

Office of the Accountant General of the Federation					
Federation Account Department					
Table I					
Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of December, 2025 Shared in January, 2026					
S/N	Beneficiaries	Statutory	Electronic Money Transfer Levy (EMTL)	Value Added Tax (VAT)	Total
		₦	₦	₦	₦
1	FGN (see Table II)	520,806,584,084.71	5,716,520,149.93	126,976,055,553.30	653,499,159,787.93
2	State (see Table III)	264,160,059,353.52	19,055,067,166.44	423,253,518,510.99	706,468,645,030.94
3	LGCs (see Table IV)	203,656,333,184.22	13,338,547,016.50	296,277,462,957.69	513,272,343,158.42
4	13% Derivation Fund	96,082,968,428.30	-	-	96,082,968,428.30
5	Cost of Collection - NCS	24,005,721,132.06	-	3,842,638,032.49	27,848,359,164.55
6	Cost of Collections - FIRS	18,812,599,327.37	1,596,235,993.00	32,715,644,715.17	53,124,480,035.54
7	Cost of Collections - NUPRC	23,724,374,368.50	-	-	23,724,374,368.50
8	Transfer to MDGIF	46,903,313,195.80	-	-	46,903,313,195.80
9	13% Refunds on Subsidy, Priority Projects	18,163,078,852.38	-	-	18,163,078,852.38
10	North East Development Commission	-	-	26,321,963,578.31	26,321,963,578.31
11	13% Derivation in respect of NNPCL Management Fee and Frontier Exploration Fund for September, 25	8,760,842,822.46	-	-	8,760,842,822.46
12	Transfer to Non-oil Excess Account	402,600,000,000.00	-	-	402,600,000,000.00
13	0.5% of Non-Oil Federation Revenue to RMAFC	4,066,269,282.50	199,529,499.13	4,569,785,343.46	8,835,584,125.09
	TOTAL	1,631,742,144,031.82	39,905,899,825.00	913,957,068,691.40	2,585,605,112,548.22

Table II

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of December, 2025 Shared in January, 2026							
0	1	2	3	4=2-3	5	6	7=4+5+6
S/n	Beneficiaries	Gross Statutory Allocation	Deduction	Net Statutory Allocation	Electronic Money Transfer Levy (EMTL)	Value Added Tax	Total
		₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	479,482,143,661.89	(106,997,759,823.08)	372,484,383,838.81	5,335,418,806.60	118,510,985,183.08	496,330,787,828.49
2	Share of Derivation & Ecology	9,886,229,766.22	-	9,886,229,766.22	-	-	9,886,229,766.22
3	Stabilization	4,943,114,883.11	-	4,943,114,883.11	-	-	4,943,114,883.11
4	Development of Natural Resources	16,608,866,007.26	-	16,608,866,007.26	-	-	16,608,866,007.26
5	FCT-Abuja	9,886,229,766.22	(359,874,453.00)	9,526,355,313.22	381,101,343.33	8,465,070,370.22	18,372,527,026.77
	Total	520,806,584,084.70	(107,357,634,276.08)	413,448,949,808.62	5,716,520,149.93	126,976,055,553.30	546,141,525,511.85

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Mr. Wale Edun

Hon. Minister of Finance and Coordinating Minister of the Economy

Abuja. Nigeria.

Office of the Accountant General of the Federation																				
Federation Account Department																				
Table III																				
Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of December, 2025 Shared in January, 2026																				
1	2	3	4	5	6=4+5	7	8	9	10=6-(7+8+9)	11	12	13	14	15	16	17	18=6+11+12+15	19=10+11+14+17		
S/n	Beneficiaries	No. of LGCs	Statutory Allocation	13% Share of Derivation (Net)	Gross Total	Deductions			Net Statutory Allocation	Electronic Money Transfer Levy (EMTL)	TOTAL Share of Ecology	Transfer of 50% Share of Ecology to NDDC/HYPPADEC	Net Share of Ecology	Gross VAT Allocation	VAT Deduction	Net VAT Allocation	Total Gross Amount	Total Net Amount	S/n	
						External Debt	Contractual Obligation (ISPO)	Other Deductions												
			N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N		
1	ABIA	17	6,347,223,637.06	1,501,955,648.97	7,849,179,286.03	463,840,668.67	-	171,916,704.82	7,213,421,912.54	429,979,141.95	175,769,269.95	87,884,634.97	87,884,634.97	8,950,656,402.20	-	8,950,656,402.20	17,405,584,100.13	16,681,942,091.66		1
2	ADAMAWA	21	6,752,354,440.73	-	6,752,354,440.73	825,432,002.51	-	242,483,319.78	5,684,439,118.44	414,229,596.89	186,988,276.82	-	186,988,276.82	10,194,729,709.88	-	10,194,729,709.88	17,548,302,024.32	16,480,386,702.03		2
3	AKWA IBOM	31	6,815,103,539.89	18,935,100,329.07	25,750,203,868.96	294,513,930.90	-	934,092,004.86	24,521,597,933.20	451,409,254.83	188,725,944.18	94,362,972.09	94,362,972.09	10,821,738,214.74	-	10,821,738,214.74	37,212,077,282.71	35,889,108,374.86		3
4	ANAMBRA	21	6,739,704,699.64	757,297,423.57	7,497,002,123.21	512,961,167.08	-	-	6,984,040,956.13	522,999,010.11	186,637,976.30	-	186,637,976.30	10,151,042,755.01	-	10,151,042,755.01	18,357,681,864.62	17,844,720,697.54		4
5	BAUCHI	20	8,108,090,560.26	-	8,108,090,560.26	1,470,683,469.77	1,654,765,384.01	1,233,253,757.58	3,749,387,948.90	469,730,457.32	224,531,738.59	-	224,531,738.59	10,540,073,872.62	-	10,540,073,872.62	19,342,426,628.79	14,983,724,017.43		5
6	BAYELSA	8	5,997,682,433.80	21,030,351,039.34	27,028,033,473.14	289,148,452.84	-	1,302,257,644.98	25,436,627,375.32	346,843,213.96	166,089,667.40	83,044,833.70	83,044,833.70	9,370,976,918.20	-	9,370,976,918.20	36,911,943,272.69	35,237,492,341.18		6
7	BENUE	23	7,601,859,039.91	-	7,601,859,039.91	184,313,296.01	-	189,354,505.17	7,228,191,238.73	456,326,535.42	210,513,019.57	105,256,509.78	105,256,509.78	10,782,512,720.65	-	10,782,512,720.65	19,051,211,315.55	18,572,287,004.59		7
8	BORNO	27	8,421,770,363.28	-	8,421,770,363.28	226,266,346.93	-	77,142,815.66	8,118,361,200.69	456,648,811.09	233,218,256.21	-	233,218,256.21	10,254,083,513.59	-	10,254,083,513.59	19,365,720,944.17	19,062,311,781.58		8
9	CROSS RIVER	18	6,816,265,796.97	-	6,816,265,796.97	1,908,417,057.70	1,053,652,837.68	450,366,818.04	3,403,829,083.55	407,184,894.29	188,758,129.76	94,379,064.88	94,379,064.88	8,729,743,141.37	-	8,729,743,141.37	16,141,951,962.39	12,635,136,184.08		9
