
ILA	▶		N109,828,306.19
ILESHA EAST	▶		N116,625,359.88

*Total Allocation*

ILESHA WEST	▶		N121,839,622.94
IREPODUN	▶		N121,949,307.48
IREWOLE	▶		N131,433,441.72
ISOKAN	▶		N119,106,795.78
IWO	▶		N146,721,514.96
OBOKUN	▶		N121,875,724.35
ODO-OTIN	▶		N153,396,823.56
OLA-OLUWA	▶		N109,732,143.45
OLORUNDA	▶		N131,595,731.31
ORIADE	▶		N133,099,533.47
OROLU	▶		N117,534,786.13
OSOGBO	▶		N131,616,424.01

Federation Account Allocation Committee (FAAC)

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OYO STATE



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BENEFICIARIES

Gross Statutory Allocation
 N3,316,100,361.11

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

Gross Total
N3,316,100,361.11



DEDUCTIONS

External Debt
 N125,101,279.56

Contractual Obligation (ISPO)
 N99,912,935.00

Other Deductions (see Note)
 N456,465,659.18

Net Statutory Allocation
N2,634,620,487.37

Gross VAT Allocation
N1,571,077,489.70

Dist. of N4.016bn Excess Bank Charges Rec. =N31,744,074.95

Distribution of Exchange Gain =N5,954,103.15

Total Gross Amount
N5,228,621,602.19

Deductions

Net VAT Allocation
N1,571,077,489.70

Total Net Amount
N4,547,141,728.45

LGAs

Gross Statutory Allocation
 N3,337,030,044.31

Deduction
 N(83,688,581.46)

Value Added Tax
 N1,279,310,479.95

Dist. of N44.176bn FOREX Equal. Account =N305,662,674.07

Dist. of N4.016bn Excess Bank Charges Rec. =N31,944,428.79

Distribution of Exchange Gain Allocation =N5,991,682.68



Total Allocation
N4,876,250,728.33

*Total Allocation*

AFIJO	▶		N134,550,778.67
AKINYELE	▶		N156,162,219.08
ATIBA	▶		N152,815,367.74
ATISBO	▶		N157,047,007.84
EGBEDA	▶		N170,724,879.41
IBADAN NORTH	▶		N175,997,725.49
IBADAN NORTH EAST	▶		N188,593,976.38
IBADAN NORTH WEST	▶		N138,989,135.30
IBADAN SOUTH EAST	▶		N166,256,984.58
IBADAN SOUTH WEST	▶		N173,195,404.64
IBARAPA CENTRAL	▶		N124,995,100.23
IBARAPA NORTH	▶		N128,868,183.75
IDO	▶		N127,100,633.32
SAKI WEST	▶		N185,554,994.55
IFELOJU	▶		N129,362,412.23
IREPO	▶		N134,435,022.92
ISEYIN	▶		N174,861,130.64
ITESIWAJU	▶		N148,018,869.21

*Total Allocation*

IWAJOWA	▶		N136,839,784.86
OLORUNSOGO	▶		N125,154,213.60
KAJOLA	▶		N155,757,623.56
LAGELU	▶		N143,424,102.41
OGBOMOSHO NORTH	▶		N150,778,991.92
OGBOMOSHO SOUTH	▶		N127,789,016.56
OGO-OLUWA	▶		N117,137,892.97
OLUYOLE	▶		N155,380,910.19
ONA-ARA	▶		N170,168,137.14
ORELOPE	▶		N129,218,783.36
ORI IRE	▶		N152,179,778.01
OYO EAST	▶		N132,068,130.97
OYO WEST	▶		N133,360,350.85
SAKI EAST	▶		N131,071,855.20
IFEDAPO	▶		N148,391,330.74

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



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BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N3,087,398,714.59	% N0.00	N3,087,398,714.59

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N23,038,723.31	N191,813,954.92	N519,359,488.18

Net Statutory Allocation	Gross VAT Allocation
N2,353,186,548.18	N990,857,931.80
Dist. of N4.016bn Excess Bank Charges Rec. =N29,554,779.87	
Distribution of Exchange Gain =N5,543,466.24	
Total Gross Amount	Total Net Amount
N4,396,152,030.83	N3,661,939,864.42
Net VAT Allocation	
	N990,857,931.80

LGAs

Gross Statutory Allocation	N2,091,870,722.65
Deduction	% N 0.00
Value Added Tax	N592,586,612.42

Dist. of N44.176bn FOREX Equal. Account =N191,609,542.14

Dist. of N4.016bn Excess Bank Charges Rec. =N20,024,876.74

Distribution of Exchange Gain Allocation =N3,755,982.24



Total Allocation
N2,899,847,736.19



Total Allocation

BARKIN LADI	▶		N168,588,864.26
BASSA	▶		N170,571,274.37
BOKKOS	▶		N169,396,432.55
JOS EAST	▶		N130,410,846.90
JOS NORTH	▶		N230,170,679.08
JOS SOUTH	▶		N197,519,798.15
KANAM	▶		N168,890,209.11
KANKE	▶		N149,971,973.74
LANGTANG NORTH	▶		N154,378,504.21
LANGTANG SOUTH	▶		N145,691,816.36
MANGU	▶		N203,219,616.13
MIKANG	▶		N136,945,668.94
PANKSHIN	▶		N179,773,856.23
QUAN-PAN	▶		N179,928,735.65
RIYOM	▶		N145,111,067.58
SHENDAM	▶		N181,702,628.47
WASE	▶		N187,575,764.47

Federation Account Allocation Committee (FAAC)

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RIVERS STATE



23

BENEFICIARIES

Gross Statutory Allocation
N3,188,552,321.48

13% Share of Derivation (Net)
N8,101,497,450.35

Gross Total
N11,290,049,771.83

DEDUCTIONS

External Debt
N277,644,002.14

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N871,709,869.48

Net Statutory Allocation
N10,140,695,900.21

Gross VAT Allocation
N1,542,067,181.19

Dist. of N4.016bn Excess Bank Charges Rec. =N30,523,094.25
--

Deductions

Distribution of Exchange Gain =N23,865,673.13

Total Net Amount
N13,000,340,750.24

Net VAT Allocation
N1,542,067,181.19

LGAs

Gross Statutory Allocation	→ N2,592,989,727.55
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Deduction	→ N 0.00
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Value Added Tax	→ N1,048,262,213.56
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Dist. of N44.176bn FOREX Equal. Account =N237,510,649.72
Dist. of N4.016bn Excess Bank Charges Rec. =N24,821,944.84
Distribution of Exchange Gain Allocation =N4,655,748.20

Total Allocation
N3,908,240,283.87



Total Allocation

AHOADA	▶		N144,280,482.08
AHOADA WEST	▶		N175,654,763.49
AKUKUTORU	▶		N159,052,459.54
ANDONI	▶		N170,853,033.82
ASARITORU	▶		N162,423,577.73
BONNY	▶		N162,074,832.65
DEGEMA	▶		N174,281,581.60
ELEME	▶		N166,232,352.67
EMOHUA	▶		N161,315,216.04
ETCHE	▶		N184,881,824.80
GONAKA	▶		N168,392,421.22
IKWERRE	▶		N160,417,732.88
KHANA	▶		N189,630,219.13
OBIO/AKPOR	▶		N232,753,748.58
OBUA/ODUAL	▶		N187,274,040.94
OGBA/EGBEMA/NDONI	▶		N188,596,388.32
OGU/BOLO	▶		N130,579,569.78
OKRIKA	▶		N162,813,000.86

*Total Allocation*

OMUMMA

**N130,003,858.84**

OPOBO/NKORO

**N141,158,232.97**

OYIGBO

**N142,462,697.56**

PORT HARCOURT

**N260,665,275.43**

TAI

**N152,442,972.94**

Federation Account Allocation Committee (FAAC)

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



23

BENEFICIARIES

Gross Statutory Allocation
 N3,258,411,007.10

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

Gross Total
N3,258,411,007.10

DEDUCTIONS

External Debt

N35,530,162.54

Contractual Obligation (ISPO)

N0.00

Other Deductions (see Note)

N276,184,462.78

Net Statutory Allocation

N2,946,696,381.78

Dist. of N4.016bn Excess Bank Charges Rec. =N31,191,831.36

Distribution of Exchange Gain =N5,850,521.13

Total Gross Amount

N4,629,259,673.99

Gross VAT Allocation

N1,035,344,925.57

Deductions



Total Net Amount

N4,317,545,048.67

Net VAT Allocation

N1,035,344,925.57

LGAs

Gross Statutory Allocation

N2,611,541,988.05

Dist. of N44.176bn FOREX Equal. Account =N239,209,985.20

Dist. of N4.016bn Excess Bank Charges Rec. =N24,999,540.30

Distribution of Exchange Gain Allocation =N4,689,059.04

Deduction

% N (35,989,038.17)



Total Allocation
N3,594,495,899.92

Value Added Tax N750,044,365.51



Total Allocation

BINJI	▶		N134,304,477.77
BODINGA	▶		N154,008,969.05
DANGE-SHUNI	▶		N164,808,549.22
GADA	▶		N179,808,044.95
GORONYO	▶		N166,768,165.94
GUDU	▶		N148,144,374.06
GWADABAWA	▶		N174,859,626.25
ILLELA	▶		N148,869,359.97
ISA	▶		N164,202,699.86
KEBBE	▶		N149,680,693.74
KWARE	▶		N141,516,176.22
RABAH	▶		N163,989,011.46
SABON BIRNI	▶		N174,625,679.52
SHAGARI	▶		N157,187,740.11
SILAME	▶		N140,354,867.00
SOKOTO NORTH	▶		N161,866,747.33
SOKOTO SOUTH	▶		N158,217,358.66
TAMBUWAL	▶		N175,241,473.40

*Total Allocation***TANGAZA****N156,625,841.17****TURETA****N141,875,491.00****WAMAKKO****N153,214,096.07****WURNO****N147,438,599.38****YABO****N136,887,857.78**

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



TARABA STATE



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BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
N2,847,987,359.60	% N0.00	N2,847,987,359.60

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
N17,020,078.04	N0.00	N400,446,719.68

Net Statutory Allocation	Gross VAT Allocation
N2,430,520,561.88	N875,794,398.99
Dist. of N4.016bn Excess Bank Charges Rec. =N27,262,963.83	
Distribution of Exchange Gain =N5,113,599.91	
Total Gross Amount	Total Net Amount
N4,017,026,046.17	N3,599,559,248.45
Net VAT Allocation	
	N875,794,398.99

LGAs

Gross Statutory Allocation	N1,957,359,457.12
Deduction	% N 0.00
Value Added Tax	N495,942,420.10

Dist. of N44.176bn FOREX Equal. Account =N179,288,684.20

Dist. of N4.016bn Excess Bank Charges Rec. =N18,737,239.09

Distribution of Exchange Gain Allocation =N3,514,465.44



Total Allocation
N2,654,842,265.95



Total Allocation

ARDO KOLA	▶		N135,254,911.73
BALI	▶		N220,683,976.25
DONGA	▶		N157,499,155.17
GASHAKA	▶		N178,955,949.89
GASSOL	▶		N202,051,900.64
IBI	▶		N140,493,848.58
JALINGO	▶		N140,028,468.55
KARIM LAMIDU	▶		N204,267,583.19
KURMI	▶		N148,137,994.35
LAU	▶		N139,225,861.30
SARDAUNA	▶		N202,996,654.08
TAKUM	▶		N162,123,176.86
USSA	▶		N142,013,737.12
WUKARI	▶		N199,932,586.85
YORRO	▶		N134,713,361.76
ZING	▶		N146,463,099.64

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



YOBE STATE



17

BENEFICIARIES

Gross Statutory Allocation
N2,935,909,373.07

13% Share of Derivation (Net)
N0.00

Gross Total
N2,935,909,373.07

DEDUCTIONS

External Debt
N31,943,044.92

Contractual Obligation (ISPO)
N0.00

Other Deductions (see Note)
N89,972,595.59

Net Statutory Allocation
N2,813,993,732.56

Gross VAT Allocation
N 921,850,889.09

Dist. of N4.016bn Excess Bank Charges Rec. =N28,104,615.98

Deductions -----

Distribution of Exchange Gain =N5,271,465.07

Total Gross Amount
N4,160,057,479.02

Total Net Amount
N4,038,141,838.51

Net VAT Allocation
N921,850,889.09

LGAs

Gross Statutory Allocation



N1,967,953,396.27

Deduction



N 0.00

Value Added Tax



N542,273,154.72

Dist. of N44.176bn FOREX Equal. Account =N180,259,059.57

Dist. of N4.016bn Excess Bank Charges Rec. =N18,838,651.82

Distribution of Exchange Gain Allocation =N3,533,487.00



Total Allocation
N2,712,857,749.38



Total Allocation

BADE	▶		N152,628,561.23
BURSARI	▶		N163,346,389.69
DAMATURU	▶		N140,183,246.06
FIKA	▶		N156,934,114.94
FUNE	▶		N218,635,719.74
GEIDAM	▶		N178,648,922.30
GUJBA	▶		N165,232,857.54
GULAMI	▶		N145,834,848.82
JAKUSKO	▶		N191,610,326.83
KARASUWA	▶		N137,954,098.54
MACHINA	▶		N130,245,964.11
NANGERE	▶		N139,537,255.48
NGURU	▶		N153,624,604.72
POTISKUM	▶		N169,580,882.81
TARMUA	▶		N151,014,831.37
YUNUSARI	▶		N159,586,567.30
YUSUFARI	▶		N158,258,557.91

Federation Account Allocation Committee (FAAC)

March 2019 Disbursement

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



ZAMFARA STATE



14

BENEFICIARIES

Gross Statutory Allocation
 N2,942,162,002.76

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

Gross Total
N2,942,162,002.76

DEDUCTIONS

External Debt
 N26,330,741.67

Contractual Obligation (ISPO)
 N488,822,936.86

Other Deductions (see Note)
 N518,487,915.95

Net Statutory Allocation
N1,908,520,408.28

Gross VAT Allocation
N969,372,457.00

Dist. of N4.016bn Excess Bank Charges Rec. =N28,164,470.60

Deductions

Distribution of Exchange Gain
=N5,282,691.76



Total Gross Amount
N4,214,475,481.44

Total Net Amount
N3,180,833,886.96

Net VAT Allocation
N969,372,457.00

LGAs

Gross Statutory Allocation
 N1,778,177,447.55

Deduction
 % N 0.00

Value Added Tax
 N519,315,115.54

Dist. of N44.176bn FOREX Equal. Account =N162,876,110.30
Dist. of N4.016bn Excess Bank Charges Rec. =N17,021,981.25
Distribution of Exchange Gain Allocation =N3,192,741.71

Total Allocation
N2,480,583,396.35



Total Allocation

ANKA	▶		N151,411,158.36
BAKURA	▶		N150,679,552.61
BUKKUYUM	▶		N173,434,551.02
BUNGUDU	▶		N190,939,634.52
GUMMI	▶		N167,520,623.80
GUSAU	▶		N231,361,200.14
KAURA NAMODA	▶		N180,075,375.94
KIYAWA	▶		N159,997,257.55
MARADUN	▶		N172,498,299.87
MARU	▶		N221,930,881.21
SHINKAFI	▶		N143,196,231.72
TALATA MAFARA	▶		N166,210,076.99
TSAFE	▶		N177,489,453.69
ZURMI	▶		N193,839,098.94

Appendix

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

S/n	Beneficiaries	Statutory	Distribution of ₦44.176B from FOREX Equalisation Account	Distribution of ₦4.016Billion Excess Bank Charges Recovered	Exchange Gain Difference	VAT	Total
1	FGN (see Table II)	221,041,201,234.37	20,246,759,469.09	2,115,963,841.51	396,882,472.98	13,880,044,718.10	257,680,851,736.05
2	State (see Table III)	112,115,051,195.57	10,269,426,974.45	1,073,245,137.53	201,304,094.12	46,266,815,727.01	169,925,843,128.67
3	LGCs (see Table IV)	86,436,005,038.50	7,917,297,742.28	827,427,014.71	155,197,018.67	32,386,771,008.90	127,722,697,823.06
4	13% Derivation Fund	45,099,740,188.10	5,742,934,418.57	-	105,076,313.14	-	50,947,750,919.81
5	Cost of Collection - NCS	3,645,161,193.20	-	-	-	260,052,627.00	3,905,213,820.20
6	Cost of Collections - FIRS	2,891,891,466.97	-	-	-	3,595,515,350.25	6,487,406,817.22
7	Cost of Collection - DPR	3,188,539,438.07	-	-	-		3,188,539,438.07
	Total	474,417,589,754.77	44,176,418,604.39	4,016,635,993.75	858,459,898.90	96,389,199,431.26	619,858,303,683.07
	Check!!						

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

S/n	Beneficiaries	1	2	3	4=2-3	5	6	7	8	9(4+5+6+7+8)
		Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	Distribution of ₦44.176B from FOREX Equalisation Account	Distribution of ₦4.016Billion Excess Bank Charges Recovered	Exchange Gain Difference	VAT	Total Net Amount	
1	FGN (CRF Account)	203,502,244,872.19	34,368,196,657.71	169,134,048,214.48	18,640,239,830.12	1,948,068,456.97	365,391,039.09	12,954,708,403.56	203,042,455,944.23	
2	Share of Derivation & Ecology	4,195,922,574.68		4,195,922,574.68	384,334,841.86	40,166,359.94	7,533,835.86	-	4,627,957,612.34	
3	Stabilization	2,097,961,287.34	-	2,097,961,287.34	192,167,420.93	20,083,179.97	3,766,917.93	-	2,313,978,806.17	
4	Development of Natural Resources	7,049,149,925.47	-	7,049,149,925.47	645,682,534.32	67,479,484.70	12,656,844.24	-	7,774,968,788.73	
5	FCT-Abuja	4,195,922,574.68	34,976,456.56	4,160,946,118.12	384,334,841.86	40,166,359.94	7,533,835.86	925,336,314.54	5,518,317,470.32	
	Sub-total	221,041,201,234.37	34,403,173,114.27	186,638,028,120.10	20,246,759,469.09	2,115,963,841.51	396,882,472.98	13,880,044,718.10	223,277,678,621.78	

Source: Office of the Accountant-General of the Federation

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

Kemi Adeosun

Hon. Minister of Finance
Abuja. Nigeria.

