



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(OCTOBER 2018 Disbursement)



Report Date: December 2018

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 N698.71bn to the three tiers of government in October 2018 from the revenue generated in September 2018.

The amount disbursed comprised of N564.88bn from the Statutory Account, N79.15bn from Valued Added Tax (VAT), N275.84bn exchange gain allocation and the distribution of N4.4bn being excess charges recovered as well as N50bn as FOREX equalisation

Federal government received a total of N300.11bn from the N698.71bn. States received a total of N184.43bn and Local governments received N139.49bn. The sum of N59.09bn 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 N4.66bn, N6.63bn and N4.29bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N244.09bn was disbursed to the FGN consolidated revenue account; N5.48bn shared as share of derivation and ecology; N2.74bn as stabilization fund; N9.21bn for the development of natural resources; and N6.20bn to the Federal Capital Territory (FCT) Abuja.

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of September, 2018 Shared in October, 2018



Summary of Gross Revenue Allocation by FAAC for the month of September, 2018 Shared in October, 2018

BENEFICIARIES



FGN

Statutory		N263,351,969,733.22
N4.402Bn Excess Bank Charges Dist		N2,319,367,185.98
N50.000Bn FOREX Equalisation Dist		N22,915,800,000.00
VAT		N11,398,309,622.83
Total		N300,112,847,011.19



State

Statutory		N133,575,638,406.83
N4.402Bn Excess Bank Charges Dist		N1,176,414,032.07
N50.000Bn FOREX Equalisation Dist		N11,623,200,000.00
VAT		N37,994,365,409.42
Total		N184,434,237,068.82



LGCs

Statutory		N102,981,218,232.81
N4.402Bn Excess Bank Charges Dist		N906,965,907.96
N50.000Bn FOREX Equalisation Dist		N8,961,000,000.00
VAT		N26,596,055,786.59
Total		N139,495,058,637.78



**13%
Derivation
Fund**

Statutory		N52,562,231,824.48
N4.402Bn Excess Bank Charges Dist		-----
N50.000Bn FOREX Equalisation Dist		N6,500,000,000.00
VAT		-----
Total		N59,096,235,874.59



**Cost of
Collection
- NCS**

Statutory		N4,355,185,370.41
N4.402Bn Excess Bank Charges Dist		-----
N50.000Bn FOREX Equalisation Dist		-----
VAT		N301,571,075.29
Total		N4,656,756,445.70



**Refund
to NCS**

Statutory		N1,675,390.00
N4.402Bn Excess Bank Charges Dist		-----
N50.000Bn FOREX Equalisation Dist		-----
VAT		-----
Total		N1,675,390.00

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

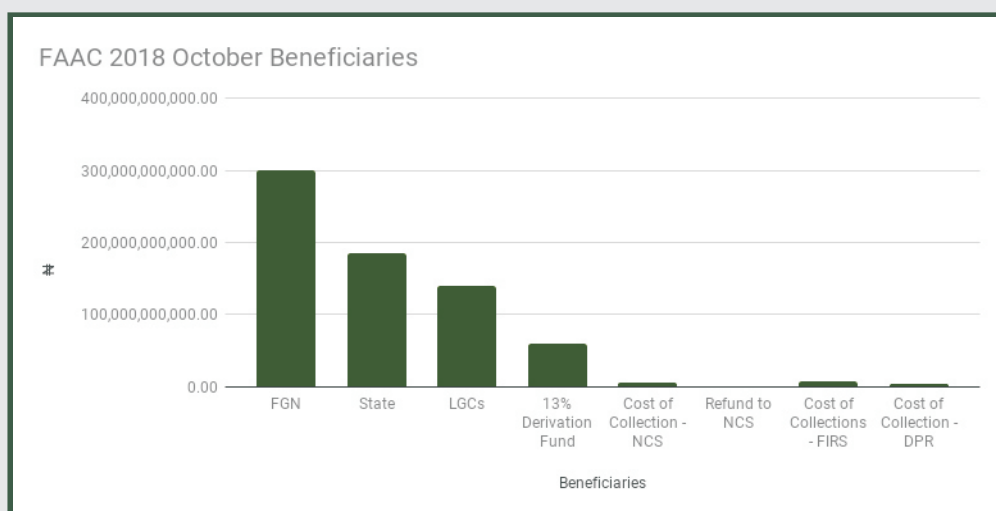
Summary of Gross Revenue Allocation by FAAC
for the month of September, 2018 Shared in October, 2018



<p>Cost of Collections - FIRS</p>	Statutory		N3,762,446,764.60
	N4.402Bn Excess Bank Charges Dist		----
	N50.000Bn FOREX Equalisation Dist		----
	VAT		N2,864,626,042.16
	Total		N6,627,072,806.76

<p>Cost of Collection - DPR</p>	Statutory		N4,287,923,189.22
	N4.402Bn Excess Bank Charges Dist		----
	N50.000Bn FOREX Equalisation Dist		----
	VAT		----
	Total		N4,287,923,189.22

TOTAL(ALL BENEFICIARIES)	
STATUTORY	N564,878,288,911.56
N4.402BN EXCESS BANK CHARGES DIST	N4,402,747,126.01
N50.000BN FOREX EQUALISATION DIST	N50,000,000,000.00
VAT	N79,154,927,936.29
TOTAL	N698,711,806,424.05



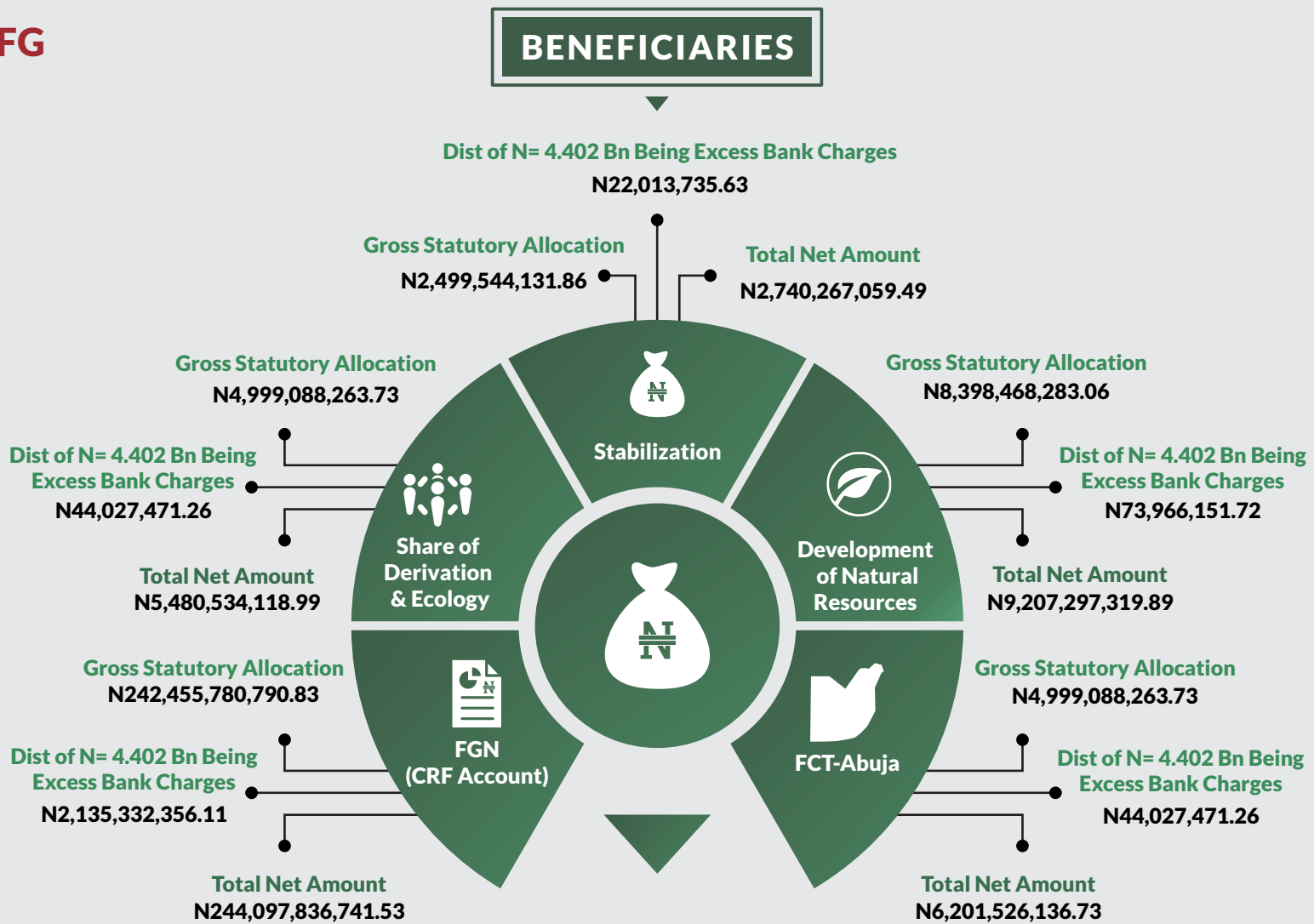
Federation Account Allocation Committee (FAAC) October 2018 Disbursement

Summary of Gross Revenue Allocation by FAAC
for the month of September, 2018 Shared in October, 2018



Distribution of Gross Revenue Allocation by FAAC for the month of September, 2018 Shared in October, 2018

FG



SUB-TOTAL	Gross Statutory Allocation	Dist of N= 4.402 Bn Being Excess Bank Charges	Total Net Amount
	N263,351,969,733.22	N2,319,367,185.98	N267,727,461,376.63
Dist of N=50.000 Billion Being FOREX Equalisation =N22,915,799,999.98			

FCT Abuja

Gross Statutory Allocation N935,697,851.00

Deduction N 0.00

Value Added Tax N1,287,130,752.89

Dist of N= 4.402 Billion Being Excess Bank Charges =N8,240,784.73

Dist of N=50.000 Billion Being FOREX Equalisation =N81,420,559.85

Total Allocation
N2,312,942,606.36



Total Allocation

ABAJI	▶		N323,807,470.66
ABUJA MUNICIPAL	▶		N550,107,318.37
BWARI	▶		N385,671,380.49
GWAGWALADA	▶		N357,183,750.24
KUJE	▶		N346,414,705.00
KWALI	▶		N349,757,981.59

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

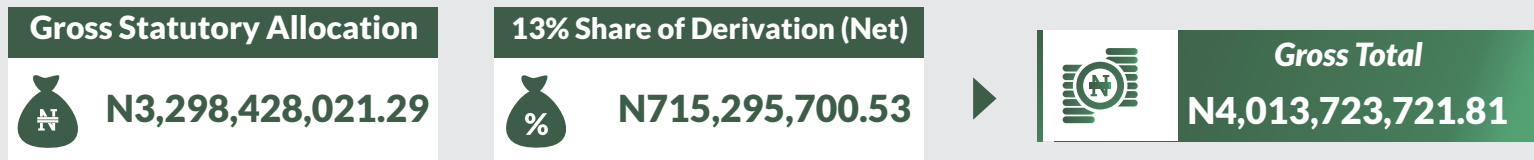
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of September, 2018 Shared in October, 2018



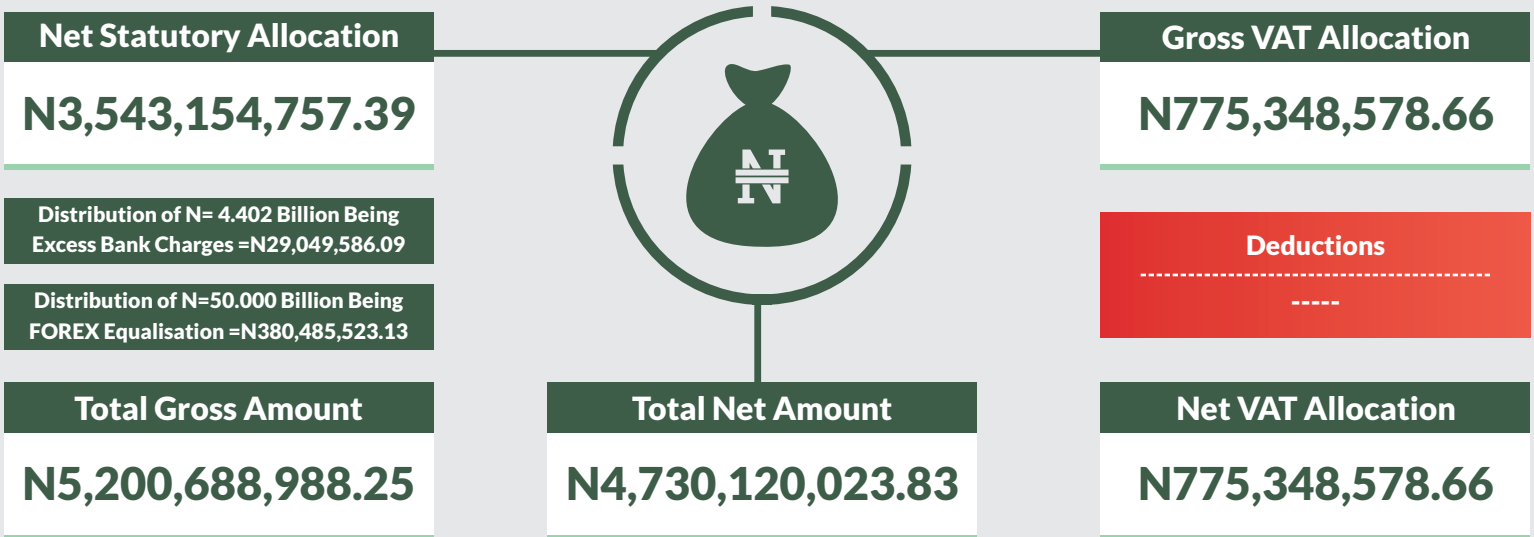
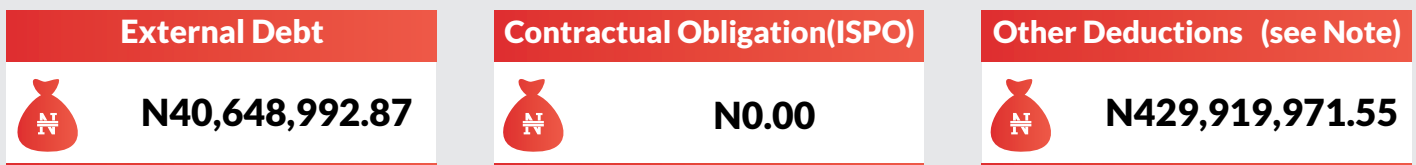
ABIA STATE

 **17**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation  **N2,137,495,581.97**

Deduction  **N 0.00**

Value Added Tax  **N461,680,678.63**

Distribution of N=50.000 Billion Being FOREX Equalisation =N18,825,137.77
Distribution of N= 4.402 Billion Being Excess Bank Charges =N185,996,031.50

Total Allocation
N2,805,031,475.45



Total Allocation

ABA NORTH	▶		N143,833,912.47
ABA SOUTH	▶		N242,106,369.59
AROCHUKWU	▶		N 168,283,802.43
BENDE	▶		N172,194,780.44
IKWUANO	▶		N156,215,046.34
ISIALA NGWA NORTH	▶		N161,391,442.00
ISIALA NGWA SOUTH	▶		N156,296,950.55
ISUIKWUATO	▶		N151,872,826.14
NNEOCHI	▶		N164,763,308.20
OBIOMA NGWA	▶		N167,800,059.92
OHAFIA	▶		N184,514,113.58
OSISIOMA	▶		N177,375,937.25
UGWUNAGBO	▶		N134,770,672.51
UKWA EAST	▶		N127,219,002.51
UKWA WEST	▶		N133,297,059.61
UMUAHIA NORTH	▶		N195,093,415.29
UMUAHIA SOUTH	▶		N168,002,776.61

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

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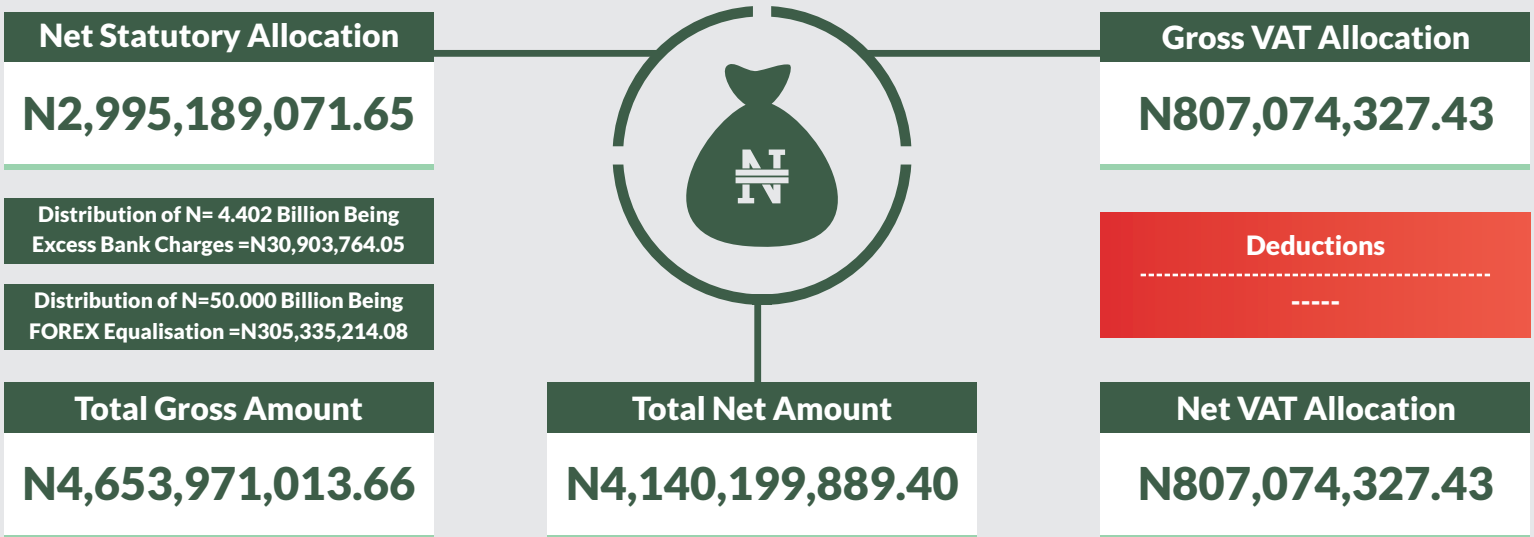
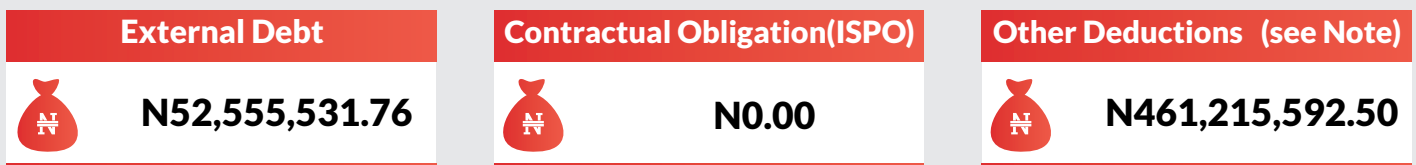
ADAMAWA STATE

 **21**
No. of LGCs

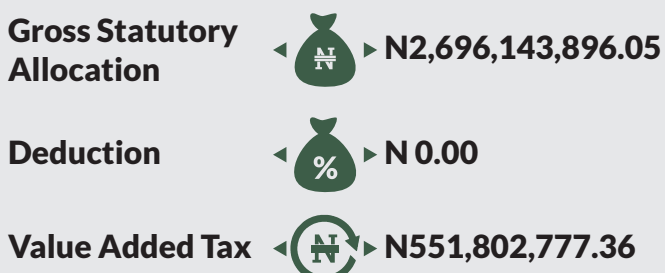
BENEFICIARIES



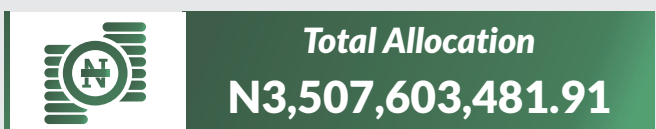
DEDUCTIONS



LGAs





















Distribution of N=50.000 Billion Being FOREX Equalisation =N23,745,209.45
Distribution of N= 4.402 Billion Being Excess Bank Charges =N234,607,298.95





Total Allocation

DEMSA	▶		N174,037,558.57
FUFORE	▶		N207,958,251.97
GANYE	▶		N178,993,665.61
GIREI	▶		N158,133,078.25
GOMBI	▶		N157,677,636.76
GUYUK	▶		N168,568,099.16
HONG	▶		N180,635,645.98
JADA	▶		N187,663,851.76
YOLA-NORTH	▶		N168,422,991.59
LAMURDE	▶		N148,962,080.56
MADAGALI	▶		N152,243,100.52
MAIHA	▶		N148,240,832.92
MAYO-BELWA	▶		N170,446,503.18
MICHIKA	▶		N166,168,589.57
MUBI NORTH	▶		N159,537,666.21
MUBI SOUTH	▶		N149,164,991.09
NUMAN	▶		N140,824,101.57
SHELLENG	▶		N159,821,323.53



Total Allocation

SONG	▶		N196,885,145.55
TOUNGO	▶		N164,774,455.61
YOLA-SOUTH	▶		N168,443,911.95

Federation Account Allocation Committee (FAAC) October 2018 Disbursement


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





AKWA IBOM STATE

 **31**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,541,568,687.25**


13% Share of Derivation (Net)
 **N14,179,494,121.74**

 **Gross Total**
N17,721,062,808.98

DEDUCTIONS

External Debt
 **N110,724,577.25**

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

Other Deductions (see Note)
 **N1,041,089,532.95**

Net Statutory Allocation
N16,569,248,698.78

Distribution of N= 4.402 Billion Being
Excess Bank Charges =N31,190,950.30

Distribution of N=50.000 Billion Being
FOREX Equalisation =N1,951,428,614.03

Total Gross Amount
N20,589,064,889.81



Total Net Amount
N19,437,250,779.61

Gross VAT Allocation
N874,274,179.06

Deductions

Net VAT Allocation
N874,274,179.06

LGAs


Gross Statutory Allocation  **N3,591,105,236.70**

Deduction  **N 0.00**

Value Added Tax  **N769,442,256.90**



Distribution of N=50.000 Billion Being FOREX Equalisation =N31,627,223.66

Distribution of N= 4.402 Billion Being Excess Bank Charges =N312,483,136.03

 **Total Allocation**
N4,706,395,104.36



Total Allocation

ABAK	▶		N159,660,831.36
EASTERN OBOLO	▶		N125,784,144.95
EKET	▶		N165,709,510.99
EKPE ATAI	▶		N127,857,195.93
ESSIEN UDIM	▶		N171,031,752.23 7
ETIM EKPO	▶		N147,771,199.46
ETINAN	▶		N168,069,409.27
IBENO	▶		N134,731,034.49
IBESIKPO ASUTAN	▶		N156,361,093.32
IBIONO IBOM	▶		N170,872,043.87
IKA	▶		N131,403,321.20
IKONO	▶		N154,807,661.82
IKOT ABASI	▶		N154,851,006.50
IKOT EKPENE	▶		N159,547,776.23
INI	▶		N145,487,618.85
ITU	▶		N149,647,188.67
MBO	▶		N140,028,738.27
MKPAT ENIN	▶		N172,485,386.88



Total Allocation

NSIT IBOM	▶		N144,565,360.52
NSIT UBIUM	▶		N151,983,504.03
OBAT AKARA	▶		N158,227,325.08
OKOBO	▶		N137,141,059.29
ONNA	▶		N143,262,494.29
ORON	▶		N144,095,611.13
ORUK ANAM	▶		N170,605,338.72
UDUNG UKO	▶		N127,283,678.05
UKANAFUN	▶		N155,694,765.72
UQUO	▶		N127,915,787.06
URUAN	▶		N163,473,585.81
URUE OFFONG/ORUK	▶		N136,781,751.11
UYO	▶		N209,257,929.24

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

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



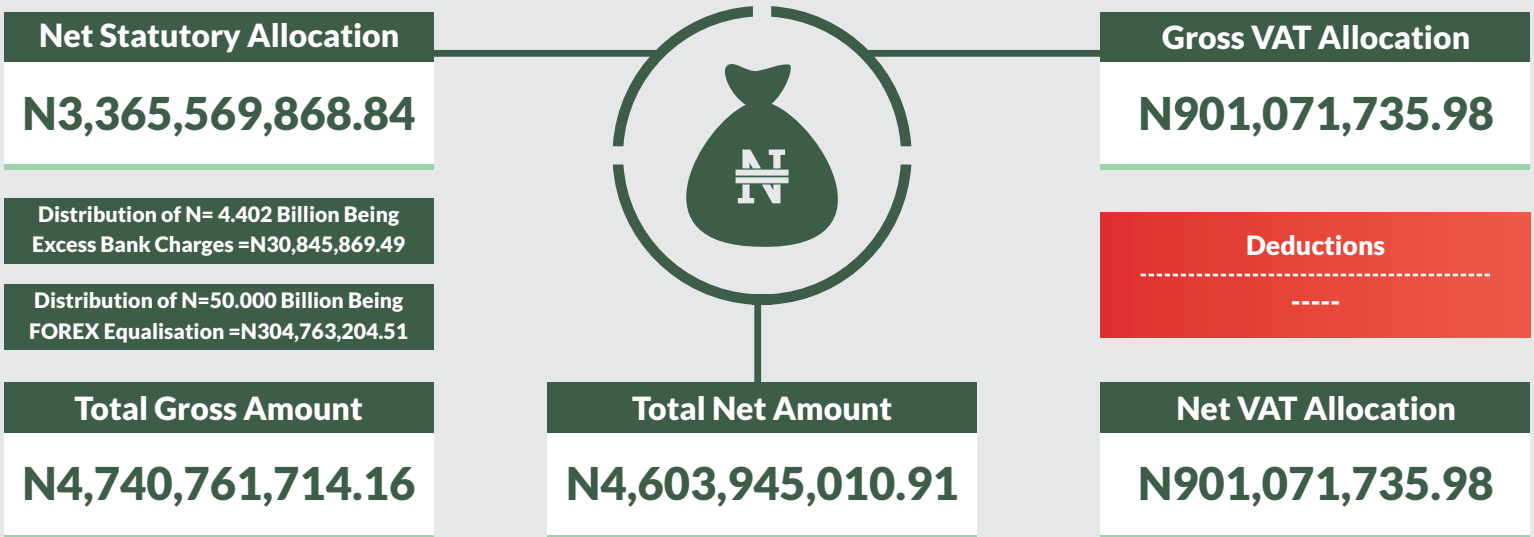
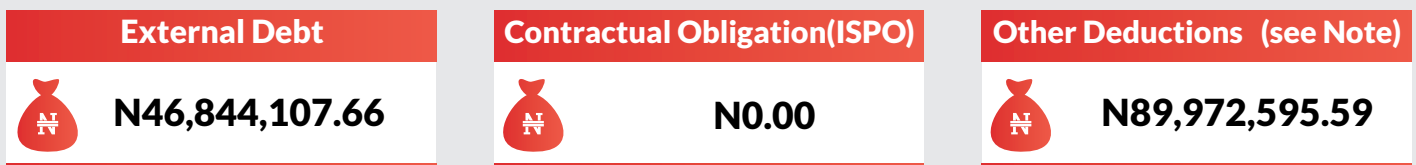
ANAMBRA STATE

 **21**
No. of LGCs

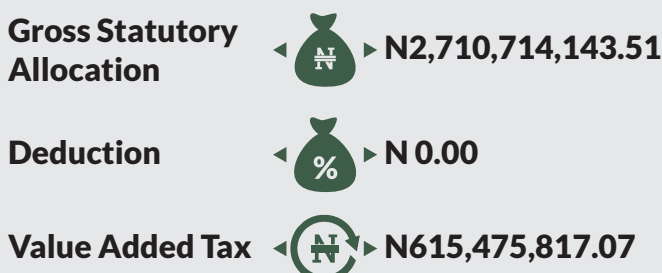
BENEFICIARIES



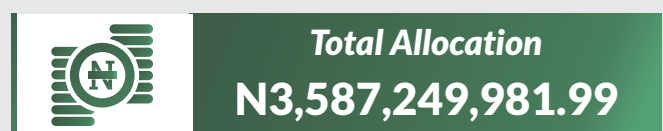
DEDUCTIONS



LGAs



Distribution of N=50.000 Billion Being FOREX Equalisation =N23,873,531.08
Distribution of N= 4.402 Billion Being Excess Bank Charges =N235,875,141.67





Total Allocation

AGUATA	▶		N234,767,821.85
ANAMBRA EAST	▶		N155,407,252.52
ANAMBRA WEST	▶		N159,906,332.08
ANIOCHA	▶		N194,241,603.64
AWKA NORTH	▶		N145,920,123.84
AWKA SOUTH	▶		N168,657,764.68
AYAMELUM	▶		N156,665,191.02
DUNUKOFIA	▶		N139,399,614.18
EKWUSIGWO	▶		N155,759,243.17
IDEMILI NORTH	▶		N246,251,704.76
IDEMILI SOUTH	▶		N171,394,217.98
IHIALA	▶		N208,299,534.18
NJIKOKA	▶		N153,617,915.14
NNEWI NORTH	▶		N153,056,434.88
NNEWI SOUTH	▶		N182,644,891.82
OGBARU	▶		N175,241,817.07
ONISHA NORTH	▶		N146,244,953.95
ONISHA SOUTH	▶		N151,297,075.53



Total Allocation

ORUMBA NORTH	▶		N163,367,876.73
ORUMBA SOUTH	▶		N165,834,688.39
OYI	▶		N159,273,924.56

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

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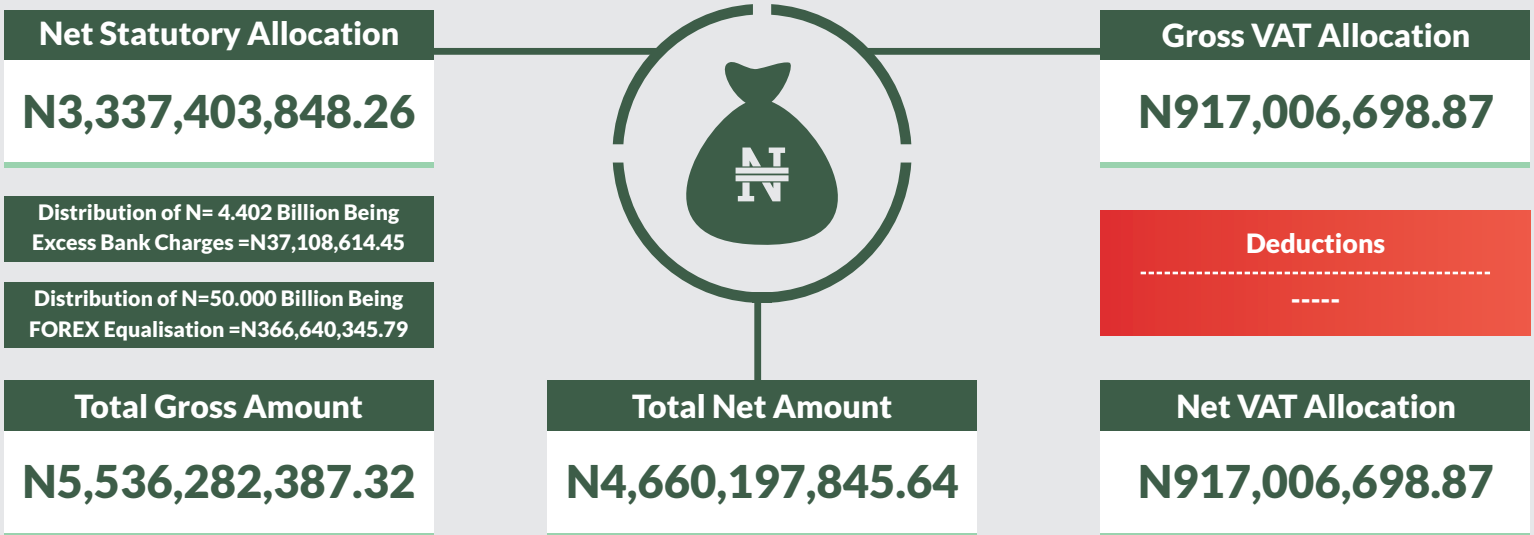
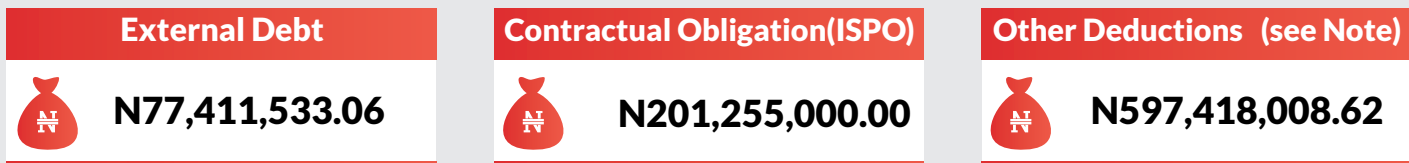
BAUCHI STATE

 **20**
No. of LGCs

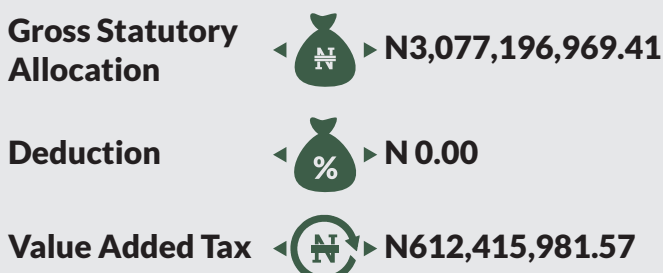
BENEFICIARIES



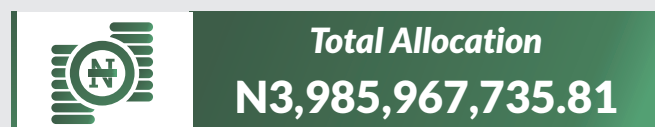
DEDUCTIONS



LGAs









Distribution of N=50.000 Billion Being FOREX Equalisation =N27,101,182.05
Distribution of N= 4.402 Billion Being Excess Bank Charges =N267,764,962.54





Total Allocation

ALKALERI	▶		N258,282,302.80
BAUCHI	▶		N313,767,337.11
BOGORO	▶		N139,492,620.18
DAMBAN	▶		N164,627,115.41
DARAZO	▶		N207,598,086.00
DASS	▶		N138,968,948.76
GAMAWA	▶		N219,506,256.83
GANJUWA	▶		N219,218,452.97
GIADE	▶		N158,255,496.17
I/GADAU	▶		N181,586,567.35
JAMA'ARE	▶		N141,012,624.39
KATAGUM	▶		N215,304,158.81
KIRFI	▶		N174,701,785.78
MISAU	▶		N206,276,541.55
NINGI	▶		N262,271,200.96
SHIRA	▶		N197,762,796.81
TAFAWA BALEWA	▶		N194,219,838.02
TORO	▶		N268,411,423.85



Total Allocation

WARJI	▶		N152,515,289.59
ZAKI	▶		N172,188,892.49

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

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

8
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation
 N3,116,783,799.29

13% Share of Derivation (Net)
 N9,333,977,891.28

Gross Total
 N12,450,761,690.57

DEDUCTIONS

External Debt
 N34,374,598.38

Contractual Obligation (ISPO)
 N421,546,663.22

Other Deductions (see Note)
 N1,158,604,679.39

Net Statutory Allocation
N10,836,235,749.58

Distribution of N= 4.402 Billion Being
Excess Bank Charges =N27,449,827.23

Distribution of N=50.000 Billion Being
FOREX Equalisation =N1,438,976,655.94

Total Gross Amount
N14,612,784,489.74

Total Net Amount
N12,998,258,548.75

Gross VAT Allocation
N688,279,453.34

Deductions

Net VAT Allocation
N688,279,453.34

LGAs

Gross Statutory Allocation **N1,252,531,802.21**

Deduction **N 0.00**









Value Added Tax **N245,895,439.48**

Distribution of N=50.000 Billion Being FOREX Equalisation =N11,031,173.09
Distribution of N= 4.402 Billion Being Excess Bank Charges =N108,990,140.85

Total Allocation
 N1,619,054,486.69



Total Allocation

BRASS	▶		N192,554,602.12
EKERMOR	▶		N221,596,645.78
KOLOKUMA/OPOKUMA	▶		N147,848,082.46
NEMBE	▶		N179,999,514.00
OGBIA	▶		N190,629,664.71
SAGBAMA	▶		N188,316,185.52
SOUTHERN IJAW	▶		N256,543,562.68
YENAGOA	▶		N241,566,229.42

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

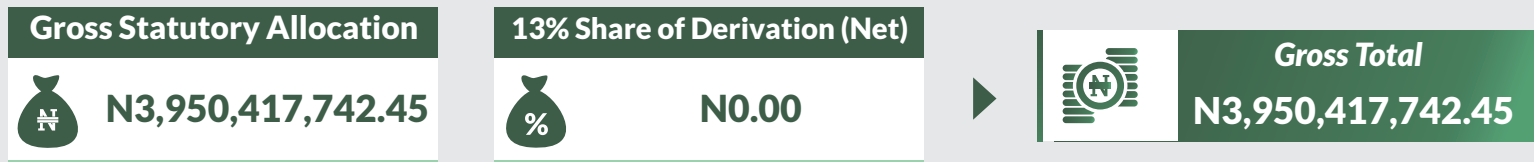
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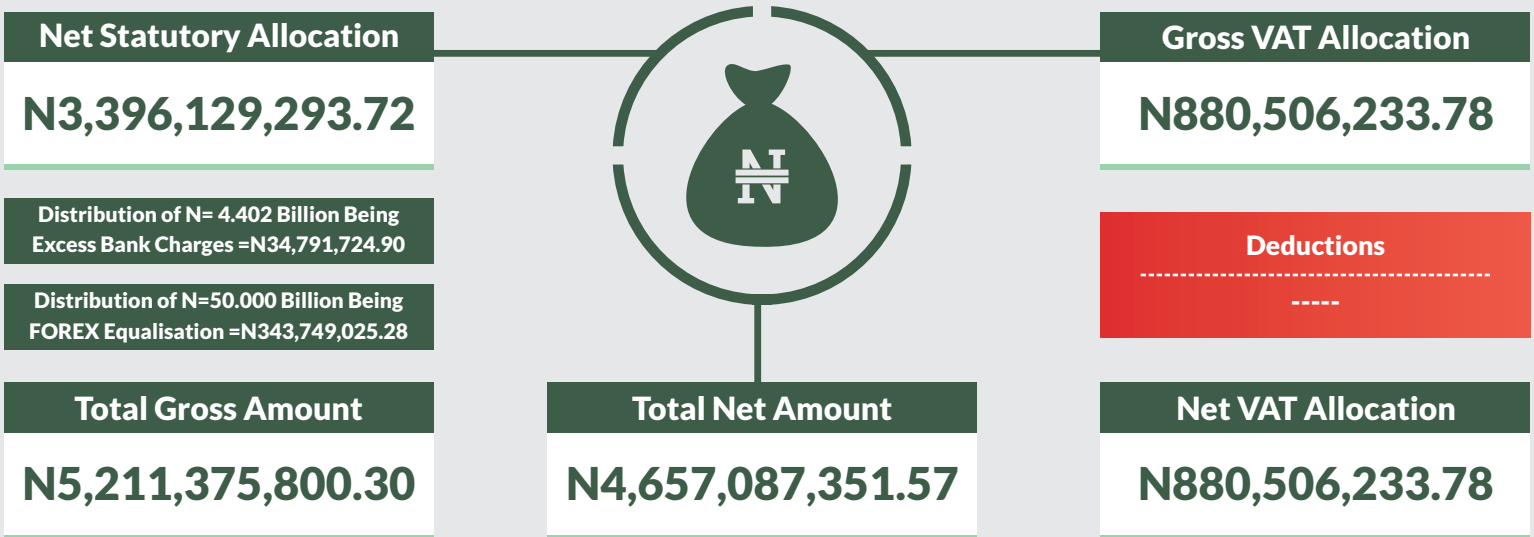
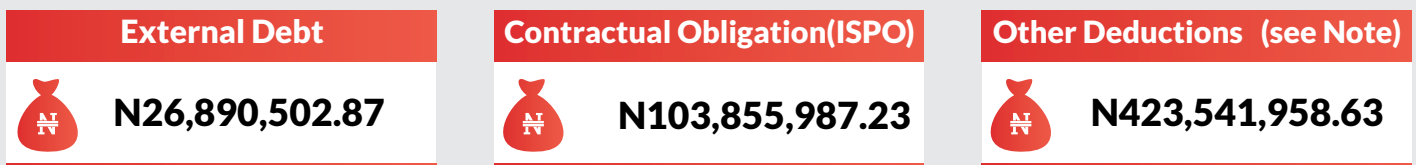
BENUE STATE