10	DELTA	25	6,882,526,508.38	30,715,543,165.90	37,598,069,674.28	269,399,303.85	-	2,208,682,461.28	35,119,987,909.15	510,421,881.77	190,593,041.77	95,296,520.89	95,296,520.89	11,428,743,367.91	-	11,428,743,367.91	49,727,827,965.73	47,154,449,679.71		10
11	EBONYI	13	6,064,275,181.21	-	6,064,275,181.21	1,161,877,829.26	-	561,936,551.03	4,340,460,800.92	367,185,446.33	167,933,774.25	-	167,933,774.25	8,321,202,726.69	-	8,321,202,726.69	14,920,597,128.47	13,196,782,748.18		11
12	EDO	18	6,338,139,482.17	2,434,263,518.61	8,772,403,000.78	1,375,175,039.71	510,923,032.41	170,793,606.80	6,715,511,321.86	464,938,778.67	175,517,708.74	87,758,854.37	87,758,854.37	9,585,687,816.30	-	9,585,687,816.30	18,998,547,304.49	16,853,896,771.20		12
13	EKITI	16	6,060,853,146.06	-	6,060,853,146.06	696,903,496.43	345,000,000.00	21,209,410,093.26	(16,190,460,443.63)	379,161,681.08	167,839,010.20	-	167,839,010.20	8,958,157,212.74	-	8,958,157,212.74	15,566,011,050.09	(6,685,302,539.60)		13
14	ENUGU	17	6,816,854,086.73	62,050.98	6,816,916,137.71	778,266,799.25	-	78,644,312.34	5,960,005,026.12	447,480,125.53	188,774,420.86	-	188,774,420.86	9,125,526,404.91	-	9,125,526,404.91	16,578,697,089.01	15,721,785,977.42		14
15	GOMBE	11	6,384,732,519.21	-	6,384,732,519.21	477,319,532.33	1,191,927,125.99	394,619,046.44	4,320,866,814.45	371,847,629.31	176,807,977.45	88,403,988.73	88,403,988.73	8,383,639,642.36	-	8,383,639,642.36	15,317,027,768.33	13,164,758,074.84		15
16	IMO	27	7,047,623,486.96	2,370,875,719.28	9,418,499,206.24	651,911,005.21	-	1,470,820,604.19	7,295,767,596.84	469,134,932.65	10,280,961,047.13	97,582,479.05	97,582,479.05	10,280,961,047.13	-	10,280,961,047.13	20,363,760,144.12	18,143,446,055.67		16
17	JIGAWA	27	7,580,372,827.45	-	7,580,372,827.45	299,700,228.64	-	-	7,280,672,598.81	452,813,673.14	209,918,016.76	-	209,918,016.76	11,637,961,582.01	-	11,637,961,582.01	19,881,066,099.36	19,581,365,870.72		17
18	KADUNA	23	8,881,288,443.87	-	8,881,288,443.87	3,863,744,277.09	-	436,184,267.24	4,581,359,899.54	560,024,207.69	245,943,372.29	122,971,686.15	122,971,686.15	11,991,150,239.48	-	11,991,150,239.48	21,678,406,263.33	17,255,506,032.85		18
19	KANO	44	10,751,788,414.06	-	10,751,788,414.06	831,259,840.47	292,615,190.00	368,811,639.22	9,259,101,744.37	710,611,500.80	297,741,833.00	-	297,741,833.00	16,319,498,728.01	-	16,319,498,728.01	28,079,640,475.87	26,586,953,806.18		19
20	KATSINA	34	8,332,330,025.50	-	8,332,330,025.50	952,965,950.04	850,000,000.00	-	6,529,364,075.46	522,683,905.08	230,741,446.86	-	230,741,446.86	11,904,084,283.14	-	11,904,084,283.14	20,989,839,660.58	19,186,873,710.54		20
21	KEBBI	21	7,157,513,062.32	-	7,157,513,062.32	362,453,051.78	-	66,389,349.71	6,728,670,660.83	409,767,910.53	198,208,054.03	99,104,027.02	99,104,027.02	9,085,017,268.37	-	9,085,017,268.37	16,850,596,295.25	16,322,559,866.74		21
22	KOGI	21	7,491,755,391.73	62,050.98	7,491,817,442.71	389,159,341.46	-	532,931,083.05	6,569,727,018.20	419,136,204.58	207,463,995.46	103,731,997.73	103,731,997.73	9,335,633,951.37	-	9,335,633,951.37	17,454,051,594.13	16,428,229,171.89		22
23	KWARA	16	6,033,831,520.40	-	6,033,831,520.40	326,435,898.26	559,212,440.21	211,464,655.14	4,936,718,526.79	385,273,975.74	167,090,719.03	83,545,359.51	83,545,359.51	9,051,964,056.60	-	9,051,964,056.60	15,638,160,271.77	14,457,501,918.64		23
24	LAGOS	20	9,080,582,815.58	-	9,080,582,815.58	6,937,812,107.78	-	-	2,142,770,707.80	3,314,233,472.72	251,462,293.35	-	251,462,293.35	61,004,268,876.93	10,886,025,186.97	50,118,243,689.96	73,650,547,458.58	55,826,710,163.83		24
25	NASSARAWA	13	6,251,062,420.36	-	6,251,062,420.36	340,866,437.79	-	-	5,910,195,982.57	360,031,610.20	173,106,343.95	86,553,171.97	86,553,171.97	8,922,209,612.15	-	8,922,209,612.15	15,706,409,986.66	15,278,990,376.90		25
26	NIGER	25	8,029,211,356.54	-	8,029,211,356.54	547,716,532.13	514,281,002.97	537,893,432.24	6,429,320,389.20	451,065,932.22	222,347,391.41	111,173,695.71	111,173,695.71	10,980,104,528.92	-	10,980,104,528.92	19,682,729,209.09	17,971,664,546.05		26
27	OGUN	20	6,297,489,071.98	-	6,297,489,071.98	2,080,616,395.96	500,000,000.00	1,611,901,896.12	2,104,970,779.90	484,259,925.52	174,392,005.07	-	174,392,005.07	10,014,286,017.98	-	10,014,286,017.98	16,970,427,020.55	12,777,908,728.47		27
28	ONDO	18	6,309,965,103.11	3,098,851,788.01	9,408,816,891.12	315,444,540.81	644,248,762.92	237,103,367.23	8,212,020,220.16	441,858,852.81	174,737,495.16	87,368,747.58	87,368,747.58	9,567,446,376.98	-	9,567,446,376.98	19,592,859,616.07	18,308,694,197.53		28
29	OSUN	30	6,182,043,579.89	-	6,182,043,579.89	699,186,662.79	-	1,142,270,944.01	4,340,585,973.09	435,194,606.39	171,195,052.98	-	171,195,052.98	9,225,711,663.62	-	9,225,711,663.62	16,014,144,902.88	14,172,687,296.08		29
30	OYO	33	7,602,698,954.81	-	7,602,698,954.81	1,784,632,076.68	-	1,228,448,655.33	4,589,618,222.80	567,005,866.01	210,536,278.75	-	210,536,278.75	15,804,315,677.35	-	15,804,315,677.35	24,184,556,776.91	21,171,476,044.90		30
31	PLATEAU	17	7,078,363,265.41	-	7,078,363,265.41	253,322,998.77	630,535,139.41	639,506,757.67	5,554,998,369.56	423,845,843.86	196,016,213.50	98,008,106.75	98,008,106.75	9,645,198,527.32	-	9,645,198,527.32	17,343,423,850.10	15,722,050,847.50		31
32	RIVERS	23	7,310,274,346.98	15,238,605,693.60	22,548,880,040.58	3,536,900,512.44	-	1,488,272,552.00	17,523,706,976.14	567,501,571.44	202,438,366.53	101,219,183.27	101,219,18							