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

1	2	3	4	5	6=4+5	7	8	9	10=6-(7+8+9)	11
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	Deductions			Net Statutory Allocation	Distribution of ₦44,176B from FOREX Equalisation
						External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)		
			₦	₦	₦	₦	₦	₦	₦	₦
1	ABIA	17	2,768,494,546.48	572,843,640.02	3,341,338,186.50	42,102,357.90	0.00	429,919,971.55	2,869,315,857.05	332,324,127.89
2	ADAMAWA	21	2,945,202,109.46	-	2,945,202,109.46	39,094,397.36	0.00	461,215,592.50	2,444,892,119.60	269,772,324.64
3	AKWA IBOM	31	2,972,571,641.20	10,629,953,154.83	13,602,524,796.03	14,782,883.32	0.00	1,052,339,532.95	12,535,402,379.76	1,656,341,813.36
4	ANAMBRA	21	2,939,684,620.04	-	2,939,684,620.04	54,906,525.84	0.00	89,972,595.59	2,794,805,498.61	269,266,937.95
5	BAUCHI	20	3,536,539,088.90	-	3,536,539,088.90	131,623,955.68	201,255,000.00	508,776,788.11	2,694,883,345.11	323,937,147.85
6	BAYELSA	8	2,616,033,727.34	8,430,549,971.79	11,046,583,699.13	33,286,734.18	421,546,663.22	1,091,938,012.73	9,499,812,289.00	1,264,909,100.52
7	BENUE	23	3,315,734,011.99	-	3,315,734,011.99	25,398,917.32	103,855,987.23	423,541,958.63	2,762,937,148.81	303,712,016.72
8	BORNO	27	3,673,358,094.13	-	3,673,358,094.13	18,502,027.79	0.00	323,071,065.26	3,331,785,001.08	336,469,388.33
9	CROSS RIVER	18	2,973,078,587.63	-	2,973,078,587.63	68,224,089.09	633,134,951.92	819,495,380.18	1,452,224,166.44	272,325,732.53
10	DELTA	25	3,001,979,793.68	14,037,683,246.85	17,039,663,040.54	26,150,159.68	0.00	1,145,011,172.37	15,868,501,708.49	2,111,616,303.68
11	EBONYI	13	2,645,079,758.89	-	2,645,079,758.89	39,542,936.96	0.00	381,057,059.88	2,224,479,762.05	242,281,951.76
12	EDO	18	2,764,532,273.41	1,618,089,841.47	4,382,622,114.88	90,241,634.59	0.00	515,176,310.63	3,777,204,169.66	444,628,773.23
13	EKITI	16	2,643,587,155.79	-	2,643,587,155.79	96,788,194.02	102,458,000.01	424,531,814.40	2,019,809,147.36	242,145,233.47
14	ENUGU	17	2,973,335,184.39	-	2,973,335,184.39	73,982,522.48	0.00	206,468,378.89	2,692,884,283.02	272,349,236.08
15	GOMBE	11	2,784,854,949.33	-	2,784,854,949.33	33,205,323.99	533,792,423.91	245,289,219.29	1,972,567,982.14	255,084,970.59
16	IMO	27	3,073,990,819.45	739,688,672.95	3,813,679,492.40	51,447,165.55	0.00	891,341,617.92	2,870,890,708.93	380,026,687.61
17	JIGAWA	27	3,306,362,282.64	-	3,306,362,282.64	27,115,156.40	0.00	163,223,611.96	3,116,023,514.28	302,853,592.36
18	KADUNA	23	3,873,787,978.57	-	3,873,787,978.57	216,090,724.37	0.00	203,254,936.77	3,454,442,317.43	354,828,208.49
19	KANO	44	4,689,651,616.40	-	4,689,651,616.40	74,397,424.82	0.00	404,482,901.26	4,210,771,290.32	429,559,049.36
20	KATSINA	34	3,634,346,535.45	-	3,634,346,535.45	98,604,111.14	0.00	222,190,671.15	3,313,551,753.16	332,896,038.02
21	KEBBI	21	3,121,921,805.89	-	3,121,921,805.89	38,965,476.26	0.00	264,239,440.81	2,818,716,888.82	285,959,357.50
22	KOGI	21	3,267,709,652.52	-	3,267,709,652.52	27,649,103.50	117,593,824.10	440,272,884.07	2,682,193,840.85	299,313,118.91
23	KWARA	16	2,631,801,022.59	-	2,631,801,022.59	39,742,879.33	0.00	456,735,092.52	2,135,323,050.74	241,065,656.44
24	LAGOS	20	3,960,715,021.45	1,922,429.85	3,962,637,451.30	926,864,967.20	2,000,000,000.00	-	1,035,772,484.10	362,790,483.93
25	NASSARAWA	13	2,726,551,514.49	-	2,726,551,514.49	31,079,742.06	226,360,533.05	124,304,116.61	2,344,807,122.77	249,744,538.06
26	NIGER	25	3,502,134,023.34	-	3,502,134,023.34	35,000,178.17	275,631,992.38	282,856,706.95	2,908,645,145.84	320,785,739.51
27	OGUN	20	2,746,801,617.40	-	2,746,801,617.40	75,985,872.06	0.00	1,133,331,119.97	1,537,484,625.37	251,599,391.18
28	ONDO	18	2,752,243,339.03	967,511,779.98	3,719,755,119.01	76,149,030.52	307,710,850.70	293,823,281.24	3,042,071,956.55	409,311,677.93
29	OSUN	30	2,696,447,283.99	-	2,696,447,283.99	97,150,687.53	945,881,467.00	1,375,047,323.53	278,367,805.93	246,987,074.24
30	OYO	33	3,316,100,361.11	-	3,316,100,361.11	125,101,279.56	99,912,935.00	456,465,659.18	2,634,620,487.37	303,745,573.28
31	PLATEAU	17	3,087,398,714.59	-	3,087,398,714.59	23,038,723.31	191,813,954.92	519,359,488.18	2,353,186,548.18	282,797,138.32
32	RIVERS	23	3,188,552,321.48	8,101,497,450.35	11,290,049,771.83	277,644,002.14	0.00	871,709,869.48	10,140,695,900.21	1,263,188,901.46
33	SOKOTO	23	3,258,411,007.10	-	3,258,411,007.10	35,530,162.54	0.00	276,184,462.78	2,946,696,381.78	298,461,388.84
34	TARABA	16	2,847,987,359.60	-	2,847,987,359.60	17,020,078.04	0.00	400,446,719.68	2,430,520,561.88	260,867,723.84
35	YOBE	17	2,935,909,373.07	-	2,935,909,373.07	31,943,044.92	0.00	89,972,595.59	2,813,993,732.56	268,921,135.82
36	ZAMFARA	14	2,942,162,002.76	-	2,942,162,002.76	26,330,741.67	488,822,936.86	518,487,915.95	1,908,520,408.28	269,493,859.32
	Total (States)		112,115,051,195.57	45,099,740,188.10	157,214,791,383.66	3,140,683,211.29	6,649,771,520.30	17,505,535,268.56	129,918,801,383.51	16,012,361,393.02

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

12	13	14	15	16	17=6+11+12+13+14	18=10+11+12+13+16	
Distribution of ₦4,016B Being Excess Bank Charges	Distribution of Exchange Gain	Gross VAT Allocation	Deduction	Net VAT Allocation	Total Gross Amount	Total Net Amount	S/n
#	#	#	#	#	#	#	
26,502,001.99	6,389,967.33	938,780,529.29	-	938,780,529.29	4,645,334,813.00	4,173,312,483.55	1
28,193,572.67	5,288,150.31	988,704,972.66	-	988,704,972.66	4,237,161,129.73	3,736,851,139.87	2
28,455,573.32	30,913,971.75	1,068,684,080.67	-	1,068,684,080.67	16,386,920,235.13	15,319,797,818.86	3
28,140,755.33	5,278,243.58	1,129,100,083.96	-	1,129,100,083.96	4,371,470,640.86	4,226,591,519.43	4
33,854,271.49	6,349,903.87	1,125,275,262.31	-	1,125,275,262.31	5,025,955,674.41	4,184,299,930.62	5
25,042,538.42	23,307,695.15	822,501,246.28	-	822,501,246.28	13,182,344,279.50	11,635,572,869.37	6
31,740,567.99	5,953,445.36	1,071,979,100.33	-	1,071,979,100.33	4,729,119,142.39	4,176,322,279.21	7
35,164,000.47	6,595,564.25	1,069,119,807.68	-	1,069,119,807.68	5,120,706,854.85	4,779,133,761.80	8
28,460,426.18	5,338,202.90	959,172,780.83	-	959,172,780.83	4,238,375,730.06	2,717,521,308.87	9
28,737,089.11	39,031,442.36	1,104,261,028.90	-	1,104,261,028.90	20,323,308,904.58	19,152,147,572.53	10
25,320,587.73	4,749,276.56	898,402,809.97	-	898,402,809.97	3,815,834,384.91	3,395,234,388.07	11
26,464,072.29	8,514,739.72	1,057,758,847.54	-	1,057,758,847.54	5,919,988,547.66	5,314,570,602.44	12
25,306,299.47	4,746,596.57	900,208,733.96	-	900,208,733.96	3,815,994,019.26	3,192,216,010.83	13
28,462,882.50	5,338,663.63	1,040,181,714.75	-	1,040,181,714.75	4,319,667,681.34	4,039,216,779.97	14
26,658,615.42	5,000,244.81	907,094,420.75	-	907,094,420.75	3,978,693,200.90	3,166,406,233.71	15
29,426,429.95	7,305,520.23	1,047,922,638.42	-	1,047,922,638.42	5,278,360,768.60	4,335,571,985.13	16
31,650,855.13	5,936,618.30	1,142,968,994.93	-	1,142,968,994.93	4,789,772,343.36	4,599,433,575.00	17
37,082,658.10	6,955,438.82	1,325,710,838.38	-	1,325,710,838.38	5,598,365,122.37	5,179,019,461.23	18
44,892,686.04	8,420,333.04	1,743,028,573.29	-	1,743,028,573.29	6,915,552,258.14	6,436,671,932.06	19
34,790,554.04	6,525,518.47	1,227,032,395.69	-	1,227,032,395.69	5,235,591,041.67	4,914,796,259.38	20
29,885,259.49	5,605,452.92	983,389,657.05	-	983,389,657.05	4,426,761,532.85	4,123,556,615.78	21
31,280,844.61	5,867,216.97	985,808,641.88	-	985,808,641.88	4,589,979,474.90	4,004,463,663.23	22
25,193,474.21	4,725,434.41	901,610,816.11	-	901,610,816.11	3,804,396,403.76	3,307,918,431.91	23
37,914,785.68	7,111,517.51	8,884,851,543.56	1,000,000,000.00	7,884,851,543.56	13,255,305,781.98	9,328,440,814.78	24
26,100,493.41	4,895,560.20	836,105,904.95	-	836,105,904.95	3,843,398,011.11	3,461,653,619.39	25
33,524,921.69	6,288,129.11	1,085,581,315.37	-	1,085,581,315.37	4,948,314,129.02	4,354,825,251.52	26
26,294,341.82	4,931,919.54	1,099,751,474.62	-	1,099,751,474.62	4,129,378,744.57	2,920,061,752.54	27
26,346,433.86	7,292,611.54	1,020,819,690.65	-	1,020,819,690.65	5,183,525,532.99	4,505,842,370.53	28
25,812,314.27	4,841,507.65	994,642,548.88	-	994,642,548.88	3,968,730,729.03	1,550,651,250.97	29
31,744,074.95	5,954,103.15	1,571,077,489.70	-	1,571,077,489.70	5,228,621,602.19	4,547,141,728.45	30
29,554,779.87	5,543,466.24	990,857,931.80	-	990,857,931.80	4,396,152,030.83	3,661,939,864.42	31
30,523,094.25	23,865,673.13	1,542,067,181.19	-	1,542,067,181.19	14,149,694,621.86	13,000,340,750.24	32
31,191,831.36	5,850,521.13	1,035,344,925.57	-	1,035,344,925.57	4,629,259,673.99	4,317,545,048.67	33
27,262,963.83	5,113,599.91	875,794,398.99	-	875,794,398.99	4,017,026,046.17	3,599,559,248.45	34
28,104,615.98	5,271,465.07	921,850,889.09	-	921,850,889.09	4,160,057,479.02	4,038,141,838.51	35
28,164,470.60	5,282,691.76	969,372,457.00	-	969,372,457.00	4,214,475,481.44	3,180,833,886.96	36
1,073,245,137.53	306,380,407.25	46,266,815,727.01	1,000,000,000.00	45,266,815,727.01	220,873,594,048.47	192,577,604,048.32	666.00

Note :

National Water Rehabilitation Projects, National Agricultural Technology Support Programme,
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, 2019 Shared in March, 2019**

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Distribution of ₦44.176Billion FOREX Equalization Account	Distribution of ₦4.016 Billion Excess Bank Charges Recoverd	Exchange Gain Difference	Value Added Tax	Total Allocation
				=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	ABIA	1	ABA NORTH	91,912,203.83	-	8,418,902.33	879,849.09	165,029.61	28,777,458.53	130,153,443.39
		2	ABA SOUTH	153,343,538.62	-	14,045,841.79	1,467,913.59	275,330.40	50,737,340.97	219,869,965.37
		3	AROCHUKWU	107,894,062.52	-	9,882,796.15	1,032,838.83	193,725.25	33,130,924.49	152,134,347.24
		4	BENDE	109,932,364.15	-	10,069,498.91	1,052,350.90	197,385.05	34,651,423.75	155,903,022.75
		5	IKWUANO	100,059,981.75	-	9,165,216.13	957,845.43	179,659.05	30,894,912.52	141,257,614.87
		6	ISIALA NGWA NORTH	103,336,097.67	-	9,465,299.24	989,206.74	185,541.36	31,987,547.93	145,963,692.95
		7	ISIALA NGWA SOUTH	100,263,692.85	-	9,183,875.50	959,795.49	180,024.82	30,670,638.01	141,258,026.67
		8	ISUIKWUATO	97,763,352.56	-	8,954,851.28	935,860.45	175,535.42	29,260,158.91	137,089,758.62
		9	NNEOCHI	105,472,735.38	-	9,661,009.31	1,009,660.16	189,377.73	32,695,147.54	149,027,930.11
		10	OBIOMA NGWA	107,033,484.90	-	9,803,969.63	1,024,600.77	192,180.07	33,910,644.56	151,964,879.93
		11	OHAFIA	117,049,677.19	-	10,721,425.00	1,120,482.89	210,164.28	38,332,621.50	167,434,370.86
		12	OSIOMA	112,698,031.39	-	10,322,826.34	1,078,825.84	202,350.84	36,561,748.32	160,863,782.74
		13	UGWUNAGBO	86,058,702.62	-	7,882,737.89	823,815.21	154,519.57	27,051,148.72	121,970,924.00
		14	UKWA EAST	81,313,719.19	-	7,448,110.60	778,392.85	145,999.89	25,402,373.61	115,088,596.13
		15	UKWA WEST	84,671,399.63	-	7,755,664.79	810,534.95	152,028.65	27,463,255.73	120,852,883.75
		16	UMUAHIA NORTH	126,217,752.31	-	11,561,195.19	1,208,246.24	226,625.69	36,633,105.24	175,846,924.66
		17	UMUAHIA SOUTH	109,059,542.21	-	9,989,550.85	1,043,995.63	195,817.89	30,934,964.02	151,223,870.59
ABIA TOTAL				1,794,080,338.76	-	164,332,770.92	17,174,215.05	3,221,295.57	559,095,414.34	2,537,904,034.64
2	ADAMAWA	1	DEMSA	111,844,119.21	-	10,244,610.36	1,070,651.58	200,817.63	34,180,122.52	157,540,321.31
		2	FUFORE	136,634,076.19	-	12,515,301.49	1,307,958.71	245,328.34	36,056,781.63	186,759,446.36
		3	GANYE	116,343,955.02	-	10,656,782.81	1,113,727.22	208,897.15	33,058,125.27	161,381,487.46
		4	GIREI	101,860,808.97	-	9,330,166.90	975,084.23	182,892.46	30,691,685.62	143,040,638.18
		5	GOMBI	100,794,920.63	-	9,232,534.49	964,880.78	180,978.65	31,832,424.48	143,005,739.03
		6	GUYUK	107,764,294.79	-	9,870,909.78	1,031,596.60	193,492.25	34,008,949.22	152,869,242.65
		7	HONG	117,381,154.65	-	10,751,787.41	1,123,656.03	210,759.45	33,407,899.09	162,875,256.64
		8	JADA	122,790,479.62	-	11,247,266.54	1,175,437.94	220,471.97	33,362,572.18	168,796,228.26
		9	YOLA-NORTH	106,760,212.63	-	9,778,938.65	1,021,984.81	191,689.41	35,429,285.02	153,182,110.51
		10	LAMURDE	95,589,730.47	-	8,755,753.54	915,053.00	171,632.66	29,498,331.45	134,930,501.11
		11	MADAGALI	97,140,539.96	-	8,897,803.38	929,988.45	174,417.16	31,027,090.89	138,169,749.83
		12	MAIHA	95,106,842.19	-	8,711,522.32	910,430.44	170,765.62	29,388,103.06	134,287,663.64
		13	MAYO-BELWA	110,278,428.20	-	10,101,197.41	1,055,663.67	198,006.41	32,297,493.87	153,930,789.57
		14	MICHIIKA	106,908,405.09	-	9,792,512.67	1,023,403.41	191,955.49	32,448,329.06	150,364,605.72
		15	MUBI NORTH	102,016,341.60	-	9,344,413.25	976,573.10	183,171.72	32,154,710.62	144,675,210.29
		16	MUBI SOUTH	95,040,971.90	-	8,705,488.78	909,799.89	170,647.35	30,618,246.30	135,445,154.23
		17	NUMAN	90,322,854.32	-	8,273,322.33	864,634.70	162,175.91	27,965,684.86	127,588,672.13
		18	SHELLENG	102,320,924.38	-	9,372,312.19	979,488.78	183,718.61	32,015,675.70	144,872,119.65
		19	SONG	128,793,179.83	-	11,797,097.19	1,232,900.07	231,249.90	35,044,040.97	177,098,467.96
		20	TOUNGO	110,347,531.70	-	10,107,527.10	1,056,325.18	198,130.49	25,280,568.57	146,990,083.04
		21	YOLA-SOUTH	106,935,083.49	-	9,794,956.33	1,023,658.80	192,003.39	35,176,620.45	153,122,322.46
ADAMAWA TOTAL				2,262,974,854.86	-	207,282,204.92	21,662,807.39	4,063,202.03	674,942,740.83	3,170,925,810.03
3	AKWA IBOM	1	ABAK	102,682,959.86	-	9,405,473.63	982,954.44	184,368.65	31,163,771.49	144,419,528.08
		2	EASTERN OBOLO	80,174,698.94	-	7,343,779.51	767,489.33	143,954.76	25,711,561.74	114,141,484.28
		3	EKET	105,853,315.80	-	9,695,869.42	1,013,303.35	190,061.06	33,486,827.80	150,239,377.43
		4	EKPE ATAI	81,148,589.72	-	7,432,985.20	776,812.11	145,703.39	26,686,958.02	116,191,048.44
		5	ESSIEN UDIM	109,050,379.56	-	9,988,711.57	1,043,907.92	195,801.43	34,882,799.52	155,161,600.00
		6	ETIIM EKPO	95,049,689.98	-	8,706,287.33	909,883.34	170,663.01	28,826,485.45	133,663,009.11
		7	ETINAN	107,802,902.76	-	9,874,446.17	1,031,966.18	193,561.57	33,259,637.93	152,162,514.61
		8	IBENO	86,376,974.32	-	7,911,890.69	826,861.93	155,091.03	26,741,447.49	122,012,265.46
		9	IBESIKPO ASUTAN	100,243,467.40	-	9,182,022.91	959,601.88	179,988.50	31,025,708.36	141,590,789.05
		10	IBIONO IBOM	109,060,251.78	-	9,989,615.84	1,044,002.42	195,819.16	34,672,615.92	154,962,305.12
		11	IKA	83,935,789.72	-	7,688,284.97	803,493.17	150,707.85	26,572,009.52	119,150,285.24
		12	IKONO	99,280,956.52	-	9,093,859.58	950,388.04	178,260.30	30,664,967.22	140,168,431.67
		13	IKOT ABASI	99,308,948.10	-	9,096,423.54	950,656.00	178,310.56	30,673,227.41	140,207,565.60
		14	IKOT EKPENE	102,422,406.69	-	9,381,607.69	980,460.24	183,900.82	31,440,522.49	144,408,897.92
		15	INI	93,572,905.79	-	8,571,018.01	895,746.51	168,011.42	28,394,595.64	131,602,277.37
		16	ITU	95,542,650.62	-	8,751,441.16	914,602.31	171,548.12	30,326,854.83	135,707,097.05
		17	MBO	89,183,385.04	-	8,168,950.11	853,726.89	160,129.98	28,728,890.29	127,095,082.32
		18	MKPAT ENIN	110,801,847.72	-	10,149,141.19	1,060,674.22	198,946.22	33,867,143.50	156,077,752.85
		19	NSIT IBOM	92,455,938.19	-	8,468,706.88	885,054.10	166,005.89	29,048,122.25	131,023,827.32
		20	NSIT UBIUM	97,279,062.39	-	8,910,491.65	931,224.48	174,665.88	30,410,012.01	137,705,456.41
		21	OBAT AKARA	101,184,354.08	-	9,268,205.51	968,608.72	181,677.88	31,801,749.52	143,404,595.70
		22	OKODO	86,970,600.64	-	7,966,265.21	832,544.54	156,156.89	28,732,013.89	124,657,581.18
		23	ONNA	90,814,225.67	-	8,318,330.58	869,338.46	163,058.17	30,072,802.00	130,237,754.88
		24	ORON	93,019,308.16	-	8,520,310.00	890,447.08	167,017.43	27,580,030.07	130,177,112.75
		25	ORUK ANAM	109,597,351.22	-	10,038,812.66	1,049,143.92	196,783.53	33,493,560.89	154,375,652.23
		26	UDUNG UKO	81,639,802.13	-	7,477,978.89	781,514.34	146,585.37	25,207,273.81	115,253,154.55
		27	UKANAFUN	100,172,703.92	-	9,175,541.17	958,924.48	179,861.45	30,326,854.83	140,813,885.85
		28	UQUO	81,668,875.07	-	7,480,641.89	781,792.65	146,637.57	25,930,769.07	116,008,716.25
		29	URUAN	106,509,323.97	-	9,755,957.95	1,019,583.12	191,238.93	29,720,668.12	147,196,772.09
		30	URUE FONG/ORUK	88,131,222.25	-	8,072,574.93	843,654.84	158,240.80	26,448,453.78	123,654,146.59
		31	UYO	133,214,640.02	-	12,202,090.65	1,275,225.43	239,188.69	42,997,566.23	189,928,711.02
AKWA IBOM TOTAL				3,014,149,528.04	-	276,087,716.49	28,853,586.47	5,411,946.33	938,895,901.10	4,2

