



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(FEBRUARY 2021 Disbursement)

Report Date: June 2021

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 N640.31bn to the three tiers of government in February 2021 from the revenue generated in January 2021.

The amount disbursed comprised of N482.96bn from the Statutory Account and N157.35bn from Valued Added Tax (VAT).

Federal Government received a total of N227bn from the N640.31bn. States received a total of N177.17bn and Local Governments received N131.40bn. The sum of N28.78bn 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 N6.92bn, N11.40bn and N4.69bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N120.83bn was disbursed to the FGN consolidated revenue account; N3.89bn shared as share of derivation and ecology; N1.95bn as stabilization fund; N6.54bn for the development of natural resources; and N5.31bn to the Federal Capital Territory (FCT) Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Summary of Gross Revenue Allocation by FAAC
for the month of January, 2021 Shared in February, 2021



Summary of Gross Revenue Allocation by FAAC for the month of January, 2021 Shared in February, 2021

BENEFICIARIES

 FGN	Statutory	N205,047,168,863.85
	VAT	N21,950,507,936.73
	Total	N226,997,676,800.58
 State	Statutory	N104,002,664,237.70
	VAT	N73,168,359,789.09
	Total	N177,171,024,026.79
 LGCs	Statutory	N80,181,694,734.16
	VAT	N51,217,851,852.36
	Total	N131,399,546,586.52
 13% Derivation Fund	Statutory	N28,776,512,373.24
	VAT	-----
	Total	N28,776,512,373.24
 Cost of Collection - NCS	Statutory	N6,254,526,592.06
	VAT	N668,626,191.14
	Total	N6,923,152,783.20
 Deduct. Cost of Collections - FIRS	Statutory	N5,771,916,420.21
	VAT	N5,625,426,263.84
	Total	N11,397,342,684.05

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Summary of Gross Revenue Allocation by FAAC
for the month of January, 2021 Shared in February, 2021



 Deduct. Cost of Collections - DPR	Statutory		N4,692,218,835.37
	VAT		----
	Total		N4,692,218,835.37

 Refunds FIRS	Statutory		N4,000,000,000.00
	VAT		----
	Total		N4,000,000,000.00

 FIRS Refund on Cost of Collection	Statutory		N100,000,000.00
	VAT		----
	Total		N100,000,000.00

 North East Dev Comm	Statutory		----
	VAT		N4,720,539,341.23
	Total		N4,720,539,341.23

 Police Trust Fund	Statutory		N2,414,796,099.80
	VAT		----
	Total		N2,414,796,099.80

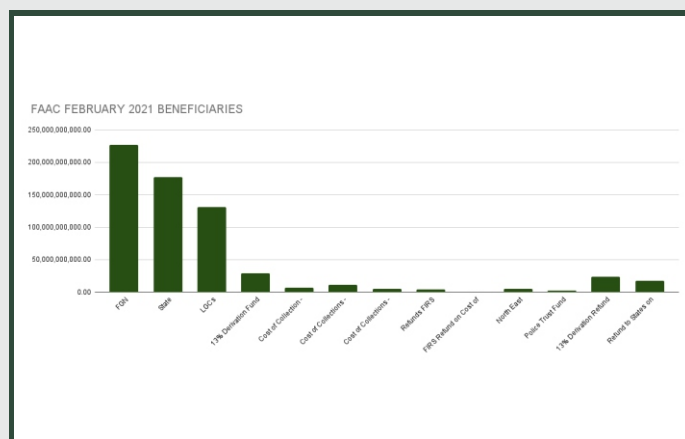
 13% Derivation Refund to Oil Producing States	Statutory		N23,920,441,326.36
	VAT		----
	Total		N23,920,441,326.36

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Summary of Gross Revenue Allocation by FAAC
for the month of January, 2021 Shared in February, 2021



 Refund to States on WHT and Stamp Duties on Individuals	Statutory		N17,797,280,476.33
	VAT		-----
	Total		N17,797,280,476.33



TOTAL(ALL BENEFICIARIES)

STATUTORY		N482,959,219,959.08
VAT		N157,351,311,374.39
TOTAL		N640,310,531,333.47

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

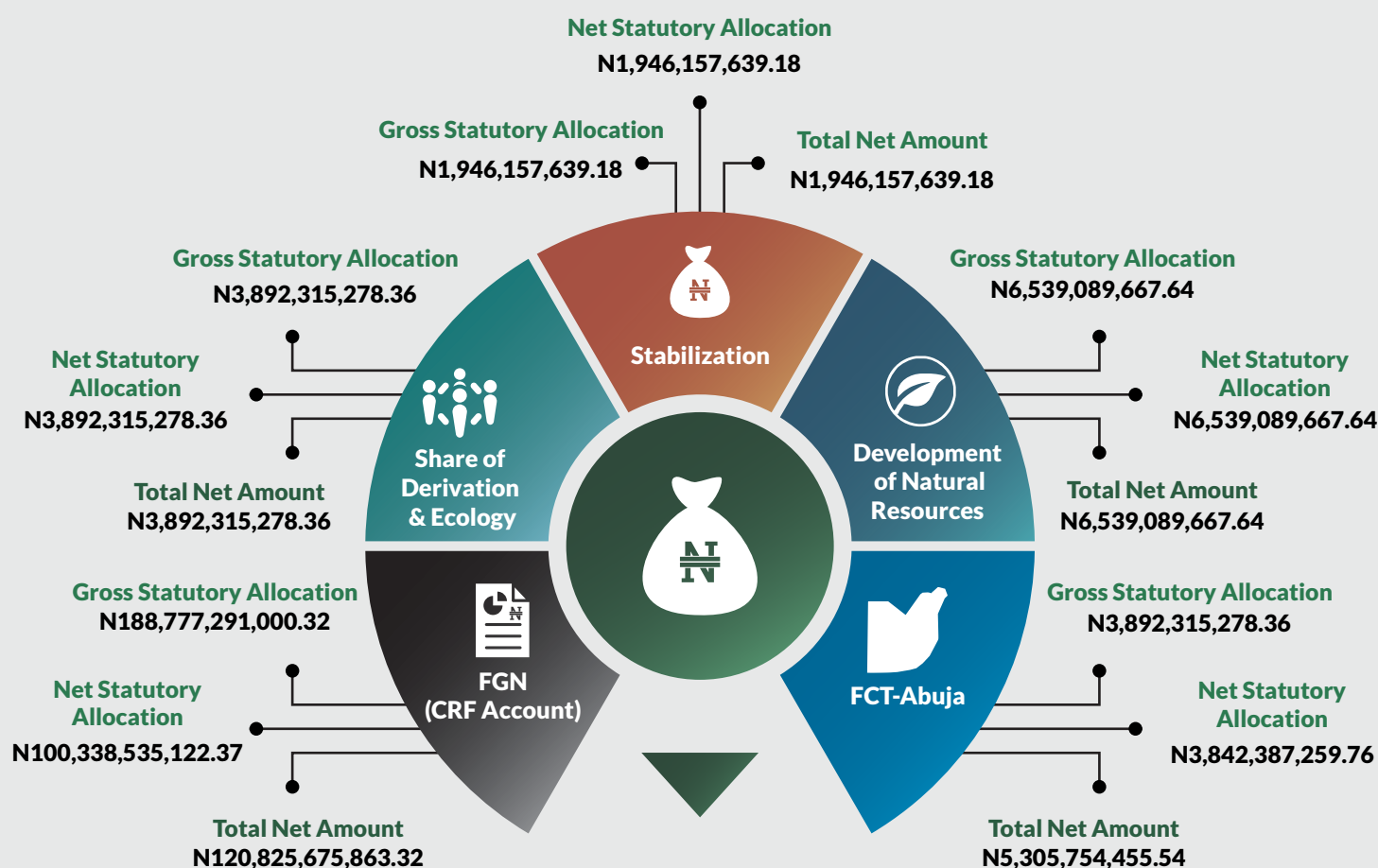
Summary of Gross Revenue Allocation by FAAC
for the month of January, 2021 Shared in February, 2021



Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the
Month of January, 2021 Shared in February, 2021

FG

BENEFICIARIES



SUB-TOTAL	Gross Statutory Allocation	Net Statutory Allocation	Total Net Amount
	N205,047,168,863.85	N116,558,484,967.30	N138,508,992,904.03

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

F.C.T ABUJA



Local Government Councils

Total Allocation

ABAJI	▶		N581,556,656.20
ABUJA MUNICIPAL	▶		N792,173,651.72
BWARI	▶		N637,187,037.65
GWAGWALADA	▶		N612,143,014.05
KUJE	▶		N600,309,446.53
KWALI	▶		N601,884,954.30

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the
Month of January, 2021 Shared in February, 2021

FCT Abuja

Gross Statutory Allocation	◀		▶	N728,539,055.37
Deduction	◀		▶	N(349,559.82)
Value Added Tax	◀		▶	N3,097,065,264.90



Total Allocation
N3,825,254,760.45

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

ABIA STATE



 **No. of LGCs** **17**

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
 N2,568,172,655.60	 N388,260,318.60	 N2,956,432,974.20

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N67,572,423.20	 N0.00	 N391,057,008.87

Net Statutory Allocation	Gross VAT Allocation
N2,497,803,542.13	N1,512,716,177.06
Total Gross Amount	Deductions
N4,469,149,151.26	-----
Total Net Amount	Net VAT Allocation
N4,010,519,719.19	N1,512,716,177.06



LGAs

Gross Statutory Allocation	 N1,664,264,816.34
Deduction	 N(990,419.49)
Value Added Tax	 N897,938,878.85

Total Allocation
N2,561,213,275.70



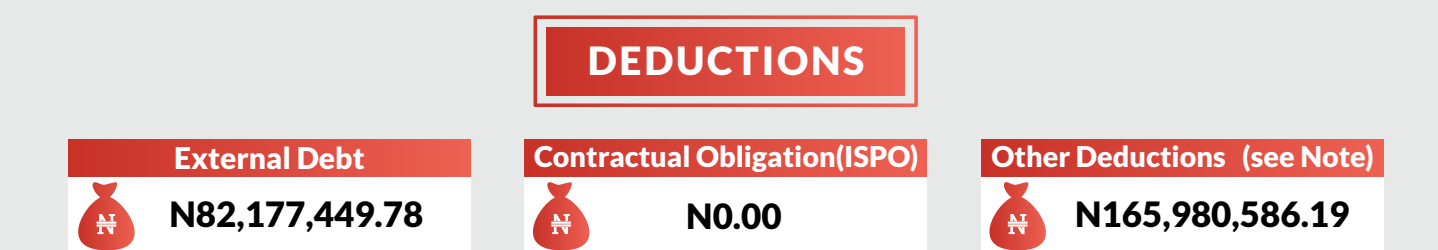
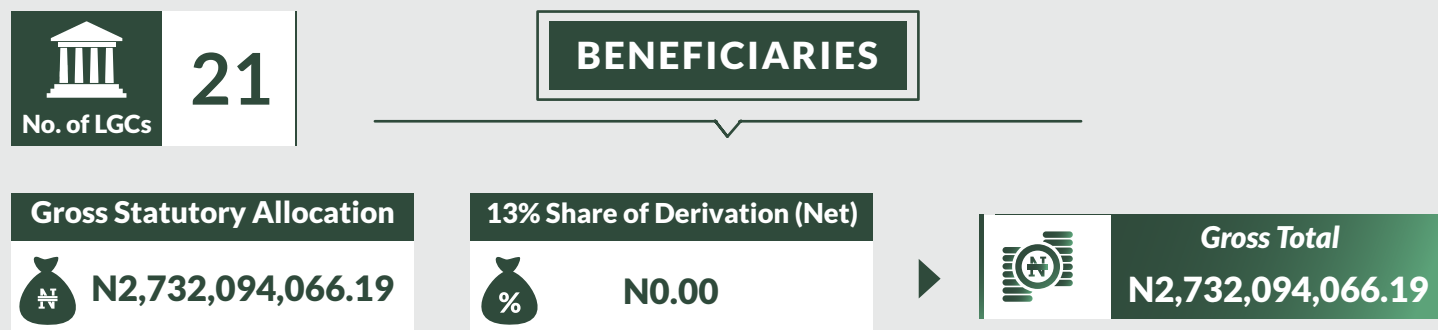
Total Allocation

ABA NORTH	▶		N131,522,787.44
ABA SOUTH	▶		N223,237,407.90
AROCHUKWU	▶		N153,232,996.53
BENDE	▶		N157,528,395.16
IKWUANO	▶		N142,429,644.97
ISIALA NGWA NORTH	▶		N147,196,649.97
ISIALA NGWA SOUTH	▶		N142,263,938.52
ISUIKWUATO	▶		N137,713,923.94
NNEOCHI	▶		N150,297,714.37
OBIOMA NGWA	▶		N153,667,771.64
OHAFIA	▶		N169,952,322.46
OSISIOMA	▶		N163,115,015.68
UGWUNAGBO	▶		N123,362,770.49
UKWA EAST	▶		N116,353,678.29
UKWA WEST	▶		N122,727,573.54
UMUAHIA NORTH	▶		N175,769,327.66
UMUAHIA SOUTH	▶		N150,841,357.15

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

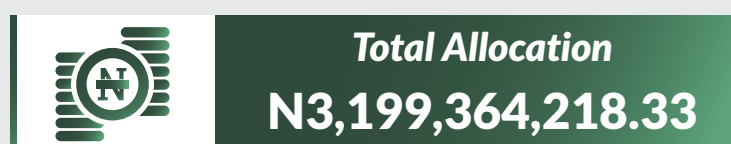
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

ADAMAWA STATE



LGAs

Gross Statutory Allocation		N2,099,231,204.89
Deduction		N(1,223,459.37)
Value Added Tax		N1,101,356,472.80





Total Allocation

DEMSA	▶		N159,364,754.93
FUFORE	▶		N185,328,798.24
GANYE	▶		N161,764,617.60
GIREI	▶		N144,587,047.81
GOMBI	▶		N145,402,298.86
GUYUK	▶		N155,309,436.29
HONG	▶		N163,279,915.44
JADA	▶		N168,226,152.15
YOLA-NORTH	▶		N156,624,188.16
LAMURDE	▶		N136,882,507.79
MADAGALI	▶		N140,738,751.11
MAIHA	▶		N136,260,240.22
MAYO-BELWA	▶		N154,935,082.67
MICHIKA	▶		N152,047,444.03
MUBI NORTH	▶		N147,045,017.98
MUBI SOUTH	▶		N138,144,538.31
NUMAN	▶		N129,572,936.53
SHELLENG	▶		N147,107,685.97



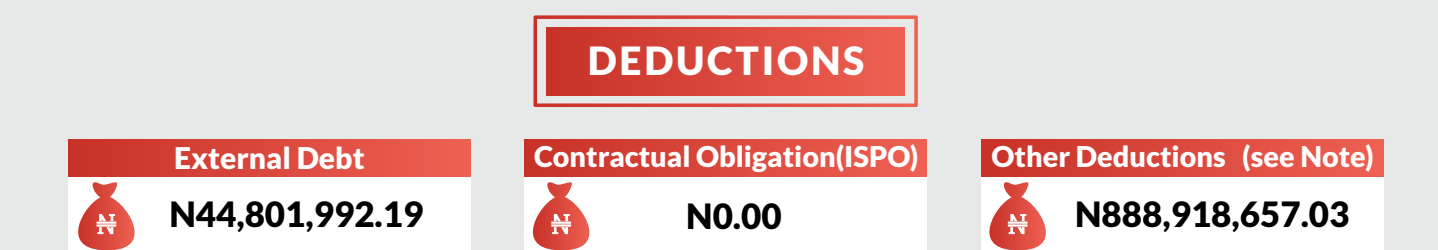
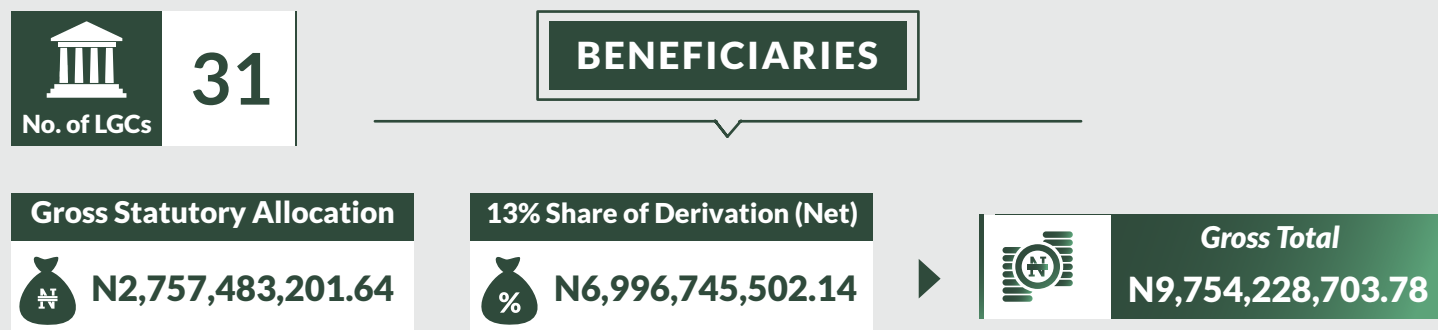
Total Allocation

SONG	▶		N176,453,658.86
TOUNGO	▶		N143,902,314.37
YOLA-SOUTH	▶		N156,386,831.01

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

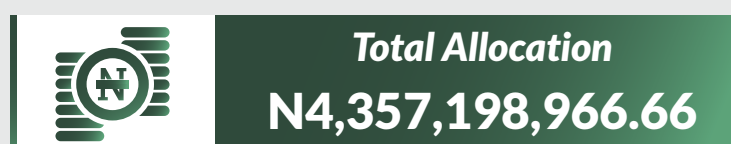
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

AKWA IBOM STATE



LGAs

Gross Statutory Allocation		N2,796,052,608.32
Deduction		N(1,806,059.07)
Value Added Tax		N1,562,952,417.41





Total Allocation

ABAK	▶		N146,999,237.99
EASTERN OBOLO	▶		N117,497,260.76
EKET	▶		N153,613,976.81
EKPE ATAI	▶		N119,943,217.25
ESSIEN UDIM	▶		N158,787,358.93
ETIM EKPO	▶		N136,222,007.88
ETINAN	▶		N155,063,208.18
IBENO	▶		N124,879,460.01
IBESIKPO ASUTAN	▶		N144,517,922.53
IBIONO IBOM	▶		N158,464,123.32
IKA	▶		N122,346,957.32
IKONO	▶		N143,054,564.95
IKOT ABASI	▶		N143,093,594.15
IKOT EKPENE	▶		N147,195,203.93
INI	▶		N134,169,071.02
ITU	▶		N139,052,048.59
MBO	▶		N130,625,834.02
MKPAT ENIN	▶		N158,805,892.19



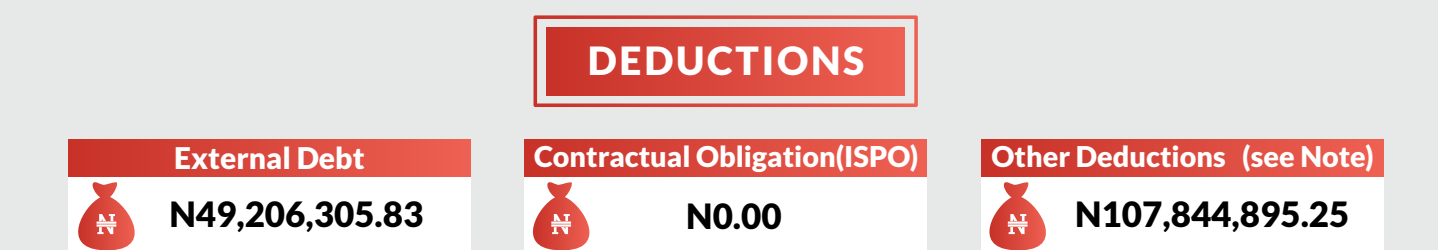
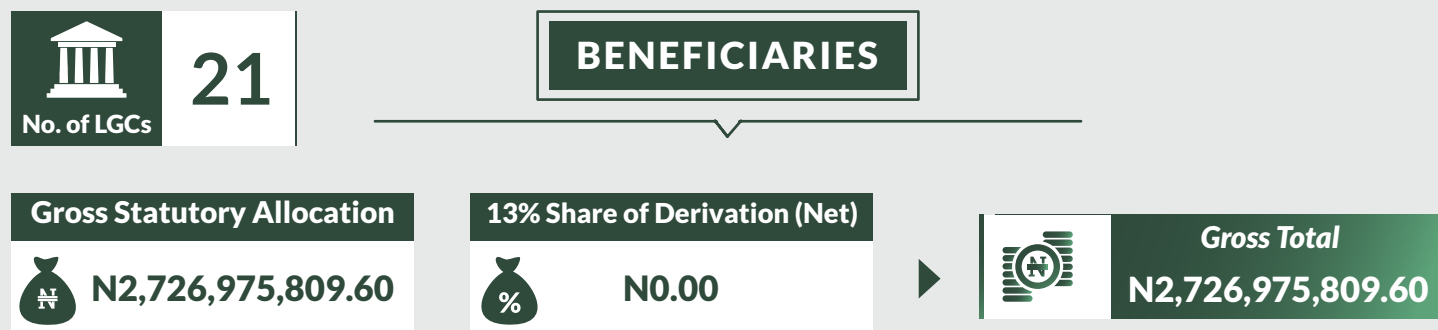
Total Allocation

NSIT IBOM	▶		N134,166,440.10
NSIT UBIUM	▶		N140,794,325.99
OBAT AKARA	▶		N146,617,994.13
OKOBO	▶		N128,578,101.40
ONNA	▶		N134,263,991.35
ORON	▶		N132,367,340.93
ORUK ANAM	▶		N157,097,750.46
UDUNG UKO	▶		N118,058,849.55
UKANAFUN	▶		N143,347,081.89
UQUO	▶		N119,229,985.78
URUAN	▶		N148,266,548.60
URUE OFFONG/ORUK	▶		N126,043,421.56
UYO	▶		N194,036,195.07

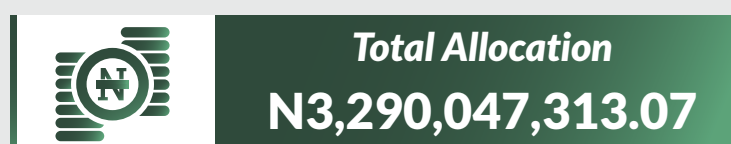
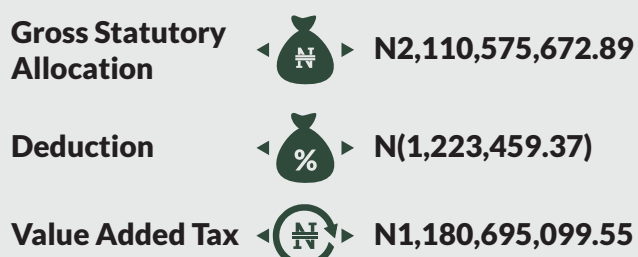
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

ANAMBRA STATE



LGAs





Total Allocation

AGUATA	▶		N213,934,588.10
ANAMBRA EAST	▶		N142,547,259.10
ANAMBRA WEST	▶		N146,718,485.33
ANIOCHA	▶		N179,251,158.43
AWKA NORTH	▶		N132,987,741.76
AWKA SOUTH	▶		N154,432,763.27
AYAMELUM	▶		N143,792,579.20
DUNUKOFIA	▶		N127,232,531.63
EKWUSIGWO	▶		N143,136,765.55
IDEMILI NORTH	▶		N226,290,250.82
IDEMILI SOUTH	▶		N157,667,358.88
IHIALA	▶		N190,423,939.34
NJIKOKA	▶		N140,939,294.38
NNEWI NORTH	▶		N141,171,341.54
NNEWI SOUTH	▶		N167,457,472.57
OGBARU	▶		N161,383,590.11
ONISHA NORTH	▶		N134,073,059.13
ONISHA SOUTH	▶		N138,473,189.41

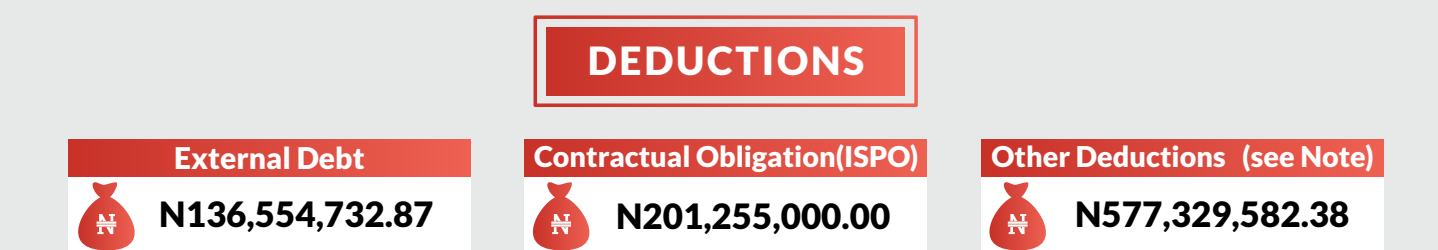
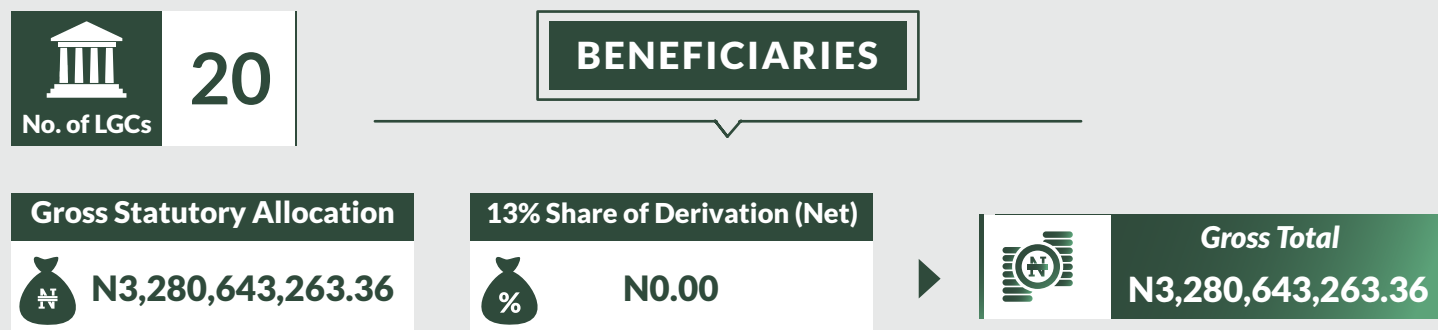
*Total Allocation*

ORUMBA NORTH	▶		N149,522,586.50
ORUMBA SOUTH	▶		N152,299,538.45
OYI	▶		N146,311,819.57

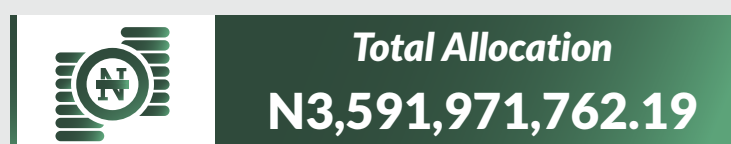
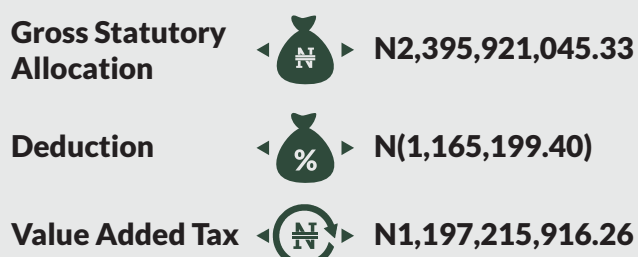
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

BAUCHI STATE



LGAs





			<i>Total Allocation</i>
ALKALERI	▶		N228,217,488.83
BAUCHI	▶		N279,013,641.24
BOGORO	▶		N126,861,702.53
DAMBAN	▶		N149,334,520.37
DARAZO	▶		N186,828,569.68
DASS	▶		N126,886,679.36
GAMAWA	▶		N197,696,501.58
GANJUWA	▶		N195,003,210.80
GIADE	▶		N145,228,345.49
I/GADAU	▶		N166,858,270.11
JAMA'ARE	▶		N130,274,070.31
KATAGUM	▶		N195,376,076.02
KIRFI	▶		N156,260,691.13
MISAU	▶		N186,713,855.16
NINGI	▶		N235,053,167.79
SHIRA	▶		N178,625,152.68
TAFAWA BALEWA	▶		N175,137,058.48
TORO	▶		N236,864,964.89



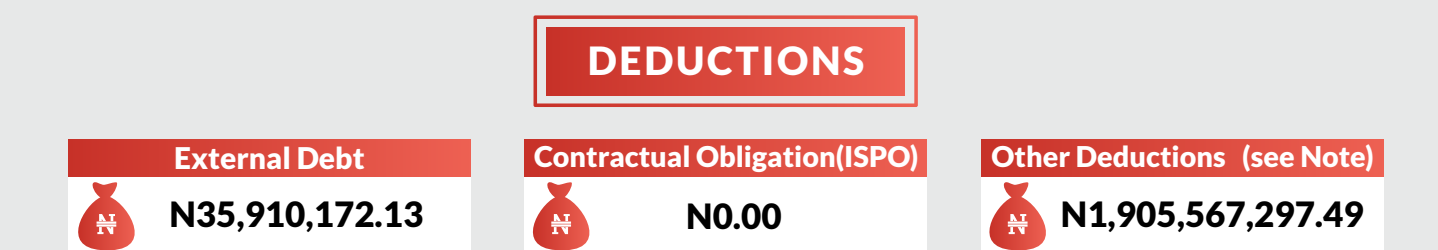
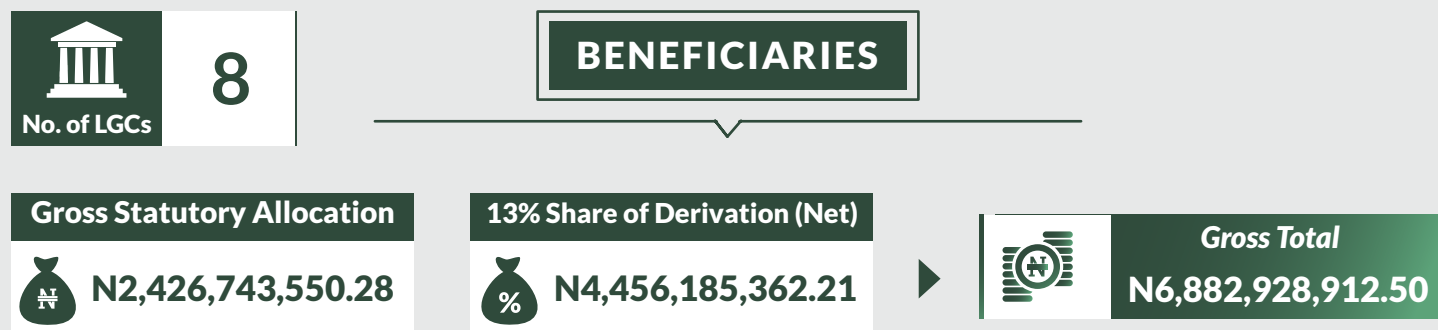
Total Allocation

WARJI	▶		N138,224,183.27
ZAKI	▶		N157,513,612.48

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

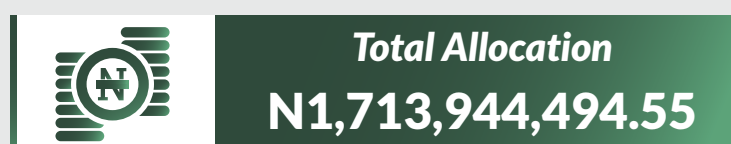
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

BAYELSA STATE



LGAs

Gross Statutory Allocation		N975,227,564.15
Deduction		N(466,079.76)
Value Added Tax		N739,183,010.16



*Total Allocation*

BRASS	▶		N205,332,547.26
EKERMOR	▶		N231,862,465.48
KOLOKUMA/OPOKUMA	▶		N166,115,187.83
NEMBE	▶		N192,666,005.60
OGBIA	▶		N203,610,470.93
SAGBAMA	▶		N202,467,693.66
SOUTHERN IJAW	▶		N260,088,031.05
YENAGOA	▶		N251,802,092.74

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

BENUE STATE



 **No. of LGCs** **23**

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
 N3,075,815,133.41	 N0.00	 N3,075,815,133.41

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N32,909,106.25	 N103,855,987.23	 N754,582,588.40