Office of the Accountant-General of the Federation
Federation Account Department

Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December, 2025 shared in January, 2026

S/n	States	S/n	Local Government Councils	Net Statutory Allocation ₦	Electronic Money Transfer Levy (EMTL) ₦	TOTAL Share of Ecology ₦	Transfer of 50% Share of Ecology to NDDC/HYPPADEC ₦	Net Share of Ecology ₦	Value Added Tax ₦	Total Net Allocation ₦
1	ABIA	1	ABA NORTH	210,251,541.59	13,631,701.33	6,307,546.25	6,307,546.25	-	277,673,245.68	501,556,488.60
		2	ABA SOUTH	350,777,307.50	22,675,916.46	10,523,319.23	10,523,319.23	-	478,564,475.44	852,017,699.40
		3	AROCHUKWU	246,810,456.36	15,424,683.73	7,404,313.69	7,404,313.69	-	317,499,193.47	579,734,333.56
		4	BENDE	251,473,124.01	16,050,903.95	7,544,193.72	7,544,193.72	-	331,408,874.69	598,932,902.65
		5	IKWUANO	228,889,794.13	14,503,778.38	6,866,693.82	6,866,693.82	-	297,043,929.33	540,437,501.84
		6	ISIALA NGWA NORTH	236,383,993.98	14,953,782.14	7,091,519.82	7,091,519.82	-	307,039,468.80	558,377,244.92
		7	ISIALA NGWA SOUTH	229,355,788.54	14,411,410.54	6,880,673.66	6,880,673.66	-	294,992,243.42	538,759,442.50
		8	ISUKI WUATO	223,636,195.51	13,830,502.31	6,709,085.87	6,709,085.87	-	282,089,037.65	519,555,735.47
		9	NNEOCHI	241,271,607.95	15,245,208.25	7,238,148.24	7,238,148.24	-	313,512,661.69	570,029,477.89
		10	OBIOMA NGWA	244,841,862.81	15,745,812.77	7,345,255.88	7,345,255.88	-	324,632,151.66	585,219,827.24
		11	OHAFIA	267,754,161.54	17,567,011.54	8,032,624.85	8,032,624.85	-	365,084,844.74	650,406,017.82
		12	OSISIOMA	257,799,659.30	16,837,674.39	7,733,989.78	7,733,989.78	-	348,884,717.50	623,522,051.19
		13	UGWUNAGBO	196,861,506.29	12,920,717.68	5,905,845.19	5,905,845.19	-	261,880,788.62	471,663,012.59
		14	UKWA EAST	186,007,234.06	12,241,666.84	5,580,217.02	5,580,217.02	-	246,797,626.88	445,046,527.78
		15	UKWA WEST	193,688,014.85	13,090,444.66	5,810,640.45	5,810,640.45	-	265,650,785.30	472,429,244.81
		16	UMUAHIA NORTH	288,726,370.30	16,867,062.86	8,661,791.11	8,661,791.11	-	349,537,497.79	655,130,930.95
		17	UMUAHIA SOUTH	249,476,521.28	14,520,273.65	7,484,295.64	7,484,295.64	-	297,410,324.50	561,407,119.43
	ABIA TOTAL			4,104,005,140.00	260,518,551.48	123,120,154.20	123,120,154.20	-	5,359,701,867.16	9,724,225,558.64
2	ADAMAWA	1	DEMSA	255,846,313.13	14,382,770.48	7,675,389.39	-	7,675,389.39	349,242,759.66	627,147,232.66
		2	FUFORE	312,553,980.37	15,155,675.74	9,376,619.41	-	9,376,619.41	366,410,627.33	703,496,902.85
		3	GANYE	266,139,803.83	13,920,673.99	7,984,194.11	-	7,984,194.11	338,978,615.07	627,023,287.00
		4	GIREI	233,009,232.95	12,946,051.78	6,990,276.99	-	6,990,276.99	317,330,185.40	570,275,747.12
		5	GOMBI	230,570,985.83	13,415,867.02	6,917,129.57	-	6,917,129.57	327,765,780.06	578,669,762.48
		6	GUYUK	246,513,609.33	14,312,272.46	7,395,408.28	-	7,395,408.28	347,676,848.96	615,898,139.03
		7	HONG	268,512,424.80	14,064,728.94	8,055,372.74	-	8,055,372.74	342,178,381.50	632,810,907.98
		8	JADA	280,886,395.46	14,046,060.97	8,426,591.86	-	8,426,591.86	341,763,726.32	645,122,774.61
		9	YOLA-NORTH	218,663,978.81	14,897,240.19	7,326,502.36	-	7,326,502.36	306,413,260.52	547,300,981.88
		10	LAMURDE	222,211,495.60	12,454,566.82	6,559,919.36	-	6,559,919.36	320,398,506.77	561,624,488.55
		11	MADAGALI	217,559,359.40	13,084,189.01	6,666,344.87	-	6,666,344.87	305,404,880.07	542,714,773.35
		12	MAIHA	252,264,754.48	12,409,169.07	6,526,780.78	-	6,526,780.78	332,020,281.96	603,220,986.29
		13	MAYO-BELWA	244,555,739.53	13,607,406.65	7,567,942.63	-	7,567,942.63	333,400,137.58	599,131,226.39
		14	MICHIKA	233,365,017.85	13,669,528.38	7,336,672.19	-	7,336,672.19	330,714,086.38	585,085,304.80
		15	MUBI NORTH	217,408,679.40	13,548,601.13	7,000,950.54	-	7,000,950.54	316,658,355.10	554,616,586.17
		16	MUBI SOUTH	206,615,863.50	12,915,805.67	6,522,260.38	-	6,522,260.38	292,392,454.26	518,446,383.81
		17	NUMAN	234,061,758.84	11,823,343.70	6,198,475.91	-	6,198,475.91	329,442,180.81	581,525,759.26
		18	SHELLENG	294,617,727.32	13,491,339.35	7,021,852.77	-	7,021,852.77	357,145,973.19	672,276,892.63
		19	SONG	252,422,830.53	14,738,576.77	8,838,531.82	-	8,838,531.82	267,828,738.28	543,828,677.40
		20	TOUNGO	244,216,745.43	10,717,473.97	7,572,684.92	-	7,572,684.92	360,670,224.77	623,177,129.09
		21	YOLA-SOUTH	244,616,767.04	14,793,179.86	7,338,503.01	-	7,338,503.01	358,358,823.73	625,107,273.64
	ADAMAWA TOTAL			5,176,613,463.43	284,394,521.95	155,298,403.90	-	155,298,403.90	6,942,194,827.72	12,558,501,217.00
3	AKWA IBOM	1	ABAK	234,889,924.36	13,143,629.09	7,046,697.73	7,046,697.73	-	307,815,556.75	555,849,110.20
		2	EASTERN OBOLO	183,401,695.80	10,898,127.19	5,502,050.87	5,502,050.87	-	257,938,189.47	452,238,012.46
		3	EKET	242,142,195.50	14,100,383.81	7,264,265.87	7,264,265.87	-	329,067,111.25	585,309,690.56
		4	EKPE ATAI	185,629,496.13	11,299,845.81	5,568,884.88	5,568,884.88	-	266,861,213.45	463,790,555.39
		5	ESSIEN UDIM	249,455,561.46	14,675,317.14	7,483,666.84	7,483,666.84	-	341,837,601.96	605,968,480.56
		6	ETIM EKPO	217,428,622.23	12,181,013.84	6,522,858.67	6,522,858.67	-	286,433,827.20	516,043,463.27
		7	ETINAN	246,601,926.05	14,006,815.27	7,398,057.78	7,398,057.78	-	326,988,755.32	587,597,496.64
		8	IBENO	197,589,561.03	11,322,287.39	5,927,686.83	5,927,686.83	-	267,359,688.68	476,271,537.10
		9	IBESIKPO ASUTAN	229,309,522.32	13,086,767.56	6,879,285.67	6,879,285.67	-	306,552,541.19	548,948,831.07
		10	IBIONO IBOM	249,478,144.43	14,588,752.67	7,484,344.33	7,484,344.33	-	339,914,821.10	603,981,718.20
		11	IKA	192,005,288.17	11,252,504.08	5,760,158.65	5,760,158.65	-	265,809,652.98	469,067,445.23
		12	IKONO	227,107,753.79	12,938,195.70	6,813,232.61	6,813,232.61	-	303,252,444.72	543,298,394.21
		13	IKOT ABASI	227,171,785.26	12,941,597.67	6,815,153.56	6,815,153.56	-	303,328,009.75	543,441,392.68
		14	IKOT EKPENE	234,293,902.25	13,257,609.46	7,028,817.07	7,028,817.07	-	310,347,302.89	557,898,814.60
		15	INI	214,050,440.24	12,003,139.28	6,421,513.21	6,421,513.21	-	282,482,855.43	508,536,434.95
		16	ITU	218,556,282.45	12,798,943.54	6,556,688.47	6,556,688.47	-	300,159,358.33	531,514,584.32
		17	MBO	240,009,298.09	12,140,819.11	6,120,278.94	6,120,278.94	-	285,541,016.80	501,691,134.00
		18	MKPAT ENIN	253,462,090.16	12,577,017.48	7,603,862.70	7,603,862.70	-	332,546,277.81	600,263,385.45
		19	NSIT IBOM	211,495,347.98	12,272,295.34	6,344,860.44	6,344,860.44	-	288,461,383.11	512,229,026.43
		20	NSIT UBUM	222,528,369.24	12,833,191.96	6,675,851.08	6,675,851.08	-	300,920,088.67	536,281,649.87
		21	OBAT AKARA	231,461,824.90	13,406,381.43	6,943,854.75	6,943,854.75	-	313,651,844.36	558,520,050.69
		22	OKOBO	198,947,496.58	12,142,105.57	5,968,424.90	5,968,424.90	-	285,569,591.81	496,659,193.96
		23	ONNA	207,739,888.16	12,694,311.44	6,232,196.64	6,232,196.64	-	297,835,257.29	518,269,456.89
		24	ORON	212,784,071.36	11,667,659.06	6,383,522.14	6,383,522.14	-	275,031,127.10	499,482,857.52
19	KANO	26	KUNCHI	222,579,106.93	12,702,492.28	6,677,373.21	-	6,677,373.21	288,888,026.94	530,846,999.36
		27	KURA	217,979,219.82	13,662,563.20	6,539,376.59	-	6,539,376.59	310,213,241.47	548,394,401.08
		28	MADOBI	218,176,539.51	13,434,488.11	6,545,296.19	-	6,545,296.19	305,147,209.20	543,303,533.01
		29	MAKODA	258,575,406.01	15,886,652.69	7,757,262.18	-	7,757,262.18	359,614,993.54	641,834,314.42
		30	MINJIBIR	260,598,235.64	15,640,652.92	7,817,947.07	-	7,817,947.07	354,150,816.10	638,207,651.73
		31	NASSARAWA	450,567,443.22	26,586,284.75	13,517,023.30	-	13,517,023.30	597,276,549.74	1,087,947,301.01
		32	RANO	225,679,283.69	13,686,519.94	6,770,378.51	-	6,770,378.51	310,745,371.70	556,881,553.84
		33	RIMIN GADO	223,348,253.25	12,524,446.19	6,700,447.60	-	6,700,447.60	284,933,245.17	527,506,392.21
		34	ROGO	267,353,515.87	16,039,398.39	8,020,605.48	-	8,020,605.48	363,007,800.06	654,421,319.80
		35	SHANONO	220,592,419.70	13,548,382.71	6,617,772.59	-	6,617,772.59	307,677,050.33	548,435,625.33
		36	SUMAILA	279,200,032.45	16,780,370.86	8,376,000.97	-	8,376,000.97	379,466,372.41	683,822,776.69
		37	TAKAI	245,182,387.64	15,324,726.90	7,355,471.63	-	7,355,471.63	347,133,427.96	614,996,014.13
		38	TARAUNI	254,953,796.39	15,857,149.87	7,648,613.89	-	7,648,613.89	358,959,673.25	637,419,233.40
		39	TOFA	200,713,274.05	12,322,729.24	6,021,398.22	-	6,021,398.22	280,452,683.17	499,510,084.68
		40	TSANYAWA	221,293,512.56	14,036,465.70	6,638,805.38	-	6,638,805.38	318,518,410.18	560,487,193.82
		41	TUDUN WADA	277,862,760.04	16,153,750.41	8,185,882.80	-	8,185,882.80	365,547,801.19	662,750,194.44
		42	UNGOGO	319,023,413.65	20,096,464.91	9,570,702.41	-	9,570,702.41	453,123,865.33	801,814,446.30
		43	WARAWA	208,195,308.74	13,210,472.51	6,245,859.26	-	6,245,859.26	300,171,346.98	527,822,987.49
		44	WUDIL	244,808,701.54	14,822,893.08	7,344,261.05	-	7,344,261.05	335,986,632.98	602,962,488.65
	KANO TOTAL			11,299,981,401.99	687,523,943.14	338,999,442.06	-	338,999,442.06	15,567,869,611.75	27,894,374,398.94
20	KATSINA	1	BAKORI	248,761,464.79	13,269,229.34	7,462,843.94	-	7,462,843.94	299,852,801.27	569,346,339.34
		2	BATAGARAWA	256,334,105.40	14,275,641.41	7,690,023.16	-			