 **23**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation  **N3,348,466,556.60**

Deduction  **N (139,538,498.52)**

Value Added Tax  **N638,852,680.25**

Distribution of N=50.000 Billion Being FOREX Equalisation =N29,490,280.49
Distribution of N= 4.402 Billion Being Excess Bank Charges =N291,369,720.89

 **Total Allocation**
N4,170,260,610.68



Total Allocation

ADO	▶		N183,063,730.54
AGATU	▶		N160,437,958.25
APA	▶		N154,847,892.66
BURUKU	▶		N186,556,587.11
GBOKO	▶		N244,158,788.73
GUMA	▶		N195,745,216.97
GWER EAST	▶		N185,229,177.50
GWER WEST	▶		N159,706,078.92
KATSINA ALA	▶		N202,801,612.34
KONSHISHA	▶		N193,224,313.35
KWANDE	▶		N219,046,163.61
LOGO	▶		N169,576,209.44
MAKURDI	▶		N206,812,582.13
OBI	▶		N148,825,691.28
OGBADIBO	▶		N157,192,996.84
OHIMINI	▶		N141,750,799.01
OJU	▶		N180,920,896.93
OKPOKWU	▶		N171,224,827.00

*Total Allocation***OTUKPO****N201,732,119.98****TARKA****N137,463,379.58****UKUM****N189,993,284.47****USHONGO****N183,990,992.11****VANDEIKYA****N195,959,311.92**

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

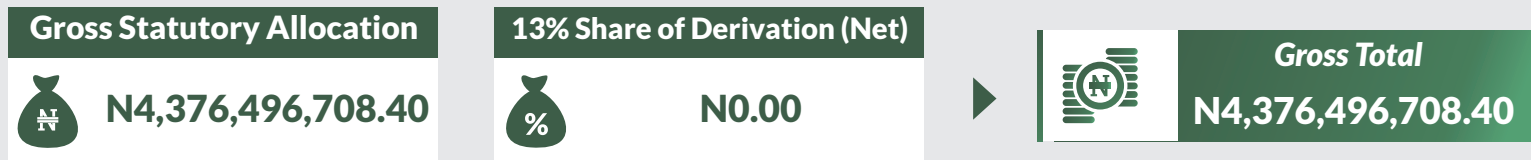
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of September, 2018 Shared in October, 2018



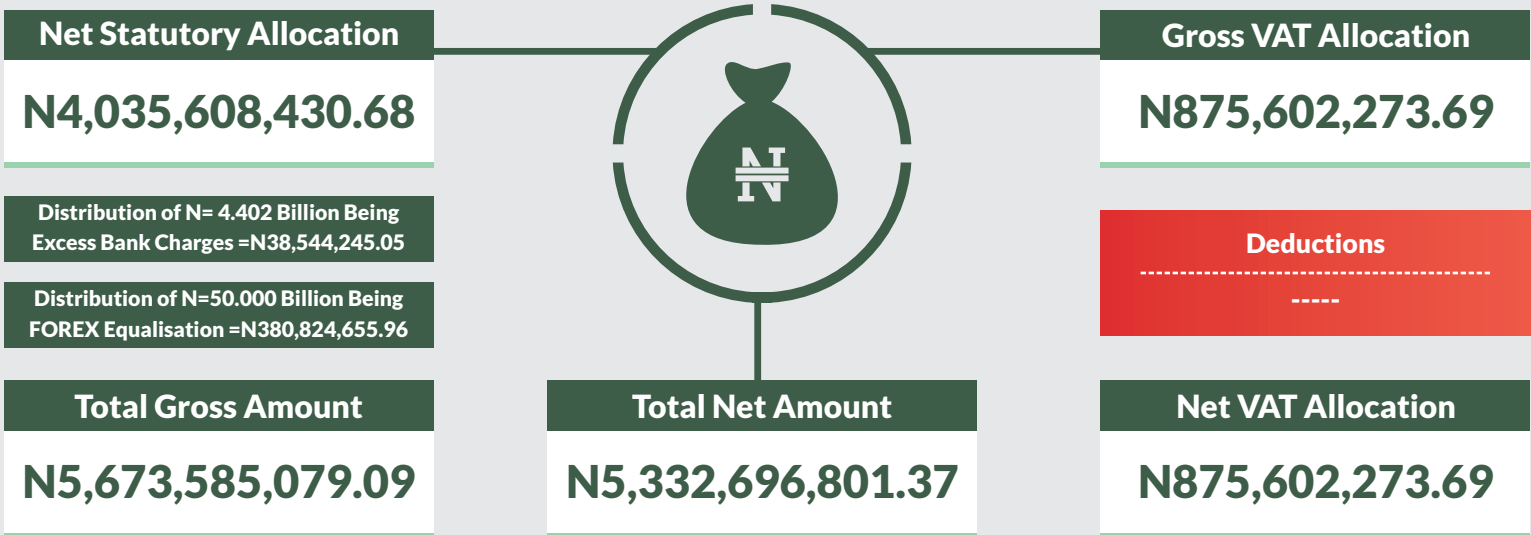
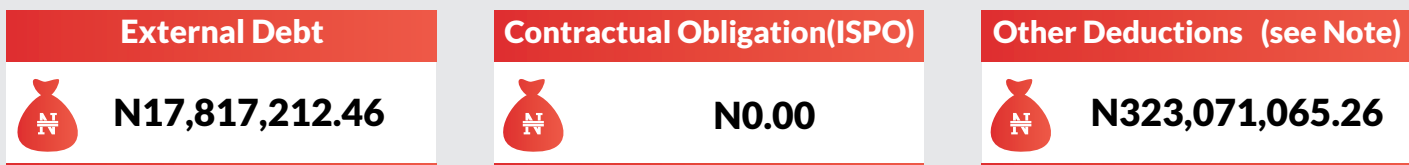
BORNO STATE

 **27**
No. of LGCs

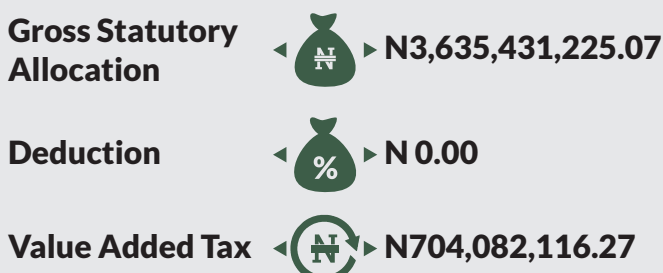
BENEFICIARIES



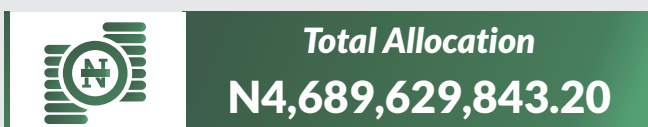
DEDUCTIONS



LGAs




















Distribution of N=50.000 Billion Being FOREX Equalisation =N32,017,607.08
Distribution of N= 4.402 Billion Being Excess Bank Charges =N316,340,200.35





Total Allocation

ABADAN	▶		N167,124,386.42
ASKIRA UBA	▶		N164,524,811.89
BAMA	▶		N228,191,187.31
BAYO	▶		N134,422,189.56
BIU	▶		N183,207,059.91
CHIBOK	▶		N133,360,238.55
DAMBOA	▶		N218,729,310.56
DIKWA	▶		N147,905,038.29
GUBIO	▶		N173,949,601.55
GUZAMALA	▶		N148,853,306.62
GWOZA	▶		N214,730,866.53
HAWUL	▶		N152,830,997.94
JERE	▶		N177,795,564.16
KAGA	▶		N153,660,350.78
KALA BALGE	▶		N141,534,245.84
KONDUGA	▶		N203,178,315.61
KUKAWA	▶		N211,289,202.76
KWAYA KUSAR	▶		N122,069,309.72

*Total Allocation***MAFA****N160,002,030.19****MAGUMERI****N187,180,555.99****MAIDUGURI METRO****N282,766,512.82****MARTE****N171,889,469.54****MOBBAR****N161,039,971.59****MONGUNO****N157,375,326.53****NGALA****N183,850,109.52****NGANZAI****N156,017,331.72****SHANI****N152,152,551.30**

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

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



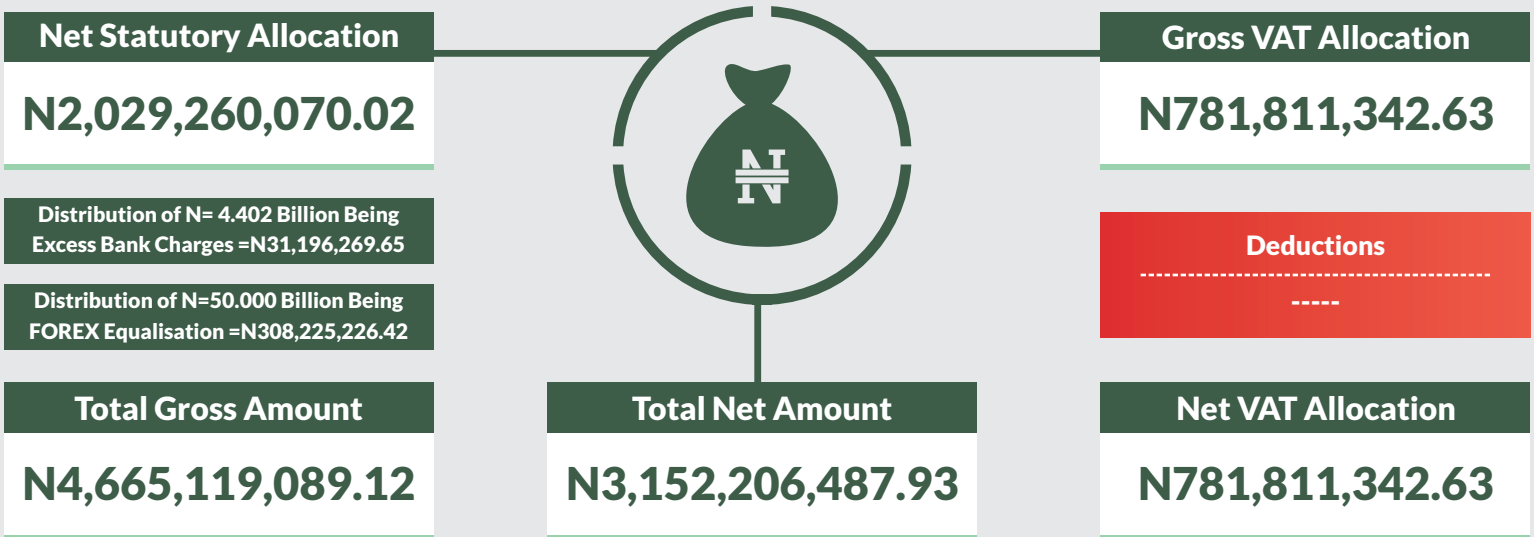
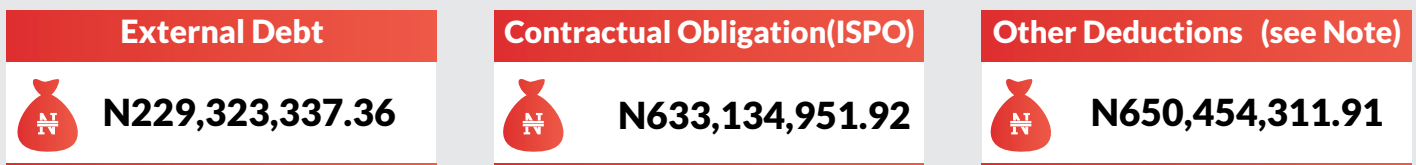
CROSS RIVER STATE

 **18**
No. of LGCs

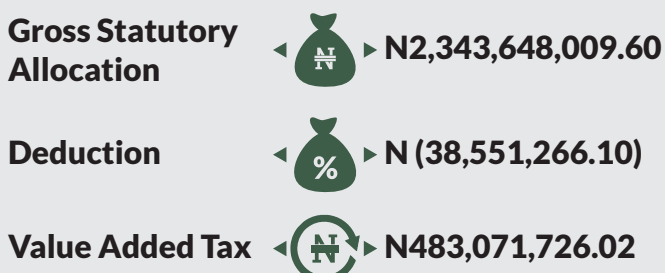
BENEFICIARIES



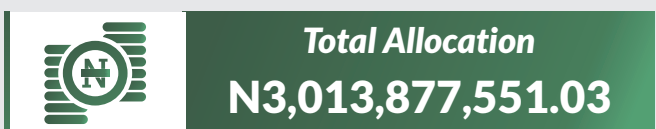
DEDUCTIONS



LGAs



Distribution of N=50.000 Billion Being FOREX Equalisation =N20,640,742.86
Distribution of N= 4.402 Billion Being Excess Bank Charges =N203,934,563.74





Total Allocation

ABI	▶		N160,689,822.78
AKAMKPA	▶		N195,670,115.48
AKPABUYO	▶		N195,294,082.20
BAKASSI	▶		N124,159,300.11
BEKWARA	▶		N148,695,705.19
BIASE	▶		N171,101,947.49
BOKI	▶		N193,118,057.30
CALABAR MUNICIPAL	▶		N158,483,448.41
CALABAR SOUTH	▶		N1167,780,150.56
ETUNG	▶		N131,241,638.61
IKOM	▶		N175,634,285.95
OBANLIKU	▶		N151,678,738.89
OBUBRA	▶		N168,945,457.79
OBUDU	▶		N160,711,249.12
ODUKPANI	▶		N180,531,292.62
OGAJA	▶		N170,223,933.39
YAKURR	▶		N172,186,035.74
YALA	▶		N187,732,289.40

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

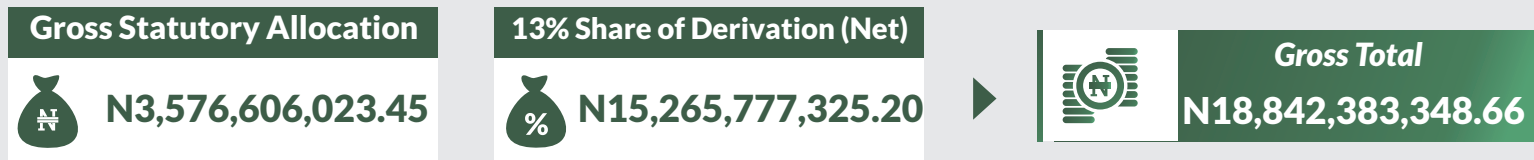
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of September, 2018 Shared in October, 2018



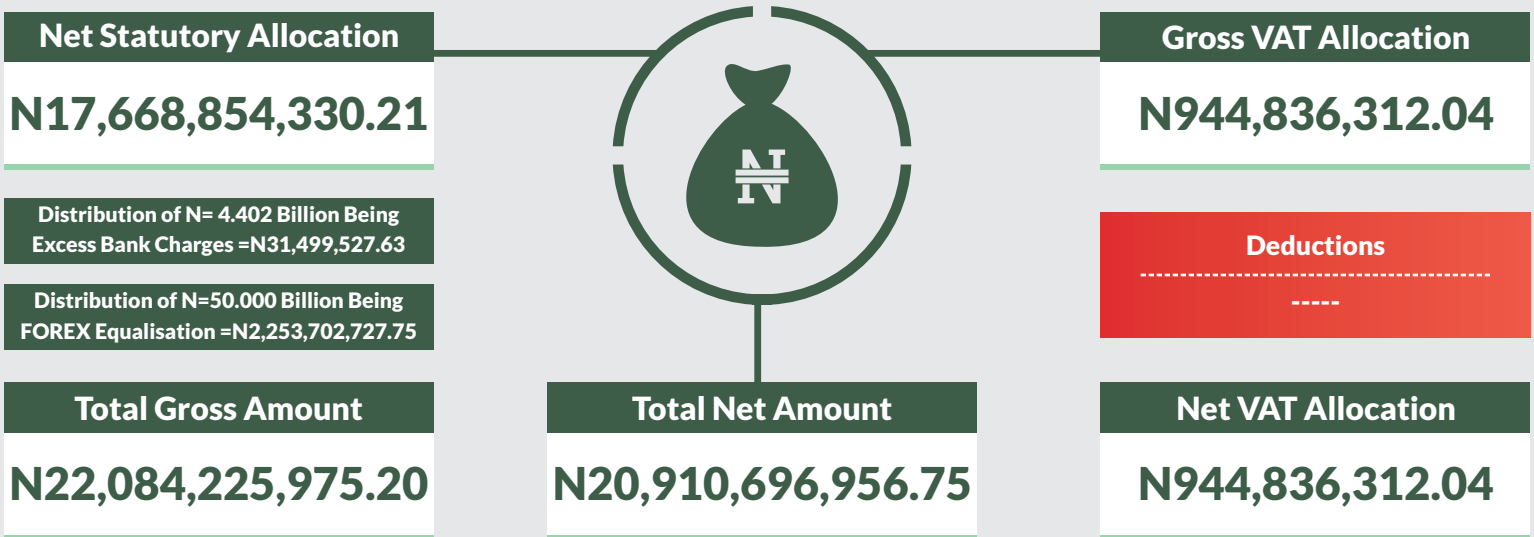
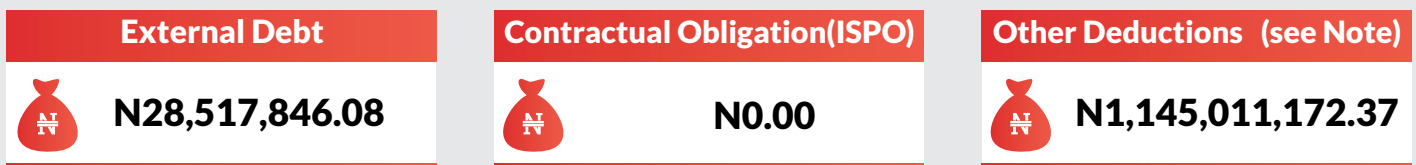
DELTA STATE

 **25**
No. of LGCs

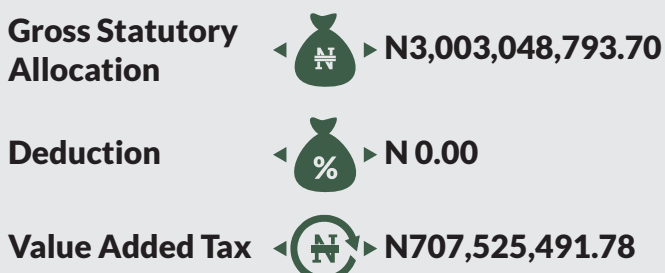
BENEFICIARIES



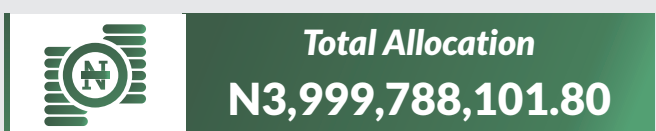
DEDUCTIONS



LGAs



Distribution of N=50.000 Billion Being FOREX Equalisation =N26,448,151.64
Distribution of N= 4.402 Billion Being Excess Bank Charges =N261,312,894.74





Total Allocation

ANIOCHA NORTH



N137,245,098.89

ANIOCHA SOUTH



N149,395,428.56

BOMADI



N128,547,875.64

BURUTU



N181,312,550.31

ETHIOPE EAST



N167,246,909.10

ETHIOPE WEST



N170,737,422.03

IKA NORTH EAST



N178,037,500.39

IKA SOUTH



N167,996,601.79

ISOKO NORTH



N158,688,684.22

ISOKO SOUTH



N178,999,775.17

NDOKWA EAST



N148,415,838.89

NDOKWA WEST



N154,920,758.73

OKPE



N143,112,074.72

OSHIMILI NORTH



N139,864,396.86

OSHIMILI SOUTH



N151,550,481.73

PATANI



N125,275,127.36

SAPELE



N157,809,811.86

UDU



N162,816,698.57

*Total Allocation*

UGHELLI NORTH ▶

**N214,460,855.72**

UGHELLI SOUTH ▶

**N171,603,941.19**

UKWUANI ▶

**N137,226,623.26**

UVWIE ▶

**N160,773,344.87**

WARRI SOUTH ▶

**N198,926,183.50**

WARRI NORTH ▶

**N160,654,226.92**

WARRI SOUTH-WEST ▶

**N154,169,891.50**

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

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



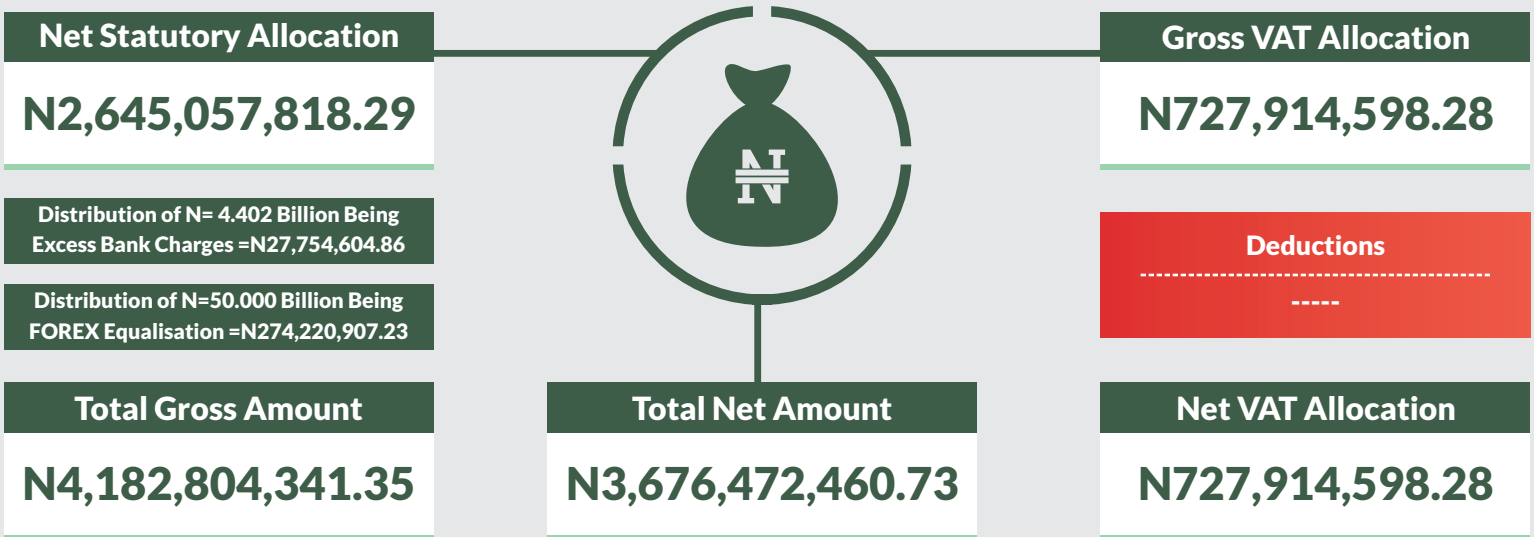
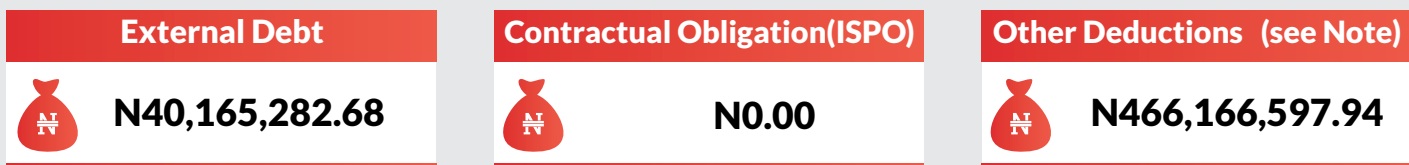
EBONYI STATE

 **13**
No. of LGCs

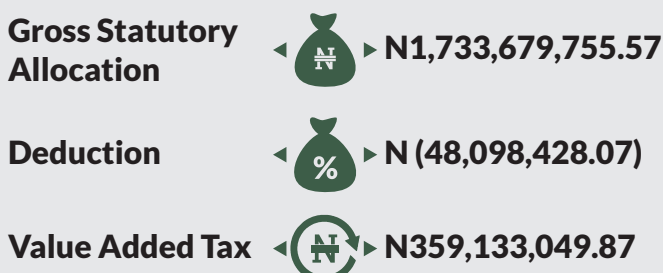
BENEFICIARIES



DEDUCTIONS



LGAs
















Distribution of N=50.000 Billion Being FOREX Equalisation =N15,268,691.33
Distribution of N= 4.402 Billion Being Excess Bank Charges =N150,857,647.21





Total Allocation

ABAKALIKI	▶		N169,037,208.43
AFIKPO NORTH	▶		N160,491,369.25
AFIKPO SOUTH	▶		N161,686,999.98
EBONYI	▶		N155,069,653.96
EZZA NORTH	▶		N155,711,565.17
EZZA SOUTH	▶		N160,191,150.87
IKWO	▶		N187,883,111.37
ISHIELU	▶		N165,993,010.19
IVO	▶		N150,784,525.40
IZZI	▶		N207,089,313.26
OHAOZARA	▶		N162,304,470.84
OHAUKWU	▶		N179,307,208.00
ONICHA	▶		N196,129,822.80

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

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



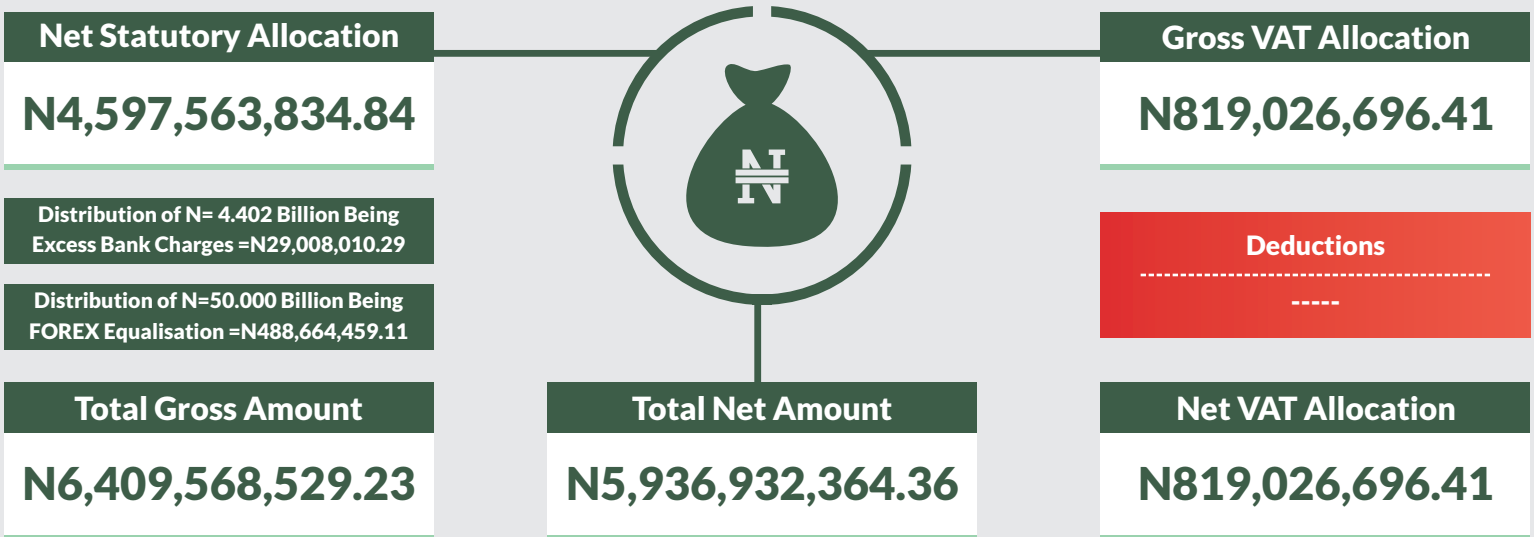
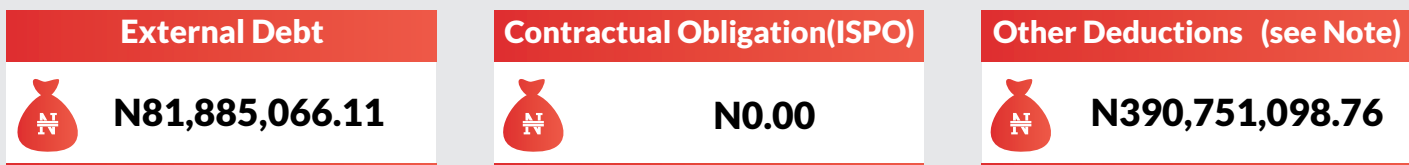
EDO STATE

 **18**
No. of LGCs

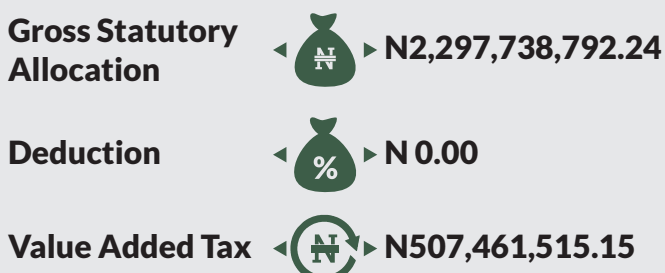
BENEFICIARIES



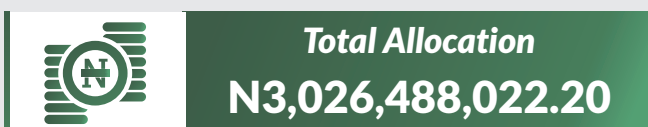
DEDUCTIONS



LGAs



Distribution of N=50.000 Billion Being FOREX Equalisation =N20,236,415.78
Distribution of N= 4.402 Billion Being Excess Bank Charges =N199,939,733.39





Total Allocation

AKOKO EDO



N207,815,307.09

EGOR



N203,467,712.23

ESAN CENTRAL



N133,909,654.61

ESAN NORTH EAST



N137,955,211.28

ESAN SOUTH EAST



N163,042,610.97 8

ESAN WEST



N140,328,270.15

ETSAKO CENTRAL



N138,651,895.70

ETSAKO EAST



N160,034,284.17

ETSAKO WEST



N176,430,779.38

IGUEBEN



N129,055,025.68

IKPOBA OKHA



N222,900,214.78

OREDO



N228,461,289.13

ORHIONWON



N176,636,627.79

OVIA NORTH EAST



N168,124,786.29

OVIA SOUTH WEST



N179,992,951.14

OWAN EAST



N162,133,645.71

OWAN WEST



N134,543,150.48

UHUNMWODE



N163,004,605.61

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

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



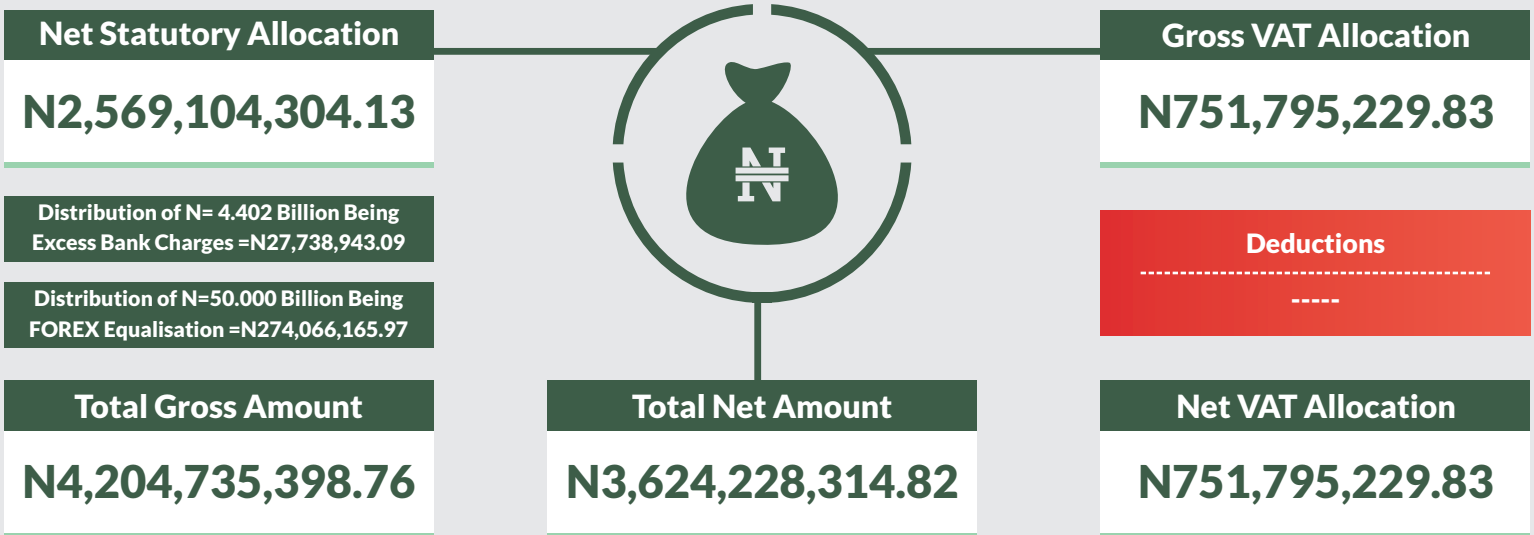
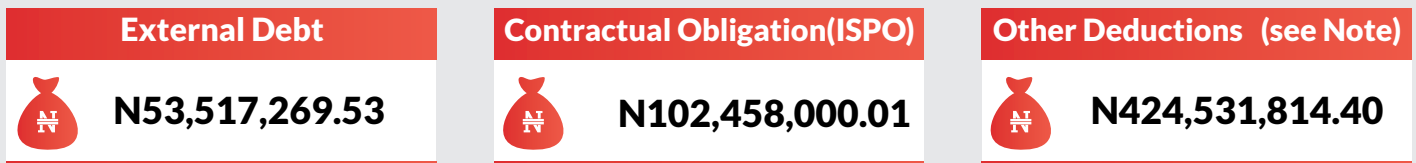
EKITI STATE

 **16**
No. of LGCs

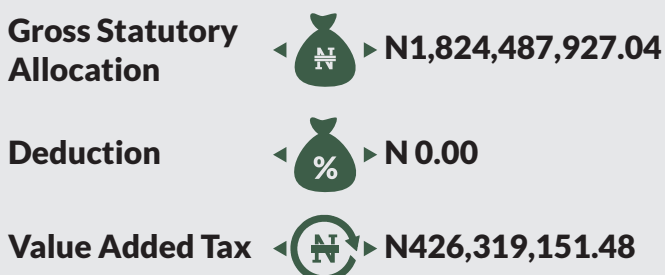
BENEFICIARIES



DEDUCTIONS



LGAs





Distribution of N=50.000 Billion Being FOREX Equalisation =N16,068,447.99
Distribution of N= 4.402 Billion Being Excess Bank Charges =N158,759,398.99





Total Allocation

ADO EKITI	▶		N198,033,934.01
AIYEKIRE	▶		N150,090,656.13
EFON	▶		N140,855,013.97
EKITI EAST	▶		N147,596,143.46
EKITI SOUTH WEST	▶		N156,350,564.58
EKITI WEST	▶		N159,683,021.58
EMURE	▶		N131,676,268.25
IDO-OSI	▶		N160,482,201.56
IJERO	▶		N173,355,940.43
IKERE	▶		N151,057,999.39
IKOLE	▶		N161,182,486.13
ILEJEMEJI	▶		N114,268,310.81
IREPODUN/IFELODUN	▶		N144,190,145.16
ISE/ORUN	▶		N140,445,006.45
MOBA	▶		N150,709,157.68
OYE	▶		N146,540,699.36

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

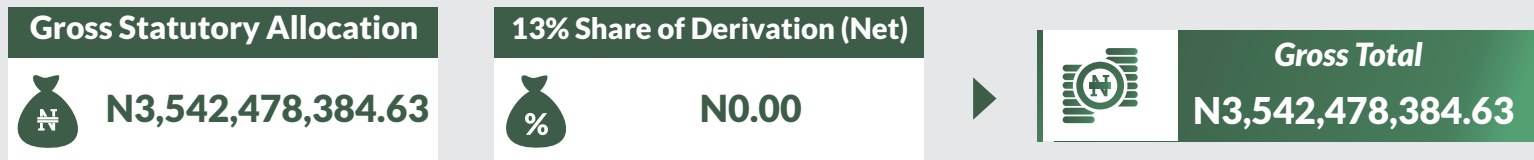
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of September, 2018 Shared in October, 2018



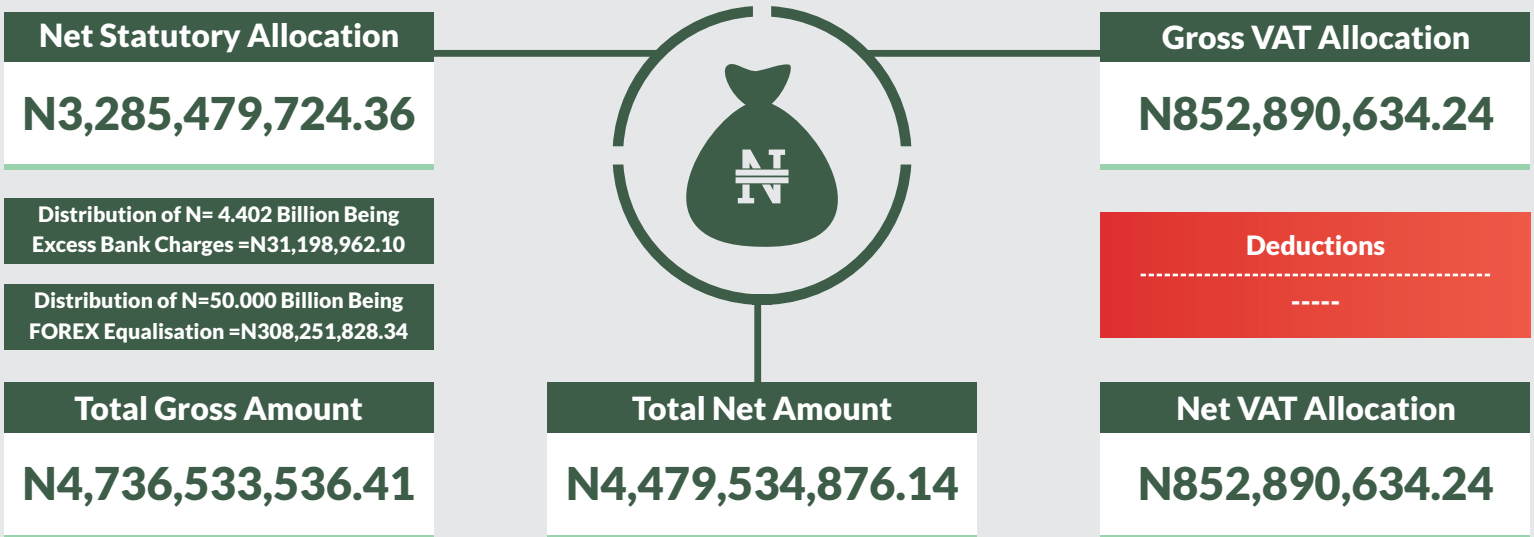
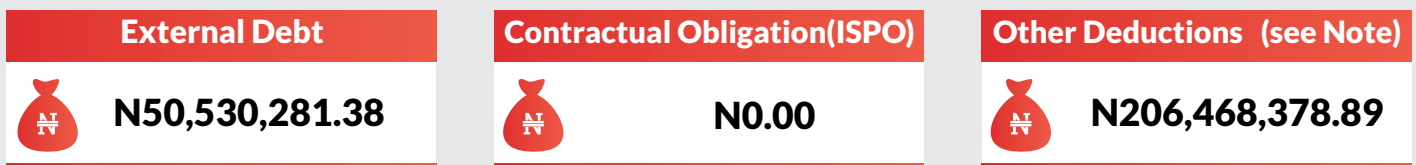
ENUGU STATE

 **17**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation  **N2,334,536,773.40**

Deduction  **N 0.00**

Value Added Tax  **N509,508,814.46**

Distribution of N=50.000 Billion Being FOREX Equalisation =N20,560,499.29
Distribution of N= 4.402 Billion Being Excess Bank Charges =N203,141,741.62

Total Allocation
N3,068,877,195.99



Total Allocation

AGWU	▶		N181,590,337.52
ANINRI	▶		N154,108,211.50
ENUGU EAST	▶		N207,456,740.54
ENUGU NORTH	▶		N195,161,555.51
ENUGU SOUTH	▶		N187,162,296.66
EZEAGU	▶		N179,467,729.77
IGBO ETITI	▶		N183,181,127.81
IGBO EZE NORTH	▶		N198,570,724.91
IGBO EZE SOUTH	▶		N177,342,452.38
ISI UZO	▶		N167,686,329.47
NKANU EAST	▶		N174,285,698.86
NKANU WEST	▶		N169,900,976.01
NSUKKA	▶		N221,241,977.05
OJI RIVER	▶		N152,887,372.25
UDENU	▶		N169,372,724.50
UDI	▶		N191,526,944.97
UZO UWANI	▶		N157,933,996.29