Net Statutory Allocation	Gross VAT Allocation
N2,184,467,451.53	N1,720,672,512.23
Total Gross Amount	Deductions
N4,796,487,645.64	-----
Total Net Amount	Net VAT Allocation
N3,905,139,963.76	N1,720,672,512.23



LGAs

Gross Statutory Allocation	 N2,607,132,910.99
Deduction	 N(1,339,979.31)
Value Added Tax	 N1,242,637,815.92

Total Allocation
N3,848,430,747.60



		<i>Total Allocation</i>	
ADO	▶		N168,248,358.55
AGATU	▶		N147,789,236.35
APA	▶		N142,519,392.55
BURUKU	▶		N172,450,100.63
GBOKO	▶		N224,114,423.73
GUMA	▶		N178,136,001.31
GWER EAST	▶		N168,730,644.34
GWER WEST	▶		N147,728,287.51
KATSINA ALA	▶		N185,442,314.34
KONSHISHA	▶		N178,706,549.28
KWANDE	▶		N198,640,813.69
LOGO	▶		N157,989,066.00
MAKURDI	▶		N193,326,918.55
OBI	▶		N138,387,196.96
OGBADIBO	▶		N146,398,158.11
OHIMINI	▶		N131,465,886.61
OJU	▶		N166,127,422.71
OKPOKWU	▶		N159,685,420.22



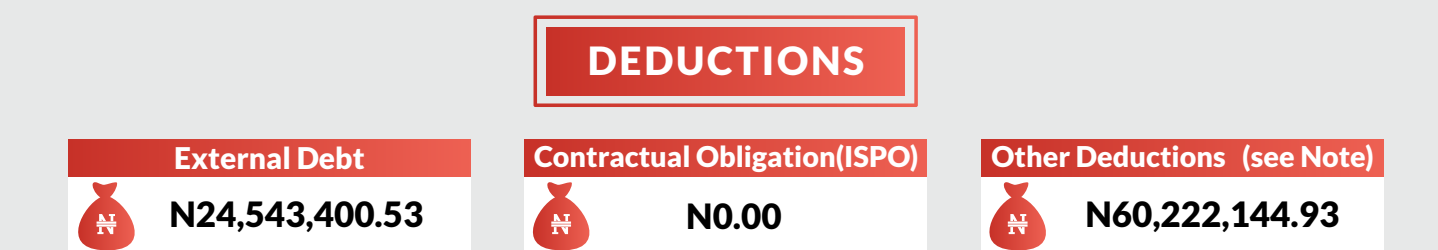
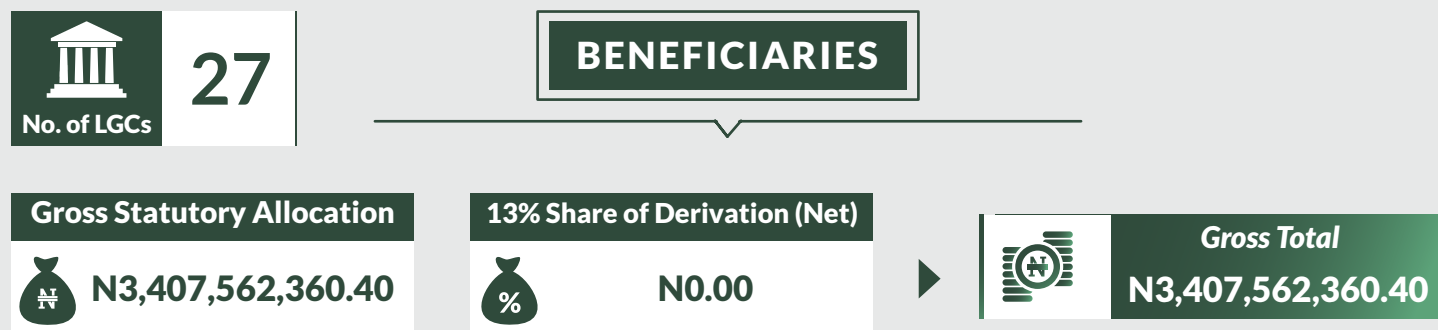
Total Allocation

OTUKPO	▶		N187,242,873.40
TARKA	▶		N128,976,080.14
UKUM	▶		N175,806,117.40
USHONGO	▶		N169,562,318.90
VANDEIKYA	▶		N180,957,166.32

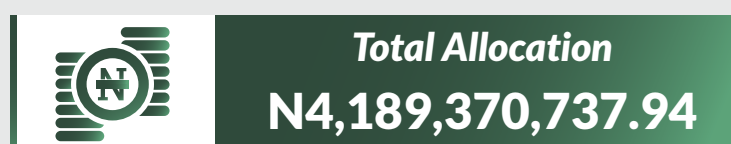
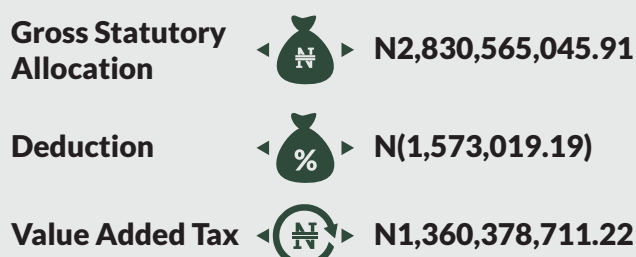
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

BORNO STATE



LGAs





Total Allocation

ABADAN	▶		N146,787,227.22
ASKIRA UBA	▶		N147,567,836.87
BAMA	▶		N201,923,141.77
BAYO	▶		N122,092,805.85
BIU	▶		N163,467,802.30
CHIBOK	▶		N120,446,632.63
DAMBOA	▶		N192,541,618.02
DIKWA	▶		N133,534,467.48
GUBIO	▶		N155,279,050.79
GUZAMALA	▶		N133,496,951.70
GWOZA	▶		N192,801,851.26
HAWUL	▶		N138,031,039.81
JERE	▶		N162,058,808.58
KAGA	▶		N136,520,639.94
KALA BALGE	▶		N125,884,081.82
KONDUGA	▶		N176,299,827.83
KUKAWA	▶		N185,337,647.56
KWAYA KUSAR	▶		N111,762,203.94



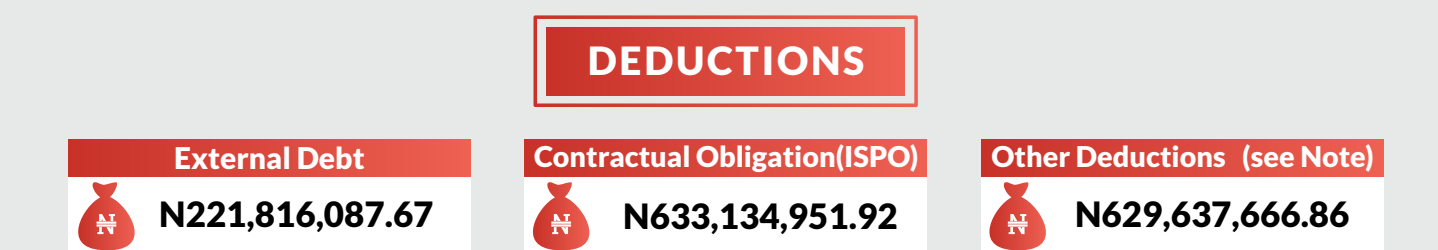
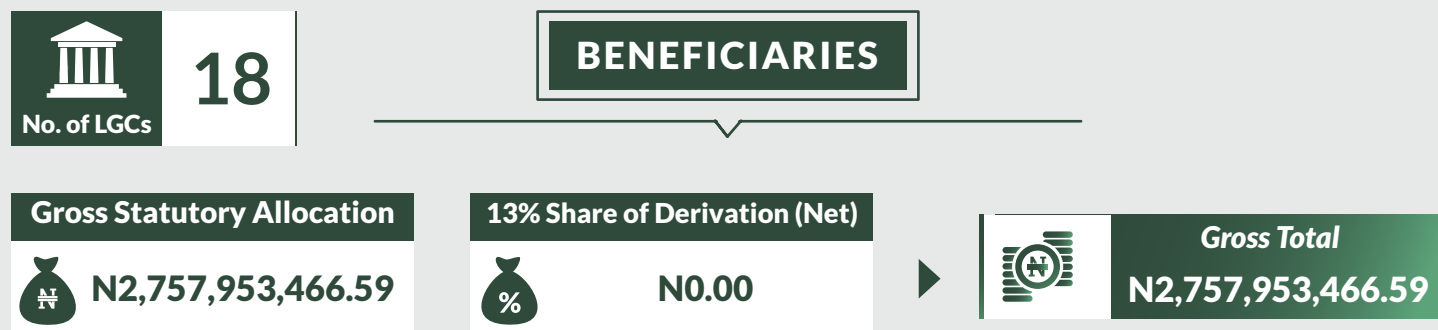
Total Allocation

MAFA	▶		N141,960,167.34
MAGUMERI	▶		N163,806,391.68
MAIDUGURI METRO	▶		N258,109,741.61
MARTE	▶		N152,193,993.88
MOBBAR	▶		N143,607,511.98
MONGUNO	▶		N140,533,475.70
NGALA	▶		N168,151,110.65
NGANZAI	▶		N138,872,516.60
SHANI	▶		N136,302,193.14

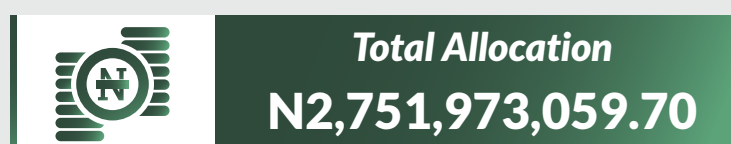
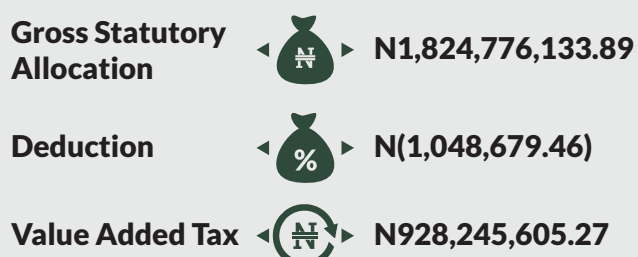
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

CROSS RIVER STATE



LGAs





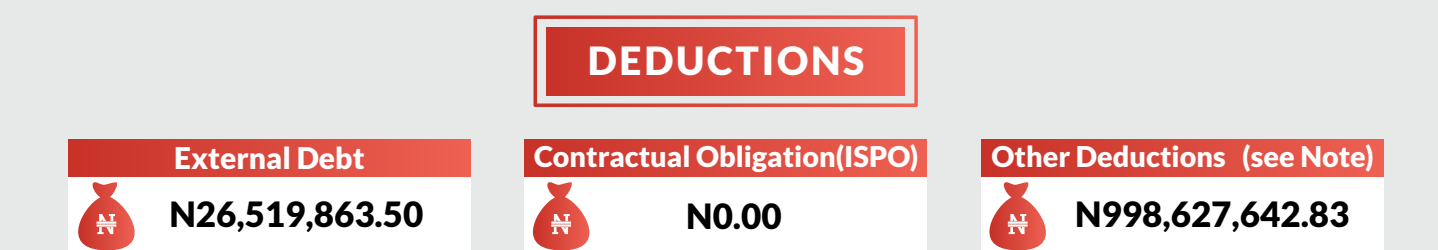
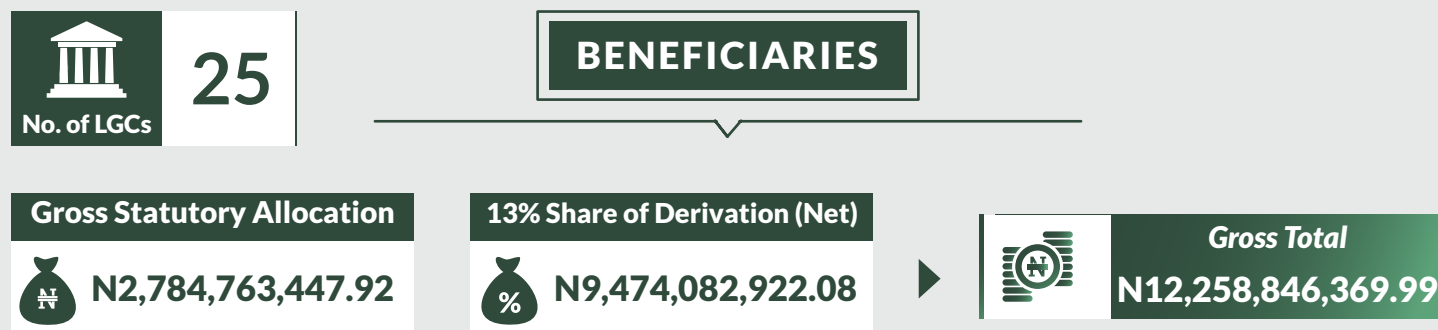
Total Allocation

ABI	▶		N146,919,197.10
AKAMKPA	▶		N172,574,851.75
AKPABUYO	▶		N180,563,245.76
BAKASSI	▶		N112,859,784.93
BEKWARA	▶		N135,594,285.67
BIASE	▶		N156,100,789.73
BOKI	▶		N173,139,604.72
CALABAR MUNICIPAL	▶		N147,703,772.88
CALABAR SOUTH	▶		N155,247,417.27
ETUNG	▶		N121,249,621.66
IKOM	▶		N158,903,277.54
OBANLIKU	▶		N138,502,023.50
OBUBRA	▶		N154,770,000.17
OBUDU	▶		N147,985,516.68
ODUKPANI	▶		N164,497,217.76
OGAJA	▶		N155,654,595.70
YAKURR	▶		N158,755,043.36
YALA	▶		N170,952,813.50

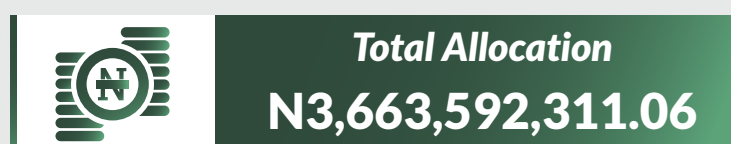
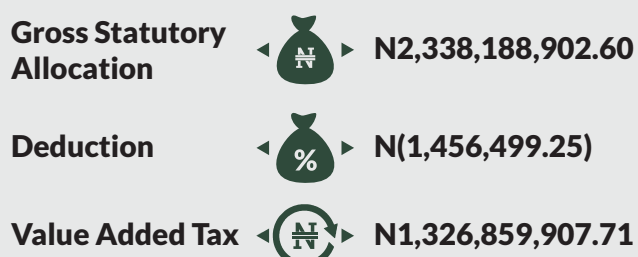
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

DELTA STATE



LGAs





Total Allocation

ANIOCHA NORTH	▶		N126,285,350.74
ANIOCHA SOUTH	▶		N137,401,623.00
BOMADI	▶		N118,856,660.19
BURUTU	▶		N164,854,689.17
ETHIOPE EAST	▶		N154,250,290.38
ETHIOPE WEST	▶		N156,923,289.61
IKA NORTH EAST	▶		N160,726,565.88
IKA SOUTH	▶		N152,135,994.99
ISOKO NORTH	▶		N144,247,809.07
ISOKO SOUTH	▶		N164,462,543.53
NDOKWA EAST	▶		N134,112,185.39
NDOKWA WEST	▶		N141,930,029.30
OKPE	▶		N132,206,399.45
OSHIMILI NORTH	▶		N128,880,413.81
OSHIMILI SOUTH	▶		N139,555,696.58
PATANI	▶		N115,220,189.16
SAPELE	▶		N145,545,242.14
UDU	▶		N147,124,538.83

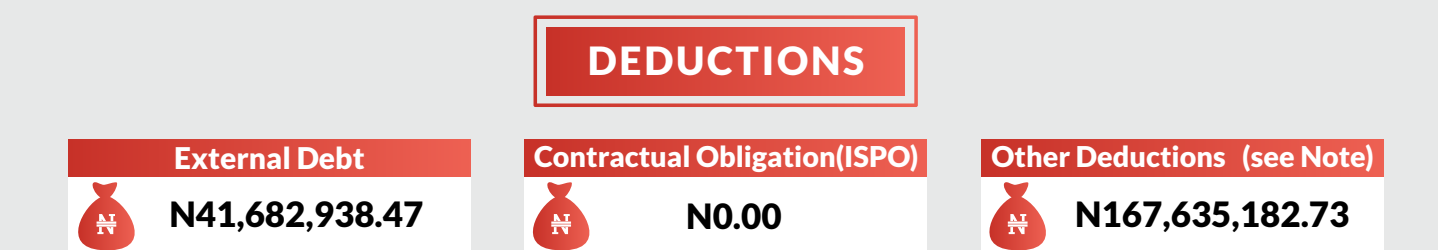
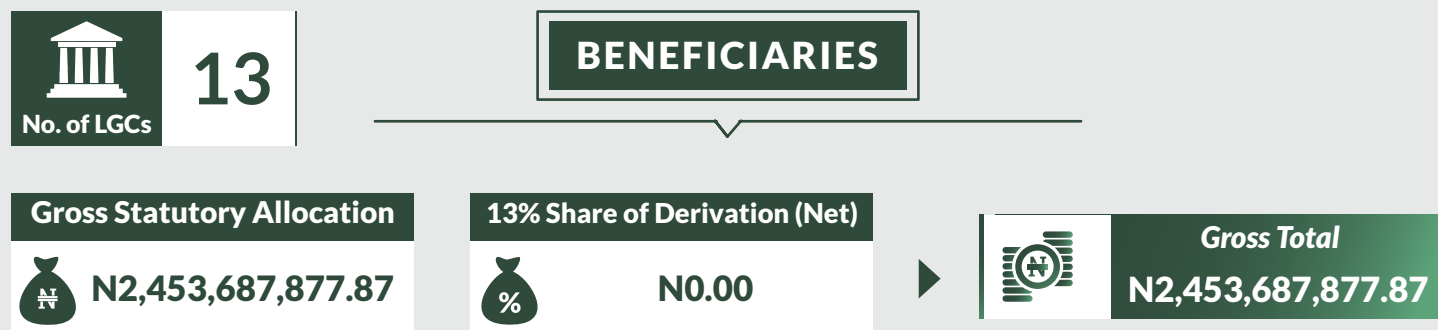
*Total Allocation*

UGHELLI NORTH	▶		N196,113,110.39
UGHELLI SOUTH	▶		N158,230,487.41
UKWUANI	▶		N127,358,624.33
UVWIE	▶		N149,006,936.74
WARRI SOUTH	▶		N183,860,009.91
WARRI NORTH	▶		N145,168,770.09
WARRI SOUTH-WEST	▶		N139,134,860.98

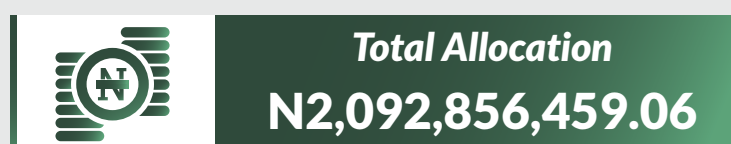
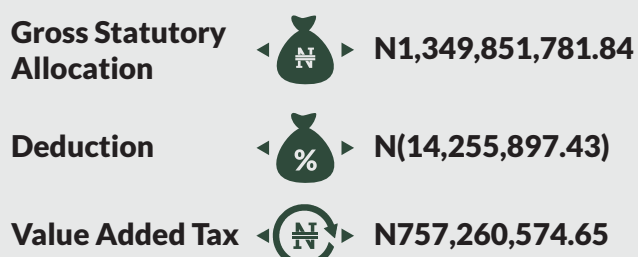
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

EBONYI STATE



LGAs




Total Allocation

ABAKALIKI	▶		N159,141,689.86
AFIKPO NORTH	▶		N153,416,617.44
AFIKPO SOUTH	▶		N154,296,969.43
EBONYI	▶		N147,505,385.66
EZZA NORTH	▶		N149,262,947.04
EZZA SOUTH	▶		N151,580,951.56
IKWO	▶		N176,873,591.56
ISHIELU	▶		N156,934,799.97
IVO	▶		N144,054,484.64
IZZI	▶		N191,851,516.19
OHAOZARA	▶		N154,149,587.99
OHAUKWU	▶		N169,521,949.39
ONICHA	▶		N184,265,968.33

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

EDO STATE



 **No. of LGCs** **18**

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
 N2,564,497,083.48	 N906,210,063.15	 N3,470,707,146.64

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N91,028,172.92	 N0.00	 N293,406,548.17

Net Statutory Allocation	Gross VAT Allocation
N3,086,272,425.55	N1,605,968,921.34
Total Gross Amount	Deductions
N5,076,676,067.98	-----
Total Net Amount	Net VAT Allocation
N4,692,241,346.89	N1,605,968,921.34



LGAs

Gross Statutory Allocation	 N1,789,030,986.23
Deduction	 N(1,048,679.46)
Value Added Tax	 N989,803,837.10

Total Allocation
N2,777,786,143.87



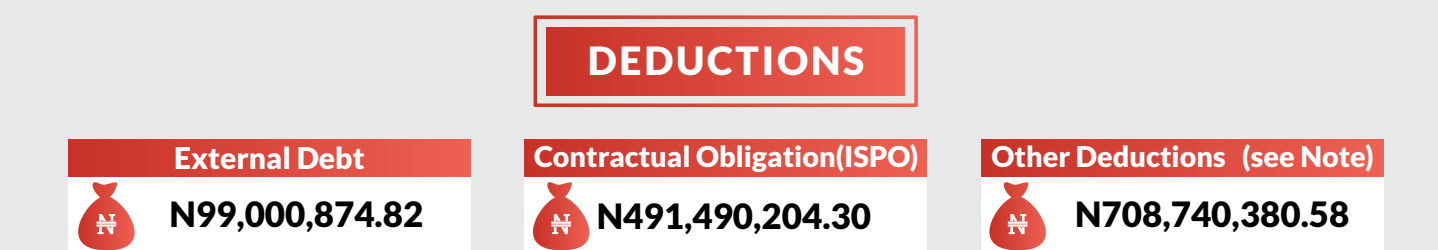
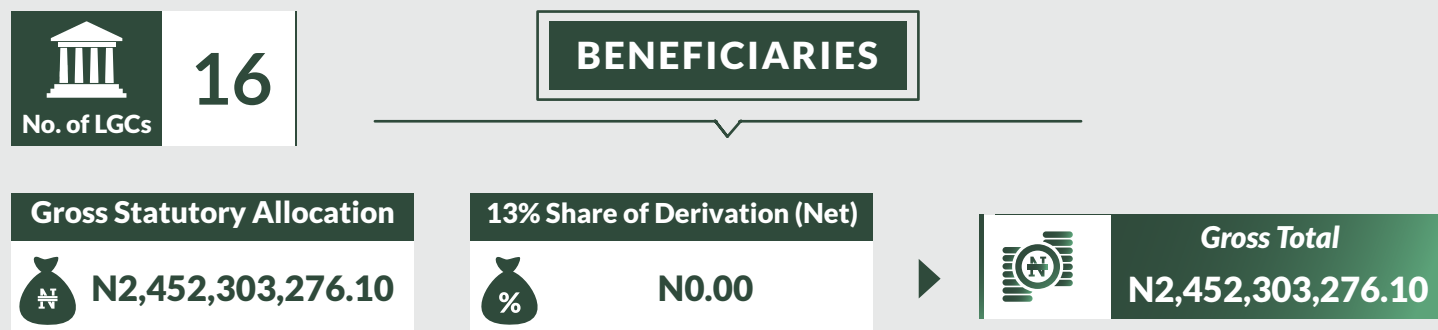
Total Allocation

AKOKO EDO	▶		N188,273,203.24
EGOR	▶		N190,575,495.61
ESAN CENTRAL	▶		N124,920,226.13
ESAN NORTH EAST	▶		N128,765,961.90
ESAN SOUTH EAST	▶		N149,935,111.14
ESAN WEST	▶		N130,901,432.28
ETSAKO CENTRAL	▶		N127,544,374.08
ETSAKO EAST	▶		N146,293,254.14
ETSAKO WEST	▶		N161,514,420.11
IGUEBEN	▶		N119,000,796.05
IKPOBA OKHA	▶		N206,538,928.02
OREDO	▶		N210,735,461.77
ORHIONWON	▶		N160,628,751.14
OVIA NORTH EAST	▶		N152,583,320.69
OVIA SOUTH WEST	▶		N159,730,801.20
OWAN EAST	▶		N148,365,508.32
OWAN WEST	▶		N124,821,225.54
UHUNMWODE	▶		N146,657,872.50

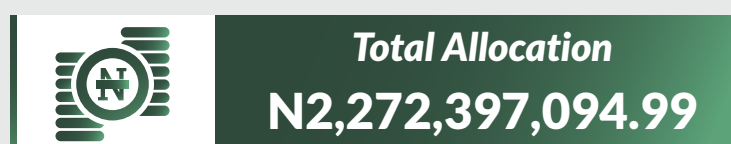
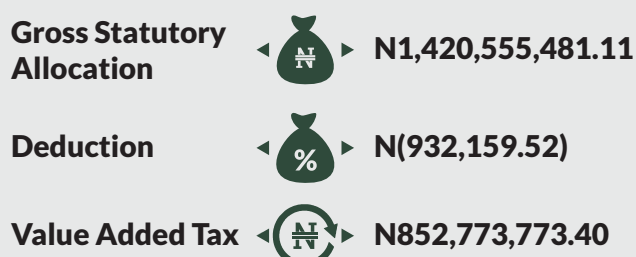
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

EKITI STATE



LGAs





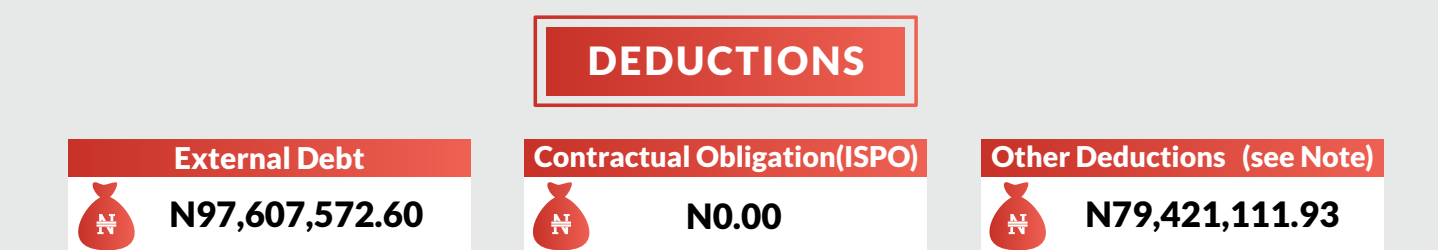
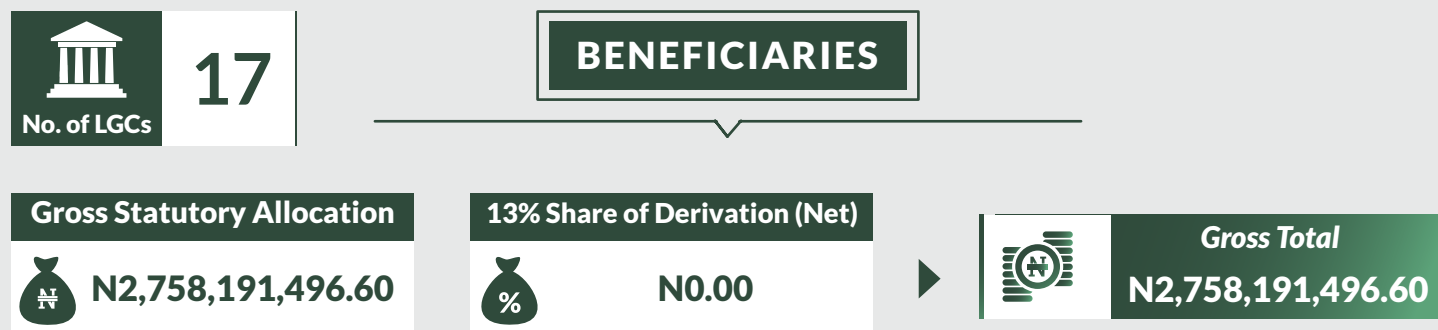
Total Allocation

ADO EKITI	▶		N186,021,001.22
AIYEKIRE	▶		N140,855,308.32
EFON	▶		N130,051,947.79
EKITI EAST	▶		N138,374,298.05
EKITI SOUTH WEST	▶		N146,484,888.24
EKITI WEST	▶		N149,864,294.24
EMURE	▶		N124,014,214.91
IDO-OSI	▶		N148,992,173.77
IJERO	▶		N162,451,329.23
IKERE	▶		N141,484,257.69
IKOLE	▶		N150,135,440.69
ILEJEMEJI	▶		N108,161,936.97
IREPODUN/IFELODUN	▶		N135,345,167.06
ISE/ORUN	▶		N131,618,625.44
MOBA	▶		N141,176,987.81
OYE	▶		N137,365,223.57

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

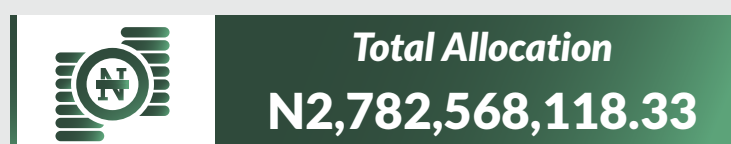
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

ENUGU STATE



LGAs

Gross Statutory Allocation		N1,817,682,079.54
Deduction		N(990,419.49)
Value Added Tax		N965,876,458.28



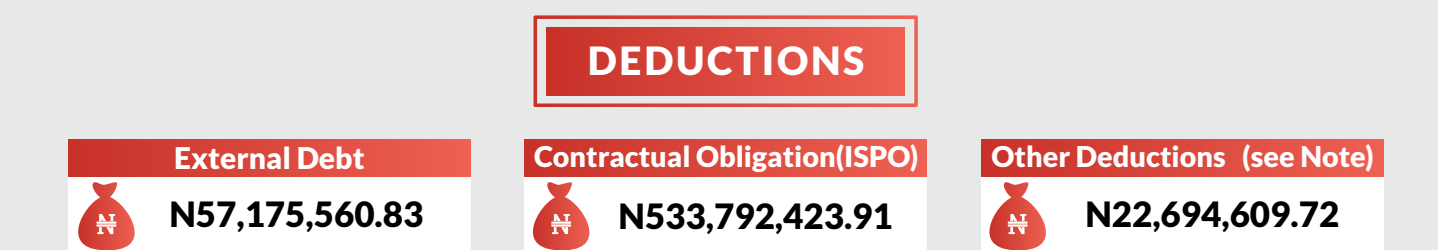
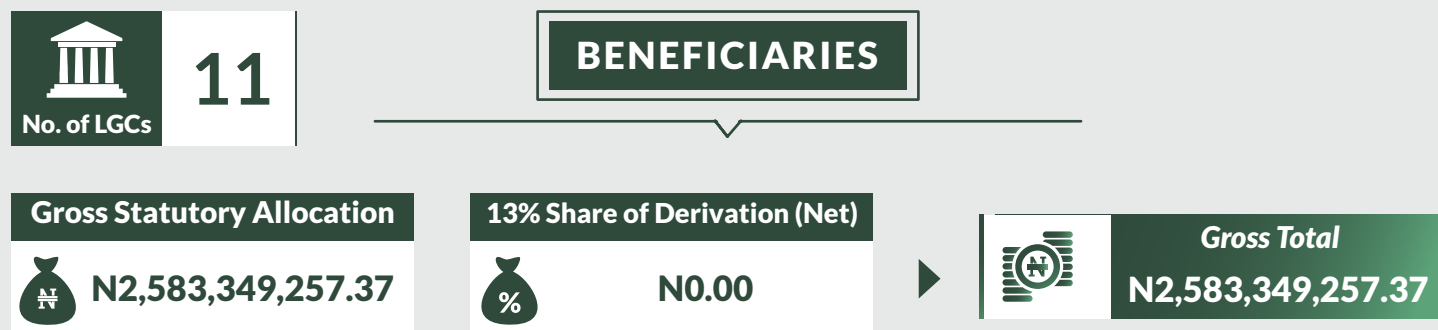