			25	ORUK ANAM	250,706,773.29	14,103,156.84	7,521,203.20	7,521,203.20	-	329,128,706.28	593,938,636.41	21	10	KEBBI	FAKAI	224,852,876.87	12,455,567.04	6,745,586.31	3,372,793.15	3,372,793.15	275,695,675.22	516,376,912.28
			26	UDUNG UKO	186,753,157.23	10,690,435.34	5,602,594.72	5,602,594.72	-	253,324,912.41	450,768,504.98		11		GWANDU	237,503,321.19	13,307,689.66	7,125,099.64	3,562,549.82	3,562,549.82	294,623,128.67	548,996,689.34
			27	UKANAFUN	229,147,649.02	12,798,943.54	6,874,429.47	6,874,429.47	-	300,159,358.33	542,105,950.89		12		JEGA	262,017,787.81	14,517,905.61	7,860,533.63	3,930,266.82	3,930,266.82	321,504,595.69	601,970,555.93
			28	UOULO	186,819,662.31	10,988,408.10	5,604,589.87	5,604,589.87	-	259,943,520.36	457,751,590.77		13		KALGO	218,056,032.49	11,431,859.22	6,541,680.97	3,270,840.49	3,270,840.49	252,956,950.06	485,715,682.26
			29	URUAN	243,642,831.15	12,549,284.50	7,309,284.93	7,309,284.93	-	294,613,900.86	550,806,016.51		14		KOKO/BESSE	250,233,547.90	13,410,206.24	7,507,006.44	3,753,503.22	3,753,503.22	296,900,239.69	564,297,497.05
			30	URUE OFFONG/ORUK	201,602,448.50	11,201,617.43	6,048,073.46	6,048,073.46	-	264,679,352.48	477,483,418.41		15		MAIYAMA	289,496,520.82	14,012,869.94	8,684,895.62	4,342,447.81	4,342,447.81	310,286,680.67	618,138,519.24
			31	UYO	304,731,931.77	18,017,397.69	9,141,957.95	9,141,957.95	-	416,072,310.13	738,821,639.59		16		NGASKI	231,942,814.78	12,557,168.80	6,958,284.44	3,479,142.22	3,479,142.22	277,952,466.22	525,931,592.02
			AKWA IBOM TOTAL		6,894,944,941.21	396,257,954.33	206,848,348.24	206,848,348.24	-	9,293,627,578.27	16,584,830,473.81											
4	ANAMBRA		1	AGUATA	342,755,685.77	21,986,272.05	10,282,670.57	-	10,282,670.57	439,973,629.78	814,998,258.17	22	17	KOGI	SAKABA	228,572,410.97	11,561,477.23	6,857,172.33	3,428,586.16	3,428,586.16	255,836,041.34	499,398,515.70
			2	ANAMBRA EAST	225,415,646.63	15,787,220.79	6,762,469.40	-	6,762,469.40	302,279,533.25	550,244,870.07		18		SHANGA	237,200,858.86	12,625,208.25	7,116,025.77	3,558,012.88	3,558,012.88	279,463,766.90	532,847,846.89
			3	ANAMBRA WEST	231,888,954.64	16,189,882.82	6,956,668.64	-	6,956,668.64	311,223,512.24	566,259,018.34		19		SURU	286,981,306.77	13,285,133.72	8,609,439.20	4,304,719.60	4,304,719.60	294,122,113.45	598,693,273.54
			4	ANIOCHA	280,283,040.13	19,551,431.80	8,408,491.20	-	8,408,491.20	385,890,655.61	694,133,618.74		20		YAURI	220,525,294.04	11,842,783.18	6,615,758.82	3,307,879.41	3,307,879.41	262,084,444.13	497,760,400.76
			5	AWKA NORTH	212,865,850.35	14,623,031.53	6,385,975.51	-	6,385,975.51	276,420,416.69	510,295,274.08		21		ZURU	263,405,967.18	13,723,016.17	7,902,179.02	3,951,089.51	3,951,089.51	303,848,412.80	584,928,485.66
			6	AWKA SOUTH	245,056,060.32	16,808,327.10	7,351,681.81	-	7,351,681.81	324,960,473.38	594,176,542.61		KEBBI TOTAL		5,429,333,248.02	281,383,425.68	162,879,997.44	81,439,998.72	81,439,998.72	6,229,776,136.22	12,021,932,808.64	
			7	AYAMELUM	227,111,686.30	15,932,419.26	6,813,350.59	-	6,813,350.59	305,504,699.69	555,362,155.84		1		ADAVI	281,355,386.19	15,021,532.59	8,440,661.59	4,220,330.79	4,220,330.79	333,692,825.49	634,290,075.06
			8	DUNUKOFIA	203,066,067.00	14,159,162.58	6,091,982.01	-	6,091,982.01	266,116,902.09	489,434,113.68		2		AJAOKUTA	248,781,653.56	12,738,122.99	7,463,449.61	3,731,724.80	3,731,724.80	282,973,447.83	548,224,949.18
			9	EKWUSIGWO	225,542,932.80	15,927,302.01	6,766,287.98	-	6,766,287.98	305,391,034.64	553,627,557.43		3		ANKPA	313,974,503.22	16,884,298.31	9,419,235.10	4,709,617.55	4,709,617.55	375,068,808.98	710,637,228.06
			10	IDEMILI NORTH	356,817,050.16	23,719,019.53	10,704,511.50	-	10,704,511.50	478,461,631.97	869,702,213.16		4		BASSA	248,601,796.01	13,243,330.19	7,458,053.88	3,729,026.94	3,729,026.94	294,195,172.84	559,769,325.98
			11	IDEMILI SOUTH	247,988,280.76	17,341,035.96	7,439,648.42	-	7,439,648.42	336,793,068.67	609,562,033.81		5		DEKINA	339,915,872.94	16,683,010.18	10,197,476.19	5,098,738.09	5,098,738.09	370,597,771.98	732,295,393.19
			12	IHIALA	303,190,571.54	20,041,887.58	9,095,717.15	-	9,095,717.15	396,784,720.48	729,112,896.75		6		IBAJI	264,287,078.91	12,904,162.11	7,928,612.37	3,964,306.18	3,964,306.18	286,661,529.47	567,817,076.67
			13	NIJOKA	222,767,682.71	15,648,111.57	6,683,030.48	-	6,683,030.48	299,189,621.87	544,288,446.63		7		IDAH	221,760,860.97	11,522,961.31	6,652,825.83	3,326,412.91	3,326,412.91	255,982,125.76	492,592,360.95
			14	NNEWI NORTH	220,875,482.97	15,908,376.75	6,626,264.49	-	6,626,264.49	304,970,664.45	548,380,788.66		8		IGALAMELA	259,859,741.95	13,472,806.09	7,795,792.26	3,897,896.13	3,897,896.13	299,292,320.12	576,522,764.29
			15	NNEWI SOUTH	265,098,944.92	18,083,609.35	7,952,968.35	-	7,952,968.35	353,287,201.04	644,422,723.66		9		IJUMU	254,845,457.94	12,669,740.48	7,645,363.74	3,822,681.87	3,822,681.87	281,454,527.15	552,792,407.44
			16	OGBARU	253,309,543.47	17,746,871.25	7,599,286.30	-	7,599,286.30	345,807,532.70	624,463,233.72		10		KABBA/BUNU	269,429,467.71	13,399,220.57	8,082,884.03	4,041,442.02	4,041,442.02	297,657,829.39	584,527,959.69
			17	ONISHA NORTH	212,203,429.42	14,975,635.96	6,366,102.88	-	6,366,102.88	284,252,510.19	517,797,678.45		11		KOGI	237,175,695.06	12,554,559.42	7,115,270.85	3,557,635.43	3,557,635.43	278,896,111.00	532,184,000.91
			18	ONISHA SOUTH	219,881,401.39	15,310,687.36	6,596,442.04	-	6,596,442.04	291,694,713.52	533,483,244.31		12		KOTON KARFE	302,803,936.54	14,823,331.96	9,084,118.10	4,542,059.05	4,542,059.05	329,290,368.52	651,459,696.07
			19	ORUMBA NORTH	237,453,243.73	16,332,508.37	7,123,597.31	-	7,123,597.31	314,391,528.66	575,300,878.07		13		MOPA-MURO	199,868,669.92	10,500,139.72	5,996,060.10	2,998,030.05	2,998,030.05	233,263,085.61	446,629,925.30
			20	ORUMBA SOUTH	240,296,678.71	16,755,410.70	7,208,900.36	-	7,208,900.36	323,785,087.86	588,046,077.63		14		OFU	290,579,035.63	14,734,937.85	8,717,371.07	4,358,685.53	4,358,685.53	327,326,947.64	636,999,606.65
			21	OYI	230,720,197.67	16,207,407.27	6,921,605.93	-	6,921,605.93	311,612,767.42	565,461,978.29		15		OGORU/MAGONGO	194,037,164.43	10,373,923.69	5,821,114.93	2,910,557.47	2,910,557.47	230,459,559.36	437,781,204.95
			ANAMBRA TOTAL		5,204,588,431.39	359,035,611.59	156,137,652.94	-	156,137,652.94	6,958,791,906.20	12,678,553,602.12											
5	BAUCHI STATE		1	ALKALERI	389,019,196.43	18,490,845.17	11,670,575.89	-	11,670,575.89	413,596,358.82	832,776,976.31	23	16	KWARA	OLAMABORO	265,759,066.99	13,819,635.75	7,972,772.01	3,986,386.00	3,986,386.00	306,996,143.56	590,561,232.30
			2	BAUCHI	469,781,651.73	23,190,312.71	14,093,449.55	-	14,093,449.55	517,981,515.46	1,025,0											