Federation Account Allocation Committee (FAAC) October 2018 Disbursement


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



GOMBE STATE

 **11**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,317,920,063.01**


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

Gross Total
N3,317,920,063.01

DEDUCTIONS

External Debt
 **N39,706,122.23**

Contractual Obligation (ISPO)
 **N361,446,152.47**

Other Deductions (see Note)
 **N275,289,219.29**

Net Statutory Allocation
N2,641,478,569.02

Distribution of N= 4.402 Billion Being
Excess Bank Charges =N29,221,254.46

Distribution of N=50.000 Billion Being
FOREX Equalisation =N288,711,691.27

Total Gross Amount
N4,382,380,067.92



Total Net Amount
N3,705,938,573.93

Gross VAT Allocation
N744,921,965.54

Deductions

Net VAT Allocation
N744,921,965.54

LGAs

Gross Statutory Allocation  **N1,599,626,227.64**

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








Value Added Tax  **N336,256,873.29**

Distribution of N=50.000 Billion Being FOREX Equalisation =N14,088,068.47
Distribution of N= 4.402 Billion Being Excess Bank Charges =N139,192,863.24

Total Allocation
N2,035,954,318.42



Total Allocation

AKKO	▶		N242,993,757.63
BALANGA	▶		N178,285,494.76
BILLIRI	▶		N178,681,621.92
DUKKU	▶		N192,745,751.62
FUNAKAYE	▶		N189,810,384.81
GOMBE	▶		N206,105,976.97
KALTUNGO	▶		N161,073,918.53
KWAMI	▶		N173,775,414.76
NAFADA	▶		N157,344,673.20
SHOMGOM	▶		N151,083,351.80
YAMALTU/DEBA	▶		N204,053,972.42

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

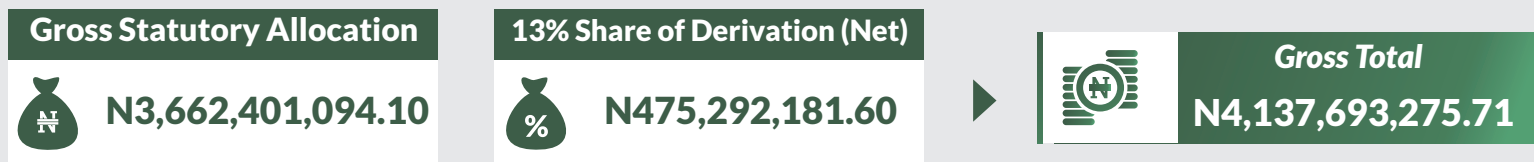
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of September, 2018 Shared in October, 2018



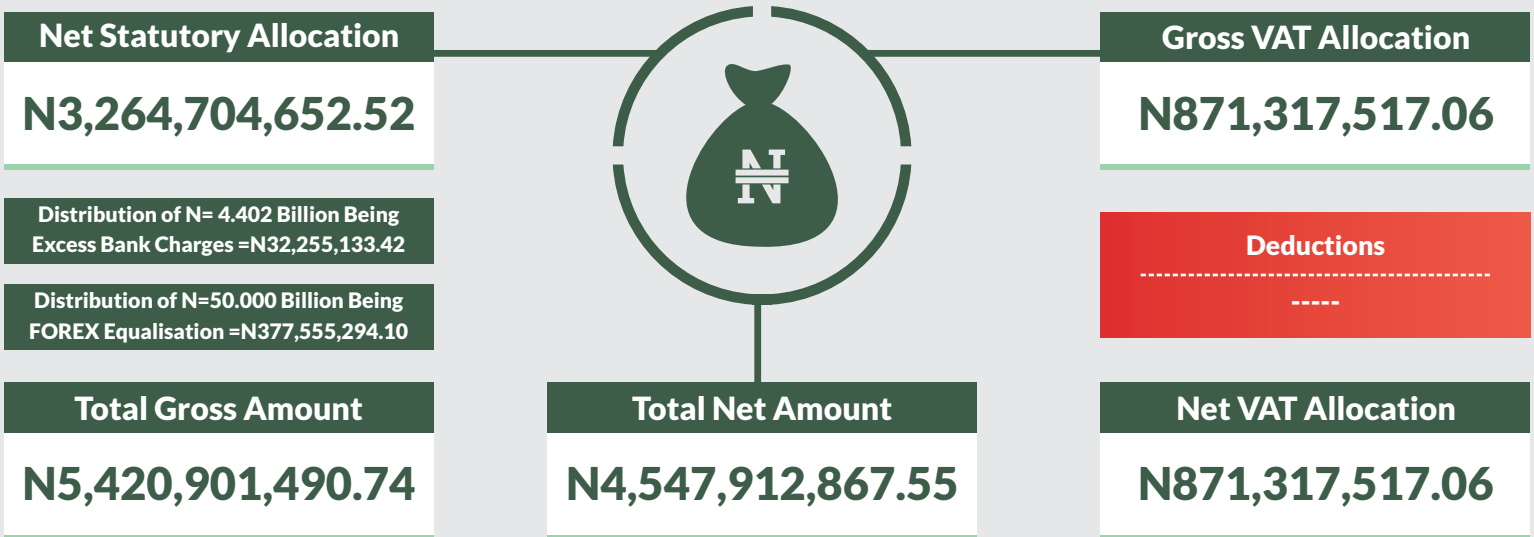
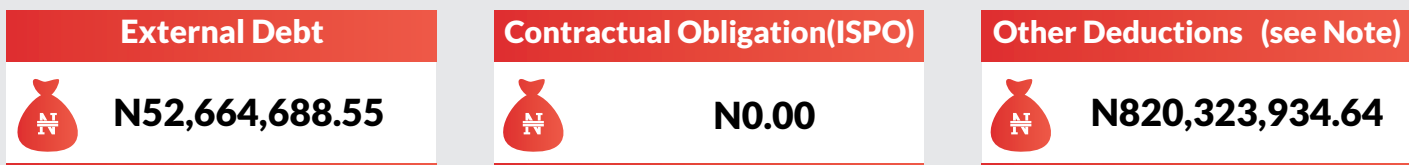
IMO STATE

 **27**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation  **N3,128,798,589.73**

Deduction  **N 0.00**

Value Added Tax  **N699,245,539.81**

Distribution of N=50.000 Billion Being FOREX Equalisation =N27,555,642.69
Distribution of N= 4.402 Billion Being Excess Bank Charges =N272,255,122.28

Total Allocation
N4,129,368,497.80



Total Allocation

ABOH MBAISE ▶



N166,353,754.45

AHIAZU MBAISE ▶



N156,830,863.92

EHIME MBANO ▶



N144,022,853.15

EZINIHITTE MBAISE ▶



N153,562,366.76

IDEATO NORTH ▶



N162,301,792.47

IDEATO SOUTH ▶



N162,840,083.25

IHITTE UBOMA ▶



N146,322,200.31

IKEDURU ▶



N155,165,190.39

ISIALA MBANO ▶



N174,125,582.87

ISU ▶



N155,307,946.88

MBAITOLI ▶



N189,436,605.21

NGOR/OKPALA ▶



N161,154,652.34

NJABA ▶



N147,318,652.33

NKWANGELE ▶



N143,110,707.76

NKWERRE ▶



N127,454,160.71

OBOWO ▶



N138,461,460.31

OGUTA ▶



N159,736,403.04

OHAJI/EGBEMA ▶



N173,028,440.92



Total Allocation

OKIGWE	▶		N152,198,332.75
ONUIMO	▶		N136,136,224.57
ORLU	▶		N149,887,431.22
ORSU	▶		N145,213,388.24
ORU	▶		N140,792,405.00
ORU WEST	▶		N145,144,624.08
OWERRI MUNICIPAL	▶		N146,805,534.20
OWERRI NORTH	▶		N157,336,949.83
OWERRI WEST	▶		N139,319,890.84

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

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



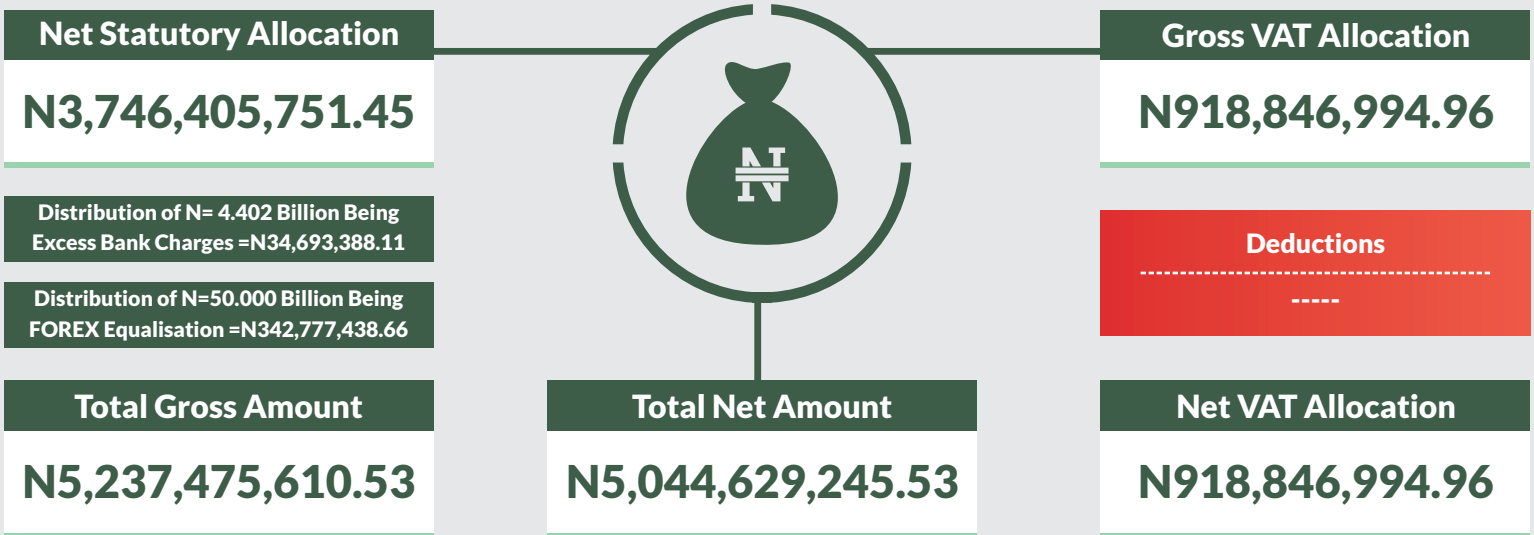
JIGAWA STATE

 **27**
No. of LGCs

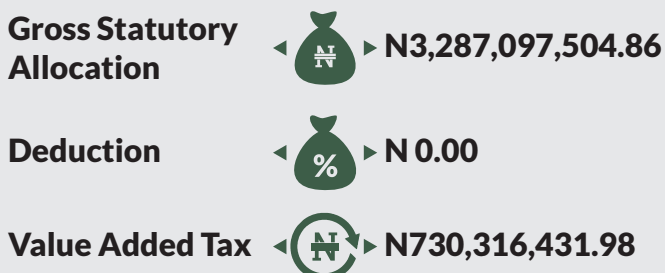
BENEFICIARIES



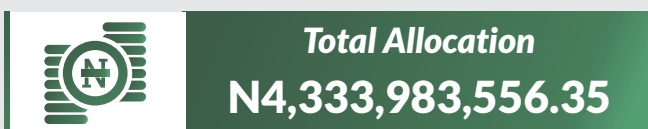
DEDUCTIONS



LGAs








Distribution of N=50.000 Billion Being FOREX Equalisation =N28,949,797.10
Distribution of N= 4.402 Billion Being Excess Bank Charges =N286,029,639.64














Total Allocation

AUYO	▶		N146,602,593.52
BABURA	▶		N173,086,958.81
BIRNIN KUDU	▶		N213,640,609.68
BIRNIWA	▶		N160,548,890.64
GAGARAWA	▶		N137,921,548.16
BUJI	▶		N136,692,261.12
DUTSE	▶		N190,904,202.90
GARKI	▶		N159,993,989.82
GUMEL	▶		N140,868,316.73
GURI	▶		N147,914,218.68
GWARAM	▶		N205,187,496.92
GWIWA	▶		N151,974,852.11
HADEJIA	▶		N131,105,404.08
JAHUN	▶		N178,292,396.01
KAFIN HAUSA	▶		N199,067,415.89
KAUGAMA	▶		N146,639,438.61
KAZAURE	▶		N155,619,919.30
KIRI-KASAMMA	▶		N162,856,893.62



Total Allocation

KIYAWA	▶		N166,240,101.49
MAIGATARI	▶		N167,825,533.44
MALAM MADORI	▶		N157,952,314.93
MIGA	▶		N145,242,449.45
RINGIM	▶		N176,146,305.20
RONI	▶		N131,257,461.43
SULE TAKARKAR	▶		N162,076,497.54
TAURA	▶		N149,751,696.70
YANKWASHI 131,772,701.57	▶		N138,573,789.57

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

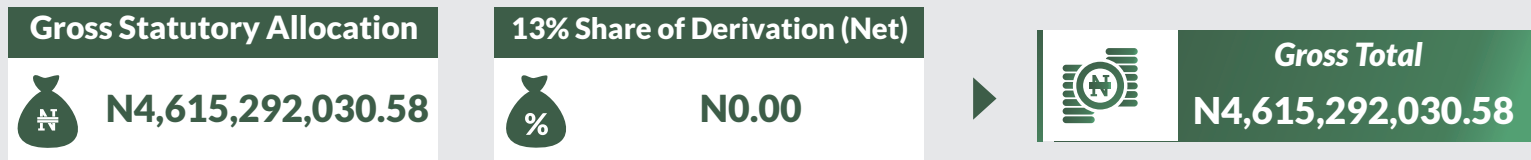
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of September, 2018 Shared in October, 2018



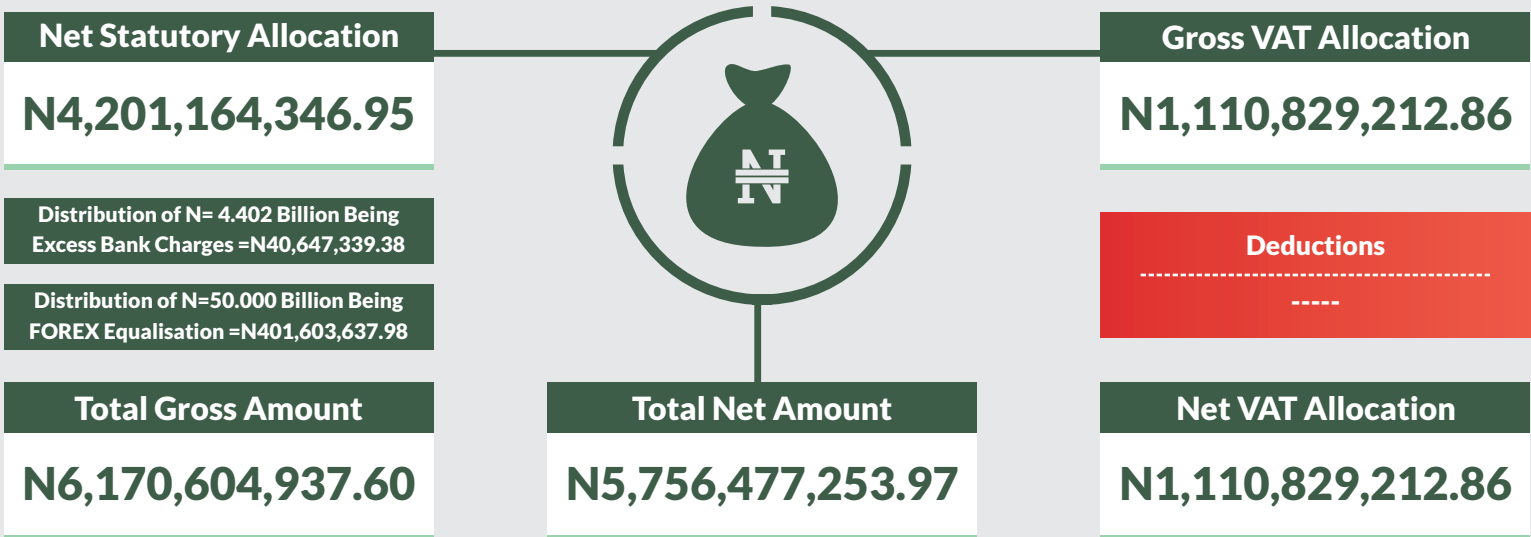
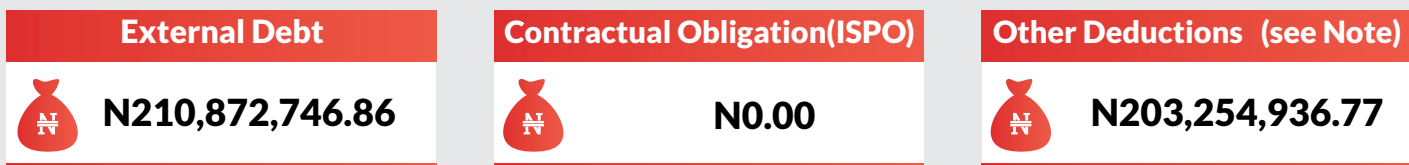
KADUNA STATE

 **23**
No. of LGCs

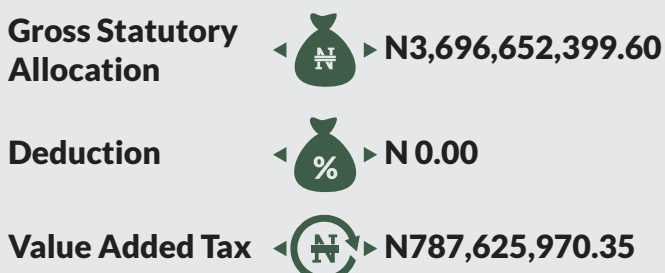
BENEFICIARIES



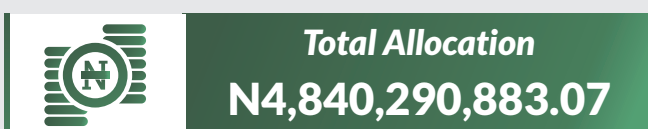
DEDUCTIONS



LGAs



Distribution of N=50.000 Billion Being FOREX Equalisation =N32,556,788.10
Distribution of N= 4.402 Billion Being Excess Bank Charges =N321,667,413.93





Total Allocation

BIRNIN GWARI	▶		N249,371,112.41
CHIKUN	▶		N259,607,666.70
GIWA	▶		N217,113,364.18
GWAGWADA	▶		N165,340,811.77
IGABI	▶		N273,577,492.85
IKARA	▶		N184,238,430.50
JABA	▶		N162,331,980.21
JEMAA	▶		N213,998,200.68
KACHIA	▶		N230,479,172.54
KADUNA NORTH	▶		N226,031,344.94
KADUNA SOUTH	▶		N241,192,476.64
KAGARKO	▶		N204,954,035.50
KAURA	▶		N180,921,118.76
KAURU	▶		N182,346,259.26
KUBAU	▶		N212,915,384.72
KUDAN	▶		N164,907,113.10
LERE	▶		N229,789,413.15
MAKARFI	▶		N156,488,715.90



Total Allocation

SABON GARI	▶		N205,700,775.94
SANGA	▶		N170,370,934.71
SOBA	▶		N217,752,151.91
ZANGON KATAF	▶		N240,669,495.95
ZARIA	▶		N250,193,430.77

Federation Account Allocation Committee (FAAC) October 2018 Disbursement


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




KANO STATE

 **44**
No. of LGCs


BENEFICIARIES

Gross Statutory Allocation
 **N5,587,324,822.91**


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

Gross Total
 **N5,587,324,822.91**

DEDUCTIONS

External Debt
 **N60,596,047.79**

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

Other Deductions (see Note)
 **N415,784,271.12**

Net Statutory Allocation
N5,110,944,504.00

Gross VAT Allocation
N1,443,125,966.54

Distribution of N= 4.402 Billion Being
Excess Bank Charges =N49,208,129.58

Distribution of N=50.000 Billion Being
FOREX Equalisation =N486,185,914.26



Deductions

Total Gross Amount
N7,568,547,785.56

Total Net Amount
N7,092,167,466.65

Net VAT Allocation
N1,443,125,966.54


LGAs

Gross Statutory Allocation  **N5,885,387,444.45**

Deduction  **N 0.00**

Value Added Tax  **N1,370,480,404.94**

Distribution of N=50.000 Billion Being FOREX Equalisation =N51,833,196.95
Distribution of N= 4.402 Billion Being Excess Bank Charges =N512,122,091.72

Total Allocation
 **N7,822,670,282.60**



Total Allocation

AJINGI



N162,212,226.97

ALBASU



N166,359,295.46

BAGWAI



N152,761,297.46

BEBEJI



N164,808,310.35

BICHI



N198,473,719.12

BUNKURE



N159,142,696.26

DALA



N253,359,225.80

DANBATTI



N174,260,453.46

DAWAKIN KUDU



N186,004,059.51

DAWAKIN TOFA



N188,365,546.65

DOGUWA



N171,499,391.12

FAGGE



N171,292,076.90

GABASAWA



N178,312,663.25

GARKO



N159,638,106.94

GARUN MALLAM



N156,330,061.68

GAYA



N171,704,681.32

GEZAWA



N196,373,400.43

GWALE



N233,560,277.83



Total Allocation

GWARZO



N162,810,982.18

KABO



N156,234,087.91

KANO MUNICIPAL



N227,015,656.53

KARAYE



N151,632,885.74

KIBIYA



N152,513,383.37

KIRU



N196,288,626.91

KUMBOTSO



N201,599,525.08

KUNCHI



N152,409,647.26

KURA



N151,697,461.16

MADOBI



N151,355,364.45

MAKODA



N179,312,192.55

MINJIBIR



N179,976,705.49

NASSARAWA



N310,272,213.78

RANO



N156,141,897.77

RIMIN GADO



N152,493,812.58

ROGO



N184,628,979.39

SHANONO



N152,961,908.02

SUMAILA



N192,870,679.19

*Total Allocation*

TAKAI ▶

**N170,544,459.38**

TARAUNI ▶

**N177,185,458.95**

TOFA ▶

**N139,167,230.40**

TSANYAWA ▶

**N154,335,426.49**

TUDUN WADA ▶

**N188,002,718.58**

UNGOGO ▶

**N222,221,520.38**

WARAWA ▶

**N145,209,499.39**

WUDIL ▶

**N169,330,469.17**

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

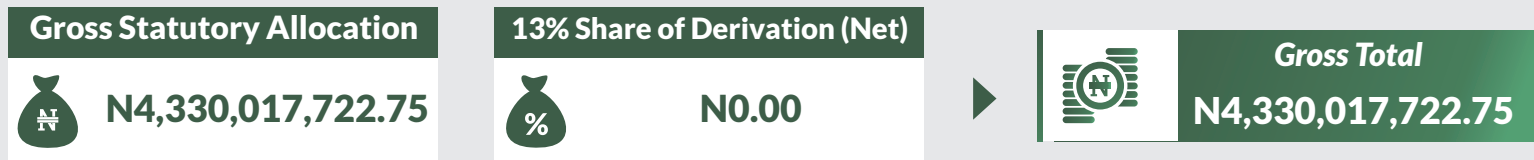
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of September, 2018 Shared in October, 2018



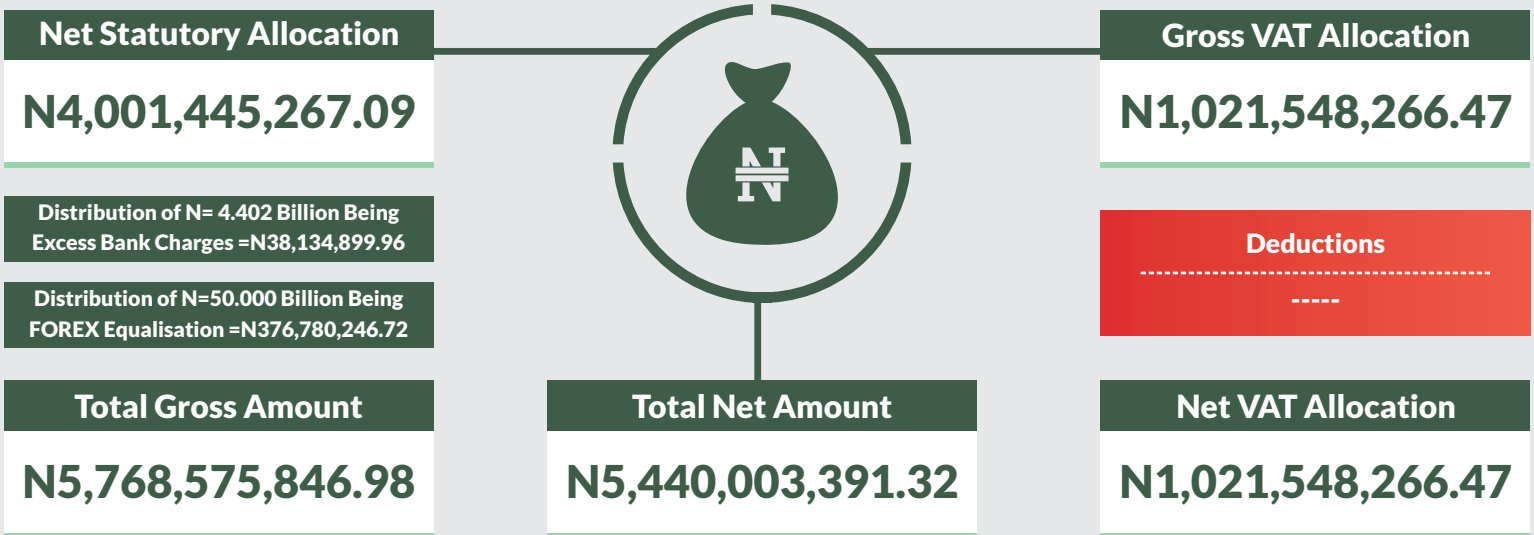
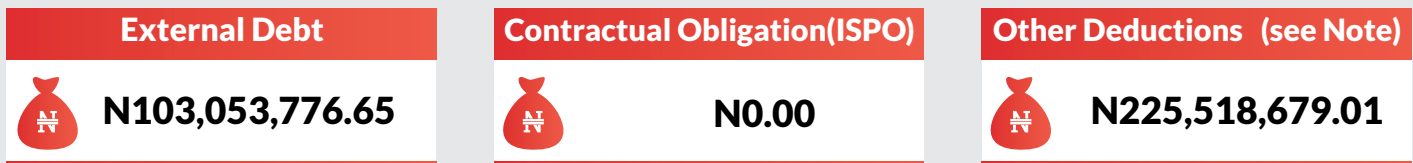
KATSINA STATE

 **34**
No. of LGCs

BENEFICIARIES




DEDUCTIONS



LGAs

Gross Statutory Allocation  **N4,480,645,639.18**

Deduction  **N 0.00**

Value Added Tax  **N923,974,099.69**

Distribution of N=50.000 Billion Being FOREX Equalisation =N39,461,495.12
Distribution of N= 4.402 Billion Being Excess Bank Charges =N389,887,265.48

Total Allocation
N5,836,136,079.06



Total Allocation

BAKORI	▶		N168,019,326.34
BATAGARAWA	▶		N174,349,947.14
BATSARI	▶		N188,607,224.84
BAURE	▶		N178,012,590.06
BINDAWA	▶		N165,771,973.87
CHARANCHI	▶		N155,909,803.23
DAN-MUSA	▶		N154,973,590.75
DANDUME	▶		N166,064,112.56
DANJA	▶		N156,217,213.57
DAURA	▶		N188,643,183.23
DUTSI	▶		N155,245,965.05
DUTSINMA	▶		N172,567,415.88
FASKARI	▶		N187,126,094.61
FUNTUA	▶		N188,439,138.88
INGAWA	▶		N165,216,926.26
JIBIA	▶		N182,693,701.35
KAFUR	▶		N189,604,756.24
KAITA	▶		181,690,576.25



Total Allocation

KANKARA	▶		N200,038,021.06
KANKIA	▶		N160,329,293.83
KATSINA	▶		N220,491,415.16
KURFI	▶		N154,252,110.78
KUSADA	▶		N146,018,984.01
MAIADUA	▶		N178,433,356.09
MALUMFASHI	▶		N176,663,052.72
MANI	▶		N168,672,596.25
MASHI	▶		N171,418,022.98
MATAZU	▶		N145,402,710.68
MUSAWA	▶		N172,472,854.82
RIMI	▶		N157,225,651.72
SABUWA	▶		N160,944,451.84
SAFANA	▶		N173,570,258.71
SANDAMU	▶		N166,433,003.66
ZANGO	▶		N164,616,754.65

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

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



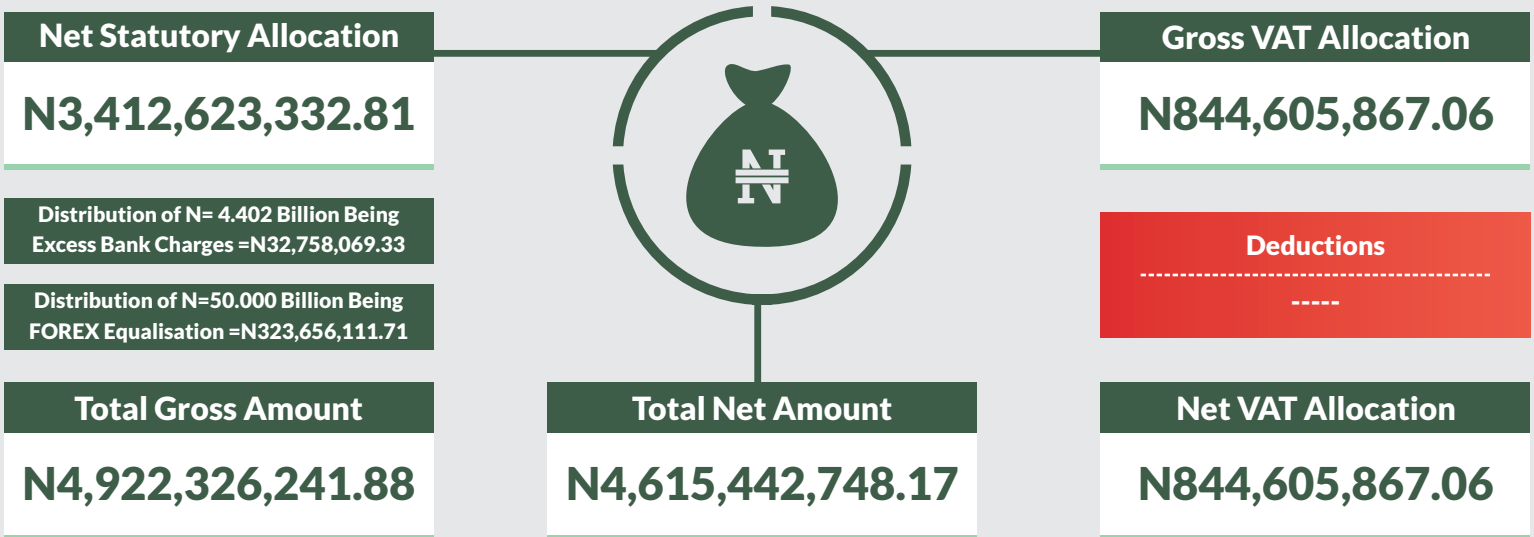
KEBBI STATE

 **21**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation  **N2,827,768,346.95**

Deduction  **N 0.00**









Value Added Tax  **N573,424,408.49**

Distribution of N=50.000 Billion Being FOREX Equalisation =N24,904,439.18
Distribution of N= 4.402 Billion Being Excess Bank Charges =N246,060,714.68

Total Allocation
N3,673,525,884.69



Total Allocation

ALIERU	▶		N133,032,903.50
AREWA	▶		N209,978,159.12
ARGUNGU	▶		N182,090,126.62
AUGIE	▶		N151,058,988.68
BAGUDO	▶		N199,689,917.39
BIRNIN -KEBBI	▶		N238,887,019.72
BUNZA	▶		N165,148,068.89
DANDI KAMBA	▶		N175,159,959.32
DANKO /WASAGU	▶		N218,017,736.41
FAKAI	▶		N153,813,382.63
GWANDU	▶		N162,735,743.12
JEGA	▶		N179,146,366.93
KALGO	▶		N147,891,248.23
KOKO/BESSE	▶		N170,209,000.79
MAIYAMA	▶		N193,829,478.52
NGASKI	▶		N158,064,260.99
SAKABA	▶		N154,154,456.26
SHANGA	▶		N161,202,223.39



Total Allocation

SURU	▶		N190,942,262.37
YAURI	▶		N150,120,526.19
ZURU	▶		N178,354,055.60

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

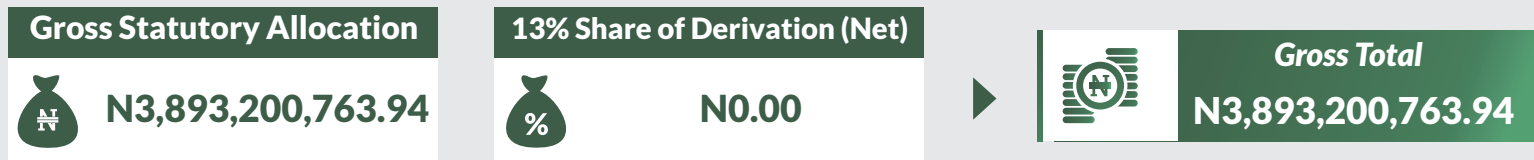
Distribution of Revenue Allocation to State and Local Governments by FAAC
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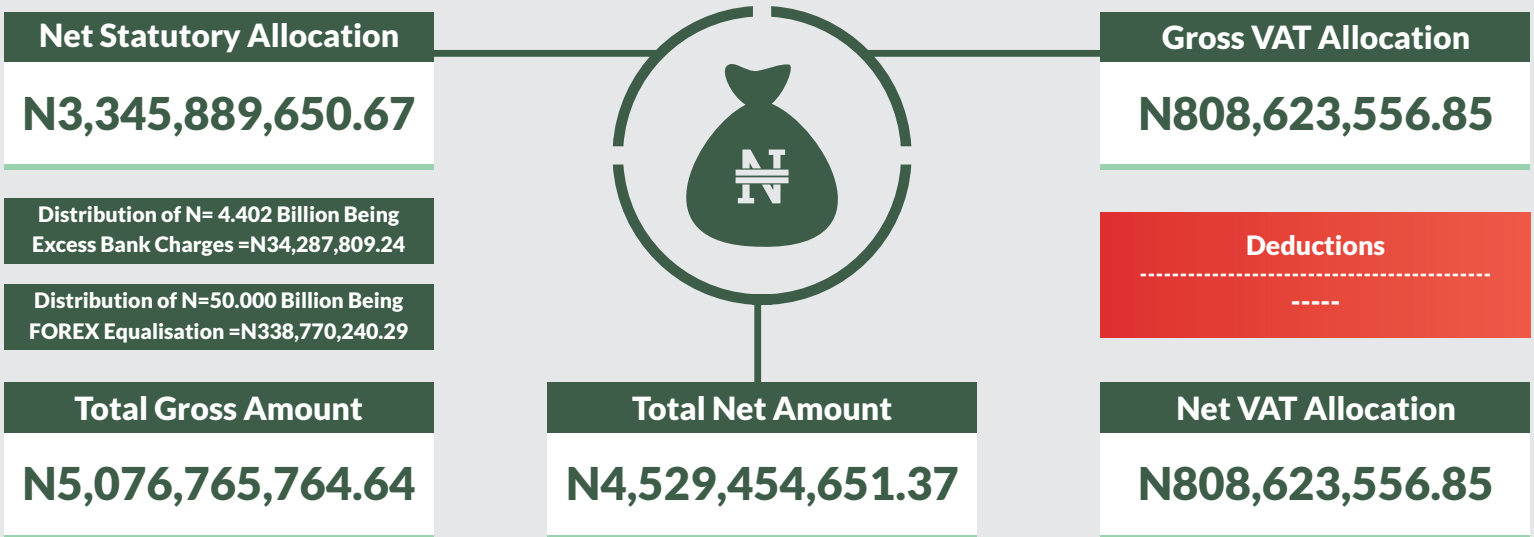
KOGI STATE

 **21**
No. of LGCs

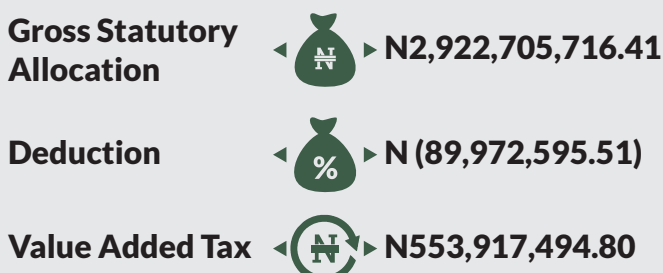
BENEFICIARIES



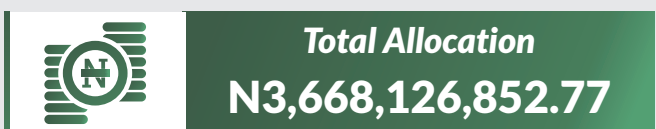
DEDUCTIONS



LGAs



Distribution of N=50.000 Billion Being FOREX Equalisation =N25,740,562.11
Distribution of N= 4.402 Billion Being Excess Bank Charges =N254,321,772.20





Total Allocation

ADAVI



N185,370,476.77

AJAOKUTA



N162,218,215.90

ANKPA



N207,709,919.58

BASSA



N163,122,863.84

DEKINA



N222,120,859.92

IBAJI



N171,402,746.73

IDAH



N144,366,640.63

IGALAMELA



N170,008,609.47

IJUMU



N165,544,245.26

KABBA/BUNU



N175,326,114.64

KOGI



N155,225,303.90

KOTON KARFE



N197,222,213.06

MOPA-MURO



N129,826,963.28

OFU



N190,065,651.12

OGORI/MAGONGO



N126,245,559.75

OKEHI



N185,219,251.37

OKENE



N232,337,079.45

OLAMABORO



N174,068,624.27



Total Allocation

OMALA	▶		N163,052,834.16
YAGBA EAST	▶		N175,748,034.66
YAGBA WEST	▶		N171,924,645.03

Federation Account Allocation Committee (FAAC) October 2018 Disbursement


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




KWARA STATE

 **16**
No. of LGCs


BENEFICIARIES

Gross Statutory Allocation
 **N3,135,569,203.27**


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

Gross Total
 **N3,135,569,203.27**

DEDUCTIONS

External Debt
 **N39,632,016.56**

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

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

Net Statutory Allocation
N2,639,202,094.19

Distribution of N= 4.402 Billion Being
Excess Bank Charges =N27,615,272.17

Distribution of N=50.000 Billion Being
FOREX Equalisation =N272,844,273.09

Total Gross Amount
N4,173,244,989.50



Total Net Amount
N3,676,877,880.42

Gross VAT Allocation
N735,699,362.29

Deductions

Net VAT Allocation
N735,699,362.29


LGAs

Gross Statutory Allocation  **N2,068,120,432.93**

Deduction  **N 0.00**

Value Added Tax  **N417,241,175.57**

Distribution of N=50.000 Billion Being FOREX Equalisation =N18,214,143.88
Distribution of N= 4.402 Billion Being Excess Bank Charges =N179,959,292.75

Total Allocation
 **N2,684,535,529.44**



Total Allocation

ASA	▶		N155,026,251.06
BARUTEN	▶		N243,658,034.81
EDU	▶		N193,199,562.24
EKITI	▶		N120,681,000.24
IFELODUN	▶		N202,754,008.52
ILORIN EAST	▶		N178,293,338.39
ILORIN SOUTH	▶		N180,149,054.03
ILORIN WEST	▶		N216,034,546.61
IREPODUN	▶		N154,507,157.21
KAI AMA	▶		N195,465,394.73
MORO	▶		N159,196,130.74
OFFA	▶		N142,977,051.86
OKE-ERO	▶		N121,517,458.18
OSIN	▶		N121,211,641.75
OYUN	▶		N137,387,434.00
PATEGI	▶		N162,477,465.07

Federation Account Allocation Committee (FAAC) October 2018 Disbursement


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





LAGOS STATE

 **20**
No. of LGCs


BENEFICIARIES

Gross Statutory Allocation
 **N4,718,858,279.02**


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

Gross Total
 **N4,718,858,279.02**

DEDUCTIONS

External Debt
 **N976,653,546.56**

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

Other Deductions (see Note)
 **N0.00**

Net Statutory Allocation
N1,742,204,732.46

Distribution of N= 4.402 Billion Being
Excess Bank Charges =N41,559,457.70

Distribution of N=50.000 Billion Being
FOREX Equalisation =N410,615,544.89

Total Gross Amount
N12,611,741,526.76



Total Net Amount
N8,635,087,980.20

Gross VAT Allocation
N7,438,425,426.60

Deductions
N1,000,000,000.00

Net VAT Allocation
N6,438,425,426.60

LGAs

Gross Statutory Allocation  **N3,523,035,274.07**

Deduction  **N 0.00**

Value Added Tax  **N4,279,656,376.97**

Distribution of N=50.000 Billion Being FOREX Equalisation =N31,027,724.68
Distribution of N= 4.402 Billion Being Excess Bank Charges =N306,559,969.21