		1 AGUATA	149,836,858.35	-	13,724,639.63	1,434,345.15	269,034.11	48,370,925.31	213,635,802.55
		2 ANAMBRA EAST	98,541,245.90	-	9,026,104.15	943,307.00	176,932.14	33,319,266.88	142,006,856.07
		3 ANAMBRA WEST	101,371,075.35	-	9,285,308.66	970,396.15	182,013.14	34,296,953.79	146,105,747.09
		4 ANIOCHA	122,526,720.71	-	11,223,106.95	1,172,913.06	219,998.39	42,458,990.99	177,601,730.10
		5 AWKA NORTH	93,055,058.14	-	8,523,584.60	890,789.31	167,081.62	30,492,547.36	133,129,061.03
		6 AWKA SOUTH	107,127,122.10	-	9,812,546.54	1,025,497.13	192,348.20	35,798,572.62	153,956,086.57
		7 AYAMELUM	99,282,675.63	-	9,094,017.05	950,404.50	178,263.39	33,671,817.24	143,177,177.81
		8 DUNUKOFIA	88,771,048.24	-	8,131,181.21	849,779.71	159,389.62	29,366,246.48	127,277,645.26
		9 EKWUSIGWO	98,596,889.49	-	9,031,200.95	943,839.66	177,032.05	33,659,392.25	142,408,354.41
		10 IDEMILI NORTH	155,983,833.45	-	14,287,685.46	1,493,188.37	280,071.09	52,578,137.36	224,622,915.73
		11 IDEMILI SOUTH	108,408,952.62	-	9,929,958.65	1,037,767.72	194,649.74	37,092,020.83	156,663,349.56
		12 IHIALA	132,540,828.96	-	12,140,371.43	1,268,775.23	237,978.86	43,649,846.28	189,837,800.76
		13 NIJKOKA	97,383,679.12	-	8,920,074.25	932,225.95	174,853.72	32,981,501.56	140,392,334.59
		14 NNEWI NORTH	96,556,497.32	-	8,844,306.70	924,307.58	173,368.50	33,613,440.62	140,111,920.71
		15 NNEWI SOUTH	115,888,939.87	-	10,615,104.68	1,109,371.49	208,080.16	38,895,032.38	166,716,528.58
		16 OGBARU	110,735,161.40	-	10,143,032.91	1,060,035.85	198,826.48	38,077,412.62	160,214,469.26
		17 ONISHA NORTH	92,765,478.49	-	8,497,059.91	888,017.24	166,561.67	31,348,691.52	133,665,808.84
		18 ONISHA SOUTH	96,121,931.05	-	8,804,501.64	920,147.60	172,588.23	32,162,215.88	138,181,384.40
		19 ORUMBA NORTH	103,803,523.98	-	9,508,114.19	993,681.28	186,380.63	34,643,256.96	149,134,957.04
		20 ORUMBA SOUTH	105,046,541.62	-	9,621,971.15	1,005,580.33	188,612.49	35,670,088.52	151,532,794.10
		21 OYI	100,860,149.11	-	9,238,509.24	965,505.20	181,095.76	34,339,504.17	145,584,763.49
	ANAMBRA TOTAL		2,275,204,210.89	-	208,402,379.94	21,779,875.50	4,085,160.00	766,485,861.62	3,275,957,487.94
		1 ALKALERI	170,061,115.40	-	15,577,125.35	1,627,946.14	305,347.04	44,258,311.26	231,829,845.19
		2 BAUCHI	205,366,707.92	-	18,811,019.46	1,965,916.43	368,738.71	55,668,892.85	282,181,275.36
		3 BOGORO	89,816,404.05	-	8,226,932.89	859,786.60	161,266.57	27,237,555.15	126,301,925.27
		4 DAMBAN	106,148,314.81	-	9,722,890.51	1,016,127.29	190,590.74	31,867,890.93	148,945,814.28
		5 DARAZO	134,653,508.84	-	12,333,887.03	1,288,999.31	241,772.20	38,856,079.11	187,374,246.49
		6 DASS	89,165,501.72	-	8,167,312.05	853,555.70	160,097.87	27,635,134.77	125,981,602.10
		7 GAMAWA	142,252,137.66	-	13,029,900.30	1,361,738.80	255,415.64	41,271,038.68	198,170,231.09
		8 GANJUWA	143,599,387.15	-	13,153,304.61	1,374,635.63	257,834.65	38,777,711.45	197,162,873.49
		9 GIADE	101,006,274.70	-	9,251,893.93	966,904.02	181,358.14	32,287,633.41	143,694,064.19
		10 I/GADAU	115,681,662.91	-	10,596,118.69	1,107,387.29	207,707.99	37,356,681.52	164,949,558.40
		11 JAMAARE	89,510,813.00	-	8,198,941.60	856,861.27	160,717.88	29,574,543.54	128,301,877.28
		12 KATAGUM	138,616,821.36	-	12,696,915.44	1,326,938.96	248,888.38	41,936,157.32	194,825,721.46
		13 KIRFI	114,005,720.28	-	10,442,607.01	1,091,343.97	204,698.82	31,638,549.25	157,382,919.32
		14 MISAU	133,122,833.84	-	12,193,681.46	1,274,346.60	239,023.85	39,681,403.74	186,511,289.49
		15 NINGI	170,593,967.14	-	15,625,933.09	1,633,046.98	306,303.78	48,268,181.18	236,427,432.17
		16 SHIRA	127,890,909.39	-	11,714,451.72	1,224,262.89	229,629.86	37,635,584.32	178,694,838.19
		17 TAFAWA BALEWA	125,790,515.63	-	11,522,061.50	1,204,156.43	225,858.58	36,661,992.79	175,404,584.92
		18 TORO	176,900,424.60	-	16,203,587.05	1,693,416.88	317,627.11	45,714,603.17	240,829,658.81
		19 WARJI	98,455,344.58	-	9,018,235.83	942,484.70	176,777.91	29,354,989.14	137,947,832.14
		20 ZAKI	110,168,648.93	-	10,091,141.94	1,054,612.79	197,809.30	34,681,560.74	156,193,773.70
	BAUCHI TOTAL		2,582,807,013.91	-	236,577,941.46	24,724,468.65	4,637,465.00	750,364,474.31	3,599,111,363.33
		1 BRASS	125,104,681.45	-	11,459,240.99	1,197,591.13	224,627.15	34,399,106.01	172,385,246.73
		2 EKERMOR	143,620,822.93	-	13,155,268.07	1,374,840.83	257,873.13	40,313,678.03	198,722,482.99
		3 KOLOKUMA/OPOKUMA	95,579,810.22	-	8,754,844.87	914,958.03	171,614.84	26,919,332.54	132,340,560.51
		4 NEMBE	117,854,224.04	-	10,795,119.25	1,128,184.59	211,608.86	30,642,594.78	160,631,731.51
		5 OGBIA	123,854,514.45	-	11,344,729.17	1,185,623.64	222,382.46	34,043,501.46	170,650,751.17
		6 SAGBAMA	121,768,214.17	-	11,153,629.86	1,165,652.09	218,636.48	34,544,665.78	168,850,798.39
		7 SOUTHERN IJAW	168,231,117.12	-	15,409,502.59	1,610,428.10	302,061.25	43,725,760.25	229,278,869.31
		8 YENAGOA	155,283,609.63	-	14,223,546.91	1,486,485.33	278,813.83	46,081,024.35	217,353,480.04
	BAYELSA TOTAL		1,051,296,994.00	-	96,295,881.71	10,063,763.74	1,887,618.00	290,669,663.19	1,450,213,920.65
		1 ADO	123,732,849.98	(6,066,891.24)	11,333,585.04	1,184,458.98	222,164.01	33,498,502.27	163,904,669.05
		2 AGATU	109,175,518.36	(6,066,891.24)	10,000,173.94	1,045,105.84	196,026.12	29,100,542.35	143,450,475.37
		3 APA	105,714,360.43	(6,066,891.24)	9,683,141.50	1,011,973.17	189,811.57	27,798,486.89	138,330,882.31
		4 BURUKU	125,322,992.47	(6,066,891.24)	11,479,237.67	1,199,680.96	225,019.13	35,222,660.27	167,382,699.27
		5 GBOKO	162,649,732.03	(6,066,891.24)	14,898,263.24	1,556,999.10	292,039.80	45,996,652.10	219,326,795.03
		6 GUMA	132,886,869.66	(6,066,891.24)	12,172,067.79	1,272,087.78	238,600.18	34,381,231.74	174,883,965.90
		7 GWER EAST	126,055,600.65	(6,066,891.24)	11,546,342.55	1,206,694.01	226,334.54	32,440,990.01	165,409,070.52
		8 GWER WEST	108,326,195.80	(6,066,891.24)	9,922,378.35	1,036,975.51	194,501.15	29,560,197.50	142,973,357.09
		9 KATSINA ALA	136,843,924.63	(6,066,891.24)	12,534,523.03	1,309,967.53	245,705.12	36,680,132.20	181,547,361.28
		10 KONSHISHA	129,469,865.95	(6,066,891.24)	11,859,079.75	1,239,377.79	232,464.90	36,746,352.53	173,480,249.69
		11 KWANDE	148,234,355.75	(6,066,891.24)	13,577,854.85	1,419,004.85	266,156.80	38,344,594.72	195,775,075.73
		12 LOGO	113,835,254.06	(6,066,891.24)	10,426,992.77	1,089,712.14	204,392.74	32,816,932.67	152,306,393.15
		13 MAKURDI	136,742,896.30	(6,066,891.24)	12,525,269.11	1,309,000.42	245,523.72	41,725,093.88	186,480,892.19
		14 OBI	101,012,524.66	(6,066,891.24)	9,252,466.41	966,963.84	181,369.36	27,943,560.77	133,289,993.81
		15 OGBADIBO	106,115,794.56	(6,066,891.24)	9,719,911.75	1,015,815.98	190,532.35	30,015,687.85	140,990,851.24
		16 OHIMINI	96,790,545.78	(6,066,891.24)	8,865,744.89	926,548.06	173,788.74	26,043,509.37	126,733,245.59
		17 OJU	122,469,608.73	(6,066,891.24)	11,217,875.66	1,172,366.34	219,895.84	32,898,354.52	161,911,209.85
		18 OKPOKVU	114,766,468.20	(6,066,891.24)	10,512,289.40	1,098,626.39	206,064.75	33,343,363.45	153,859,920.95
		19 OTUKPO	134,412,659.61	(6,066,891.24)	12,311,825.91	1,286,693.73	241,339.75	39,244,816.35	181,430,444.12
		20 TARKA	93,158,423.76	(6,066,891.24)	8,533,052.61	891,778.80	167,267.21	26,599,649.07	123,283,280.20
		21 UKUM	127,377,686.87	(6,066,891.24)	11,667,441.97	1,219,349.96	228,708.36	36,139,541.10	170,565,837.02
		22 USHONGO	124,029,963.26	(6,066,891.24)	11,360,799.79	1,187,303.16	222,697.48	34,155,083.07	164,888,955.52
		23 VANDEIKYA	131,369,677.41	(6,066,891.24)	12,033,097.20	1,257,564.14	235,876.04	37,055,103.08	175,884,426.62
	BENUE TOTAL		2,810,493,768.90	(139,538,498.52)	257,433,415.18	26,904,048.47	5,046,279.66	777,751,037.79	3,738,090,051.48

BENUE TOTAL		2,810,493,768.90	(139,538,498.52)	257,433,415.18	26,904,048.47	5,046,279.66	777,751,037.79	3,738,090,051.48
8 BORNO	1 ABADAN	110,324,220.18	-	10,105,391.83	1,056,102.03	198,088.63	28,091,701.15	149,775,503.82
	2 ASKIRA UBA	106,679,490.56	-	9,771,544.73	1,021,212.08	191,544.47	30,723,230.35	148,387,022.19
	3 BAMA	149,666,703.77	-	13,709,053.95	1,432,716.31	268,728.60	39,878,503.05	204,955,705.67
	4 BAYO	86,212,546.84	-	7,896,829.59	825,287.91	154,795.80	26,619,999.48	121,709,459.62
	5 BIU	119,325,169.03	-	10,929,853.72	1,142,265.52	214,249.96	33,359,618.48	164,971,156.71
	6 CHIBOK	85,961,305.90	-	7,873,816.62	822,882.86	154,344.69	25,726,441.53	120,538,791.60
	7 DAMBOA	144,099,037.73	-	13,199,071.22	1,379,418.64	258,731.78	37,212,128.36	196,148,387.72
	8 DIKWA	95,359,776.60	-	8,734,690.41	912,851.71	171,219.77	28,489,370.18	133,667,908.68
	9 GUBIO	113,254,194.70	-	10,373,769.35	1,084,149.83	203,349.44	31,742,704.10	156,658,167.42
	10 GUZAMALA	96,533,578.08	-	8,842,207.36	924,088.18	173,327.35	27,777,119.88	134,250,320.85
	11 GWOZA	139,085,344.68	-	12,739,830.87	1,331,424.00	249,729.62	40,317,611.85	193,723,941.02
	12 HAWUL	98,502,462.26	-	9,022,551.67	942,935.74	176,862.51	29,489,269.37	138,134,081.55
	13 JERE	113,648,898.38	-	10,409,923.11	1,087,928.22	204,058.14	35,798,248.00	161,149,055.84
	14 KAGA	100,459,704.71	-	9,201,829.64	961,671.86	180,376.76	27,386,114.53	138,189,697.50
	15 KALA BALGE	92,451,011.86	-	8,468,255.64	885,006.95	165,997.05	25,357,995.51	127,328,267.01
	16 KONDUGA	135,466,609.25	-	12,408,364.77	1,296,782.89	243,232.13	32,005,503.01	181,420,492.04
	17 KUKAWA	139,612,111.59	-	12,788,081.26	1,336,466.59	250,675.44	35,288,754.07	189,276,088.95
	18 KWAYA KUSAR	77,736,092.08	-	7,120,409.90	744,145.25	139,576.21	25,059,726.38	110,799,949.83
	19 MAFA	104,725,636.44	-	9,592,577.13	1,002,508.40	188,036.30	28,323,402.88	143,832,161.15
	20 MAGUMERI	123,931,442.03	-	11,351,775.52	1,186,360.05	222,520.58	30,871,774.90	167,563,873.08
	21 MAIDUGURI METRO	180,473,793.83	-	16,530,897.74	1,727,623.72	324,043.14	57,336,374.98	256,392,733.41
	22 MARTE	112,698,502.22	-	10,322,869.47	1,078,830.35	202,351.69	30,117,876.59	154,420,430.31
	23 MOBBAR	104,947,017.86	-	9,612,855.05	1,004,627.62	188,433.79	29,235,216.54	144,988,150.86
	24 MONGUNO	102,438,239.83	-	9,383,057.96	980,611.81	183,929.25	28,762,997.58	141,748,836.42
	25 NGALA	117,155,418.60	-	10,731,110.61	1,121,495.12	210,354.14	37,593,762.91	166,812,141.39
	26 NGANZAI	101,837,234.43	-	9,328,007.53	974,858.55	182,850.13	28,065,254.67	140,388,205.31
	27 SHANI	98,768,451.79	-	9,046,915.58	945,481.98	177,340.09	28,240,037.46	137,178,226.90
BORNO TOTAL		3,051,353,995.22	-	279,495,542.24	29,209,734.14	5,478,747.46	858,870,737.81	4,224,408,756.86
9 CROSS RIVER	1 ABI	104,707,676.87	(2,017,457.56)	9,590,932.08	1,002,336.47	188,004.05	31,796,331.20	145,267,823.12
	2 AKAMKPA	131,616,279.57	(2,544,453.37)	12,055,685.27	1,259,924.79	236,318.81	32,235,231.76	174,858,986.83
	3 AKPABUYO	125,995,536.53	(2,434,582.26)	11,540,840.84	1,206,119.03	226,226.69	40,583,574.37	177,117,715.21
	4 BAKASSI	81,294,526.45	(1,558,697.37)	7,446,352.60	778,209.12	145,965.42	23,993,091.56	112,099,447.79
	5 BEKWARA	97,112,131.95	(1,868,649.67)	8,895,201.28	929,626.51	174,366.15	29,090,599.14	134,333,275.36
	6 BIASE	111,720,304.63	(2,154,700.07)	10,233,269.29	1,069,466.34	200,595.32	33,488,697.89	154,557,633.40
	7 BOKI	128,081,438.20	(2,475,446.61)	11,731,903.63	1,226,086.77	229,971.96	34,665,809.33	173,459,763.28
	8 CALABAR MUNICIPAL	101,460,215.92	(1,953,847.98)	9,293,473.69	971,249.46	182,173.19	34,197,338.69	144,150,602.97
	9 CALABAR SOUTH	108,144,084.15	(2,084,922.28)	9,905,697.43	1,035,232.21	194,174.17	35,046,819.17	152,241,084.86
	10 ETUNG	84,681,032.41	(1,625,005.68)	7,756,547.13	810,627.17	152,045.94	27,311,812.85	119,087,059.82
	11 IKOM	115,546,074.69	(2,231,802.60)	10,583,699.19	1,106,089.34	207,464.54	33,016,687.16	158,228,212.32
	12 OBANLIKU	99,713,930.62	(2,540,598.25)	9,133,518.81	954,532.78	179,037.71	29,403,098.00	136,843,519.67
	13 OBUBRA	109,899,818.18	(2,119,233.01)	10,066,517.79	1,052,039.35	197,326.61	33,715,054.79	152,811,523.71
	14 OBUDU	104,046,160.28	(2,004,350.13)	9,530,339.00	996,003.97	186,816.29	32,858,632.98	145,613,602.39
	15 ODUKPAINI	118,019,059.69	(2,278,449.64)	10,810,217.74	1,129,762.51	211,904.82	35,103,321.63	162,995,816.74
	16 OGAJA	110,917,670.02	(2,139,279.57)	10,159,750.19	1,061,782.95	199,154.18	33,677,363.35	153,876,441.12
	17 YAKURR	111,354,932.61	(2,147,660.84)	10,199,802.23	1,065,968.74	199,939.29	35,381,391.47	156,054,373.50
	18 YALA	122,800,942.80	(2,372,129.21)	11,248,224.94	1,175,538.10	220,490.76	36,380,457.70	169,453,525.09
CROSS RIVER TOTAL		1,967,111,815.56	(38,551,266.10)	180,181,973.12	18,830,595.61	3,531,975.93	591,945,313.05	2,723,050,407.16
10 DELTA	1 ANIOCHA NORTH	85,992,733.93	-	7,876,695.34	823,183.71	154,401.12	29,304,856.29	124,151,870.39
	2 ANIOCHA SOUTH	93,728,668.05	-	8,585,285.40	897,237.58	168,291.09	31,796,309.36	135,175,791.48
	3 BOMADI	80,122,565.45	-	7,339,004.23	766,990.27	143,861.15	28,050,765.44	116,423,186.55
	4 BURUTU	115,150,614.29	-	10,547,476.11	1,102,303.71	206,754.49	36,590,133.57	163,597,282.17
	5 ETHIOPE EAST	104,769,165.94	-	9,596,564.31	1,002,925.09	188,114.46	35,974,159.57	151,530,929.36
	6 ETHIOPE WEST	107,319,323.50	-	9,830,151.65	1,027,337.02	192,693.30	36,168,516.93	154,538,022.39
	7 IKA NORTH EAST	113,778,285.85	-	10,421,774.64	1,089,166.80	204,290.45	34,784,761.96	160,278,279.71
	8 IKA SOUTH	107,010,142.40	-	9,801,831.52	1,024,377.31	192,138.16	33,322,708.74	151,351,198.14
	9 ISOKO NORTH	100,688,658.03	-	9,222,801.13	963,863.56	180,787.85	32,042,796.14	143,098,906.70
	10 ISOKO SOUTH	112,592,392.93	-	10,313,150.15	1,077,814.59	202,161.17	37,842,766.73	162,028,285.58
	11 NDOKWA EAST	94,612,312.28	-	8,666,224.75	905,696.45	169,877.69	29,197,959.74	133,552,070.91
	12 NDOKWA WEST	97,578,291.40	-	8,937,900.19	934,088.92	175,203.14	32,401,663.11	140,027,146.77
	13 OKPE	89,379,609.09	-	8,186,923.69	855,605.29	160,482.30	31,062,263.27	129,644,883.64
	14 OSHIMILI NORTH	87,535,265.33	-	8,017,986.93	837,949.92	157,170.76	30,040,984.77	126,589,357.71
	15 OSHIMILI SOUTH	94,985,859.29	-	8,700,440.62	909,272.31	170,548.40	32,420,960.02	137,187,080.64
	16 PATANI	78,443,368.28	-	7,185,194.44	750,915.80	140,846.13	26,736,284.99	113,256,609.64
	17 SAPELE	98,805,486.63	-	9,050,307.86	945,836.50	177,406.59	33,967,836.34	142,946,873.93
	18 UDU	103,883,736.28	-	9,515,461.41	994,449.13	186,524.66	31,987,681.94	146,567,853.42
	19 UGHELLI NORTH	135,669,135.90	-	12,426,915.65	1,298,721.62	243,595.77	44,320,142.13	193,958,511.06
	20 UGHELLI SOUTH	107,547,020.44	-	9,851,008.06	1,029,516.69	193,102.13	36,861,539.73	155,482,187.05
	21 UKWUANI	85,294,337.85	-	7,812,724.20	816,498.16	153,147.14	30,393,188.07	124,469,895.42
	22 UVWIE	100,219,711.25	-	9,179,846.91	959,374.47	179,945.85	35,327,227.23	145,866,105.71
	23 WARRI SOUTH	124,544,284.08	-	11,407,910.15	1,192,226.61	223,620.95	43,097,703.76	180,465,745.56
	24 WARRI NORTH	102,492,647.44	-	9,388,041.54	981,132.63	184,026.94	31,566,967.68	144,612,816.23
	25 WARRI SOUTH-WEST	98,428,048.69	-	9,015,735.60	942,223.40	176,728.90	30,135,733.99	138,698,470.57
DELTA TOTAL		2,520,571,664.59	-	230,877,356.50	24,128,707.55	4,525,720.59	835,395,911.49	3,615,499,360.72