	BENUE	12	LOGO	260,401,085.55	13,972,040.14	7,812,032.57	3,906,016.28	3,906,016.28	327,840,585.42	606,119,727.39	25	20		SURULERE	358,170,903.40	114,337,752.56	10,745,127.10	-	10,745,127.10	2,022,365,088.65	2,505,618,871.71
		13	MAKURDI	312,802,909.18	17,640,881.56	9,384,087.28	4,692,043.64	4,692,043.64	409,333,346.83	744,469,181.21			LAGOS TOTAL		6,764,250,179.17	2,256,281,211.46	202,927,505.37	-	202,927,505.37	39,770,413,060.45	48,993,871,956.45
		14	OBI	231,068,760.66	11,964,933.59	6,932,062.82	3,466,031.41	3,466,031.41	283,258,485.50	529,758,211.16		1	NASSARAWA	AKWANGA	234,351,684.59	12,830,465.13	7,030,550.54	3,515,275.27	3,515,275.27	329,700,869.95	580,398,294.94
		15	OGBADIBO	242,742,622.44	12,818,342.67	7,282,278.67	3,641,139.34	3,641,139.34	302,214,513.97	561,416,618.42		2		AWE	264,156,663.12	12,805,993.80	7,924,699.89	3,962,349.95	3,962,349.95	329,157,309.71	610,082,316.58
		16	OHIMINI	221,410,874.87	11,182,394.17	6,642,326.25	3,321,163.12	3,321,163.12	265,876,622.73	501,791,054.89		3		DOMA	270,472,973.93	13,578,813.29	8,114,189.22	4,057,094.61	4,057,094.61	346,323,272.38	634,432,154.21
		17	OJU	280,152,395.00	14,005,573.87	8,404,571.85	4,202,285.93	4,202,285.93	328,585,440.75	626,945,695.55		4		KARU	319,121,250.58	15,461,905.08	9,573,637.52	4,786,818.76	4,786,818.76	388,150,741.07	727,520,715.49
		18	OKPOKWU	262,531,261.96	14,188,851.56	7,875,937.86	3,937,968.93	3,937,968.93	332,656,427.57	613,314,510.02		5		KEANA	227,866,306.08	11,853,412.93	6,835,989.18	3,417,994.59	3,417,994.59	307,998,465.25	551,136,178.85
		19	OTUKPO	307,472,432.54	16,619,375.02	9,224,172.98	4,612,086.49	4,612,086.49	386,643,516.69	715,347,410.74		6		KEFFI	214,270,505.84	12,236,806.65	6,428,115.18	3,214,057.59	3,214,057.59	316,514,454.06	546,235,824.14
		20	TARKA	213,102,301.88	11,411,441.26	6,393,069.06	3,196,534.53	3,196,534.53	270,964,245.00	498,674,522.67		7		KOKONA	244,823,298.13	12,725,232.69	7,344,698.94	3,672,349.47	3,672,349.47	327,363,433.91	588,584,314.20
		21	UKUM	291,379,750.59	15,340,462.10	8,741,392.52	4,370,696.26	4,370,696.26	358,236,144.00	669,327,052.95		8		LAFIA	383,089,424.09	19,042,123.70	11,492,682.72	5,746,341.36	5,746,341.36	467,675,001.60	875,552,890.75
22	USHONGO	283,721,746.30	14,523,159.67	8,511,652.39	4,255,826.19	4,255,826.19	340,082,120.89	642,582,853.05	9	NASARAWA	355,026,035.44	15,014,731.53		10,650,781.06	5,325,390.53	5,325,390.53	378,218,066.63	753,584,224.13			
23	VANDEIKYA	300,511,532.10	15,717,537.87	9,015,345.96	4,507,672.98	4,507,672.98	366,611,797.74	687,348,540.69	10	NASARAWA EGGON	271,589,511.82	13,851,028.26		8,147,685.35	4,073,842.68	4,073,842.68	352,369,745.08	641,884,127.84			
8	BENUE TOTAL		6,429,077,129.04	330,813,691.78	192,872,313.87	96,436,156.94	96,436,156.94	7,750,388,383.44	14,606,715,361.20	11	OBI	259,963,646.59		13,843,738.32	7,798,909.40	3,899,454.70	3,899,454.70	352,207,820.01	629,914,659.62		
			252,369,504.81	12,004,500.02	7,571,085.14	-	7,571,085.14	268,659,647.27	540,604,737.24	12	TOTO	276,192,715.39		12,991,901.58	8,285,781.46	4,142,890.73	4,142,890.73	333,286,716.55	626,614,224.25		
	BORNO	2	ASKIRA UBA	244,032,091.62	13,088,299.82	7,320,962.75	-	7,320,962.75	292,733,143.02	557,174,497.21	13	WAMBA		221,717,905.17	11,671,621.82	6,651,537.16	3,325,768.58	3,325,768.58	303,960,498.44	540,675,794.01	
		3	BAMA	342,366,452.77	16,858,914.54	10,270,993.58	-	10,270,993.58	376,486,505.45	745,982,866.34		NASSARAWA TOTAL		3,542,641,920.77	177,907,774.78	106,279,257.62	53,139,628.81	53,139,628.81	4,532,926,394.64	8,306,615,719.00	
		4	BAYO	197,213,428.92	11,398,377.17	5,916,402.87	-	5,916,402.87	255,196,371.25	469,724,580.21	1	NIGER	AGAIE	243,795,314.29	13,055,859.68	7,313,859.43	3,656,929.71	3,656,929.71	314,007,806.17	574,515,909.85	
		5	BIU	272,959,407.91	14,174,100.78	8,188,782.24	-	8,188,782.24	316,851,088.80	612,173,379.73	2		AGWARA	209,314,900.12	10,897,636.95	6,279,447.00	3,139,723.50	3,139,723.50	266,069,094.74	489,421,355.31	
		6	CHIBOK	196,638,708.79	11,030,363.80	5,899,161.26	-	5,899,161.26	247,022,012.60	460,590,246.45	3		BIDA	239,709,015.36	14,636,032.99	7,191,270.46	3,595,635.23	3,595,635.23	349,106,811.85	607,047,495.43	
		7	DAMBOA	329,630,272.82	15,760,763.56	9,888,908.18	-	9,888,908.18	352,094,239.55	707,374,184.11	4		BORGU	390,211,064.48	14,172,449.92	11,706,331.93	5,853,165.97	5,853,165.97	338,809,647.25	749,046,327.62	
		8	DIKWA	218,137,953.39	12,168,280.69	6,544,138.60	-	6,544,138.60	272,297,563.89	509,147,936.57	5		BOSSO	234,226,416.56	13,469,013.51	7,026,792.50	3,513,396.25	3,513,396.25	323,184,830.27	574,393,656.59	
		9	GUBIO	259,071,897.24	13,508,171.83	7,772,156.92	-	7,772,156.92	302,059,392.19	582,411,618.18	6		EDATI	246,690,058.95	13,839,571.21	7,400,701.77	3,700,350.88	3,700,350.88	331,415,703.94	595,645,684.98	
		10	GUZAMALA	220,823,054.61	11,874,939.19	6,624,691.64	-	6,624,691.64	265,781,825.98	505,104,511.42	7		GBAKO	233,661,784.60	12,900,312.36	7,009,853.54	3,504,926.77	3,504,926.77	310,552,769.62	560,619,793.35	
		11	GWOZA	318,161,320.38	17,039,762.25	9,544,839.61	-	9,544,839.61	380,503,517.24	725,249,439.48	8		GURARA	208,791,608.79	11,857,078.93	6,263,748.26	3,131,874.13	3,131,874.13	287,380,339.27	511,160,901.12	
		12	HAWUL	225,326,928.05	12,580,090.88	6,759,807.84	-	6,759,807.84	281,444,742.98	526,111,569.75	9		KATCHA	225,298,165.35	12,749,081.82	6,758,944.96	3,379,472.48	3,379,472.48	307,193,618.12	548,620,337.77	
		13	JERE	259,974,792.11	15,178,454.52	7,799,243.76	-	7,799,243.76	339,159,918.77	622,112,409.16	10		KONTAGORA	248,116,567.94	13,600,089.51	7,443,497.04	3,721,748.52	3,721,748.52	326,096,306.57	591,534,712.54	
		14	KAGA	229,804,170.74	11,713,902.96	6,894,125.12	-	6,894,125.12	262,204,869.38	510,617,068.20	11		LAPAI	242,358,950.06	12,404,624.96	7,270,768.50	3,635,384.25	3,635,384.25	299,542,499.70	557,941,458.97	
		15	KALA BALGE	211,484,078.89	10,878,618.68	6,344,522.37	-	6,344,522.37	243,651,431.09	472,358,651.03	12		LAVUN	282,013,921.84	15,257,421.83	8,460,417.66	4,230,208.83	4,230,208.83	362,909,178.02	664,410,730.52	
		16	KONDUGA	309,883,369.57	13,616,406.01	9,296,501.09	-	9,296,501.09	304,463,503.26	637,259,779.93	13		MAGAMA	288,886,901.07	14,449,410.50	8,666,607.03	4,333,303.52	4,333,303.52	344,961,530.00	652,631,145.09	
		17	KUKAWA	319,366,313.32	14,968,618.57	9,580,989.40	-	9,580,989.40	334												