Total Allocation
N8,141,983,666.13



Total Allocation

AGEGE



N408,792,247.30

AJEROMI/IFELODUN



N477,011,907.20

ALIMOSHO



N663,852,038.23

AMOWO-ODOFIN



N363,832,311.14

APAPA



N333,019,216.52

BADAGRY



N349,982,689.77

EPE



N334,471,542.70

ETI-OSA



N368,571,236.50

IBEJU-LEKKI



N304,414,301.81

IFAKO/IJAYE



N399,262,878.14

IKEJA



N367,434,966.95

IKORODU



N440,588,919.48

KOSOFE



N466,156,673.23

LAGOS ISLAND



N329,392,061.82

LAGOS MAINLAND



N362,256,823.74

MUSHIN



N457,699,601.78

OJO



N448,782,783.24

OSHODI/ISOLO



N454,892,097.99



Total Allocation

SOMOLU	▶		N390,035,991.01
SURULERE	▶		N421,533,377.58

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

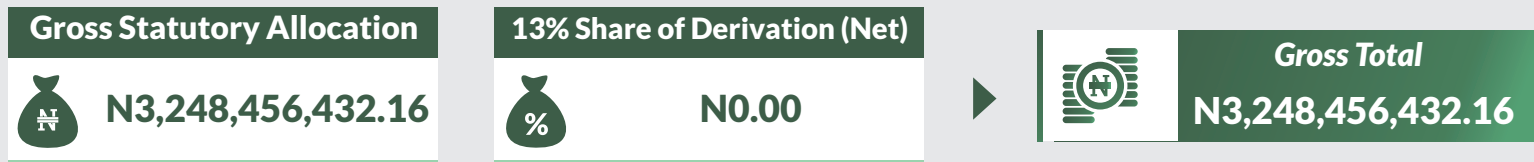
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of September, 2018 Shared in October, 2018



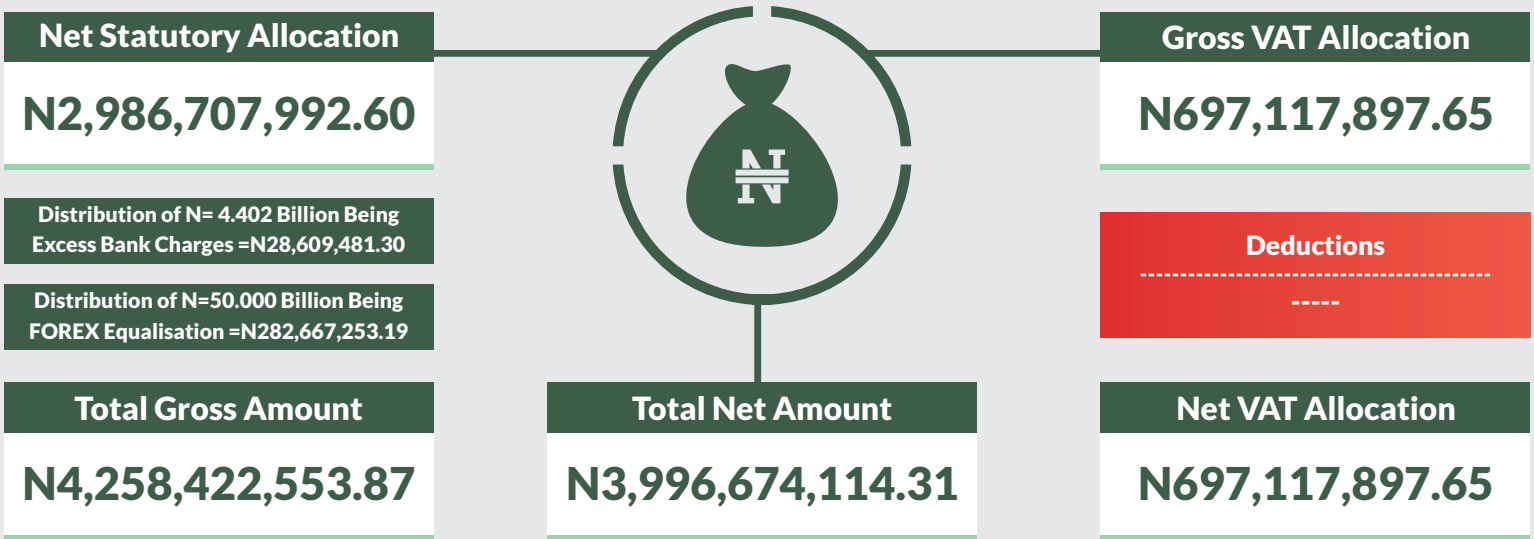
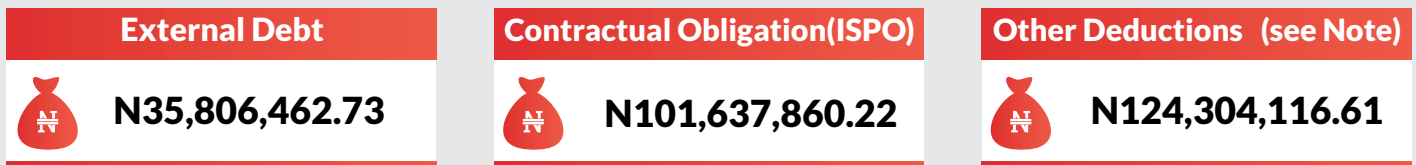
NASARAWA STATE

 **13**
No. of LGCs

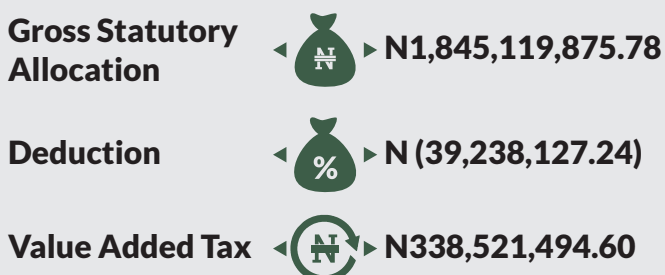
BENEFICIARIES



DEDUCTIONS



LGAs














Distribution of N=50.000 Billion Being FOREX Equalisation =N16,250,155.63
Distribution of N= 4.402 Billion Being Excess Bank Charges =N160,554,705.90





Total Allocation

AKWANGA	▶		N155,130,242.17
AWE	▶		N172,099,828.47
DOMA	▶		N177,247,330.06
KARU	▶		N208,779,810.52
KEANA	▶		N149,478,979.83
KEFFI	▶		N142,480,355.74
KOKONA	▶		N160,899,615.75
LAFIA	▶		N252,443,759.96
NASARAWA	▶		N228,389,496.22
NASARAWA EGGON	▶		N178,427,639.47
OBI	▶		N171,774,837.20
TOTO	▶		N179,342,994.43
WAMBA	▶		N145,605,819.29

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

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



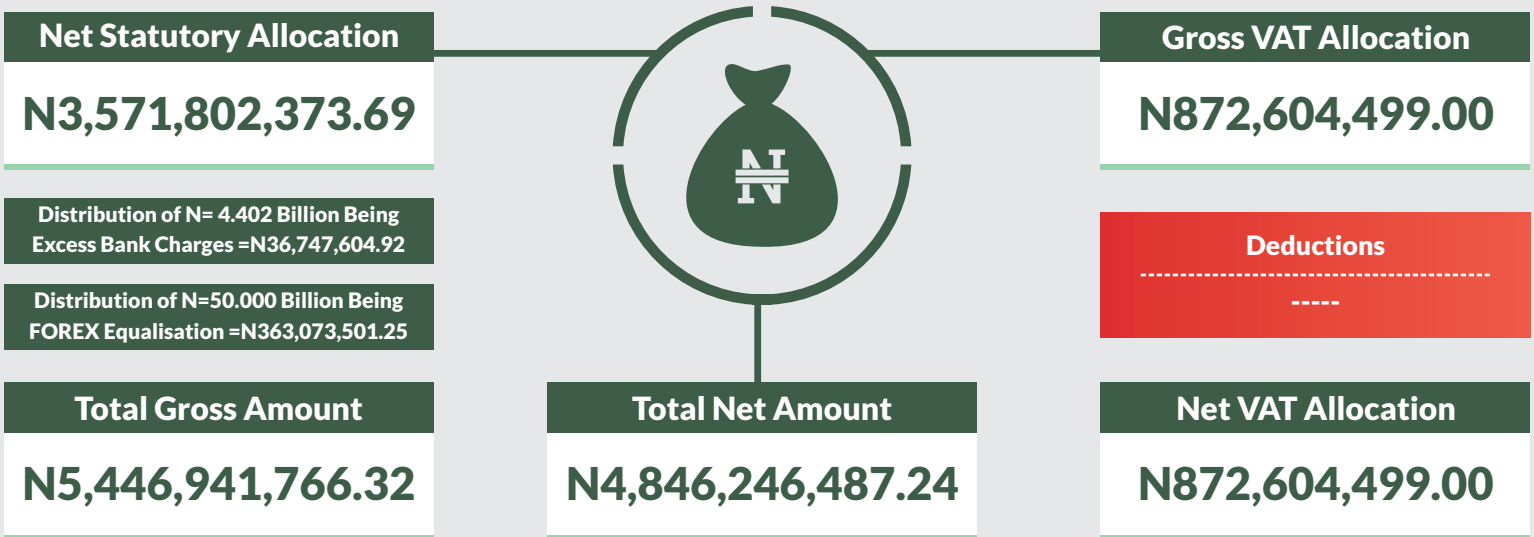
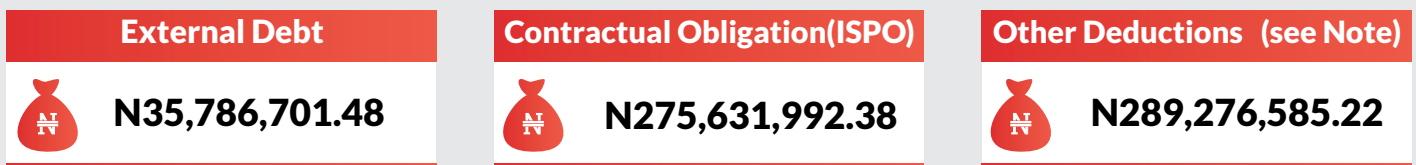
NIGER STATE

 **25**
No. of LGCs

BENEFICIARIES




DEDUCTIONS



LGAs

Gross Statutory Allocation  **N3,415,174,562.81**

Deduction  **N 0.00**

Value Added Tax  **N665,772,190.78**

Distribution of N=50.000 Billion Being FOREX Equalisation =N30,077,784.58
Distribution of N= 4.402 Billion Being Excess Bank Charges =N297,174,375.90

Total Allocation
N4,409,851,056.03










Total Allocation

AGAIE	▶		N164,404,938.35
AGWARA	▶		N140,413,592.28
BIDA	▶		N165,222,443.92
BORGU	▶		N250,233,439.08
BOSSO	▶		N159,764,979.55
EDATI	▶		N167,620,473.69
GBAKO	▶		N158,308,632.51
GURARA	▶		N158,308,632.51
KATCHA	▶		N153,231,537.29
KONTAGORA	▶		N167,957,489.32
LAPAI	▶		N162,286,274.16
LAVUN	▶		N190,617,175.45
MAGAMA	▶		N192,930,472.48
MARIGA	▶		N211,637,431.62
MASHEGU	▶		N245,391,046.78
MINNA	▶		N165,595,513.00
MOKWA	▶		N216,843,439.16
MUYA	▶		N148,669,767.36



Total Allocation

PAIKORO	▶		N170,654,033.31
RAFI	▶		N194,103,898.00
RIJAU	▶		N183,923,721.60
SHIRORO	▶		N215,770,918.55
SULEJA	▶		N165,065,912.84
TAFA	▶		N132,333,271.54
WUSHISHI	▶		N144,842,801.78

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

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



OGUN STATE

20
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation
 N3,272,582,723.81

13% Share of Derivation (Net)
 N0.00

Gross Total
 N3,272,582,723.81

DEDUCTIONS

External Debt
 N76,473,042.12

Contractual Obligation (ISPO)
 N0.00

Other Deductions (see Note)
 N1,133,331,119.97

Net Statutory Allocation
N2,062,778,561.72

Distribution of N= 4.402 Billion Being
Excess Bank Charges =N28,821,963.97

Distribution of N=50.000 Billion Being
FOREX Equalisation =N284,766,623.38

Total Gross Amount
N4,489,813,508.77



Total Net Amount
N3,280,009,346.68

Gross VAT Allocation
N902,059,036.58

Deductions

Net VAT Allocation
N902,059,036.58

LGAs

Gross Statutory Allocation **N2,436,373,185.08**

Deduction **N (115,776,950.40)**

Value Added Tax **N593,680,379.21**

Distribution of N=50.000 Billion Being FOREX Equalisation =N21,457,382.77
Distribution of N= 4.402 Billion Being Excess Bank Charges =N212,003,125.29

Total Allocation
 N3,148,915,754.05



Total Allocation

ABEOKUTA NORTH	▶		N162,342,462.53
ABEOKUTA SOUTH	▶		N169,583,504.28
ADO-ODO/OTA	▶		N261,616,670.30
EGBADO NORTH	▶		N167,189,012.67
EGBADO SOUTH	▶		N151,545,294.35
EWEKORO	▶		N114,275,094.57
REMO NORTH	▶		N112,019,037.13
IFO	▶		N257,255,742.99
IJEBU EAST	▶		N146,948,854.41
IJEBU NORTH	▶		N188,648,524.35
IJEBU ODE	▶		N144,850,378.01
IKENNE	▶		N130,982,743.61
IJEBU NORTH EAST	▶		N117,170,415.57
IMEKO-AFON	▶		N132,971,182.04
IPOKIA	▶		N142,313,048.75
OBAFEMI/OWODE	▶		N172,383,429.21
ODEDAAH	▶		N142,130,289.58
ODOGBOLU	▶		N134,480,156.89



Total Allocation

OGUN WATERSIDE	▶		N125,675,121.87
SHAGAMU	▶		N174,534,790.94

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

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



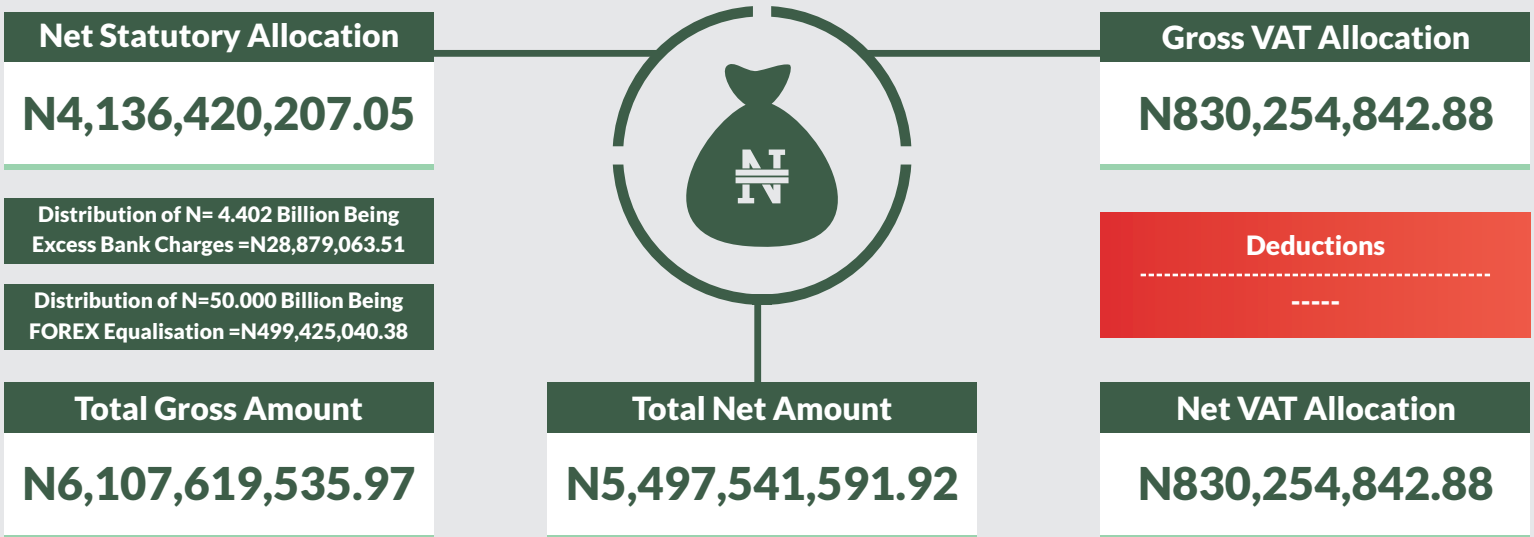
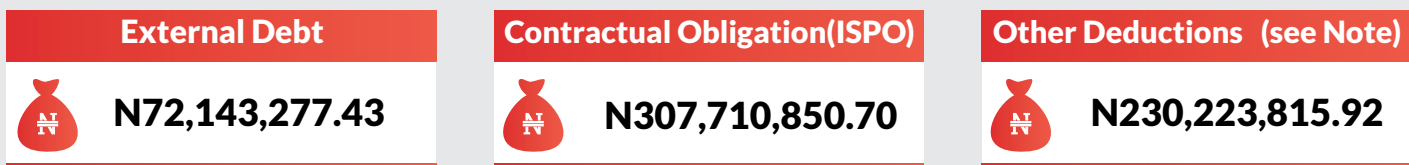
ONDO STATE

 **18**
No. of LGCs

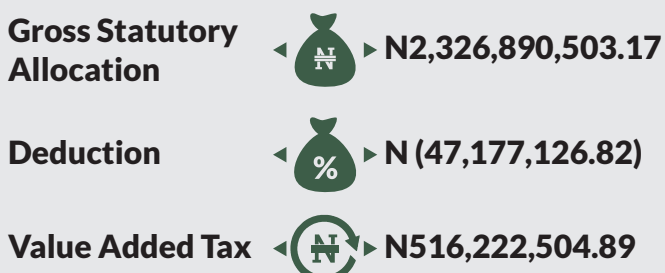
BENEFICIARIES



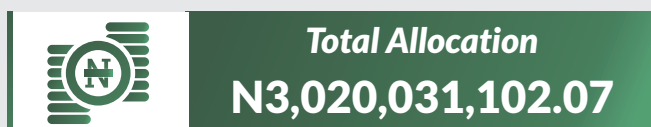
DEDUCTIONS



LGAs





Distribution of N=50.000 Billion Being FOREX Equalisation =N20,493,157.82
Distribution of N= 4.402 Billion Being Excess Bank Charges =N202,476,394.79





Total Allocation

AKOKO NORTH EAST	▶		N166,682,510.76
AKOKO NORTH WEST	▶		N177,056,052.46
AKOKO SOUTH WEST	▶		N180,657,719.97
AKOKO SOUTH EAST	▶		N132,908,668.59
AKURE NORTH	▶		N141,123,636.87
AKURE SOUTH	▶		N217,342,856.39
IDANRE	▶		N150,728,742.43
IFEDORE	▶		N154,387,308.04
OKITIPUPA	▶		N183,774,940.10
ILAJE	▶		N200,246,491.89
ESE-EDO	▶		N152,937,893.41
ILE-OLUJI-OKEIGBO	▶		N158,479,226.50
IRELE	▶		N147,466,304.45
ODIGBO	▶		N183,408,599.70
ONDO EAST	▶		N122,368,701.86
ONDO WEST	▶		N201,473,175.29
OSE	▶		N160,509,169.68
OWO	▶		N188,479,103.68

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

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



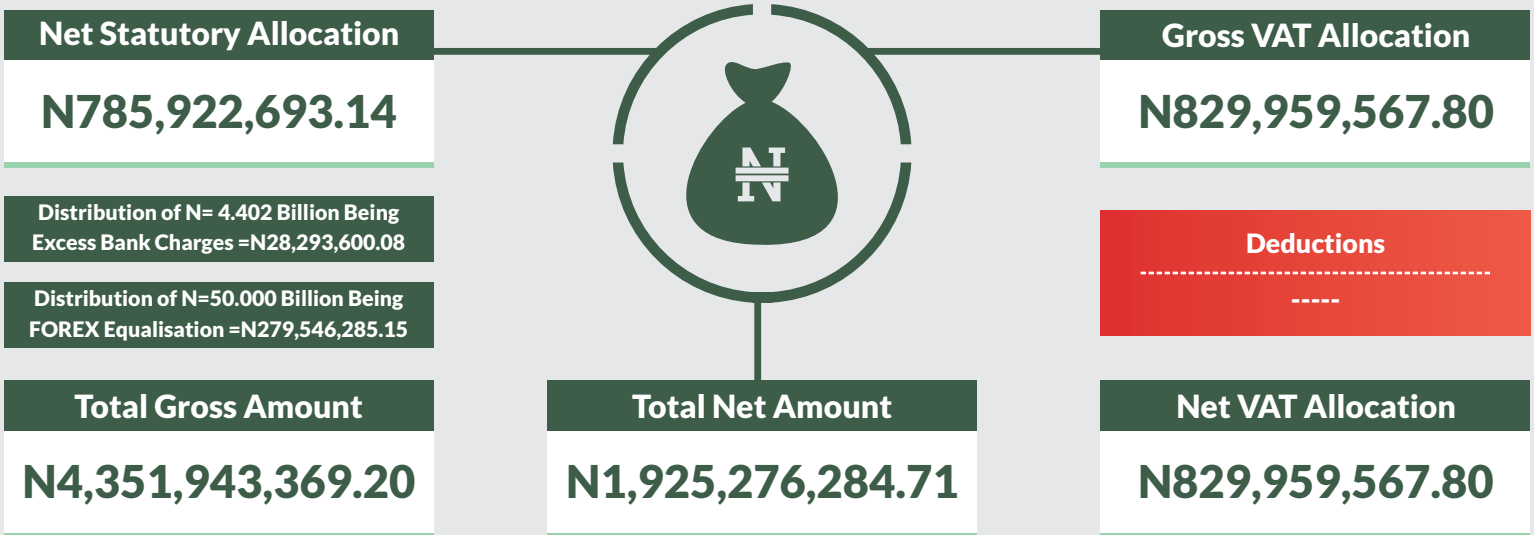
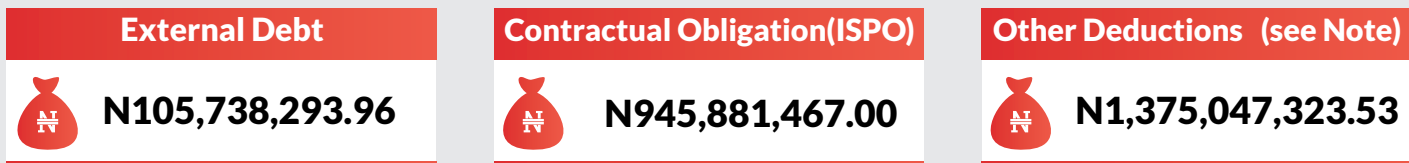
OSUN STATE

 **30**
No. of LGCs

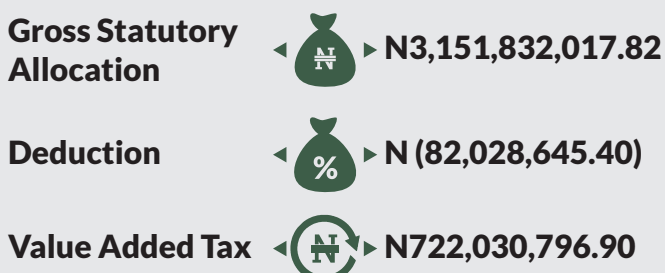
BENEFICIARIES



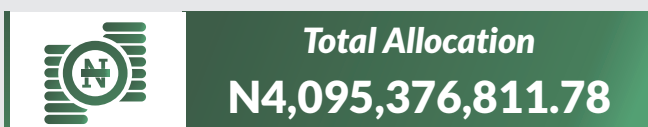
DEDUCTIONS



LGAs



Distribution of N=50.000 Billion Being FOREX Equalisation =N27,758,500.40
Distribution of N= 4.402 Billion Being Excess Bank Charges =N274,259,396.00





Total Allocation

ATAKUMOSA EAST



N119,689,953.96

ATAKUMOSA WEST



N119,541,325.68

AIYEDADE



N148,981,099.15

AIYEDIRE



N130,161,750.47

BOLUWADURO



N123,912,986.51

BORIPE



N142,419,197.98

EDE NORTH



N119,888,985.59

EDE SOUTH



N123,310,600.79

EGBEDORE



N121,506,122.66

EJIGBO



N138,672,930.31

IFE CENTRAL



N147,486,991.16

IFE EAST



N167,853,600.18

IFE NORTH



N156,236,988.35

IFE SOUTH



N138,170,671.73

IFEDAYO



N107,803,494.92

IFELODUN



N137,428,445.83

ILA



N121,591,939.13

ILESHE EAST



N128,518,898.61



Total Allocation

ILESHA WEST ▶



N134,770,125.99

IREPODUN ▶



N134,498,301.52

IREWOLE ▶



N145,122,296.31

ISOKAN ▶



N131,543,374.11

IWO ▶



N162,022,848.40

OBOKUN ▶



N134,486,405.58

ODO-OTIN ▶



N171,370,948.65

OLA-OLUWA ▶



N121,111,573.15

OLORUNDA ▶



N145,612,783.93

ORIADE ▶



N146,968,874.21

OROLU ▶



N129,684,283.89

OSOGBO ▶



N145,009,013.03

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

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



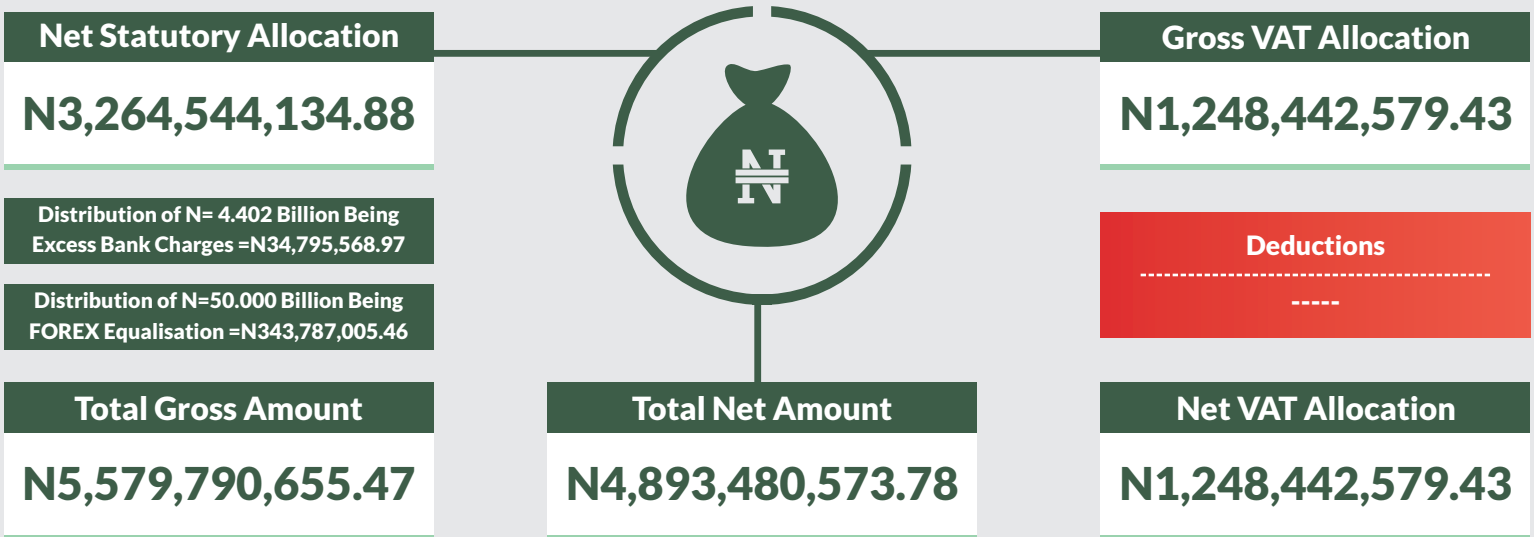
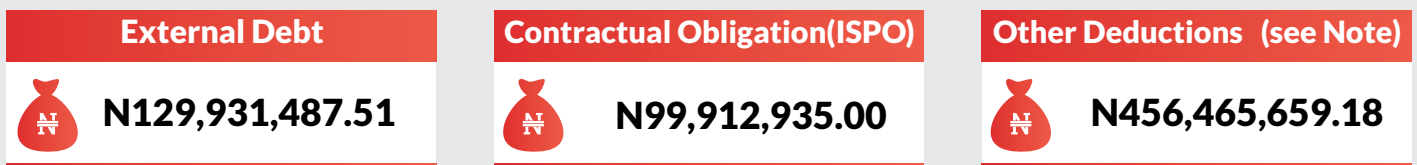
OYO STATE

33
No. of LGCs

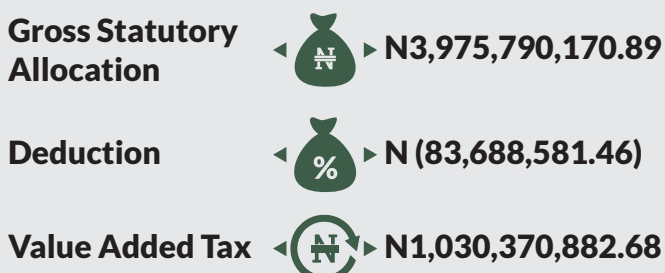
BENEFICIARIES



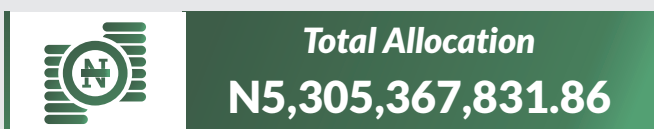
DEDUCTIONS



LGAs



Distribution of N=50.000 Billion Being FOREX Equalisation =N35,015,182.42
Distribution of N= 4.402 Billion Being Excess Bank Charges =N345,956,829.15





Total Allocation

AFIJIO



N146,008,661.29

AKINYELE



N169,656,451.36

ATIBA



N166,742,729.21

ATISBO



N173,238,382.11

EGBEDA



N185,132,597.90

IBADAN NORTH



N190,741,265.75

IBADAN NORTH EAST



N205,063,249.72

IBADAN NORTH WEST



N150,794,435.24

IBADAN SOUTH EAST



N180,232,871.84

IBADAN SOUTH WEST



N188,032,749.90

IBARAPA CENTRAL



N135,478,650.38

IBARAPA NORTH



N140,112,794.88

IDO



N137,964,965.23

SAKI WEST



N202,784,746.26

IFELOJU



N140,266,319.53

IREPO



N146,164,387.91

ISEYIN



N190,651,910.87

ITESIWAJU



N162,097,005.90



Total Allocation

IWAJOWA



N149,505,373.85

OLORUNSOGO



N136,201,789.54

KAJOLA



N169,438,427.49

LAGELU



N156,169,318.93

OGBOMOSHO NORTH



N163,599,994.23

OGBOMOSHO SOUTH



N138,841,800.21

OGO-OLUWA



N127,126,343.92

OLUYOLE



N168,948,771.72

ONA-ARA



N184,889,419.87

ORELOPE



N140,443,593.05

ORI IRE



N166,470,686.52

OYO EAST



N143,328,878.15

OYO WEST



N144,546,944.58

SAKI EAST



N142,492,345.38

IFEDAPO



N162,199,969.17

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

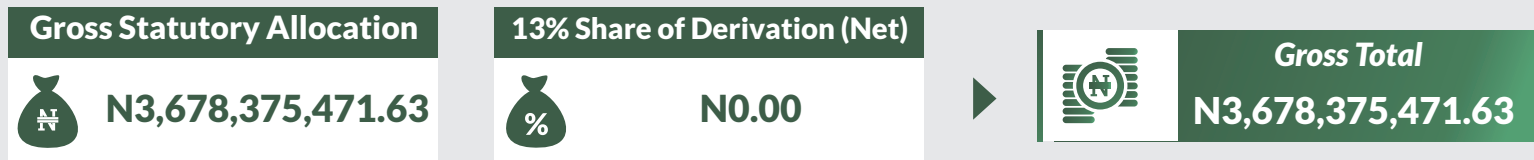
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of September, 2018 Shared in October, 2018



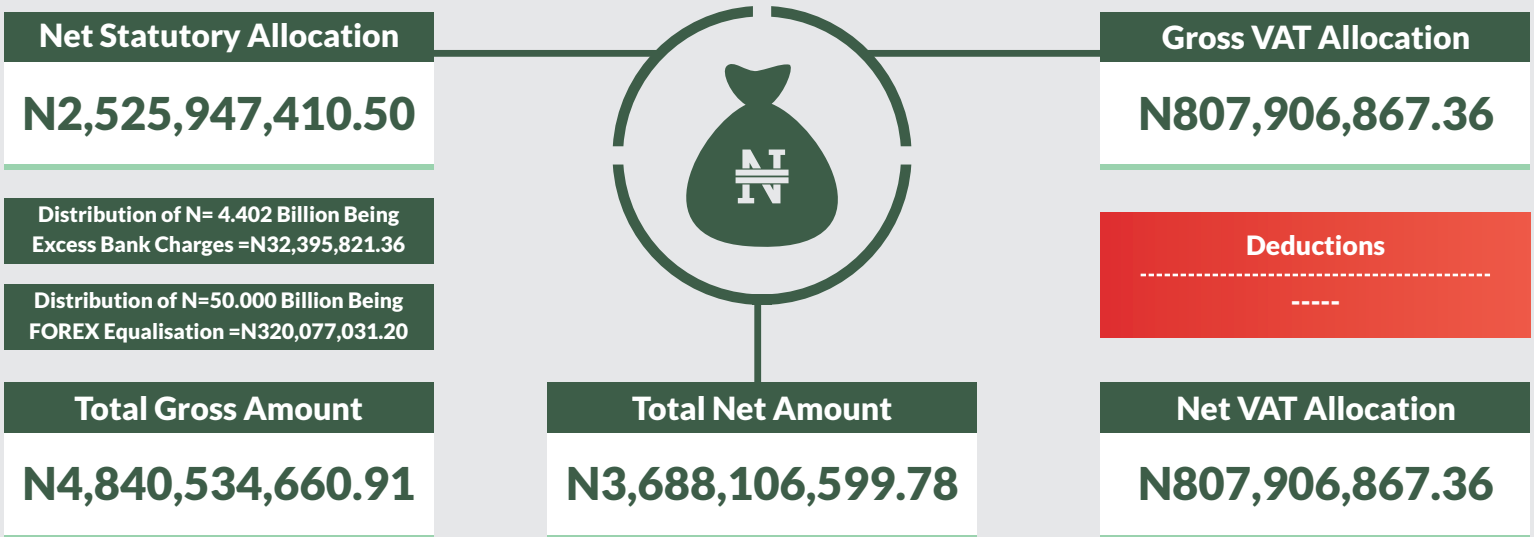
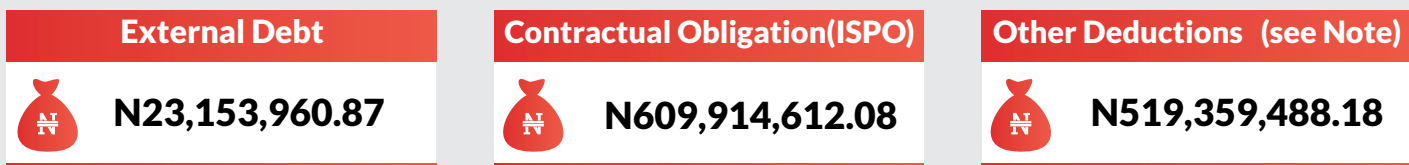
PLATEAU STATE

 **17**
No. of LGCs

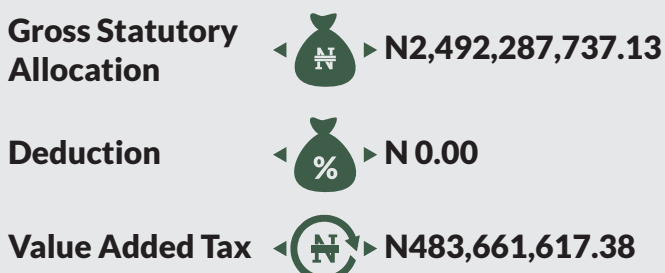
BENEFICIARIES



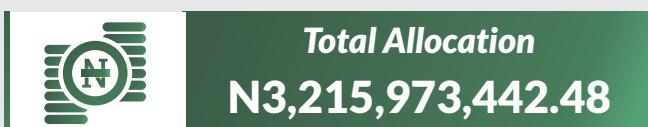
DEDUCTIONS



LGAs













Distribution of N=50.000 Billion Being FOREX Equalisation =N21,949,827.83
Distribution of N= 4.402 Billion Being Excess Bank Charges =N216,868,578.52





Total Allocation

BARKIN LADI	▶		N187,113,041.62
BASSA	▶		N189,168,555.69
BOKKOS	▶		N187,989,074.80
JOS EAST	▶		N144,161,181.94
JOS NORTH	▶		N253,638,381.16
JOS SOUTH	▶		N218,061,395.25
KANAM	▶		N187,705,986.45
KANKE	▶		N166,423,256.61
LANGTANG NORTH	▶		N171,157,280.49
LANGTANG SOUTH	▶		N161,735,572.56
MANGU	▶		N225,108,216.15
MIKANG	▶		N151,602,299.10
PANKSHIN	▶		N199,944,857.09
QUAN-PAN	▶		N199,996,127.62
RIYOM	▶		N160,411,522.44
SHENDAM	▶		N201,817,410.78
WASE	▶		N209,939,282.73

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

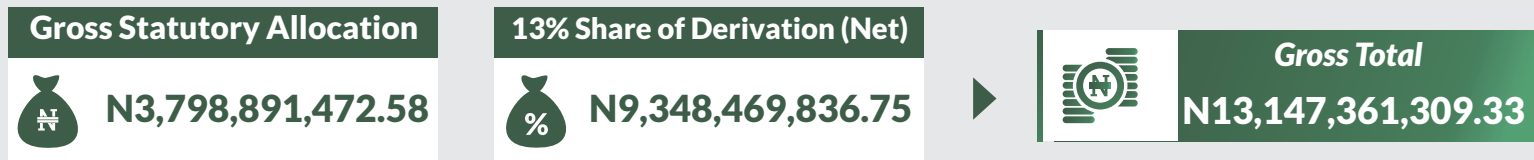
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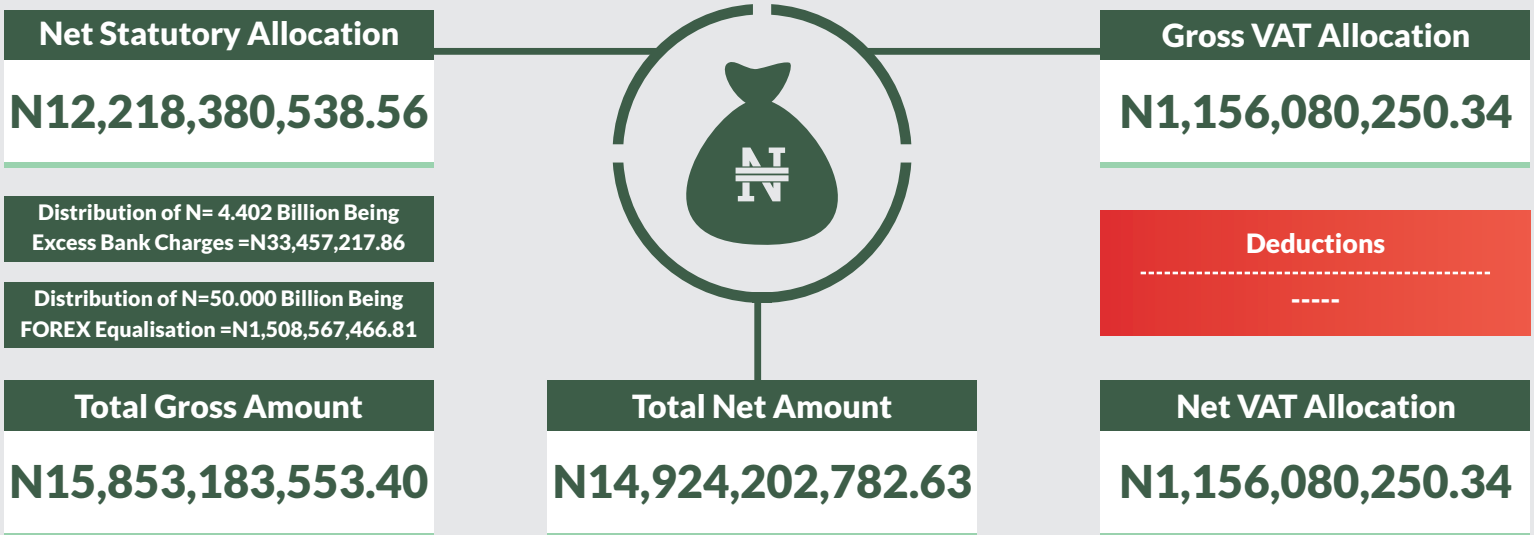
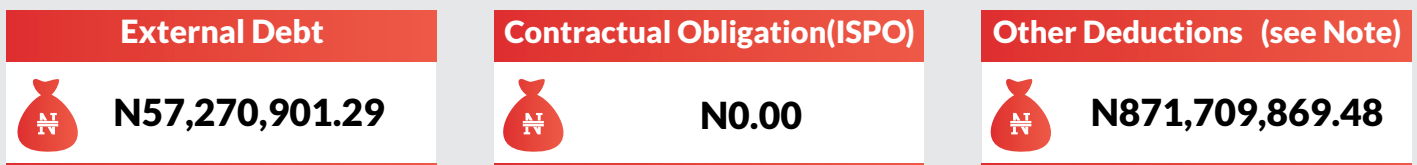
RIVERS STATE