11	EBONYI	1	ABAKALIKI	111,771,641.20	(3,483,995.68)	10,237,971.57	1,069,957.77	200,687.50	33,050,247.10	152,846,509.46
		2	AFIKPO NORTH	104,953,395.46	(3,415,813.22)	9,613,439.22	1,004,688.67	188,445.24	33,389,539.52	145,733,694.88
		3	AFIKPO SOUTH	105,856,898.66	(3,424,848.26)	9,696,197.60	1,013,337.64	190,067.50	33,421,539.07	146,753,192.21
		4	EBONYI	102,075,629.59	(3,387,035.57)	9,349,843.87	977,140.64	183,278.18	31,322,826.68	140,521,683.39
		5	EZZA NORTH	101,744,388.56	(3,383,723.16)	9,319,503.11	973,969.77	182,683.43	32,626,548.06	141,463,369.77
		6	EZZA SOUTH	105,752,301.05	(3,423,802.28)	9,686,616.75	1,012,336.36	189,879.69	31,764,850.84	144,982,182.41
		7	IKWO	123,563,507.59	(3,601,914.35)	11,318,073.75	1,182,837.92	221,859.95	37,415,027.44	170,099,392.30
		8	ISHIELU	109,449,262.96	(3,460,771.90)	10,025,248.18	1,047,726.31	196,517.64	33,003,393.10	150,261,376.29
		9	IVO	99,025,360.86	(3,356,532.88)	9,070,447.73	947,941.30	177,801.38	30,912,038.52	136,777,056.92
		10	IZZI	137,545,797.86	(3,741,737.25)	12,598,812.66	1,316,686.36	246,965.34	38,766,366.38	186,732,891.36
		11	OHAOZARA	106,705,976.07	(3,433,339.03)	9,773,970.73	1,021,465.62	191,592.03	32,835,273.98	147,094,939.40
		12	OHAUKWU	117,741,847.95	(3,543,697.75)	10,784,825.91	1,127,108.84	211,407.08	36,147,053.93	162,468,545.97
		13	ONICHA	128,956,538.17	(3,655,844.65)	11,812,060.36	1,234,463.85	231,543.21	38,957,669.55	177,536,430.49
		EBONYI TOTAL		1,455,142,545.98	(45,313,055.97)	133,287,011.46	13,929,661.05	2,612,728.17	443,612,374.18	2,003,271,264.87
EDC	EDO	1	AKOKO EDO	133,884,293.24	-	12,263,429.02	1,281,635.83	240,391.06	41,925,050.33	189,594,799.48
		2	EGOR	127,160,945.57	-	11,647,589.07	1,217,275.16	228,319.20	47,324,644.77	187,578,773.76
		3	ESAN CENTRAL	84,144,726.75	-	7,707,423.02	805,493.27	151,083.00	31,041,038.35	123,849,764.39
		4	ESAN NORTH EAST	86,629,475.38	-	7,935,019.09	829,279.05	155,544.40	32,015,324.01	127,564,641.93
		5	ESAN SOUTH EAST	103,725,360.86	-	9,500,954.67	992,933.05	186,240.29	35,373,194.42	149,778,683.28
		6	ESAN WEST	88,162,806.84	-	8,075,467.99	843,957.19	158,297.51	32,466,233.08	129,706,762.61
		7	ETSAKO CENTRAL	88,243,897.48	-	8,082,895.66	844,733.45	158,443.11	30,295,886.12	127,625,855.84
		8	ETSAKO EAST	102,370,277.79	-	9,376,832.82	979,961.22	183,807.22	33,865,189.57	146,776,068.63
		9	ETSAKO WEST	112,671,055.77	-	10,320,355.45	1,078,567.61	202,302.41	37,447,820.38	161,720,101.61
		10	IGUEBEN	81,984,726.92	-	7,509,573.04	784,816.21	147,204.69	28,564,995.04	118,991,315.90
		11	IKPOBA OKHA	140,676,648.19	-	12,885,589.85	1,346,657.09	252,586.83	49,490,826.92	204,652,308.88
		12	OREDO	144,778,651.71	-	13,261,321.97	1,385,924.39	259,952.03	49,738,285.49	209,424,135.58
		13	ORHIONWON	113,478,559.68	-	10,394,320.56	1,086,297.61	203,752.29	36,414,116.89	161,577,047.03
		14	OVIA NORTH EAST	108,221,689.40	-	9,912,805.86	1,035,975.10	194,313.51	34,410,292.54	153,775,076.42
		15	OVIA SOUTH WEST	118,115,069.48	-	10,819,011.97	1,130,681.59	212,077.21	33,126,631.61	163,403,471.86
		16	OWAN EAST	103,611,452.42	-	9,490,520.97	991,842.63	186,035.77	34,447,498.09	148,727,349.89
		17	OWAN WEST	84,975,460.09	-	7,783,515.89	813,445.64	152,574.59	30,491,145.85	124,216,142.06
		18	UHUNMWODE	105,743,387.23	-	9,685,800.27	1,012,251.03	189,863.69	32,117,153.38	148,748,455.60
		EDO TOTAL		1,928,578,484.81	-	176,652,427.15	18,461,727.12	3,462,788.81	650,555,326.85	2,777,710,754.74
13	EKITI	1	ADO EKITI	124,250,730.02	-	11,381,021.41	1,189,416.50	223,093.87	42,984,232.72	180,028,494.52
		2	AIYEKIRE	94,546,409.49	-	8,660,188.24	905,065.58	169,759.36	31,848,389.13	136,129,811.80
		3	EFON	90,148,672.07	-	8,257,367.72	862,967.31	161,863.16	27,596,683.13	127,027,553.39
		4	EKITI EAST	93,083,397.96	-	8,526,180.45	891,060.60	167,132.50	31,137,735.34	133,805,506.85
		5	EKITI SOUTH WEST	98,593,457.69	-	9,030,886.60	943,806.81	177,025.89	33,034,246.66	141,779,423.66
		6	EKITI WEST	100,506,985.59	-	9,206,160.44	962,124.46	180,461.66	34,048,722.65	144,904,454.81
		7	EMURE	82,818,380.23	-	7,585,933.37	792,796.53	148,701.52	28,078,619.96	119,424,431.62
		8	IDO-OSI	102,025,619.29	-	9,345,263.06	976,661.91	183,188.38	32,606,452.24	145,137,184.88
		9	IJERO	109,163,357.32	-	9,999,060.02	1,044,989.42	196,004.29	36,930,278.71	157,333,689.76
		10	IKERE	95,323,583.38	-	8,731,375.21	912,505.25	171,154.79	31,790,220.75	136,928,839.37
		11	IKOLE	102,154,936.76	-	9,357,108.18	977,899.83	183,420.57	33,253,523.41	145,926,888.75
		12	ILEJEMEJI	71,688,277.71	-	6,566,446.92	686,251.26	128,717.27	24,583,380.55	103,653,073.72
		13	IREPODUN/IFELODUN	90,860,054.51	-	8,322,528.37	869,777.17	163,140.46	30,526,481.46	130,741,981.97
		14	ISE/ORUN	88,664,615.73	-	8,121,432.29	848,760.86	159,198.52	29,457,863.06	127,251,870.45
		15	MOBA	95,093,996.36	-	8,710,345.68	910,307.48	170,742.56	31,730,594.69	136,615,986.77
		16	OYE	92,438,781.48	-	8,467,135.37	884,889.87	165,975.09	30,877,782.38	132,834,564.18
		EKITI TOTAL		1,531,361,255.58	-	140,268,433.35	14,659,280.84	2,749,579.89	510,485,206.85	2,199,523,756.51
14	ENUGU	1	AGWU	115,795,492.48	-	10,606,545.16	1,108,476.94	207,912.38	36,960,915.78	164,679,342.74
		2	ANINRI	97,566,024.30	-	8,936,776.56	933,971.49	175,181.12	32,489,933.03	140,101,886.50
		3	ENUGU EAST	132,065,954.84	-	12,096,874.28	1,264,229.40	237,126.21	42,580,272.86	188,244,457.59
		4	ENUGU NORTH	124,146,848.88	-	11,371,506.19	1,188,422.08	222,907.35	40,203,768.28	177,133,452.78
		5	ENUGU SOUTH	120,035,705.78	-	10,994,936.91	1,149,067.29	215,525.74	37,001,800.24	169,397,035.96
		6	EZEAGU	115,410,523.63	-	10,571,283.09	1,104,791.75	207,221.16	34,988,466.27	162,282,285.89
		7	IGBO ETITI	116,528,380.19	-	10,673,675.64	1,115,492.67	209,228.29	37,732,375.66	166,259,152.44
		8	IGBO EZE NORTH	126,120,679.24	-	11,552,303.56	1,207,316.99	226,451.39	41,215,745.39	180,322,496.57
		9	IGBO EZE SOUTH	114,760,528.76	-	10,511,745.36	1,098,569.53	206,054.08	33,434,301.54	160,011,199.28
		10	ISI UZO	107,320,317.82	-	9,830,242.73	1,027,346.53	192,695.09	33,509,753.85	151,880,356.02
		11	NKANU EAST	112,357,158.71	-	10,291,603.35	1,075,562.76	201,738.80	33,534,673.24	157,460,736.87
		12	NKANU WEST	109,090,924.52	-	9,992,425.38	1,044,296.04	195,874.23	33,390,362.90	153,713,883.07
		13	NSUKKA	141,287,018.29	-	12,941,498.05	1,352,499.99	253,682.76	44,700,433.97	200,535,133.06
		14	OJI RIVER	96,942,767.97	-	8,879,688.01	928,005.23	174,062.05	31,994,599.42	138,919,122.70
		15	UDENU	107,299,966.74	-	9,828,378.63	1,027,151.72	192,658.54	35,595,694.18	153,943,849.81
		16	UDI	121,837,681.53	-	11,159,992.88	1,166,317.08	218,761.21	39,450,633.52	173,833,386.23
		17	UZO UWANI	100,898,439.06	-	9,242,016.49	965,871.74	181,164.52	31,848,345.51	143,135,837.31
		ENUGU TOTAL		1,959,464,412.75	-	179,481,492.28	18,757,389.22	3,518,244.91	620,632,075.66	2,781,853,614.82