10	DELTA	12	NDOKWA WEST	223,212,863.34	14,977,770.60	6,696,385.90	6,696,385.90	-	332,503,187.15	570,693,821.09	28	9	ONDO	OKITIPUPA	271,983,417.01	16,629,359.87	8,159,502.51	8,159,502.51	-	322,553,566.49	611,166,343.37	
		13	OKPE	204,458,165.66	14,426,136.48	6,133,744.97	6,133,744.97	-	320,250,221.67	539,134,523.81		10		ILAJE	295,135,384.19	18,260,305.46	8,854,061.53	8,854,061.53	-	395,126,478.92	708,522,168.57	
		14	OSHIWILI NORTH	200,239,181.66	14,005,521.19	6,007,175.45	6,007,175.45	-	310,907,462.50	525,152,165.35		11		ESE-EDO	225,822,625.82	14,382,714.44	6,774,678.77	6,774,678.77	-	320,358,370.51	560,563,710.77	
		15	OSHIWILI SOUTH	217,282,607.88	14,985,718.06	6,518,478.24	6,518,478.24	-	332,679,717.23	564,948,043.17		12		ILE-OLUJI-OKEIGBO	233,741,220.02	14,894,211.00	7,012,236.60	7,012,236.60	-	302,766,322.65	551,401,753.67	
		16	PATANI	179,441,232.18	12,644,474.93	5,383,236.97	5,383,236.97	-	280,675,733.99	472,761,441.10		13		IRELE	217,219,547.10	14,102,208.95	6,516,586.41	6,516,586.41	-	356,858,821.82	588,180,577.87	
		17	SAPELE	226,020,104.12	15,622,801.72	6,780,603.12	6,780,603.12	-	346,830,698.55	588,473,604.39		14		ODIGBO	271,662,685.39	16,537,478.02	8,149,880.56	8,149,880.56	-	358,899,712.73	647,099,876.14	
		18	UDU	237,636,731.45	14,807,271.75	7,129,101.94	7,129,101.94	-	328,716,045.45	581,160,048.65		15		ONDO EAST	180,293,963.32	12,089,384.80	5,408,818.90	5,408,818.90	-	258,057,222.67	450,440,570.79	
		19	UGHELLI NORTH	310,346,654.53	19,886,416.56	9,310,399.64	9,310,399.64	-	441,534,640.87	771,767,711.96		16		ONDO WEST	297,976,847.48	18,061,818.96	8,939,305.42	8,939,305.42	-	390,717,671.95	706,756,338.39	
		20	UGHELLI SOUTH	246,016,588.63	16,814,578.41	7,380,497.66	7,380,497.66	-	373,302,590.38	636,133,757.42		17		OSE	240,088,500.20	14,094,633.13	7,202,655.01	7,202,655.01	-	302,598,047.57	556,781,180.90	
		21	UKWUANI	195,113,002.12	14,150,576.72	5,853,390.06	5,853,390.06	-	314,129,453.94	523,393,032.78		18		OWO	281,687,420.68	16,209,716.56	8,450,622.62	8,450,622.62	-	349,578,543.57	647,475,680.81	
		22	UVWIE	229,255,179.51	16,182,669.18	6,877,655.39	6,877,655.39	-	359,266,544.11	604,704,392.80		ONDO TOTAL			4,467,644,595.79	277,511,657.11	134,029,337.87	134,029,337.87	-	5,975,596,902.63	10,720,753,155.53	
		23	WARRI SOUTH	234,454,579.77	19,382,953.23	8,546,948.05	8,546,948.05	-	324,867,308.73	578,704,841.73		1		ATAKUMOSA EAST	176,041,461.58	11,461,192.13	5,281,243.85	5,281,243.85	-	244,293,654.04	437,077,551.60	
		24	WARRI NORTH	284,898,268.48	14,633,999.86	7,033,637.39	7,033,637.39	-	430,351,650.87	729,883,919.21		2		ATAKUMOSA WEST	176,535,282.24	11,245,238.36	5,296,058.47	5,296,058.47	-	239,496,861.90	432,573,440.97	
		25	WARRI SOUTH-WEST	225,156,705.10	14,044,543.81	6,754,701.15	6,754,701.15	-	311,774,237.88	550,975,486.79		3		AIYEDADE	219,933,308.34	13,582,279.05	6,597,999.25	6,597,999.25	-	291,407,500.09	531,521,086.73	
DELTA TOTAL			5,765,872,822.86	384,886,490.64	172,976,184.69	172,976,184.69	-	8,544,523,692.33	14,695,283,005.83	4	AIYEDIRE	194,416,183.33	11,451,157.75	5,832,485.50	5,832,485.50	-	244,070,768.94	455,770,595.52				
	EBONYI	1	ABAKALI	255,680,517.80	13,629,069.21	7,670,415.53	-	7,670,415.53	310,107,657.76	587,087,660.30	29	5	OSUN	BOLUWADURO	183,978,710.30	11,306,187.98	5,519,361.31	5,519,361.31	-	240,850,682.50	441,654,942.09	
		2	AFIKPO NORTH	240,083,604.46	13,768,807.38	7,202,508.13	-	7,202,508.13	313,211,539.14	574,266,459.11		6		BORIPÉ	209,542,714.53	13,266,839.02	6,286,281.44	6,286,281.44	-	284,400,906.96	513,496,741.95	
		3	AFIKPO SOUTH	242,150,391.38	13,781,986.45	7,264,511.74	-	7,264,511.74	313,504,274.28	576,701,163.85		7		EDE NORTH	175,627,927.90	11,679,432.95	5,268,837.84	5,268,837.84	-	249,141,246.20	441,717,444.89	
		4	EBONYI	233,500,640.67	12,917,628.16	7,005,019.22	-	7,005,019.22	294,305,040.70	547,728,328.75		8		EDE SOUTH	182,398,619.52	11,456,560.88	5,471,958.59	5,471,958.59	-	244,190,783.99	443,517,922.98	
		5	EZZA NORTH	232,742,918.24	13,454,568.04	6,982,287.55	-	6,982,287.55	306,231,616.03	559,411,389.86		9		EGBEDORE	179,398,092.66	11,410,820.07	5,381,942.78	5,381,942.78	-	243,174,783.54	439,365,639.05	
		6	EZZA SOUTH	241,911,121.65	13,099,676.57	7,257,333.65	-	7,257,333.65	298,348,722.50	560,616,854.37		10		EJIGBO	203,652,285.55	13,074,813.40	6,109,568.57	6,109,568.57	-	280,135,610.05	502,972,277.57	
		7	IKWO	282,654,716.90	15,426,711.46	8,479,641.51	-	8,479,641.51	350,037,110.60	656,598,180.47		11		IFE CENTRAL	215,633,275.09	14,064,329.97	6,468,998.25	6,468,998.25	-	302,114,874.88	538,281,478.19	
		8	ISHIELU	250,368,017.57	13,609,772.31	7,511,040.53	-	7,511,040.53	309,679,032.57	581,167,862.98		12		IFE EAST	249,222,373.93	14,659,903.84	7,476,671.22	7,476,671.22	-	315,343,835.79	586,702,784.78	
		9	IYO	226,523,072.12	12,748,444.36	6,795,692.16	-	6,795,692.16	290,547,109.02	536,614,317.66		13		IFE NORTH	232,311,200.68	13,676,676.64	6,969,336.02	6,969,336.02	-	293,504,271.03	546,461,484.37	
		10	IZZI	314,639,567.26	15,983,262.71	9,439,187.02	-	9,439,187.02	362,399,296.12	702,461,313.11		14		IFE SOUTH	202,503,416.98	13,151,915.25	6,075,102.51	6,075,102.51	-	281,848,205.82	503,578,640.56	
		11	OHAAZARA	244,092,677.91	13,540,532.17	7,322,780.34	-	7,322,780.34	308,141,061.88	573,097,052.30		15		IFEDAYO	159,131,489.41	10,342,286.27	4,773,944.68	4,773,944.68	-	219,440,377.93	393,688,098.29	
		12	OHAIUKWU	269,337,520.03	14,904,494.40	8,080,125.60	-	8,080,125.60	338,437,560.42	630,759,700.45		16		IFELODUN	205,055,984.63	12,048,704.19	6,151,679.54	6,151,679.54	-	257,343,544.87	480,599,913.23	
		13	ONICHA	294,991,413.75	16,062,051.25	8,849,742.41	-	8,849,742.41	364,149,356.91	684,052,564.32		17		ILA	180,784,886.75	11,056,729.06	5,423,546.60	5,423,546.60	-	235,309,670.02	432,574,832.43	
		EBONYI TOTAL			3,328,676,179.74	182,927,004.47	99,860,285.39	-	99,860,285.39	4,159,099,377.93		7,770,562,847.53		18	ILESIA EAST	188,470,201.63	12,329,952.97	5,654,106.05	5,654,106.05	-	263,590,677.66	470,044,938.31
	EDO TOTAL	1	AKOKO EDO	306,263,780.81	18,667,998.13	9,187,913.42	-	9,187,913.42	384,989,092.03	709,920,870.97	19	ILESIA WEST	199,720,815.44	12,243,302.73	5,991,624.46	5,991,624.46	-	261,665,991.80	479,621,734.43			
		2	EGOR	290,883,949.25	20,891,830.33	8,726,518.48	-	8,726,518.48	434,385,129.10	746,160,908.68	20	IREPODUN	197,653,260.83	12,699,052.68	5,929,597.83	5,929,597.83	-	271,789,166.33	488,071,077.67			
		3	ESAN CENTRAL	192,483,237.03	14,185,399.18	5,774,497.11	-															