		<i>Total Allocation</i>	
AGWU	▶	 N164,891,425.38	
ANINRI	▶	 N140,910,392.47	
ENUGU EAST	▶	 N188,871,290.85	
ENUGU NORTH	▶	 N177,766,885.21	
ENUGU SOUTH	▶	 N168,889,483.08	
EZEAGU	▶	 N161,414,994.32	
IGBO ETITI	▶	 N166,791,303.32	
IGBO EZE NORTH	▶	 N181,198,278.47	
IGBO EZE SOUTH	▶	 N158,354,207.72	
ISI UZO	▶	 N151,571,676.88	
NKANU EAST	▶	 N156,283,472.17	
NKANU WEST	▶	 N153,025,356.50	
NSUKKA	▶	 N200,778,054.61	
OJI RIVER	▶	 N139,548,891.37	
UDENU	▶	 N154,851,595.35	
UDI	▶	 N174,433,763.74	
UZO UWANI	▶	 N142,987,046.89	

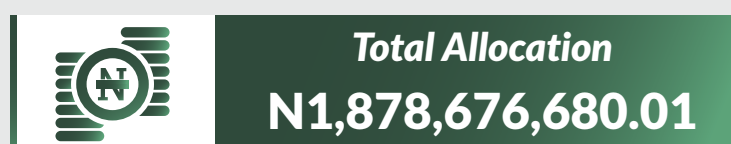
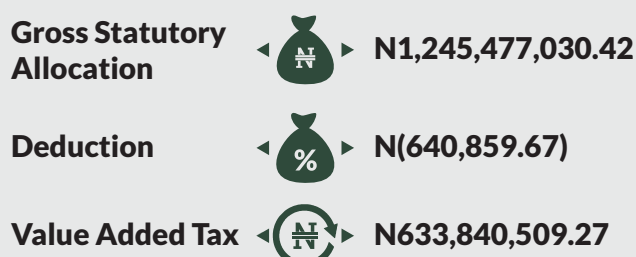
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

GOMBE STATE



LGAs





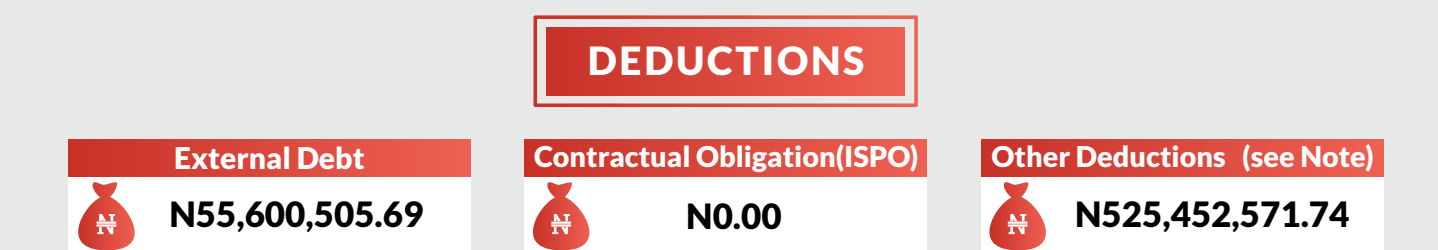
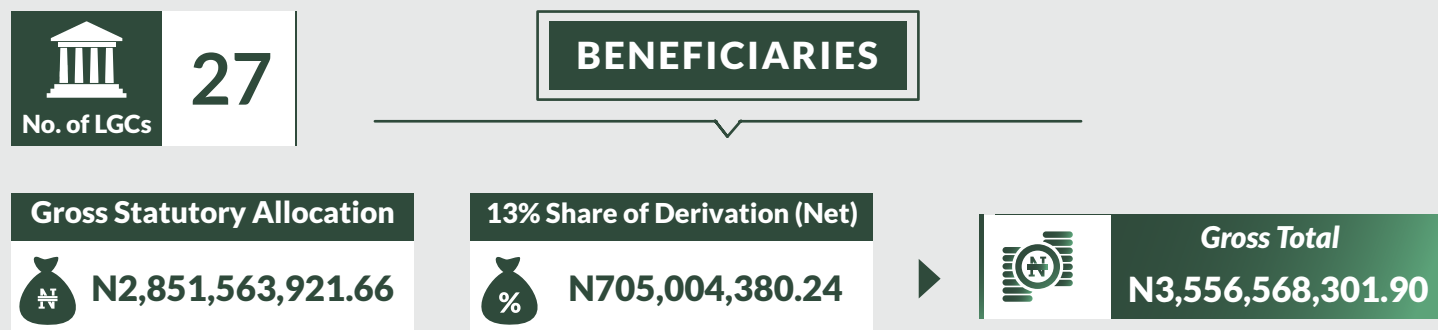
Total Allocation

AKKO	▶		N220,497,278.03
BALANGA	▶		N165,858,706.29
BILLIRI	▶		N165,419,078.09
DUKKU	▶		N175,757,161.95
FUNAKAYE	▶		N175,674,711.03
GOMBE	▶		N189,459,205.43
KALTUNGO	▶		N149,287,398.83
KWAMI	▶		N161,460,295.89
NAFADA	▶		N145,833,713.88
SHOMGOM	▶		N142,310,857.56
YAMALTU/DEBA	▶		N187,118,273.04

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

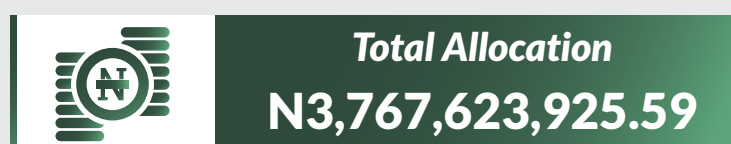
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

IMO STATE



LGAs

Gross Statutory Allocation		N2,436,098,326.58
Deduction		N(1,573,019.19)
Value Added Tax		N1,333,098,618.20





Total Allocation

ABOH MBAISE	▶		N152,527,077.05
AHIAZU MBAISE	▶		N144,048,927.71
EHIME MBANO	▶		N132,183,001.64
EZINIHITTE MBAISE	▶		N141,359,757.54
IDEATO NORTH	▶		N147,068,575.42
IDEATO SOUTH	▶		N147,552,937.37
IHITTE UBOMA	▶		N133,110,159.34
IKEDURU	▶		N141,370,264.13
ISIALA MBANO	▶		N158,260,376.06
ISU	▶		N142,521,530.21
MBAITOLI	▶		N171,824,137.31
NGOR/OKPALA	▶		N146,359,604.41
NJABA	▶		N135,506,162.62
NKWANGELE	▶		N131,364,805.66
NKWERRE	▶		N116,897,327.65
OBOWO	▶		N127,345,172.26
OGUTA	▶		N144,179,692.48
OHAJI/EBBEMA	▶		N156,358,821.32



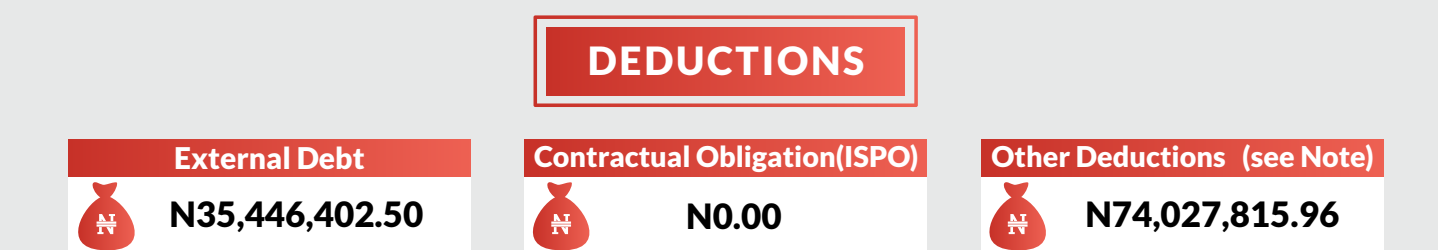
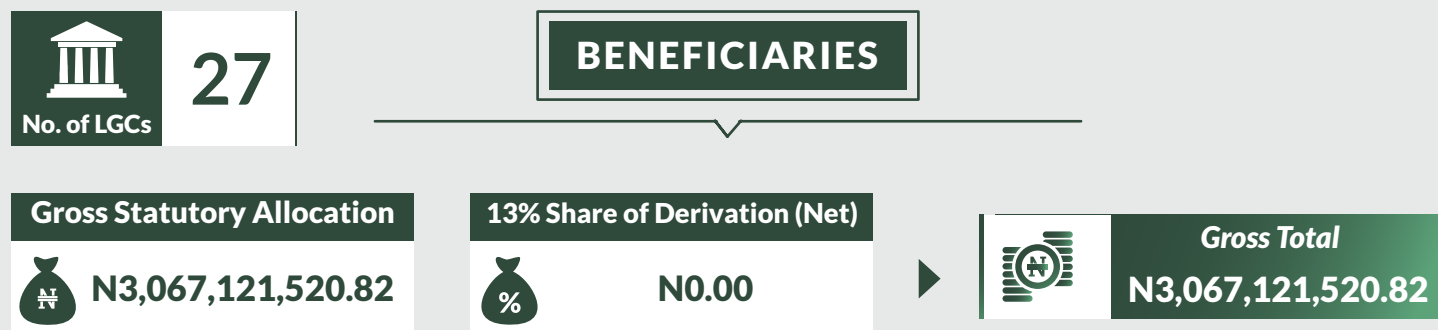
Total Allocation

OKIGWE	▶		N138,079,779.35
ONUIMO	▶		N124,386,481.83
ORLU	▶		N137,164,717.57
ORSU	▶		N132,271,329.17
ORU	▶		N128,564,654.61
ORU WEST	▶		N132,048,505.61
OWERRI MUNICIPAL	▶		N133,901,662.45
OWERRI NORTH	▶		N144,719,672.77
OWERRI WEST	▶		N126,648,792.04

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

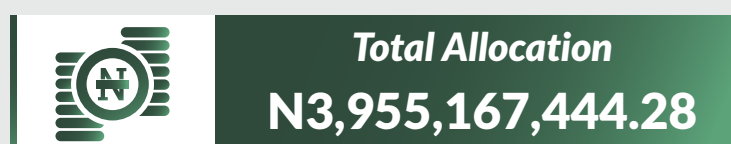
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

JIGAWA STATE



LGAs

Gross Statutory Allocation		N2,559,350,658.49
Deduction		N(1,573,019.19)
Value Added Tax		N1,397,389,804.98





Total Allocation

AUYO	▶		N134,591,356.94
BABURA	▶		N158,673,701.63
BIRNIN KUDU	▶		N194,769,478.17
BIRNIWA	▶		N145,211,744.08
GAGARAWA	▶		N124,850,175.43
BUJI	▶		N125,153,460.11
DUTSE	▶		N173,963,561.65
GARKI	▶		N145,503,895.87
GUMEL	▶		N128,797,672.60
GURI	▶		N134,346,133.65
GWARAM	▶		N185,939,614.77
GWIWA	▶		N137,888,209.12
HADEJIA	▶		N121,757,759.58
JAHUN	▶		N163,825,242.30
KAFIN HAUSA	▶		N181,487,490.92
KAUGAMA	▶		N134,337,247.27
KAZAURE	▶		N143,039,092.14
KIRI-KASAMMA	▶		N150,259,548.11



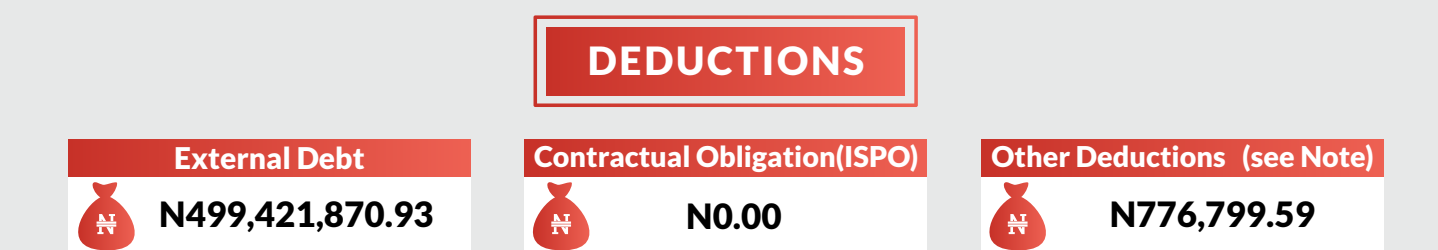
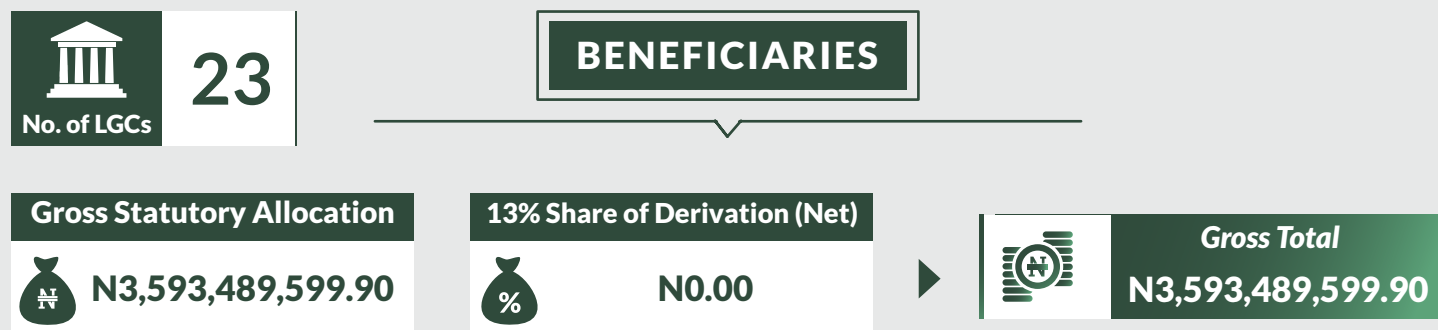
Total Allocation

KIYAWA	▶		N151,372,843.42
MAIGATARI	▶		N152,970,138.11
MALAM MADORI	▶		N144,689,964.05
MIGA	▶		N133,377,523.02
RINGIM	▶		N159,732,499.28
RONI	▶		N119,938,871.17
SULE TAKARKAR	▶		N145,501,214.49
TAURA	▶		N136,810,966.26
YANKWASHI	▶		N126,378,040.14

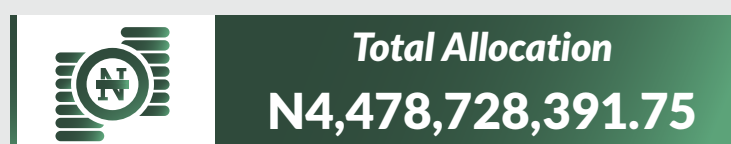
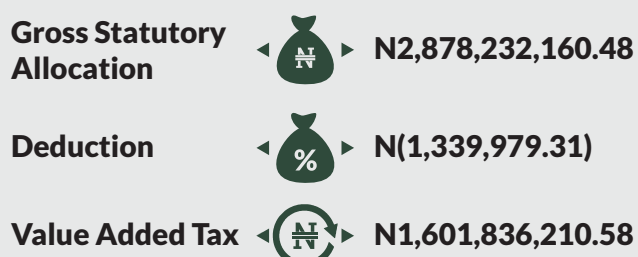
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

KADUNA STATE



LGAs





Total Allocation

BIRNIN GWARI	▶		N221,581,261.42
CHIKUN	▶		N236,881,126.45
GIWA	▶		N201,031,861.99
GWAGWADA	▶		N152,098,166.11
IGABI	▶		N251,097,112.66
IKARA	▶		N171,274,466.68
JABA	▶		N153,045,292.68
JEMA'A	▶		N198,286,472.86
KACHIA	▶		N207,603,582.66
KADUNA NORTH	▶		N212,303,554.64
KADUNA SOUTH	▶		N226,168,078.75
KAGARKO	▶		N189,244,639.89
KAURA	▶		N170,903,848.96
KAURU	▶		N168,273,358.92
KUBAU	▶		N197,746,798.38
KUDAN	▶		N153,738,857.10
LERE	▶		N213,134,095.24
MAKARFI	▶		N148,263,579.18

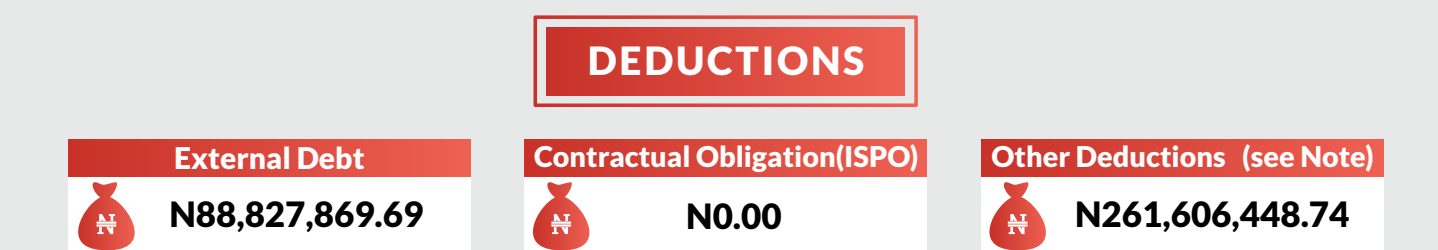
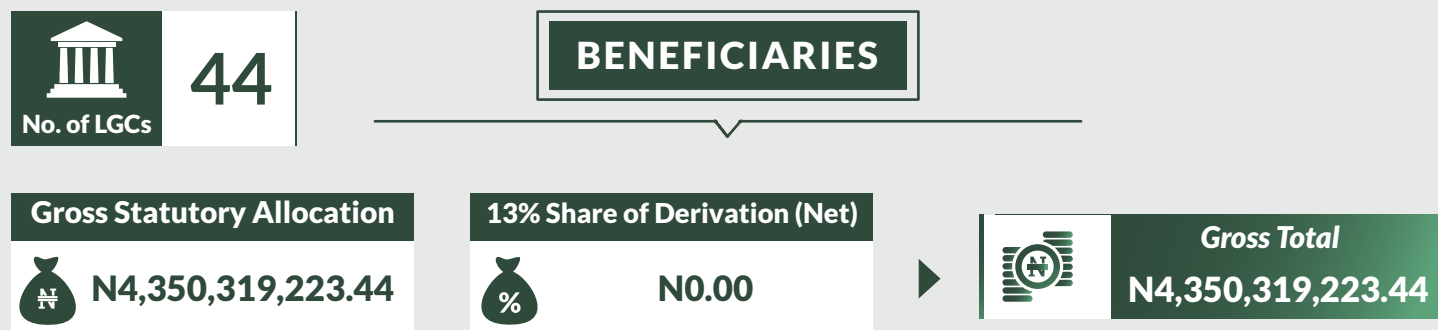
*Total Allocation*

SABON GARI	▶		N192,957,323.32
SANGA	▶		N158,335,829.08
SOBA	▶		N201,959,683.94
ZANGON KATAF	▶		N219,836,343.60
ZARIA	▶		N232,963,057.26

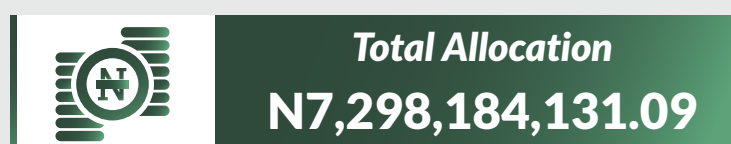
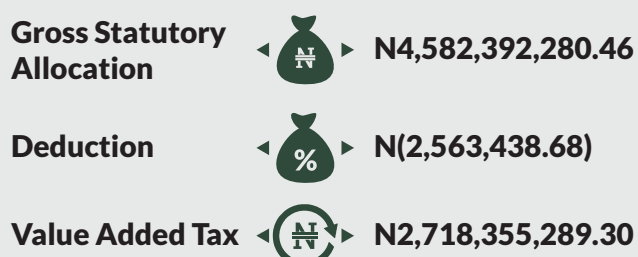
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

KANO STATE



LGAs





Total Allocation

AJINGI	▶		N152,211,134.50
ALBASU	▶		N156,266,158.56
BAGWAI	▶		N144,716,733.39
BEBEJI	▶		N155,074,976.59
BICHI	▶		N185,098,529.14
BUNKURE	▶		N149,806,216.66
DALA	▶		N233,895,459.39
DANBATTI	▶		N163,112,016.73
DAWAKIN KUDU	▶		N172,659,509.32
DAWAKIN TOFA	▶		N175,894,705.63
DOGUWA	▶		N157,216,329.03
FAGGE	▶		N160,370,545.09
GABASAWA	▶		N166,203,823.34
GARKO	▶		N149,576,650.04
GARUN MALLAM	▶		N144,039,504.65
GAYA	▶		N160,815,185.88
GEZAWA	▶		N183,951,237.92
GWALE	▶		N215,904,122.12



Total Allocation

GWARZO	▶		N153,318,879.56
KABO	▶		N146,558,209.58
KANO MUNICIPAL	▶		N211,496,242.89
KARAYE	▶		N142,429,753.39
KIBIYA	▶		N142,731,436.46
KIRU	▶		N182,693,148.71
KUMBOTSO	▶		N188,626,691.15
KUNCHI	▶		N140,759,246.75
KURA	▶		N142,580,407.07
MADOBI	▶		N141,784,653.30
MAKODA	▶		N167,583,200.13
MINJIBIR	▶		N167,458,903.14
NASSARAWA	▶		N286,525,063.29
RANO	▶		N145,794,943.22
RIMIN GADO	▶		N140,387,484.57
ROGO	▶		N171,729,436.41
SHANONO	▶		N143,201,682.90
SUMAILA	▶		N179,378,674.57



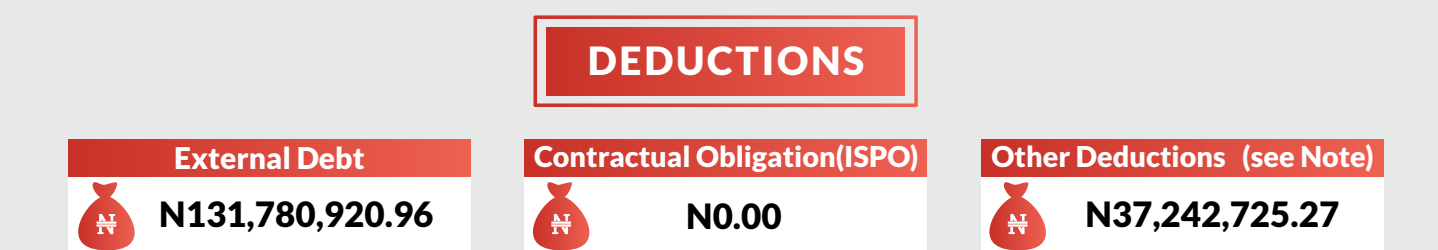
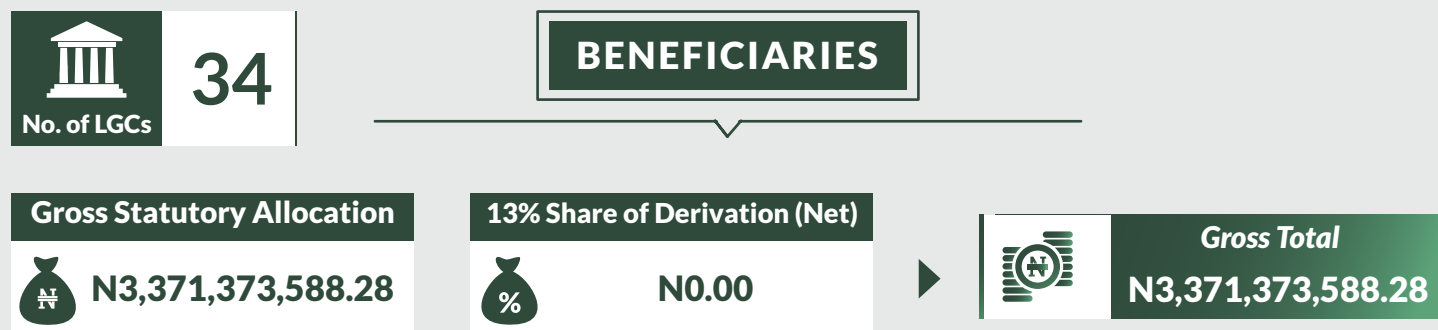
Total Allocation

TAKAI	▶		N159,994,331.39
TARAUNI	▶		N166,001,271.33
TOFA	▶		N130,433,939.78
TSANYAWA	▶		N145,360,150.85
TUDUN WADA	▶		N174,402,649.86
UNGOGO	▶		N208,261,198.06
WARAWA	▶		N136,876,860.09
WUDIL	▶		N157,915,833.16

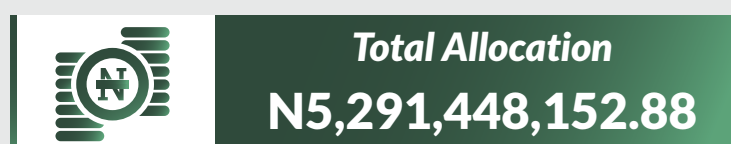
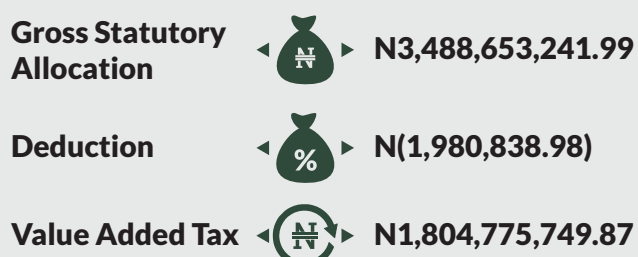
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

KATSINA STATE



LGAs





Total Allocation

BAKORI	▶		N151,596,530.61
BATAGARAWA	▶		N158,531,862.52
BATSARI	▶		N170,348,364.58
BAURE	▶		N162,023,472.43
BINDAWA	▶		N150,207,274.62
CHARANCHI	▶		N142,181,549.30
DAN-MUSA	▶		N139,859,093.27
DANDUME	▶		N149,956,262.90
DANJA	▶		N141,574,632.60
DAURA	▶		N171,118,283.05
DUTSI	▶		N140,491,278.63
DUTSINMA	▶		N156,233,200.33
FASKARI	▶		N168,399,636.93
FUNTUA	▶		N171,378,714.71
INGAWA	▶		N151,018,510.79
JIBIA	▶		N163,430,297.39
KAFUR	▶		N170,634,566.48
KAITA	▶		N163,733,174.39



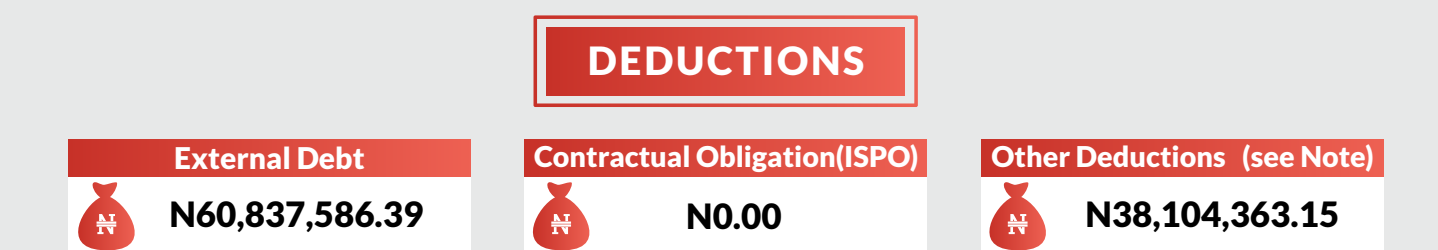
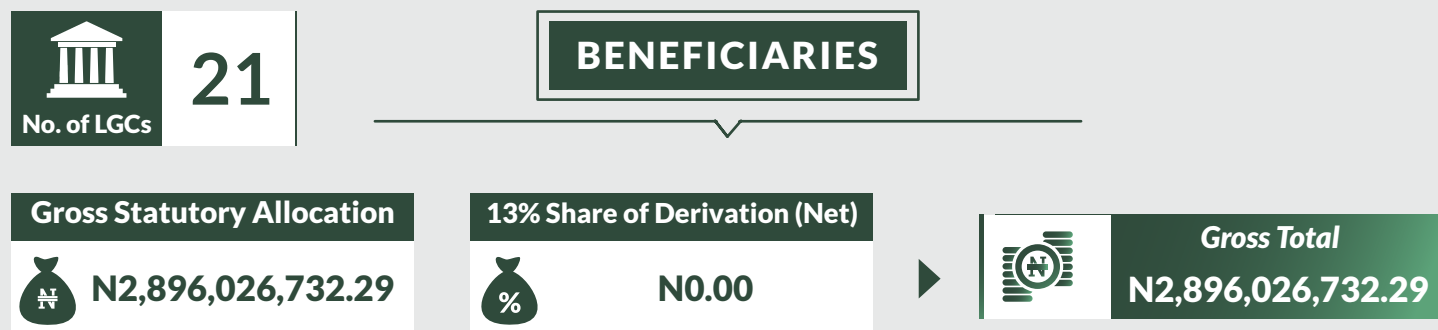
Total Allocation

KANKARA	▶		N181,013,762.50
KANKIA	▶		N146,277,958.36
KATSINA	▶		N200,578,667.90
KURFI	▶		N139,616,230.34
KUSADA	▶		N132,500,029.90
MAIADUA	▶		N162,582,348.23
MALUMFASHI	▶		N160,059,972.31
MANI	▶		N153,972,540.28
MASHI	▶		N155,656,843.76
MATAZU	▶		N133,175,004.05
MUSAWA	▶		N156,307,601.47
RIMI	▶		N144,233,788.61
SABUWA	▶		N145,648,893.45
SAFANA	▶		N157,922,967.42
SANDAMU	▶		N149,632,614.47
ZANGO	▶		N149,552,224.32

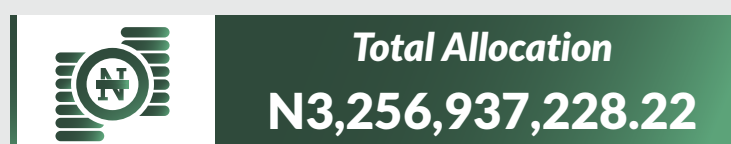
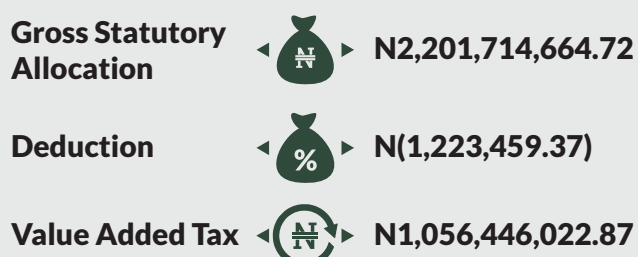
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

KEBBI STATE



LGAs





Total Allocation

ALIERU	▶		N119,222,119.54
AREWA	▶		N182,049,349.40
ARGUNGU	▶		N163,036,711.06
AUGIE	▶		N135,579,914.53
BAGUDO	▶		N178,469,456.77
BIRNIN -KEBBI	▶		N208,428,000.95
BUNZA	▶		N145,875,297.70
DANDI KAMBA	▶		N154,566,454.68
DANKO /WASAGU	▶		N193,383,578.48
FAKAI	▶		N137,808,067.74
GWANDU	▶		N146,210,114.90
JEGA	▶		N160,798,305.57
KALGO	▶		N131,120,925.50
KOKO/BESSE	▶		N151,766,150.28
MAIYAMA	▶		N170,002,284.46
NGASKI	▶		N141,073,328.56
SAKABA	▶		N135,883,261.55
SHANGA	▶		N143,466,842.10