15	GOMBE	1	AKKO	160,985,236.35	(4,907,596.13)	14,745,800.06	1,541,065.36	289,051.17	45,795,967.14	218,449,523.96
		2	BALANGA	116,912,709.79	(4,907,596.13)	10,708,879.16	1,119,171.74	209,918.36	37,098,197.77	161,141,280.69
		3	BILLIRI	117,670,073.74	(4,907,596.13)	10,778,251.60	1,126,421.77	211,278.21	36,375,951.95	161,254,381.14
		4	DUKKU	128,217,423.56	(4,907,596.13)	11,744,359.51	1,227,388.52	230,216.12	36,726,211.67	173,238,003.25
		5	FUNAKAYE	124,708,991.98	(4,907,596.13)	11,422,996.93	1,193,803.31	223,916.69	38,732,049.01	171,374,161.78
		6	GOMBE	135,792,250.60	(4,907,596.13)	12,438,192.61	1,299,900.16	243,816.83	40,947,236.98	185,813,801.04
		7	KALTUNGO	106,473,672.66	(4,907,596.13)	9,752,692.39	1,019,241.84	191,174.92	32,742,927.06	145,272,112.73
		8	KWAMI	114,212,626.53	(4,907,596.13)	10,461,559.04	1,093,324.62	205,070.32	35,900,748.21	156,965,732.60
		9	NAFADA	104,125,656.22	(4,907,596.13)	9,537,620.61	996,764.96	186,959.03	31,936,344.02	141,875,748.71
		10	SHOMGOM	98,750,003.27	(4,907,596.13)	9,045,225.74	945,305.38	177,306.97	32,861,970.94	136,872,216.17
		11	YAMALTU/DEBA	134,777,739.45	(4,907,596.13)	12,345,266.21	1,290,188.53	241,995.26	40,062,078.05	183,809,671.37
GOMBE TOTAL				1,342,626,384.16	(53,983,557.43)	122,980,843.87	12,852,576.20	2,410,703.87	409,179,682.79	1,836,066,633.45
16	IMO	1	ABOH MBAISE	105,355,243.43	-	9,650,247.38	1,008,535.44	189,166.77	34,728,187.34	150,931,380.35
		2	AHIAZU MBAISE	99,144,594.64	-	9,081,369.22	949,082.69	178,015.46	33,010,207.13	142,363,269.14
		3	EHIME MBANO	91,083,105.79	-	8,342,959.25	871,912.37	163,540.95	30,235,686.45	130,697,204.82
		4	EZINIHITE MBAISE	96,873,909.28	-	8,873,380.75	927,346.07	173,938.42	32,641,691.70	139,490,266.22
		5	IDEATO NORTH	103,878,504.12	-	9,514,982.16	994,399.04	186,515.26	32,142,818.01	146,717,218.60
		6	IDEATO SOUTH	104,226,338.51	-	9,546,842.83	997,728.76	187,139.80	32,245,063.87	147,203,113.77
		7	IHIFFE UBOMA	93,288,070.09	-	8,544,927.85	893,019.86	167,499.99	29,528,572.74	132,422,090.53
		8	IKEDURU	98,811,387.07	-	9,050,848.33	945,892.99	177,417.18	31,511,850.74	140,497,396.31
		9	ISIALA MBANO	111,170,802.05	-	10,182,936.38	1,064,206.11	199,608.68	34,942,258.08	157,559,811.31
		10	ISU	98,259,429.98	-	9,000,290.59	940,609.26	176,426.14	32,563,601.69	140,940,357.67
		11	MBAITOLI	121,198,882.99	-	11,101,480.71	1,160,202.05	217,614.24	37,636,814.60	171,314,994.58
		12	NGOR/OKPALA	102,933,651.73	-	9,428,436.31	985,354.24	184,818.77	32,248,742.77	145,781,003.82
		13	NJABA	92,987,595.88	-	8,517,405.25	890,143.51	166,960.49	31,219,898.22	133,782,003.34
		14	NKWANGELE	90,492,076.83	-	8,288,822.64	866,254.62	162,479.75	30,064,999.04	129,874,632.88
		15	NKWERRE	80,614,096.01	-	7,384,027.06	771,695.55	144,743.70	26,710,946.37	115,625,508.70
		16	OBOWO	87,384,627.22	-	8,004,188.90	836,507.90	156,900.28	29,346,015.65	125,728,239.95
		17	OGUTA	102,586,417.84	-	9,396,630.65	982,030.27	184,195.30	31,073,991.38	144,223,265.44
		18	OHAJI/EGBEMA	111,037,725.90	-	10,170,746.97	1,062,932.21	199,369.74	33,817,900.78	156,288,675.60
		19	OKIGWE	97,285,295.78	-	8,911,062.61	931,284.15	174,677.07	30,326,340.27	137,628,659.88
		20	ONUIMO	86,427,795.20	-	7,916,545.74	827,348.42	155,182.28	28,036,394.13	123,363,265.77
		21	ORLU	95,058,698.51	-	8,707,112.49	909,969.58	170,679.18	31,053,792.09	135,900,251.86
		22	ORSU	92,471,496.54	-	8,470,131.98	885,203.04	166,033.83	29,477,137.45	131,470,002.84
		23	ORU	89,443,800.09	-	8,192,803.41	856,219.77	160,597.56	28,909,266.90	127,562,687.72
		24	ORU WEST	92,528,433.53	-	8,475,347.25	885,748.08	166,136.06	29,302,840.55	131,358,505.47
		25	OWERRI MUNICIPAL	93,375,797.57	-	8,552,963.44	893,859.65	167,657.51	29,977,607.64	132,967,885.82
		26	OWERRI NORTH	99,335,976.27	-	9,098,899.24	950,914.73	178,359.09	33,322,081.28	142,886,230.61
		27	OWERRI WEST	88,864,439.45	-	8,139,735.58	850,673.72	159,557.31	28,037,643.57	126,052,049.63
IMO TOTAL				2,626,118,192.30	-	240,545,124.98	25,139,074.11	4,715,230.81	844,112,350.44	3,740,629,972.63
17	JIGAWA	1	AUYO	92,799,194.82	-	8,500,148.23	888,340.00	166,622.21	31,391,887.55	133,746,192.82
		2	BABURA	109,754,650.21	-	10,053,220.81	1,050,649.70	197,065.96	36,674,242.86	157,729,829.54
		3	BIRNIN KUDU	136,208,514.15	-	12,476,321.19	1,303,884.93	244,564.23	43,981,524.17	194,214,808.67
		4	BIRNIWA	103,025,818.40	-	9,436,878.52	986,236.53	184,984.25	32,108,788.55	145,742,706.25
		5	GAGARAWA	88,405,139.51	-	8,097,664.99	846,276.97	158,732.63	27,809,673.23	125,317,487.32
		6	BUJI	86,723,094.21	-	7,943,594.31	830,175.24	155,712.49	28,988,103.53	124,640,679.78
		7	DUTSE	121,735,415.50	-	11,150,625.60	1,165,338.12	218,577.59	39,314,865.20	173,584,822.00
		8	GARKI	102,168,760.87	-	9,358,374.43	978,032.16	183,445.40	32,796,258.28	145,484,871.14
		9	GUMEL	89,493,054.15	-	8,197,314.94	856,691.27	160,685.99	29,667,660.15	128,375,406.50
		10	GURI	94,544,540.42	-	8,660,017.04	905,047.69	169,756.00	30,213,040.77	134,492,401.92
		11	GWARAM	131,516,941.42	-	12,046,586.18	1,258,973.85	236,140.45	41,150,084.55	186,208,726.44
		12	GWIWA	97,238,832.20	-	8,906,806.68	930,839.37	174,593.64	30,872,398.10	138,123,469.99
		13	HADEJIA	82,085,424.56	-	7,518,796.67	785,780.16	147,385.49	29,561,249.49	120,098,636.37
		14	JAHUN	112,823,796.67	-	10,334,346.09	1,080,029.75	202,576.66	38,131,437.14	162,572,186.31
		15	KAFIN HAUSA	126,897,887.99	-	11,623,493.72	1,214,756.98	227,846.88	41,044,298.61	181,008,284.19
		16	KAUGAMA	93,003,932.42	-	8,518,901.63	890,299.89	166,989.82	31,111,110.59	133,691,234.35
		17	KAZAURE	98,415,790.44	-	9,014,612.78	942,106.05	176,706.89	33,439,095.24	141,988,311.40
		18	KIRI-KASAMMA	102,645,948.95	-	9,402,083.54	982,600.15	184,302.19	35,523,508.48	148,738,443.31
		19	KIYAWA	106,048,312.28	-	9,713,730.56	1,015,169.99	190,411.18	34,231,726.19	151,199,350.20
		20	MAIGATARI	106,965,278.66	-	9,797,722.13	1,023,947.85	192,057.61	34,703,875.74	152,682,881.99
		21	MALAM MADORI	100,205,018.40	-	9,178,501.08	959,233.82	179,919.47	33,433,472.76	143,956,145.53
		22	MIGA	91,913,966.88	-	8,419,063.82	879,865.97	165,032.77	31,143,596.03	132,521,525.46
		23	RINGIM	112,798,520.40	-	10,332,030.85	1,079,787.79	202,531.27	35,558,284.56	159,971,154.88
		24	RONI	83,415,459.72	-	7,640,624.19	798,512.20	149,773.59	27,630,933.87	119,635,303.57
		25	SULE TAKARKAR	104,696,362.88	-	9,589,895.75	1,002,228.17	187,983.74	31,311,923.38	146,788,393.92
		26	TAURA	95,220,811.41	-	8,721,961.58	911,521.44	170,970.26	31,374,950.70	136,400,215.39
		27	YANKWASHI	88,233,950.88	-	8,081,984.58	844,638.23	158,425.25	28,876,209.22	126,195,208.17
JIGAWA TOTAL				2,758,984,418.40	-	252,715,301.88	26,410,964.27	4,953,793.92	902,044,198.95	3,945,108,677.42

18	KADUNA	1	BIRNIN GWARI	165,199,394.03	-	15,131,805.19	1,581,406.28	296,617.75	40,226,672.44	222,435,895.69
		2	CHIKUN	167,979,095.12	-	15,386,418.08	1,608,015.56	301,608.74	48,270,776.37	233,545,913.87
		3	GIWA	139,016,115.67	-	12,733,489.69	1,330,761.29	249,605.32	42,591,168.51	195,921,140.49
		4	GWAGWADA	107,040,420.29	-	9,804,604.89	1,024,667.16	192,192.53	30,405,031.66	148,466,916.52
		5	IGABI	175,969,618.78	-	16,118,327.83	1,684,506.55	315,955.84	52,572,945.88	246,661,354.87
		6	IKARA	117,883,771.24	-	10,797,825.69	1,128,467.44	211,661.91	36,170,364.99	166,192,091.27
		7	JABA	102,794,416.66	-	9,415,682.77	984,021.38	184,568.77	33,494,550.08	146,873,239.66
		8	JEMA'A	136,966,820.36	-	12,545,779.93	1,311,143.98	245,925.78	42,057,241.09	193,126,911.15
		9	KACHIA	151,088,650.46	-	13,839,300.31	1,446,328.19	271,281.72	39,665,187.92	206,310,748.60
		10	KADUNA NORTH	142,733,582.98	-	13,073,999.36	1,366,347.54	256,280.08	47,538,049.14	204,968,259.10
		11	KADUNA SOUTH	152,390,427.35	-	13,958,539.45	1,458,789.73	273,619.08	50,640,547.86	218,721,923.47
		12	KAGARKO	131,691,855.05	-	12,062,607.78	1,260,648.25	236,454.51	39,433,972.08	184,685,537.66
		13	KAURA	114,093,569.29	-	10,450,653.73	1,092,184.92	204,856.55	38,159,265.47	164,000,529.97
		14	KAURU	117,478,927.35	-	10,760,743.12	1,124,591.98	210,935.01	34,510,136.68	164,085,334.14
		15	KUBAU	135,993,358.88	-	12,456,613.57	1,301,825.31	244,177.92	42,286,999.25	192,282,974.93
		16	KUDAN	105,481,012.23	-	9,661,767.45	1,009,739.39	189,392.59	32,357,212.48	148,699,124.13
		17	LERE	146,768,710.71	-	13,443,605.84	1,404,974.65	263,525.21	45,696,304.94	207,577,121.35
		18	MAKARFI	98,718,707.01	-	9,042,359.09	945,005.79	177,250.78	32,861,639.23	141,744,961.90
		19	SABON GARI	130,259,207.99	-	11,931,381.29	1,246,933.93	233,882.17	42,621,988.04	186,293,393.42
		20	SANGA	109,212,845.53	-	10,003,593.00	1,045,463.16	196,093.14	33,075,015.84	153,533,010.68
		21	SOBA	139,206,537.52	-	12,750,931.80	1,332,584.14	249,947.23	43,066,164.01	196,606,164.70
		22	ZANGON KATAF	155,744,050.66	-	14,265,722.02	1,490,893.00	279,640.55	44,669,612.21	216,449,918.45
		23	ZARIA	159,028,131.63	-	14,566,534.71	1,522,330.56	285,537.17	51,043,700.55	226,446,234.61
KADUNA TOTAL				3,102,739,226.82	-	284,202,286.59	29,701,630.18	5,571,010.34	943,414,546.73	4,365,628,700.66
19	KANO	1	AJINGI	102,051,551.81	-	9,347,638.41	976,910.15	183,234.94	34,996,983.01	147,556,318.33
		2	ALBASU	104,527,608.70	-	9,574,438.34	1,000,612.73	187,680.74	36,108,707.09	151,399,047.60
		3	BAGWAI	95,308,585.57	-	8,730,001.45	912,361.68	171,127.86	34,213,306.38	139,335,382.94
		4	BEBEJI	103,396,639.01	-	9,470,844.66	989,786.29	185,650.07	36,018,886.22	150,061,806.24
		5	BICHI	125,320,130.21	-	11,478,975.50	1,199,653.56	225,013.99	42,143,919.50	180,367,692.75
		6	BUNKURE	99,843,164.21	-	9,145,356.25	955,769.89	179,269.75	34,771,667.30	144,895,227.40
		7	DALA	161,157,726.92	-	14,761,599.72	1,542,716.57	289,360.88	51,978,262.92	229,729,667.01
		8	DANBATTI	109,799,303.50	-	10,057,310.92	1,051,077.15	197,146.14	37,345,305.77	158,450,143.48
		9	DAWAKIN KUDU	118,029,989.15	-	10,811,218.85	1,129,867.14	211,924.45	38,554,555.60	168,737,555.17
		10	DAWAKIN TOFA	118,856,637.75	-	10,886,937.56	1,137,780.41	213,408.70	40,115,384.00	171,210,148.42
		11	DOGUWA	110,163,676.54	-	10,090,686.48	1,054,565.19	197,800.37	33,403,530.33	154,910,258.92
		12	FAGGE	107,925,581.47	-	9,885,683.20	1,033,140.55	193,781.84	36,710,867.83	155,749,054.88
		13	GABASAWA	112,766,973.76	-	10,329,141.27	1,079,485.80	202,474.63	37,559,584.76	161,937,660.22
		14	GARKO	100,588,646.62	-	9,213,640.36	962,906.18	180,608.28	34,189,219.95	145,135,021.39
		15	GARUN MALLAM	100,063,750.73	-	9,165,561.36	957,881.50	179,665.82	30,995,789.75	141,362,649.16
		16	GAYA	108,145,986.30	-	9,905,871.67	1,035,250.42	194,177.58	36,862,744.22	156,144,030.19
		17	GEZAWA	123,495,219.41	-	11,311,818.74	1,182,184.21	221,737.34	42,488,903.80	178,699,863.51
		18	GWALE	148,474,803.74	-	13,599,879.22	1,421,306.59	266,588.52	48,041,277.01	211,803,855.07
		19	GWARZO	102,080,095.35	-	9,350,252.92	977,183.39	183,286.19	35,680,704.42	148,271,522.28
		20	KABO	98,360,970.57	-	9,009,591.43	941,581.28	176,608.46	33,587,267.45	142,076,019.19
		21	KANO MUNICIPAL	143,312,950.48	-	13,127,067.81	1,371,893.65	257,320.35	48,281,863.65	206,351,095.94
		22	KARAYE	95,380,336.54	-	8,736,573.64	913,048.53	171,256.69	32,725,084.33	137,926,299.73
		23	KIBIYA	96,258,297.90	-	8,816,992.46	921,453.00	172,833.08	32,400,854.61	138,570,431.05
		24	KIRU	124,184,786.22	-	11,374,981.15	1,188,785.24	222,975.47	41,288,885.95	178,260,414.03
		25	KUMBOTSO	126,889,315.21	-	11,622,708.48	1,214,674.92	227,831.49	43,454,443.39	183,408,973.48
19	KANO	26	KUNCHI	97,301,242.55	-	8,912,523.29	931,436.81	174,705.70	30,615,682.29	137,935,590.64
		27	KURA	95,290,385.66	-	8,728,334.39	912,187.45	171,095.18	32,946,770.55	138,048,793.22
		28	MADOBIA	95,376,644.66	-	8,736,235.47	913,013.19	171,250.06	32,393,010.90	137,590,154.28
		29	MAKODA	113,037,151.80	-	10,353,888.83	1,082,072.14	202,959.74	38,347,009.70	163,023,082.21
		30	MINJIBIR	113,921,438.92	-	10,434,887.07	1,090,537.17	204,547.49	37,749,707.90	163,401,118.54
		31	NASSARAWA	196,967,148.82	-	18,041,643.20	1,885,509.86	353,657.19	64,326,341.11	281,574,300.18
		32	RANO	98,656,495.77	-	9,036,660.72	944,410.26	177,139.08	33,004,958.93	141,819,664.74
		33	RIMIN GADO	97,637,477.58	-	8,943,321.48	934,655.49	175,309.41	30,183,376.00	137,874,139.97
		34	ROGO	116,874,533.52	-	10,705,382.32	1,118,806.29	209,849.81	38,717,885.19	167,626,457.14
		35	SHANONO	96,432,755.22	-	8,832,972.26	923,123.03	173,146.32	32,669,553.66	139,031,550.49
		36	SUMAILA	122,053,280.08	-	11,179,741.11	1,168,380.94	219,148.32	40,517,009.59	175,137,560.04
		37	TAKAI	107,182,346.53	-	9,817,604.94	1,026,025.77	192,447.36	36,982,621.06	155,201,045.66
		38	TARAUNI	111,453,952.37	-	10,208,872.16	1,066,916.63	200,117.08	38,275,375.14	161,205,233.37
		39	TOFA	87,742,516.50	-	8,036,970.56	839,933.87	157,542.88	29,693,595.46	126,470,559.26
		40	TSANYAWA	96,739,240.43	-	8,861,045.46	926,056.92	173,696.62	33,854,647.64	140,554,687.08
		41	TUDUN WADA	119,282,919.07	-	10,925,983.74	1,141,861.08	214,174.10	38,995,538.56	170,560,476.54
		42	UNGOGO	139,462,211.79	-	12,774,350.85	1,335,031.64	250,406.29	48,568,679.58	202,390,680.15
		43	WARAWA	91,013,314.38	-	8,336,566.55	871,244.28	163,415.64	31,849,087.96	132,233,628.81
		44	WUDIL	107,018,988.33	-	9,802,641.78	1,024,461.99	192,154.04	35,764,139.26	153,802,385.41