14	ENUGU	7	IGBO ETTITI	266,561,681.17	16,542,346.70	7,996,850.44	-	7,996,850.44	334,211,384.37	625,312,262.68	30	OYO EAST	205,328,242.94	13,638,488.11	6,159,847.29	-	6,159,847.29	363,862,495.95	588,989,074.29	
		8	IGBO EZE NORTH	288,504,313.15	17,976,978.47	8,655,129.39	-	8,655,129.39	366,077,603.61	681,214,024.62	31	OYO WEST	206,224,592.46	13,992,693.48	6,186,737.77	-	6,186,737.77	371,730,149.47	598,134,173.18	
		9	IGBO EZE SOUTH	262,517,675.33	14,772,177.52	7,875,530.26	-	7,875,530.26	294,892,166.80	580,057,549.91	32	SAKI EAST	205,223,179.76	13,249,033.74	6,156,695.39	-	6,156,695.39	355,211,887.09	579,840,795.98	
		10	ISI UZO	245,498,000.54	14,803,252.68	7,364,940.02	-	7,364,940.02	295,582,412.11	563,248,605.35	33	IFEDAPO	294,066,246.00	14,159,475.89	7,096,759.15	-	7,096,759.15	461,751,599.69	777,074,080.73	
		11	NKANU EAST	257,019,904.25	14,813,515.77	7,710,597.13	-	7,710,597.13	295,810,377.21	575,354,394.36	OYO TOTAL		7,633,542,466.51	493,085,647.46	229,006,274.00	-	229,006,274.00	12,962,928,878.37	21,318,563,266.34	
		12	NKANU WEST	249,548,309.11	14,754,081.31	7,486,449.27	-	7,486,449.27	294,490,211.62	566,279,051.31	1	BARKIN LADI	279,041,432.41	14,752,782.71	8,371,242.97	4,185,621.49	4,185,621.49	335,075,343.27	633,055,179.88	
		13	NSUKKA	323,197,705.67	19,412,153.42	9,695,931.17	-	9,695,931.17	397,955,887.86	750,261,678.12	2	BASSA	281,484,102.61	15,084,174.85	8,444,523.08	4,222,261.54	4,222,261.54	342,436,266.56	643,226,805.56	
		14	OJI RIVER	221,759,087.06	14,179,233.74	6,652,772.61	-	6,652,772.61	281,721,625.92	524,312,719.33	3	BOKKOS	280,257,505.09	14,843,892.68	8,407,725.15	4,203,862.58	4,203,862.58	337,099,089.17	636,404,349.52	
15	GOMBE	15	UDENU	245,451,446.92	15,662,350.77	7,363,543.41	-	7,363,543.41	314,664,805.64	583,142,146.74	4	JOS EAST	212,769,400.62	12,189,439.38	6,383,082.02	3,191,541.01	3,191,541.01	278,138,042.82	506,288,423.83	
		16	UDI	278,706,845.21	17,250,014.13	8,361,205.36	-	8,361,205.36	349,930,181.39	654,248,246.09	5	JOS NORTH	370,189,718.95	22,015,079.00	11,105,691.57	5,552,845.78	5,552,845.78	496,386,370.35	894,144,014.08	
		17	UZO UWANI	230,807,786.91	14,118,998.82	6,924,233.61	-	6,924,233.61	280,383,680.32	532,234,699.66	6	JOS SOUTH	320,119,921.54	18,510,647.18	9,603,597.65	4,801,798.82	4,801,798.82	418,545,495.56	761,977,863.10	
		ENUGU TOTAL			4,482,325,483.36	272,645,836.99	134,469,764.50	-	134,469,764.50	5,491,145,519.20	10,380,586,604.05	7	KANAM	281,015,192.40	14,484,941.71	8,430,455.77	4,215,227.89	4,215,227.89	329,126,025.61	628,841,387.61
		1	AKKO	368,257,888.55	18,900,564.70	11,047,736.66	5,523,868.33	5,523,868.33	426,338,636.79	819,020,958.37	8	KANKE	248,181,746.26	13,213,518.84	7,445,452.39	3,722,726.19	3,722,726.19	300,885,022.99	566,003,014.28	
		2	BALANGA	267,440,845.08	15,318,373.51	8,023,225.35	4,011,612.68	4,011,612.68	346,770,561.24	633,541,392.51	9	LANGTANG NORTH	254,553,992.12	13,762,951.68	7,636,619.76	3,818,309.88	3,818,309.88	313,089,093.44	585,224,347.12	
		3	BILLIRI	269,173,334.68	15,020,915.34	8,075,200.04	4,037,600.02	4,037,600.02	340,163,383.28	628,395,233.32	10	LANGTANG SOUTH	241,481,352.28	12,781,296.81	7,244,440.57	3,622,220.28	3,622,220.28	291,284,453.70	549,169,323.07	
		4	DUKKU	293,300,669.96	15,165,170.40	8,799,020.10	4,399,510.05	4,399,510.05	343,367,594.72	656,232,945.13	11	MANGU	333,637,806.46	18,173,737.56	10,009,134.19	5,004,567.10	5,004,567.10	411,062,017.22	767,878,128.34	
16	IMO	5	FUNAKAYE	285,275,042.05	15,991,277.94	8,558,251.26	4,279,125.63	4,279,125.63	361,717,197.92	667,262,643.54	12	MIKANG	224,622,432.36	12,527,035.11	6,738,672.97	3,369,336.49	3,369,336.49	285,636,761.17	526,155,565.13	
		6	GOMBE	310,628,282.58	16,903,606.90	9,318,848.48	4,659,424.24	4,659,424.24	381,981,961.97	714,173,275.69	13	PANKSHIN	299,875,293.74	15,222,140.55	8,996,258.81	4,498,129.41	4,498,129.41	345,500,777.92	665,096,341.62	
		7	KALTUNGO	243,561,277.84	13,524,647.82	7,306,838.34	3,653,419.17	3,653,419.17	306,928,103.43	567,667,448.26	14	QUAN-PAN	299,441,574.90	15,372,056.04	8,983,247.25	4,491,623.62	4,491,623.62	348,830,719.41	668,135,973.97	
		8	KWAMI	261,264,334.83	14,825,201.87	7,837,930.05	3,918,965.02	3,918,965.02	335,816,171.34	615,824,673.06	15	RIVOM	236,641,570.60	13,503,201.08	7,099,247.12	3,549,623.56	3,549,623.56	307,319,480.86	561,013,876.10	
		9	NAFADA	238,190,129.57	13,192,455.22	7,145,703.89	3,572,851.94	3,572,851.94	299,549,400.14	554,504,836.87	16	SHENDAM	301,524,341.57	15,689,039.82	9,045,730.25	4,522,865.12	4,522,865.12	355,871,602.56	677,607,849.07	
		10	SHOMGOM	225,893,184.52	13,573,676.25	6,776,795.54	3,388,397.77	3,388,397.77	308,017,128.92	550,872,387.46	17	WASE	320,370,955.18	14,365,329.50	9,611,128.66	4,805,564.33	4,805,564.33	326,469,184.42	666,011,033.43	
		11	YAMALTU/DEBA	308,307,562.11	16,539,052.68	9,249,226.86	4,624,613.43	4,624,613.43	373,884,438.35	703,355,666.57	PLATEAU TOTAL		4,785,208,339.09	256,491,264.50	143,556,250.17	71,778,125.09	71,778,125.09	5,822,755,747.03	10,936,233,475.71	
		GOMBE TOTAL			3,071,292,551.77	168,954,942.63	92,138,776.55	46,069,388.28	46,069,388.28	3,824,534,578.10	7,110,851,460.78	1	AHOADA	213,160,920.83	16,020,600.63	6,394,827.62	6,394,827.62	-	472,881,583.61	702,063,105.07
17	JIGAWA	1	ABOH MBAISE	241,002,842.07	15,274,649.41	7,230,085.26	7,230,085.26	-	334,659,488.91	590,936,980.39	2	AHOADA WEST	266,328,015.96	18,384,199.58	7,989,840.48	7,989,840.48	-	525,382,137.07	810,094,352.61	
		2	AHIAZU MBAISE	226,795,822.48	14,567,096.32	6,803,874.67	6,803,874.67	-	318,943,231.88	560,306,150.68	3	AKUKUTORU	245,343,967.02	15,713,536.88	7,360,319.01	7,360,319.01	-	466,061,045.56	727,118,549.46	
		3	EHIME MBANO	208,354,958.39	13,424,405.24	6,250,648.75	6,250,648.75	-	293,561,635.54	515,340,999.17	4	ANDONI	261,899,769.05	17,285,962.84	7,856,993.07	7,856,993.07	-	500,987,966.17	780,173,698.06	
		4	EZINIHITTE MBAISE	221,601,571.03	14,415,322.61	6,648,047.13	6,648,047.13	-	315,572,015.38	551,588,909.02	5	ASARITORU	243,108,508.20	17,545,856.38	7,293,255.25	7,293,255.25	-	506,760,753.75	767,415,118.33	
		5	IDEATO NORTH	237,624,762.76	14,209,860.63	7,128,742.88	7,128,742.88	-	311,008,268.34	562,842,891.73	6	BONNY	243,067,885.18	17,410,292.06	7,292,036.56	7,292,036.56	-	503,749,582.40	764,227,759.64	
		6	IDEATO SOUTH	238,420,442.91	14,251,970.76	7,152,613.29	7,152,613.29	-	311,943,623.75	564,616,037.42	7	DEGEMA	263,429,968.53	18,394,148.20	7,902,899.06	7,902,899.06	</			