 **23**
No. of LGCs

BENEFICIARIES




DEDUCTIONS



LGAs

Gross Statutory Allocation  **N3,089,328,814.88**

Deduction  **N 0.00**

Value Added Tax  **N802,707,039.61**

Distribution of N=50.000 Billion Being FOREX Equalisation =N27,208,028.43
Distribution of N= 4.402 Billion Being Excess Bank Charges =N268,820,625.60

Total Allocation
N4,189,559,017.71



Total Allocation

AHOADA	▶		N153,266,983.70
AHOADA WEST	▶		N188,337,764.73
AKUKUTORU	▶		N171,030,957.76
ANDONI	▶		N183,619,473.59
ASARITORU	▶		N173,408,037.21
BONNY	▶		N173,114,536.81
DEGEMA	▶		N186,702,841.98
ELEME	▶		N178,654,677.42
EMOHUA	▶		N172,554,078.32
ETCHE	▶		N199,263,932.74
GONAKA	▶		N180,256,546.28
IKWERRE	▶		N171,798,050.52
KHANA	▶		N203,759,127.70
OBIO/AKPOR	▶		N250,528,837.02
OBUA/ODUAL	▶		N201,251,841.78
OGBA/EGBEMA/NDONI	▶		N202,792,043.11
OGU/BOLO	▶		N139,361,927.58
OKRIKA	▶		N173,820,668.64



Total Allocation

OMUMMA	▶		N138,032,982.83
OPOBO/NKORO	▶		N149,953,469.56
OYIGBO	▶		N152,224,569.88
PORT HARCOURT	▶		N281,659,005.49
TAI	▶		N164,166,663.07

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

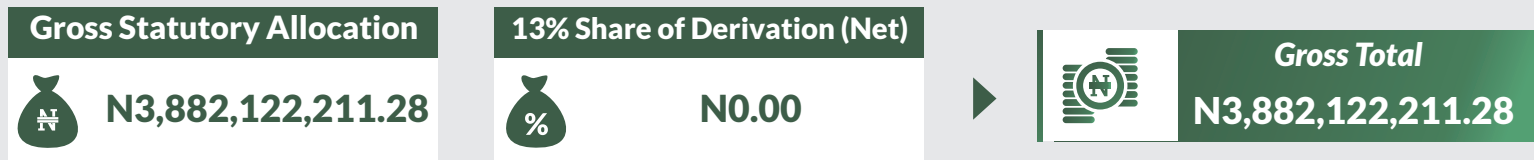
Distribution of Revenue Allocation to State and Local Governments by FAAC
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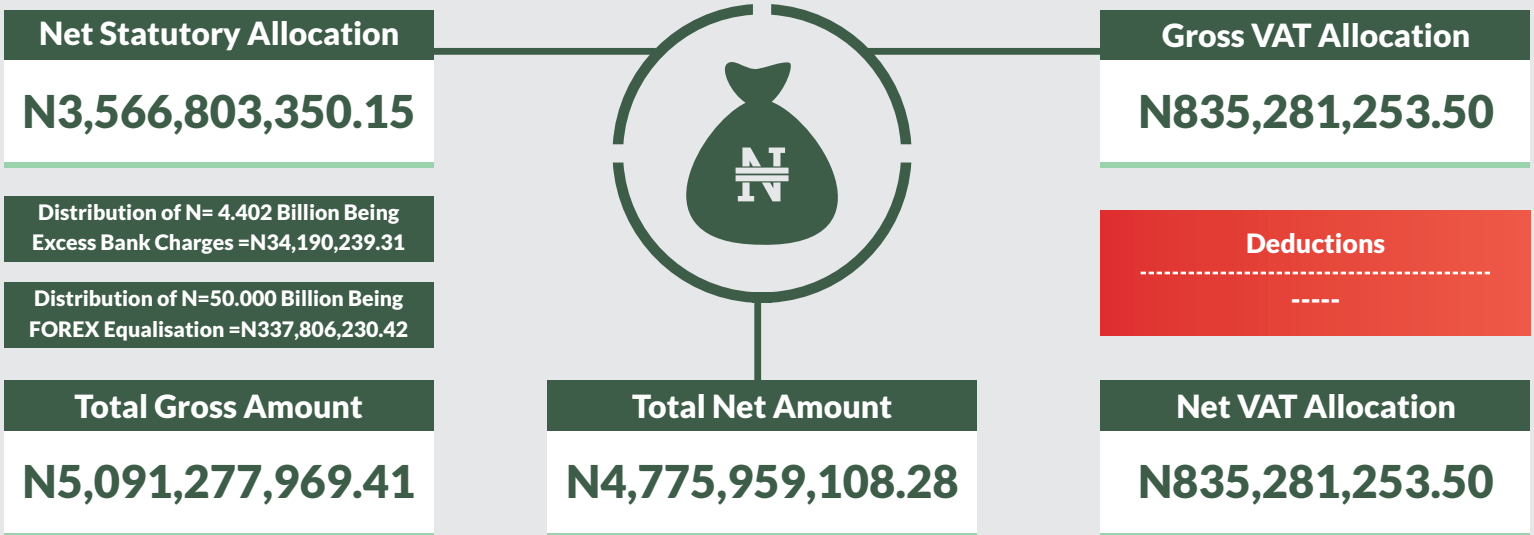
SOKOTO STATE

 **23**
No. of LGCs

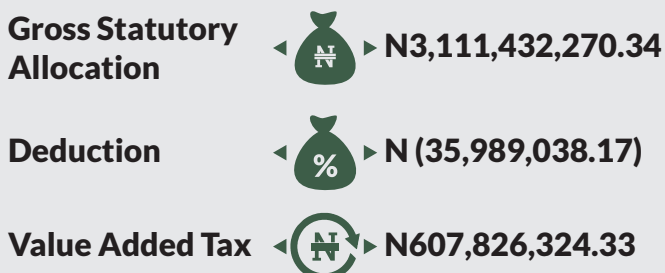
BENEFICIARIES



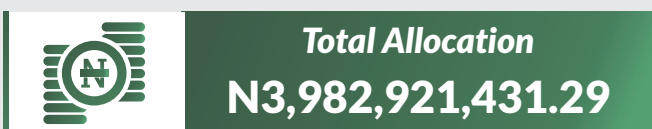
DEDUCTIONS



LGAs














Distribution of N=50.000 Billion Being FOREX Equalisation =N27,402,695.78
Distribution of N= 4.402 Billion Being Excess Bank Charges =N270,743,976.94





Total Allocation

BINJI	▶		N148,547,563.00
BODINGA	▶		N170,108,626.55
DANGE-SHUNI	▶		N182,415,437.99
GADA	▶		N198,824,494.91
GORONYO	▶		N185,044,743.65
GUDU	▶		N165,176,045.25
GWADABAWA	▶		N193,390,545.81
ILLELA	▶		N164,650,055.46
ISA	▶		N182,918,671.00
KEBBE	▶		N166,261,759.59
KWARE	▶		N156,360,289.80
RABAH	▶		N182,588,458.29
SABON BIRNI	▶		N193,712,193.27
SHAGARI	▶		N174,351,596.76
SILAME	▶		N155,728,927.32
SOKOTO NORTH	▶		N177,966,583.54
SOKOTO SOUTH	▶		N174,600,725.07
TAMBUWAL	▶		N194,004,689.15



Total Allocation

TANGAZA	▶		N174,758,633.77
TURETA	▶		N158,437,035.03
WAMAKKO	▶		N169,061,158.11
WURNO	▶		N162,657,919.20
YABO	▶		N151,355,278.77

Federation Account Allocation Committee (FAAC) October 2018 Disbursement


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





TARABA STATE

 **16**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,393,137,011.28**


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

Gross Total
 **N3,393,137,011.28**

DEDUCTIONS

External Debt
 **N23,639,373.92**

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

Other Deductions (see Note)
 **N354,983,319.77**

Net Statutory Allocation
N3,014,514,317.59

Distribution of N= 4.402 Billion Being
Excess Bank Charges =N29,883,697.66

Distribution of N=50.000 Billion Being
FOREX Equalisation =N295,256,759.24

Total Gross Amount
N4,461,239,960.06



Total Net Amount
N4,082,617,266.37


Gross VAT Allocation
N741,321,010.91

Deductions

Net VAT Allocation
N741,321,010.91


LGAs

Gross Statutory Allocation  **N2,332,028,896.11**

Deduction  **N 0.00**



Value Added Tax  **N419,559,566.17**

Distribution of N=50.000 Billion Being FOREX Equalisation =N20,538,412.16
Distribution of N= 4.402 Billion Being Excess Bank Charges =N202,923,516.51

Total Allocation
 **N2,976,178,544.93**



Total Allocation

ARDO KOLA	▶		N151,120,973.10
BALI	▶		N249,213,464.18
DONGA	▶		N176,273,999.10
GASHAKA	▶		N202,851,079.41
GASSOL	▶		N226,246,469.42
IBI	▶		N157,397,287.19
JALINGO	▶		N155,440,320.61
KARIM LAMIDU	▶		N230,102,667.33
KURMI	▶		N166,261,251.25
LAU	▶		N155,579,818.28
SARDAUNA	▶		N227,877,101.36
TAKUM	▶		N181,718,676.39
USSA	▶		N158,486,171.70
WUKARI	▶		N223,817,440.15
YORRO	▶		N150,416,937.92
ZING	▶		N163,374,887.54

Federation Account Allocation Committee (FAAC) October 2018 Disbursement


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





YOBE STATE

 **17**
No. of LGCs


BENEFICIARIES


Gross Statutory Allocation
 **N3,497,888,683.36**


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

Gross Total
 **N3,497,888,683.36**

DEDUCTIONS

External Debt
 **N36,710,724.21**

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

Other Deductions (see Note)
 **N89,972,595.59**

Net Statutory Allocation
N3,371,205,363.56

Gross VAT Allocation
N741,890,706.32

Distribution of N= 4.402 Billion Being
Excess Bank Charges =N30,806,256.13

Distribution of N=50.000 Billion Being
FOREX Equalisation =N304,371,816.82



Deductions

Total Gross Amount
N4,576,649,618.81

Total Net Amount
N4,449,966,299.01

Net VAT Allocation
N741,890,706.32


LGAs

Gross Statutory Allocation  **N2,344,650,682.12**

Deduction  **N 0.00**

Value Added Tax  **N437,293,669.58**

Distribution of N=50.000 Billion Being FOREX Equalisation =N20,649,573.50
Distribution of N= 4.402 Billion Being Excess Bank Charges =N204,021,812.16

Total Allocation
 **N3,007,749,997.33**



Total Allocation

BADE	▶		N168,613,488.61
BURSARI	▶		N182,078,325.63
DAMATURU	▶		N155,179,938.42
FIKA	▶		N173,784,972.84
FUNE	▶		N242,724,274.11
GEIDAM	▶		N198,986,097.82
GUJBA	▶		N183,784,061.77
GULAMI	▶		N161,482,219.86
JAKUSKO	▶		N212,526,337.77
KARASUWA	▶		N152,061,912.28
MACHINA	▶		N144,077,423.55
NANGERE	▶		N154,419,754.40
NGURU	▶		N169,519,621.91
POTISKUM	▶		N187,023,345.16
TARMUA	▶		N168,279,347.94
YUNUSARI	▶		N177,205,116.93
YUSUFARI	▶		N176,003,758.36

Federation Account Allocation Committee (FAAC) October 2018 Disbursement

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



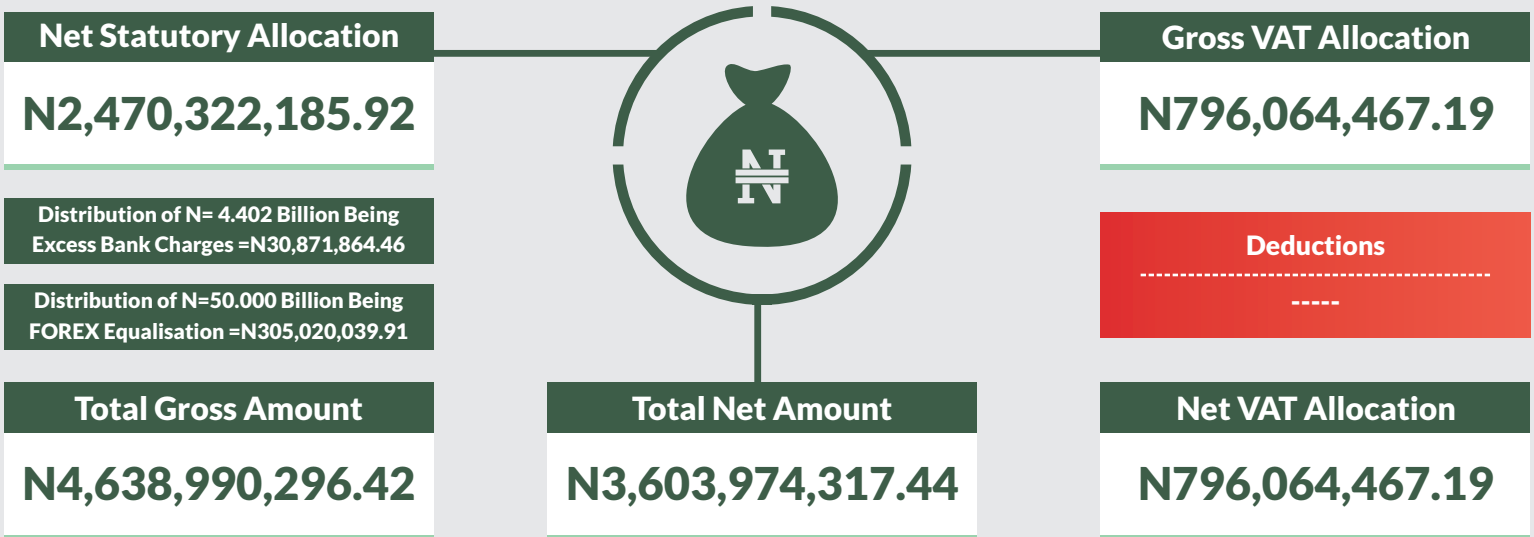
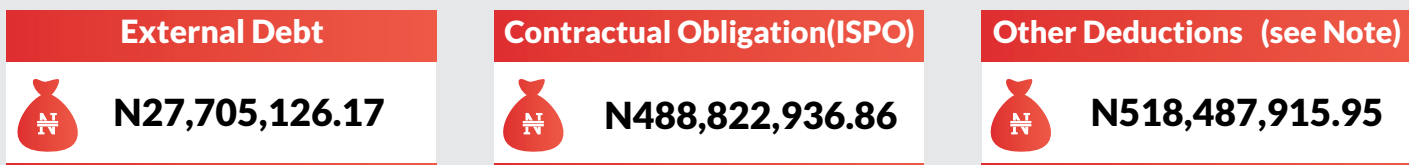
ZAMFARA STATE

 **14**
No. of LGCs

BENEFICIARIES



DEDUCTIONS



LGAs

Gross Statutory Allocation  **N2,118,548,626.83**

Deduction  **N 0.00**



Value Added Tax  **N426,472,295.41**

Distribution of N=50.000 Billion Being FOREX Equalisation =N18,658,270.04
Distribution of N= 4.402 Billion Being Excess Bank Charges =N184,347,345.77

Total Allocation
N2,749,051,417.75



Total Allocation

ANKA	▶		N168,121,532.86
BAKURA	▶		N166,130,662.76
BUKKUYUM	▶		N192,454,546.61
BUNGUDU	▶		N212,018,180.02
GUMMI	▶		N185,629,896.21
GUSAU	▶		N256,730,336.57
KAURA NAMODA	▶		N198,561,568.29
KIYAWA	▶		N177,373,699.07
MARADUN	▶		N191,365,496.48
MARU	▶		N247,862,406.34
SHINKAFI	▶		N158,560,318.96
TALATA MAFARA	▶		N183,809,828.98
TSAFE	▶		N195,886,284.20
ZURMI	▶		N214,546,660.41

Appendix

Federal Ministry of Finance, Abuja

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of September, 2018 Shared in October, 2018

<i>Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of September, 2018 Shared in October, 2018</i>							
S/n	Beneficiaries	Statutory Allocation	Distribution of =N= 4.402Billion Being Excess Bank Charges Recovered for the month	Distribution of =N=50.000 Billion Being FOREX Equalisation for the month	Distribution of Exchange Gain Allocation	VAT	Total
		₦	₦	₦	₦	₦	₦
1	FGN (see Table II)	263,351,969,733.22	2,319,367,185.98	22,915,800,000.00	127,400,469.16	11,398,309,622.83	300,112,847,011.19
2	State (see Table III)	133,575,638,406.83	1,176,414,032.07	11,623,200,000.00	64,619,220.50	37,994,365,409.42	184,434,237,068.82
3	LGCs (see Table IV)	102,981,218,232.81	906,965,907.96	8,961,000,000.00	49,818,710.42	26,596,055,786.59	139,495,058,637.78
4	13% Derivation Fund	52,562,231,824.48	-	6,500,000,000.00	34,004,050.11	-	59,096,235,874.59
5	Cost of Collection - NCS	4,355,185,370.41	-	-	-	301,571,075.29	4,656,756,445.70
6	Refund to NCS	1,675,390.00	-	-	-	-	1,675,390.00
7	Cost of Collections - FIRS	3,762,446,764.60	-	-	-	2,864,626,042.16	6,627,072,806.76
8	Cost of Collection - DPR	4,287,923,189.22	-	-	-	-	4,287,923,189.22
	Total	564,878,288,911.56	4,402,747,126.01	50,000,000,000.00	275,842,450.19	79,154,927,936.29	698,711,806,424.05
	Check!!						

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of September, 2018 Shared in October, 2018

<i>Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of September, 2018 Shared in October, 2018</i>									
S/n	Beneficiaries	Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	Distribution of =N=50 Billion Being FOREX Equalisation for the month	Distribution of =N= 4.402Billion Being Excess Bank Charges Recovered for the month	Distribution of Exchange Gain Allocation	VAT	Total
		₦	₦	₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	242,455,780,790.83	32,346,490,344.08	210,109,290,446.75	21,097,499,999.99	2,135,332,356.11	117,291,624.04	10,638,422,314.64	244,097,836,741.53
2	Share of Derivation & Ecology	4,999,088,263.73	-	4,999,088,263.73	435,000,000.00	44,027,471.26	2,418,384.00	-	5,480,534,118.99
3	Stabilization	2,499,544,131.86	-	2,499,544,131.86	217,500,000.00	22,013,735.63	1,209,192.00	-	2,740,267,059.49
4	Development of Natural Resources	8,398,468,283.06	-	8,398,468,283.06	730,799,999.99	73,966,151.72	4,062,885.12	-	9,207,297,319.89
5	FCT-Abuja	4,999,088,263.73	38,895,290.45	4,960,192,973.28	435,000,000.00	44,027,471.26	2,418,384.00	759,887,308.19	6,201,526,136.73
	Sub-total	263,351,969,733.22	32,385,385,634.53	230,966,584,098.69	22,915,799,999.98	2,319,367,185.98	127,400,469.16	11,398,309,622.83	267,727,461,376.63

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 September,2018 Shared in October, 2018

1	2	3	4	5	6=4+5	7	8	9	10=6-(7+8+9)	11	12
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	Deductions			Net Statutory Allocation	Distribution of =N= 4.402 Billion Being Excess Bank Charges Recovered for the month	Distribution of =N=50.000 Billion Being FOREX Equalisation for the month
						External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)			
			=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	ABIA	17	3,298,428,021.29	715,295,700.53	4,013,723,721.81	40,648,992.87	0.00	429,919,971.55	3,543,154,757.39	29,049,586.09	380,485,523.13
2	ADAMAWA	21	3,508,960,195.91	-	3,508,960,195.91	52,555,531.76	0.00	461,215,592.50	2,995,189,071.65	30,903,764.05	305,335,214.08
3	AKWA IBOM	31	3,541,568,687.25	14,179,494,121.74	17,721,062,808.98	110,724,577.25	0.00	1,041,089,532.95	16,569,248,698.78	31,190,950.30	1,951,428,614.03
4	ANAMBRA	21	3,502,386,572.09	-	3,502,386,572.09	46,844,107.66	0.00	89,972,595.59	3,365,569,868.84	30,845,869.49	304,763,204.51
5	BAUCHI	20	4,213,488,389.94	-	4,213,488,389.94	77,411,533.06	201,255,000.00	597,418,008.62	3,337,403,848.26	37,108,614.45	366,640,345.79
6	BAYELSA	8	3,116,783,799.29	9,333,977,891.28	12,450,761,690.57	34,374,598.38	421,546,663.22	1,158,604,679.39	10,836,235,749.58	27,449,827.23	1,438,976,655.94
7	BENUE	23	3,950,417,742.45	-	3,950,417,742.45	26,890,502.87	103,855,987.23	423,541,958.63	3,396,129,293.72	34,791,724.90	343,749,025.28
8	BORNO	27	4,376,496,708.40	-	4,376,496,708.40	17,817,212.46	0.00	323,071,065.26	4,035,608,430.68	38,544,245.05	380,824,655.96
9	CROSS RIVER	18	3,542,172,671.21	-	3,542,172,671.21	229,323,337.36	633,134,951.92	650,454,311.91	2,029,260,070.02	31,196,269.65	308,225,226.42
10	DELTA	25	3,576,606,023.45	15,265,777,325.20	18,842,383,348.66	28,517,846.08	0.00	1,145,011,172.37	17,668,854,330.21	31,499,527.63	2,253,702,727.75
11	EBONYI	13	3,151,389,698.91	-	3,151,389,698.91	40,165,282.68	0.00	466,166,597.94	2,645,057,818.29	27,754,604.86	274,220,907.23
12	EDO	18	3,293,707,306.73	1,776,492,692.98	5,070,199,999.71	81,885,066.11	0.00	390,751,098.76	4,597,563,834.84	29,008,010.29	488,664,459.11
13	EKITI	16	3,149,611,388.07	-	3,149,611,388.07	53,517,269.53	102,458,000.01	424,531,814.40	2,569,104,304.13	27,738,943.09	274,066,165.97
14	ENUGU	17	3,542,478,384.63	-	3,542,478,384.63	50,530,281.38	0.00	206,468,378.89	3,285,479,724.36	31,198,962.10	308,251,828.34
15	GOMBE	11	3,317,920,063.01	-	3,317,920,063.01	39,706,122.23	361,446,152.47	275,289,219.29	2,641,478,569.02	29,221,254.46	288,711,691.27
16	IMO	27	3,662,401,094.10	475,292,181.60	4,137,693,275.71	52,664,688.55	0.00	820,323,934.64	3,264,704,652.52	32,255,133.42	377,555,294.10
17	JIGAWA	27	3,939,252,116.45	-	3,939,252,116.45	29,622,753.04	0.00	163,223,611.96	3,746,405,751.45	34,693,388.11	342,777,438.66
18	KADUNA	23	4,615,292,030.58	-	4,615,292,030.58	210,872,746.86	0.00	203,254,936.77	4,201,164,346.95	40,647,339.38	401,603,637.98
19	KANO	44	5,587,324,822.91	-	5,587,324,822.91	60,596,047.79	0.00	415,784,271.12	5,110,944,504.00	49,208,129.58	486,185,914.26
20	KATSINA	34	4,330,017,722.75	-	4,330,017,722.75	103,053,776.65	0.00	225,518,679.01	4,001,445,267.09	38,134,899.96	376,780,246.72
21	KEBBI	21	3,719,506,826.52	-	3,719,506,826.52	42,644,052.90	0.00	264,239,440.81	3,412,623,332.81	32,758,069.33	323,656,111.71
22	KOGI	21	3,893,200,763.94	-	3,893,200,763.94	30,161,047.21	117,593,824.10	399,556,241.96	3,345,889,650.67	34,287,809.24	338,770,240.29
23	KWARA	16	3,135,569,203.27	-	3,135,569,203.27	39,632,016.56	0.00	456,735,092.52	2,639,202,094.19	27,615,272.17	272,844,273.09
24	LAGOS	20	4,718,858,279.02	-	4,718,858,279.02	976,653,546.56	2,000,000,000.00	-	1,742,204,732.46	41,559,457.70	410,615,544.89
25	NASSARAWA	13	3,248,456,432.16	-	3,248,456,432.16	35,806,462.73	101,637,860.22	124,304,116.61	2,986,707,992.60	28,609,481.30	282,667,253.19
26	NIGER	25	4,172,497,652.77	-	4,172,497,652.77	35,786,701.48	275,631,992.38	289,276,585.22	3,571,802,373.69	36,747,604.92	363,073,501.25
27	OGUN	20	3,272,582,723.81	-	3,272,582,723.81	76,473,042.12	0.00	1,133,331,119.97	2,062,778,561.72	28,821,963.97	284,766,623.38
28	ONDO	18	3,279,066,076.69	1,467,432,074.41	4,746,498,151.10	72,143,277.43	307,710,850.70	230,223,815.92	4,136,420,207.05	28,879,063.51	499,425,040.38
29	OSUN	30	3,212,589,777.63	-	3,212,589,777.63	105,738,293.96	945,881,467.00	1,375,047,323.53	785,922,693.14	28,293,600.08	279,546,285.15
30	OYO	33	3,950,854,216.57	-	3,950,854,216.57	129,931,487.51	99,912,935.00	456,465,659.18	3,264,544,134.88	34,795,568.97	343,787,005.46
31	PLATEAU	17	3,678,375,471.63	-	3,678,375,471.63	23,153,960.87	609,914,612.08	519,359,488.18	2,525,947,410.50	32,395,821.36	320,077,031.20
32	RIVERS	23	3,798,891,472.58	9,348,469,836.75	13,147,361,309.33	57,270,901.29	0.00	871,709,869.48	12,218,380,538.56	33,457,217.86	1,508,567,466.81
33	SOKOTO	23	3,882,122,211.28	-	3,882,122,211.28	39,134,398.35	0.00	276,184,462.78	3,566,803,350.15	34,190,239.31	337,806,230.42
34	TARABA	16	3,393,137,011.28	-	3,393,137,011.28	23,639,373.92	0.00	354,983,319.77	3,014,514,317.59	29,883,697.66	295,256,759.24
35	YOBE	17	3,497,888,683.36	-	3,497,888,683.36	36,710,724.21	0.00	89,972,595.59	3,371,205,363.56	30,806,256.13	304,371,816.82
36	ZAMFARA	14	3,505,338,164.90	-	3,505,338,164.90	27,705,126.17	488,822,936.86	518,487,915.95	2,470,322,185.92	30,871,864.46	305,020,039.91
	Total (States)		133,575,638,406.83	52,562,231,824.48	186,137,870,231.30	3,140,306,687.84	6,770,803,233.19	17,271,488,479.02	158,955,271,831.25	1,176,414,032.07	18,123,199,999.72

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

13	14	15	16=14-15	17=6+11+12+13+14	18=10+11+12+13+16	
Distribution of Exchange Gain Allocation	Gross VAT Allocation	Deductions	Net VAT Allocation	Total Gross Amount	Total Net Amount	S/n
=N=	=N=	=N=	=N=	=N=	=N=	
2,081,578.56	775,348,578.66	-	775,348,578.66	5,200,688,988.25	4,730,120,023.83	1
1,697,512.18	807,074,327.43	-	807,074,327.43	4,653,971,013.66	4,140,199,889.40	2
11,108,337.43	874,274,179.06	-	874,274,179.06	20,589,064,889.81	19,437,250,779.61	3
1,694,332.09	901,071,735.98	-	901,071,735.98	4,740,761,714.16	4,603,945,010.91	4
2,038,338.27	917,006,698.87	-	917,006,698.87	5,536,282,387.32	4,660,197,845.64	5
7,316,862.66	688,279,453.34	-	688,279,453.34	14,612,784,489.74	12,998,258,548.75	6
1,911,073.89	880,506,233.78	-	880,506,233.78	5,211,375,800.30	4,657,087,351.57	7
2,117,195.99	875,602,273.69	-	875,602,273.69	5,673,585,079.09	5,332,696,801.37	8
1,713,579.21	781,811,342.63	-	781,811,342.63	4,665,119,089.12	3,152,206,487.93	9
11,804,059.12	944,836,312.04	-	944,836,312.04	22,084,225,975.20	20,910,696,956.75	10
1,524,532.08	727,914,598.28	-	727,914,598.28	4,182,804,341.35	3,676,472,460.73	11
2,669,363.72	819,026,696.41	-	819,026,696.41	6,409,568,529.23	5,936,932,364.36	12
1,523,671.80	751,795,229.83	-	751,795,229.83	4,204,735,398.76	3,624,228,314.82	13
1,713,727.10	852,890,634.24	-	852,890,634.24	4,736,533,536.41	4,479,534,876.14	14
1,605,093.64	744,921,965.54	-	744,921,965.54	4,382,380,067.92	3,705,938,573.93	15
2,080,270.46	871,317,517.06	-	871,317,517.06	5,420,901,490.74	4,547,912,867.55	16
1,905,672.35	918,846,994.96	-	918,846,994.96	5,237,475,610.53	5,044,629,245.53	17
2,232,716.81	1,110,829,212.86	-	1,110,829,212.86	6,170,604,937.60	5,756,477,253.97	18
2,702,952.27	1,443,125,966.54	-	1,443,125,966.54	7,568,547,785.56	7,092,167,466.65	19
2,094,711.08	1,021,548,266.47	-	1,021,548,266.47	5,768,575,846.98	5,440,003,391.32	20
1,799,367.27	844,605,867.06	-	844,605,867.06	4,922,326,241.88	4,615,442,748.17	21
1,883,394.32	808,623,556.85	-	808,623,556.85	5,076,765,764.64	4,529,454,651.37	22
1,516,878.68	735,699,362.29	-	735,699,362.29	4,173,244,989.50	3,676,877,880.42	23
2,282,818.54	7,438,425,426.60	1,000,000,000.00	6,438,425,426.60	12,611,741,526.76	8,635,087,980.20	24
1,571,489.57	697,117,897.65	-	697,117,897.65	4,258,422,553.87	3,996,674,114.31	25
2,018,508.38	872,604,499.00	-	872,604,499.00	5,446,941,766.32	4,846,246,487.24	26
1,583,161.03	902,059,036.58	-	902,059,036.58	4,489,813,508.77	3,280,009,346.68	27
2,562,438.10	830,254,842.88	-	830,254,842.88	6,107,619,535.97	5,497,541,591.92	28
1,554,138.54	829,959,567.80	-	829,959,567.80	4,351,943,369.20	1,925,276,284.71	29
1,911,285.04	1,248,442,579.43	-	1,248,442,579.43	5,579,790,655.47	4,893,480,573.78	30
1,779,469.36	807,906,867.36	-	807,906,867.36	4,840,534,660.91	3,688,106,599.78	31
7,717,309.07	1,156,080,250.34	-	1,156,080,250.34	15,853,183,553.40	14,924,202,782.63	32
1,878,034.90	835,281,253.50	-	835,281,253.50	5,091,277,969.41	4,775,959,108.28	33
1,641,480.97	741,321,010.91	-	741,321,010.91	4,461,239,960.06	4,082,617,266.37	34
1,692,156.17	741,890,706.32	-	741,890,706.32	4,576,649,618.81	4,449,966,299.01	35
1,695,759.96	796,064,467.19	-	796,064,467.19	4,638,990,296.42	3,603,974,317.44	36
98,623,270.61	37,994,365,409.42	1,000,000,000.00	36,994,365,409.42	243,530,472,943.12	215,347,874,543.07	

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

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Exchange Gain Difference	Excess Bank Charges Recovered of=N=4.402 Billion for the Month	Distribution of =N= 50 Billion from FOREX Equalisation for the Month	Value Added Tax	Total Allocation
			=N=	=N=	=N=	=N=	=N=	=N=	=N=
ABIA	1	ABA NORTH	109,505,647.76	-	52,975.00	964,427.21	9,528,728.89	23,782,133.61	143,833,912.47
	2	ABA SOUTH	182,695,907.89	-	88,381.89	1,609,021.17	15,897,442.84	41,815,615.81	242,106,369.59
	3	AROCHUKWU	128,546,685.99	-	62,186.39	1,132,123.54	11,185,601.35	27,357,205.16	168,283,802.43
	4	BENDE	130,975,150.67	-	63,361.20	1,153,511.28	11,396,916.30	28,605,841.00	172,194,780.44
	5	IKWUANO	119,213,038.73	-	57,671.10	1,049,921.18	10,373,425.94	25,520,989.40	156,215,046.34
	6	ISIALA NGWA NORTH	123,116,254.86	-	59,559.34	1,084,297.19	10,713,067.67	26,418,262.93	161,391,442.00
	7	ISIALA NGWA SOUTH	119,455,743.35	-	57,788.51	1,052,058.70	10,394,545.09	25,336,814.90	156,296,950.55
	8	ISUIKWUATO	116,476,798.53	-	56,347.40	1,025,822.84	10,135,329.62	24,178,527.75	151,872,826.14
	9	NNEOCHI	125,661,878.69	-	60,790.82	1,106,716.76	10,934,577.34	26,999,344.59	164,763,308.20
	10	OBIOMA NGWA	127,521,380.26	-	61,690.38	1,123,093.57	11,096,383.48	27,997,512.23	167,800,059.92
	11	OHAFIA	139,454,829.57	-	67,463.37	1,228,192.66	12,134,782.92	31,628,845.07	184,514,113.58
	12	OSISIOMA	134,270,210.20	-	64,955.23	1,182,531.20	11,683,638.77	30,174,601.87	177,375,937.25
	13	UGWUNAGBO	102,531,694.19	-	49,601.25	903,006.90	8,921,884.28	22,364,485.89	134,770,672.51
	14	UKWA EAST	96,878,446.17	-	46,866.40	853,218.18	8,429,962.00	21,010,509.77	127,219,002.51
	15	UKWA WEST	100,878,839.55	-	48,801.65	888,450.05	8,778,059.70	22,702,908.67	133,297,059.61
	16	UMUAHIA NORTH	150,377,818.71	-	72,747.53	1,324,392.52	13,085,256.29	30,233,200.25	195,093,415.29
	17	UMUAHIA SOUTH	129,935,256.87	-	62,858.13	1,144,352.83	11,306,429.04	25,553,879.74	168,002,776.61
ABIA TOTAL			2,137,495,581.97	-	1,034,045.58	18,825,137.77	185,996,031.50	461,680,678.63	2,805,031,475.45

ADAMAWA	1	DEMSA	133,252,845.77	-	64,463.06	1,173,571.17	11,595,111.92	27,951,566.65	174,037,558.57
	2	FUFORE	162,787,991.09	-	78,751.13	1,433,690.15	14,165,138.20	29,492,681.39	207,958,251.97
	3	GANYE	138,614,021.05	-	67,056.61	1,220,787.57	12,061,619.23	27,030,181.14	178,993,665.61
	4	GIREI	121,358,572.66	-	58,709.03	1,068,817.11	10,560,121.43	25,086,858.02	158,133,078.25
	5	GOMBI	120,088,656.50	-	58,094.69	1,057,632.83	10,449,618.57	26,023,634.16	157,677,636.76
	6	GUYUK	128,392,078.68	-	62,111.60	1,130,761.90	11,172,148.06	27,810,998.93	168,568,099.16
	7	HONG	139,849,757.04	-	67,654.42	1,231,670.82	12,169,147.87	27,317,415.83	180,635,645.98
	8	JADA	146,294,512.03	-	70,772.17	1,288,430.43	12,729,943.82	27,280,193.32	187,663,851.76
	9	YOLA-NORTH	127,195,799.37	-	61,532.88	1,120,226.15	11,068,052.77	28,977,380.41	168,422,991.59
	10	LAMURDE	113,887,110.93	-	55,094.60	1,003,015.20	9,909,985.71	24,106,874.12	148,962,080.56
	11	MADAGALI	115,734,769.79	-	55,988.43	1,019,287.71	10,070,761.35	25,362,293.23	152,243,100.52
	12	MAIHA	113,311,790.23	-	54,816.28	997,948.29	9,859,923.68	24,016,354.44	148,240,832.92
	13	MAYO-BELWA	131,387,456.84	-	63,560.65	1,157,142.50	11,432,793.48	26,405,549.71	170,446,503.18
	14	MICHIKA	127,372,358.21	-	61,618.29	1,121,781.12	11,083,416.19	26,529,415.75	166,168,589.57
	15	MUBI NORTH	121,543,876.68	-	58,798.68	1,070,449.10	10,576,245.82	26,288,295.93	159,537,666.21
	16	MUBI SOUTH	113,233,311.32	-	54,778.31	997,257.12	9,853,094.77	25,026,549.56	149,164,991.09
	17	NUMAN	107,612,071.70	-	52,058.96	947,750.30	9,363,957.73	22,848,262.88	140,824,101.57
	18	SHELLENG	121,906,761.41	-	58,974.23	1,073,645.06	10,607,822.55	26,174,120.28	159,821,323.53
	19	SONG	153,446,223.63	-	74,231.91	1,351,416.27	13,352,256.20	28,661,017.53	196,885,145.55
	20	TOUNGO	131,469,787.84	-	63,600.48	1,157,867.60	11,439,957.59	20,643,242.11	164,774,455.61
	21	YOLA-SOUTH	127,404,143.27	-	61,633.67	1,122,061.06	11,086,182.00	28,769,891.97	168,443,911.95
ADAMAWA TOTAL			2,696,143,896.05	-	1,304,300.09	23,745,209.45	234,607,298.95	551,802,777.36	3,507,603,481.91

AKWA IBOM	1	ABAK	122,338,096.19	-	59,182.89	1,077,443.87	10,645,355.52	25,540,752.89	159,660,831.36
	2	EASTERN OBOLO	95,521,399.49	-	46,209.91	841,266.54	8,311,877.40	21,063,391.61	125,784,144.95
	3	EKET	126,115,308.20	-	61,010.17	1,110,710.16	10,974,032.90	27,448,449.56	165,709,510.99
	4	EKPE ATAI	96,681,708.31	-	46,771.23	851,485.49	8,412,842.68	21,864,388.22	127,857,195.93
	5	ESSIEN UDIM	129,924,340.33	-	62,852.85	1,144,256.68	11,305,479.13	28,594,823.23	171,031,752.23
	6	ETIMEKPO	113,243,698.18	-	54,783.34	997,348.60	9,853,998.59	23,621,370.75	147,771,199.46
	7	ETINAN	128,438,076.82	-	62,133.85	1,131,167.01	11,176,150.62	27,261,880.96	168,069,409.27
	8	IBENO	102,910,888.10	-	49,784.69	906,346.50	8,954,880.16	21,909,135.04	134,731,034.49
	9	IBESIKPO ASUTAN	119,431,646.44	-	57,776.85	1,051,846.48	10,392,448.27	25,427,375.28	156,361,093.32
	10	IBIONO IBOM	129,936,102.25	-	62,858.54	1,144,360.27	11,306,502.61	28,422,220.21	170,872,043.87
	11	IKA	100,002,422.31	-	48,377.67	880,731.35	8,701,797.49	21,769,992.37	131,403,321.20
	12	IKONO	118,284,895.80	-	57,222.09	1,041,746.93	10,292,662.77	25,131,134.22	154,807,661.82
	13	IKOT ABASI	118,318,245.42	-	57,238.23	1,042,040.64	10,295,564.72	25,137,917.49	154,851,006.50
	14	IKOT EKPENE	122,027,669.03	-	59,032.72	1,074,709.91	10,618,343.43	25,768,021.15	159,547,776.23
	15	INI	111,484,234.24	-	53,932.17	981,852.82	9,700,897.31	23,266,702.31	145,487,618.85
	16	ITU	113,831,019.26	-	55,067.46	1,002,521.19	9,905,104.84	24,853,475.91	149,647,188.67
	17	MBO	106,254,490.06	-	51,402.20	935,793.94	9,245,826.59	23,541,225.49	140,028,738.27
	18	MKPAT ENIN	132,011,067.10	-	63,862.34	1,162,634.70	11,487,057.47	27,760,765.28	172,485,386.88
	19	NSIT IBOM	110,153,461.44	-	53,288.39	970,132.57	9,585,098.96	23,803,379.16	144,565,360.52
	20	NSIT UBIUM	115,899,807.60	-	56,068.27	1,020,741.22	10,085,122.26	24,921,764.69	151,983,504.03
	21	OBAT AKARA	120,552,633.64	-	58,319.15	1,061,719.12	10,489,991.95	26,064,661.22	158,227,325.08
	22	OKOBO	103,618,143.86	-	50,126.83	912,575.38	9,016,422.64	23,543,790.59	137,141,059.29
	23	ONNA	108,197,499.27	-	52,342.16	952,906.22	9,414,899.22	24,644,847.42	143,262,494.29
	24	ORON	110,824,669.30	-	53,613.10	976,043.97	9,643,504.70	22,597,780.07	144,095,611.13
	25	ORUK ANAM	130,576,010.99	-	63,168.11	1,149,996.01	11,362,184.82	27,453,978.79	170,605,338.72
	26	UDUNG UKO	97,266,946.53	-	47,054.35	856,639.74	8,463,767.69	20,649,269.75	127,283,678.05
	27	UKANAFUN	119,347,337.71	-	57,736.07	1,051,103.96	10,385,112.08	24,853,475.91	155,694,765.72
	28	UQUO	97,301,584.48	-	47,071.10	856,944.80	8,466,781.74	21,243,404.93	127,915,787.06
	29	URUAN	126,896,886.67	-	61,388.27	1,117,593.60	11,042,042.63	24,355,674.64	163,473,585.81
	30	URUE OFFONG/ORUK	105,000,926.72	-	50,795.77	924,753.68	9,136,746.69	21,668,528.24	136,781,751.11
	31	UYO	158,714,020.97	-	76,780.29	1,397,810.29	13,810,638.16	35,258,679.54	209,257,929.24
AKWA IBOM TOTAL			3,591,105,236.70	-	1,737,251.07	31,627,223.66	312,483,136.03	769,442,256.90	4,706,395,104.36