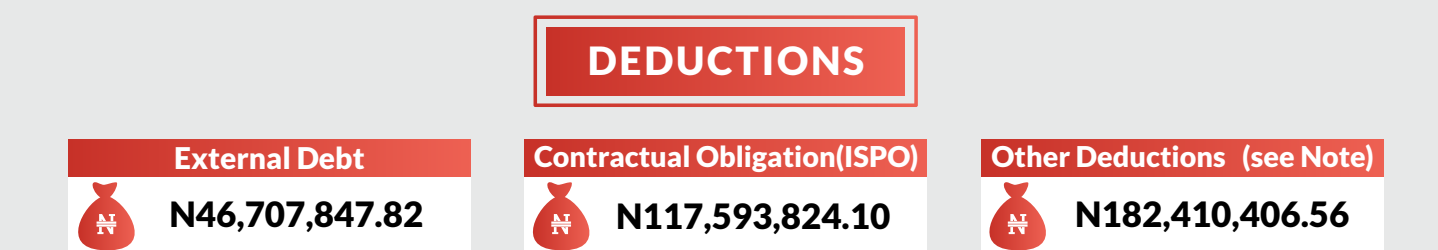
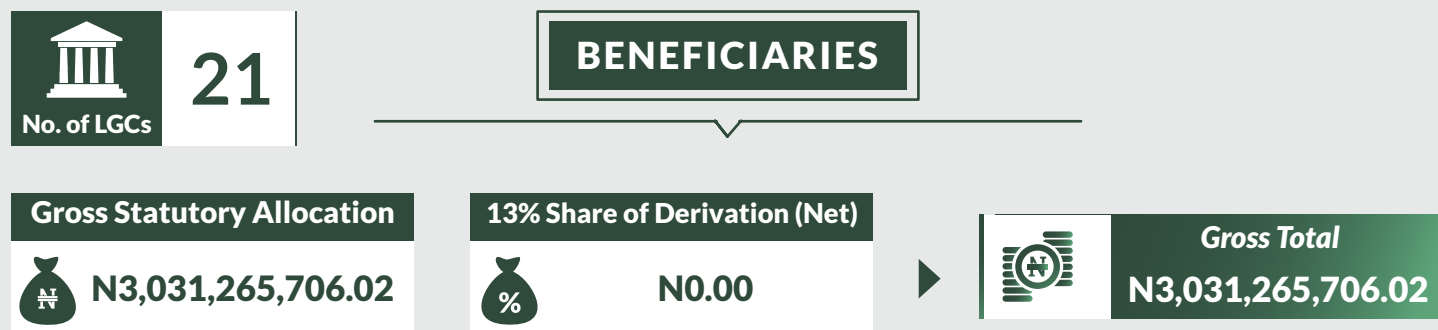
*Total Allocation*

SURU	▶		N166,187,920.80
YAURI	▶		N133,700,146.86
ZURU	▶		N158,308,996.80

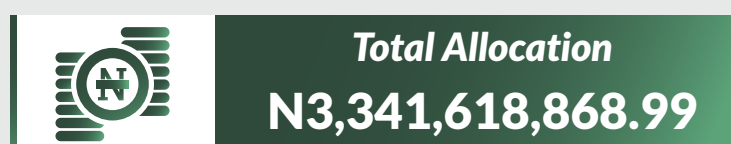
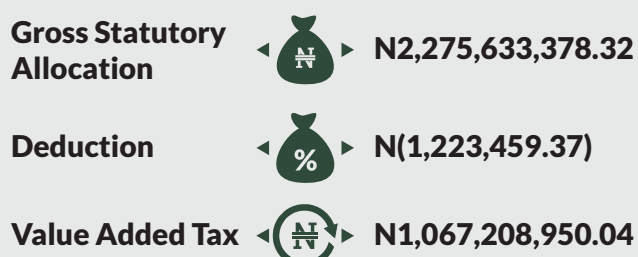
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

KOGI STATE



LGAs





Total Allocation

ADAVI	▶		N169,914,910.04
AJAKUTA	▶		N147,937,619.70
ANKPA	▶		N190,295,400.64
BASSA	▶		N149,804,596.99
DEKINA	▶		N200,042,285.88
IBAJI	▶		N154,862,975.72
IDAH	▶		N132,314,067.66
IGALAMELA	▶		N155,251,093.12
IJUMU	▶		N150,134,048.74
KABBA/BUNU	▶		N158,849,272.05
KOGI	▶		N142,526,292.68
KOTON KARFE	▶		N177,851,713.21
MOPA-MURO	▶		N119,508,831.59
OFU	▶		N172,554,826.62
OGORI/MAGONGO	▶		N116,659,378.14
OKEHI	▶		N169,655,417.50
OKENE	▶		N211,451,705.67
OLAMABORO	▶		N158,975,169.34

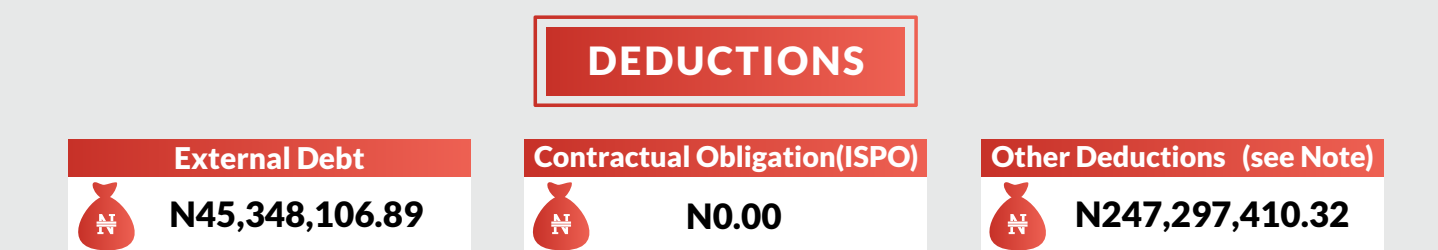
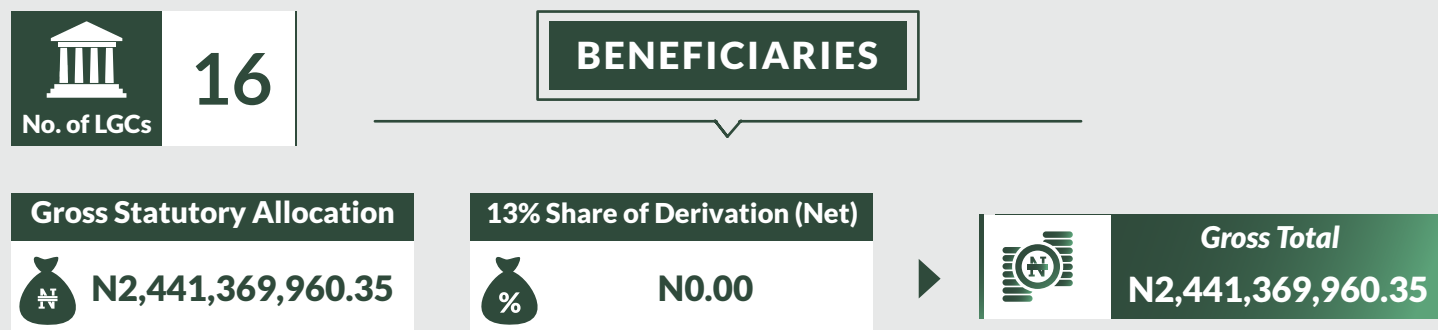
*Total Allocation*

OMALA	▶		N147,565,926.64
YAGBA EAST	▶		N159,396,772.41
YAGBA WEST	▶		N156,066,564.64

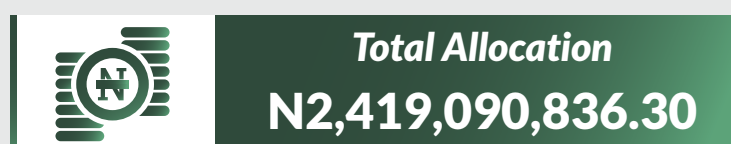
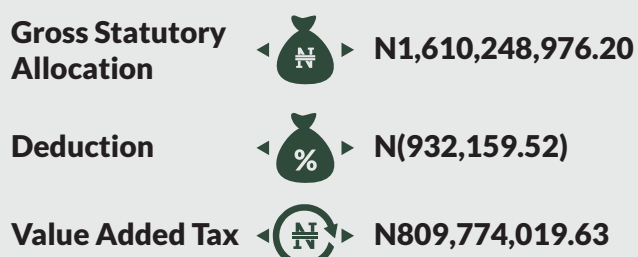
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

KWARA STATE



LGAs



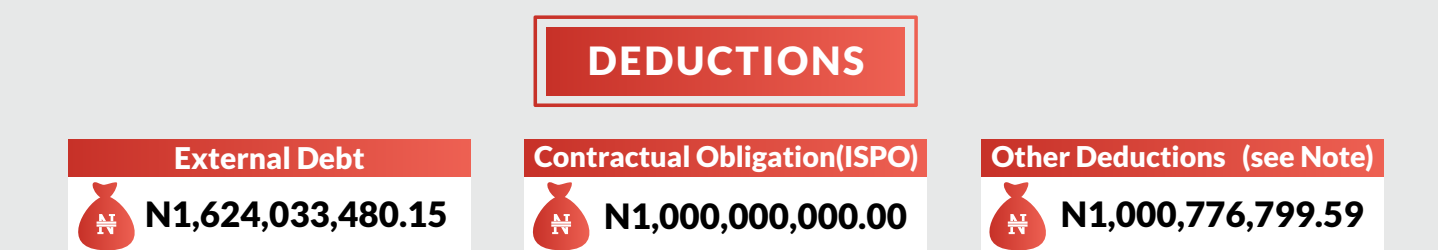
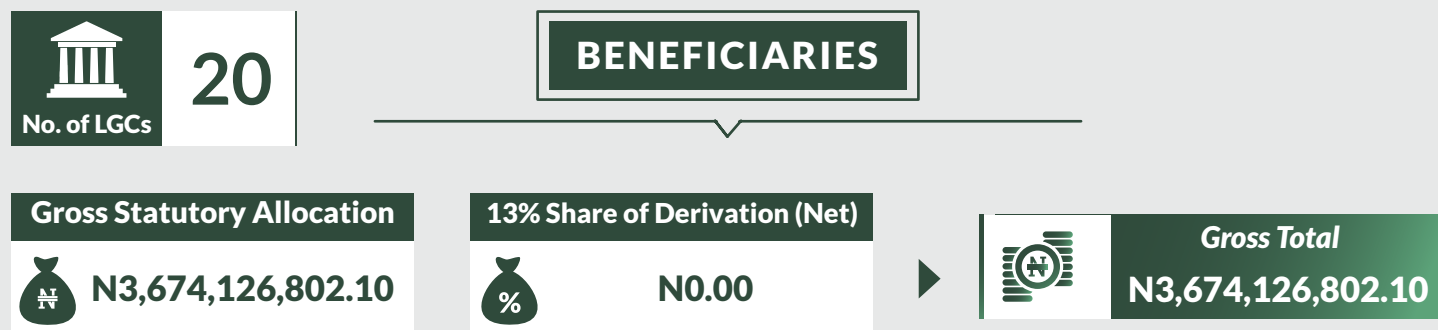

Total Allocation

ASA	▶		N140,625,294.71
BARUTEN	▶		N209,324,951.70
EDU	▶		N172,935,351.02
EKITI	▶		N111,272,935.35
IFELODUN	▶		N180,037,850.76
ILORIN EAST	▶		N162,545,694.57
ILORIN SOUTH	▶		N164,167,196.05
ILORIN WEST	▶		N200,460,814.38
IREPODUN	▶		N141,793,132.26
KAI AMA	▶		N169,188,112.11
MORO	▶		N142,364,293.32
OFFA	▶		N129,520,702.48
OKE-ERO	▶		N112,058,857.39
OSIN	▶		N111,988,489.47
OYUN	▶		N125,868,193.22
PATEGI	▶		N144,938,967.51

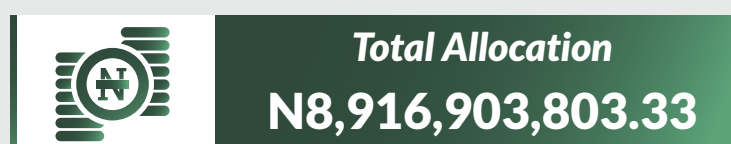
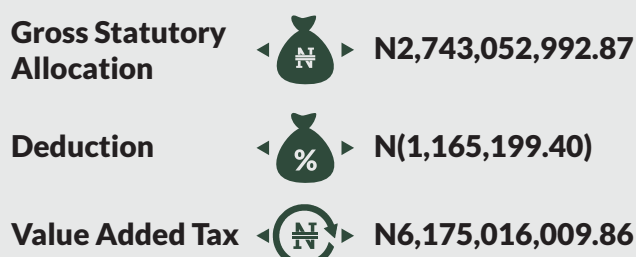
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

LAGOS STATE



LGAs





Total Allocation

AGEGE	▶		N447,689,399.67
AJEROMI/IFELODUN	▶		N511,671,921.52
ALIMOSHO	▶		N685,498,206.15
AMOWO-ODOFIN	▶		N405,935,099.43
APAPA	▶		N377,066,723.86
BADAGRY	▶		N390,758,622.96
EPE	▶		N375,606,999.54
ETI-OSA	▶		N407,195,624.69
IBEJU-LEKKI	▶		N349,830,568.26
IFAKO/IJAYE	▶		N438,700,071.26
IKEJA	▶		N408,149,361.43
IKORODU	▶		N475,515,481.71
KOSOFE	▶		N502,665,904.10
LAGOS ISLAND	▶		N373,941,570.31
LAGOS MAINLAND	▶		N404,785,273.53
MUSHIN	▶		N494,415,748.73
OJO	▶		N485,662,111.42
OSHODI/ISOLO	▶		N491,625,006.12



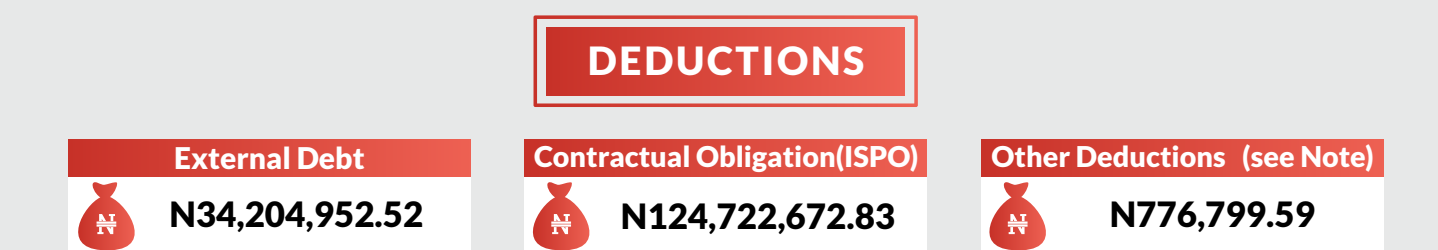
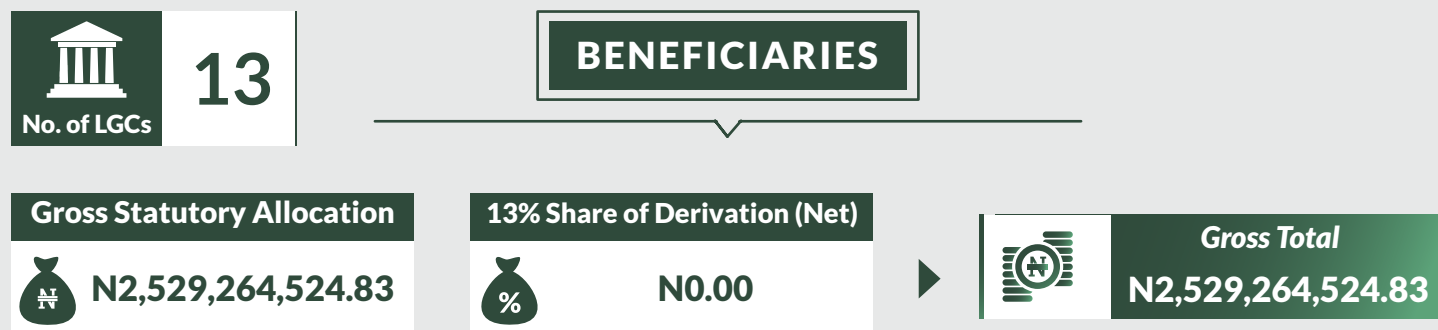
Total Allocation

SOMOLU	▶		N430,400,618.82
SURULERE	▶		N459,789,489.85

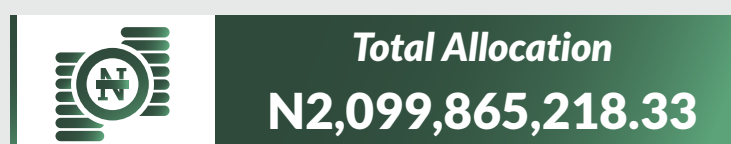
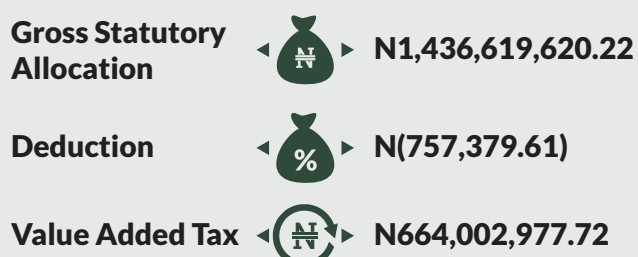
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

NASARAWA STATE



LGAs



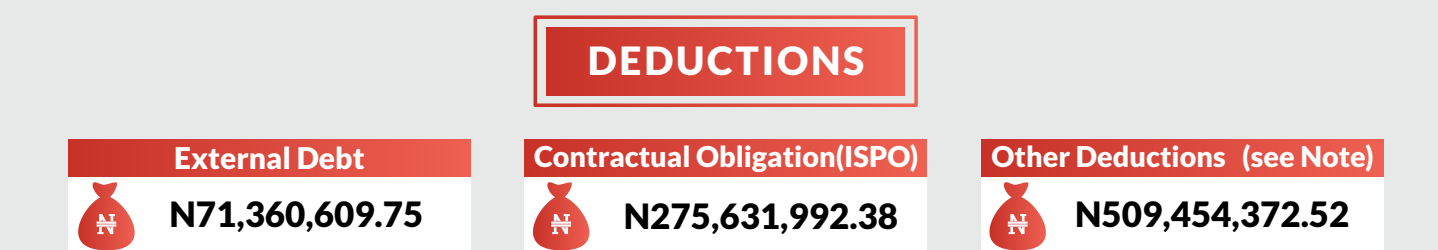
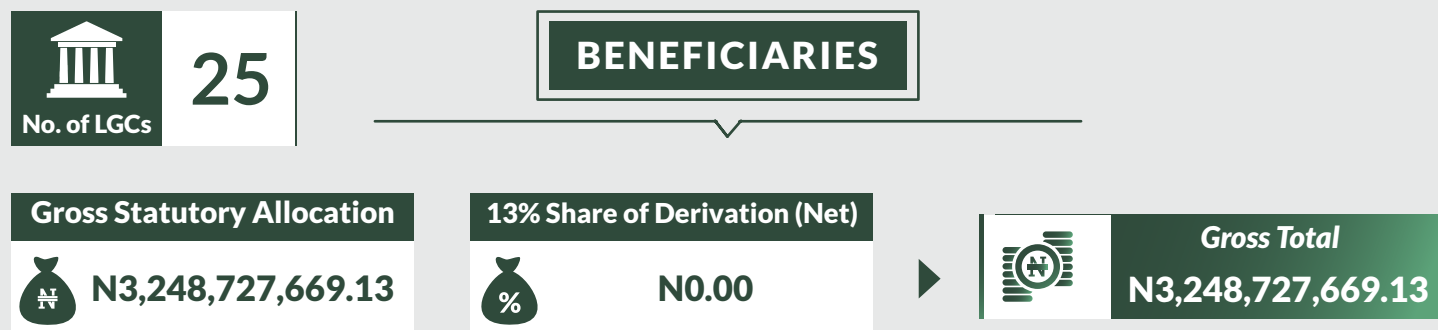


		<i>Total Allocation</i>	
AKWANGA	▶	 N142,771,586.78	
AWE	▶	 N154,764,198.58	
DOMA	▶	 N160,293,103.47	
KARU	▶	 N187,251,821.48	
KEANA	▶	 N136,389,900.85	
KEFFI	▶	 N132,348,672.80	
KOKONA	▶	 N146,613,982.12	
LAFIA	▶	 N226,939,787.44	
NASARAWA	▶	 N200,094,931.81	
NASARAWA EGGON	▶	 N161,791,145.50	
OBI	▶	 N157,048,607.93	
TOTO	▶	 N160,358,939.54	
WAMBA	▶	 N133,198,540.03	

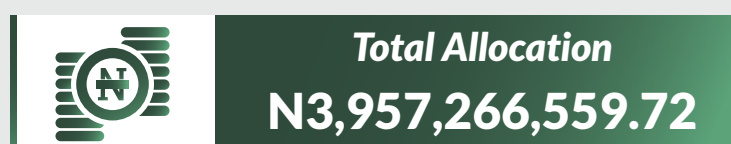
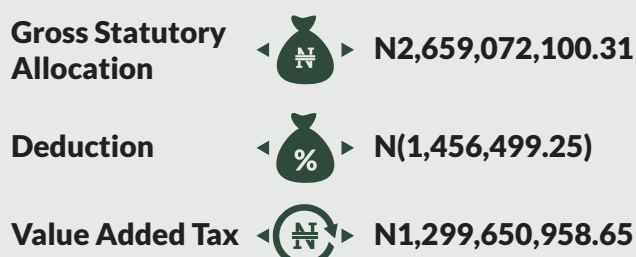
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

NIGER STATE



LGAs





Total Allocation

AGAIE	▶		N148,036,533.80
AGWARA	▶		N125,766,739.16
BIDA	▶		N152,447,057.81
BORGU	▶		N211,698,882.46
BOSSO	▶		N145,742,577.74
EDATI	▶		N152,219,741.60
GBAKO	▶		N143,329,887.03
GURARA	▶		N129,238,634.18
KATCHA	▶		N139,357,553.84
KONTAGORA	▶		N151,878,651.72
LAPAI	▶		N144,953,420.91
LAVUN	▶		N171,988,664.81
MAGAMA	▶		N171,673,177.70
MARIGA	▶		N186,190,761.59
MASHEGU	▶		N211,243,192.01
MINNA	▶		N153,629,965.75
MOKWA	▶		N193,041,278.01
MUYA	▶		N134,834,157.65



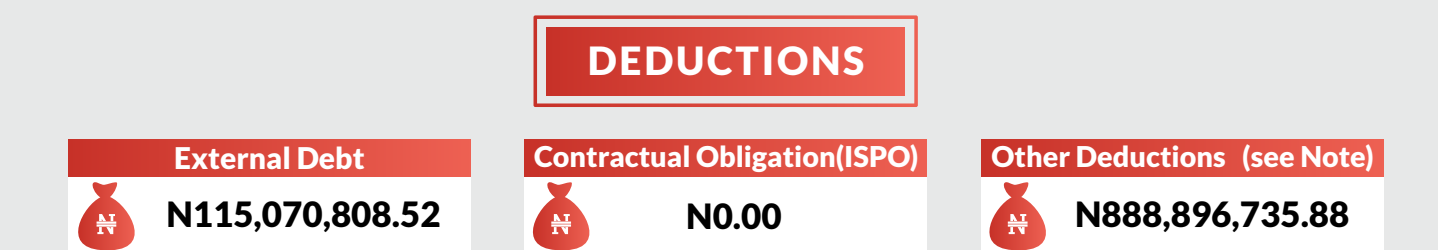
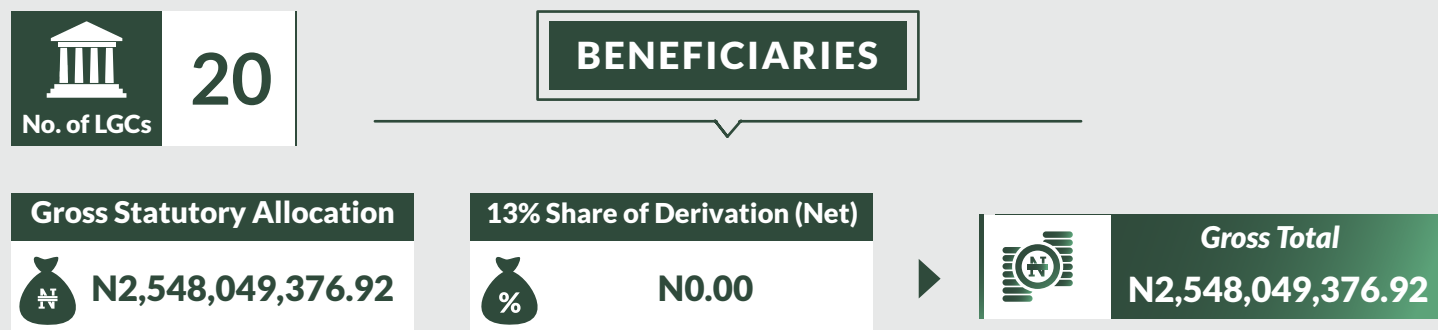
Total Allocation

PAIKORO	▶		N154,219,335.00
RAFI	▶		N172,525,677.05
RIJAU	▶		N164,888,494.57
SHIRORO	▶		N191,619,026.18
SULEJA	▶		N154,303,511.36
TAFA	▶		N121,838,648.80
WUSHISHI	▶		N130,600,988.98

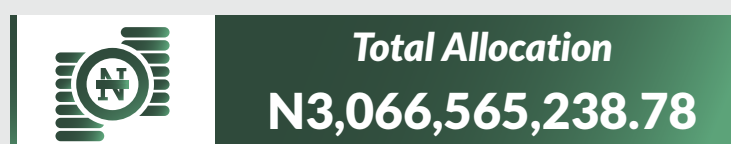
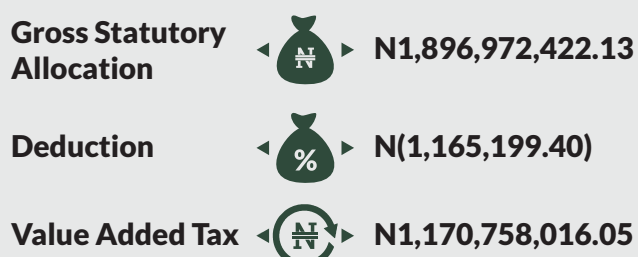
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

OGUN STATE



LGAs





Total Allocation

ABEOKUTA NORTH	▶		N157,840,004.32
ABEOKUTA SOUTH	▶		N166,374,312.43
ADO-ODO/OTA	▶		N250,880,814.69
EGBADO NORTH	▶		N159,930,700.16
EGBADO SOUTH	▶		N147,921,312.66
EWEKORO	▶		N113,573,908.14
REMO NORTH	▶		N112,301,112.81
IFO	▶		N247,663,919.52
IJEBU EAST	▶		N140,592,762.32
IJEBU NORTH	▶		N182,274,301.39
IJEBU ODE	▶		N142,139,797.70
IKENNE	▶		N129,845,179.84
IJEBU NORTH EAST	▶		N116,494,784.61
IMEKO-AFON	▶		N128,727,057.60
IPOKIA	▶		N140,087,908.87
OBAFEMI/OWODE	▶		N166,878,166.52
ODEDAH	▶		N137,118,822.96
ODOGBOLU	▶		N132,910,271.26



Total Allocation

OGUN WATER SIDE	▶		N122,902,194.37
SHAGAMU	▶		N170,107,906.60

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

ONDO STATE



 **No. of LGCs** **18**

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
 N2,553,097,348.10	 N781,794,318.55	 N3,334,891,666.66

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N84,587,125.64	 N951,995,613.62	 N154,034,065.85

Net Statutory Allocation	Gross VAT Allocation
N2,144,274,861.55	N1,609,426,944.69
Total Gross Amount	Deductions
N4,944,318,611.34	-----
Total Net Amount	Net VAT Allocation
N3,753,701,806.23	N1,609,426,944.69



LGAs

Gross Statutory Allocation	 N1,811,728,655.05
Deduction	 N(1,048,679.46)
Value Added Tax	 N997,943,555.91

Total Allocation
N2,808,623,531.50



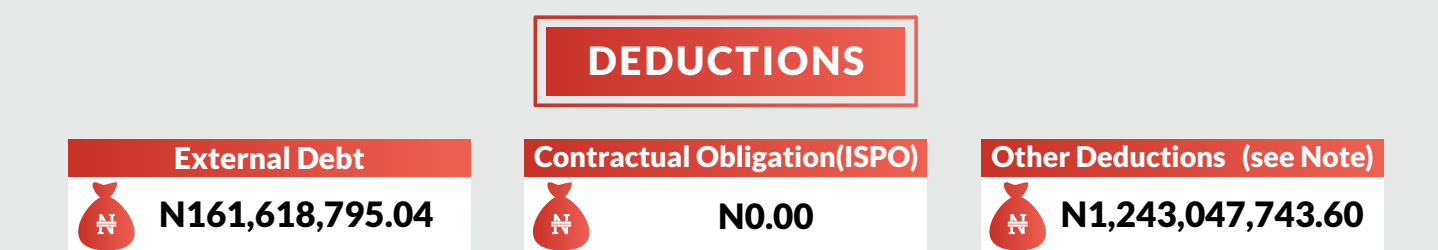
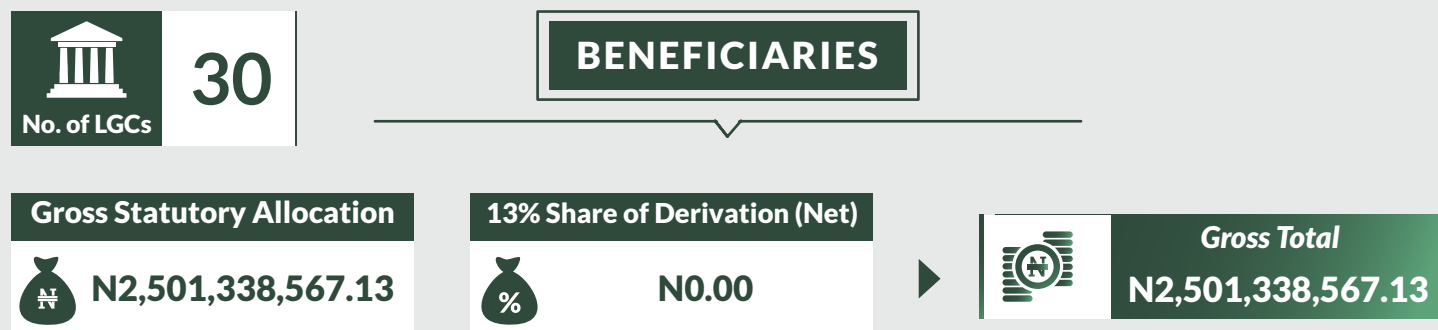
Total Allocation

AKOKO NORTH EAST	▶		N154,163,608.56
AKOKO NORTH WEST	▶		N164,190,524.71
AKOKO SOUTH WEST	▶		N167,835,889.68
AKOKO SOUTH EAST	▶		N123,734,404.19
AKURE NORTH	▶		N132,975,091.47
AKURE SOUTH	▶		N202,462,824.14
IDANRE	▶		N139,619,117.63
IFEDORE	▶		N145,495,074.03
IKALE/OKITIPUPA	▶		N170,332,395.32
ILAJE WEST	▶		N185,983,595.79
ILAJE/ESE-EDO	▶		N142,986,420.79
ILEOLUJI/OKEIGBO	▶		N148,161,649.43
ODE IRELE	▶		N138,420,586.70
ODIGBO	▶		N169,849,520.22
ONDO EAST	▶		N115,717,528.65
ONDO WEST	▶		N186,373,716.05
OSE	▶		N147,665,362.85
OWO	▶		N172,656,221.29

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

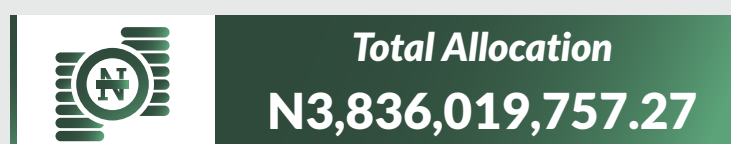
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

OSUN STATE



LGAs

Gross Statutory Allocation		N2,454,032,269.60
Deduction		N(1,747,799.10)
Value Added Tax		N1,383,735,286.77





Total Allocation

ATAKUMOSA EAST	▶		N113,292,259.76
ATAKUMOSA WEST	▶		N112,663,287.56
AYEDADE	▶		N139,236,002.89
AYEDIRE	▶		N120,705,085.24
BOLAWADURO	▶		N115,915,798.84
BORIPE	▶		N133,811,148.95
EDE NORTH	▶		N113,962,571.97
EDE SOUTH	▶		N115,852,444.58
EGBEDORE	▶		N114,460,027.34
EJIGBO	▶		N130,685,102.62
IFE CENTRAL	▶		N139,343,241.48
IFE EAST	▶		N155,251,270.50
IFE NORTH	▶		N144,617,983.28
IFE SOUTH	▶		N130,515,269.56
IFEDAYO	▶		N102,138,475.58
IFELODUN	▶		N127,314,241.10
ILA	▶		N113,662,751.09
ILESA EAST	▶		N121,668,288.99