KANO TOTAL		4,939,826,771.63	-	452,474,398.01	47,287,540.85	8,869,525.92	1,659,373,009.70	7,107,831,246.12
20	1 BAKORI	108,746,952.74	-	9,960,918.52	1,041,003.30	195,256.63	31,357,502.91	151,301,634.10
	2 BATAGARAWA	112,057,359.32	-	10,264,142.56	1,072,692.87	201,200.51	33,801,130.19	157,396,525.45
	3 BATSARI	121,907,820.60	-	11,166,417.42	1,166,988.50	218,887.14	35,495,023.97	169,955,137.64
	4 BAURE	114,300,705.91	-	10,469,626.87	1,094,167.78	205,228.47	34,693,091.63	160,762,820.66
	5 BINDAWA	106,896,100.06	-	9,791,385.56	1,023,285.62	191,933.40	31,564,701.74	149,467,406.38
	6 CHARANCHI	99,988,978.91	-	9,158,712.47	957,165.74	179,531.57	30,541,340.84	140,825,729.52
	7 DAN-MUSA	100,316,196.08	-	9,188,684.65	960,298.09	180,119.09	28,880,834.88	139,526,132.79
	8 DANDUME	107,408,536.92	-	9,838,323.35	1,028,191.03	192,853.48	31,105,393.65	149,573,298.44
	9 DANJA	100,744,100.92	-	9,227,879.54	964,394.30	180,887.40	29,714,627.94	140,831,890.10
	10 DAURA	121,466,512.63	-	11,125,994.84	1,162,763.99	218,094.77	36,240,731.50	170,214,097.73
	11 DUTSI	100,248,390.76	-	9,182,473.87	959,649.01	179,997.34	29,320,360.16	139,890,887.15
	12 DUTSINIMA	111,343,074.14	-	10,198,716.02	1,065,855.22	199,918.00	32,766,593.75	155,574,157.13
	13 FASKARI	121,338,708.97	-	11,114,288.38	1,161,540.56	217,865.30	34,596,607.09	168,429,010.30
	14 FUNTUA	121,054,994.04	-	11,088,300.88	1,158,824.64	217,355.88	36,646,799.55	170,166,274.99
	15 INGAWA	105,711,926.30	-	9,682,918.54	1,011,949.86	189,807.20	32,772,285.64	149,368,887.54
	16 JIBIA	119,092,445.32	-	10,908,536.88	1,140,037.72	213,832.10	32,771,938.57	164,126,790.59
	17 KAFUR	122,937,485.04	-	11,260,731.83	1,176,845.18	220,735.92	35,072,019.07	170,667,817.04
	18 KAITA	117,684,972.90	-	10,779,616.32	1,126,564.40	211,304.96	33,789,052.27	163,591,510.85
	19 KANKARA	129,054,499.93	-	11,821,078.81	1,235,406.36	231,719.99	38,046,727.82	180,389,928.92
	20 KANKIA	102,769,395.97	-	9,413,390.94	983,718.7	184,523.84	31,500,702.63	144,851,795.25
	21 KATSINA	141,540,618.96	-	12,964,727.17	1,354,927.63	254,138.10	43,094,466.03	199,208,877.90
	22 KURFI	99,594,063.20	-	9,122,539.29	953,385.32	178,822.49	29,150,852.78	138,999,663.08
	23 KUSADA	94,089,988.54	-	8,618,381.35	900,696.40	168,939.85	27,879,616.84	131,657,622.98
	24 MAIADUA	114,459,060.76	-	10,484,131.73	1,095,683.67	205,512.80	34,953,599.90	161,197,988.86
	25 MALUMFASHI	113,900,510.03	-	10,432,970.04	1,090,336.82	204,509.91	33,686,251.11	159,314,577.92
	26 MANI	108,042,819.13	-	9,896,421.84	1,034,262.83	193,992.35	33,272,964.07	152,440,460.22
	27 MASHI	110,311,963.93	-	10,104,269.19	1,055,984.70	198,066.63	33,006,972.15	154,677,256.60
	28 MATAZU	92,917,375.71	-	8,510,973.28	889,471.31	166,834.41	28,994,256.28	131,478,910.98
	29 MUSAWA	111,181,518.68	-	10,183,917.99	1,064,308.70	199,627.92	32,908,405.20	155,537,778.50
	30 RIMI	100,292,421.77	-	9,186,506.99	960,070.51	180,076.40	31,661,047.45	142,280,123.13
	31 SABUWA	103,911,740.71	-	9,518,026.54	994,717.21	186,574.94	30,432,847.78	145,043,907.19
	32 SAFANA	111,495,164.64	-	10,212,647.09	1,067,311.14	200,191.08	33,745,877.17	156,721,191.12
	33 SANDAMU	108,059,817.46	-	9,897,978.84	1,034,425.55	194,022.87	30,518,712.09	149,704,956.80
	34 ZANGO	105,907,487.17	-	9,700,831.37	1,013,821.91	190,158.33	31,730,391.38	148,542,690.17
KATSINA TOTAL		3,760,774,204.17	-	344,476,460.97	36,000,809.75	6,752,521.06	1,115,713,726.05	5,263,717,721.99
21	1 ALIERU	84,796,295.68	-	7,767,104.92	811,730.55	152,252.90	25,926,430.05	119,453,814.10
	2 AREWA	138,553,789.25	-	12,691,141.87	1,326,335.57	248,775.21	34,121,160.94	186,941,202.84
	3 ARGUNGU	116,702,714.22	-	10,689,644.15	1,117,161.52	209,541.31	34,916,221.35	163,635,282.55
	4 AUGIE	96,357,744.09	-	8,826,101.45	922,404.97	173,011.64	29,488,306.27	135,767,568.42
	5 BAGUDO	128,329,731.66	-	11,754,646.62	1,228,463.61	230,417.77	37,854,696.35	179,397,956.01
	6 BIRNIN -KEBBI	157,003,663.70	-	14,381,099.08	1,502,950.91	281,902.21	39,978,952.84	213,148,568.74
	7 BUNZA	106,962,251.29	-	9,797,444.83	1,023,918.87	192,052.17	29,778,037.56	147,753,704.72
	8 DANDI KAMBA	113,631,857.43	-	10,408,362.21	1,087,765.09	204,027.54	31,361,494.71	156,693,506.97
	9 DANKO /WASAGU	141,166,436.59	-	12,930,453.10	1,351,345.69	253,466.25	39,755,650.12	195,457,351.76
	10 FAKAI	98,295,229.11	-	9,003,569.69	940,951.96	176,490.42	29,760,753.64	138,176,994.81
	11 GWANDU	103,825,515.52	-	9,510,119.39	993,890.84	186,419.94	31,829,757.11	146,345,602.80
	12 JEGA	114,542,001.16	-	10,491,728.84	1,096,477.63	205,661.72	34,768,232.11	161,104,101.46
	13 KALGO	95,323,964.59	-	8,731,410.13	912,508.90	171,155.47	27,275,131.28	132,414,170.36
	14 KOKO-BESSE	109,390,479.07	-	10,019,863.74	1,047,163.59	196,412.09	32,078,673.36	152,732,591.85
	15 MAIYAMA	126,554,426.33	-	11,592,033.59	1,211,469.12	227,230.19	33,541,976.01	173,127,135.24
	16 NGASKI	101,394,620.50	-	9,287,465.33	970,621.54	182,055.42	30,007,448.65	141,842,211.44
	17 SAKABA	99,921,236.57	-	9,152,507.46	956,517.26	179,409.93	27,589,851.37	137,799,522.60
	18 SHANGA	103,693,193.04	-	9,498,008.18	992,625.11	186,182.53	30,172,652.41	144,542,661.28
	19 SURU	125,454,891.62	-	11,491,319.27	1,200,943.59	225,255.96	31,774,989.99	170,147,400.43
	20 YAURI	96,403,410.99	-	8,830,284.42	922,842.13	173,093.63	28,272,878.66	134,602,509.82
	21 ZURU	115,148,848.68	-	10,547,314.39	1,102,286.81	206,751.32	32,838,194.14	159,843,395.33
KEBBI TOTAL		2,373,452,201.08	-	217,401,622.68	22,720,375.25	4,261,565.60	673,091,488.93	3,290,927,253.54
22	1 ADAVI	122,995,500.58	(4,284,409.31)	11,266,045.89	1,177,400.55	220,840.09	35,341,147.88	166,716,525.67
	2 AJAOKUTA	108,755,778.33	(4,284,409.31)	9,961,726.92	1,041,087.78	195,272.47	29,796,896.04	145,466,352.24
	3 ANKPA	137,255,062.77	(4,284,409.31)	12,572,182.14	1,313,903.24	246,443.33	39,864,051.81	186,967,233.97
	4 BASSA	108,677,152.97	(4,284,409.31)	9,954,525.06	1,040,335.13	195,131.30	31,023,568.61	146,606,303.76
	5 DEKINA	148,595,424.14	(4,284,409.31)	13,610,927.71	1,422,461.25	266,805.10	39,375,312.47	198,986,521.37
	6 IBAJI	115,534,029.78	(4,284,409.31)	10,582,595.91	1,105,974.04	207,442.92	30,200,048.72	153,345,682.05
	7 IDAH	96,943,543.44	(4,284,409.31)	8,879,759.05	928,012.66	174,063.45	26,846,412.53	129,487,381.81
	8 IGALAMELA	113,598,603.79	(4,284,409.31)	10,405,316.27	1,087,446.76	203,967.83	31,580,749.51	152,591,674.85
	9 IJUMU	111,406,591.83	(4,284,409.31)	10,204,534.07	1,066,463.26	200,032.05	29,630,859.32	148,224,071.22
	10 KABBA/BUNU	117,782,043.20	(4,284,409.31)	10,788,507.69	1,127,493.62	211,479.26	31,402,079.56	157,027,194.02
	11 KOGI	103,682,192.59	(4,284,409.31)	9,497,000.57	992,519.81	186,162.78	29,351,192.97	139,424,659.42
	12 KOTON KARFE	132,371,810.10	(4,284,409.31)	12,124,889.77	1,267,157.26	237,675.38	34,859,905.18	176,577,028.39
	13 MOPA-MURO	87,373,294.82	(4,284,409.31)	8,003,150.88	836,399.42	156,879.94	24,362,941.99	116,448,257.74
	14 OFU	127,027,651.50	(4,284,409.31)	11,635,379.70	1,215,999.17	228,079.87	34,645,279.13	170,467,980.06
	15 OGORI/MAGONGO	84,824,031.60	(4,284,409.31)	7,769,645.46	811,996.06	152,302.70	24,056,482.09	113,330,048.59
	16 OKEHI	122,975,514.23	(4,284,409.31)	11,264,215.19	1,177,209.23	220,804.20	35,188,785.59	166,542,119.14
	17 OKENE	153,800,804.36	(4,284,409.31)	14,087,726.07	1,472,290.86	276,151.43	43,536,503.48	208,889,066.89
	18 OLAMABORO	116,177,514.57	(4,284,409.31)	10,641,537.32	1,112,133.93	208,598.30	32,422,872.17	156,278,246.98
	19 OMALA	110,002,208.45	(4,284,409.31)	10,075,896.45	1,053,019.50	197,510.46	28,830,731.73	145,874,957.28
	20 YAGBA EAST	117,948,962.42	(4,284,409.31)	10,803,797.02	1,129,091.49	211,778.96	31,650,371.09	157,459,516.67
	21 YAGBA WEST	115,408,986.17	(4,284,409.31)	10,571,142.26	1,104,777.03	207,218.40	31,034,466.51	154,042,181.06
KOGI TOTAL		2,453,136,701.67	(89,972,595.51)</td					

23	KWARA	1 ASA	99,673,260.05	-	9,129,793.50	954,143.45	178,964.69	30,430,623.87	140,366,785.55
		2 BARUTEN	163,906,897.95	-	15,013,416.14	1,569,033.59	294,297.06	36,193,597.15	216,977,241.88
		3 EDU	125,624,348.70	-	11,506,841.07	1,202,565.76	225,560.22	35,638,984.55	174,198,300.29
		4 EKITI	76,502,433.68	-	7,007,410.22	732,335.79	137,361.16	25,461,669.80	109,841,210.65
		5 IFELODUN	132,739,706.08	-	12,158,588.02	1,270,679.03	238,335.94	35,956,411.76	182,363,720.83
		6 ILORIN EAST	114,088,089.17	-	10,450,151.77	1,092,132.46	204,846.71	35,836,187.85	161,671,407.96
		7 ILORIN SOUTH	115,317,641.46	-	10,562,775.34	1,103,902.61	207,054.39	36,140,287.70	163,331,661.51
		8 ILORIN WEST	135,984,799.59	-	12,455,829.56	1,301,743.37	244,162.55	46,967,033.68	196,953,568.76
		9IREPODUN	98,308,094.79	-	9,004,748.16	941,075.12	176,513.52	31,969,864.72	140,400,296.30
		10 KAI AMA	130,732,766.99	-	11,974,757.98	1,251,467.18	234,732.46	30,272,986.17	174,466,710.77
		11 MORO	103,635,701.91	-	9,492,742.15	992,074.77	186,079.31	29,205,964.28	143,512,562.42
		12 OFFA	92,052,632.49	-	8,431,765.20	881,193.37	165,281.75	27,878,920.01	129,409,792.83
		13 OKE-ERO	77,021,987.19	-	7,054,999.88	737,309.33	138,294.02	25,653,875.34	110,606,465.76
		14 OSIN	76,695,376.90	-	7,025,083.29	734,182.78	137,707.59	25,800,962.21	110,393,312.77
		15 OYUN	87,573,361.64	-	8,021,476.44	838,314.60	157,239.16	28,196,763.70	124,787,155.55
		16 PATEGI	105,994,071.45	-	9,708,762.25	1,014,650.76	190,313.79	29,450,646.31	146,358,444.56
KWARA TOTAL		1,735,851,170.04	-	158,999,140.96	16,616,803.97	3,116,744.30	511,054,779.12	2,425,638,638.40	
24	LAGOS	1 AGEGE	148,742,791.99	-	13,624,426.19	1,423,871.97	267,069.70	252,838,947.34	416,897,107.19
		2 AJEROMI/IFELODUN	191,189,199.93	-	17,512,399.15	1,830,199.22	343,282.80	268,399,058.50	479,274,139.60
		3 ALIMOSHO	308,329,043.84	-	28,242,083.16	2,951,545.25	553,608.98	309,603,442.87	649,679,724.11
		4 AMOWO-ODOFIN	120,508,404.45	-	11,038,234.80	1,153,592.29	216,374.47	242,998,009.65	375,914,615.66
		5 APAPA	101,316,966.89	-	9,280,352.47	969,878.18	181,915.99	236,000,867.15	347,749,980.69
		6 BADAGRY	113,268,631.06	-	10,375,091.68	1,084,288.03	203,375.36	237,648,115.16	362,579,501.29
		7 EPE	103,997,908.24	-	9,525,919.25	995,542.06	186,729.65	233,505,249.27	348,211,348.48
		8 ETI-OZA	125,462,412.51	-	11,492,008.16	1,201,015.59	225,269.46	240,889,162.91	379,269,868.63
		9 IBEJU-LEKKI	83,775,841.35	-	7,673,634.14	801,962.03	150,420.66	229,067,793.16	321,469,651.35
		10 IFAKO/IJAYE	142,846,244.27	-	13,084,318.82	1,367,426.01	256,482.37	250,613,486.19	408,167,957.66
		11 IKEJA	123,483,511.58	-	11,310,746.34	1,182,072.14	221,716.32	242,653,025.34	378,851,071.71
		12 IKORODU	169,783,703.73	-	15,551,715.21	1,625,290.56	304,848.94	258,092,149.04	445,357,707.49
		13 KOSOFE	183,694,996.94	-	16,825,950.99	1,758,459.37	329,826.86	267,100,196.05	469,709,430.21
		14 LAGOS ISLAND	98,885,857.13	-	9,057,669.58	946,605.87	177,550.90	235,450,766.41	344,518,449.89
		15 LAGOS MAINLAND	119,321,667.91	-	10,929,533.03	1,142,232.01	214,243.67	242,967,051.30	374,574,727.91
		16 MUSHIN	178,633,501.48	-	16,362,332.08	1,710,007.13	320,738.87	264,852,314.39	461,878,893.96
		17 OJO	173,331,481.24	-	15,876,681.77	1,659,252.41	311,219.02	262,427,151.06	453,605,785.50
		18 OSHODI/ISOLO	176,985,937.74	-	16,211,419.82	1,694,235.48	317,780.65	264,054,060.96	459,263,434.65
		19 SOMOLU	136,882,073.84	-	12,538,017.39	1,310,332.72	245,773.62	248,863,922.92	399,840,120.48
		20 SURULERE	156,575,675.17	-	14,341,896.52	1,498,853.90	281,133.75	255,895,633.26	428,593,192.59
LAGOS TOTAL		2,957,015,851.30	-	270,854,430.55	28,306,662.22	5,309,362.04	5,043,920,402.95	8,305,406,709.05	
25	NASSARAWA	1 AKWANGA	102,447,666.45	(3,018,317.48)	9,383,921.41	980,702.04	183,946.17	29,083,312.00	139,061,230.59
		2 AWE	115,477,018.06	(3,018,317.48)	10,577,373.79	1,105,428.28	207,340.55	29,023,894.18	153,372,737.37
		3 DOMA	118,238,215.63	(3,018,317.48)	10,830,291.81	1,131,860.43	212,298.32	30,900,345.04	158,294,693.75
		4 KARU	139,504,981.55	(3,018,317.48)	12,778,268.44	1,335,441.06	250,483.09	35,472,601.86	186,323,458.52
		5 KEANA	99,612,560.33	(3,018,317.48)	9,124,233.57	953,562.39	178,855.70	26,710,972.22	133,561,866.73
		6 KEFFI	93,669,108.24	(3,018,317.48)	8,579,829.89	896,667.43	168,184.15	27,641,874.54	127,937,346.78
		7 KOKONA	107,025,369.28	(3,018,317.48)	9,803,226.26	1,024,523.08	192,165.50	28,827,801.48	143,854,768.13
		8 LAFIA	167,468,894.48	(3,018,317.48)	15,339,685.12	1,603,131.56	300,692.67	44,165,581.71	225,859,668.06
		9 NASARAWA	155,200,885.04	(3,018,317.48)	14,215,969.56	1,485,693.43	278,665.29	34,386,838.37	202,549,734.22
		10 NASARAWA EGGN	118,726,314.11	(3,018,317.48)	10,875,000.28	1,136,532.86	213,174.71	31,561,298.88	159,494,003.35
		11 OBI	113,644,026.07	(3,018,317.48)	10,409,476.82	1,087,881.57	204,049.39	31,543,598.48	153,870,714.86
		12 TOTO	120,738,620.80	(3,018,317.48)	11,059,321.97	1,155,796.09	216,787.83	29,475,289.14	159,627,498.35
		13 WAMBA	96,924,765.16	(3,018,317.48)	8,878,039.01	927,832.90	174,029.73	26,269,572.78	130,155,922.09
NASSARAWA TOTAL		1,548,678,425.21	(39,238,127.24)	141,854,637.94	14,825,053.12	2,780,673.10	405,062,980.67	2,073,963,642.80	
26	NIGER	1 AGAIE	106,575,982.51	-	9,762,063.68	1,020,221.23	191,358.62	31,178,310.60	148,727,936.65
		2 AGWARA	91,502,747.71	-	8,381,397.28	875,929.48	164,294.42	25,938,019.78	126,862,388.68
		3 BIDA	104,789,642.51	-	9,598,439.91	1,003,121.11	188,151.22	35,015,063.65	150,594,418.40
		4 BORGU	170,582,144.72	-	15,624,850.18	1,632,933.81	306,282.55	33,889,456.91	222,035,668.17
		5 BOSSO	102,392,905.08	-	9,378,905.42	980,177.83	183,847.85	32,181,472.22	145,117,308.40
		6 EDATI	107,841,430.37	-	9,877,975.19	1,032,334.99	193,630.75	33,081,207.95	152,026,579.25
		7 GBAKO	102,146,074.23	-	9,356,296.40	977,814.99	183,404.66	30,800,632.61	143,464,222.89
		8 GURARA	91,273,989.05	-	8,360,443.63	873,739.64	163,883.68	28,267,600.95	128,939,656.96
		9 KATCHA	98,489,888.54	-	9,021,399.96	942,815.37	176,839.93	30,433,436.03	139,064,379.84
		10 KONTAGORA	108,465,033.81	-	9,935,095.53	1,038,304.57	194,750.44	32,499,732.39	152,132,916.74
		11 LAPAI	105,948,070.82	-	9,704,548.72	1,014,210.41	190,231.20	29,597,074.68	146,454,135.82
		12 LAVUN	123,283,381.76	-	11,292,415.00	1,180,156.35	221,356.98	36,523,832.05	172,501,142.15
		13 MAGAMA	126,287,928.90	-	11,567,623.17	1,208,918.02	226,751.69	34,561,933.36	173,853,155.14
		14 MARIGA	139,834,254.00	-	12,808,428.88	1,338,593.09	251,074.30	35,795,894.34	190,028,244.61
		15 MASHEGU	164,995,725.49	-	15,113,149.72	1,579,456.62	296,252.06	36,878,187.16	218,862,771.05
		16 MINNA	104,497,106.75	-	9,571,644.44	1,000,320.75	187,625.97	35,934,651.61	151,191,349.51
		17 MOKWA	141,834,015.67	-	12,991,601.49	1,357,736.24	254,664.90	38,954,687.28	195,392,705.57
		18 MUYA	95,805,830.17	-	8,775,547.67	917,121.66	172,020.67	29,147,553.88	134,818,074.05
		19 PAIKORO	110,261,475.99	-	10,099,644.64	1,055,501.40	197,975.97	32,926,069.14	154,540,667.14
		20 RAFI	127,174,263.99	-	11,648,809.00	1,217,402.65	228,343.11	34,581,091.44	174,849,910.20
		21 RIJAU	119,636,709.24	-	10,958,389.94	1,145,247.81	214,809.33	34,173,218.65	166,128,374.96
		22 SHIRORO	141,428,920.84	-	12,954,495.93	1,353,858.38	253,937.54	38,292,969.89	194,284,182.59
		23 SULEJA	103,430,521.18	-	9,473,948.17	990,110.63	185,710.90	36,986,194.32	151,066,485.20
		24 TAFA	84,176,026.99	-					