ANAMBRA	1	AGUATA	178,517,993.78	-	86,360.76	1,572,225.86	15,533,898.02	39,057,343.44	234,767,821.85
	2	ANAMBRA EAST	117,403,592.92	-	56,795.75	1,033,985.21	10,215,975.44	26,696,903.21	155,407,252.52
	3	ANAMBRA WEST	120,775,096.31	-	58,426.77	1,063,678.38	10,509,349.73	27,499,780.89	159,906,332.08
	4	ANIOCHA	145,980,265.50	-	70,620.15	1,285,662.83	12,702,599.38	34,202,455.78	194,241,603.64
	5	AWKA NORTH	110,867,262.38	-	53,633.70	976,419.09	9,647,210.97	24,375,597.70	145,920,123.84
	6	AWKA SOUTH	127,632,941.09	-	61,744.35	1,124,076.10	11,106,091.04	28,732,912.10	168,657,764.68
	7	AYAMELUM	118,286,943.98	-	57,223.09	1,041,764.97	10,292,841.00	26,986,417.99	156,665,191.02
	8	DUNUKOFIA	105,763,225.49	-	51,164.55	931,467.32	9,203,078.77	23,450,678.04	139,399,614.18
	9	EKWUSIGWO	117,469,887.57	-	56,827.82	1,034,569.07	10,221,744.13	26,976,214.58	155,759,243.17
	10	IDEMILI NORTH	185,841,596.75	-	89,903.66	1,636,725.56	16,171,167.69	42,512,311.10	246,251,704.76
	11	IDEMILI SOUTH	129,160,134.17	-	62,483.15	1,137,526.24	11,238,981.07	29,795,093.34	171,394,217.98
	12	IHALA	157,911,231.85	-	76,391.93	1,390,740.04	13,740,782.76	35,180,387.59	208,299,534.18
	13	NJIKOKA	116,024,449.62	-	56,128.57	1,021,838.95	10,095,968.09	26,419,529.91	153,617,915.14
	14	NNEWI NORTH	115,038,932.19	-	55,651.81	1,013,159.40	10,010,212.44	26,938,479.04	153,056,434.88
	15	NNEWI SOUTH	138,071,908.83	-	66,794.36	1,216,013.14	12,014,446.87	31,275,728.62	182,644,891.82
	16	OGBARU	131,931,615.96	-	63,823.90	1,161,934.96	11,480,143.96	30,604,298.29	175,241,817.07
	17	ONISHA NORTH	110,522,252.63	-	53,466.80	973,380.55	9,617,189.65	25,078,664.32	146,244,953.95
	18	ONISHA SOUTH	114,521,183.09	-	55,401.34	1,008,599.53	9,965,160.05	25,746,731.52	151,297,075.53
	19	ORUMBA NORTH	123,673,153.93	-	59,828.75	1,089,201.86	10,761,526.73	27,784,165.47	163,367,876.73
	20	ORUMBA SOUTH	125,154,104.73	-	60,545.18	1,102,244.74	10,890,392.94	28,627,400.80	165,834,688.39
	21	OYI	120,166,370.74	-	58,132.29	1,058,317.27	10,456,380.95	27,534,723.32	159,273,924.56
ANAMBRA TOTAL			2,710,714,143.51	-	1,311,348.66	23,873,531.08	235,875,141.67	615,475,817.07	3,587,249,981.99

BAUCHI	1	ALKALERI	202,613,492.26	-	98,017.32	1,784,437.33	17,630,588.72	36,155,767.17	258,282,302.80
	2	BAUCHI	244,677,131.44	-	118,366.24	2,154,896.01	21,290,792.75	45,526,150.67	313,767,337.11
	3	BOGORO	107,008,678.88	-	51,767.06	942,436.16	9,311,452.98	22,178,285.11	139,492,620.18
	4	DAMBAN	126,466,774.67	-	61,180.20	1,113,805.56	11,004,616.06	25,980,738.92	164,627,115.41
	5	DARAZO	160,428,311.94	-	77,609.60	1,412,908.22	13,959,808.67	31,719,447.56	207,598,086.00
	6	DASS	106,233,183.58	-	51,391.90	935,606.29	9,243,972.58	22,504,794.40	138,968,948.76
	7	GAMAWA	169,481,438.04	-	81,989.19	1,492,640.01	14,747,574.29	33,702,615.30	219,506,256.83
	8	GANJUWA	171,086,572.31	-	82,765.70	1,506,776.59	14,887,246.44	31,655,091.94	219,218,452.97
	9	GIADE	120,340,467.07	-	58,216.51	1,059,850.55	10,471,530.09	26,325,431.95	158,255,496.17
	10	I/GADAU	137,824,955.80	-	66,674.89	1,213,838.20	11,992,958.04	30,488,140.43	181,586,567.35
	11	JAMA'ARE	106,644,592.88	-	51,590.92	939,229.62	9,279,771.72	24,097,439.24	141,012,624.39
	12	KATAGUM	165,150,264.92	-	79,893.92	1,454,494.93	14,370,693.50	34,248,811.54	215,304,158.81
	13	KIRFI	135,828,211.34	-	65,708.94	1,196,252.67	11,819,209.59	25,792,403.25	174,701,785.78
	14	MISAU	158,604,641.63	-	76,727.38	1,396,846.97	13,801,120.42	32,397,205.15	206,276,541.55
	15	NINGI	203,248,340.22	-	98,324.44	1,790,028.50	17,685,830.56	39,448,677.24	262,271,200.96
	16	SHIRA	152,371,244.41	-	73,711.88	1,341,948.82	13,258,715.95	30,717,175.75	197,762,796.81
	17	TAFAWA BALEWA	149,868,802.20	-	72,501.28	1,319,909.56	13,040,963.78	29,917,661.20	194,219,838.02
	18	TORO	210,761,953.00	-	101,959.26	1,856,201.64	18,339,634.09	37,351,675.86	268,411,423.85
	19	WARJI	117,301,248.73	-	56,746.24	1,033,083.85	10,207,069.87	23,917,140.90	152,515,289.59
	20	ZAKI	131,256,664.08	-	63,497.38	1,155,990.59	11,421,412.44	28,291,327.99	172,188,892.49
BAUCHI TOTAL			3,077,196,969.41	-	1,488,640.23	27,101,182.05	267,764,962.54	612,415,981.57	3,985,967,735.81

BAYELSA	1	BRASS	149,051,688.54	-	72,105.99	1,312,713.16	12,969,861.92	29,148,232.50	192,554,602.12
	2	EKERMOR	171,112,111.24	-	82,778.05	1,507,001.51	14,889,468.73	34,005,286.25	221,596,645.78
	3	KOLOKUMA/OPOKUMA	113,875,291.79	-	55,088.88	1,002,911.11	9,908,957.26	23,005,833.43	147,848,082.46
	4	NEMBE	140,413,379.35	-	67,927.08	1,236,634.70	12,218,191.96	26,063,380.91	179,999,514.00
	5	OGBIA	147,562,219.89	-	71,385.44	1,299,595.26	12,840,254.52	28,856,209.62	190,629,664.71
	6	SAGBAMA	145,076,568.87	-	70,182.97	1,277,703.88	12,623,963.44	29,267,766.37	188,316,185.52
	7	SOUTHERN IJAW	200,433,203.47	-	96,962.57	1,765,235.31	17,440,869.00	36,807,292.33	256,543,562.68
	8	YENAGOA	185,007,339.06	-	89,500.08	1,629,378.17	16,098,574.03	38,741,438.07	241,566,229.42
BAYELSA TOTAL			1,252,531,802.21	-	605,931.06	11,031,173.09	108,990,140.85	245,895,439.48	1,619,054,486.69

BENUE	1	ADO	147,417,266.92	(6,066,891.24)	71,315.32	1,298,318.64	12,827,641.31	27,516,079.59	183,063,730.54
	2	AGATU	130,073,432.67	(6,066,891.24)	62,924.98	1,145,569.76	11,318,452.53	23,904,469.55	160,437,958.25
	3	APA	125,949,754.58	(6,066,891.24)	60,930.08	1,109,252.11	10,959,627.11	22,835,220.02	154,847,892.66
	4	BURUKU	149,311,787.74	(6,066,891.24)	72,231.82	1,315,003.88	12,992,494.68	28,931,960.24	186,556,587.11
	5	GBOKO	193,783,453.34	(6,066,891.24)	93,745.65	1,706,670.29	16,862,235.22	37,779,575.45	244,158,788.73
	6	GUMA	158,323,510.19	(6,066,891.24)	76,591.38	1,394,371.02	13,776,657.52	28,240,978.11	195,745,216.97
	7	GWER EAST	150,184,628.67	(6,066,891.24)	72,654.07	1,322,691.07	13,068,445.69	26,647,649.24	185,229,177.50
	8	GWER WEST	129,061,536.40	(6,066,891.24)	62,435.46	1,136,657.88	11,230,401.50	24,281,938.92	159,706,078.92
	9	KATSINA ALA	163,038,007.83	(6,066,891.24)	78,872.08	1,435,892.07	14,186,893.62	30,128,837.97	202,801,612.34
	10	KONSHISHA	154,252,438.14	(6,066,891.24)	74,621.93	1,358,516.68	13,422,409.66	30,183,218.18	193,224,313.35
	11	KWANDE	176,608,746.92	(6,066,891.24)	85,437.13	1,555,410.93	15,367,763.25	31,495,696.62	219,046,163.61
	12	LOGO	135,625,115.20	(6,066,891.24)	65,610.69	1,194,463.98	11,801,537.00	26,956,373.81	169,576,209.44
	13	MAKURDI	162,917,641.08	(6,066,891.24)	78,813.85	1,434,831.99	14,176,419.81	34,271,766.64	206,812,582.13
	14	OBI	120,347,913.37	(6,066,891.24)	58,220.11	1,059,916.13	10,472,178.04	22,954,354.87	148,825,691.28
	15	OGBADIBO	126,428,029.53	(6,066,891.24)	61,161.46	1,113,464.32	11,001,244.62	24,655,988.15	157,192,996.84
	16	OHIMINI	115,317,781.21	(6,066,891.24)	55,786.71	1,015,615.25	10,034,476.72	21,394,030.35	141,750,799.01
	17	OJU	145,912,221.39	(6,066,891.24)	70,587.23	1,285,063.55	12,696,678.47	27,023,237.53	180,920,896.93
	18	OKPOKWU	136,734,578.40	(6,066,891.24)	66,147.41	1,204,235.13	11,898,077.90	27,388,679.41	171,224,827.00
	19	OTUKPO	160,141,360.38	(6,066,891.24)	77,470.79	1,410,381.01	13,934,839.33	32,234,959.71	201,732,119.98
	20	TARKA	110,990,413.81	(6,066,891.24)	53,693.28	977,503.70	9,657,927.10	21,850,732.94	137,463,379.58
	21	UKUM	151,759,783.02	(6,066,891.24)	73,416.07	1,336,563.62	13,205,509.11	29,684,903.89	189,993,284.47
	22	USHONGO	147,771,252.36	(6,066,891.24)	71,486.56	1,301,436.23	12,858,443.66	28,055,264.55	183,990,992.11
	23	VANDEIKYA	156,515,903.44	(6,066,891.24)	75,716.92	1,378,451.24	13,619,367.05	30,436,764.50	195,959,311.92
BENUE TOTAL			3,348,466,556.60	(139,538,498.52)	1,619,870.97	29,490,280.49	291,369,720.89	638,852,680.25	4,170,260,610.68

BORNO	1	ABADAN	131,442,014.12	-	63,587.05	1,157,622.99	11,437,540.83	23,023,621.43	167,124,386.42
	2	ASKIRA UBA	127,099,625.83	-	61,486.35	1,119,379.14	11,059,684.15	25,184,636.42	164,524,811.89
	3	BAMA	178,315,268.93	-	86,262.69	1,570,440.44	15,516,257.74	32,702,957.51	228,191,187.31
	4	BAYO	102,714,986.61	-	49,689.92	904,621.18	8,937,833.62	21,815,058.23	134,422,189.56
	5	BIU	142,165,886.39	-	68,774.88	1,252,069.21	12,370,687.88	27,349,641.56	183,207,059.91
	6	CHIBOK	102,415,654.20	-	49,545.11	901,984.93	8,911,786.96	21,081,267.35	133,360,238.55
	7	DAMBOA	171,681,863.89	-	83,053.68	1,512,019.38	14,939,046.25	30,513,327.36	218,729,310.56
	8	DIKWA	113,613,140.27	-	54,962.06	1,000,602.31	9,886,145.92	23,350,187.73	147,905,038.29
	9	GUBIO	134,932,831.92	-	65,275.78	1,188,366.97	11,741,297.37	26,021,829.50	173,949,601.55
	10	GUZAMALA	115,011,625.84	-	55,638.60	1,012,918.91	10,007,836.35	22,765,286.92	148,853,306.62
	11	GWOZA	165,708,470.99	-	80,163.96	1,459,411.11	14,419,266.29	33,063,554.19	214,730,866.53
	12	HAWUL	117,357,385.47	-	56,773.40	1,033,578.25	10,211,954.66	24,171,306.16	152,830,997.94
	13	JERE	135,403,088.10	-	65,503.28	1,192,508.56	11,782,217.12	29,352,247.09	177,795,564.16
	14	KAGA	119,689,274.97	-	57,901.48	1,054,115.44	10,414,866.04	22,444,192.84	153,660,350.78
	15	KALA BALGE	110,147,592.13	-	53,285.55	970,080.88	9,584,588.24	20,778,699.04	141,534,245.84
	16	KONDUGA	161,397,052.58	-	78,078.25	1,421,440.01	14,044,104.48	26,237,640.29	203,178,315.61
	17	KUKAWA	166,336,069.39	-	80,467.57	1,464,938.43	14,473,877.31	28,933,850.06	211,289,202.76
	18	KWAYA KUSAR	92,616,004.87	-	44,804.38	815,678.44	8,059,061.97	20,533,760.06	122,069,309.72
	19	MAFA	124,771,773.25	-	60,360.22	1,098,877.51	10,857,124.04	23,213,895.18	160,002,030.19
	20	MAGUMERI	147,653,872.62	-	71,429.78	1,300,402.45	12,848,229.76	25,306,621.38	187,180,555.99
	21	MAIDUGURI METRO	215,019,321.40	-	104,018.82	1,893,696.71	18,710,092.70	47,039,383.19	282,766,512.82
	22	MARTE	134,270,771.15	-	64,955.50	1,182,536.14	11,683,687.58	24,687,519.18	171,889,469.54
	23	MOBBAR	125,035,530.55	-	60,487.82	1,101,200.45	10,880,075.11	23,962,677.67	161,039,971.59
	24	MONGUNO	122,046,532.88	-	59,041.84	1,074,876.04	10,619,984.89	23,574,890.88	157,375,326.53
	25	NGALA	139,580,811.54	-	67,524.31	1,229,302.19	12,145,745.35	30,826,726.12	183,850,109.52
	26	NGANZAI	121,330,485.58	-	58,695.44	1,068,569.74	10,557,677.41	23,001,903.55	156,017,331.72
	27	SHANI	117,674,289.60	-	56,926.70	1,036,369.26	10,239,530.35	23,145,435.39	152,152,551.30
BORNO TOTAL			3,635,431,225.07	-	1,758,694.44	32,017,607.08	316,340,200.35	704,082,116.27	4,689,629,843.20

CROSS RIVER	1	ABI	124,750,375.93	(2,017,457.56)	60,349.87	1,098,689.06	10,855,262.13	25,942,603.35	160,689,822.78
	2	AKAMKPA	156,809,709.14	(2,544,453.37)	75,859.05	1,381,038.82	13,644,932.81	26,303,029.03	195,670,115.48
	3	AKPABUYO	150,113,067.33	(2,434,582.26)	72,619.45	1,322,060.83	13,062,218.72	33,158,698.14	195,294,082.20
	4	BAKASSI	96,855,579.64	(1,558,697.37)	46,855.34	853,016.80	8,427,972.25	19,534,573.46	124,159,300.11
	5	BEKWARA	115,700,924.05	(1,868,649.67)	55,972.06	1,018,989.63	10,067,816.23	23,720,652.89	148,695,705.19
	6	BIASE	133,105,331.13	(2,154,700.07)	64,391.70	1,172,271.99	11,582,275.80	27,332,376.93	171,101,947.49
	7	BOKI	152,598,243.44	(2,475,446.61)	73,821.69	1,343,948.02	13,278,468.47	28,299,022.29	193,118,057.30
	8	CALABAR MUNICIPAL	120,881,299.78	(1,953,847.98)	58,478.14	1,064,613.72	10,518,591.12	27,914,313.63	158,483,448.41
	9	CALABAR SOUTH	128,844,565.71	(2,084,922.28)	62,330.49	1,134,747.00	11,211,521.61	28,611,908.03	167,780,150.56
	10	ETUNG	100,890,316.20	(1,625,005.68)	48,807.21	888,551.12	8,779,058.35	22,259,911.42	131,241,638.61
	11	IKOM	137,663,413.85	(2,231,802.60)	66,596.74	1,212,415.48	11,978,901.32	26,944,761.15	175,634,285.95
	12	OBANLIKU	118,800,747.96	(2,540,598.25)	57,471.65	1,046,290.09	10,337,550.10	23,977,277.34	151,678,738.89
	13	OBUBRA	130,936,374.89	(2,119,233.01)	63,342.44	1,153,169.77	11,393,542.20	27,518,261.50	168,945,457.79
	14	OBUDU	123,962,234.64	(2,004,350.13)	59,968.59	1,091,747.82	10,786,681.34	26,814,966.87	160,711,249.12
	15	ODUKPANI	140,609,767.14	(2,278,449.64)	68,022.09	1,238,364.31	12,235,280.81	28,658,307.92	180,531,292.62
	16	OGAJA	132,149,059.61	(2,139,279.57)	63,929.09	1,163,850.01	11,499,065.01	27,487,309.24	170,223,933.39
	17	YAKURR	132,670,021.15	(2,147,660.84)	64,181.11	1,168,438.17	11,544,396.93	28,886,659.21	172,186,035.74
	18	YALA	146,306,978.03	(2,372,129.21)	70,778.20	1,288,540.22	12,731,028.56	29,707,093.62	187,732,289.40
CROSS RIVER TOTAL			2,343,648,009.60	(38,551,266.10)	1,133,774.91	20,640,742.86	203,934,563.74	483,071,726.02	3,013,877,551.03

DELTA	1	ANIOCHA NORTH	102,453,098.05	-	49,563.22	902,314.70	8,915,045.16	24,925,077.75	137,245,098.89
	2	ANIOCHA SOUTH	111,669,811.84	-	54,021.95	983,487.22	9,717,045.51	26,971,062.04	149,395,428.56
	3	BOMADI	95,459,286.84	-	46,179.86	840,719.50	8,306,472.62	23,895,216.82	128,547,875.64
	4	BURUTU	137,192,256.10	-	66,368.81	1,208,265.95	11,937,903.12	30,907,756.32	181,312,550.31
	5	ETHIOPE EAST	124,823,634.97	-	60,385.31	1,099,334.26	10,861,636.83	30,401,917.73	167,246,909.10
	6	ETHIOPE WEST	127,861,932.87	-	61,855.13	1,126,092.85	11,126,016.96	30,561,524.22	170,737,422.03
	7	IKA NORTH EAST	135,557,242.38	-	65,577.85	1,193,866.22	11,795,630.99	29,425,182.96	178,037,500.39
	8	IKA SOUTH	127,493,569.63	-	61,676.93	1,122,848.64	11,093,963.51	28,224,543.08	167,996,601.79
	9	ISOKO NORTH	119,962,053.56	-	58,033.44	1,056,517.83	10,438,602.11	27,173,477.29	158,688,684.22
	10	ISOKO SOUTH	134,144,350.88	-	64,894.34	1,181,422.74	11,672,687.01	31,936,420.20	178,999,775.17
	11	NDOKWA EAST	112,722,599.50	-	54,531.25	992,759.23	9,808,654.74	24,837,294.17	148,415,838.89
	12	NDOKWA WEST	116,256,313.76	-	56,240.74	1,023,881.00	10,116,143.95	27,468,179.28	154,920,758.73
	13	OKPE	106,488,274.48	-	51,515.30	937,852.90	9,266,169.54	26,368,262.50	143,112,074.72
	14	OSHIMILI NORTH	104,290,894.27	-	50,452.29	918,500.36	9,074,962.60	25,529,587.36	139,864,396.86
	15	OSHIMILI SOUTH	113,167,649.29	-	54,746.55	996,678.83	9,847,381.13	27,484,025.93	151,550,481.73
	16	PATANI	93,458,664.87	-	45,212.03	823,099.83	8,132,386.76	22,815,763.87	125,275,127.36
	17	SAPELE	117,718,413.48	-	56,948.05	1,036,757.86	10,243,369.82	28,754,322.65	157,809,811.86
	18	UDU	123,768,720.13	-	59,874.98	1,090,043.52	10,769,842.50	27,128,217.44	162,816,698.57
	19	UGHELLI NORTH	161,638,346.03	-	78,194.98	1,423,565.11	14,065,100.84	37,255,648.76	214,460,855.72
	20	UGHELLI SOUTH	128,133,214.59	-	61,986.37	1,128,482.06	11,149,622.77	31,130,635.39	171,603,941.19
	21	UKWUANI	101,621,017.95	-	49,160.69	894,986.49	8,842,640.99	25,818,817.13	137,226,623.26
	22	UVWIE	119,403,342.98	-	57,763.16	1,051,597.21	10,389,985.42	29,870,656.10	160,773,344.87
	23	WARRI SOUTH	148,384,022.30	-	71,783.00	1,306,832.95	12,911,764.36	36,251,780.89	198,926,183.50
	24	WARRI NORTH	122,111,354.96	-	59,073.20	1,075,446.94	10,625,625.44	26,782,726.38	160,654,226.92
	25	WARRI SOUTH-WEST	117,268,727.98	-	56,730.51	1,032,797.44	10,204,240.05	25,607,395.53	154,169,891.50
DELTA TOTAL			3,003,048,793.70	-	1,452,769.94	26,448,151.64	261,312,894.74	707,525,491.78	3,999,788,101.80

EBONYI	1	ABAKALIKI	133,166,494.32	(3,697,944.21)	64,421.29	1,172,810.66	11,587,597.97	26,743,828.40	169,037,208.43
	2	AFIKPO NORTH	125,043,128.93	(3,616,710.56)	60,491.49	1,101,267.37	10,880,736.29	27,022,455.74	160,491,369.25
	3	AFIKPO SOUTH	126,119,576.88	(3,627,475.04)	61,012.24	1,110,747.75	10,974,404.34	27,048,733.81	161,686,999.98
	4	EBONYI	121,614,513.33	(3,582,424.40)	58,832.85	1,071,071.21	10,582,392.33	25,325,268.64	155,069,653.96
	5	EZZA NORTH	121,219,867.54	(3,578,477.95)	58,641.93	1,067,595.52	10,548,051.88	26,395,886.23	155,711,565.17
	6	EZZA SOUTH	125,994,957.63	(3,626,228.85)	60,951.95	1,109,650.22	10,963,560.49	25,688,259.42	160,191,150.87
	7	IKWO	147,215,509.73	(3,838,434.37)	71,217.71	1,296,541.75	12,810,085.23	30,328,191.33	187,883,111.37
	8	ISHIELU	130,399,576.31	(3,670,275.03)	63,082.75	1,148,442.13	11,346,832.20	26,705,351.83	165,993,010.19
	9	IVO	117,980,375.11	(3,546,083.02)	57,074.78	1,039,064.99	10,266,164.64	24,987,928.91	150,784,525.40
	10	IZZI	163,874,230.66	(4,005,021.58)	79,276.62	1,443,256.77	14,259,658.28	31,437,912.51	207,089,313.26
	11	OHAOZARA	127,131,181.08	(3,637,591.08)	61,501.62	1,119,657.05	11,062,429.96	26,567,292.21	162,304,470.84
	12	OHAIKWU	140,279,492.71	(3,769,074.20)	67,862.31	1,235,455.55	12,206,541.70	29,286,929.93	179,307,208.00
	13	ONICHA	153,640,851.34	(3,902,687.78)	74,326.07	1,353,130.37	13,369,191.90	31,595,010.90	196,129,822.80
EBONYI TOTAL			1,733,679,755.57	(48,098,428.07)	838,693.61	15,268,691.33	150,857,647.21	359,133,049.87	2,211,679,409.52

EDO	1	AKOKO EDO	159,511,856.36	-	77,166.26	1,404,836.90	13,880,062.49	32,941,385.08	207,815,307.09
	2	EGOR	151,501,554.01	-	73,291.15	1,334,289.37	13,183,039.09	37,375,538.61	203,467,712.23
	3	ESAN CENTRAL	100,251,353.18	-	48,498.10	882,923.71	8,723,458.43	24,003,421.19	133,909,654.61
	4	ESAN NORTH EAST	103,211,721.85	-	49,930.22	908,995.98	8,981,057.47	24,803,505.76	137,955,211.28
	5	ESAN SOUTH EAST	123,580,029.16	-	59,783.69	1,088,381.70	10,753,423.39	27,560,993.03	163,042,610.97
	6	ESAN WEST	105,038,557.10	-	50,813.98	925,085.10	9,140,021.13	25,173,792.84	140,328,270.15
	7	ETSAKO CENTRAL	105,135,169.78	-	50,860.72	925,935.98	9,148,427.96	23,391,501.28	138,651,895.70
	8	ETSAKO EAST	121,965,561.84	-	59,002.67	1,074,162.92	10,612,939.12	26,322,617.61	160,034,284.17
	9	ETSAKO WEST	134,238,071.02	-	64,939.68	1,182,248.14	11,680,842.15	29,264,678.39	176,430,779.38
	10	IGUEBEN	97,677,895.35	-	47,253.15	860,259.01	8,499,526.76	21,970,091.41	129,055,025.68
	11	IKPOBA OKHA	167,604,375.06	-	81,081.13	1,476,108.53	14,584,240.03	39,154,410.03	222,900,214.78
	12	OREDO	172,491,566.68	-	83,445.39	1,519,150.51	15,009,503.24	39,357,623.30	228,461,289.13
	13	ORHIONWON	135,200,143.90	-	65,405.10	1,190,721.21	11,764,557.75	28,415,799.83	176,636,627.79
	14	OVI NORTH EAST	128,937,025.82	-	62,375.22	1,135,561.31	11,219,567.10	26,770,256.83	168,124,786.29
	15	OVI SOUTH WEST	140,724,154.73	-	68,077.42	1,239,371.73	12,245,234.35	25,716,112.92	179,992,951.14
	16	OWAN EAST	123,444,316.85	-	59,718.04	1,087,186.47	10,741,614.27	26,800,810.08	162,133,645.71
	17	OWAN WEST	101,241,101.97	-	48,976.90	891,640.53	8,809,582.27	23,551,848.80	134,543,150.48
	18	UHUNMWODE	125,984,337.57	-	60,946.81	1,109,556.68	10,962,636.38	24,887,128.17	163,004,605.61
EDO TOTAL			2,297,738,792.24	-	1,111,565.64	20,236,415.78	199,939,733.39	507,461,515.15	3,026,488,022.20

EKITI	1	ADO EKITI	148,034,277.36	-	71,613.80	1,303,752.71	12,881,331.01	35,742,959.13	198,033,934.01
	2	AIYEKIRE	112,644,081.87	-	54,493.27	992,067.72	9,801,822.46	26,598,190.81	150,090,656.13
	3	EFON	107,404,548.23	-	51,958.56	945,922.62	9,345,899.89	23,106,684.66	140,855,013.97
	4	EKITI EAST	110,901,026.89	-	53,650.04	976,716.46	9,650,149.02	26,014,601.05	147,596,143.46
	5	EKITI SOUTH WEST	117,465,798.87	-	56,825.84	1,034,533.06	10,221,388.34	27,572,018.46	156,350,564.58
	6	EKITI WEST	119,745,606.16	-	57,928.73	1,054,611.55	10,419,767.75	28,405,107.38	159,683,021.58
	7	EMURE	98,671,123.04	-	47,733.64	869,006.47	8,585,953.33	23,502,451.78	131,676,268.25
	8	IDO-OSI	121,554,930.27	-	58,804.02	1,070,546.45	10,577,207.66	27,220,713.16	160,482,201.56
	9	IJERO	130,058,943.82	-	62,917.97	1,145,442.15	11,317,191.77	30,771,444.72	173,355,940.43
	10	IKERE	113,570,019.09	-	54,941.20	1,000,222.54	9,882,393.69	26,550,422.87	151,057,999.39
	11	IKOLE	121,709,001.14	-	58,878.56	1,071,903.37	10,590,614.27	27,752,088.79	161,182,486.13
	12	ILEJEMEJI	85,410,543.53	-	41,318.63	752,219.22	7,432,072.51	20,632,156.92	114,268,310.81
	13	IREPODUN/IFELODUN	108,252,100.48	-	52,368.58	953,387.10	9,419,650.39	25,512,638.62	144,190,145.16
	14	ISE/ORUN	105,636,420.12	-	51,103.20	930,350.54	9,192,044.69	24,635,087.89	140,445,006.45
	15	MOBA	113,296,485.51	-	54,808.88	997,813.50	9,858,591.93	26,501,457.88	150,709,157.68
	16	OYE	110,133,020.66	-	53,278.50	969,952.55	9,583,320.29	25,801,127.36	146,540,699.36
EKITI TOTAL			1,824,487,927.04	-	882,623.43	16,068,447.99	158,759,398.99	426,319,151.48	2,426,517,548.94

ENUGU	1	AGWU	137,960,574.14	-	66,740.50	1,215,032.60	12,004,758.98	30,343,231.29	181,590,337.52
	2	ANINRI	116,241,698.54	-	56,233.67	1,023,752.29	10,114,872.19	26,671,654.81	154,108,211.50
	3	ENUGU EAST	157,345,459.34	-	76,118.23	1,385,757.23	13,691,551.58	34,957,854.17	207,456,740.54
	4	ENUGU NORTH	147,910,511.74	-	71,553.93	1,302,662.70	12,870,561.43	33,006,265.72	195,161,555.51
	5	ENUGU SOUTH	143,012,431.08	-	69,184.41	1,259,524.81	12,444,350.70	30,376,805.66	187,162,296.66
	6	EZEAGU	137,501,916.19	-	66,518.62	1,210,993.15	11,964,848.47	28,723,453.35	179,467,729.77
	7	IGBO ETITI	138,833,748.10	-	67,162.91	1,222,722.73	12,080,738.97	30,976,755.09	183,181,127.81
	8	IGBO EZE NORTH	150,262,164.32	-	72,691.58	1,323,373.94	13,075,192.52	33,837,302.55	198,570,724.91
	9	IGBO EZE SOUTH	136,727,502.05	-	66,143.98	1,204,172.81	11,897,462.15	27,447,171.39	177,342,452.38
	10	ISI UZO	127,863,117.52	-	61,855.70	1,126,103.29	11,126,120.04	27,509,132.91	167,686,329.47
	11	NKANU EAST	133,864,089.12	-	64,758.76	1,178,954.45	11,648,299.79	27,529,596.74	174,285,698.86
	12	NKANU WEST	129,972,646.24	-	62,876.22	1,144,682.12	11,309,682.51	27,411,088.92	169,900,976.01
	13	NSUKKA	168,331,579.61	-	81,432.93	1,482,513.09	14,647,518.36	36,698,933.05	221,241,977.05
	14	OJI RIVER	115,499,141.13	-	55,874.44	1,017,212.51	10,050,257.92	26,264,886.25	152,887,372.25
	15	UDENU	127,838,870.93	-	61,843.97	1,125,889.75	11,124,010.20	29,222,109.65	169,372,724.50
	16	UDI	145,159,333.37	-	70,223.01	1,278,432.79	12,631,165.26	32,387,790.54	191,526,944.97
	17	UZO UWANI	120,211,989.99	-	58,154.35	1,058,719.04	10,460,350.55	26,144,782.36	157,933,996.29
ENUGU TOTAL			2,334,536,773.40	-	1,129,367.21	20,560,499.29	203,141,741.62	509,508,814.46	3,068,877,195.99

GOMBE	1	AKKO	191,800,346.96	(4,907,596.13)	92,786.30	1,689,204.87	16,689,673.50	37,629,342.12	242,993,757.63
	2	BALANGA	139,291,644.45	(4,907,596.13)	67,384.42	1,226,755.47	12,120,583.22	30,486,723.32	178,285,494.76
	3	BILLIRI	140,193,979.79	(4,907,596.13)	67,820.94	1,234,702.43	12,199,100.71	29,893,614.17	178,681,621.92
	4	DUKKU	152,760,258.54	(4,907,596.13)	73,900.07	1,345,374.90	13,292,566.36	30,181,247.88	192,745,751.62
	5	FUNAKAYE	148,580,257.87	(4,907,596.13)	71,877.93	1,308,561.22	12,928,839.97	31,828,443.95	189,810,384.81
	6	GOMBE	161,785,026.82	(4,907,596.13)	78,265.94	1,424,856.94	14,077,864.39	33,647,559.01	206,105,976.97
	7	KALTUNGO	126,854,411.13	(4,907,596.13)	61,367.73	1,117,219.51	11,038,346.58	26,910,169.71	161,073,918.53
	8	KWAMI	136,074,722.71	(4,907,596.13)	65,828.19	1,198,423.72	11,840,659.99	29,503,376.29	173,775,414.76
	9	NAFADA	124,056,947.36	(4,907,596.13)	60,014.41	1,092,581.97	10,794,922.85	26,247,802.74	157,344,673.20
	10	SHOMGOM	117,652,309.74	(4,907,596.13)	56,916.07	1,036,175.68	10,237,617.75	27,007,928.69	151,083,351.80
	11	YAMALTU/DEBA	160,576,322.26	(4,907,596.13)	77,681.21	1,414,211.76	13,972,687.92	32,920,665.41	204,053,972.42
GOMBE TOTAL			1,599,626,227.64	(53,983,557.43)	773,843.20	14,088,068.47	139,192,863.24	336,256,873.29	2,035,954,318.42
IMO	1	ABOH MBAISE	125,521,896.93	-	60,723.10	1,105,483.92	10,922,396.70	28,743,253.80	166,353,754.45
	2	AHIAZU MBAISE	118,122,432.11	-	57,143.50	1,040,316.10	10,278,525.86	27,332,446.36	156,830,863.92
	3	EHIME MBANO	108,517,847.29	-	52,497.14	955,727.55	9,442,774.58	25,054,006.60	144,022,853.15
	4	EZINIHITTE MBAISE	115,417,101.80	-	55,834.76	1,016,489.98	10,043,119.19	27,029,821.04	153,562,366.76
	5	IDEATO NORTH	123,762,486.46	-	59,871.96	1,089,988.62	10,769,300.07	26,620,145.36	162,301,792.47
	6	IDEATO SOUTH	124,176,901.83	-	60,072.44	1,093,638.42	10,805,360.79	26,704,109.78	162,840,083.25
	7	IHITTE UBOMA	111,144,876.49	-	53,768.00	978,864.06	9,671,367.80	24,473,323.95	146,322,200.31
	8	IKEDURU	117,725,443.36	-	56,951.45	1,036,819.78	10,243,981.53	26,101,994.26	155,165,190.39
	9	ISIALA MBANO	132,450,645.10	-	64,074.99	1,166,506.10	11,525,307.73	28,919,048.95	174,125,582.87
	10	ISU	117,067,833.00	-	56,633.32	1,031,028.14	10,186,759.00	26,965,693.43	155,307,946.88
	11	MBAITOLI	144,398,258.72	-	69,854.83	1,271,729.93	12,564,939.69	31,131,822.04	189,436,605.21
	12	NGOR/OKPALA	122,636,774.43	-	59,327.38	1,080,074.36	10,671,345.27	26,707,130.90	161,154,652.34
	13	NJABA	110,786,886.78	-	53,594.82	975,711.21	9,640,217.02	25,862,242.50	147,318,652.33
	14	NKWANGELE	107,813,686.06	-	52,156.49	949,525.94	9,381,501.38	24,913,837.89	143,110,707.76
	15	NKWERRE	96,044,904.09	-	46,463.16	845,877.09	8,357,430.61	22,159,485.75	127,454,160.71
	16	OBOWO	104,111,421.64	-	50,365.46	916,919.72	9,059,345.63	24,323,407.85	138,461,460.31
	17	OGUTA	122,223,074.50	-	59,127.25	1,076,430.86	10,635,346.81	25,742,423.62	159,736,403.04
	18	OHAJI/EGBEMA	132,292,096.08	-	63,998.29	1,165,109.75	11,511,511.45	27,995,725.36	173,028,440.92
	19	OKIGWE	115,907,234.15	-	56,071.86	1,020,806.63	10,085,768.48	25,128,451.63	152,198,332.75
	20	ONUIMO	102,971,436.90	-	49,813.98	906,879.76	8,960,148.87	23,247,945.06	136,136,224.57
	21	ORLU	113,254,431.09	-	54,788.53	997,443.12	9,854,932.52	25,725,835.95	149,887,431.22
	22	ORSU	110,171,997.90	-	53,297.36	970,295.83	9,586,711.93	24,431,085.23	145,213,388.24
	23	ORU	106,564,752.64	-	51,552.30	938,526.45	9,272,824.35	23,964,749.25	140,792,405.00
	24	ORU WEST	110,239,833.53	-	53,330.17	970,893.26	9,592,614.70	24,287,952.41	145,144,624.08
	25	OWERRI MUNICIPAL	111,249,396.39	-	53,818.57	979,784.58	9,680,462.69	24,842,071.97	146,805,534.20
	26	OWERRI NORTH	118,350,447.21	-	57,253.81	1,042,324.25	10,298,366.79	27,588,557.78	157,336,949.83
	27	OWERRI WEST	105,874,493.25	-	51,218.38	932,447.27	9,212,760.83	23,248,971.11	139,319,890.84
IMO TOTAL			3,128,798,589.73	-	1,513,603.29	27,555,642.69	272,255,122.28	699,245,539.81	4,129,368,497.80