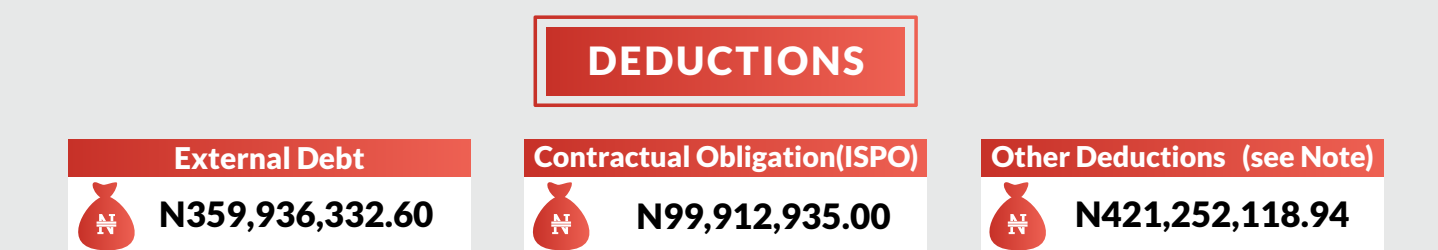
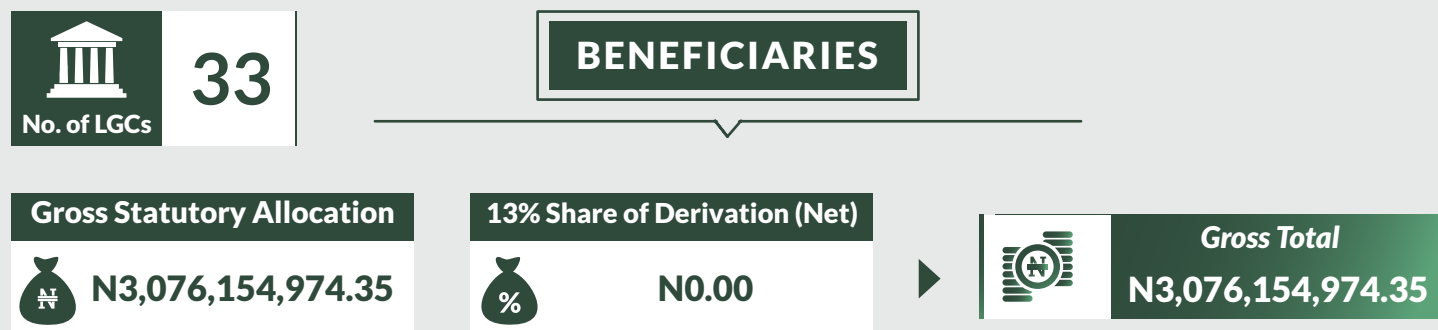
Total Allocation

ILESIA WEST	▶		N125,897,938.79
IREPODUN	▶		N126,809,505.41
IREWOLE	▶		N136,024,767.22
ISOKAN	▶		N123,580,084.54
IWO	▶		N151,338,191.60
OBOKUN	▶		N126,594,157.41
ODO OTIN	▶		N154,009,260.33
OLA-OLUWA	▶		N114,329,342.84
OLORUNDA	▶		N135,552,862.20
ORIADE	▶		N137,683,916.63
OROLU	▶		N122,252,816.13
OSOGBO	▶		N136,851,662.82

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

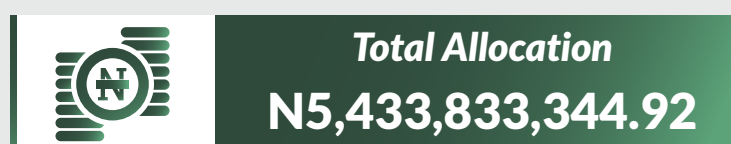
Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

OYO STATE



LGAs

Gross Statutory Allocation		N3,095,570,233.87
Deduction		N(1,922,579.01)
Value Added Tax		N2,340,185,690.06





Total Allocation

AFIJIO	▶		N151,735,124.67
AKINYELE	▶		N173,878,161.71
ATIBA	▶		N168,922,408.90
ATIGBO	▶		N169,453,805.55
EGBEDA	▶		N189,734,549.32
IBADAN NORTH	▶		N195,465,493.99
IBADAN NORTH EAST	▶		N207,272,588.34
IBADAN NORTH WEST	▶		N156,427,033.57
IBADAN SOUTH EAST	▶		N185,178,865.10
IBADAN SOUTH WEST	▶		N191,864,379.71
IBARAPA CENTRAL	▶		N142,095,207.48
IBARAPA NORTH	▶		N145,255,660.78
IDDO	▶		N143,880,546.13
SAKI WEST	▶		N202,023,799.80
IBARAPA EAST (IFELOJU)	▶		N146,551,906.91
IREPO	▶		N151,040,575.12
ISEYIN	▶		N191,946,619.39
ITESIWAJU	▶		N162,778,635.17



Total Allocation

IWAJOWA	▶		N152,057,158.01
IYAMAPO/OLORUNSOGO	▶		N141,138,456.16
KAJOLA	▶		N173,005,338.44
LAGEMU	▶		N159,906,388.68
OGBOMOSHO NORTH	▶		N168,701,067.66
OGBOMOSHO SOUTH	▶		N144,333,797.82
OGO-OLUWA	▶		N133,544,529.74
OLUYOLE	▶		N172,777,314.15
ONA-ARA	▶		N188,417,590.40
ORELOPE	▶		N145,722,647.67
ORI IRE	▶		N167,407,568.15
OYO EAST	▶		N149,116,367.16
OYO WEST	▶		N150,839,947.71
SAKI EAST	▶		N147,578,320.25
IFEDAPO	▶		N163,781,491.26

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

PLATEAU STATE



 **No. of LGCs** **17**

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
 N2,864,001,652.39	 N0.00	 N2,864,001,652.39

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N30,016,657.49	 N400,864,283.56	 N989,948,846.64

Net Statutory Allocation	Gross VAT Allocation
N1,443,171,864.70	N1,642,153,788.38
Total Gross Amount	Deductions
N4,506,155,440.77	-----
Total Net Amount	Net VAT Allocation
N3,085,325,653.08	N1,642,153,788.38



LGAs

Gross Statutory Allocation	 N1,940,507,773.72
Deduction	 N(990,419.49)
Value Added Tax	 N974,128,044.72

Total Allocation
N2,913,645,398.96



Total Allocation

BARKIN LADI	▶		N169,114,749.39
BASSA	▶		N171,377,798.08
BOKKOS	▶		N169,957,741.21
JOS EAST	▶		N132,397,153.72
JOS NORTH	▶		N233,963,431.68
JOS SOUTH	▶		N200,202,573.48
KANAM	▶		N168,886,686.79
KANKE	▶		N150,689,941.41
LANGTANG NORTH	▶		N155,383,760.75
LANGTANG SOUTH	▶		N146,313,121.21
MANGU	▶		N204,390,696.50
MIKANG	▶		N138,500,132.87
PANKSHIN	▶		N179,365,598.56
QUAN-PAN	▶		N179,765,367.09
RIYOM	▶		N147,122,477.75
SHENDAM	▶		N181,827,141.21
WASE	▶		N184,387,027.26

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

RIVERS STATE



 **No. of LGCs** **23**

BENEFICIARIES

Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total
 N2,957,836,017.18	 N4,908,423,255.47	 N7,866,259,272.65

DEDUCTIONS

External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)
 N235,396,084.11	 N0.00	 N307,411,368.13

Net Statutory Allocation	Gross VAT Allocation
N7,323,451,820.41	N2,646,193,772.83
Total Gross Amount	Deductions
N10,512,453,045.48	-----
Total Net Amount	Net VAT Allocation
N9,969,645,593.24	N2,646,193,772.83



LGAs

Gross Statutory Allocation	 N2,405,366,961.27
Deduction	 N(1,339,979.31)
Value Added Tax	 N1,744,563,144.25

Total Allocation
N4,148,590,126.20



Total Allocation

AHOADA	▶		N155,789,517.71
AHOADA WEST	▶		N186,425,785.89
AKUKUTORU	▶		N167,661,379.59
ANDONI	▶		N180,412,983.34
ASARITORU	▶		N173,790,660.57
BONNY	▶		N173,253,642.11
DEGEMA	▶		N185,288,764.69
ELEME	▶		N175,492,491.26
EMOHUA	▶		N171,923,167.27
ETCHE	▶		N194,187,639.46
GONAKA	▶		N179,259,283.19
IKWERRE	▶		N170,542,627.24
KHANA	▶		N200,481,779.97
OBIO/AKPOR	▶		N245,516,871.87
OBUA/ODUAL	▶		N197,923,031.82
OGBA/EGBEMA/NDONI	▶		N199,087,708.23
OGU/BOLO	▶		N139,534,947.36
OKRIKA	▶		N174,217,166.61



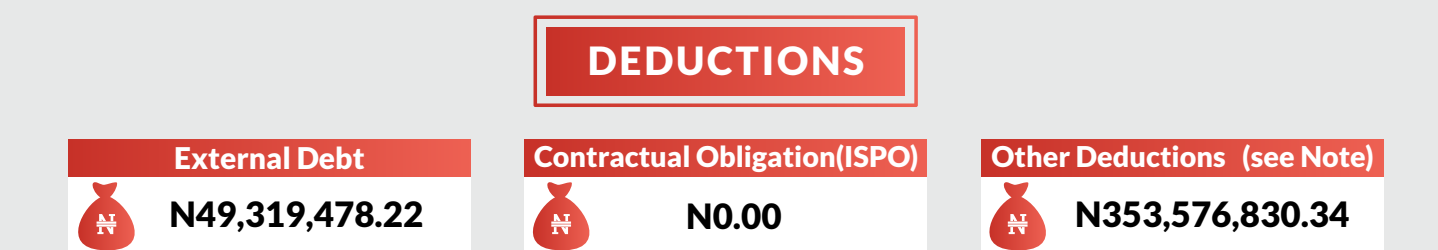
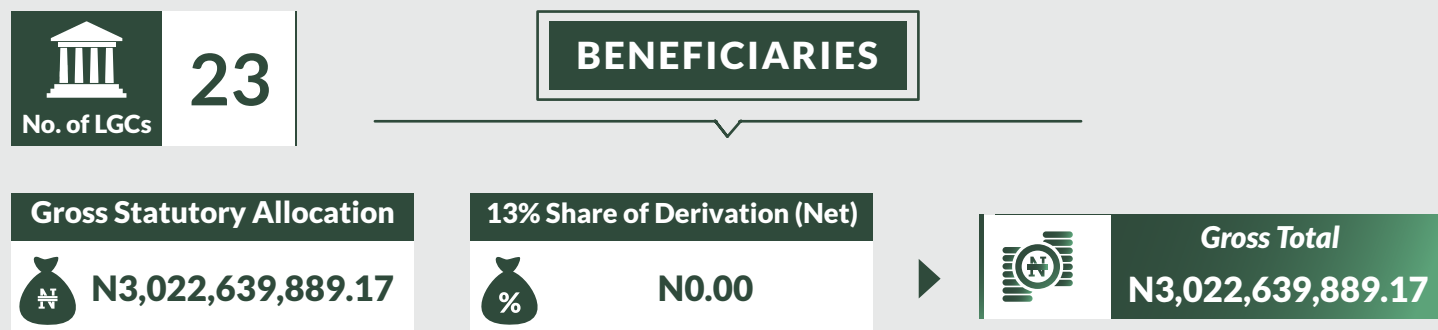
Total Allocation

OMUMMA	▶		N140,370,691.60
OPOBO/NKORO	▶		N152,380,536.09
OYIGBO	▶		N151,996,278.27
PORT HARCOURT	▶		N272,914,359.35
TAI	▶		N160,138,812.68

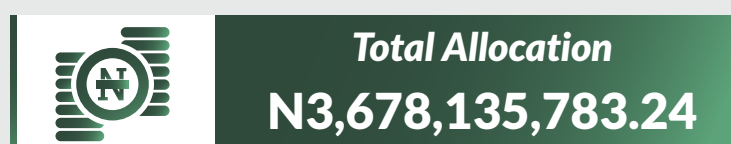
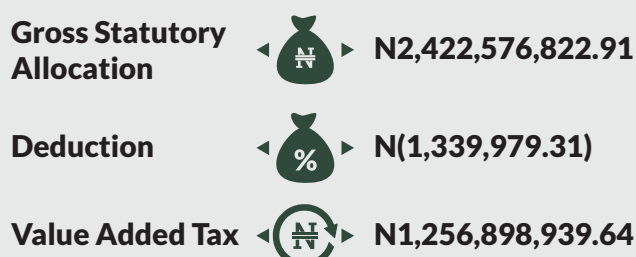
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

SOKOTO STATE



LGAs





		<i>Total Allocation</i>	
BINJI	▶	 N138,571,279.32	
BODINGA	▶	 N158,760,652.16	
DANGE-SHUNI	▶	 N168,827,246.54	
GADA	▶	 N184,203,396.87	
GORONYO	▶	 N169,845,798.27	
GUDU	▶	 N149,723,873.24	
GWADABAWA	▶	 N179,172,545.02	
ILLELA	▶	 N153,157,440.71	
ISA	▶	 N165,828,039.46	
KEBBE	▶	 N152,512,259.35	
KWARE	▶	 N146,120,470.57	
RABAH	▶	 N165,805,685.42	
SABON BIRNI	▶	 N177,754,724.52	
SHAGARI	▶	 N160,458,018.96	
SILAME	▶	 N143,626,567.51	
SOKOTO NORTH	▶	 N168,321,437.85	
SOKOTO SOUTH	▶	 N163,302,679.12	
TAMBUWAL	▶	 N179,163,388.41	



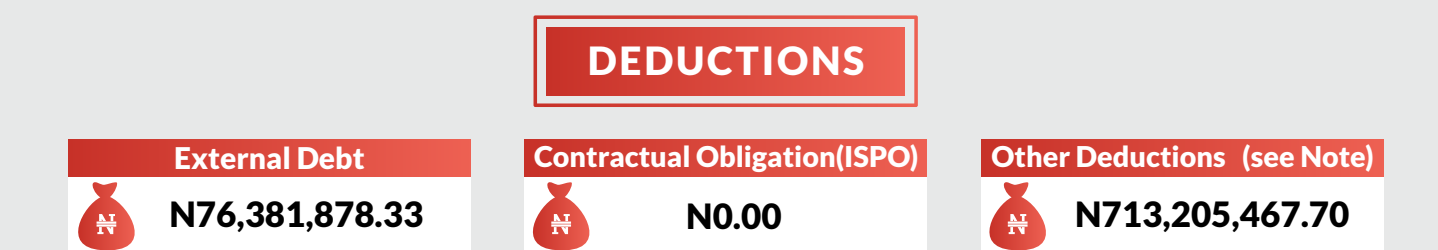
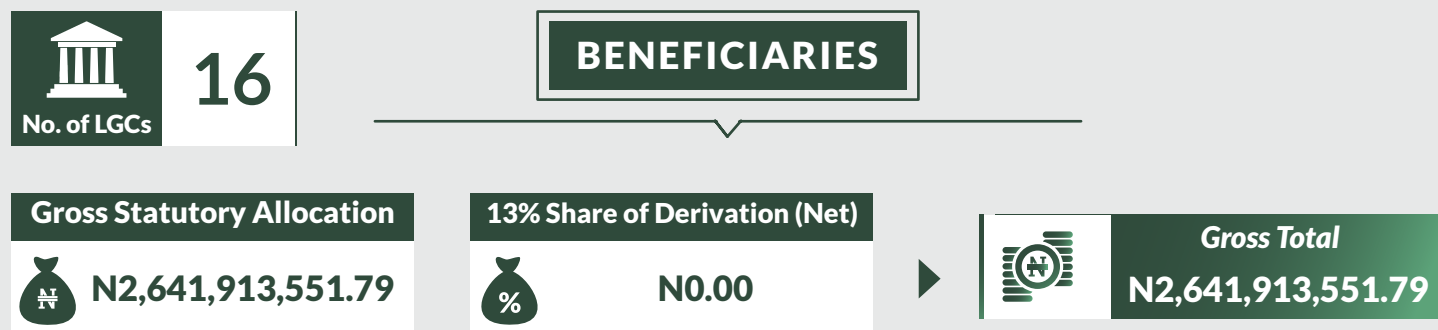
Total Allocation

TANGAZA	▶		N157,798,124.79
TURETA	▶		N143,054,897.45
WAMAKKO	▶		N158,308,650.46
WURNO	▶		N152,561,478.13
YABO	▶		N141,257,129.10

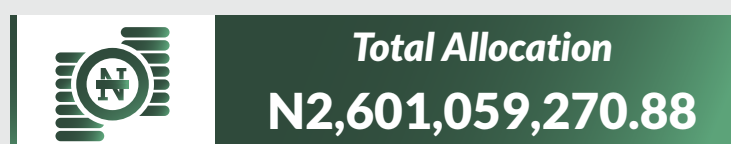
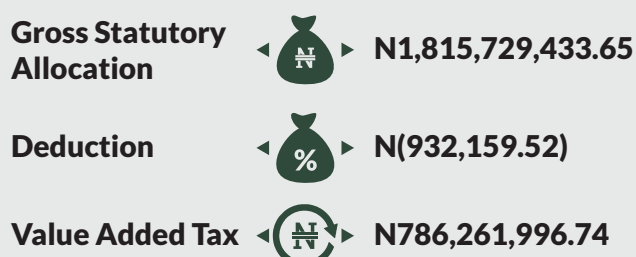
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

TARABA STATE



LGAs



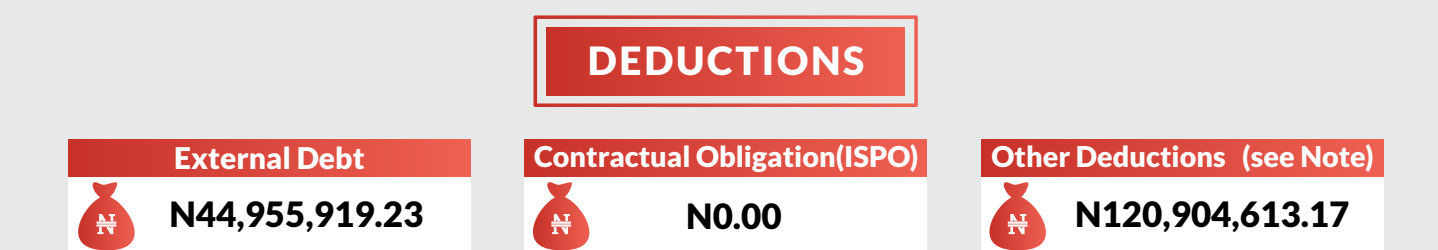
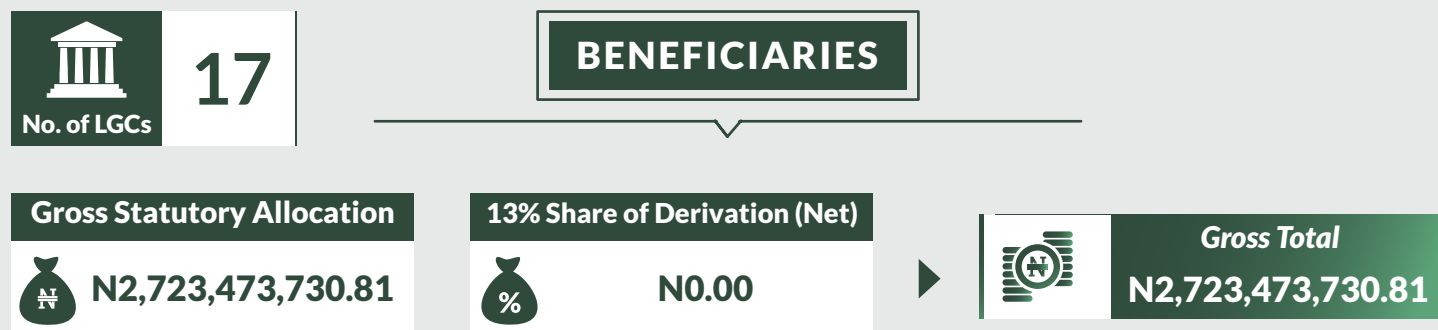


		<i>Total Allocation</i>	
ARDO KOLA	▶	 N133,846,081.45	
BALI	▶	 N211,966,411.89	
DONGA	▶	 N154,979,730.53	
GASHAKA	▶	 N170,644,769.25	
GASSOL	▶	 N198,136,630.48	
IBI	▶	 N138,104,911.54	
JALINGO	▶	 N140,580,808.05	
KARIM LAMIDU	▶	 N197,486,711.62	
KURMI	▶	 N144,918,243.42	
LAU	▶	 N137,682,749.08	
SARDAUNA	▶	 N197,887,302.31	
TAKUM	▶	 N158,932,360.83	
USSA	▶	 N140,833,326.87	
WUKARI	▶	 N196,189,580.89	
YORRO	▶	 N133,518,532.90	
ZING	▶	 N145,351,119.76	

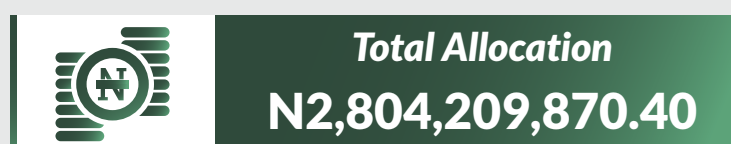
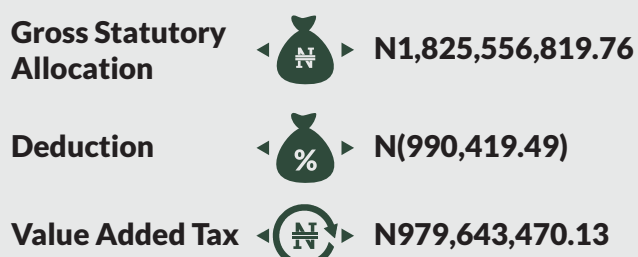
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

YOBE STATE



LGAs





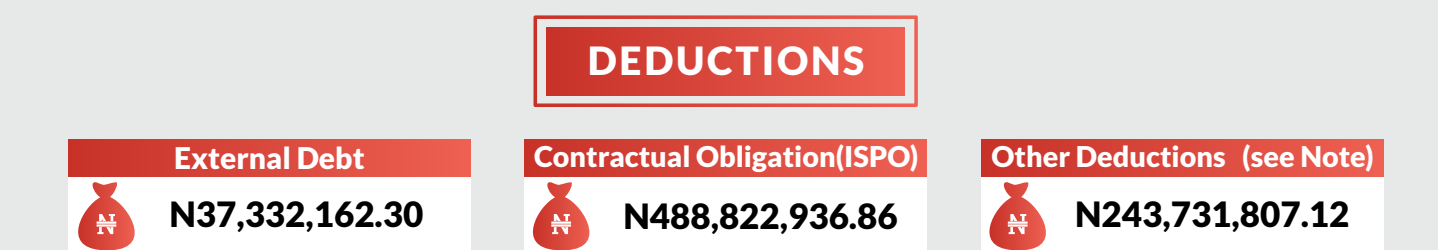
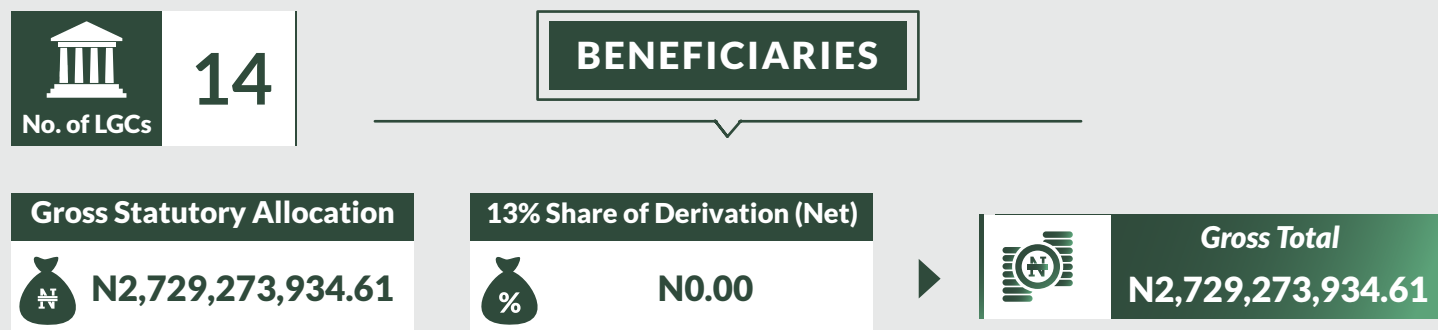
Total Allocation

BADE	▶		N159,272,543.92
BURSARI	▶		N166,711,081.97
DAMATURU	▶		N146,144,943.18
FIKA	▶		N162,745,330.00
FUNE	▶		N223,060,700.87
GEIDAM	▶		N182,056,865.01
GUJBA	▶		N169,375,100.03
GULAMI	▶		N151,694,584.47
JAKUSKO	▶		N196,647,419.83
KARASUWA	▶		N145,245,480.52
MACHINA	▶		N136,430,050.58
NANGERE	▶		N145,591,820.59
NGURU	▶		N160,667,880.96
POTISKUM	▶		N176,926,999.70
TARMUA	▶		N154,699,216.33
YUNUSARI	▶		N164,407,025.78
YUSUFARI	▶		N162,532,826.64

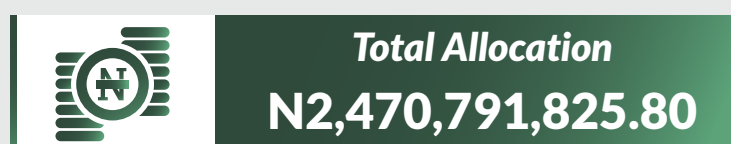
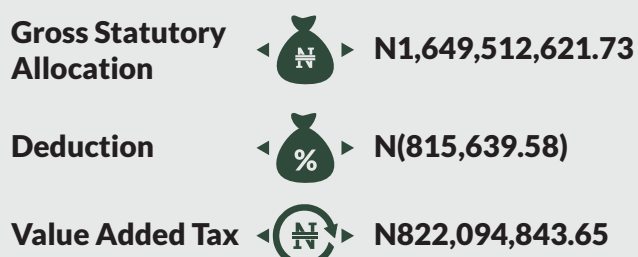
FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

ZAMFARA STATE



LGAs





Total Allocation

ANKA	▶		N150,154,074.13
BAKURA	▶		N151,832,201.96
BUKKUYUM	▶		N172,241,014.85
BUNGUDU	▶		N189,342,260.00
GUMMI	▶		N166,902,556.40
GUSAU	▶		N229,775,363.19
KAURA NAMODA	▶		N181,410,122.58
KIYAWA	▶		N159,242,952.84
MARADUN	▶		N171,413,448.16
MARU	▶		N217,153,766.81
SHINKAFI	▶		N142,904,169.52
TALATA MAFARA	▶		N166,347,105.80
TSAFE	▶		N178,445,893.95
ZURMI	▶		N193,626,895.60

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments and Local Governments by FAAC for the month of January, 2021 Shared in February, 2021

SUKO



BENEFICIARIES

Gross Statutory Allocation  -----	13% Share of Derivation (Net)  N159,806,250.80	 Gross Total N159,806,250.80
---	--	--

DEDUCTIONS

External Debt  N0.00	Contractual Obligation(ISPO)  N0.00	Other Deductions (see Note)  -----
--	---	---

Net Statutory Allocation N159,806,250.80		Gross VAT Allocation -----
Total Gross Amount N159,806,250.80		Deductions -----
Total Net Amount N159,806,250.80		Net VAT Allocation -----

APPENDIX

Federal Ministry of Finance, Abuja

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of January, 2021 Shared in February, 2021

S/n	Beneficiaries	Statutory	VAT	Total
		₦	₦	₦
1	FGN (see Table II)	205,047,168,863.85	21,950,507,936.73	226,997,676,800.58
2	State (see Table III)	104,002,664,237.70	73,168,359,789.09	177,171,024,026.79
3	LGCs (see Table IV)	80,181,694,734.16	51,217,851,852.36	131,399,546,586.52
4	13% Derivation Fund	28,776,512,373.24	-	28,776,512,373.24
5	Cost of Collection - NCS	6,254,526,592.06	668,626,191.14	6,923,152,783.20
6	Cost of Collections - FIRS	5,771,916,420.21	5,625,426,263.84	11,397,342,684.05
7	Cost of Collections - DPR	4,692,218,835.37	-	4,692,218,835.37
8	Refunds FIRS	4,000,000,000.00	-	4,000,000,000.00
9	FIRS Refund on Cost of Collection	100,000,000.00	-	100,000,000.00
10	North East Development Commission	-	4,720,539,341.23	4,720,539,341.23
11	Police Trust Fund	2,414,796,099.80	-	2,414,796,099.80
12	13% Derivation Refund to Oil Producing States	23,920,441,326.36	-	23,920,441,326.36
13	Refund to States on WHT and Stamp Duties on Individuals	17,797,280,476.33	-	17,797,280,476.33
	Total	482,959,219,959.08	157,351,311,374.39	640,310,531,333.47

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of January, 2021 Shared in February, 2021

	1	2	3	4= 2-3	5
S/n	Beneficiaries	Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	VAT
		₦	₦	₦	₦
1	FGN (CRF Account)	188,777,291,000.32	88,438,755,877.95	100,338,535,122.37	20,487,140,740.95
2	Share of Derivation & Ecology	3,892,315,278.36	-	3,892,315,278.36	-
3	Stabilization	1,946,157,639.18	-	1,946,157,639.18	-
4	Development of Natural Resources	6,539,089,667.64	-	6,539,089,667.64	-
5	FCT-Abuja	3,892,315,278.36	49,928,018.60	3,842,387,259.76	1,463,367,195.78
	Sub-total	205,047,168,863.85	88,488,683,896.55	116,558,484,967.30	21,950,507,936.73

Source: Office of the Accountant-General of the Federation

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

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Dr. (Mrs) Zainab S. Ahmed
 Hon. Minister of Finance,
 Budget & National Planning
 Abuja, Nigeria.