27	OGUN	1	ABEOKUTA NORTH	105,344,587.81	(5,788,847.52)	9,649,271.35	1,008,433.44	189,147.64	37,177,963.47	147,580,556.20
		2	ABEOKUTA SOUTH	108,752,168.04	(5,788,847.52)	9,961,396.23	1,041,053.22	195,265.99	40,575,677.14	154,736,713.11
		3	ADO-ODO/OTA	167,155,682.47	(5,788,847.52)	15,310,995.77	1,600,133.27	300,130.29	59,753,681.08	238,331,775.37
		4	EGBADO NORTH	109,906,264.46	(5,788,847.52)	10,067,108.25	1,052,101.06	197,338.19	35,824,195.07	151,258,159.51
		5	EGBADO SOUTH	98,495,649.27	(5,788,847.52)	9,021,927.62	942,870.52	176,850.27	34,923,487.55	137,771,937.72
		6	EWEKORO	74,923,157.41	(5,788,847.52)	6,862,752.91	717,217.84	134,525.54	27,031,607.08	103,880,413.26
		7	REMO NORTH	72,988,395.16	(5,788,847.52)	6,685,534.07	698,696.91	131,051.65	27,361,667.52	102,076,497.79
		8	IFO	163,892,348.18	(5,788,847.52)	15,012,083.42	1,568,894.31	294,270.93	59,633,734.83	234,612,484.15
		9	IJEBU EAST	97,536,326.84	(5,788,847.52)	8,934,056.34	933,687.20	175,127.80	30,852,117.40	132,642,468.08
		10	IJEBU NORTH	121,862,103.18	(5,788,847.52)	11,162,229.84	1,166,550.86	218,805.06	42,939,756.73	171,560,598.14
		11	IJEBU ODE	94,016,665.93	(5,788,847.52)	8,611,665.20	899,994.50	168,808.20	33,894,920.65	131,803,206.96
		12	IKENNE	84,939,945.09	(5,788,847.52)	7,780,262.81	813,105.66	152,510.82	31,444,837.93	119,341,814.80
		13	IJEBU NORTH EAST	76,595,273.28	(5,788,847.52)	7,015,914.07	733,224.52	137,527.85	27,897,746.75	106,590,838.96
		14	IMEKO-AFON	88,055,993.80	(5,788,847.52)	8,065,684.21	842,934.70	158,105.73	28,910,001.52	120,243,872.43
		15	IPOKIA	92,231,445.10	(5,788,847.52)	8,448,143.94	882,905.10	165,602.81	33,644,616.14	129,583,865.56
		16	OBAFEMI/OWODE	111,830,904.60	(5,788,847.52)	10,243,399.94	1,070,525.08	200,793.91	39,088,357.47	156,645,133.48
		17	ODEDAH	93,879,811.06	(5,788,847.52)	8,599,129.68	898,684.43	168,562.47	30,800,265.64	128,557,605.75
		18	ODOGBOLU	87,251,518.32	(5,788,847.52)	7,991,996.49	835,233.69	156,661.28	32,027,077.04	122,473,639.30
		19	OGUN WATERSIDE	82,875,174.01	(5,788,847.52)	7,591,135.52	793,340.20	148,803.50	28,265,706.88	113,885,312.58
		20	SHAGAMU	112,406,124.63	(5,788,847.52)	10,296,088.49	1,076,031.50	201,826.72	40,793,218.55	158,984,442.37
		OGUN TOTAL		2,044,939,538.64	(115,776,950.40)	187,310,776.16	19,575,618.02	3,671,716.66	722,840,636.43	2,862,561,335.51
28	ONDONDO	1	AKOKO NORTH EAST	108,350,467.42	(2,620,951.49)	9,924,601.57	1,037,207.86	194,544.73	34,113,081.17	150,998,951.26
		2	AKOKO NORTH WEST	114,617,417.65	(2,620,951.49)	10,498,636.78	1,097,199.57	205,797.13	36,777,373.47	160,575,473.10
		3	AKOKO SOUTH WEST	116,689,965.47	(2,620,951.49)	10,688,476.40	1,117,039.48	209,518.41	37,866,746.45	163,950,794.72
		4	AKOKO SOUTH EAST	86,550,949.51	(2,620,951.49)	7,927,826.34	828,527.35	155,403.40	27,658,820.42	120,500,575.52
		5	AKURE NORTH	90,694,920.51	(2,620,951.49)	8,307,402.56	868,196.39	162,843.96	31,071,249.71	128,483,661.63
		6	AKURE SOUTH	139,376,764.77	(2,620,951.49)	12,766,524.14	1,334,213.68	250,252.87	46,454,912.16	197,561,716.12
		7	IDANRE	98,160,486.78	(2,620,951.49)	8,991,227.67	939,662.11	176,248.48	30,893,343.32	136,540,016.87
		8	IFEDORE	98,897,140.00	(2,620,951.49)	9,058,703.06	946,713.88	177,571.16	34,176,802.62	140,635,979.22
		9	OKITIPUPA	118,898,511.16	(2,620,951.49)	10,890,773.05	1,138,181.25	213,483.89	38,149,883.47	166,669,881.32
		10	ILAJE	129,019,475.36	(2,620,951.49)	11,817,825.23	1,235,066.33	231,656.22	42,109,914.62	181,792,986.26
		11	ESE-EDO	98,719,158.29	(2,620,951.49)	9,042,400.43	945,010.11	177,251.59	32,694,897.19	138,957,766.11
		12	ILE-OLUJI-OKEIGBO	102,180,799.70	(2,620,951.49)	9,359,477.16	978,147.41	183,467.01	33,936,840.70	144,017,780.48
		13	IRELE	94,958,292.05	(2,620,951.49)	8,697,915.54	909,008.42	170,498.90	32,013,813.48	134,128,576.89
		14	ODIGBO	118,758,302.19	(2,620,951.49)	10,877,930.30	1,136,839.07	213,232.14	37,926,788.99	166,292,141.20
		15	ONDO EAST	78,816,142.71	(2,620,951.49)	7,219,339.54	754,484.26	141,515.45	27,126,558.91	111,437,089.39
		16	ONDO WEST	130,261,631.07	(2,620,951.49)	11,931,603.24	1,246,957.13	233,886.52	41,627,977.79	182,681,104.26
		17	OSE	104,955,535.65	(2,620,951.49)	9,613,635.26	1,004,709.15	188,449.09	31,995,418.94	145,136,796.60
		18	OWO	123,140,650.63	(2,620,951.49)	11,279,341.23	1,178,790.03	221,100.71	37,130,965.03	170,329,896.13
		ONDO TOTAL		1,953,046,610.90	(47,177,126.82)	178,893,639.48	18,695,953.45	3,506,721.66	633,725,388.42	2,740,691,187.09
29	OSUN	1	ATAKUMOSA EAST	76,957,146.55	(2,734,288.18)	7,049,060.66	736,688.63	138,177.60	26,376,466.16	108,523,251.42
		2	ATAKUMOSA WEST	77,173,022.00	(2,734,288.18)	7,068,834.25	738,755.14	138,565.21	25,852,117.77	108,237,006.19
		3	AIYEDADE	96,144,622.35	(2,734,288.18)	8,806,580.10	920,364.82	172,628.97	31,526,589.05	134,836,497.10
		4	AIYEDIRE	84,989,721.05	(2,734,288.18)	7,784,822.15	813,582.15	152,600.20	26,352,102.07	117,358,539.45
		5	BOLUWADURO	80,426,942.86	(2,734,288.18)	7,366,884.35	769,903.99	144,407.67	26,000,107.02	111,973,957.71
		6	BORIPE	91,602,337.58	(2,734,288.18)	8,390,519.44	876,882.83	164,473.24	30,760,682.23	129,060,607.14
		7	EDE NORTH	76,776,368.85	(2,734,288.18)	7,032,501.92	734,958.10	137,853.01	26,906,367.61	108,853,761.31
		8	EDE SOUTH	79,736,200.60	(2,734,288.18)	7,303,614.28	763,291.71	143,167.43	26,365,221.20	111,577,207.04
		9	EGBEDORE	78,424,509.69	(2,734,288.18)	7,183,467.04	750,735.27	140,812.27	26,254,159.85	110,019,395.94
		10	EJIGBO	89,027,315.75	(2,734,288.18)	8,154,654.60	852,232.89	159,849.75	30,294,432.82	125,754,197.62
		11	IFE CENTRAL	94,264,847.63	(2,734,288.18)	8,634,397.96	902,370.27	169,253.81	32,697,036.81	133,933,618.31
		12	IFE EAST	108,948,440.80	(2,734,288.18)	9,979,374.27	1,042,932.09	195,618.40	34,143,124.96	151,575,202.34
		13	IFE NORTH	101,555,661.70	(2,734,288.18)	9,302,216.26	972,163.14	182,344.57	31,755,791.90	141,033,889.38
		14	IFE SOUTH	88,525,083.80	(2,734,288.18)	8,108,651.55	847,425.16	158,947.99	30,481,640.60	125,387,460.92
		15	IFEDAYO	69,564,892.51	(2,734,288.18)	6,371,950.74	665,924.71	124,904.71	23,659,697.38	97,653,081.86
		16	IFELODUN	89,640,947.76	(2,734,288.18)	8,210,861.59	858,107.01	160,951.54	27,802,979.74	123,939,559.46
		17	ILA	79,030,751.62	(2,734,288.18)	7,238,997.12	756,538.65	141,900.79	25,394,406.20	109,828,306.19
		18	ILESHA EAST	82,390,414.16	(2,734,288.18)	7,546,732.87	788,699.74	147,933.11	28,485,868.20	116,625,359.88
		19	ILESHA WEST	87,308,659.71	(2,734,288.18)	7,997,230.48	835,780.69	156,763.88	28,275,476.36	121,839,622.94
		20	IREPODUN	86,404,820.91	(2,734,288.18)	7,914,441.36	827,128.50	155,141.03	29,382,063.85	121,949,307.48
		21	IREWOLE	93,486,759.80	(2,734,288.18)	8,563,127.28	894,921.86	167,856.74	31,055,064.22	131,433,441.72
		22	ISOKAN	84,854,739.76	(2,734,288.18)	7,772,458.24	812,290.02	152,357.84	28,249,238.12	119,106,795.78
		23	IWO	104,340,810.26	(2,734,288.18)	9,557,328.12	998,824.57	187,345.34	34,371,494.86	146,721,514.96
		24	OBOOKUN	86,526,026.08	(2,734,288.18)	7,925,543.42	828,288.76	155,358.65	29,174,795.61	121,875,724.35
		25	ODO-OTIN	113,996,962.66	(2,734,288.18)	10,441,804.83	1,091,260.13	204,683.09	30,396,401.02	153,396,823.56
		26	OLA-OLUWA	78,028,262.93	(2,734,288.18)	7,147,171.94	746,942.12	140,100.80	26,403,953.84	109,732,143.45
		27	OLORUNDA	94,378,904.46	(2,734,288.18)	8,644,845.25	903,462.11	169,458.60	30,233,349.08	131,595,731.31
		28	ORIADE	94,681,516.72	(2,734,288.18)	8,672,563.69	906,358.93	170,001.95	31,403,380.36	133,099,533.47
		29	OROLU	83,435,775.70	(2,734,288.18)	7,642,485.08	798,706.68	149,810.07	28,242,2	

30	OYO	1	AFIJIO	91,360,937.84	(2,536,017.62)	8,368,407.89	874,571.98	164,039.80	36,318,838.78	134,550,778.67
		2	AKINYELE	106,097,303.58	(2,536,017.62)	9,718,218.02	1,015,638.97	190,499.15	41,676,576.98	156,162,219.08
		3	ATIBA	105,684,507.55	(2,536,017.62)	9,680,407.06	1,011,687.39	189,757.97	38,785,025.40	152,815,367.74
		4	ATISBO	113,228,515.47	(2,536,017.62)	10,371,417.21	1,083,904.01	203,303.33	34,695,885.44	157,047,007.84
		5	EBEDA	114,881,687.53	(2,536,017.62)	10,522,843.17	1,099,729.35	206,271.63	46,550,365.35	170,724,879.41
		6	IBADAN NORTH	118,074,990.45	(2,536,017.62)	10,815,340.84	1,130,297.92	212,005.25	48,301,108.66	175,997,725.49
		7	IBADAN NORTH EAST	128,009,860.50	(2,536,017.62)	11,725,347.31	1,225,401.58	229,843.44	49,939,541.17	188,593,976.38
		8	IBADAN NORTH WEST	94,210,559.53	(2,536,017.62)	8,629,425.32	901,850.59	169,156.34	37,614,161.15	138,989,135.30
		9	IBADAN SOUTH EAST	111,808,051.92	(2,536,017.62)	10,241,306.69	1,070,306.32	200,752.87	45,472,584.39	166,256,984.58
		10	IBADAN SOUTH WEST	117,057,892.54	(2,536,017.62)	10,722,177.50	1,120,561.54	210,179.03	46,620,611.65	173,195,404.64
		11	IBARAPA CENTRAL	84,660,457.15	(2,536,017.62)	7,754,662.49	810,430.21	152,009.00	34,153,559.00	124,995,100.23
		12	IBARAPA NORTH	88,290,730.89	(2,536,017.62)	8,087,185.47	845,181.77	158,527.20	34,022,576.02	128,868,183.75
		13	IDO	86,551,684.60	(2,536,017.62)	7,927,893.67	828,534.38	155,404.72	34,173,133.56	127,100,633.32
		14	SAKI WEST	128,552,097.83	(2,536,017.62)	11,775,014.75	1,230,592.26	230,817.03	46,302,490.31	185,554,994.55
		15	IFELOJU	87,660,521.02	(2,536,017.62)	8,029,460.00	839,148.95	157,395.65	35,211,904.22	129,362,412.23
		16	IREPO	91,987,274.12	(2,536,017.62)	8,425,778.56	880,567.72	165,164.40	35,512,255.75	134,435,022.92
		17	ISEYIN	120,182,925.11	(2,536,017.62)	11,008,421.79	1,150,476.57	215,790.07	44,839,534.72	174,861,130.64
		18	ITESIWAJU	103,919,193.08	(2,536,017.62)	9,518,709.16	994,788.55	186,588.32	35,935,607.72	148,018,869.21
		19	IWAJOWA	95,399,338.65	(2,536,017.62)	8,738,314.18	913,230.43	171,290.81	34,153,628.41	136,839,784.86
		20	OLORUNSOGO	86,140,163.06	(2,536,017.62)	7,890,199.44	824,595.00	154,665.83	32,680,607.89	125,154,213.60
		21	KAJOLA	106,382,594.05	(2,536,017.62)	9,744,349.84	1,018,369.97	191,011.39	40,957,315.93	155,757,623.56
		22	LAGELU	98,538,433.98	(2,536,017.62)	9,025,846.59	943,280.09	176,927.09	37,275,632.28	143,424,102.41
		23	OGBOMOSHO NORTH	102,012,033.33	(2,536,017.62)	9,344,018.63	976,531.85	183,163.99	40,799,261.75	150,778,991.92
		24	OGBOMOSHO SOUTH	87,329,740.05	(2,536,017.62)	7,999,161.38	835,982.48	156,801.73	34,003,348.53	127,789,016.56
		25	OGO-OLUWA	79,915,313.03	(2,536,017.62)	7,320,020.48	765,006.31	143,489.03	31,530,081.75	117,137,892.97
		26	OLUYOLE	105,932,299.23	(2,536,017.62)	9,703,104.08	1,014,059.43	190,202.88	41,077,262.18	155,380,910.19
		27	ONA-ARA	115,416,200.79	(2,536,017.62)	10,571,803.10	1,104,846.09	207,231.35	45,404,073.43	170,168,137.14
		28	ORELOPE	88,397,837.00	(2,536,017.62)	8,096,996.10	846,207.07	158,719.51	34,255,041.31	129,218,783.36
		29	ORI IRE	106,308,643.47	(2,536,017.62)	9,737,576.17	1,017,662.07	190,878.61	37,461,035.32	152,179,778.01
		30	OYO EAST	89,759,966.44	(2,536,017.62)	8,221,763.37	859,246.34	161,165.24	35,602,007.20	132,068,130.97
		31	OYO WEST	90,151,808.80	(2,536,017.62)	8,257,655.04	862,997.34	161,868.79	36,462,038.51	133,360,350.85
		32	SAKI EAST	89,714,037.70	(2,536,017.62)	8,217,556.42	858,806.68	161,082.77	34,656,389.25	131,071,855.20
		33	IFEDAPO	103,412,444.04	(2,536,017.62)	9,472,292.35	989,937.58	185,678.45	36,866,995.94	148,391,330.74
OYO TOTAL				3,337,030,044.31	(83,688,581.46)	305,662,674.07	31,944,428.79	5,991,682.68	1,279,310,479.95	4,876,250,728.33
31	PLATEAU	1	BARKIN LADI	121,983,947.51	-	11,173,390.44	1,167,717.24	219,023.83	34,044,785.23	168,588,864.26
		2	BASSA	123,051,769.41	-	11,271,199.96	1,177,939.20	220,941.12	34,849,424.69	170,571,274.37
		3	BOKKOS	122,515,557.98	-	11,222,084.48	1,172,806.20	219,978.35	34,266,005.55	169,396,432.55
		4	JOS EAST	93,012,894.80	-	8,519,722.56	890,385.69	167,005.91	27,820,837.94	130,410,846.90
		5	JOS NORTH	161,829,742.83	-	14,823,154.51	1,549,149.58	290,567.50	51,678,064.67	230,170,679.08
		6	JOS SOUTH	139,941,554.09	-	12,818,257.27	1,339,620.25	251,266.96	43,169,099.59	197,519,798.15
		7	KANAM	122,846,783.66	-	11,252,423.83	1,175,976.93	220,573.07	33,394,451.63	168,890,209.11
		8	KANKE	108,493,526.74	-	9,937,705.40	1,038,577.33	194,801.60	30,307,362.67	149,971,973.74
		9	LANGTANG NORTH	111,279,176.52	-	10,192,863.18	1,065,243.55	199,803.27	31,641,417.69	154,378,504.21
		10	LANGTANG SOUTH	105,564,425.85	-	9,669,407.91	1,010,537.89	189,542.36	29,257,902.36	145,691,816.36
		11	MANGU	145,850,945.21	-	13,359,541.07	1,396,189.15	261,877.35	42,351,063.35	203,219,616.13
		12	MIKANG	98,194,489.48	-	8,994,342.22	939,987.60	176,309.54	28,640,540.10	136,945,668.94
		13	PANKSHIN	131,091,543.56	-	12,007,620.91	1,254,901.64	235,376.64	35,184,413.47	179,773,856.23
		14	QUAN-PAN	130,901,941.84	-	11,990,253.92	1,253,086.64	235,036.21	35,548,417.04	179,928,735.65
		15	RIYOM	103,448,698.20	-	9,475,613.14	990,284.63	185,743.54	31,010,728.06	145,111,067.58
		16	SHENDAM	131,812,430.64	-	12,073,652.17	1,261,802.49	236,671.01	36,318,072.17	181,702,628.47
		17	WASE	140,051,294.33	-	12,828,309.17	1,340,670.76	251,464.00	33,104,026.21	187,575,764.47
PLATEAU TOTAL				2,091,870,722.65	-	191,609,542.14	20,024,876.74	3,755,982.24	592,586,612.42	2,899,847,736.19
32	RIVERS	1	AHOADA	93,184,049.24	-	8,535,399.83	892,024.10	167,313.22	41,501,695.68	144,280,482.08
		2	AHOADA WEST	116,426,232.62	-	10,664,319.21	1,114,514.84	209,044.88	47,240,651.95	175,654,763.49
		3	AKUKUTORU	107,252,981.52	-	9,824,074.91	1,026,701.94	192,574.18	40,756,126.98	159,052,459.54
		4	ANDONI	114,490,408.84	-	10,487,003.13	1,095,983.75	205,569.08	44,574,069.01	170,853,033.82
		5	ASARITORU	106,275,742.81	-	9,734,562.56	1,017,347.12	190,819.54	45,205,105.70	162,423,577.73
		6	BONNY	106,257,984.31	-	9,732,935.93	1,017,177.12	190,787.65	44,875,947.64	162,074,832.65
		7	DEGEMA	115,159,340.95	-	10,548,275.45	1,102,387.25	206,770.16	47,264,807.79	174,281,581.60
		8	ELEME	111,567,617.69	-	10,219,283.59	1,068,004.71	200,321.17	43,177,125.51	166,232,352.67
		9	EMOHUA	106,416,174.88	-	9,747,425.75	1,018,691.43	191,071.68	43,941,852.30	161,315,216.04
		10	ETCHE	124,790,092.39	-	11,430,425.51	1,194,579.66	224,062.30	47,242,664.94	184,881,824.80
		11	GONAKA	111,138,092.64	-	10,179,940.29	1,063,892.99	199,549.95	45,810,945.35	168,392,421.22
		12	IKWERRE	106,368,688.59	-	9,743,076.14	1,018,236.86	190,986.42	43,096,744.86	160,417,732.88
		13	KHANA	126,278,121.71	-	11,566,724.86	1,208,824.14	226,734.08	50,349,814.35	189,630,219.13
		14	OBIO/AKPOR	154,641,255.88	-	14,164,709.09	1,480,336.26	277,660.47	62,189,786.88	232,753,748.58
		15	OBUA/ODUAL	124,848,579.39	-	11,435,782.75	1,195,139.54	224,167.32	49,570,371.94	187,274,040.94
		16	OGBA/EGBEMA/NDONI	125,983,163.39	-	11,539,707.49	1,206,000.59	226,204.48	49,641,312.37	188,596,388.32
		17	OGU/BOLO	86,556,060.63	-	7,928,294.50	828,576.27	155,412.58	35,111,225.79	130,579,569.78
		18	OKRIKA	106,507,602.33	-	9,755,800.25	1,019,566.64	191,235.84	45,338,795.80	162,813,000.86
		19	OMUMMA	84,417,776.25	-	7,732,433.60	808,107.09	151,573.26	36,893,968.65	130,003,858.84
		20	OPOBO/NKORO	91,312,125.29						