JIGAWA	1	AUYO	110,562,422.79	-	53,486.23	973,734.34	9,620,685.09	25,392,265.08	146,602,593.52
	2	BABURA	130,763,419.48	-	63,258.77	1,151,646.54	11,378,492.33	29,730,141.69	173,086,958.81
	3	BIRNIN KUDU	162,280,969.77	-	78,505.86	1,429,224.76	14,121,019.30	35,730,889.99	213,640,609.68
	4	BIRNIWA	122,746,583.26	-	59,380.50	1,081,041.46	10,680,900.38	25,980,985.05	160,548,890.64
	5	GAGARAWA	105,327,276.07	-	50,953.65	927,627.87	9,165,144.26	22,450,546.31	137,921,548.16
	6	BUJI	103,323,260.79	-	49,984.18	909,978.31	8,990,763.13	23,418,274.71	136,692,261.12
	7	DUTSE	145,037,492.01	-	70,164.06	1,277,359.73	12,620,563.13	31,898,623.97	190,904,202.90
	8	GARKI	121,725,471.40	-	58,886.52	1,072,048.42	10,592,047.44	26,545,536.03	159,993,989.82
	9	GUMEL	106,623,434.71	-	51,580.69	939,043.27	9,277,930.63	23,976,327.43	140,868,316.73
	10	GURI	112,641,855.04	-	54,492.19	992,048.10	9,801,628.69	24,424,194.66	147,914,218.68
	11	GWARAM	156,691,356.10	-	75,801.80	1,379,996.47	13,634,634.22	33,405,708.33	205,187,496.92
	12	GWIIWA	115,851,876.72	-	56,045.08	1,020,319.09	10,080,951.51	24,965,659.71	151,974,852.11
	13	HADEJIA	97,797,868.10	-	47,311.19	861,315.62	8,509,966.29	23,888,942.87	131,105,404.08
	14	JAHUN	134,420,048.93	-	65,027.72	1,183,850.84	11,696,677.11	30,926,791.40	178,292,396.01
	15	KAFIN HAUSA	151,188,143.07	-	73,139.53	1,331,529.13	13,155,767.37	33,318,836.79	199,067,415.89
	16	KAUGAMA	110,806,350.40	-	53,604.24	975,882.63	9,641,910.66	25,161,690.69	146,639,438.61
	17	KAZAURE	117,254,123.31	-	56,723.44	1,032,668.81	10,202,969.21	27,073,434.52	155,619,919.30
	18	KIRI-KASAMMA	122,294,000.81	-	59,161.56	1,077,055.52	10,641,518.52	28,785,157.21	162,856,893.62
	19	KIYAWA	126,347,630.08	-	61,122.56	1,112,756.24	10,994,248.59	27,724,344.02	166,240,101.49
	20	MAIGATARI	127,440,118.28	-	61,651.07	1,122,377.89	11,089,312.40	28,112,073.81	167,825,533.44
	21	MALAM MADORI	119,385,837.68	-	57,754.69	1,051,443.04	10,388,462.19	27,068,817.33	157,952,314.93
	22	MIGA	109,507,748.27	-	52,976.02	964,445.71	9,528,911.67	25,188,367.78	145,242,449.45
	23	RINGIM	134,389,934.39	-	65,013.15	1,183,585.62	11,694,056.67	28,813,715.37	176,146,305.20
	24	RONI	99,382,492.95	-	48,077.77	875,271.57	8,647,853.80	22,303,765.33	131,257,461.43
	25	SULE TAKARKAR	124,736,896.26	-	60,343.35	1,098,570.34	10,854,089.19	25,326,598.40	162,076,497.54
	26	TAURA	113,447,574.96	-	54,881.97	999,144.16	9,871,739.11	25,378,356.51	149,751,696.70
	27	YANKWASHI	105,123,319.23	-	50,854.98	925,831.61	9,147,396.78	23,326,386.97	138,573,789.57
JIGAWA TOTAL			3,287,097,504.86	-	1,590,182.77	28,949,797.10	286,029,639.64	730,316,431.98	4,333,983,556.35

KADUNA	1	BIRNIN GWARI	196,821,160.82	-	95,215.19	1,733,423.69	17,126,563.97	33,594,748.73	249,371,112.41
	2	CHIKUN	200,132,940.49	-	96,817.31	1,762,590.86	17,414,741.35	40,200,576.67	259,607,666.70
	3	GIWA	165,625,990.46	-	80,124.06	1,458,684.69	14,412,089.18	35,536,475.78	217,113,364.18
	4	GWAGWADA	127,529,643.20	-	61,694.38	1,123,166.35	11,097,102.48	25,529,205.36	165,340,811.77
	5	IGABI	209,652,976.28	-	101,422.77	1,846,434.77	18,243,135.52	43,733,523.51	273,577,492.85
	6	IKARA	140,448,582.36	-	67,944.11	1,236,944.74	12,221,255.18	30,263,704.11	184,238,430.50
	7	JABA	122,470,887.57	-	59,247.13	1,078,613.38	10,656,910.48	28,066,321.65	162,331,980.21
	8	JEMAA	163,184,427.74	-	78,942.92	1,437,181.61	14,199,634.48	35,098,013.93	213,998,200.68
	9	KACHIA	180,009,398.62	-	87,082.25	1,585,360.81	15,663,673.91	33,133,656.96	230,479,172.54
	10	KADUNA NORTH	170,055,039.59	-	82,266.68	1,497,691.77	14,797,486.73	39,598,860.18	226,031,344.94
	11	KADUNA SOUTH	181,560,356.12	-	87,832.55	1,599,020.25	15,798,631.82	42,146,635.90	241,192,476.64
	12	KAGARKO	156,899,750.96	-	75,902.61	1,381,831.83	13,652,767.88	32,943,782.23	204,954,035.50
	13	KAURA	135,932,876.04	-	65,759.57	1,197,174.46	11,828,317.08	31,896,991.61	180,921,118.76
	14	KAURU	139,966,244.97	-	67,710.77	1,232,696.74	12,179,284.17	28,900,322.61	182,346,259.26
	15	KUBAU	162,024,630.39	-	78,381.85	1,426,967.16	14,098,713.71	35,286,691.62	212,915,384.72
	16	KUDAN	125,671,739.86	-	60,795.59	1,106,803.61	10,935,435.41	27,132,338.63	164,907,113.10
	17	LERE	174,862,554.33	-	84,592.39	1,540,032.04	15,215,816.79	38,086,417.60	229,789,413.15
	18	MAKARFI	117,615,022.88	-	56,898.03	1,035,847.29	10,234,373.20	27,546,574.49	156,488,715.90
	19	SABON GARI	155,192,872.68	-	75,076.88	1,366,799.18	13,504,242.38	35,561,784.82	205,700,775.94
	20	SANGA	130,117,904.85	-	62,946.49	1,145,961.43	11,322,322.32	27,721,799.63	170,370,934.71
	21	SOBA	165,852,862.05	-	80,233.81	1,460,682.78	14,431,830.60	35,926,542.67	217,752,151.91
	22	ZANGON KATAF	185,555,915.76	-	89,765.46	1,634,209.54	16,146,308.91	37,243,296.27	240,669,495.95
	23	ZARIA	189,468,621.56	-	91,658.29	1,668,669.14	16,486,776.39	42,477,705.38	250,193,430.77
KADUNA TOTAL			3,696,652,399.60	-	1,788,311.10	32,556,788.10	321,667,413.93	787,625,970.35	4,840,290,883.07

KANO	1	AJINGI	121,585,826.69	-	58,818.97	1,070,818.56	10,579,896.14	28,916,866.62	162,212,226.97
	2	ALBASU	124,535,839.88	-	60,246.08	1,096,799.62	10,836,594.09	29,829,815.79	166,359,295.46
	3	BAGWAI	113,552,150.47	-	54,932.56	1,000,065.17	9,880,838.84	28,273,310.42	152,761,297.46
	4	BEBEJI	123,188,384.76	-	59,594.23	1,084,932.45	10,719,344.12	29,756,054.79	164,808,310.35
	5	BICHI	149,308,377.59	-	72,230.17	1,314,973.84	12,992,197.94	34,785,939.57	198,473,719.12
	6	BUNKURE	118,954,718.90	-	57,546.13	1,047,646.13	10,350,948.01	28,731,837.09	159,142,696.26
	7	DALA	192,005,854.95	-	92,885.72	1,691,014.80	16,707,555.96	42,861,914.37	253,359,225.80
	8	DANBATTA	130,816,620.11	-	63,284.50	1,152,115.08	11,383,121.63	30,845,312.14	174,260,453.46
	9	DAWAKIN KUDU	140,622,788.68	-	68,028.39	1,238,478.99	12,236,413.89	31,838,349.57	186,004,059.51
	10	DAWAKIN TOFA	141,607,670.85	-	68,504.84	1,247,152.95	12,322,114.27	33,120,103.75	188,365,546.65
	11	DOGUWA	131,250,739.90	-	63,494.52	1,155,938.42	11,420,896.94	27,608,321.35	171,499,391.12
	12	FAGGE	128,584,238.17	-	62,204.56	1,132,454.27	11,188,868.98	30,324,310.92	171,292,076.90
	13	GABASAWA	134,352,349.22	-	64,994.97	1,183,254.60	11,690,786.16	31,021,278.30	178,312,663.25
	14	GARKO	119,842,898.39	-	57,975.80	1,055,468.41	10,428,233.72	28,253,530.62	159,638,106.94
	15	GARUN MALLAM	119,217,529.16	-	57,673.27	1,049,960.73	10,373,816.67	25,631,081.85	156,330,061.68
	16	GAYA	128,846,831.96	-	62,331.59	1,134,766.96	11,211,718.81	30,449,032.00	171,704,681.32
	17	GEZAWA	147,134,150.12	-	71,178.35	1,295,825.20	12,803,005.65	35,069,241.11	196,373,400.43
	18	GWALE	176,895,220.44	-	85,575.72	1,557,933.93	15,392,690.99	39,628,856.74	233,560,277.83
	19	GWARZO	121,619,833.91	-	58,835.42	1,071,118.06	10,582,855.30	29,478,339.48	162,810,982.18
	20	KABO	117,188,810.05	-	56,691.85	1,032,093.59	10,197,285.92	27,759,206.49	156,234,087.91
	21	KANO MUNICIPAL	170,745,307.15	-	82,600.61	1,503,771.03	14,857,550.96	39,826,426.78	227,015,656.53
	22	KARAYE	113,637,635.71	-	54,973.91	1,000,818.04	9,888,277.41	27,051,180.67	151,632,885.74
	23	KIBIYA	114,683,652.70	-	55,479.94	1,010,030.42	9,979,297.48	26,784,922.83	152,513,383.37
	24	KIRU	147,955,710.88	-	71,575.80	1,303,060.77	12,874,494.48	34,083,784.98	196,288,626.91
	25	KUMBOTSO	151,177,929.32	-	73,134.59	1,331,439.17	13,154,878.61	35,862,143.39	201,599,525.08

KANO	26	KUNCHI	115,926,233.39	-	56,081.06	1,020,973.95	10,087,421.72	25,318,937.14	152,409,647.26
	27	KURA	113,530,466.81	-	54,922.07	999,874.20	9,878,952.01	27,233,246.08	151,697,461.16
	28	MADOBI	113,633,237.14	-	54,971.78	1,000,779.31	9,887,894.66	26,778,481.56	151,355,364.45
	29	MAKODA	134,674,243.60	-	65,150.69	1,186,089.56	11,718,796.08	31,667,912.63	179,312,192.55
	30	MINJIBIR	135,727,797.20	-	65,660.36	1,195,368.31	11,810,471.96	31,177,407.66	179,976,705.49
	31	NASSARAWA	234,669,764.39	-	113,525.02	2,066,760.13	20,419,993.03	53,002,171.21	310,272,213.78
	32	RANO	117,540,903.43	-	56,862.18	1,035,194.51	10,227,923.63	27,281,014.02	156,141,897.77
	33	RIMIN GADO	116,326,829.10	-	56,274.85	1,024,502.04	10,122,279.90	24,963,926.69	152,493,812.58
	34	ROGO	139,246,160.64	-	67,362.42	1,226,354.89	12,116,625.41	31,972,476.03	184,628,979.39
	35	SHANONO	114,891,503.90	-	55,580.49	1,011,860.99	9,997,383.83	27,005,578.81	152,961,908.02
	36	SUMAILA	145,416,200.88	-	70,347.27	1,280,695.05	12,653,516.81	33,449,919.18	192,870,679.19
	37	TAKAI	127,698,736.35	-	61,776.18	1,124,655.57	11,111,816.27	30,547,475.01	170,544,459.38
	38	TARAUNI	132,787,994.85	-	64,238.19	1,169,477.18	11,554,662.51	31,609,086.23	177,185,458.95
	39	TOFA	104,537,816.57	-	50,571.74	920,675.03	9,096,448.75	24,561,718.31	139,167,230.40
	40	TSANYAWA	115,256,655.22	-	55,757.14	1,015,076.91	10,029,157.79	27,978,779.43	154,335,426.49
	41	TUDUN WADA	142,115,549.12	-	68,750.53	1,251,625.88	12,366,307.74	32,200,485.31	188,002,718.58
	42	UNGOGO	166,157,476.40	-	80,381.17	1,463,365.54	14,458,336.89	40,061,960.37	222,221,520.38
	43	WARAWA	108,434,696.70	-	52,456.91	954,995.24	9,435,539.16	26,331,811.38	145,209,499.39
	44	WUDIL	127,504,108.82	-	61,682.03	1,122,941.46	11,094,880.59	29,546,856.27	169,330,469.17
KANO TOTAL			5,885,387,444.45	-	2,847,144.54	51,833,196.96	512,122,091.73	1,370,480,404.94	7,822,670,282.60

KATSINA	1	BAKORI	129,562,832.85	-	62,677.97	1,141,072.85	11,274,022.24	25,978,720.43	168,019,326.34
	2	BATAGARAWA	133,506,903.40	-	64,585.97	1,175,808.68	11,617,218.96	27,985,430.13	174,349,947.14
	3	BATSARI	145,242,898.16	-	70,263.43	1,279,168.76	12,638,436.72	29,376,457.77	188,607,224.84
	4	BAURE	136,179,661.87	-	65,878.96	1,199,347.93	11,849,791.36	28,717,909.96	178,012,590.06
	5	BINDAWA	127,357,697.80	-	61,611.20	1,121,652.01	11,082,140.51	26,148,872.36	165,771,973.87
	6	CHARANCHI	119,128,444.83	-	57,630.17	1,049,176.15	10,366,064.92	25,308,487.15	155,909,803.23
	7	DAN-MUSA	119,518,296.53	-	57,818.77	1,052,609.61	10,399,988.21	23,944,877.63	154,973,590.75
	8	DANDUME	127,968,223.15	-	61,906.55	1,127,028.96	11,135,265.90	25,771,688.01	166,064,112.56
	9	DANJA	120,028,109.09	-	58,065.40	1,057,099.58	10,444,349.99	24,629,589.51	156,217,213.57
	10	DAURA	144,717,116.90	-	70,009.08	1,274,538.15	12,592,685.41	29,988,833.70	188,643,183.23
	11	DUTSI	119,437,512.21	-	57,779.69	1,051,898.14	10,392,958.69	24,305,816.33	155,245,965.05
	12	DUTSINMA	132,655,892.78	-	64,174.28	1,168,313.74	11,543,167.54	27,135,867.55	172,567,415.88
	13	FASKARI	144,564,849.60	-	69,935.42	1,273,197.12	12,579,435.74	28,638,676.73	187,126,094.61
	14	FUNTUA	144,226,827.16	-	69,771.89	1,270,220.12	12,550,022.43	30,322,297.27	188,439,138.88
	15	INGAWA	125,946,854.52	-	60,928.68	1,109,226.57	10,959,374.76	27,140,541.74	165,216,926.26
	16	JIBIA	141,888,615.69	-	68,640.75	1,249,627.26	12,346,560.93	27,140,256.72	182,693,701.35
	17	KAFUR	146,469,656.60	-	70,856.90	1,289,972.94	12,745,184.17	29,029,085.62	189,604,756.24
	18	KAITA	140,211,730.88	-	67,829.53	1,234,858.76	12,200,645.34	27,975,511.73	181,690,576.25
	19	KANKARA	153,758,155.46	-	74,382.82	1,354,163.48	13,379,399.22	31,471,920.08	200,038,021.06
	20	KANKIA	122,441,077.52	-	59,232.71	1,078,350.84	10,654,316.53	26,096,316.22	160,329,293.83
	21	KATSINA	168,633,723.45	-	81,579.10	1,485,174.10	14,673,809.67	35,617,128.84	220,491,415.16
	22	KURFI	118,657,936.04	-	57,402.56	1,045,032.33	10,325,123.19	24,166,616.66	154,252,110.78
	23	KUSADA	112,100,294.77	-	54,230.20	987,278.53	9,754,504.35	23,122,676.16	146,018,984.01
	24	MAIADUA	136,368,328.33	-	65,970.23	1,201,009.53	11,866,208.34	28,931,839.66	178,433,356.09
	25	MALUMFASHI	135,702,862.20	-	65,648.30	1,195,148.71	11,808,302.22	27,891,091.29	176,663,052.72
	26	MANI	128,723,916.96	-	62,272.13	1,133,684.44	11,201,023.25	27,551,699.48	168,672,596.25
	27	MASHI	131,427,411.83	-	63,579.98	1,157,494.39	11,436,270.20	27,333,266.58	171,418,022.98
	28	MATAZU	110,703,225.37	-	53,554.35	974,974.40	9,632,937.15	24,038,019.42	145,402,710.68
	29	MUSAWA	132,463,413.06	-	64,081.16	1,166,618.55	11,526,418.75	27,252,323.29	172,472,854.82
	30	RIMI	119,489,971.44	-	57,805.07	1,052,360.15	10,397,523.48	26,227,991.58	157,225,651.72
	31	SABUWA	123,802,085.05	-	59,891.12	1,090,337.37	10,772,745.78	25,219,392.52	160,944,451.84
	32	SAFANA	132,837,095.80	-	64,261.94	1,169,909.61	11,558,935.07	27,940,056.29	173,570,258.71
	33	SANDAMU	128,744,169.04	-	62,281.92	1,133,862.80	11,202,785.50	25,289,904.39	166,433,003.66
	34	ZANGO	126,179,848.83	-	61,041.40	1,111,278.57	10,979,648.96	26,284,936.90	164,616,754.65
KATSINA TOTAL			4,480,645,639.18	-	2,167,579.60	39,461,495.12	389,887,265.48	923,974,099.69	5,836,136,079.06

KEBBI	1	ALIERU	101,027,642.66	-	48,873.64	889,760.57	8,791,007.93	22,275,618.70	133,032,903.50
	2	AREWA	165,075,167.47	-	79,857.59	1,453,833.54	14,364,158.84	29,005,141.68	209,978,159.12
	3	ARGUNGU	139,041,452.42	-	67,263.39	1,224,552.00	12,098,812.55	29,658,046.26	182,090,126.62
	4	AUGIE	114,802,134.46	-	55,537.26	1,011,073.90	9,989,607.28	25,200,635.79	151,058,988.68
	5	BAGUDO	152,894,064.18	-	73,964.80	1,346,553.34	13,304,209.57	32,071,125.51	199,689,917.39
	6	BIRNIN -KEBBI	187,056,638.58	-	90,491.46	1,647,426.56	16,276,895.60	33,815,567.53	238,887,019.72
	7	BUNZA	127,436,511.42	-	61,649.33	1,122,346.13	11,088,998.54	25,438,563.47	165,148,068.89
	8	DANDI KAMBA	135,382,785.25	-	65,493.45	1,192,329.76	11,780,450.45	26,738,900.41	175,159,959.32
	9	DANKO /WASAGU	168,187,916.68	-	81,363.43	1,481,247.84	14,635,017.41	33,632,191.06	218,017,736.41
	10	FAKAI	117,110,484.64	-	56,653.96	1,031,403.77	10,190,470.37	25,424,369.90	153,813,382.63
	11	GWANDU	123,699,235.85	-	59,841.36	1,089,431.57	10,763,796.27	27,123,438.07	162,735,743.12
	12	JEGA	136,467,144.83	-	66,018.03	1,201,879.82	11,874,806.94	29,536,517.31	179,146,366.93
	13	KALGO	113,570,473.27	-	54,941.42	1,000,226.54	9,882,433.21	23,383,173.79	147,891,248.23
	14	KOKO/BESSE	130,329,540.25	-	63,048.87	1,147,825.32	11,340,737.95	27,327,848.39	170,209,000.79
	15	MAIYAMA	150,778,937.44	-	72,941.57	1,327,925.21	13,120,159.98	28,529,514.32	193,829,478.52
	16	NGASKI	120,803,148.37	-	58,440.34	1,063,925.43	10,511,790.70	25,626,956.14	158,064,260.99
	17	SAKABA	119,047,735.55	-	57,591.13	1,048,465.34	10,359,041.94	23,641,622.31	154,154,456.26
	18	SHANGA	123,541,703.91	-	59,765.15	1,088,044.17	10,750,088.49	25,762,621.67	161,202,223.39
	19	SURU	149,468,934.47	-	72,307.84	1,316,387.88	13,006,168.94	27,078,463.24	190,942,262.37
	20	YAURI	114,856,542.73	-	55,563.58	1,011,553.08	9,994,341.66	24,202,525.15	150,120,526.19
	21	ZURU	137,190,152.52	-	66,367.80	1,208,247.42	11,937,720.08	27,951,567.79	178,354,055.60
KEBBI TOTAL			2,827,768,346.95	-	1,367,975.39	24,904,439.18	246,060,714.68	573,424,408.49	3,673,525,884.69

22	KOGI	1	ADAVI	146,538,777.23	(4,284,409.31)	70,890.33	1,290,581.69	12,751,198.76	29,003,438.06	185,370,476.77
		2	AJAOKUTA	129,573,347.79	(4,284,409.31)	62,683.05	1,141,165.46	11,274,937.21	24,450,491.70	162,218,215.90
		3	ANKPA	163,527,844.29	(4,284,409.31)	79,109.05	1,440,206.11	14,229,517.17	32,717,652.28	207,709,919.58
		4	BASSA	129,479,672.30	(4,284,409.31)	62,637.74	1,140,340.45	11,266,785.96	25,457,836.71	163,122,863.84
		5	DEKINA	177,038,929.50	(4,284,409.31)	85,645.24	1,559,199.59	15,405,195.96	32,316,298.94	222,120,859.92
		6	IBAJI	137,649,063.36	(4,284,409.31)	66,589.80	1,212,289.09	11,977,652.60	24,781,561.18	171,402,746.73
		7	IDAH	115,500,065.04	(4,284,409.31)	55,874.89	1,017,220.65	10,050,338.31	22,027,551.05	144,366,640.63
		8	IGALAMELA	135,343,166.34	(4,284,409.31)	65,474.29	1,191,980.83	11,777,002.98	25,915,394.34	170,008,609.47
		9	IJUMU	132,731,568.76	(4,284,409.31)	64,210.89	1,168,980.23	11,549,752.55	24,314,142.15	165,544,245.26
		10	KABBA/BUNU	140,327,381.97	(4,284,409.31)	67,885.48	1,235,877.31	12,210,708.82	25,768,670.37	175,326,114.64
		11	KOGI	123,528,597.81	(4,284,409.31)	59,758.81	1,087,928.74	10,748,948.05	24,084,479.80	155,225,303.90
		12	KOTON KARFE	157,709,860.12	(4,284,409.31)	76,294.51	1,388,966.54	13,723,260.23	28,608,240.97	197,222,213.06
		13	MOPA-MURO	104,097,920.04	(4,284,409.31)	50,358.93	916,800.81	9,058,170.78	19,988,122.02	129,826,963.28
		14	OFU	151,342,745.36	(4,284,409.31)	73,214.33	1,332,890.72	13,169,220.22	28,431,989.80	190,065,651.12
		15	OGORI/MAGONGO	101,060,687.68	(4,284,409.31)	48,889.62	890,051.60	8,793,883.37	19,736,456.78	126,245,559.75
		16	OKEHI	146,514,965.18	(4,284,409.31)	70,878.81	1,290,371.98	12,749,126.74	28,878,317.97	185,219,251.37
		17	OKENE	183,240,701.50	(4,284,409.31)	88,645.44	1,613,819.22	15,944,848.53	35,733,474.06	232,337,079.45
		18	OLAMABORO	138,415,721.27	(4,284,409.31)	66,960.68	1,219,041.13	12,044,364.01	26,606,946.49	174,068,624.27
		19	OMALA	131,058,364.27	(4,284,409.31)	63,401.45	1,154,244.15	11,404,157.21	23,657,076.40	163,052,834.16
		20	YAGBA EAST	140,526,252.15	(4,284,409.31)	67,981.68	1,237,628.78	12,228,013.68	25,972,567.67	175,748,034.66
		21	YAGBA WEST	137,500,084.44	(4,284,409.31)	66,517.73	1,210,977.02	11,964,689.07	25,466,786.07	171,924,645.03
KOGI TOTAL		2,922,705,716.41	(89,972,595.51)	1,413,902.77	25,740,562.11	254,321,772.20	553,917,494.80	3,668,126,852.77		

23	KWARA	1	ASA	118,752,292.41	-	57,448.20	1,045,863.34	10,333,333.69	24,837,313.42	155,026,251.06
		2	BARUTEN	195,281,260.63	-	94,470.24	1,719,861.63	16,992,568.22	29,569,874.09	243,658,034.81
		3	EDU	149,670,828.30	-	72,405.51	1,318,165.98	13,023,736.90	29,114,425.55	193,199,562.24
		4	EKITI	91,146,204.81	-	44,093.35	802,733.76	7,931,166.04	20,756,802.29	120,681,000.24
		5	IFELODUN	158,148,177.19	-	76,506.56	1,392,826.84	13,761,400.77	29,375,097.16	202,754,008.52
		6	ILORIN EAST	135,926,346.94	-	65,756.41	1,197,116.96	11,827,748.94	29,276,369.14	178,293,338.39
		7	ILORIN SOUTH	137,391,254.91	-	66,465.08	1,210,018.55	11,955,219.18	29,526,096.31	180,149,054.03
		8	ILORIN WEST	162,014,432.72	-	78,376.91	1,426,877.34	14,097,826.35	38,417,033.29	216,034,546.61
		9	IREPODUN	117,125,813.01	-	56,661.37	1,031,538.77	10,191,804.18	26,101,339.88	154,507,157.21
		10	KAI AMA	155,757,078.33	-	75,349.83	1,371,768.20	13,553,337.23	24,707,861.15	195,465,394.73
		11	MORO	123,473,208.07	-	59,732.02	1,087,440.92	10,744,128.26	23,831,621.47	159,196,130.74
		12	OFFA	109,672,956.68	-	53,055.94	965,900.72	9,543,287.42	22,741,851.10	142,977,051.86
		13	OKE-ERO	91,765,209.04	-	44,392.80	808,185.39	7,985,029.24	20,914,641.71	121,517,458.18
		14	OSIN	91,376,080.40	-	44,204.55	804,758.30	7,951,168.87	21,035,429.63	121,211,641.75
		15	OYUN	104,336,282.81	-	50,474.24	918,900.10	9,078,912.12	23,002,864.73	137,387,434.00
		16	PATEGI	126,283,006.70	-	61,091.30	1,112,187.09	10,988,625.33	24,032,554.65	162,477,465.07
		KWARA TOTAL	2,068,120,432.93	-	1,000,484.31	18,214,143.88	179,959,292.75	417,241,175.57	2,684,535,529.44	

LAGOS	1	AGEGE	177,214,505.87	-	85,730.18	1,560,745.91	15,420,473.89	214,510,791.44	408,792,247.30
	2	AJEROMI/IFELODUN	227,785,825.05	-	110,194.81	2,006,132.59	19,820,981.08	227,288,773.67	477,011,907.20
	3	ALIMOSHO	367,348,080.67	-	177,710.15	3,235,271.36	31,965,111.77	261,125,864.29	663,852,038.23
	4	AMOWO-ODOFIN	143,575,611.71	-	69,456.86	1,264,484.80	12,493,356.35	206,429,401.43	363,832,311.14
	5	APAPA	120,710,630.64	-	58,395.58	1,063,110.62	10,503,740.19	200,683,339.49	333,019,216.52
	6	BADAGRY	134,950,031.63	-	65,284.10	1,188,518.45	11,742,794.02	202,036,061.56	349,982,689.77
	7	EPE	123,904,746.41	-	59,940.78	1,091,241.52	10,781,678.95	198,633,935.05	334,471,542.70
	8	ETI-OSA	149,477,894.97	-	72,312.18	1,316,466.80	13,006,948.64	204,697,613.92	368,571,236.50
	9	IBEJU-LEKKI	99,811,857.30	-	48,285.48	879,053.03	8,685,215.31	194,989,890.69	304,414,301.81
	10	IFAKO/IJAYE	170,189,266.02	-	82,331.61	1,498,873.92	14,809,166.55	212,683,240.04	399,262,878.14
	11	IKEJA	147,120,201.22	-	71,171.61	1,295,702.35	12,801,791.88	206,146,099.89	367,434,966.95
	12	IKORODU	202,282,979.63	-	97,857.43	1,781,526.47	17,601,828.87	218,824,727.08	440,588,919.48
	13	KOSOFE	218,857,113.53	-	105,875.41	1,927,496.53	19,044,041.51	226,222,146.25	466,156,673.23
	14	LAGOS ISLAND	117,814,168.17	-	56,994.37	1,037,601.18	10,251,702.00	200,231,596.09	329,392,061.82
	15	LAGOS MAINLAND	142,161,715.10	-	68,772.86	1,252,032.47	12,370,324.91	206,403,978.39	362,256,823.74
	16	MUSHIN	212,826,768.10	-	102,958.14	1,874,386.67	18,519,305.77	224,376,183.09	457,699,601.78
	17	OJO	206,509,857.65	-	99,902.24	1,818,753.01	17,969,634.33	222,384,636.01	448,782,783.24
	18	OSHODI/ISOLO	210,863,834.70	-	102,008.55	1,857,098.92	18,348,499.42	223,720,656.41	454,892,097.99
	19	SOMOLU	163,083,459.40	-	78,894.07	1,436,292.37	14,190,848.63	211,246,496.54	390,035,991.01
	20	SURULERE	186,546,726.30	-	90,244.78	1,642,935.71	16,232,525.14	217,020,945.64	421,533,377.58
LAGOS TOTAL			3,523,035,274.07	-	1,704,321.21	31,027,724.68	306,559,969.21	4,279,656,376.97	8,141,983,666.13

NASSARAWA	1	AKWANGA	122,057,763.90	(3,018,317.48)	59,047.28	1,074,974.96	10,620,962.16	24,335,811.35	155,130,242.17
	2	AWE	137,581,138.69	(3,018,317.48)	66,556.94	1,211,690.87	11,971,742.08	24,287,017.36	172,099,828.47
	3	DOMA	140,870,872.99	(3,018,317.48)	68,148.40	1,240,663.89	12,258,001.16	25,827,961.10	177,247,330.06
	4	KARU	166,208,432.97	(3,018,317.48)	80,405.82	1,463,814.32	14,462,770.92	29,582,703.97	208,779,810.52
	5	KEANA	118,679,973.81	(3,018,317.48)	57,413.22	1,045,226.42	10,327,040.83	22,387,643.04	149,478,979.83
	6	KEFFI	111,598,851.35	(3,018,317.48)	53,987.62	982,862.27	9,710,870.82	23,152,101.16	142,480,355.74
	7	KOKONA	127,511,711.19	(3,018,317.48)	61,685.70	1,123,008.42	11,095,542.11	24,125,985.81	160,899,615.75
	8	LAFIA	199,525,079.42	(3,018,317.48)	96,523.25	1,757,237.37	17,361,847.79	36,721,389.61	252,443,759.96
	9	NASARAWA	184,908,779.68	(3,018,317.48)	89,452.40	1,628,510.15	16,089,997.80	28,691,073.67	228,389,496.22
	10	NASARAWA EGGON	141,452,401.21	(3,018,317.48)	68,429.72	1,245,785.47	12,308,603.35	26,370,737.20	178,427,639.47
	11	OBI	135,397,283.17	(3,018,317.48)	65,500.47	1,192,457.44	11,781,712.00	26,356,201.61	171,774,837.20
	12	TOTO	143,849,895.11	(3,018,317.48)	69,589.55	1,266,900.44	12,517,223.36	24,657,703.46	179,342,994.43
	13	WAMBA	115,477,692.30	(3,018,317.48)	55,864.07	1,017,023.61	10,048,391.53	22,025,165.28	145,605,819.29
NASSARAWA TOTAL			1,845,119,875.78	(39,238,127.24)	892,604.44	16,250,155.63	160,554,705.90	338,521,494.60	2,322,100,709.11

NIGER	1	AGAIE	126,976,304.71	-	61,426.69	1,118,293.04	11,048,953.26	25,199,960.65	164,404,938.35
	2	AGWARA	109,017,815.28	-	52,739.00	960,130.82	9,486,279.73	20,896,627.45	140,413,592.28
	3	BIDA	124,848,031.08	-	60,397.11	1,099,549.12	10,863,759.68	28,350,706.93	165,222,443.92
	4	BORGU	203,234,254.81	-	98,317.62	1,789,904.45	17,684,604.91	27,426,357.30	250,233,439.08
	5	BOSSO	121,992,520.35	-	59,015.71	1,074,400.35	10,615,284.94	26,023,758.19	159,764,979.55
	6	EDATI	128,483,979.22	-	62,156.05	1,131,571.28	11,180,144.86	26,762,622.27	167,620,473.69
	7	GBAKO	121,698,442.18	-	58,873.45	1,071,810.37	10,589,695.47	24,889,811.03	158,308,632.51
	8	GURARA	108,745,268.61	-	52,607.16	957,730.48	9,462,563.84	22,809,682.34	142,027,852.43
	9	KATCHA	117,342,404.95	-	56,766.15	1,033,446.32	10,210,651.12	24,588,268.75	153,231,537.29
	10	KONTAGORA	129,226,950.18	-	62,515.48	1,138,114.70	11,244,795.12	26,285,113.83	167,957,489.32
	11	LAPAI	126,228,200.82	-	61,064.79	1,111,704.41	10,983,856.35	23,901,447.79	162,286,274.16
	12	LAVUN	146,881,763.41	-	71,056.26	1,293,602.41	12,781,044.00	29,589,709.37	190,617,175.45
	13	MAGAMA	150,461,428.21	-	72,787.97	1,325,128.87	13,092,531.64	27,978,595.78	192,930,472.48
	14	MARIGA	166,600,733.35	-	80,595.61	1,467,269.35	14,496,907.27	28,991,926.04	211,637,431.62
	15	MASHEGU	196,578,506.92	-	95,097.80	1,731,286.61	17,105,449.23	29,880,706.22	245,391,046.78
	16	MINNA	124,499,499.37	-	60,228.50	1,096,479.57	10,833,431.89	29,105,873.68	165,595,513.00
	17	MOKWA	168,983,280.92	-	81,748.20	1,488,252.69	14,704,226.72	31,585,930.65	216,843,439.16
	18	MUYA	114,144,575.52	-	55,219.15	1,005,282.71	9,932,389.21	23,532,300.76	148,669,767.36
	19	PAIKORO	131,367,259.70	-	63,550.88	1,156,964.62	11,431,036.01	26,635,222.09	170,654,033.31
	20	RAFI	151,517,421.80	-	73,298.83	1,334,429.12	13,184,419.84	27,994,328.42	194,103,898.00
	21	RIJAU	142,537,060.30	-	68,954.44	1,255,338.17	12,402,985.90	27,659,382.78	183,923,721.60
	22	SHIRORO	168,500,644.55	-	81,514.72	1,484,002.06	14,662,229.69	31,042,527.52	215,770,918.55
	23	SULEJA	123,228,752.52	-	59,613.76	1,085,287.97	10,722,856.75	29,969,401.83	165,065,912.84
	24	TAFA	100,288,644.78	-	48,516.14	883,252.14	8,726,703.39	22,386,155.10	132,333,271.54
	25	WUSHISHI	111,790,819.26	-	54,080.49	984,552.95	9,727,575.07	22,285,774.01	144,842,801.78
NIGER TOTAL			3,415,174,562.81	-	1,652,141.97	30,077,784.58	297,174,375.90	665,772,190.78	4,409,851,056.03

OGUN	1	ABEOKUTA NORTH	125,509,201.66	(5,788,847.52)	60,716.96	1,105,372.12	10,921,292.01	30,534,727.30	162,342,462.53
	2	ABEOKUTA SOUTH	129,569,046.44	(5,788,847.52)	62,680.97	1,141,127.58	11,274,562.93	33,324,933.89	169,583,504.28
	3	ADO-ODO/OTA	199,151,913.69	(5,788,847.52)	96,342.73	1,753,950.86	17,329,376.46	49,073,934.08	261,616,670.30
	4	EGBADO NORTH	130,944,055.09	(5,788,847.52)	63,346.15	1,153,237.41	11,394,210.50	29,423,011.03	167,189,012.67
	5	EGBADO SOUTH	117,349,268.37	(5,788,847.52)	56,769.47	1,033,506.77	10,211,248.34	28,683,348.92	151,545,294.35
	6	EWEKORO	89,264,630.18	(5,788,847.52)	43,183.11	786,162.54	7,767,439.20	22,202,527.07	114,275,094.57
	7	REMO NORTH	86,959,523.96	(5,788,847.52)	42,067.98	765,861.24	7,566,858.38	22,473,573.10	112,019,037.13
	8	IFO	195,263,925.80	(5,788,847.52)	94,461.86	1,719,708.96	16,991,059.82	48,975,434.07	257,255,742.99
	9	IJEBU EAST	116,206,316.51	(5,788,847.52)	56,216.55	1,023,440.67	10,111,793.39	25,339,934.80	146,948,854.41
	10	IJEBU NORTH	145,188,429.70	(5,788,847.52)	70,237.08	1,278,689.05	12,633,697.10	35,266,318.93	188,648,524.35
	11	IJEBU ODE	112,012,937.05	(5,788,847.52)	54,187.94	986,509.16	9,746,902.84	27,838,688.53	144,850,378.01
	12	IKENNE	101,198,788.84	(5,788,847.52)	48,956.43	891,267.87	8,805,900.36	25,826,677.62	130,982,743.61
	13	IJEBU NORTH EAST	91,256,815.37	(5,788,847.52)	44,146.85	803,707.92	7,940,790.92	22,913,802.02	117,170,415.57
	14	IMEKO-AFON	104,911,298.36	(5,788,847.52)	50,752.42	923,964.32	9,128,947.60	23,745,066.87	132,971,182.04
	15	IPOKIA	109,885,996.83	(5,788,847.52)	53,159.00	967,776.98	9,561,825.30	27,633,138.16	142,313,048.75
	16	OBAFEMI/OWODE	133,237,101.68	(5,788,847.52)	64,455.45	1,173,432.51	11,593,741.93	32,103,545.17	172,383,429.21
	17	ODEDAH	111,849,886.00	(5,788,847.52)	54,109.06	985,073.15	9,732,714.82	25,297,354.07	142,130,289.58
	18	ODOGBOLU	103,952,833.60	(5,788,847.52)	50,288.74	915,523.02	9,045,545.95	26,304,813.08	134,480,156.89
	19	OGUN WATERSIDE	98,738,788.04	(5,788,847.52)	47,766.37	869,602.40	8,591,841.26	23,215,971.33	125,675,121.87
	20	SHAGAMU	133,922,427.88	(5,788,847.52)	64,786.99	1,179,468.24	11,653,376.19	33,503,579.17	174,534,790.94
OGUN TOTAL			2,436,373,185.08	(115,776,950.40)	1,178,632.11	21,457,382.77	212,003,125.29	593,680,379.21	3,148,915,754.05

28	ONDO	1	AKOKO NORTH EAST	129,090,453.98	(2,620,951.49)	62,449.45	1,136,912.56	11,232,917.79	27,780,728.48	166,682,510.76
		2	AKOKO NORTH WEST	136,556,997.22	(2,620,951.49)	66,061.50	1,202,671.16	11,882,625.52	29,968,648.55	177,056,052.46
		3	AKOKO SOUTH WEST	139,026,263.35	(2,620,951.49)	67,256.04	1,224,418.23	12,097,490.86	30,863,242.98	180,657,719.97
		4	AKOKO SOUTH EAST	103,118,164.89	(2,620,951.49)	49,884.96	908,172.01	8,972,916.53	22,480,481.69	132,908,668.59
		5	AKURE NORTH	108,055,357.22	(2,620,951.49)	52,273.40	951,654.36	9,402,530.60	25,282,772.78	141,123,636.87
		6	AKURE SOUTH	166,055,673.47	(2,620,951.49)	80,331.93	1,462,468.96	14,449,478.41	37,915,855.11	217,342,856.39
		7	IDANRE	116,949,950.51	(2,620,951.49)	56,576.29	1,029,989.93	10,176,501.35	25,136,675.83	150,728,742.43
		8	IFEDORE	117,827,610.75	(2,620,951.49)	57,000.88	1,037,719.57	10,252,871.72	27,833,056.61	154,387,308.04
		9	OKITIPUPA	141,657,559.48	(2,620,951.49)	68,528.97	1,247,592.32	12,326,455.37	31,095,755.44	183,774,940.10
		10	ILAJE	153,715,835.70	(2,620,951.49)	74,362.34	1,353,790.77	13,375,716.73	34,347,737.84	200,246,491.89
		11	ESE-EDO	117,615,560.54	(2,620,951.49)	56,898.29	1,035,852.03	10,234,419.99	26,616,114.06	152,937,893.41
		12	ILE-OLUJI-OKEIGBO	121,739,814.66	(2,620,951.49)	58,893.46	1,072,174.75	10,593,295.53	27,635,999.58	158,479,226.50
		13	IRELE	113,134,805.25	(2,620,951.49)	54,730.66	996,389.57	9,844,523.18	26,056,807.29	147,466,304.45
		14	ODIGBO	141,490,512.31	(2,620,951.49)	68,448.16	1,246,121.12	12,311,919.62	30,912,549.98	183,408,599.70
		15	ONDO EAST	93,902,794.20	(2,620,951.49)	45,426.89	827,011.32	8,171,033.06	22,043,387.89	122,368,701.86
		16	ONDO WEST	155,195,759.58	(2,620,951.49)	75,078.28	1,366,824.61	13,504,493.59	33,951,970.73	201,473,175.29
		17	OSE	125,045,678.78	(2,620,951.49)	60,492.72	1,101,289.82	10,880,958.17	26,041,701.68	160,509,169.68
		18	OWO	146,711,711.28	(2,620,951.49)	70,973.99	1,292,104.74	12,766,246.77	30,259,018.38	188,479,103.68
ONDO TOTAL				2,326,890,503.17	(47,177,126.82)	1,125,668.22	20,493,157.82	202,476,394.79	516,222,504.89	3,020,031,102.07