**Distribution of Revenue Allocation to Local Government Councils by Federation Account
Allocation Committee for the Month of January, 2021 Shared in February, 2021**

State	S/n	Local Government Councils	Gross Statutory Allocation	Deduction	Value Added Tax	Total Allocation
			₦	₦	₦	₦
ABIA	1	ABA NORTH	85,261,648.39	(58,259.97)	46,319,399.01	131,522,787.44
	2	ABA SOUTH	142,247,953.24	(58,259.97)	81,047,714.63	223,237,407.90
	3	AROCHUKWU	100,087,096.58	(58,259.97)	53,204,159.92	153,232,996.53
	4	BENDE	101,977,911.40	(58,259.97)	55,608,743.73	157,528,395.16
	5	IKWUANO	92,819,871.86	(58,259.97)	49,668,033.08	142,429,644.97
	6	ISIALA NGWA NORTH	95,858,935.58	(58,259.97)	51,395,974.37	147,196,649.97
	7	ISIALA NGWA SOUTH	93,008,842.89	(58,259.97)	49,313,355.60	142,263,938.52
	8	ISUIKWUATO	90,689,421.47	(58,259.97)	47,082,762.44	137,713,923.94
	9	NNEOCHI	97,840,971.10	(58,259.97)	52,515,003.24	150,297,714.37
	10	OBIOMA NGWA	99,288,788.38	(58,259.97)	54,437,243.23	153,667,771.64
	11	OHAFIA	108,580,232.06	(58,259.97)	61,430,350.37	169,952,322.46
	12	OSISIOMA	104,543,461.33	(58,259.97)	58,629,814.32	163,115,015.68
	13	UGWUNAGBO	79,831,693.05	(58,259.97)	43,589,337.41	123,362,770.49
	14	UKWA EAST	75,430,045.69	(58,259.97)	40,981,892.57	116,353,678.29
	15	UKWA WEST	78,544,772.11	(58,259.97)	44,241,061.40	122,727,573.54
	16	UMUAHIA NORTH	117,084,926.37	(58,259.97)	58,742,661.25	175,769,327.66
	17	UMUAHIA SOUTH	101,168,244.85	(58,259.97)	49,731,372.27	150,841,357.15
ABIA TOTAL			1,664,264,816.34	(990,419.49)	897,938,878.85	2,561,213,275.70
ADAMAWA	1	DEMSA	103,751,336.27	(58,259.97)	55,671,678.63	159,364,754.93
	2	FUFORE	126,747,549.04	(58,259.97)	58,639,509.17	185,328,798.24
	3	GANYE	107,925,574.32	(58,259.97)	53,897,303.25	161,764,617.60
	4	GIREI	94,490,395.37	(58,259.97)	50,154,912.41	144,587,047.81
	5	GOMBI	93,501,632.26	(58,259.97)	51,958,926.58	145,402,298.86
	6	GUYUK	99,966,718.55	(58,259.97)	55,400,977.71	155,309,436.29
	7	HONG	108,887,724.58	(58,259.97)	54,450,450.83	163,279,915.44
	8	JADA	113,905,643.25	(58,259.97)	54,378,768.88	168,226,152.15
	9	YOLA-NORTH	99,035,289.46	(58,259.97)	57,647,158.67	156,624,188.16
	10	LAMURDE	88,673,077.67	(58,259.97)	48,267,690.09	136,882,507.79
	11	MADAGALI	90,111,674.16	(58,259.97)	50,685,336.92	140,738,751.11
	12	MAIHA	88,225,130.08	(58,259.97)	48,093,370.11	136,260,240.22
	13	MAYO-BELWA	102,298,935.06	(58,259.97)	52,694,407.59	154,935,082.67
	14	MICHIKA	99,172,759.06	(58,259.97)	52,932,944.94	152,047,444.03
	15	MUBI NORTH	94,634,674.01	(58,259.97)	52,468,603.94	147,045,017.98
	16	MUBI SOUTH	88,164,026.01	(58,259.97)	50,038,772.27	138,144,538.31
	17	NUMAN	83,787,300.55	(58,259.97)	45,843,895.95	129,572,936.53
	18	SHELLENG	94,917,217.89	(58,259.97)	52,248,728.05	147,107,685.97
	19	SONG	119,474,001.89	(58,259.97)	57,037,916.94	176,453,658.86
	20	TOUNGO	102,363,038.39	(58,259.97)	41,597,535.95	143,902,314.37
	21	YOLA-SOUTH	99,197,507.06	(58,259.97)	57,247,583.92	156,386,831.01
ADAMAWA TOTAL			2,099,231,204.89	(1,223,459.37)	1,101,356,472.80	3,199,364,218.33

AKWA IBOM	1	ABAK	95,253,057.32	(58,259.97)	51,804,440.65	146,999,237.99
	2	EASTERN OBOLO	74,373,442.33	(58,259.97)	43,182,078.41	117,497,260.76
	3	EKET	98,194,013.60	(58,259.97)	55,478,223.18	153,613,976.81
	4	EKPE ATAI	75,276,864.61	(58,259.97)	44,724,612.61	119,943,217.25
	5	ESSIEN UDIM	101,159,745.18	(58,259.97)	57,685,873.72	158,787,358.93
	6	ETIM EKPO	88,172,113.26	(58,259.97)	48,108,154.58	136,222,007.88
	7	ETINAN	100,002,532.93	(58,259.97)	55,118,935.22	155,063,208.18
	8	IBENO	80,126,935.34	(58,259.97)	44,810,784.64	124,879,460.01
	9	IBESIKPO ASUTAN	92,990,080.91	(58,259.97)	51,586,101.58	144,517,922.53
	10	IBIONO IBOM	101,168,903.07	(58,259.97)	57,353,480.22	158,464,123.32
	11	IKA	77,862,389.24	(58,259.97)	44,542,828.05	122,346,957.32
	12	IKONO	92,097,215.10	(58,259.97)	51,015,609.82	143,054,564.95
	13	IKOT ABASI	92,123,181.28	(58,259.97)	51,028,672.84	143,093,594.15
	14	IKOT EKPENE	95,011,357.17	(58,259.97)	52,242,106.73	147,195,203.93
	15	INI	86,802,185.78	(58,259.97)	47,425,145.20	134,169,071.02
	16	ITU	88,629,404.41	(58,259.97)	50,480,904.14	139,052,048.59
	17	MBO	82,730,280.65	(58,259.97)	47,953,813.34	130,625,834.02
	18	MKPAT ENIN	102,784,481.15	(58,259.97)	56,079,671.01	158,805,892.19
	19	NSIT IBOM	85,766,039.38	(58,259.97)	48,458,660.68	134,166,440.10
	20	NSIT UBIUM	90,240,173.42	(58,259.97)	50,612,412.54	140,794,325.99
	21	OBAT AKARA	93,862,887.19	(58,259.97)	52,813,366.91	146,617,994.13
	22	OKOBO	80,677,608.23	(58,259.97)	47,958,753.14	128,578,101.40
	23	ONNA	84,243,117.40	(58,259.97)	50,079,133.92	134,263,991.35
	24	ORON	86,288,645.20	(58,259.97)	46,136,955.70	132,367,340.93
	25	ORUK ANAM	101,667,139.24	(58,259.97)	55,488,871.19	157,097,750.46
	26	UDUNG UKO	75,732,534.03	(58,259.97)	42,384,575.49	118,058,849.55
	27	UKANAFUN	92,924,437.71	(58,259.97)	50,480,904.14	143,347,081.89
	28	UQUO	75,759,503.31	(58,259.97)	43,528,742.44	119,229,985.78
	29	URUAN	98,802,554.53	(58,259.97)	49,522,254.04	148,266,548.60
	30	URUE OFFONG/ORUK	81,754,249.93	(58,259.97)	44,347,431.60	126,043,421.56
	31	UYO	123,575,535.40	(58,259.97)	70,518,919.64	194,036,195.07
AKWA IBOM TOTAL			2,796,052,608.32	(1,806,059.07)	1,562,952,417.41	4,357,198,966.66
ANAMBRA	1	AGUATA	138,995,008.28	(58,259.97)	74,997,839.78	213,934,588.10
	2	ANAMBRA EAST	91,411,028.24	(58,259.97)	51,194,490.83	142,547,259.10
	3	ANAMBRA WEST	94,036,097.75	(58,259.97)	52,740,647.56	146,718,485.33
	4	ANIOCHA	113,660,969.32	(58,259.97)	65,648,449.08	179,251,158.43
	5	AWKA NORTH	86,321,808.39	(58,259.97)	46,724,193.34	132,987,741.76
	6	AWKA SOUTH	99,375,650.20	(58,259.97)	55,115,373.04	154,432,763.27
	7	AYAMELUM	92,098,809.82	(58,259.97)	51,752,029.35	143,792,579.20
	8	DUNUKOFIA	82,347,779.59	(58,259.97)	44,943,012.01	127,232,531.63
	9	EKWUSIGWO	91,462,645.59	(58,259.97)	51,732,379.93	143,136,765.55
	10	IDEMILI NORTH	144,697,202.41	(58,259.97)	81,651,308.38	226,290,250.82
	11	IDEMILI SOUTH	100,564,730.42	(58,259.97)	57,160,888.43	157,667,358.88
	12	IHIALA	122,950,479.75	(58,259.97)	67,531,719.56	190,423,939.34
	13	NJIKOKA	90,337,220.33	(58,259.97)	50,660,334.03	140,939,294.38
	14	NNEWI NORTH	89,569,891.50	(58,259.97)	51,659,710.02	141,171,341.54
	15	NNEWI SOUTH	107,503,483.02	(58,259.97)	60,012,249.52	167,457,472.57
	16	OGBARU	102,722,620.09	(58,259.97)	58,719,229.99	161,383,590.11
	17	ONISHA NORTH	86,053,182.06	(58,259.97)	48,078,137.04	134,073,059.13
	18	ONISHA SOUTH	89,166,769.44	(58,259.97)	49,364,679.94	138,473,189.41
	19	ORUMBA NORTH	96,292,539.99	(58,259.97)	53,288,306.48	149,522,586.50
	20	ORUMBA SOUTH	97,445,615.74	(58,259.97)	54,912,182.69	152,299,538.45
	21	OYI	93,562,140.96	(58,259.97)	52,807,938.58	146,311,819.57
ANAMBRA TOTAL			2,110,575,672.89	(1,223,459.37)	1,180,695,099.55	3,290,047,313.07

BAUCHI	1	ALKALERI	157,755,884.66	(58,259.97)	70,519,864.14	228,217,488.83
	2	BAUCHI	190,506,845.79	(58,259.97)	88,565,055.41	279,013,641.24
	3	BOGORO	83,317,495.86	(58,259.97)	43,602,466.64	126,861,702.53
	4	DAMBAN	98,467,667.16	(58,259.97)	50,925,113.18	149,334,520.37
	5	DARAZO	124,910,290.98	(58,259.97)	61,976,538.67	186,828,569.68
	6	DASS	82,713,691.32	(58,259.97)	44,231,248.01	126,886,679.36
	7	GAMAWA	131,959,100.52	(58,259.97)	65,795,661.04	197,696,501.58
	8	GANJUWA	133,208,866.14	(58,259.97)	61,852,604.63	195,003,210.80
	9	GIADE	93,697,693.23	(58,259.97)	51,588,912.23	145,228,345.49
	10	I/GADAU	107,311,204.14	(58,259.97)	59,605,325.93	166,858,270.11
	11	JAMA'ARE	83,034,016.67	(58,259.97)	47,298,313.60	130,274,070.31
	12	KATAGUM	128,586,827.33	(58,259.97)	66,847,508.66	195,376,076.02
	13	KIRFI	105,756,528.86	(58,259.97)	50,562,422.24	156,260,691.13
	14	MISAU	123,490,372.10	(58,259.97)	63,281,743.03	186,713,855.16
	15	NINGI	158,250,180.47	(58,259.97)	76,861,247.29	235,053,167.79
	16	SHIRA	118,637,017.66	(58,259.97)	60,046,394.99	178,625,152.68
	17	TAFAWA BALEWA	116,688,603.56	(58,259.97)	58,506,714.90	175,137,058.48
	18	TORO	164,100,317.19	(58,259.97)	72,822,907.67	236,864,964.89
	19	WARJI	91,331,342.54	(58,259.97)	46,951,100.70	138,224,183.27
	20	ZAKI	102,197,099.16	(58,259.97)	55,374,773.29	157,513,612.48
BAUCHI TOTAL			2,395,921,045.33	(1,165,199.40)	1,197,215,916.26	3,591,971,762.19
BAYELSA	1	BRASS	116,052,394.75	(58,259.97)	89,338,412.48	205,332,547.26
	2	EKERMOR	133,228,750.88	(58,259.97)	98,691,974.57	231,862,465.48
	3	KOLOKUMA/OPOKUMA	88,663,875.22	(58,259.97)	77,509,572.58	166,115,187.83
	4	NEMBE	109,326,563.75	(58,259.97)	83,397,701.83	192,666,005.60
	5	OGBIA	114,892,686.96	(58,259.97)	88,776,043.94	203,610,470.93
	6	SAGBAMA	112,957,346.57	(58,259.97)	89,568,607.06	202,467,693.66
	7	SOUTHERN IJAW	156,058,300.84	(58,259.97)	104,087,990.18	260,088,031.05
	8	YENAGOA	144,047,645.18	(58,259.97)	107,812,707.52	251,802,092.74
BAYELSA TOTAL			975,227,564.15	(466,079.76)	739,183,010.16	1,713,944,494.55
BENUE	1	ADO	114,779,825.85	(58,259.97)	53,526,792.67	168,248,358.55
	2	AGATU	101,275,829.23	(58,259.97)	46,571,667.09	147,789,236.35
	3	APA	98,065,112.72	(58,259.97)	44,512,539.81	142,519,392.55
	4	BURUKU	116,254,909.30	(58,259.97)	56,253,451.30	172,450,100.63
	5	GBOKO	150,880,771.92	(58,259.97)	73,291,911.78	224,114,423.73
	6	GUMA	123,271,481.74	(58,259.97)	54,922,779.54	178,136,001.31
	7	GWER EAST	116,934,507.64	(58,259.97)	51,854,396.67	168,730,644.34
	8	GWER WEST	100,487,961.70	(58,259.97)	47,298,585.79	147,728,287.51
	9	KATSINA ALA	126,942,213.33	(58,259.97)	58,558,360.98	185,442,314.34
	10	KONSHISHA	120,101,724.56	(58,259.97)	58,663,084.69	178,706,549.28
	11	KWANDE	137,508,459.08	(58,259.97)	61,190,614.58	198,640,813.69
	12	LOGO	105,598,397.19	(58,259.97)	52,448,928.78	157,989,066.00
	13	MAKURDI	126,848,495.17	(58,259.97)	66,536,683.35	193,326,918.55
	14	OBI	93,703,490.96	(58,259.97)	44,741,965.97	138,387,196.96
	15	OGBADIBO	98,437,500.00	(58,259.97)	48,018,918.08	146,398,158.11
	16	OHIMINI	89,787,004.75	(58,259.97)	41,737,141.83	131,465,886.61
	17	OJU	113,607,989.83	(58,259.97)	52,577,692.85	166,127,422.71
	18	OKPOKWU	106,462,230.81	(58,259.97)	53,281,449.38	159,685,420.22
	19	OTUKPO	124,686,869.05	(58,259.97)	62,614,264.32	187,242,873.40
	20	TARKA	86,417,694.71	(58,259.97)	42,616,645.40	128,976,080.14
	21	UKUM	118,160,930.74	(58,259.97)	57,703,446.63	175,806,117.40
	22	USHONGO	115,055,440.70	(58,259.97)	54,565,138.18	169,562,318.90
	23	VANDEIKYA	121,864,070.03	(58,259.97)	59,151,356.26	180,957,166.32
BENUE TOTAL			2,607,132,910.99	(1,339,979.31)	1,242,637,815.92	3,848,430,747.60

BORNO	1	ABADAN	102,341,413.63	(58,259.97)	44,504,073.56	146,787,227.22
	2	ASKIRA UBA	98,960,408.26	(58,259.97)	48,665,688.58	147,567,836.87
	3	BAMA	138,837,165.70	(58,259.97)	63,144,236.04	201,923,141.77
	4	BAYO	79,974,405.45	(58,259.97)	42,176,660.37	122,092,805.85
	5	BIU	110,691,074.54	(58,259.97)	52,834,987.73	163,467,802.30
	6	CHIBOK	79,741,343.74	(58,259.97)	40,763,548.87	120,446,632.63
	7	DAMBOA	133,672,363.15	(58,259.97)	58,927,514.83	192,541,618.02
	8	DIKWA	88,459,762.73	(58,259.97)	45,132,964.72	133,534,467.48
	9	GUBIO	105,059,381.94	(58,259.97)	50,277,928.82	155,279,050.79
	10	GUZAMALA	89,548,630.64	(58,259.97)	44,006,581.03	133,496,951.70
	11	GWOZA	129,021,449.38	(58,259.97)	63,838,661.84	192,801,851.26
	12	HAWUL	91,375,050.89	(58,259.97)	46,714,248.89	138,031,039.81
	13	JERE	105,425,525.77	(58,259.97)	56,691,542.79	162,058,808.58
	14	KAGA	93,190,671.79	(58,259.97)	43,388,228.12	136,520,639.94
	15	KALA BALGE	85,761,469.52	(58,259.97)	40,180,872.27	125,884,081.82
	16	KONDUGA	125,664,557.32	(58,259.97)	50,693,530.48	176,299,827.83
	17	KUKAWA	129,510,100.66	(58,259.97)	55,885,806.87	185,337,647.56
	18	KWAYA KUSAR	72,111,287.45	(58,259.97)	39,709,176.46	111,762,203.94
	19	MAFA	97,147,930.52	(58,259.97)	44,870,496.79	141,960,167.34
	20	MAGUMERI	114,964,048.24	(58,259.97)	48,900,603.41	163,806,391.68
	21	MAIDUGURI METRO	167,415,125.65	(58,259.97)	90,752,875.93	258,109,741.61
	22	MARTE	104,543,898.09	(58,259.97)	47,708,355.76	152,193,993.88
	23	MOBBAR	97,353,293.29	(58,259.97)	46,312,478.67	143,607,511.98
	24	MONGUNO	95,026,044.66	(58,259.97)	45,565,691.01	140,533,475.70
	25	NGALA	108,678,322.26	(58,259.97)	59,531,048.36	168,151,110.65
	26	NGANZAI	94,468,526.62	(58,259.97)	44,462,249.94	138,872,516.60
	27	SHANI	91,621,794.04	(58,259.97)	44,738,659.07	136,302,193.14
BORNO TOTAL			2,830,565,045.91	(1,573,019.19)	1,360,378,711.22	4,189,370,737.94
CROSS RIVER	1	ABI	97,131,270.46	(58,259.97)	49,846,186.61	146,919,197.10
	2	AKAMKPA	122,092,828.63	(58,259.97)	50,540,283.09	172,574,851.75
	3	AKPABUYO	116,878,789.62	(58,259.97)	63,742,716.11	180,563,245.76
	4	BAKASSI	75,412,241.70	(58,259.97)	37,505,803.20	112,859,784.93
	5	BEKWARA	90,085,321.69	(58,259.97)	45,567,223.95	135,594,285.67
	6	BIASE	103,636,480.63	(58,259.97)	52,522,569.08	156,100,789.73
	7	BOKI	118,813,760.24	(58,259.97)	54,384,104.45	173,139,604.72
	8	CALABAR MUNICIPAL	94,118,788.31	(58,259.97)	53,643,244.55	147,703,772.88
	9	CALABAR SOUTH	100,319,027.23	(58,259.97)	54,986,650.01	155,247,417.27
	10	ETUNG	78,553,707.89	(58,259.97)	42,754,173.74	121,249,621.66
	11	IKOM	107,185,426.77	(58,259.97)	51,776,110.74	158,903,277.54
	12	OBANLIKU	92,498,860.19	(58,259.97)	46,061,423.28	138,502,023.50
	13	OBUBRA	101,947,720.38	(58,259.97)	52,880,539.76	154,770,000.17
	14	OBUDU	96,517,619.69	(58,259.97)	51,526,156.97	147,985,516.68
	15	ODUKPANI	109,479,472.27	(58,259.97)	55,076,005.47	164,497,217.76
	16	OGAJA	102,891,922.81	(58,259.97)	52,820,932.87	155,654,595.70
	17	YAKURR	103,297,546.08	(58,259.97)	55,515,757.25	158,755,043.36
	18	YALA	113,915,349.33	(58,259.97)	57,095,724.14	170,952,813.50
CROSS RIVER TOTAL			1,824,776,133.89	(1,048,679.46)	928,245,605.27	2,751,973,059.70

DELTA	1	ANIOCHA NORTH	79,770,497.71	(58,259.97)	46,573,113.01	126,285,350.74
	2	ANIOCHA SOUTH	86,946,677.44	(58,259.97)	50,513,205.53	137,401,623.00
	3	BOMADI	74,325,081.10	(58,259.97)	44,589,839.06	118,856,660.19
	4	BURUTU	106,818,580.97	(58,259.97)	58,094,368.16	164,854,689.17
	5	ETHIOPE EAST	97,188,310.32	(58,259.97)	57,120,240.03	154,250,290.38
	6	ETHIOPE WEST	99,553,944.35	(58,259.97)	57,427,605.23	156,923,289.61
	7	IKA NORTH EAST	105,545,551.06	(58,259.97)	55,239,274.79	160,726,565.88
	8	IKA SOUTH	99,267,134.88	(58,259.97)	52,927,120.08	152,135,994.99
	9	ISOKO NORTH	93,403,058.57	(58,259.97)	50,903,010.47	144,247,809.07
	10	ISOKO SOUTH	104,445,466.63	(58,259.97)	60,075,336.87	164,462,543.53
	11	NDOKWA EAST	87,766,383.21	(58,259.97)	46,404,062.15	134,112,185.39
	12	NDOKWA WEST	90,517,750.91	(58,259.97)	51,470,538.36	141,930,029.30
	13	OKPE	82,912,306.37	(58,259.97)	49,352,353.04	132,206,399.45
	14	OSHIMILI NORTH	81,201,415.09	(58,259.97)	47,737,258.70	128,880,413.81
	15	OSHIMILI SOUTH	88,112,901.22	(58,259.97)	51,501,055.33	139,555,696.58
	16	PATANI	72,767,386.77	(58,259.97)	42,511,062.36	115,220,189.16
	17	SAPELE	91,656,149.11	(58,259.97)	53,947,352.99	145,545,242.14
	18	UDU	96,366,948.32	(58,259.97)	50,815,850.48	147,124,538.83
	19	UGHELLI NORTH	125,852,429.61	(58,259.97)	70,318,940.76	196,113,110.39
	20	UGHELLI SOUTH	99,765,165.67	(58,259.97)	58,523,581.71	158,230,487.41
	21	UKWUANI	79,122,635.95	(58,259.97)	48,294,248.35	127,358,624.33
	22	UVWIE	92,968,043.70	(58,259.97)	56,097,153.01	149,006,936.74
	23	WARRI SOUTH	115,532,546.45	(58,259.97)	68,385,723.43	183,860,009.91
	24	WARRI NORTH	95,076,515.46	(58,259.97)	50,150,514.60	145,168,770.09
	25	WARRI SOUTH-WEST	91,306,021.72	(58,259.97)	47,887,099.23	139,134,860.98
DELTA TOTAL			2,338,188,902.60	(1,456,499.25)	1,326,859,907.71	3,663,592,311.06
EBONYI	1	ABAKALIKI	103,684,102.60	(1,095,101.00)	56,552,688.26	159,141,689.86
	2	AFIKPO NORTH	97,359,209.42	(1,031,852.06)	57,089,260.08	153,416,617.44
	3	AFIKPO SOUTH EDDA	98,197,337.21	(1,040,233.34)	57,139,865.57	154,296,969.43
	4	EBONYI	94,689,672.07	(1,005,156.69)	53,820,870.29	147,505,385.66
	5	EZZA NORTH	94,382,398.87	(1,002,083.96)	55,882,632.13	149,262,947.04
	6	EZZA SOUTH	98,100,308.04	(1,039,263.05)	54,519,906.57	151,580,951.56
	7	IKWO	114,622,736.68	(1,204,487.34)	63,455,342.21	176,873,591.56
	8	ISHIELU	101,529,766.30	(1,073,557.63)	56,478,591.30	156,934,799.97
	9	IVO	91,860,113.76	(976,861.11)	53,171,231.98	144,054,484.64
	10	IZZI	127,593,300.63	(1,334,192.98)	65,592,408.53	191,851,516.19
	11	OHAOZARA	98,984,977.33	(1,048,109.74)	56,212,720.40	154,149,587.99
	12	OHAIKWU	109,222,318.93	(1,150,483.16)	61,450,113.61	169,521,949.39
	13	ONICHA	119,625,540.00	(1,254,515.37)	65,894,943.71	184,265,968.33
EBONYI TOTAL			1,349,851,781.84	(14,255,897.43)	757,260,574.65	2,092,856,459.06
EDO	1	AKOKO EDO	124,196,734.05	(58,259.97)	64,134,729.16	188,273,203.24
	2	EGOR	117,959,872.34	(58,259.97)	72,673,883.24	190,575,495.61
	3	ESAN CENTRAL	78,056,208.07	(58,259.97)	46,922,278.03	124,920,226.13
	4	ESAN NORTH EAST	80,361,166.01	(58,259.97)	48,463,055.86	128,765,961.90
	5	ESAN SOUTH EAST	96,220,032.57	(58,259.97)	53,773,338.53	149,935,111.14
	6	ESAN WEST	81,783,549.13	(58,259.97)	49,176,143.12	130,901,432.28
	7	ETSAKO CENTRAL	81,858,772.24	(58,259.97)	45,743,861.81	127,544,374.08
	8	ETSAKO EAST	94,963,000.20	(58,259.97)	51,388,513.91	146,293,254.14
	9	ETSAKO WEST	104,518,437.60	(58,259.97)	57,054,242.48	161,514,420.11
	10	IGUEBEN	76,052,500.85	(58,259.97)	43,006,555.17	119,000,796.05
	11	IKPOBA OKHA	130,497,609.84	(58,259.97)	76,099,578.16	206,538,928.02
	12	OREDO	134,302,801.82	(58,259.97)	76,490,919.92	210,735,461.77
	13	ORHIONWON	105,267,512.39	(58,259.97)	55,419,498.72	160,628,751.14
	14	OVIA NORTH EAST	100,391,017.14	(58,259.97)	52,250,563.52	152,583,320.69
	15	OVIA SOUTH WEST	109,568,535.02	(58,259.97)	50,220,526.16	159,730,801.20
	16	OWAN EAST	96,114,366.29	(58,259.97)	52,309,402.00	148,365,508.32
	17	OWAN WEST	78,826,831.45	(58,259.97)	46,052,654.06	124,821,225.54
	18	UHUNMWODE	98,092,039.21	(58,259.97)	48,624,093.27	146,657,872.50
EDO TOTAL			1,789,030,986.23	(1,048,679.46)	989,803,837.10	2,777,786,143.87

EKITI	1	ADO EKITI	115,260,233.29	(58,259.97)	70,819,027.91	186,021,001.22
	2	AIYEKIRE	87,705,248.99	(58,259.97)	53,208,319.30	140,855,308.32
	3	EFON	83,625,721.73	(58,259.97)	46,484,486.03	130,051,947.79
	4	EKITI EAST	86,348,097.61	(58,259.97)	52,084,460.41	138,374,298.05
	5	EKITI SOUTH WEST	91,459,462.10	(58,259.97)	55,083,686.11	146,484,888.24
	6	EKITI WEST	93,234,531.54	(58,259.97)	56,688,022.67	149,864,294.24
	7	EMURE	76,825,832.93	(58,259.97)	47,246,641.95	124,014,214.91
	8	IDO-OSI	94,643,280.39	(58,259.97)	54,407,153.35	148,992,173.77
	9	IJERO	101,264,548.14	(58,259.97)	61,245,041.06	162,451,329.23
	10	IKERE	88,426,188.37	(58,259.97)	53,116,329.29	141,484,257.69
	11	IKOLE	94,763,240.75	(58,259.97)	55,430,459.91	150,135,440.69
	12	ILEJEMEJI	66,501,079.00	(58,259.97)	41,719,117.94	108,161,936.97
	13	IREPODUN/IFELODUN	84,285,630.17	(58,259.97)	51,117,796.86	135,345,167.06
	14	ISE/ORUN	82,249,048.28	(58,259.97)	49,427,837.13	131,618,625.44
	15	MOBA	88,213,213.74	(58,259.97)	53,022,034.04	141,176,987.81
	16	OYE	85,750,124.09	(58,259.97)	51,673,359.45	137,365,223.57
EKITI TOTAL			1,420,555,481.11	(932,159.52)	852,773,773.40	2,272,397,094.99
ENUGU	1	AGWU	107,416,797.26	(58,259.97)	57,532,888.09	164,891,425.38
	2	ANINRI	90,506,371.43	(58,259.97)	50,462,281.01	140,910,392.47
	3	ENUGU EAST	122,509,966.43	(58,259.97)	66,419,584.40	188,871,290.85
	4	ENUGU NORTH	115,163,868.75	(58,259.97)	62,661,276.43	177,766,885.21
	5	ENUGU SOUTH	111,350,198.50	(58,259.97)	57,597,544.55	168,889,483.08
	6	EZEAGU	107,059,683.88	(58,259.97)	54,413,570.41	161,414,994.32
	7	IGBO ETITI	108,096,654.91	(58,259.97)	58,752,908.38	166,791,303.32
	8	IGBO EZE NORTH	116,994,877.29	(58,259.97)	64,261,661.15	181,198,278.47
	9	IGBO EZE SOUTH	106,456,721.13	(58,259.97)	51,955,746.56	158,354,207.72
	10	ISI UZO	99,554,866.73	(58,259.97)	52,075,070.12	151,571,676.88
	11	NKANU EAST	104,227,253.41	(58,259.97)	52,114,478.73	156,283,472.17
	12	NKANU WEST	101,197,356.40	(58,259.97)	51,886,260.07	153,025,356.50
	13	NSUKKA	131,063,814.96	(58,259.97)	69,772,499.62	200,778,054.61
	14	OJI RIVER	89,928,212.49	(58,259.97)	49,678,938.85	139,548,891.37
	15	UDENU	99,535,988.21	(58,259.97)	55,373,867.11	154,851,595.35
	16	UDI	113,021,787.43	(58,259.97)	61,470,236.28	174,433,763.74
	17	UZO UWANI	93,597,660.33	(58,259.97)	49,447,646.53	142,987,046.89
ENUGU TOTAL			1,817,682,079.54	(990,419.49)	965,876,458.28	2,782,568,118.33
GOMBE	1	AKKO	149,336,715.32	(58,259.97)	71,218,822.68	220,497,278.03
	2	BALANGA	108,453,175.31	(58,259.97)	57,463,790.95	165,858,706.29
	3	BILLIRE	109,155,738.14	(58,259.97)	56,321,599.91	165,419,078.09
	4	DUKKU	118,939,906.01	(58,259.97)	56,875,515.91	175,757,161.95
	5	FUNAKAYE	115,685,336.46	(58,259.97)	60,047,634.54	175,674,711.03
	6	GOMBE	125,966,636.01	(58,259.97)	63,550,829.39	189,459,205.43
	7	KALTUNGO	98,769,482.86	(58,259.97)	50,576,175.94	149,287,398.83
	8	KWAMI	105,948,463.85	(58,259.97)	55,570,092.00	161,460,295.89
	9	NAFADA	96,591,363.49	(58,259.97)	49,300,610.36	145,833,713.88
	10	SHOMGOM	91,604,680.41	(58,259.97)	50,764,437.12	142,310,857.56
	11	YAMALTU/DEBA	125,025,532.55	(58,259.97)	62,151,000.46	187,118,273.04
GOMBE TOTAL			1,245,477,030.42	(640,859.67)	633,840,509.27	1,878,676,680.01

IMO	1	ABOH MBAISE	97,731,980.59	(58,259.97)	54,853,356.43	152,527,077.05
	2	AHIAZU MBAISE	91,970,720.06	(58,259.97)	52,136,467.62	144,048,927.71
	3	EHIME MBANO	84,492,541.98	(58,259.97)	47,748,719.63	132,183,001.64
	4	EZINIHITE MBAISE	89,864,336.26	(58,259.97)	51,553,681.25	141,359,757.54
	5	IDEATO NORTH	96,362,094.75	(58,259.97)	50,764,740.65	147,068,575.42
	6	IDEATO SOUTH	96,684,760.64	(58,259.97)	50,926,436.70	147,552,937.37
	7	IHITE UBOMA	86,537,960.13	(58,259.97)	46,630,459.18	133,110,159.34
	8	IKEDURU	91,661,622.62	(58,259.97)	49,766,901.48	141,370,264.13
	9	ISIALA MBANO	103,126,738.79	(58,259.97)	55,191,897.24	158,260,376.06
	10	ISU	91,149,603.87	(58,259.97)	51,430,186.30	142,521,530.21
	11	MBAITOLI	112,429,210.88	(58,259.97)	59,453,186.40	171,824,137.31
	12	NGOR/OKPALA	95,485,609.70	(58,259.97)	50,932,254.68	146,359,604.41
	13	NJABA	86,259,227.54	(58,259.97)	49,305,195.05	135,506,162.62
	14	NKWANGELE	83,944,278.51	(58,259.97)	47,478,787.13	131,364,805.66
	15	NKWERRE	74,781,045.64	(58,259.97)	42,174,541.98	116,897,327.65
	16	OBOWO	81,061,676.80	(58,259.97)	46,341,755.44	127,345,172.26
	17	OGUTA	95,163,500.85	(58,259.97)	49,074,451.60	144,179,692.48
	18	OHAJI/EGBEMA	103,003,291.72	(58,259.97)	53,413,789.57	156,358,821.32
	19	OKIGWE	90,245,955.78	(58,259.97)	47,892,083.55	138,079,779.35
	20	ONUIMO	80,174,078.94	(58,259.97)	44,270,662.86	124,386,481.83
	21	ORLU	88,180,469.96	(58,259.97)	49,042,507.57	137,164,717.57
	22	ORSU	85,780,471.97	(58,259.97)	46,549,117.17	132,271,329.17
	23	ORU	82,971,852.66	(58,259.97)	45,651,061.93	128,564,654.61
	24	ORU WEST	85,833,289.13	(58,259.97)	46,273,476.45	132,048,505.61
	25	OWERRI MUNICIPAL	86,619,339.86	(58,259.97)	47,340,582.56	133,901,662.45
	26	OWERRI NORTH	92,148,253.75	(58,259.97)	52,629,678.99	144,719,672.77
	27	OWERRI WEST	82,434,413.22	(58,259.97)	44,272,638.78	126,648,792.04
IMO TOTAL			2,436,098,326.58	(1,573,019.19)	1,333,098,618.20	3,767,623,925.59
JIGAWA	1	AUYO	86,084,458.75	(58,259.97)	48,565,158.16	134,591,356.94
	2	BABURA	101,813,056.43	(58,259.97)	56,918,905.17	158,673,701.63
	3	BIRNIN KUDU	126,352,779.69	(58,259.97)	68,474,958.46	194,769,478.17
	4	BIRNIWA	95,571,107.40	(58,259.97)	49,698,896.65	145,211,744.08
	5	GAGARAWA	82,008,347.17	(58,259.97)	42,900,088.23	124,850,175.43
	6	BUJI	80,448,010.79	(58,259.97)	44,763,709.29	125,153,460.11
	7	DUTSE	112,926,921.13	(58,259.97)	61,094,900.49	173,963,561.65
	8	GARKI	94,776,064.57	(58,259.97)	50,786,091.27	145,503,895.87
	9	GUMEL	83,017,542.81	(58,259.97)	45,838,389.76	128,797,672.60
	10	GURI	87,703,515.16	(58,259.97)	46,700,878.46	134,346,133.65
	11	GWARAM	122,000,678.36	(58,259.97)	63,997,196.38	185,939,614.77
	12	GWIWA	90,202,854.20	(58,259.97)	47,743,614.89	137,888,209.12
	13	HADEJIA	76,145,912.24	(58,259.97)	45,670,107.31	121,757,759.58
	14	JAHUN	104,660,126.52	(58,259.97)	59,223,375.75	163,825,242.30
	15	KAFIN HAUSA	117,715,849.00	(58,259.97)	63,829,901.89	181,487,490.92
	16	KAUGAMA	86,274,382.01	(58,259.97)	48,121,125.22	134,337,247.27
	17	KAZAURE	91,294,650.45	(58,259.97)	51,802,701.66	143,039,092.14
	18	KIRI-KASAMMA	95,218,724.43	(58,259.97)	55,099,083.65	150,259,548.11
	19	KIYAWA	98,374,900.58	(58,259.97)	53,056,202.81	151,372,843.42
	20	MAIGATARI	99,225,517.39	(58,259.97)	53,802,880.69	152,970,138.11
	21	MALAM MADORI	92,954,413.99	(58,259.97)	51,793,810.03	144,689,964.05
	22	MIGA	85,263,283.87	(58,259.97)	48,172,499.12	133,377,523.02
	23	RINGIM	104,636,679.19	(58,259.97)	55,154,080.06	159,732,499.28
	24	RONI	77,379,709.12	(58,259.97)	42,617,422.02	119,938,871.17
	25	SULE TAKARKAR	97,120,775.13	(58,259.97)	48,438,699.34	145,501,214.49
	26	TAURA	88,330,852.75	(58,259.97)	48,538,373.48	136,810,966.26
	27	YANKWASHI	81,849,545.35	(58,259.97)	44,586,754.76	126,378,040.14
JIGAWA TOTAL			2,559,350,658.49	(1,573,019.19)	1,397,389,804.98	3,955,167,444.28