		1	BINJI	97,125,215.05	(1,564,740.79)	8,896,399.66	929,751.75	174,389.64	28,743,462.46	134,304,477.77
		2	BODINGA	110,561,039.14	(1,564,740.79)	10,127,083.79	1,058,369.03	198,513.84	33,628,704.03	154,008,969.05
		3	DANGE-SHUNI	119,147,898.19	(1,564,740.79)	10,913,616.21	1,140,568.56	213,931.67	34,957,275.39	164,808,549.22
		4	GADA	129,366,297.72	(1,564,740.79)	11,849,593.19	1,238,386.36	232,278.94	38,686,229.53	179,808,044.95
		5	GORONYO	121,695,512.14	(1,564,740.79)	11,146,970.56	1,164,956.13	218,505.94	34,106,961.96	166,768,165.94
		6	GUDU	110,269,908.81	(1,564,740.79)	10,100,417.06	1,055,582.12	197,991.12	28,085,215.74	148,144,374.06
		7	GWADABAWA	125,943,970.65	(1,564,740.79)	11,536,117.55	1,205,625.41	226,134.11	37,512,519.33	174,859,626.25
		8	ILLELA	107,469,340.44	(1,564,740.79)	9,843,892.79	1,028,773.08	192,962.66	31,899,131.80	148,869,359.97
		9	ISA	121,647,288.50	(1,564,740.79)	11,142,553.41	1,164,494.50	218,419.36	31,594,684.88	164,202,699.86
		10	KEBBE	109,830,565.63	(1,564,740.79)	10,060,174.45	1,051,376.41	197,202.27	30,106,115.77	149,680,693.74
		11	KWARE	101,846,665.27	(1,564,740.79)	9,328,871.37	974,948.83	182,867.07	30,747,564.46	141,516,176.22
		12	RABAH	121,260,846.61	(1,564,740.79)	11,107,156.41	1,160,795.21	217,725.49	31,807,228.53	163,989,011.46
		13	SABON BIRNI	127,227,097.75	(1,564,740.79)	11,653,648.42	1,217,908.41	228,437.98	35,863,327.74	174,625,679.52
		14	SHAGARI	114,638,355.14	(1,564,740.79)	10,500,554.60	1,097,400.00	205,834.72	32,310,336.44	157,187,740.11
		15	SILAME	102,651,624.35	(1,564,740.79)	9,402,603.39	982,654.47	184,312.38	28,698,413.20	140,354,867.00
		16	SOKOTO NORTH	114,070,374.77	(1,564,740.79)	10,448,529.18	1,091,962.89	204,814.90	37,615,806.38	161,866,747.33
		17	SOKOTO SOUTH	113,148,857.42	(1,564,740.79)	10,364,120.75	1,083,141.47	203,160.31	34,982,819.50	158,217,358.66
		18	TAMBUWAL	126,694,643.94	(1,564,740.79)	11,604,877.13	1,212,811.39	227,481.95	37,066,399.78	175,241,473.40
		19	TANGAZA	116,807,355.90	(1,564,740.79)	10,699,229.04	1,118,163.22	207,729.19	29,356,104.61	156,625,841.17
		20	TURETA	106,296,398.19	(1,564,740.79)	9,736,454.54	1,017,544.85	190,856.62	26,198,977.59	141,875,491.00
		21	WAMAKKO	109,575,231.84	(1,564,740.79)	10,036,786.58	1,048,932.18	196,743.81	33,921,142.44	153,214,096.07
		22	WURNO	105,428,399.38	(1,564,740.79)	9,656,948.26	1,009,235.74	189,298.12	32,719,458.67	147,438,599.38
		23	YABO	98,839,101.21	(1,564,740.79)	9,053,386.87	946,158.29	177,466.95	29,436,485.26	136,887,857.78
		SOKOTO TOTAL		2,611,541,988.05	(35,989,038.17)	239,209,985.20	24,999,540.30	4,689,059.04	750,044,365.51	3,594,495,899.92
		1	ARDO KOLA	98,104,972.12	-	8,986,142.68	939,130.68	176,148.81	27,048,517.45	135,254,911.73
		2	BALI	167,880,199.75	-	15,377,359.54	1,607,068.86	301,431.17	35,517,916.92	220,683,976.25
		3	DONGA	115,302,816.27	-	10,561,417.39	1,103,760.70	207,027.77	30,324,133.04	157,499,155.17
		4	GASHAKA	137,672,252.18	-	12,610,395.53	1,317,896.87	247,192.39	27,108,212.92	178,955,949.89
		5	GASSOL	148,733,593.55	-	13,623,583.64	1,423,783.91	267,053.18	38,003,886.34	202,051,900.64
		6	IBI	103,035,267.01	-	9,437,743.99	986,326.98	185,001.22	26,849,509.40	140,493,848.58
		7	JALINGO	99,102,215.61	-	9,077,487.41	948,677.01	177,939.37	30,722,149.14	140,028,468.55
		8	KARIM LAMIDU	153,820,191.74	-	14,089,501.89	1,472,476.45	276,186.24	34,609,226.87	204,267,583.19
		9	KURMI	109,495,253.80	-	10,029,460.82	1,048,166.57	196,600.21	27,368,512.95	148,137,994.35
		10	LAU	101,096,717.67	-	9,260,178.26	967,769.80	181,520.53	27,719,675.05	139,225,861.30
		11	SARDAUNA	150,868,453.94	-	13,819,130.92	1,444,220.32	270,886.35	36,593,962.55	202,996,654.08
		12	TAKUM	119,417,258.83	-	10,938,288.89	1,143,147.07	214,415.31	30,410,066.76	162,123,176.86
		13	USSA	102,637,540.76	-	9,401,313.37	982,519.66	184,287.10	28,808,076.25	142,013,737.12
		14	WUKARI	147,013,700.28	-	13,466,046.20	1,407,319.87	263,965.09	37,781,555.41	199,932,586.85
		15	YORRO	97,457,336.43	-	8,926,821.06	932,931.05	174,985.97	27,221,287.25	134,713,361.76
		16	ZING	105,721,687.19	-	9,683,812.61	1,012,043.30	189,824.72	29,855,731.81	146,463,099.64
		TARABA TOTAL		1,957,359,457.12	-	179,288,684.20	18,737,239.09	3,514,465.44	495,942,420.10	2,654,842,265.95
		1	BADE	109,257,076.87	-	10,007,644.47	1,045,886.57	196,172.56	32,121,780.75	152,628,561.23
		2	BURSARI	120,903,772.37	-	11,074,449.40	1,157,377.04	217,084.36	29,993,706.52	163,346,389.69
		3	DAMATURU	101,231,507.87	-	9,272,524.67	969,060.11	181,762.54	28,528,390.88	140,183,246.06
		4	FIKA	113,342,381.67	-	10,381,847.03	1,084,994.02	203,507.78	31,921,384.43	156,934,114.94
		5	FUNE	158,971,361.04	-	14,561,334.68	1,521,787.11	285,435.23	43,295,801.67	218,635,719.74
		6	GEIDAM	131,746,199.55	-	12,067,585.58	1,261,168.47	236,552.09	33,337,416.60	178,648,922.30
		7	GUJBA	121,294,796.91	-	11,110,266.16	1,161,120.20	217,786.45	31,448,887.82	165,232,857.54
		8	GULAMI	105,380,299.32	-	9,652,542.43	1,008,775.30	189,211.76	29,604,020.02	145,834,848.82
		9	JAKUSKO	138,979,753.04	-	12,730,158.97	1,330,413.20	249,540.03	38,320,461.58	191,610,326.83
		10	KARASUWA	98,016,108.94	-	8,978,003.06	938,280.02	175,989.25	29,845,717.28	137,954,098.54
		11	MACHINA	93,883,848.47	-	8,599,499.49	898,723.08	168,569.72	26,695,323.35	130,245,964.11
		12	NANGERE	100,657,842.90	-	9,219,978.55	963,568.58	180,732.52	28,515,132.93	139,537,255.48
		13	NGURU	109,477,309.27	-	10,027,817.15	1,047,994.79	196,567.99	32,874,915.51	153,624,604.72
		14	POTISKUM	120,467,324.87	-	11,034,472.02	1,153,199.05	216,300.71	36,709,586.16	169,580,882.81
		15	TARMUA	111,732,238.95	-	10,234,362.44	1,069,580.59	200,616.75	27,778,032.65	151,014,831.37
		16	YUNUSARI	116,444,143.13	-	10,665,959.76	1,114,686.29	209,077.04	31,152,701.09	159,865,567.30
		17	YUSUFARI	116,167,431.11	-	10,640,613.71	1,112,037.40	208,580.20	30,129,895.50	158,258,557.91
		YOBE TOTAL		1,967,953,396.27	-	180,259,059.57	18,838,651.82	3,533,487.00	542,273,154.72	2,712,857,749.38
		1	ANKA	109,344,966.92	-	10,015,649.96	1,046,727.92	196,330.37	30,807,438.20	151,411,158.36
		2	BAKURA	105,873,256.95	-	9,697,695.98	1,013,494.24	190,096.87	33,905,008.58	150,679,552.61
		3	BUKKUYUM	124,947,784.97	-	11,444,869.71	1,196,089.21	224,345.44	35,621,461.69	173,434,551.02
		4	BUNGUDU	137,905,902.97	-	12,631,797.29	1,320,133.54	247,611.92	38,834,188.80	190,939,634.52
		5	GUMMI	120,032,391.66	-	10,994,633.35	1,149,035.56	215,519.79	35,129,043.44	167,520,623.80
		6	GUSAU	166,671,891.76	-	15,266,681.88	1,595,502.08	299,261.64	47,527,862.78	231,361,200.14
		7	KAURA NAMODA	126,580,070.87	-	11,594,382.56	1,211,714.61	227,276.23	40,461,931.66	180,075,375.94
		8	KIYAWA	114,842,589.52	-	10,519,261.90	1,099,355.08	206,201.43	33,329,849.63	159,997,257.55
		9	MARADUN	124,148,086.90	-	11,371,619.59	1,188,433.93	222,909.57	35,567,249.87	172,498,299.87
		10	MARU	163,865,350.04	-	15,009,610.47	1,568,635.86	294,222.46	41,193,062.39	221,930,881.21
		11	SHINKAFI	102,314,241.88	-	9,371,700.09	979,424.81	183,706.61	30,347,158.33	143,196,231.72
		12	TALATA MAFARA	118,174,640.48	-	10,824,468.51	1,131,251.84	212,184.17	35,867,531.99	166,210,076.99
		13	TSAFE	125,202,146.71	-	11,468,168.54	1,198,524.14	224,802.15	39,395,812.15	177,489,453.69
		14	ZURMI	138,274,125.92	-	12,665,525.49	1,323,658.44	248,273.07	41,327,516.03	193,839,098.94
		ZAMFARA TOTAL		1,778,177,447.55	-	162,876,110.30	17,021,981.25	3,192,741.71	519,315,115.54	2,480,583,396.35
		1	ABAJI	91,339,844.69	-	8,366,475.82	874,370.06	164,001.93	264,053,618.36	364,798,310.86
		2	ABUJA MUNICIPAL	233,169,004.11	-	21,357,632.49	2,232,059.81	418,658.11	314,039,762.24	571,217,116.76
		3	BWARI	131,337,723.67	-	12,030,17				

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

	1	2	3	4	5	6	7	8	9(3+4+5+6+7+8)	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Distribution of ₦44.176Billion from FOREX Equalization Account	Distribution of ₦4.016Billion Excess Bank Charges Recovered	Exchange Gain Allocation	Value Added Tax	Total Net Amount	S/n
			₦	₦	₦		₦	₦	₦	
1	ABIA	17	1,794,080,338.76	-	164,332,770.92	17,174,215.05	3,221,295.57	559,095,414.34	2,537,904,034.64	1
2	ADAMAWA	21	2,262,974,854.86	-	207,282,204.92	21,662,807.39	4,063,202.03	674,942,740.83	3,170,925,810.03	2
3	AKWA IBOM	31	3,014,149,528.04	-	276,087,716.49	28,853,586.47	5,411,946.33	938,895,901.10	4,263,398,678.43	3
4	ANAMBRA	21	2,275,204,210.89	-	208,402,379.94	21,779,875.50	4,085,160.00	766,485,861.62	3,275,957,487.94	4
5	BAUCHI	20	2,582,807,013.91	-	236,577,941.46	24,724,468.65	4,637,465.00	750,364,474.31	3,599,111,363.33	5
6	BAYELSA	8	1,051,296,994.00	-	96,295,881.71	10,063,763.74	1,887,618.00	290,669,663.19	1,450,213,920.65	6
7	BENUE	23	2,810,493,768.90	(139,538,498.52)	257,433,415.18	26,904,048.47	5,046,279.66	777,751,037.79	3,738,090,051.48	7
8	BORNO	27	3,051,353,995.22	-	279,495,542.24	29,209,734.14	5,478,747.46	858,870,737.81	4,224,408,756.86	8
9	CROSS RIVER	18	1,967,111,815.56	(38,551,266.10)	180,181,973.12	18,830,595.61	3,531,975.93	591,945,313.05	2,723,050,407.16	9
10	DELTA	25	2,520,571,664.59	-	230,877,356.50	24,128,707.55	4,525,720.59	835,395,911.49	3,615,499,360.72	10
11	EBONYI	13	1,455,142,545.98	(45,313,055.97)	133,287,011.46	13,929,661.05	2,612,728.17	443,612,374.18	2,003,271,264.87	11
12	EDO	18	1,928,578,484.81	-	176,652,427.15	18,461,727.12	3,462,788.81	650,555,326.85	2,777,710,754.74	12
13	EKITI	16	1,531,361,255.58	-	140,268,433.35	14,659,280.84	2,749,579.89	510,485,206.85	2,199,523,756.51	13
14	ENUGU	17	1,959,464,412.75	-	179,481,492.28	18,757,389.22	3,518,244.91	620,632,075.66	2,781,853,614.82	14
15	GOMBE	11	1,342,626,384.16	(53,983,557.43)	122,980,843.87	12,852,576.20	2,410,703.87	409,179,682.79	1,836,066,633.45	15
16	IMO	27	2,626,118,192.30	-	240,545,124.98	25,139,074.11	4,715,230.81	844,112,350.44	3,740,629,972.63	16
17	JIGAWA	27	2,758,984,418.40	-	252,715,301.88	26,410,964.27	4,953,793.92	902,044,198.95	3,945,108,677.42	17
18	KADUNA	23	3,102,739,226.82	-	284,202,286.59	29,701,630.18	5,571,010.34	943,414,546.73	4,365,628,700.66	18
19	KANO	44	4,939,826,771.63	-	452,474,398.01	47,287,540.85	8,869,525.93	1,659,373,009.70	7,107,831,246.12	19
20	KATSINA	34	3,760,774,204.17	-	344,476,460.97	36,000,809.75	6,752,521.06	1,115,713,726.05	5,263,717,721.99	20
21	KEBBI	21	2,373,452,201.08	-	217,401,622.68	22,720,375.25	4,261,565.60	673,091,488.93	3,290,927,253.54	21
22	KOGI	21	2,453,136,701.67	(89,972,595.51)	224,700,501.38	23,483,172.05	4,404,640.20	675,000,658.39	3,290,753,078.18	22
23	KWARA	16	1,735,851,170.04	-	158,999,140.96	16,616,803.97	3,116,744.30	511,054,779.12	2,425,638,638.40	23
24	LAGOS	20	2,957,015,851.30	-	270,854,430.55	28,306,662.22	5,309,362.04	5,043,920,402.95	8,305,406,709.05	24
25	NASSARAWA	13	1,548,678,425.21	(39,238,127.24)	141,854,637.94	14,825,053.12	2,780,673.10	405,062,980.67	2,073,963,642.80	25
26	NIGER	25	2,866,484,304.46	-	262,561,992.56	27,440,029.76	5,146,811.42	823,019,773.63	3,984,652,911.83	26
27	OGUN	20	2,044,939,538.64	(115,776,950.40)	187,310,776.16	19,575,618.02	3,671,716.66	722,840,636.43	2,862,561,335.51	27
28	ONDO	18	1,953,046,610.90	(47,177,126.82)	178,893,639.48	18,695,953.45	3,506,721.66	633,725,388.42	2,740,691,187.09	28
29	OSUN	30	2,645,451,013.76	(82,028,645.40)	242,315,957.68	25,324,141.65	4,749,943.15	870,260,337.57	3,706,072,748.41	29
30	OYO	33	3,337,030,044.31	(83,688,581.46)	305,662,674.07	31,944,428.79	5,991,682.68	1,279,310,479.95	4,876,250,728.33	30
31	PLATEAU	17	2,091,870,722.65	-	191,609,542.14	20,024,876.74	3,755,982.24	592,586,612.42	2,899,847,736.19	31
32	RIVERS	23	2,592,989,727.55	-	237,510,649.72	24,821,944.84	4,655,748.20	1,048,262,213.56	3,908,240,283.87	32
33	SOKOTO	23	2,611,541,988.05	(35,989,038.17)	239,209,985.20	24,999,540.30	4,689,059.04	750,044,365.51	3,594,495,899.92	33
34	TARABA	16	1,957,359,457.12	-	179,288,684.20	18,737,239.09	3,514,465.44	495,942,420.10	2,654,842,265.95	34
35	YOBE	17	1,967,953,396.27	-	180,259,059.57	18,838,651.82	3,533,487.00	542,273,154.72	2,712,857,749.38	35
36	ZAMFARA	14	1,778,177,447.55	-	162,876,110.30	17,021,981.25	3,192,741.71	519,315,115.54	2,480,583,396.35	36
37	FCT, ABUJA	6	785,366,356.62	-	71,937,374.70	7,518,086.24	1,410,135.94	1,657,520,647.27	2,523,752,600.77	37
	Total LGCs		86,436,005,038.50	(771,257,443.02)	7,917,297,742.28	827,427,014.71	155,197,018.67	32,386,771,008.90	126,951,440,380.04	

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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