29	OSUN	1	ATAKUMOSA EAST	91,687,956.89	(2,734,288.18)	44,355.43	807,505.02	7,978,307.07	21,906,117.73	119,689,953.96
		2	ATAKUMOSA WEST	91,945,154.30	(2,734,288.18)	44,479.85	809,770.19	8,000,687.33	21,475,522.19	119,541,325.68
		3	AIYEDADE	114,548,217.87	(2,734,288.18)	55,414.42	1,008,837.63	9,967,512.50	26,135,404.91	148,981,099.15
		4	AIYEDIRE	101,258,092.71	(2,734,288.18)	48,985.12	891,790.17	8,811,060.74	21,886,109.91	130,161,750.47
		5	BOLUWADURO	95,821,926.88	(2,734,288.18)	46,355.30	843,913.31	8,338,028.06	21,597,051.14	123,912,986.51
		6	BORIPE	109,136,468.22	(2,734,288.18)	52,796.41	961,175.81	9,496,604.41	25,506,441.31	142,419,197.98
		7	EDE NORTH	91,472,575.48	(2,734,288.18)	44,251.23	805,608.14	7,959,565.47	22,341,273.44	119,888,985.59
		8	EDE SOUTH	94,998,965.66	(2,734,288.18)	45,957.18	836,665.41	8,266,417.37	21,896,883.35	123,310,600.79
		9	EGBEDORE	93,436,196.45	(2,734,288.18)	45,201.16	822,901.94	8,130,431.65	21,805,679.64	121,506,122.66
		10	EJIGBO	106,068,546.64	(2,734,288.18)	51,312.25	934,156.32	9,229,646.56	25,123,556.72	138,672,930.31
		11	IFE CENTRAL	112,308,624.65	(2,734,288.18)	54,330.98	989,113.31	9,772,632.36	27,096,578.05	147,486,991.16
		12	IFE EAST	129,802,888.89	(2,734,288.18)	62,794.10	1,143,187.05	11,294,910.93	28,284,107.39	167,853,600.18
		13	IFE NORTH	120,995,015.40	(2,734,288.18)	58,533.16	1,065,615.22	10,528,486.18	26,323,626.58	156,236,988.35
		14	IFE SOUTH	105,470,179.58	(2,734,288.18)	51,022.78	928,886.44	9,177,579.13	25,277,291.98	138,170,671.73
		15	IFEDAYO	82,880,708.95	(2,734,288.18)	40,094.79	729,938.71	7,211,936.76	19,675,103.89	107,803,494.92
		16	IFELODUN	106,799,637.49	(2,734,288.18)	51,665.93	940,595.11	9,293,263.06	23,077,572.42	137,428,445.83
		17	ILA	94,158,482.64	(2,734,288.18)	45,550.58	829,263.19	8,193,282.01	21,099,648.89	121,591,939.13
		18	ILESHA EAST	98,161,237.52	(2,734,288.18)	47,486.97	864,515.85	8,541,585.20	23,638,361.25	128,518,898.61
		19	ILESHA WEST	104,020,912.76	(2,734,288.18)	50,321.68	916,122.60	9,051,469.92	23,465,587.22	134,770,125.99
		20	IREPODUN	102,944,064.98	(2,734,288.18)	49,800.74	906,638.70	8,957,767.08	24,374,318.21	134,498,301.52
		21	IREWOLE	111,381,598.54	(2,734,288.18)	53,882.52	980,948.90	9,691,966.38	25,748,188.15	145,122,296.31
		22	ISOKAN	101,097,273.86	(2,734,288.18)	48,907.32	890,373.82	8,797,066.95	23,444,040.34	131,543,374.11
		23	IWO	124,313,285.27	(2,734,288.18)	60,138.42	1,094,839.56	10,817,228.31	28,471,645.03	162,022,848.40
		24	OBOKUN	103,088,470.72	(2,734,288.18)	49,870.60	907,910.49	8,970,332.67	24,204,109.28	134,486,405.58
		25	ODO-OTIN	135,817,777.38	(2,734,288.18)	65,703.89	1,196,160.77	11,818,301.67	25,207,293.13	171,370,948.65
		26	OLA-OLUWA	92,964,101.81	(2,734,288.18)	44,972.78	818,744.16	8,089,351.93	21,928,690.64	121,111,573.15
		27	OLORUNDA	112,444,513.75	(2,734,288.18)	54,396.72	990,310.10	9,784,456.87	25,073,394.68	145,612,783.93
		28	ORIADE	112,805,050.77	(2,734,288.18)	54,571.14	993,485.39	9,815,829.31	26,034,225.79	146,968,874.21
		29	OROLU	99,406,697.73	(2,734,288.18)	48,089.48	875,484.75	8,649,960.00	23,438,340.11	129,684,283.89
		30	OSOGBO	110,597,394.04	(2,734,288.18)	53,503.15	974,042.33	9,623,728.14	26,494,633.54	145,009,013.03
OSUN TOTAL		3,151,832,017.82	(82,028,645.40)	1,524,746.06	27,758,500.40	274,259,396.00	722,030,796.90	4,095,376,811.78		

OYO	1	AFIJIO	108,848,860.76	(2,536,017.62)	52,657.27	958,642.82	9,471,578.00	29,212,940.05	146,008,661.29
	2	AKINYELE	126,405,999.09	(2,536,017.62)	61,150.80	1,113,270.30	10,999,327.62	33,612,721.18	169,656,451.36
	3	ATIBA	125,914,187.39	(2,536,017.62)	60,912.88	1,108,938.87	10,956,532.20	31,238,175.50	166,742,729.21
	4	ATISBO	134,902,237.29	(2,536,017.62)	65,260.98	1,188,097.52	11,738,635.15	27,880,168.79	173,238,382.11
	5	EGBEDA	136,871,852.53	(2,536,017.62)	66,213.81	1,205,444.12	11,910,022.93	37,615,082.13	185,132,597.90
	6	IBADAN NORTH	140,676,403.94	(2,536,017.62)	68,054.32	1,238,951.19	12,241,079.27	39,052,794.66	190,741,265.75
	7	IBADAN NORTH EAST	152,512,964.64	(2,536,017.62)	73,780.44	1,343,196.96	13,271,047.86	40,398,277.44	205,063,249.72
	8	IBADAN NORTH WEST	112,243,944.94	(2,536,017.62)	54,299.69	988,543.67	9,767,004.20	30,276,660.36	150,794,435.24
	9	IBADAN SOUTH EAST	133,209,874.63	(2,536,017.62)	64,442.28	1,173,192.71	11,591,372.75	36,730,007.09	180,232,871.84
	10	IBADAN SOUTH WEST	139,464,617.46	(2,536,017.62)	67,468.10	1,228,278.86	12,135,634.62	37,672,768.47	188,032,749.90
	11	IBARAPA CENTRAL	100,865,802.51	(2,536,017.62)	48,795.35	888,335.23	8,776,925.27	27,434,809.66	135,478,650.38
	12	IBARAPA NORTH	105,190,967.84	(2,536,017.62)	50,887.71	926,427.39	9,153,283.28	27,327,246.28	140,112,794.88
	13	IDO	103,119,040.69	(2,536,017.62)	49,885.38	908,179.72	8,972,992.74	27,450,884.31	137,964,965.23
	14	SAKI WEST	153,158,994.73	(2,536,017.62)	74,092.96	1,348,886.61	13,327,262.73	37,411,526.84	202,784,746.26
	15	IFELOJU	104,440,125.87	(2,536,017.62)	50,524.48	919,814.65	9,087,948.11	28,303,924.04	140,266,319.53
	16	IREPO	109,595,087.68	(2,536,017.62)	53,018.27	965,214.92	9,536,511.58	28,550,573.08	146,164,387.91
	17	ISEYIN	143,187,830.50	(2,536,017.62)	69,269.26	1,261,069.57	12,459,613.23	36,210,145.93	190,651,910.87
	18	ITESIJAJU	123,810,963.92	(2,536,017.62)	59,895.41	1,090,415.57	10,773,518.38	28,898,230.24	162,097,005.90
	19	IWAJOWA	113,660,275.12	(2,536,017.62)	54,984.86	1,001,017.43	9,890,247.40	27,434,866.66	149,505,373.85
	20	OLORUNSOGO	102,628,747.44	(2,536,017.62)	49,648.20	903,861.66	8,930,329.45	26,225,220.41	136,201,789.54
	21	KAJOLA	126,745,898.65	(2,536,017.62)	61,315.23	1,116,263.83	11,028,904.27	33,022,063.13	169,438,427.49
	22	LAGELU	117,400,242.75	(2,536,017.62)	56,794.13	1,033,955.70	10,215,683.92	29,998,660.04	156,169,318.93
	23	OGBOMOSHO NORTH	121,538,743.74	(2,536,017.62)	58,796.19	1,070,403.89	10,575,799.17	32,892,268.85	163,599,994.23
	24	OGBOMOSHO SOUTH	104,046,028.20	(2,536,017.62)	50,333.83	916,343.80	9,053,655.36	27,311,456.63	138,841,800.21
	25	OGO-OLUWA	95,212,363.04	(2,536,017.62)	46,060.41	838,544.82	8,284,986.33	25,280,406.94	127,126,343.92
	26	OLUYOLE	126,209,410.30	(2,536,017.62)	61,055.70	1,111,538.92	10,982,221.27	33,120,563.14	168,948,771.72
	27	ONA-ARA	137,508,680.04	(2,536,017.62)	66,521.89	1,211,052.72	11,965,437.03	36,673,745.80	184,889,419.87
	28	ORELOPE	105,318,575.74	(2,536,017.62)	50,949.44	927,551.25	9,164,387.19	27,518,147.05	140,443,593.05
	29	ORI IRE	126,657,792.76	(2,536,017.62)	61,272.61	1,115,487.87	11,021,237.66	30,150,913.24	166,470,686.52
	30	OYO EAST	106,941,438.22	(2,536,017.62)	51,734.53	941,843.96	9,305,601.98	28,624,277.08	143,328,878.15
	31	OYO WEST	107,408,285.38	(2,536,017.62)	51,960.37	945,955.53	9,346,225.09	29,330,535.84	144,546,944.58
	32	SAKI EAST	106,886,718.00	(2,536,017.62)	51,708.05	941,362.04	9,300,840.45	27,847,734.47	142,492,345.38
	33	IFEDAPO	123,207,215.13	(2,536,017.62)	59,603.34	1,085,098.29	10,720,982.66	29,663,087.38	162,199,969.17
OYO TOTAL			3,975,790,170.89	(83,688,581.46)	1,923,348.19	35,015,182.42	345,956,829.15	1,030,370,882.68	5,305,367,831.86

OYO	1	AFIJO	108,848,860.76	(2,536,017.62)	52,657.27	958,642.82	9,471,578.00	29,212,940.05	146,008,661.29
	2	AKINYELE	126,405,999.09	(2,536,017.62)	61,150.80	1,113,270.30	10,999,327.62	33,612,721.18	169,656,451.36
	3	ATIBA	125,914,187.39	(2,536,017.62)	60,912.88	1,108,938.87	10,956,532.20	31,238,175.50	166,742,729.21
	4	ATISBO	134,902,237.29	(2,536,017.62)	65,260.98	1,188,097.52	11,738,635.15	27,880,168.79	173,238,382.11
	5	EGBEDA	136,871,852.53	(2,536,017.62)	66,213.81	1,205,444.12	11,910,022.93	37,615,082.13	185,132,597.90
	6	IBADAN NORTH	140,676,403.94	(2,536,017.62)	68,054.32	1,238,951.19	12,241,079.27	39,052,794.66	190,741,265.75
	7	IBADAN NORTH EAST	152,512,964.64	(2,536,017.62)	73,780.44	1,343,196.96	13,271,047.86	40,398,277.44	205,063,249.72
	8	IBADAN NORTH WEST	112,243,944.94	(2,536,017.62)	54,299.69	988,543.67	9,767,004.20	30,276,660.36	150,794,435.24
	9	IBADAN SOUTH EAST	133,209,874.63	(2,536,017.62)	64,442.28	1,173,192.71	11,591,372.75	36,730,007.09	180,232,871.84
	10	IBADAN SOUTH WEST	139,464,617.46	(2,536,017.62)	67,468.10	1,228,278.86	12,135,634.62	37,672,768.47	188,032,749.90
	11	IBARAPA CENTRAL	100,865,802.51	(2,536,017.62)	48,795.35	888,335.23	8,776,925.27	27,434,809.66	135,478,650.38
	12	IBARAPA NORTH	105,190,967.84	(2,536,017.62)	50,887.71	926,427.39	9,153,283.28	27,327,246.28	140,112,794.88
	13	IDO	103,119,040.69	(2,536,017.62)	49,885.38	908,179.72	8,972,992.74	27,450,884.31	137,964,965.23
	14	SAKI WEST	153,158,994.73	(2,536,017.62)	74,092.96	1,348,886.61	13,327,262.73	37,411,526.84	202,784,746.26
	15	IFELOJU	104,440,125.87	(2,536,017.62)	50,524.48	919,814.65	9,087,948.11	28,303,924.04	140,266,319.53
	16	IREPO	109,595,087.68	(2,536,017.62)	53,018.27	965,214.92	9,536,511.58	28,550,573.08	146,164,387.91
	17	ISEYIN	143,187,830.50	(2,536,017.62)	69,269.26	1,261,069.57	12,459,613.23	36,210,145.93	190,651,910.87
	18	ITESIJAWU	123,810,963.92	(2,536,017.62)	59,895.41	1,090,415.57	10,773,518.38	28,898,230.24	162,097,005.90
	19	IWAJOWA	113,660,275.12	(2,536,017.62)	54,984.86	1,001,017.43	9,890,247.40	27,434,866.66	149,505,373.85
	20	OLORUNSOGO	102,628,747.44	(2,536,017.62)	49,648.20	903,861.66	8,930,329.45	26,225,220.41	136,201,789.54
	21	KAJOLA	126,745,898.65	(2,536,017.62)	61,315.23	1,116,263.83	11,028,904.27	33,022,063.13	169,438,427.49
	22	LAGELU	117,400,242.75	(2,536,017.62)	56,794.13	1,033,955.70	10,215,683.92	29,998,660.04	156,169,318.93
	23	OGBOMOSHO NORTH	121,538,743.74	(2,536,017.62)	58,796.19	1,070,403.89	10,575,799.17	32,892,268.85	163,599,994.23
	24	OGBOMOSHO SOUTH	104,046,028.20	(2,536,017.62)	50,333.83	916,343.80	9,053,655.36	27,311,456.63	138,841,800.21
	25	OGO-OLUWA	95,212,363.04	(2,536,017.62)	46,060.41	838,544.82	8,284,986.33	25,280,406.94	127,126,343.92
	26	OLUYOLE	126,209,410.30	(2,536,017.62)	61,055.70	1,111,538.92	10,982,221.27	33,120,563.14	168,948,771.72
	27	ONA-ARA	137,508,680.04	(2,536,017.62)	66,521.89	1,211,052.72	11,965,437.03	36,673,745.80	184,889,419.87
	28	ORELOPE	105,318,575.74	(2,536,017.62)	50,949.44	927,551.25	9,164,387.19	27,518,147.05	140,443,593.05
	29	ORI IRE	126,657,792.76	(2,536,017.62)	61,272.61	1,115,487.87	11,021,237.66	30,150,913.24	166,470,686.52
	30	OYO EAST	106,941,438.22	(2,536,017.62)	51,734.53	941,843.96	9,305,601.98	28,624,277.08	143,328,878.15
	31	OYO WEST	107,408,285.38	(2,536,017.62)	51,960.37	945,955.53	9,346,225.09	29,330,535.84	144,546,944.58
	32	SAKI EAST	106,886,718.00	(2,536,017.62)	51,708.05	941,362.04	9,300,840.45	27,847,734.47	142,492,345.38
	33	IFEDAPO	123,207,215.13	(2,536,017.62)	59,603.34	1,085,098.29	10,720,982.66	29,663,087.38	162,199,969.17
OYO TOTAL			3,975,790,170.89	(83,688,581.46)	1,923,348.19	35,015,182.42	345,956,829.15	1,030,370,882.68	5,305,367,831.86

31	PLATEAU	1	BARKIN LADI	145,333,596.97	-	70,307.31	1,279,967.55	12,646,328.96	27,782,840.83	187,113,041.62
		2	BASSA	146,605,816.80	-	70,922.76	1,291,172.12	12,757,032.27	28,443,611.73	189,168,555.69
		3	BOKKOS	145,966,966.05	-	70,613.71	1,285,545.70	12,701,442.12	27,964,507.23	187,989,074.80
		4	JOS EAST	110,817,028.31	-	53,609.40	975,976.67	9,642,839.81	22,671,727.74	144,161,181.94
		5	JOS NORTH	192,806,505.29	-	93,273.04	1,698,066.21	16,777,225.24	42,263,311.38	253,638,381.16
		6	JOS SOUTH	166,728,572.37	-	80,657.45	1,468,395.24	14,508,031.30	35,275,738.89	218,061,395.25
		7	KANAM	146,361,593.55	-	70,804.62	1,289,021.22	12,735,780.97	27,248,786.09	187,705,986.45
		8	KANKE	129,260,897.11	-	62,531.90	1,138,413.67	11,247,749.05	24,713,664.88	166,423,256.61
		9	LANGTANG NORTH	132,579,764.15	-	64,137.45	1,167,643.27	11,536,543.14	25,809,192.48	171,157,280.49
		10	LANGTANG SOUTH	125,771,120.16	-	60,843.67	1,107,678.86	10,944,083.08	23,851,846.79	161,735,572.56
		11	MANGU	173,769,114.06	-	84,063.42	1,530,402.00	15,120,670.14	34,603,966.54	225,108,216.15
		12	MIKANG	116,990,461.86	-	56,595.89	1,030,346.72	10,180,026.48	23,344,868.15	151,602,299.10
		13	PANKSHIN	156,184,530.39	-	75,556.61	1,375,532.81	13,590,532.34	28,718,704.93	199,944,857.09
		14	QUAN-PAN	155,958,635.91	-	75,447.33	1,373,543.33	13,570,875.94	29,017,625.10	199,996,127.62
		15	RIYOM	123,250,408.91	-	59,624.24	1,085,478.70	10,724,741.20	25,291,269.39	160,411,522.44
		16	SHENDAM	157,043,406.62	-	75,972.11	1,383,097.02	13,665,268.20	29,649,666.84	201,817,410.78
		17	WASE	166,859,318.62	-	80,720.70	1,469,546.74	14,519,408.29	27,010,288.38	209,939,282.73
PLATEAU TOTAL				2,492,287,737.13	-	1,205,681.61	21,949,827.83	216,868,578.52	483,661,617.38	3,215,973,442.48

32	RIVERS	1	AHOADA	111,020,944.41	-	53,708.05	977,772.58	9,660,583.74	31,553,974.92	153,266,983.70
		2	AHOADA WEST	138,712,047.87	-	67,104.04	1,221,650.90	12,070,149.12	36,266,812.79	188,337,764.73
		3	AKUKUTORU	127,782,892.00	-	61,816.89	1,125,396.73	11,119,139.15	30,941,712.99	171,030,957.76
		4	ANDONI	136,405,676.93	-	65,988.29	1,201,338.46	11,869,458.26	34,077,011.64	183,619,473.59
		5	ASARITORU	126,618,594.40	-	61,253.65	1,115,142.65	11,017,826.78	34,595,219.74	173,408,037.21
		6	BONNY	126,597,436.64	-	61,243.41	1,114,956.31	11,015,985.72	34,324,914.73	173,114,536.81
		7	DEGEMA	137,202,653.19	-	66,373.84	1,208,357.51	11,938,807.84	36,286,649.60	186,702,841.98
		8	ELEME	132,923,417.50	-	64,303.70	1,170,669.86	11,566,446.43	32,929,839.93	178,654,677.42
		9	EMOHUA	126,785,907.37	-	61,334.59	1,116,616.19	11,032,385.67	33,557,834.50	172,554,078.32
		10	ETCHE	148,676,882.19	-	71,924.67	1,309,412.20	12,937,247.82	36,268,465.86	199,263,932.74
		11	GONAKA	132,411,674.59	-	64,056.14	1,166,162.89	11,521,916.68	35,092,735.99	180,256,546.28
		12	IKWERRE	126,729,331.47	-	61,307.22	1,116,117.92	11,027,462.67	32,863,831.25	171,798,050.52
		13	KHANA	150,449,743.76	-	72,782.32	1,325,025.97	13,091,514.91	38,820,060.74	203,759,127.70
		14	OBIO/AKPOR	184,242,028.69	-	89,129.85	1,622,638.01	16,031,979.88	48,543,060.60	250,528,837.02
		15	OBUA/ODUAL	148,746,564.52	-	71,958.38	1,310,025.90	12,943,311.29	38,179,981.68	201,251,841.78
		16	OGBA/EGBEMA/NDONI	150,098,325.77	-	72,612.32	1,321,931.00	13,060,935.97	38,238,238.05	202,792,043.11
		17	OGU/BOLO	103,124,254.36	-	49,887.91	908,225.64	8,973,446.41	26,306,113.26	139,361,927.58
		18	OKRIKA	126,894,835.48	-	61,387.28	1,117,575.53	11,041,864.14	34,705,006.21	173,820,668.64
		19	OMUMMA	100,576,668.66	-	48,655.47	885,788.80	8,751,766.03	27,770,103.86	138,032,982.83
		20	OPOBO/NKORO	108,790,704.72	-	52,629.14	958,130.64	9,466,517.50	30,685,487.56	149,953,469.56
		21	OYIGBO	112,360,996.77	-	54,356.32	989,574.56	9,777,189.56	29,042,452.67	152,224,569.88
		22	PORT HARCOURT	208,668,960.08	-	100,946.74	1,837,768.44	18,157,510.50	52,893,819.73	281,659,005.49
		23	TAI	123,508,273.52	-	59,748.98	1,087,749.74	10,747,179.51	28,763,711.32	164,166,663.07
	RIVERS TOTAL	3,089,328,814.88	-	1,494,509.20	27,208,028.43	268,820,625.60	802,707,039.61	4,189,559,017.71		

33	SOKOTO	1	BINJI	115,716,511.46	(1,564,740.79)	55,979.60	1,019,126.91	10,069,172.58	23,251,513.24	148,547,563.00
		2	BODINGA	131,724,163.97	(1,564,740.79)	63,723.54	1,160,107.91	11,462,092.35	27,263,279.57	170,108,626.55
		3	DANGE-SHUNI	141,954,683.12	(1,564,740.79)	68,672.71	1,250,209.12	12,352,309.84	28,354,303.99	182,415,437.99
		4	GADA	154,129,045.32	(1,564,740.79)	74,562.24	1,357,429.95	13,411,672.52	31,416,525.67	198,824,494.91
		5	GORONYO	144,989,950.52	(1,564,740.79)	70,141.07	1,276,941.02	12,616,426.27	27,656,025.56	185,044,743.65
		6	GUDU	131,377,306.70	(1,564,740.79)	63,555.74	1,157,053.10	11,431,910.26	22,710,960.24	165,176,045.25
		7	GWADABAWA	150,051,630.92	(1,564,740.79)	72,589.73	1,321,519.75	13,056,872.78	30,452,673.42	193,390,545.81
		8	ILLELA	128,040,665.41	(1,564,740.79)	61,941.59	1,127,666.97	11,141,569.53	25,842,952.75	164,650,055.46
		9	ISA	144,932,496.12	(1,564,740.79)	70,113.27	1,276,435.02	12,611,426.82	25,592,940.57	182,918,671.00
		10	KEBBE	130,853,866.31	(1,564,740.79)	63,302.52	1,152,443.11	11,386,362.64	24,370,525.80	166,261,759.59
		11	KWARE	121,341,721.64	(1,564,740.79)	58,700.88	1,068,668.70	10,558,655.12	24,897,284.25	156,360,289.80
		12	RABAH	144,472,083.16	(1,564,740.79)	69,890.54	1,272,380.11	12,571,363.59	25,767,481.68	182,588,458.29
		13	SABON BIRNI	151,580,368.77	(1,564,740.79)	73,329.28	1,334,983.50	13,189,897.22	29,098,355.29	193,712,193.27
		14	SHAGARI	136,581,942.48	(1,564,740.79)	66,073.57	1,202,890.85	11,884,796.16	26,180,634.50	174,351,596.76
		15	SILAME	122,300,762.57	(1,564,740.79)	59,164.83	1,077,115.07	10,642,106.90	23,214,518.74	155,728,927.32
		16	SOKOTO NORTH	135,905,241.72	(1,564,740.79)	65,746.20	1,196,931.08	11,825,912.45	30,537,492.88	177,966,583.54
		17	SOKOTO SOUTH	134,807,331.43	(1,564,740.79)	65,215.07	1,187,261.68	11,730,376.84	28,375,280.85	174,600,725.07
		18	TAMBUWAL	150,945,994.90	(1,564,740.79)	73,022.39	1,329,396.50	13,134,696.63	30,086,319.51	194,004,689.15
		19	TANGAZA	139,166,124.16	(1,564,740.79)	67,323.70	1,225,650.00	12,109,660.97	23,754,615.73	174,758,633.77
		20	TURETA	126,643,203.55	(1,564,740.79)	61,265.55	1,115,359.38	11,019,968.17	21,161,979.17	158,437,035.03
		21	WAMAKKO	130,549,657.61	(1,564,740.79)	63,155.36	1,149,763.92	11,359,891.66	27,503,430.35	169,061,158.11
		22	WURNO	125,609,056.08	(1,564,740.79)	60,765.27	1,106,251.54	10,929,980.93	26,516,606.17	162,657,919.20
		23	YABO	117,758,462.43	(1,564,740.79)	56,967.42	1,037,110.58	10,246,854.72	23,820,624.41	151,355,278.77
SOKOTO TOTAL		3,111,432,270.34	(35,989,038.17)	1,505,202.07	27,402,695.78	270,743,976.94	607,826,324.33	3,982,921,431.29		

34	TARABA	1	ARDO KOLA	116,883,809.46	-	56,544.30	1,029,407.42	10,170,746.03	22,980,465.89	151,120,973.10
		2	BALI	200,015,114.99	-	96,760.31	1,761,553.16	17,404,488.66	29,935,547.06	249,213,464.18
		3	DONGA	137,373,591.94	-	66,456.54	1,209,862.99	11,953,682.22	25,670,405.41	176,273,999.10
		4	GASHAKA	164,024,890.32	-	79,349.50	1,444,583.64	14,272,768.06	23,029,487.89	202,851,079.41
		5	GASSOL	177,203,546.71	-	85,724.88	1,560,649.39	15,419,520.27	31,977,028.17	226,246,469.42
		6	IBI	122,757,840.47	-	59,385.95	1,081,140.60	10,681,879.93	22,817,040.24	157,397,287.19
		7	JALINGO	118,071,941.07	-	57,119.07	1,039,871.42	10,274,132.33	25,997,256.72	155,440,320.61
		8	KARIM LAMIDU	183,263,799.93	-	88,656.61	1,614,022.65	15,946,858.46	29,189,329.68	230,102,667.33
		9	KURMI	130,454,370.52	-	63,109.26	1,148,924.71	11,351,600.17	23,243,246.59	166,261,251.25
		10	LAU	120,448,222.24	-	58,268.64	1,060,799.56	10,480,906.50	23,531,621.33	155,579,818.28
		11	SARDAUNA	179,747,053.01	-	86,955.34	1,583,050.31	15,640,845.68	30,819,197.03	227,877,101.36
		12	TAKUM	142,275,603.63	-	68,827.96	1,253,035.50	12,380,235.02	25,740,974.28	181,718,676.39
		13	USSA	122,283,983.15	-	59,156.71	1,076,967.29	10,640,646.83	24,425,417.72	158,486,171.70
		14	WUKARI	175,154,438.76	-	84,733.59	1,542,602.69	15,241,215.37	31,794,449.74	223,817,440.15
		15	YORRO	116,112,206.10	-	56,171.02	1,022,611.83	10,103,604.30	23,122,344.67	150,416,937.92
		16	ZING	125,958,483.80	-	60,934.31	1,109,328.99	10,960,386.69	25,285,753.75	163,374,887.54
TARABA TOTAL		2,332,028,896.11	-	1,128,153.99	20,538,412.16	202,923,516.51	419,559,566.17	2,976,178,544.93		

35	YOBE	1	BADE	130,170,602.77	-	62,971.98	1,146,425.54	11,326,907.87	25,906,580.44	168,613,488.61
		2	BURSARI	144,046,659.28	-	69,684.73	1,268,633.36	12,534,344.96	24,159,003.29	182,078,325.63
		3	DAMATURU	120,608,813.41	-	58,346.32	1,062,213.91	10,494,880.48	22,955,684.30	155,179,938.42
		4	FIKA	135,037,899.27	-	65,326.61	1,189,292.31	11,750,439.90	25,742,014.74	173,784,972.84
		5	FUNE	189,400,984.19	-	91,625.57	1,668,073.45	16,480,890.87	35,082,700.03	242,724,274.11
		6	GEIDAM	156,964,497.86	-	75,933.93	1,382,402.06	13,658,401.89	26,904,862.09	198,986,097.82
		7	GUJBA	144,512,532.08	-	69,910.11	1,272,736.35	12,574,883.29	25,353,999.95	183,784,061.77
		8	GULAMI	125,551,748.92	-	60,737.54	1,105,746.83	10,924,994.30	23,838,992.27	161,482,219.86
		9	JAKUSKO	165,582,667.45	-	80,103.10	1,458,303.14	14,408,319.39	30,996,944.69	212,526,337.77
		10	KARASUWA	116,777,936.46	-	56,493.08	1,028,474.99	10,161,533.40	24,037,474.35	152,061,912.28
		11	MACHINA	111,854,696.24	-	54,111.39	985,115.52	9,733,133.38	21,450,367.02	144,077,423.55
		12	NANGERE	119,925,339.93	-	58,015.68	1,056,194.49	10,435,407.44	22,944,796.86	154,419,754.40
		13	NGURU	130,432,991.12	-	63,098.92	1,148,736.42	11,349,739.82	26,525,055.62	169,519,621.91
		14	POTISKUM	143,526,668.85	-	69,433.18	1,264,053.75	12,489,097.54	29,674,091.83	187,023,345.16
		15	TARMUA	133,119,549.86	-	64,398.58	1,172,397.21	11,583,513.06	22,339,489.22	168,279,347.94
		16	YUNUSARI	138,733,386.74	-	67,114.36	1,221,838.84	12,072,005.94	25,110,771.04	177,205,116.93
		17	YUSUFARI	138,403,707.68	-	66,954.87	1,218,935.32	12,043,318.63	24,270,841.85	176,003,758.36
YOBE TOTAL				2,344,650,682.12	-	1,134,259.97	20,649,573.50	204,021,812.16	437,293,669.58	3,007,749,997.33

36	ZAMFARA	1	ANKA	130,275,316.35	-	63,022.64	1,147,347.77	11,336,019.61	25,299,826.49	168,121,532.86
		2	BAKURA	126,139,066.40	-	61,021.67	1,110,919.40	10,976,100.24	27,843,555.06	166,130,662.76
		3	BUKKUYUM	148,864,759.61	-	72,015.56	1,311,066.85	12,953,596.14	29,253,108.44	192,454,546.61
		4	BUNGUDU	164,303,265.55	-	79,484.17	1,447,035.32	14,296,991.12	31,891,403.86	212,018,180.02
		5	GUMMI	143,008,482.58	-	69,182.50	1,259,490.04	12,444,007.11	28,848,733.98	185,629,896.21
		6	GUSAU	198,575,517.81	-	96,063.89	1,748,874.48	17,279,220.87	39,030,659.52	256,730,336.57
		7	KAURA NAMODA	150,809,490.75	-	72,956.36	1,328,194.30	13,122,818.61	33,228,108.28	198,561,568.29
		8	KIYAWA	136,825,270.54	-	66,191.28	1,205,033.87	11,905,969.56	27,371,233.83	177,373,699.07
		9	MARADUN	147,911,986.74	-	71,554.64	1,302,675.69	12,870,689.78	29,208,589.63	191,365,496.48
		10	MARU	195,231,759.79	-	94,446.29	1,719,425.67	16,988,260.86	33,828,513.72	247,862,406.34
		11	SHINKAFI	121,898,799.77	-	58,970.37	1,073,574.94	10,607,129.76	24,921,844.10	158,560,318.96
		12	TALATA MAFARA	140,795,128.56	-	68,111.76	1,239,996.81	12,251,410.20	29,455,181.67	183,809,828.98
		13	TSAFE	149,167,810.20	-	72,162.17	1,313,735.85	12,979,966.35	32,352,609.63	195,886,284.20
		14	ZURMI	164,741,972.18	-	79,696.40	1,450,899.06	14,335,165.56	33,938,927.22	214,546,660.41
ZAMFARA TOTAL				2,118,548,626.83	-	1,024,879.70	18,658,270.04	184,347,345.77	426,472,295.41	2,749,051,417.75
37	FCT-ABUJA	1	ABAJI	108,823,730.05	-	52,645.11	958,421.50	9,469,391.23	204,503,282.76	323,807,470.66
		2	ABUJA MUNICIPAL	277,801,225.16	-	134,390.51	2,446,623.23	24,173,114.49	245,551,964.98	550,107,318.37
		3	BWARI	156,477,833.25	-	75,698.50	1,378,115.96	13,616,054.34	214,123,678.44	385,671,380.49
		4	GWAGWALADA	134,103,577.61	-	64,874.62	1,181,063.65	11,669,139.09	210,165,095.27	357,183,750.24
		5	KUJE	127,421,201.37	-	61,641.92	1,122,211.29	11,087,666.32	206,721,984.09	346,414,705.00
		6	KWALI	131,070,283.54	-	63,407.22	1,154,349.12	11,405,194.37	206,064,747.34	349,757,981.59
				935,697,851.00	-	452,657.88	8,240,784.73	81,420,559.85	1,287,130,752.89	2,312,942,606.36
				102,981,218,232.81	(774,042,815.12)	49,818,710.42	906,965,907.96	8,961,000,000.00	26,596,055,786.59	138,721,015,822.66

	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 Exchange Gain Allocation	Distribution of =N= 4.402B Being Excess Bank Charges Recovered for the month	Distribution of =N=50 Billion Being FOREX Equalisation for the month	Value Added Tax	Total Net Amount	S/n
			₦	₦	₦	₦	₦	₦	₦	
1	ABIA	17	2,137,495,581.97	-	1,034,045.58	18,825,137.77	185,996,031.50	461,680,678.63	2,805,031,475.45	1
2	ADAMAWA	21	2,696,143,896.05	-	1,304,300.09	23,745,209.45	234,607,298.95	551,802,777.36	3,507,603,481.91	2
3	AKWA IBOM	31	3,591,105,236.70	-	1,737,251.07	31,627,223.66	312,483,136.03	769,442,256.90	4,706,395,104.36	3
4	ANAMBRA	21	2,710,714,143.51	-	1,311,348.66	23,873,531.08	235,875,141.67	615,475,817.07	3,587,249,981.99	4
5	BAUCHI	20	3,077,196,969.41	-	1,488,640.23	27,101,182.05	267,764,962.54	612,415,981.57	3,985,967,735.81	5
6	BAYELSA	8	1,252,531,802.21	-	605,931.06	11,031,173.09	108,990,140.85	245,895,439.48	1,619,054,486.69	6
7	BENUE	23	3,348,466,556.60	(139,538,498.52)	1,619,870.97	29,490,280.49	291,369,720.89	638,852,680.25	4,170,260,610.68	7
8	BORNO	27	3,635,431,225.07	-	1,758,694.44	32,017,607.08	316,340,200.35	704,082,116.27	4,689,629,843.20	8
9	CROSS RIVER	18	2,343,648,009.60	(38,551,266.10)	1,133,774.91	20,640,742.86	203,934,563.74	483,071,726.02	3,013,877,551.03	9
10	DELTA	25	3,003,048,793.70	-	1,452,769.94	26,448,151.64	261,312,894.74	707,525,491.78	3,999,788,101.80	10
11	EBONYI	13	1,733,679,755.57	(48,098,428.07)	838,693.61	15,268,691.33	150,857,647.21	359,133,049.87	2,211,679,409.52	11
12	EDO	18	2,297,738,792.24	-	1,111,565.64	20,236,415.78	199,939,733.39	507,461,515.15	3,026,488,022.20	12
13	EKITI	16	1,824,487,927.04	-	882,623.43	16,068,447.99	158,759,398.99	426,319,151.48	2,426,517,548.94	13
14	ENUGU	17	2,334,536,773.40	-	1,129,367.21	20,560,499.29	203,141,741.62	509,508,814.46	3,068,877,195.99	14
15	GOMBE	11	1,599,626,227.64	(53,983,557.43)	773,843.20	14,088,068.47	139,192,863.24	336,256,873.29	2,035,954,318.42	15
16	IMO	27	3,128,798,589.73	-	1,513,603.29	27,555,642.69	272,255,122.28	699,245,539.81	4,129,368,497.80	16
17	JIGAWA	27	3,287,097,504.86	-	1,590,182.77	28,949,797.10	286,029,639.64	730,316,431.98	4,333,983,556.35	17
18	KADUNA	23	3,696,652,399.60	-	1,788,311.10	32,556,788.10	321,667,413.93	787,625,970.35	4,840,290,883.07	18
19	KANO	44	5,885,387,444.45	-	2,847,144.54	51,833,196.95	512,122,091.72	1,370,480,404.94	7,822,670,282.60	19
20	KATSINA	34	4,480,645,639.18	-	2,167,579.60	39,461,495.12	389,887,265.48	923,974,099.69	5,836,136,079.06	20
21	KEBBI	21	2,827,768,346.95	-	1,367,975.39	24,904,439.18	246,060,714.68	573,424,408.49	3,673,525,884.69	21
22	KOGI	21	2,922,705,716.41	(89,972,595.51)	1,413,902.77	25,740,562.11	254,321,772.20	553,917,494.80	3,668,126,852.77	22
23	KWARA	16	2,068,120,432.93	-	1,000,484.31	18,214,143.88	179,959,292.75	417,241,175.57	2,684,535,529.44	23
24	LAGOS	20	3,523,035,274.07	-	1,704,321.21	31,027,724.68	306,559,969.21	4,279,656,376.97	8,141,983,666.13	24
25	NASSARAWA	13	1,845,119,875.78	(39,238,127.24)	892,604.44	16,250,155.63	160,554,705.90	338,521,494.60	2,322,100,709.11	25
26	NIGER	25	3,415,174,562.81	-	1,652,141.97	30,077,784.58	297,174,375.90	665,772,190.78	4,409,851,056.03	26
27	OGUN	20	2,436,373,185.08	(115,776,950.40)	1,178,632.11	21,457,382.77	212,003,125.29	593,680,379.21	3,148,915,754.05	27
28	ONDO	18	2,326,890,503.17	(47,177,126.82)	1,125,668.22	20,493,157.82	202,476,394.79	516,222,504.89	3,020,031,102.07	28
29	OSUN	30	3,151,832,017.82	(82,028,645.40)	1,524,746.06	27,758,500.40	274,259,396.00	722,030,796.90	4,095,376,811.78	29
30	OYO	33	3,975,790,170.89	(83,688,581.46)	1,923,348.19	35,015,182.42	345,956,829.15	1,030,370,882.68	5,305,367,831.86	30
31	PLATEAU	17	2,492,287,737.13	-	1,205,681.61	21,949,827.83	216,868,578.52	483,661,617.38	3,215,973,442.48	31
32	RIVERS	23	3,089,328,814.88	-	1,494,509.20	27,208,028.43	268,820,625.60	802,707,039.61	4,189,559,017.71	32
33	SOKOTO	23	3,111,432,270.34	(35,989,038.17)	1,505,202.07	27,402,695.78	270,743,976.94	607,826,324.33	3,982,921,431.29	33
34	TARABA	16	2,332,028,896.11	-	1,128,153.99	20,538,412.16	202,923,516.51	419,559,566.17	2,976,178,544.93	34
35	YOBE	17	2,344,650,682.12	-	1,134,259.97	20,649,573.50	204,021,812.16	437,293,669.58	3,007,749,997.33	35
36	ZAMFARA	14	2,118,548,626.83	-	1,024,879.70	18,658,270.04	184,347,345.77	426,472,295.41	2,749,051,417.75	36
37	FCT, ABUJA	6	935,697,851.00	-	452,657.88	8,240,784.73	81,420,559.85	1,287,130,752.89	2,312,942,606.36	37
	Total LGCs		102,981,218,232.81	(774,042,815.12)	49,818,710.42	906,965,907.96	8,961,000,000.00	26,596,055,786.59	138,721,015,822.66	

Methodology

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

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

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

These are

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

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

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

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

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

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

State Government – 26.72%

Local Government – 20.60%

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

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

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

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

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

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

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

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

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

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

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

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

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

Acknowledgements/Contacts

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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