KADUNA	1	BIRNIN GWARI	153,245,946.25	(58,259.97)	68,393,575.14	221,581,261.42
	2	CHIKUN	155,824,514.57	(58,259.97)	81,114,871.85	236,881,126.45
	3	GIWA	128,957,229.63	(58,259.97)	72,132,892.33	201,031,861.99
	4	GWAGWADA	99,295,221.94	(58,259.97)	52,861,204.14	152,098,166.11
	5	IGABI	163,236,862.34	(58,259.97)	87,918,510.29	251,097,112.66
	6	IKARA	109,353,972.99	(58,259.97)	61,978,753.67	171,274,466.68
	7	JABA	95,356,449.36	(58,259.97)	57,747,103.29	153,045,292.68
	8	JEMA'A	127,056,216.61	(58,259.97)	71,288,516.22	198,286,472.86
	9	KACHIA	140,156,223.60	(58,259.97)	67,505,619.03	207,603,582.66
	10	KADUNA NORTH	132,405,709.57	(58,259.97)	79,956,105.05	212,303,554.64
	11	KADUNA SOUTH	141,363,806.91	(58,259.97)	84,862,531.80	226,168,078.75
	12	KAGARKO	122,162,935.64	(58,259.97)	67,139,964.22	189,244,639.89
	13	KAURA	105,838,021.32	(58,259.97)	65,124,087.61	170,903,848.96
	14	KAURU	108,978,422.66	(58,259.97)	59,353,196.23	168,273,358.92
	15	KUBAU	126,153,192.56	(58,259.97)	71,651,865.79	197,746,798.38
	16	KUDAN	97,848,649.06	(58,259.97)	55,948,468.01	153,738,857.10
	17	LERE	136,148,864.74	(58,259.97)	77,043,490.47	213,134,095.24
	18	MAKARFI	91,575,648.67	(58,259.97)	56,746,190.48	148,263,579.18
	19	SABON GARI	120,833,951.62	(58,259.97)	72,181,631.66	192,957,323.32
	20	SANGA	101,310,455.49	(58,259.97)	57,083,633.56	158,335,829.08
	21	SOBA	129,133,872.99	(58,259.97)	72,884,070.92	201,959,683.94
	22	ZANGON KATAF	144,474,769.76	(58,259.97)	75,419,833.81	219,836,343.60
	23	ZARIA	147,521,222.19	(58,259.97)	85,500,095.05	232,963,057.26
KADUNA TOTAL			2,878,232,160.48	(1,339,979.31)	1,601,836,210.58	4,478,728,391.75
KANO	1	AJINGI	94,667,336.50	58,259.97	57,485,538.04	152,211,134.50
	2	ALBASU	96,964,231.61	58,259.97	59,243,666.97	156,266,158.56
	3	BAGWAI	88,412,275.77	58,259.97	56,246,197.65	144,716,733.39
	4	BEBEJI	95,915,096.28	58,259.97	59,101,620.34	155,074,976.59
	5	BICHI	116,252,254.14	58,259.97	68,788,015.03	185,098,529.14
	6	BUNKURE	92,618,742.74	58,259.97	57,129,213.95	149,806,216.66
	7	DALA	149,496,724.87	58,259.97	84,340,474.54	233,895,459.39
	8	DANBATTI	101,854,478.71	58,259.97	61,199,278.05	163,112,016.73
	9	DAWAKIN KUDU	109,489,610.90	58,259.97	63,111,638.45	172,659,509.32
	10	DAWAKIN TOFA	110,256,445.11	58,259.97	65,580,000.55	175,894,705.63
	11	DOGUWA	102,192,486.56	58,259.97	54,965,582.50	157,216,329.03
	12	FAGGE	100,116,334.89	58,259.97	60,195,950.22	160,370,545.09
	13	GABASAWA	104,607,415.18	58,259.97	61,538,148.18	166,203,823.34
	14	GARKO	93,310,283.76	58,259.97	56,208,106.32	149,576,650.04
	15	GARUN MALLAM	92,823,368.13	58,259.97	51,157,876.55	144,039,504.65
	16	GAYA	100,320,791.74	58,259.97	60,436,134.17	160,815,185.88
	17	GEZAWA	114,559,389.68	58,259.97	69,333,588.26	183,951,237.92
	18	GWALE	137,731,508.80	58,259.97	78,114,353.35	215,904,122.12
	19	GWARZO	94,693,814.69	58,259.97	58,566,804.90	153,318,879.56
	20	KABO	91,243,797.22	58,259.97	55,256,152.39	146,558,209.58
	21	KANO MUNICIPAL	132,943,155.37	58,259.97	78,494,827.56	211,496,242.89
	22	KARAYE	88,478,835.01	58,259.97	53,892,658.41	142,429,753.39
	23	KIBIYA	89,293,269.10	58,259.97	53,379,907.39	142,731,436.46
	24	KIRU	115,199,061.03	58,259.97	67,435,827.71	182,693,148.71
	25	KUMBOTSO	117,707,896.52	58,259.97	70,860,534.66	188,626,691.15

19	KANO	26	KUNCHI	90,260,748.68	(58,259.97)	50,556,758.04	140,759,246.75
		27	KURA	88,395,392.76	(58,259.97)	54,243,274.28	142,580,407.07
		28	MADOBI	88,475,410.26	(58,259.97)	53,367,503.01	141,784,653.30
		29	MAKODA	104,858,043.77	(58,259.97)	62,783,416.33	167,583,200.13
		30	MINJIBIR	105,678,345.90	(58,259.97)	61,838,817.21	167,458,903.14
		31	NASSARAWA	182,715,059.45	(58,259.97)	103,868,263.81	286,525,063.29
		32	RANO	91,517,938.89	(58,259.97)	54,335,264.30	145,794,943.22
		33	RIMIN GADO	90,572,654.51	(58,259.97)	49,873,090.02	140,387,484.57
		34	ROGO	108,417,761.38	(58,259.97)	63,369,934.99	171,729,436.41
		35	SHANONO	89,455,103.09	(58,259.97)	53,804,839.78	143,201,682.90
		36	SUMAILA	113,221,785.76	(58,259.97)	66,215,148.77	179,378,674.57
		37	TAKAI	99,426,878.72	(58,259.97)	60,625,712.64	159,994,331.39
		38	TARAUNI	103,389,401.00	(58,259.97)	62,670,130.30	166,001,271.33
		39	TOFA	81,393,670.03	(58,259.97)	49,098,529.72	130,433,939.78
		40	TSANYAWA	89,739,411.74	(58,259.97)	55,678,999.08	145,360,150.85
		41	TUDUN WADA	110,651,881.69	(58,259.97)	63,809,028.13	174,402,649.86
		42	UNGOGO	129,371,047.26	(58,259.97)	78,948,410.77	208,261,198.06
		43	WARAWA	84,427,800.51	(58,259.97)	52,507,319.55	136,876,860.09
		44	WUDIL	99,275,340.75	(58,259.97)	58,698,752.39	157,915,833.16
	KANO TOTAL			4,582,392,280.47	(2,563,438.78)	2,718,355,289.30	7,298,184,130.99
20	KATSINA	1	BAKORI	100,878,273.63	(58,259.97)	50,776,516.94	151,596,530.61
		2	BATAGARAWA	103,949,146.82	(58,259.97)	54,640,975.68	158,531,862.52
		3	BATSARI	113,086,851.39	(58,259.97)	57,319,773.16	170,348,364.58
		4	BAURE	106,030,170.01	(58,259.97)	56,051,562.39	162,023,472.43
		5	BINDAWA	99,161,344.39	(58,259.97)	51,104,190.20	150,207,274.62
		6	CHARANCHI	92,754,006.62	(58,259.97)	49,485,802.65	142,181,549.30
		7	DAN-MUSA	93,057,547.11	(58,259.97)	46,859,806.12	139,859,093.27
		8	DANDUME	99,636,702.50	(58,259.97)	50,377,820.37	149,956,262.90
		9	DANJA	93,454,489.74	(58,259.97)	48,178,402.83	141,574,632.60
		10	DAURA	112,677,475.46	(58,259.97)	58,499,067.56	171,118,283.05
		11	DUTSI	92,994,648.03	(58,259.97)	47,554,890.57	140,491,278.63
		12	DUTSINMA	103,286,545.66	(58,259.97)	53,004,914.63	156,233,200.33
		13	FASKARI	112,558,919.38	(58,259.97)	55,898,977.53	168,399,636.93
		14	FUNTUA	112,295,733.40	(58,259.97)	59,141,241.28	171,378,714.71
		15	INGAWA	98,062,854.72	(58,259.97)	53,013,916.04	151,018,510.79
		16	JIBIA	110,475,190.18	(58,259.97)	53,013,367.18	163,430,297.39
		17	KAFUR	114,042,011.69	(58,259.97)	56,650,814.76	170,634,566.48
		18	KAITA	109,169,559.23	(58,259.97)	54,621,875.12	163,733,174.39
		19	KANKARA	119,716,873.57	(58,259.97)	61,355,148.90	181,013,762.50
		20	KANKIA	95,333,239.10	(58,259.97)	51,002,979.23	146,277,958.36
		21	KATSINA	131,299,065.67	(58,259.97)	69,337,862.20	200,578,667.90
		22	KURFI	92,387,666.11	(58,259.97)	47,286,824.20	139,616,230.34
		23	KUSADA	87,281,853.62	(58,259.97)	45,276,436.26	132,500,029.90
		24	MAIADUA	106,177,066.67	(58,259.97)	56,463,541.53	162,582,348.23
		25	MALUMFASHI	105,658,931.39	(58,259.97)	54,459,300.89	160,059,972.31
		26	MANI	100,225,089.50	(58,259.97)	53,805,710.75	153,972,540.28
		27	MASHI	102,330,044.21	(58,259.97)	53,385,059.52	155,656,843.76
		28	MATAZU	86,194,088.35	(58,259.97)	47,039,175.67	133,175,004.05
		29	MUSAWA	103,136,679.99	(58,259.97)	53,229,181.45	156,307,601.47
		30	RIMI	93,035,493.06	(58,259.97)	51,256,555.52	144,233,788.61
		31	SABUWA	96,392,926.41	(58,259.97)	49,314,227.01	145,648,893.45
		32	SAFANA	103,427,631.24	(58,259.97)	54,553,596.14	157,922,967.42
		33	SANDAMU	100,240,857.88	(58,259.97)	49,450,016.56	149,632,614.47
		34	ZANGO	98,244,265.26	(58,259.97)	51,366,219.03	149,552,224.32
	KATSINA TOTAL			3,488,653,241.99	(1,980,838.98)	1,804,775,749.87	5,291,448,152.88

21	KEBBI	1	ALIERU	78,660,630.97	(58,259.97)	40,619,748.55	119,222,119.54
		2	AREWA	128,528,356.08	(58,259.97)	53,579,253.29	182,049,349.40
		3	ARGUNGU	108,258,374.53	(58,259.97)	54,836,596.49	163,036,711.06
		4	AUGIE	89,385,519.59	(58,259.97)	46,252,654.91	135,579,914.53
		5	BAGUDO	119,044,087.76	(58,259.97)	59,483,628.98	178,469,456.77
		6	BIRNIN -KEBBI	145,643,240.09	(58,259.97)	62,843,020.83	208,428,000.95
		7	BUNZA	99,222,709.07	(58,259.97)	46,710,848.60	145,875,297.70
		8	DANDI KAMBA	105,409,717.86	(58,259.97)	49,214,996.78	154,566,454.68
		9	DANKO /WASAGU	130,951,958.28	(58,259.97)	62,489,880.17	193,383,578.48
		10	FAKAI	91,182,812.66	(58,259.97)	46,683,515.05	137,808,067.74
		11	GWANDU	96,312,847.51	(58,259.97)	49,955,527.37	146,210,114.90
		12	JEGA	106,254,005.69	(58,259.97)	54,602,559.85	160,798,305.57
		13	KALGO	88,426,541.99	(58,259.97)	42,752,643.48	131,120,925.50
		14	KOKO/BESSE	101,475,235.88	(58,259.97)	50,349,174.37	151,766,150.28
		15	MAIYAMA	117,397,239.43	(58,259.97)	52,663,304.99	170,002,284.46
		16	NGASKI	94,057,939.22	(58,259.97)	47,073,649.31	141,073,328.56
		17	SAKABA	92,691,165.97	(58,259.97)	43,250,355.55	135,883,261.55
		18	SHANGA	96,190,192.35	(58,259.97)	47,334,909.73	143,466,842.10
		19	SURU	116,377,264.53	(58,259.97)	49,868,916.24	166,187,920.80
		20	YAURI	89,427,882.14	(58,259.97)	44,330,524.68	133,700,146.86
		21	ZURU	106,816,943.12	(58,259.97)	51,550,313.65	158,308,996.80
	KEBBI TOTAL			2,201,714,664.72	(1,223,459.37)	1,056,446,022.87	3,256,937,228.22
22	KOGI	1	ADAVI	114,095,829.36	(58,259.97)	55,877,340.66	169,914,910.04
		2	AJAOKUTA	100,886,460.63	(58,259.97)	47,109,419.04	147,937,619.70
		3	ANKPA	127,323,602.46	(58,259.97)	63,030,058.15	190,295,400.64
		4	BASSA	100,813,524.42	(58,259.97)	49,049,332.54	149,804,596.99
		5	DEKINA	137,843,401.40	(58,259.97)	62,257,144.45	200,042,285.88
		6	IBAJI	107,174,253.40	(58,259.97)	47,746,982.28	154,862,975.72
		7	IDAH	89,928,931.85	(58,259.97)	42,443,395.78	132,314,067.66
		8	IGALAMELA	105,378,870.38	(58,259.97)	49,930,482.70	155,251,093.12
		9	IJUMU	103,345,467.36	(58,259.97)	46,846,841.35	150,134,048.74
		10	KABBA/BUNU	109,259,605.75	(58,259.97)	49,647,926.27	158,849,272.05
		11	KOGI	96,179,987.87	(58,259.97)	46,404,564.78	142,526,292.68
		12	KOTON KARFE	122,793,690.71	(58,259.97)	55,116,282.47	177,851,713.21
		13	MOPA-MURO	81,051,164.38	(58,259.97)	38,515,927.18	119,508,831.59
		14	OFU	117,836,223.12	(58,259.97)	54,776,863.47	172,554,826.62
		15	OGORI/MAGONGO	78,686,359.99	(58,259.97)	38,031,278.13	116,659,378.14
		16	OKEHI	114,077,289.17	(58,259.97)	55,636,388.30	169,655,417.50
		17	OKENE	142,672,132.29	(58,259.97)	68,837,833.36	211,451,705.67
		18	OLAMABORO	107,771,177.11	(58,259.97)	51,262,252.20	158,975,169.34
		19	OMALA	102,042,701.93	(58,259.97)	45,581,484.69	147,565,926.64
		20	YAGBA EAST	109,414,447.08	(58,259.97)	50,040,585.31	159,396,772.41
		21	YAGBA WEST	107,058,257.67	(58,259.97)	49,066,566.95	156,066,564.64
	KOGI TOTAL			2,275,633,378.32	(1,223,459.37)	1,067,208,950.04	3,341,618,868.99

23	KWARA	1	ASA	92,461,132.45	(58,259.97)	48,222,422.22	140,625,294.71
		2	BARUTEN	152,046,972.21	(58,259.97)	57,336,239.46	209,324,951.70
		3	EDU	116,534,460.08	(58,259.97)	56,459,150.91	172,935,351.02
		4	EKITI	70,966,893.72	(58,259.97)	40,364,301.60	111,272,935.35
		5	IFELODUN	123,134,966.58	(58,259.97)	56,961,144.15	180,037,850.76
		6	ILORIN EAST	105,832,937.73	(58,259.97)	56,771,016.82	162,545,694.57
		7	ILORIN SOUTH	106,973,522.45	(58,259.97)	57,251,933.58	164,167,196.05
		8	ILORIN WEST	126,145,252.60	(58,259.97)	74,373,821.75	200,460,814.38
		9	IREPODUN	91,194,747.41	(58,259.97)	50,656,644.83	141,793,132.26
		10	KAI AMA	121,273,244.98	(58,259.97)	47,973,127.09	169,188,112.11
		11	MORO	96,136,861.14	(58,259.97)	46,285,692.15	142,364,293.32
		12	OFFA	85,391,915.96	(58,259.97)	44,187,046.49	129,520,702.48
		13	OKE-ERO	71,448,853.54	(58,259.97)	40,668,263.83	112,058,857.39
		14	OSIN	71,145,876.02	(58,259.97)	40,900,873.42	111,988,489.47
		15	OYUN	81,236,754.83	(58,259.97)	44,689,698.36	125,868,193.22
		16	PATEGI	98,324,584.49	(58,259.97)	46,672,642.98	144,938,967.51
	KWARA TOTAL			1,610,248,976.20	(932,159.52)	809,774,019.63	2,419,090,836.30
24	LAGOS	1	AGEGE	137,980,106.05	(58,259.97)	309,767,553.59	447,689,399.67
		2	AJEROMI/IFELODUN	177,355,189.64	(58,259.97)	334,374,991.86	511,671,921.52
		3	ALIMOSHO	286,019,064.16	(58,259.97)	399,537,401.95	685,498,206.15
		4	AMOWO-ODOFIN	111,788,693.77	(58,259.97)	294,204,665.62	405,935,099.43
		5	APAPA	93,985,904.45	(58,259.97)	283,139,079.37	377,066,723.86
		6	BADAGRY	105,072,773.72	(58,259.97)	285,744,109.21	390,758,622.96
		7	EPE	96,472,859.06	(58,259.97)	279,192,400.45	375,606,999.54
		8	ETI-OSA	116,384,241.22	(58,259.97)	290,869,643.44	407,195,624.69
		9	IBEJU-LEKKI	77,714,014.37	(58,259.97)	272,174,813.87	349,830,568.26
		10	IFAKO/IJAYE	132,510,218.94	(58,259.97)	306,248,112.29	438,700,071.26
		11	IKEJA	114,548,529.00	(58,259.97)	293,659,092.39	408,149,361.43
		12	IKORODU	157,498,545.86	(58,259.97)	318,075,195.82	475,515,481.71
		13	KOSOFE	170,403,249.92	(58,259.97)	332,320,914.14	502,665,904.10
		14	LAGOS ISLAND	91,730,704.19	(58,259.97)	282,269,126.09	373,941,570.31
		15	LAGOS MAINLAND	110,687,826.76	(58,259.97)	294,155,706.74	404,785,273.53
		16	MUSHIN	165,707,992.62	(58,259.97)	328,766,016.07	494,415,748.73
		17	OJO	160,789,614.35	(58,259.97)	324,930,757.03	485,662,111.42
		18	OSHODI/ISOLO	164,179,642.80	(58,259.97)	327,503,623.29	491,625,006.12
		19	SOMOLU	126,977,602.15	(58,259.97)	303,481,276.64	430,400,618.82
		20	SURULERE	145,246,219.83	(58,259.97)	314,601,529.98	459,789,489.85
	LAGOS TOTAL			2,743,052,992.87	(1,165,199.40)	6,175,016,009.86	8,916,903,803.33
25	NASSARAWA	1	AKWANGA	95,034,789.19	(58,259.97)	47,795,057.56	142,771,586.78
		2	AWE	107,121,366.92	(58,259.97)	47,701,091.63	154,764,198.58
		3	DOMA	109,682,770.59	(58,259.97)	50,668,592.85	160,293,103.47
		4	KARU	129,410,722.30	(58,259.97)	57,899,359.15	187,251,821.48
		5	KEANA	92,404,824.82	(58,259.97)	44,043,335.99	136,389,900.85
		6	KEFFI	86,891,427.25	(58,259.97)	45,515,505.52	132,348,672.80
		7	KOKONA	99,281,259.99	(58,259.97)	47,390,982.10	146,613,982.12
		8	LAFIA	155,351,230.88	(58,259.97)	71,646,816.53	226,939,787.44
		9	NASSARAWA	143,970,906.35	(58,259.97)	56,182,285.43	200,094,931.81
		10	NASSARAWA EGGON	110,135,551.39	(58,259.97)	51,713,854.08	161,791,145.50
		11	OBI	105,421,006.01	(58,259.97)	51,685,861.89	157,048,607.93
		12	TOTO	112,002,252.21	(58,259.97)	48,414,947.31	160,358,939.54
		13	WAMBA	89,911,512.32	(58,259.97)	43,345,287.67	133,198,540.03
	NASSARAWA TOTAL			1,436,619,620.22	(757,379.61)	664,002,977.72	2,099,865,218.33

26	NIGER	1	AGAIE	98,864,389.81	(58,259.97)	49,230,403.96	148,036,533.80
		2	AGWARA	84,881,819.57	(58,259.97)	40,943,179.56	125,766,739.16
		3	BIDA	97,207,305.26	(58,259.97)	55,298,012.53	152,447,057.81
		4	BORGU	158,239,213.50	(58,259.97)	53,517,928.93	211,698,882.46
		5	BOSSO	94,983,990.23	(58,259.97)	50,816,847.48	145,742,577.74
		6	EDATI	100,038,272.77	(58,259.97)	52,239,728.80	152,219,741.60
		7	GBAKO	94,755,019.49	(58,259.97)	48,633,127.51	143,329,887.03
		8	GURARA	84,669,613.37	(58,259.97)	44,627,280.79	129,238,634.18
		9	KATCHA	91,363,386.98	(58,259.97)	48,052,426.83	139,357,553.84
		10	KONTAGORA	100,616,753.70	(58,259.97)	51,320,157.99	151,878,651.72
		11	LAPAI	98,281,912.36	(58,259.97)	46,729,768.52	144,953,420.91
		12	LAVUN	114,362,880.12	(58,259.97)	57,684,044.66	171,988,664.81
		13	MAGAMA	117,150,025.15	(58,259.97)	54,581,412.52	171,673,177.70
		14	MARIGA	129,716,169.35	(58,259.97)	56,532,852.21	186,190,761.59
		15	MASHEGU	153,057,014.70	(58,259.97)	58,244,437.28	211,243,192.01
		16	MINNA	96,935,936.71	(58,259.97)	56,752,289.01	153,629,965.75
		17	MOKWA	131,571,232.87	(58,259.97)	61,528,305.11	193,041,278.01
		18	MUYA	88,873,540.90	(58,259.97)	46,018,876.72	134,834,157.65
		19	PAIKORO	102,283,209.47	(58,259.97)	51,994,385.51	154,219,335.00
		20	RAFI	117,972,227.07	(58,259.97)	54,611,709.95	172,525,677.05
		21	RIJAU	110,980,072.42	(58,259.97)	53,966,682.12	164,888,494.57
		22	SHIRORO	131,195,449.77	(58,259.97)	60,481,836.38	191,619,026.18
		23	SULEJA	95,946,526.82	(58,259.97)	58,415,244.51	154,303,511.36
		24	TAFA	78,085,243.49	(58,259.97)	43,811,665.28	121,838,648.80
		25	WUSHISHI	87,040,894.43	(58,259.97)	43,618,354.52	130,600,988.98
	NIGER TOTAL			2,659,072,100.31	(1,456,499.25)	1,299,650,958.65	3,957,266,559.72
27	OGUN	1	ABEOKUTA NORTH	97,722,096.00	(58,259.97)	60,176,168.29	157,840,004.32
		2	ABEOKUTA SOUTH	100,883,111.57	(58,259.97)	65,549,460.83	166,374,312.43
		3	ADO-ODO/OTA	155,060,682.17	(58,259.97)	95,878,392.50	250,880,814.69
		4	EGBADO NORTH	101,953,700.23	(58,259.97)	58,035,259.91	159,930,700.16
		5	EGBADO SOUTH	91,368,730.88	(58,259.97)	56,610,841.76	147,921,312.66
		6	EWEKORO	69,501,890.25	(58,259.97)	44,130,277.86	113,573,908.14
		7	REMO NORTH	67,707,122.95	(58,259.97)	44,652,249.83	112,301,112.81
		8	IFO	152,033,475.23	(58,259.97)	95,688,704.26	247,663,919.52
		9	IJEBU EAST	90,478,822.81	(58,259.97)	50,172,199.48	140,592,762.32
		10	IJEBU NORTH	113,044,441.98	(58,259.97)	69,288,119.38	182,274,301.39
		11	IJEBU ODE	87,213,836.46	(58,259.97)	54,984,221.22	142,139,797.70
		12	IKENNE	78,793,886.24	(58,259.97)	51,109,553.57	129,845,179.84
		13	IJEBU NORTH-EAST	71,053,015.67	(58,259.97)	45,500,028.92	116,494,784.61
		14	IMEKO-AFON	81,684,464.84	(58,259.97)	47,100,852.73	128,727,057.60
		15	IPOKIA	85,557,790.09	(58,259.97)	54,588,378.75	140,087,908.87
		16	OBAFEMI/OWODE	103,739,077.84	(58,259.97)	63,197,348.65	166,878,166.52
		17	ODEDA	87,086,884.09	(58,259.97)	50,090,198.84	137,118,822.96
		18	ODOGBOLU	80,938,199.35	(58,259.97)	52,030,331.88	132,910,271.26
		19	OGUN WATER SIDE	76,878,517.24	(58,259.97)	46,081,937.10	122,902,194.37
		20	SAGAMU	104,272,676.27	(58,259.97)	65,893,490.31	170,107,906.60
	OGUN TOTAL			1,896,972,422.13	(1,165,199.40)	1,170,758,016.05	3,066,565,238.78

28	ONDO	1	AKOKO NORTH EAST	100,510,477.07	(58,259.97)	53,711,391.46	154,163,608.56
		2	AKOKO NORTH WEST	106,323,965.21	(58,259.97)	57,924,819.47	164,190,524.71
		3	AKOKO SOUTH WEST	108,246,548.25	(58,259.97)	59,647,601.41	167,835,889.68
		4	AKOKO SOUTH	80,288,322.09	(58,259.97)	43,504,342.08	123,734,404.19
		5	AKURE NORTH	84,132,444.89	(58,259.97)	48,900,906.55	132,975,091.47
		6	AKURE SOUTH	129,291,782.98	(58,259.97)	73,229,301.13	202,462,824.14
		7	IDANRE	91,057,819.98	(58,259.97)	48,619,557.62	139,619,117.63
		8	IFEDORE	91,741,170.66	(58,259.97)	53,812,163.33	145,495,074.03
		9	IKALE/OKITIPUPA	110,295,288.66	(58,259.97)	60,095,366.64	170,332,395.32
		10	ILAJE WEST	119,683,923.20	(58,259.97)	66,357,932.56	185,983,595.79
		11	ILAJE/ESE-EDO	91,576,067.29	(58,259.97)	51,468,613.47	142,986,420.79
		12	ILEOLUJI/OKEIGBO	94,787,232.31	(58,259.97)	53,432,677.09	148,161,649.43
		13	ODE IRELE	88,087,328.68	(58,259.97)	50,391,517.99	138,420,586.70
		14	ODIGBO	110,165,224.89	(58,259.97)	59,742,555.30	169,849,520.22
		15	ONDO EAST	73,113,188.10	(58,259.97)	42,662,600.52	115,717,528.65
		16	ONDO WEST	120,836,199.38	(58,259.97)	65,595,776.64	186,373,716.05
		17	OSE	97,361,194.75	(58,259.97)	50,362,428.07	147,665,362.85
		18	OWO	114,230,476.68	(58,259.97)	58,484,004.58	172,656,221.29
	ONDO TOTAL			1,811,728,655.05	(1,048,679.46)	997,943,555.91	2,808,623,531.50
29	OSUN	1	ATAKUMOSA EAST	71,388,704.62	(58,259.97)	41,961,815.10	113,292,259.76
		2	ATAKUMOSA WEST	71,588,959.82	(58,259.97)	41,132,587.71	112,663,287.56
		3	AYEDADE	89,187,818.85	(58,259.97)	50,106,444.00	139,236,002.89
		4	AYEDIRE	78,840,060.53	(58,259.97)	41,923,284.68	120,705,085.24
		5	BOLAWADURO	74,607,434.46	(58,259.97)	41,366,624.35	115,915,798.84
		6	BORIBE	84,974,203.35	(58,259.97)	48,895,205.57	133,811,148.95
		7	EDE NORTH	71,221,007.58	(58,259.97)	42,799,824.36	113,962,571.97
		8	EDE SOUTH	73,966,672.72	(58,259.97)	41,944,031.83	115,852,444.58
		9	EGBEDORE	72,749,892.74	(58,259.97)	41,768,394.58	114,460,027.34
		10	EJIGBO	82,585,504.17	(58,259.97)	48,157,858.42	130,685,102.62
		11	IFE CENTRAL	87,444,060.31	(58,259.97)	51,957,441.14	139,343,241.48
		12	IFE EAST	101,065,182.48	(58,259.97)	54,244,347.99	155,251,270.50
		13	IFE NORTH	94,207,327.85	(58,259.97)	50,468,915.39	144,617,983.28
		14	IFE SOUTH	82,119,612.57	(58,259.97)	48,453,916.97	130,515,269.56
		15	IFEDAYO	64,531,337.06	(58,259.97)	37,665,398.49	102,138,475.58
		16	IFELODUN	83,154,735.18	(58,259.97)	44,217,765.89	127,314,241.10
		17	ILA	73,312,268.40	(58,259.97)	40,408,742.66	113,662,751.09
		18	ILES A EAST	76,428,833.49	(58,259.97)	45,297,715.47	121,668,288.99
		19	ILES A WEST	80,991,206.12	(58,259.97)	44,964,992.64	125,897,938.79
		20	IREPODUN	80,152,767.02	(58,259.97)	46,714,998.36	126,809,505.41
		21	IREWOLE	86,722,273.12	(58,259.97)	49,360,754.08	136,024,767.22
		22	ISOKAN	78,714,846.17	(58,259.97)	44,923,498.34	123,580,084.54
		23	IWO	96,790,949.47	(58,259.97)	54,605,502.10	151,338,191.60
		24	OBOKUM	80,265,202.06	(58,259.97)	46,387,215.33	126,594,157.41
		25	ODO OTIN	105,748,404.92	(58,259.97)	48,319,115.37	154,009,260.33
		26	OLA-OLUWA	72,382,317.48	(58,259.97)	42,005,285.32	114,329,342.84
		27	OLORUNDA	87,549,864.24	(58,259.97)	48,061,257.93	135,552,862.20
		28	ORIADE	87,830,580.18	(58,259.97)	49,911,596.42	137,683,916.63
		29	OROLU	77,398,555.09	(58,259.97)	44,912,521.01	122,252,816.13
		30	OSOGBO	86,111,687.55	(58,259.97)	50,798,235.25	136,851,662.82
	OSUN TOTAL			2,454,032,269.60	(1,747,799.10)	1,383,735,286.77	3,836,019,757.27

30	OYO	1	AFIJO	84,750,270.73	(58,259.97)	67,043,113.90	151,735,124.67
		2	AKINYELE	98,420,346.99	(58,259.97)	75,516,074.70	173,878,161.71
		3	ATIBA	98,037,419.92	(58,259.97)	70,943,248.96	168,922,408.90
		4	ATIGBO	105,035,560.80	(58,259.97)	64,476,504.72	169,453,805.55
		5	EGBEDA	106,569,113.14	(58,259.97)	83,223,696.15	189,734,549.32
		6	IBADAN NORTH	109,531,356.01	(58,259.97)	85,992,397.95	195,465,493.99
		7	IBADAN NORTH EAST	118,747,361.74	(58,259.97)	88,583,486.58	207,272,588.34
		8	IBADAN NORTH WEST	87,393,700.36	(58,259.97)	69,091,593.18	156,427,033.57
		9	IBADAN SOUTH EAST	103,717,878.72	(58,259.97)	81,519,246.35	185,178,865.10
		10	IBADAN SOUTH WEST	108,587,852.96	(58,259.97)	83,334,786.72	191,864,379.71
		11	IBARAPA CENTRAL	78,534,621.40	(58,259.97)	63,618,846.04	142,095,207.48
		12	IBARAPA NORTH	81,902,216.90	(58,259.97)	63,411,703.85	145,255,660.78
		13	IDDO	80,289,003.99	(58,259.97)	63,649,802.11	143,880,546.13
		14	SAKI WEST	119,250,364.02	(58,259.97)	82,831,695.75	202,023,799.80
		15	IBARAPA EAST (IFELOJU)	81,317,607.56	(58,259.97)	65,292,559.32	146,551,906.91
		16	IREPO	85,331,286.77	(58,259.97)	65,767,548.33	151,040,575.12
		17	ISEYIN	111,486,765.37	(58,259.97)	80,518,113.99	191,946,619.39
		18	ITESIWAJU	96,399,839.55	(58,259.97)	66,437,055.60	162,778,635.17
		19	IWAJOWA	88,496,462.17	(58,259.97)	63,618,955.82	152,057,158.01
		20	YAMAPO/OLORUNSOGO	79,907,259.20	(58,259.97)	61,289,456.93	141,138,456.16
		21	KAJOLA	98,684,994.49	(58,259.97)	74,378,603.92	173,005,338.44
		22	LAGEMU	91,408,419.79	(58,259.97)	68,556,228.87	159,906,388.68
		23	OGBOMOSO NORTH	94,630,677.48	(58,259.97)	74,128,650.15	168,701,067.66
		24	OGBOMOSO SOUTH	81,010,761.14	(58,259.97)	63,381,296.65	144,333,797.82
		25	OGO-OLUWA	74,132,824.98	(58,259.97)	59,469,964.73	133,544,529.74
		26	OLUYOLE	98,267,281.97	(58,259.97)	74,568,292.15	172,777,314.15
		27	ONA ARA	107,064,950.25	(58,259.97)	81,410,900.12	188,417,590.40
		28	ORELOPE	82,001,573.05	(58,259.97)	63,779,334.59	145,722,647.67
		29	ORI IRE	98,616,394.80	(58,259.97)	68,849,433.31	167,407,568.15
		30	OYO	83,265,141.95	(58,259.97)	65,909,485.19	149,116,367.16
		31	OYO WEST	83,628,631.49	(58,259.97)	67,269,576.19	150,839,947.71
		32	SAKI EAST	83,222,536.50	(58,259.97)	64,414,043.72	147,578,320.25
		33	IFEDAPO	95,929,757.70	(58,259.97)	67,909,993.54	163,781,491.26
	OYO TOTAL			3,095,570,233.87	(1,922,579.01)	2,340,185,690.06	5,433,833,344.92
31	PLATEAU	1	BARKIN LADI	113,157,469.94	(58,259.97)	56,015,539.42	169,114,749.39
		2	BASSA	114,148,026.71	(58,259.97)	57,288,031.34	171,377,798.08
		3	BOKKOS	113,650,614.29	(58,259.97)	56,365,386.88	169,957,741.21
		4	JOS EAST	86,282,695.89	(58,259.97)	46,172,717.80	132,397,153.72
		5	JOS NORTH	150,120,115.25	(58,259.97)	83,901,576.40	233,963,431.68
		6	JOS SOUTH	129,815,705.45	(58,259.97)	70,445,128.00	200,202,573.48
		7	KANAM	113,957,873.25	(58,259.97)	54,987,073.51	168,886,686.79
		8	KANKE	100,643,184.95	(58,259.97)	50,105,016.42	150,689,941.41
		9	LANGTANG NORTH	103,227,271.53	(58,259.97)	52,214,749.19	155,383,760.75
		10	LANGTANG SOUTH	97,926,027.06	(58,259.97)	48,445,354.12	146,313,121.21
		11	MANGU	135,297,506.64	(58,259.97)	69,151,449.83	204,390,696.50
		12	MIKANG	91,089,362.32	(58,259.97)	47,469,030.52	138,500,132.87
		13	PANKSHIN	121,606,061.31	(58,259.97)	57,817,797.22	179,365,598.56
		14	QUAN-PAN	121,430,178.73	(58,259.97)	58,393,448.33	179,765,367.09
		15	RIYOM	95,963,388.59	(58,259.97)	51,217,349.12	147,122,477.75
		16	SHENDAM	122,274,786.66	(58,259.97)	59,610,614.51	181,827,141.21
			17	WASE	129,917,505.14	(58,259.97)	54,527,782.09
	PLATEAU TOTAL			1,940,507,773.72	(990,419.49)	974,128,044.72	2,913,645,398.96

32	RIVERS	1	AHOADA	86,441,465.99	(58,259.97)	69,406,311.69	155,789,517.71
		2	AHOADA WEST	108,001,898.50	(58,259.97)	78,482,147.37	186,425,785.89
		3	AKUKUTORU	99,492,402.73	(58,259.97)	68,227,236.83	167,661,379.59
		4	ANDONI	106,206,146.48	(58,259.97)	74,265,096.84	180,412,983.34
		5	ASARITORU	98,585,874.76	(58,259.97)	75,263,045.78	173,790,660.57
		6	BONNY	98,569,401.23	(58,259.97)	74,742,500.86	173,253,642.11
		7	DEGEMA	106,826,676.20	(58,259.97)	78,520,348.47	185,288,764.69
		8	ELEME	103,494,841.76	(58,259.97)	72,055,909.47	175,492,491.26
		9	EMOHUA	98,716,145.49	(58,259.97)	73,265,281.76	171,923,167.27
		10	ETCHE	115,760,568.64	(58,259.97)	78,485,330.79	194,187,639.46
		11	GONAKA	103,096,396.15	(58,259.97)	76,221,147.01	179,259,283.19
		12	IKWERRE	98,672,095.20	(58,259.97)	71,928,792.01	170,542,627.24
		13	KHANA	117,140,927.58	(58,259.97)	83,399,112.36	200,481,779.97
		14	OBIO/AKPOR	143,451,770.67	(58,259.97)	102,123,361.17	245,516,871.87
		15	OBUA/ODUAL	115,814,823.65	(58,259.97)	82,166,468.14	197,923,031.82
		16	OGBA/EGBEMA/NDONI	116,867,311.77	(58,259.97)	82,278,656.44	199,087,708.23
		17	OGU/BOLO	80,293,063.38	(58,259.97)	59,300,143.95	139,534,947.36
		18	OKRIKA	98,800,957.46	(58,259.97)	75,474,469.12	174,217,166.61
		19	OMUMMA	78,309,500.33	(58,259.97)	62,119,451.24	140,370,691.60
		20	OPOBO/NKORO	84,704,990.15	(58,259.97)	67,733,805.91	152,380,536.09
		21	OYIGBO	87,484,837.51	(58,259.97)	64,569,700.74	151,996,278.27
		22	PORT HARCOURT	162,470,702.38	(58,259.97)	110,501,916.95	272,914,359.35
		23	TAI	96,164,163.27	(58,259.97)	64,032,909.37	160,138,812.68
	RIVERS TOTAL			2,405,366,961.27	(1,339,979.31)	1,744,563,144.25	4,148,590,126.20
33	SOKOTO	1	BINJI	90,097,458.12	(58,259.97)	48,532,081.17	138,571,279.32
		2	BODINGA	102,561,096.92	(58,259.97)	56,257,815.21	158,760,652.16
		3	DANGE SHUNI	110,526,630.61	(58,259.97)	58,358,875.89	168,827,246.54
		4	GADA	120,005,650.29	(58,259.97)	64,256,006.55	184,203,396.87
		5	GORONYO	112,889,905.09	(58,259.97)	57,014,153.15	169,845,798.27
		6	GUDU	102,291,032.11	(58,259.97)	47,491,101.11	149,723,873.24
		7	GWADABAWA	116,830,954.92	(58,259.97)	62,399,850.07	179,172,545.02
		8	ILLELA	99,693,106.41	(58,259.97)	53,522,594.26	153,157,440.71
		9	ISA	112,845,170.80	(58,259.97)	53,041,128.64	165,828,039.46
		10	KEBBE	101,883,478.78	(58,259.97)	50,687,040.53	152,512,259.35
		11	KWARE	94,477,275.08	(58,259.97)	51,701,455.46	146,120,470.57
		12	RABAH	112,486,690.96	(58,259.97)	53,377,254.44	165,805,685.42
		13	SABON BIRNI	118,021,237.90	(58,259.97)	59,791,746.59	177,754,724.52
		14	SHAGARI	106,343,387.72	(58,259.97)	54,172,891.21	160,458,018.96
		15	SILAME	95,223,989.17	(58,259.97)	48,460,838.31	143,626,567.51
		16	SOKOTO NORTH	105,816,505.10	(58,259.97)	62,563,192.72	168,321,437.85
		17	SOKOTO SOUTH	104,961,666.63	(58,259.97)	58,399,272.46	163,302,679.12
		18	TAMBUWAL	117,527,311.22	(58,259.97)	61,694,337.17	179,163,388.41
		19	TANGAZA	108,355,444.58	(58,259.97)	49,500,940.19	157,798,124.79
		20	TURETA	98,605,035.57	(58,259.97)	44,508,121.85	143,054,897.45
		21	WAMAKKO	101,646,620.37	(58,259.97)	56,720,290.06	158,308,650.46
		22	WURNO	97,799,843.15	(58,259.97)	54,819,894.95	152,561,478.13
		23	YABO	91,687,331.42	(58,259.97)	49,628,057.65	141,257,129.10
	SOKOTO TOTAL			2,422,576,822.91	(1,339,979.31)	1,256,898,939.64	3,678,135,783.24

34	TARABA	1	ARDO KOLA	91,006,322.22	(58,259.97)	42,898,019.20	133,846,081.45
		2	BALI	155,732,775.04	(58,259.97)	56,291,896.83	211,966,411.89
		3	DONGA	106,959,769.97	(58,259.97)	48,078,220.53	154,979,730.53
		4	GASHAKA	127,710,605.00	(58,259.97)	42,992,424.22	170,644,769.25
		5	GASSOL	137,971,573.19	(58,259.97)	60,223,317.26	198,136,630.48
		6	IBI	95,579,872.33	(58,259.97)	42,583,299.19	138,104,911.54
		7	JALINGO	91,931,407.47	(58,259.97)	48,707,660.55	140,580,808.05
		8	KARIM LAMIDU	142,690,116.84	(58,259.97)	54,854,854.75	197,486,711.62
		9	KURMI	101,572,429.35	(58,259.97)	43,404,074.04	144,918,243.42
		10	LAU	93,781,591.95	(58,259.97)	43,959,417.09	137,682,749.08
		11	SARDAUNA	139,951,959.99	(58,259.97)	57,993,602.29	197,887,302.31
		12	TAKUM	110,776,500.94	(58,259.97)	48,214,119.86	158,932,360.83
		13	USSA	95,210,924.63	(58,259.97)	45,680,662.21	140,833,326.87
		14	WUKARI	136,376,127.42	(58,259.97)	59,871,713.43	196,189,580.89
		15	YORRO	90,405,547.96	(58,259.97)	43,171,244.90	133,518,532.90
		16	ZING	98,071,909.33	(58,259.97)	47,337,470.40	145,351,119.76
	TARABA TOTAL			1,815,729,433.65	(932,159.52)	786,261,996.74	2,601,059,270.88
35	YOBE	1	BADE	101,351,486.35	(58,259.97)	57,979,317.54	159,272,543.92
		2	BURSARI	112,155,453.78	(58,259.97)	54,613,888.16	166,711,081.97
		3	DAMATURU	93,906,629.04	(58,259.97)	52,296,574.11	146,144,943.18
		4	FIKA	105,141,187.91	(58,259.97)	57,662,402.06	162,745,330.00
		5	FUNE	147,468,559.39	(58,259.97)	75,650,401.45	223,060,700.87
		6	GEIDAM	122,213,347.90	(58,259.97)	59,901,777.08	182,056,865.01
		7	GUJBA	112,518,184.69	(58,259.97)	56,915,175.31	169,375,100.03
		8	GULAMI	97,755,223.50	(58,259.97)	53,997,620.94	151,694,584.47
		9	JAKUSKO	128,923,498.12	(58,259.97)	67,782,181.69	196,647,419.83
		10	KARASUWA	90,923,888.98	(58,259.97)	54,379,851.51	145,245,480.52
		11	MACHINA	87,090,629.36	(58,259.97)	49,397,681.19	136,430,050.58
		12	NANGERE	93,374,473.15	(58,259.97)	52,275,607.41	145,591,820.59
		13	NGURU	101,555,783.25	(58,259.97)	59,170,357.68	160,667,880.96
		14	POTISKUM	111,750,586.62	(58,259.97)	65,234,673.06	176,926,999.70
		15	TARMUA	103,647,551.40	(58,259.97)	51,109,924.89	154,699,216.33
		16	YUNUSARI	108,018,513.05	(58,259.97)	56,446,772.70	164,407,025.78
		17	YUSUFARI	107,761,823.27	(58,259.97)	54,829,263.34	162,532,826.64
	YOBE TOTAL			1,825,556,819.76	(990,419.49)	979,643,470.13	2,804,209,870.40

36	ZAMFARA	1	ANKA	101,433,016.88	(58,259.97)	48,779,317.23	150,154,074.13
		2	BAKURA	98,212,511.85	(58,259.97)	53,677,950.08	151,832,201.96
		3	BUKKUYUM	115,906,850.94	(58,259.97)	56,392,423.88	172,241,014.85
		4	BUNGUDU	127,927,349.36	(58,259.97)	61,473,170.61	189,342,260.00
		5	GUMMI	111,347,124.18	(58,259.97)	55,613,692.19	166,902,556.40
		6	GUSAU	154,611,897.43	(58,259.97)	75,221,725.73	229,775,363.19
		7	KAURA NAMODA	117,421,028.40	(58,259.97)	64,047,354.15	181,410,122.58
		8	KIYAWA	106,532,844.17	(58,259.97)	52,768,368.64	159,242,952.84
		9	MARADUN	115,165,017.19	(58,259.97)	56,306,690.94	171,413,448.16
		10	MARU	152,008,430.61	(58,259.97)	65,203,596.17	217,153,766.81
		11	SHINKAFI	94,911,018.92	(58,259.97)	48,051,410.57	142,904,169.52
		12	TALATA MAFARA	109,623,795.60	(58,259.97)	56,781,570.17	166,347,105.80
		13	TSAFE	116,142,807.66	(58,259.97)	62,361,346.26	178,445,893.95
		14	ZURMI	128,268,928.55	(58,259.97)	65,416,227.02	193,626,895.60
	ZAMFARA TOTAL			1,649,512,621.73	(815,639.58)	822,094,843.65	2,470,791,825.80
37	FCT-ABUJA	1	ABAJI	84,730,703.84	(58,259.97)	496,884,212.33	581,556,656.20
		2	ABUJA MUNICIPAL	216,297,431.85	(58,259.97)	575,934,479.83	792,173,651.72
		3	BWARI	121,834,428.39	(58,259.97)	515,410,869.23	637,187,037.65
		4	GWAGWALADA	104,413,720.36	(58,259.97)	507,787,553.66	612,143,014.05
		5	KUJE	99,210,788.59	(58,259.97)	501,156,917.91	600,309,446.53
		6	KWALI	102,051,982.33	(58,259.97)	499,891,231.93	601,884,954.30
				728,539,055.37	(349,559.82)	3,097,065,264.90	3,825,254,760.45
				80,181,694,734.16	(58,591,734.60)	51,217,851,852.36	131,340,954,851.92

Office of the Accountant-General of the Federation
Federal Ministry of Finance, Budget & National Planning, Abuja.

Summary of Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the month of January, 2021 Shared in February, 2021

	1	2	3	4	5	6(3 + 4 + 5)	
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Value Added Tax	Total Net Amount	S/n
			₦	₦	₦	₦	
1	ABIA	17	1,664,264,816.34	(990,419.49)	897,938,878.85	2,561,213,275.70	1
2	ADAMAWA	21	2,099,231,204.89	(1,223,459.37)	1,101,356,472.80	3,199,364,218.33	2
3	AKWA IBOM	31	2,796,052,608.32	(1,806,059.07)	1,562,952,417.41	4,357,198,966.66	3
4	ANAMBRA	21	2,110,575,672.89	(1,223,459.37)	1,180,695,099.55	3,290,047,313.07	4
5	BAUCHI	20	2,395,921,045.33	(1,165,199.40)	1,197,215,916.26	3,591,971,762.19	5
6	BAYELSA	8	975,227,564.15	(466,079.76)	739,183,010.16	1,713,944,494.55	6
7	BENUE	23	2,607,132,910.99	(1,339,979.31)	1,242,637,815.92	3,848,430,747.60	7
8	BORNO	27	2,830,565,045.91	(1,573,019.19)	1,360,378,711.22	4,189,370,737.94	8
9	CROSS RIVER	18	1,824,776,133.89	(1,048,679.46)	928,245,605.27	2,751,973,059.70	9
10	DELTA	25	2,338,188,902.60	(1,456,499.25)	1,326,859,907.71	3,663,592,311.06	10
11	EBONYI	13	1,349,851,781.84	(14,255,897.43)	757,260,574.65	2,092,856,459.06	11
12	EDO	18	1,789,030,986.23	(1,048,679.46)	989,803,837.10	2,777,786,143.87	12
13	EKITI	16	1,420,555,481.11	(932,159.52)	852,773,773.40	2,272,397,094.99	13
14	ENUGU	17	1,817,682,079.54	(990,419.49)	965,876,458.28	2,782,568,118.33	14
15	GOMBE	11	1,245,477,030.42	(640,859.67)	633,840,509.27	1,878,676,680.01	15
16	IMO	27	2,436,098,326.58	(1,573,019.19)	1,333,098,618.20	3,767,623,925.59	16
17	JIGAWA	27	2,559,350,658.49	(1,573,019.19)	1,397,389,804.98	3,955,167,444.28	17
18	KADUNA	23	2,878,232,160.48	(1,339,979.31)	1,601,836,210.58	4,478,728,391.75	18
19	KANO	44	4,582,392,280.46	(2,563,438.68)	2,718,355,289.30	7,298,184,131.09	19
20	KATSINA	34	3,488,653,241.99	(1,980,838.98)	1,804,775,749.87	5,291,448,152.88	20
21	KEBBI	21	2,201,714,664.72	(1,223,459.37)	1,056,446,022.87	3,256,937,228.22	21
22	KOGI	21	2,275,633,378.32	(1,223,459.37)	1,067,208,950.04	3,341,618,868.99	22
23	KWARA	16	1,610,248,976.20	(932,159.52)	809,774,019.63	2,419,090,836.30	23
24	LAGOS	20	2,743,052,992.87	(1,165,199.40)	6,175,016,009.86	8,916,903,803.33	24
25	NASSARAWA	13	1,436,619,620.22	(757,379.61)	664,002,977.72	2,099,865,218.33	25
26	NIGER	25	2,659,072,100.31	(1,456,499.25)	1,299,650,958.65	3,957,266,559.72	26
27	OGUN	20	1,896,972,422.13	(1,165,199.40)	1,170,758,016.05	3,066,565,238.78	27
28	ONDO	18	1,811,728,655.05	(1,048,679.46)	997,943,555.91	2,808,623,531.50	28
29	OSUN	30	2,454,032,269.60	(1,747,799.10)	1,383,735,286.77	3,836,019,757.27	29
30	OYO	33	3,095,570,233.87	(1,922,579.01)	2,340,185,690.06	5,433,833,344.92	30
31	PLATEAU	17	1,940,507,773.72	(990,419.49)	974,128,044.72	2,913,645,398.96	31
32	RIVERS	23	2,405,366,961.27	(1,339,979.31)	1,744,563,144.25	4,148,590,126.20	32
33	SOKOTO	23	2,422,576,822.91	(1,339,979.31)	1,256,898,939.64	3,678,135,783.24	33
34	TARABA	16	1,815,729,433.65	(932,159.52)	786,261,996.74	2,601,059,270.88	34
35	YOBE	17	1,825,556,819.76	(990,419.49)	979,643,470.13	2,804,209,870.40	35
36	ZAMFARA	14	1,649,512,621.73	(815,639.58)	822,094,843.65	2,470,791,825.80	36
37	FCT, ABUJA	6	728,539,055.37	(349,559.82)	3,097,065,264.90	3,825,254,760.45	37
	Total LGCs		80,181,694,734.16	(58,591,734.60)	51,217,851,852.36	131,340,954,851.92	

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.

METHODOLOGY

APPROVED STATES REVENUE SHARING TEMPLATE

STATE	EQUALITY 40%	POPULATION 30%	INDICES POPULATION	LANDMASS (50% OF 10%)	INDICES LANDMASS	TERRAIN (50% OF 10%)	REVENUE EFFORT (10%)	INDICES REVENUE	PRIMARY ENROLMENT (24% OF 10%)
ABIA	0.002969	2,833,999	0.001639	4,902.30	0.000070	0.000371	201.58	0.000875	697,051
ADAMAWA	0.002969	3,168,101	0.001833	38,823.29	0.000558	0.000371	137.22	0.000596	706,665
AKWA IBOM	0.002969	3,920,208	0.002268	6,772.13	0.000097	0.000371	143.50	0.000623	1,703,182
ANAMBRA	0.002969	4,182,032	0.002419	4,816.24	0.000069	0.000371	120.29	0.000522	872,088
BAUCHI	0.002969	4,646,465	0.002688	49,933.88	0.000717	0.000371	154.86	0.000673	1,521,363
BAYELSA	0.002969	1,703,358	0.000985	9,415.75	0.000135	0.000371	244.92	0.001064	750,852
BENUE	0.002969	4,219,244	0.002441	31,276.73	0.000449	0.000371	201.23	0.000874	1,352,752
BORNO	0.002969	4,151,193	0.002401	75,540.90	0.001085	0.000371	205.80	0.000894	1,158,720
CROSS RIVER	0.002969	2,888,966	0.001671	21,636.60	0.000311	0.000371	247.73	0.001076	832,139
DELTA	0.002969	4,098,391	0.002371	17,239.27	0.000248	0.000371	116.37	0.000505	664,186
EBONYI	0.002969	2,173,501	0.001257	6,421.26	0.000092	0.000371	215.78	0.000937	920,015
EDO	0.002969	3,218,332	0.001862	19,819.27	0.000285	0.000371	102.17	0.000444	557,264
EKITI	0.002969	2,384,212	0.001379	5,887.91	0.000085	0.000371	221.93	0.000964	526,884
ENUGU	0.002969	3,257,298	0.001884	7,660.19	0.000110	0.000371	247.76	0.001076	976,004
GOMBE	0.002969	2,353,879	0.001362	17,982.06	0.000258	0.000371	236.22	0.001026	604,276
IMO	0.002969	3,934,899	0.002276	5,182.84	0.000074	0.000371	199.58	0.000867	1,109,835
JIGAWA	0.002969	4,348,649	0.002516	24,515.62	0.000352	0.000371	219.71	0.000954	922,798
KADUNA	0.002969	6,066,562	0.003509	45,711.19	0.000656	0.000371	170.42	0.000740	1,552,931
KANO	0.002969	9,383,682	0.005428	21,276.89	0.000306	0.000371	208.81	0.000907	1,806,269
KATSINA	0.002969	5,792,578	0.003351	24,971.24	0.000359	0.000371	156.20	0.000678	1,804,579
KEBBI	0.002969	3,238,628	0.001874	37,727.96	0.000542	0.000371	202.51	0.000879	891,583
KOGI	0.002969	3,278,487	0.001897	29,581.90	0.000425	0.000371	309.70	0.001345	1,331,025
KWARA	0.002969	2,371,089	0.001372	34,467.57	0.000495	0.000371	106.85	0.000464	457,566
LAGOS	0.002969	9,013,534	0.005214	3,496.48	0.000050	0.000371	13.64	0.000059	573,255
NASSARAWA	0.002969	1,863,275	0.001078	27,271.49	0.000392	0.000371	247.99	0.001077	941,695
NIGER	0.002969	3,950,249	0.002285	74,108.59	0.001064	0.000371	201.82	0.000876	774,627
OGUN	0.002969	3,728,098	0.002157	16,980.54	0.000244	0.000371	50.73	0.000220	439,332
ONDO	0.002969	3,441,024	0.001991	15,820	0.000227	0.000371	109.49	0.000476	733,930
OSUN	0.002969	3,423,535	0.001980	9,026	0.000130	0.000371	67.13	0.000292	898,878
OYO	0.002969	5,591,589	0.003235	28,245.29	0.000406	0.000371	48.54	0.000211	1,113,306
PLATEAU	0.002969	3,178,712	0.001839	27,216.97	0.000391	0.000371	228.25	0.000991	1,055,255
RIVERS	0.002969	5,185,400	0.003000	10,432.31	0.000150	0.000371	108.24	0.000470	500,299
SOKOTO	0.002969	3,696,999	0.002139	33,776.9	0.000485	0.000371	225.89	0.000981	938,710
TARABA	0.002969	2,300,736	0.001331	60,291.82	0.000866	0.000371	117.78	0.000512	1,049,741
YOBE	0.002969	2,321,591	0.001343	46,909.76	0.000674	0.000371	194.69	0.000846	813,283
ZAMFARA	0.002969	3,259,846	0.001886	35,170.61	0.000505	0.000371	167.13	0.000726	412,017
GRAND TOTAL		138,568,341		930,309.75			6,152.46		33,964,355
INDICES TOTAL	0.10688		0.08016		0.013360	0.013360		0.02672	

METHODOLOGY

STATE	INDICES PRIMARY ENROLMENT	DIRECT SEC (8% OF 10%)	INDICES ENR	INVERSE SE (8% OF 10%)	HOSPITAL B (30% OF 10%)	INDICES HOS	WATER SUPPLY SPREAD	INDICES WAT (8% OF 10%)	RAINFALL P (15% OF 10%)	TOTAL INDICES
ABIA	0.000132	823,412	0.000066	0.000066	14,521	0.000277	0.02112	0.000021	0.0001	0.006598
ADAMAWA	0.000133	708,162	0.000057	0.000057	8,792	0.000168	0.16726	0.000167	0.0001	0.007019
AKWA IBOM	0.000322	645,705	0.000052	0.000052	10,002	0.000191	0.02918	0.000029	0.0001	0.007084
ANAMBRA	0.000165	789,246	0.000063	0.000063	12,174	0.000232	0.02075	0.000021	0.0001	0.007006
BAUCHI	0.000287	1,063,806	0.000085	0.000085	11,903	0.000227	0.21513	0.000215	0.0001	0.008429
BAYELSA	0.000142	546,734	0.000044	0.000044	17,265	0.000329	0.04057	0.000041	0.0001	0.006235
BENUE	0.000255	809,611	0.000065	0.000065	8,775	0.000167	0.13475	0.000135	0.0001	0.007902
BORNO	0.000219	858,070	0.000069	0.000069	12,673	0.000242	0.32545	0.000325	0.0001	0.008755
CROSS RIVER	0.000157	663,792	0.000053	0.000053	11,531	0.000220	0.09322	0.000093	0.0001	0.007086
DELTA	0.000125	768,357	0.000061	0.000061	13,461	0.000257	0.07427	0.000074	0.0001	0.007155
EBONYI	0.000174	534,643	0.000043	0.000043	14,628	0.000279	0.02766	0.000028	0.0001	0.006304
EDO	0.000105	768,418	0.000061	0.000061	12,249	0.000234	0.08539	0.000085	0.0001	0.006589
EKITI	0.000099	521,992	0.000042	0.000042	11,170	0.000213	0.02537	0.000025	0.0001	0.006300
ENUGU	0.000184	710,866	0.000057	0.000057	12,246	0.000234	0.03300	0.000033	0.0001	0.007086
GOMBE	0.000114	819,519	0.000066	0.000066	11,388	0.000217	0.07747	0.000077	0.0001	0.006637
IMO	0.000210	939,548	0.000075	0.000075	14,424	0.000275	0.02233	0.000022	0.0001	0.007326
JIGAWA	0.000174	478,422	0.000038	0.000038	13,124	0.000250	0.10562	0.000106	0.0001	0.007880
KADUNA	0.000293	1,274,873	0.000102	0.000102	9,479	0.000181	0.19693	0.000197	0.0001	0.009232
KANO	0.000341	1,758,839	0.000141	0.000141	19,424	0.000370	0.09167	0.000092	0.0001	0.011177
KATSINA	0.000341	1,195,378	0.000096	0.000096	9,584	0.000183	0.10758	0.000108	0.0001	0.008662
KEBBI	0.000168	716,616	0.000057	0.000057	13,039	0.000249	0.16254	0.000163	0.0001	0.007440
KOGI	0.000251	743,638	0.000059	0.000059	9,036	0.000172	0.12745	0.000127	0.0001	0.007788
KWARA	0.000086	397,686	0.000032	0.000032	10,054	0.000192	0.14849	0.000148	0.0001	0.006272
LAGOS	0.000108	1,009,816	0.000081	0.000081	19,901	0.000380	0.01506	0.000015	0.0001	0.009439
NASSARAWA	0.000178	432,448	0.000035	0.000035	7,117	0.000136	0.11749	0.000117	0.0001	0.006498
NIGER	0.000146	481,007	0.000038	0.000038	6,646	0.000127	0.31928	0.000319	0.0001	0.008347
OGUN	0.000083	516,352	0.000041	0.000041	12,346	0.000235	0.07316	0.000073	0.0001	0.006546
ONDO	0.000139	525,238	0.000042	0.000042	6,498	0.000124	0.06816	0.000068	0.0001	0.006559
OSUN	0.000170	591,093	0.000047	0.000047	14,167	0.000270	0.03889	0.000039	0.0001	0.006426
OYO	0.000210	839,865	0.000067	0.000067	7,049	0.000134	0.12169	0.000122	0.0001	0.007903
PLATEAU	0.000199	855,057	0.000068	0.000068	12,188	0.000232	0.11726	0.000117	0.0001	0.007358
RIVERS	0.000094	923,832	0.000074	0.000074	12,637	0.000241	0.04494	0.000045	0.0001	0.007599
SOKOTO	0.000177	792,034	0.000063	0.000063	13,636	0.000260	0.14552	0.000146	0.0001	0.007766
TARABA	0.000198	263,829	0.000021	0.000021	6,696	0.000128	0.25975	0.000260	0.0001	0.006788
YOBE	0.000154	593,854	0.000048	0.000048	12,208	0.000233	0.20210	0.000202	0.0001	0.006997
ZAMFARA	0.000078	355,938	0.000028	0.000028	8,266	0.000158	0.15152	0.000152	0.0001	0.007012
GRAND TOTAL		26,717,696			420,297		4.00800			
INDICES TOTAL	0.006413		0.002138	0.002138		0.008016		0.004008	0.004008	0.2672

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**OFFICE OF THE ACCOUNTANT
GENERAL OF THE FEDERATION**

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Contact Us

 @nigerianstat

 NBSNigeria

 www.nigerianstat.gov.ng

 **Head Office Address**
Plot 762, Independence Avenue, Central
Business District, FCT, Abuja Nigeria.

 +234 803 386 5388

 feedback@nigerianstat.gov.ng