			20	MAIGATARI	244,685,839.29	13,975,606.10	7,340,575.18	-	7,340,575.18	347,891,998.36	613,894,018.93	34		TARABA	ARDO KOLA	224,417,659.08	11,586,411.15	6,732,529.77	3,366,264.89	3,366,264.89	251,336,817.11	490,707,152.23
			21	MALAM MADORI	229,221,569.22	13,452,388.46	6,876,647.08	-	6,876,647.08	336,270,223.16	585,820,827.92				BALI	384,030,295.51	15,074,547.81	11,520,908.87	5,760,454.43	5,760,454.43	328,815,741.73	733,681,039.48
			22	MIGA	210,255,574.60	12,509,298.81	6,307,667.24	-	6,307,667.24	315,322,198.80	544,394,739.45				DONGA	263,758,172.04	12,935,479.04	7,912,745.16	3,956,372.58	3,956,372.58	281,302,480.50	561,952,504.16
			23	RINGIM	258,029,530.51	14,327,495.83	7,740,885.92	-	7,740,885.92	355,708,216.85	635,806,129.11				GASHAKA	314,928,834.77	11,610,996.84	9,447,865.04	4,723,932.52	4,723,932.52	251,882,917.36	583,146,681.49
			24	RONI	190,815,019.85	11,062,602.89	5,724,450.60	-	5,724,450.60	283,188,009.44	490,790,082.78				GASSOL	340,231,939.04	16,098,398.57	10,206,958.17	5,103,479.09	5,103,479.09	351,557,641.90	712,991,458.60
			25	SULE TAKARKAR	239,495,635.79	12,578,624.72	7,184,869.07	-	7,184,869.07	316,862,074.49	576,121,204.07				IBI	235,695,836.05	11,504,449.35	7,070,875.08	3,535,437.54	3,535,437.54	249,516,271.30	500,251,994.24
			26	TAURA	217,820,066.94	12,604,582.63	6,534,602.01	-	6,534,602.01	317,438,654.75	554,397,906.33				JALINGO	226,698,879.35	13,099,402.65	6,800,966.38	3,400,483.19	3,400,483.19	284,943,572.13	528,142,337.32
			27	YANKWASHI	201,837,442.90	11,575,471.68	6,055,123.29	-	6,055,123.29	294,579,914.53	514,047,952.40				KARIM LAMIDU	351,867,663.84	14,700,302.26	10,556,029.92	5,278,014.96	5,278,014.96	320,502,953.02	692,348,934.08
			JIGAWA TOTAL		6,311,248,158.59	362,942,845.11	189,337,444.76	-	189,337,444.76	9,073,262,252.72	15,936,790,701.18				KURMI	250,473,222.80	11,718,201.85	7,514,196.68	3,757,098.34	3,757,098.34	254,264,168.42	520,212,691.41
			18	KADUNA	1	BIRNIN GWARI	377,897,883.16	17,168,528.04	11,336,936.49	5,668,468.25	5,668,468.25				367,163,584.55	767,898,464.00	35		YOBE	LAU	231,261,354.35	11,862,828.56
2	CHIKUN	384,256,521.23			20,481,506.00	11,527,695.64	5,763,847.82	5,763,847.82	440,751,862.43	851,253,737.48	SARDAUNA	345,115,487.34	15,517,719.04	10,353,464.62	5,176,732.31	5,176,732.31				338,659,516.13	704,469,454.82	
3	GIWA	318,002,957.25			18,142,349.79	9,540,088.72	4,770,044.36	4,770,044.36	388,794,234.21	729,709,585.61	TAKUM	273,170,065.73	12,970,870.99	8,195,101.97	4,097,550.99	4,097,550.99				282,088,610.85	572,327,098.56	
4	KAJURU	402,535,050.61			13,123,468.49	7,345,731.83	3,672,865.92	3,672,865.92	480,108,545.01	899,439,930.03	USSA	234,786,026.98	12,311,088.45	7,043,580.81	3,521,790.40	3,521,790.40				267,433,439.31	518,052,345.14	
5	IGABI	269,662,173.24			22,253,361.87	12,076,051.52	6,038,025.76	6,038,025.76	330,056,072.96	628,009,633.83	WUKARI	336,297,638.71	16,006,831.19	10,088,929.16	5,044,464.58	5,044,464.58				349,523,735.99	706,872,670.47	
6	IKARA	235,144,884.67			15,497,930.88	8,089,865.20	4,044,932.60	4,044,932.60	305,577,447.03	560,265,195.18	YORRO	222,936,175.71	11,657,566.70	6,688,085.27	3,344,042.64	3,344,042.64				252,917,332.82	490,855,117.87	
7	JABA	313,315,141.27			14,395,891.94	7,054,346.54	3,527,173.27	3,527,173.27	383,909,812.03	715,148,018.51	ZING	241,841,091.66	12,742,567.19	7,255,232.75	3,627,616.37	3,627,616.37				277,017,498.59	535,228,773.81	
8	JEMA'A	345,619,192.57			17,922,450.87	9,399,454.24	4,699,727.12	4,699,727.12	362,027,067.25	730,268,437.81	TARABA TOTAL		4,477,510,342.96	211,397,661.64	134,325,310.29	67,162,655.14				67,162,655.14	4,599,239,332.02	9,355,309,991.76
9	KACHIA	326,506,759.80			16,937,279.68	10,368,575.78	5,184,287.89	5,184,287.89	434,048,799.43	782,677,126.80	1	BADE	249,928,386.91	13,016,743.68	7,497,851.61	-				7,497,851.61	288,051,740.12	558,494,722.32
10	KADUNA NORTH	348,597,040.86			20,179,731.04	9,795,202.79	4,897,601.40	4,897,601.40	462,430,772.12	836,105,145.42	2	BURSARI	276,570,503.86	12,140,292.67	8,297,115.12	-				8,297,115.12	268,583,901.42	565,591,813.07
11	KADUNA SOUTH	301,248,521.78			21,457,500.44	10,457,911.23	5,228,955.61	5,228,955.61	359,911,881.31	687,846,859.14	3	DAMATURU	231,569,690.41	11,536,799.92	6,947,090.71	-				6,947,090.71	255,179,045.43	505,232,626.47
12	KAGARKO	244,857,727.71			16,842,053.04	9,037,455.65	4,518,727.83	4,518,727.83	277,314,219.40	543,532,727.98	4	FIKA	259,273,627.23	12,934,210.12	7,778,208.82	-				7,778,208.82	286,218,494.30	566,204,540.47
13	KAURA	260,991,988.32			16,317,062.95	7,829,759.65	3,914,879.82	3,914,879.82	348,250,736.09	629,474,667.18	5	FUNE	363,651,096.73	17,618,783.31	10,909,532.90	-				10,909,532.90	390,272,815.80	782,452,228.74
14	KAURU	268,736,082.37			14,814,163.02	8,062,082.47	4,031,041.24	4,031,041.24	314,868,136.18	602,449,422.81	6	GEIDAM	301,372,836.25	13,517,405.39	9,041,185.09	-				9,041,185.09	299,172,500.09	623,103,926.82
15	KUBAU	311,088,322.97			18,017,077.16	9,332,649.69	4,666,324.84	4,666,324.84	386,011,662.97	719,783,387.94	7	GUJBA	277,464,982.60	12,739,611.58	8,323,949.48	-				8,323,949.48	281,896,047.37	580,424,591.03
16	KUDAN	241,290,541.46			13,927,477.50	7,238,716.24	3,619,358.12	3,619,358.12	295,172,967.38	554,010,344.46	8	GULAMI	241,060,158.08	11,979,799.62	7,231,804.74	-				7,231,804.74	265,019,009.83	525,290,772.27
17	LERE	335,737,218.75			19,421,205.54	10,072,116.56	5,036,058.28	5,036,058.28	417,200,336.90	777,394,819.47	9	JAKUSKO	317,919,776.79	15,569,680.98	9,537,593.30	-				9,537,593.30	344,757,900.46	687,784,951.53
18	MAKARFI	225,821,593.52			14,135,226.52	6,774,647.81	3,387,323.90	3,387,323.90	299,787,514.44	543,131,658.38	10	KARASUWA	224,214,382.26	12,079,343.05	6,726,431.47	-				6,726,431.47	267,230,080.82	510,250,237.60
19	SABON GARI	297,971,304.62			18,155,042.87	8,939,139.14	4,469,569.57	4,469,569.57	389,076,174.34	709,672,091.40	11	MACHINA	244,761,729.65	10,781,847.92	6,442,851.89	-				6,442,851.89	238,409,957.94	470,396,387.40
20	SANGA	249,827,206.58			14,223,106.04	7,494,816.20	3,747,408.10	3,747,408.10	301,739,505.31	569,537,226.03	12	NANGERE	230,257,416.97	11,531,339.61	6,907,722.51	-				6,907,722.51	255,057,760.38	503,754,239.47
21	SOBA	318,438,552.15			18,337,977.50	9,553,156.56	4,776,578.28	4,776,578.28	393,139,541.15	734,692,649.08	13	NGURU	250,432,174.23	13,326,923.52	7,512,965.23	-				7,512,965.23	294,941,493.20	566,213,556.18
22	ZANGON KATAF	356,268,540.85			18,998,360.38	10,688,056.23	5,344,028.11	5,344,028.11	407,808,047.71	788,418,977.05	14	POTISKUM	275,572,118.92	14,906,239.18	8,267,163.57	-				8,267,163.57	330,021,448.88	628,766,970.55
23	ZARIA	363,780,960.92			21,623,539.56	10,913,428.83	5,456,714.41	5,456,714.41	466,118,853.76	856,980,068.65	15	TARMUA	255,590,384.13	11,227,763.60	7,667,711.52	-				7,667,711.52	248,314,692.37	522,800,551.62
KADUNA TOTAL		7,097,596,166.66	402,372,291.12	212,927,885.00	106,463,942.50	106,463,942.50	8,611,267,773.96	16,217,700,174.24	16	YUNUSARI	266,368,986.72	12,617,626.57	7,991,069.60	-	7,991,069.60	279,186,501.						

Office of the Accountant General of the Federation								
Federation Account Department								
Summary of Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the month of December, 2025 Shared in January, 2026								
S/n	State	Gross Statutory Allocation	Electronic Money Transfer Levy (EMTL)	Total Ecology Fund	Transfer of 50% Share of Ecology to NDDC/HYPPADEC	Net Share of Ecology	VAT	Total Net Allocation
		₦	₦	₦	₦	₦	₦	₦
1	ABIA	4,104,005,140.01	260,518,551.46	123,120,154.20	123,120,154.20	0.00	5,359,701,867.14	9,724,225,558.62
2	ADAMAWA	5,176,613,463.42	284,394,521.94	155,298,403.90	-	155,298,403.90	6,942,194,827.74	12,558,501,217.00
3	AKWA IBOM	6,894,944,941.21	396,257,954.35	206,848,348.24	206,848,348.24	0.00	9,293,627,578.28	16,584,830,473.84
4	ANAMBRA	5,204,588,431.39	359,035,611.58	156,137,652.94	-	156,137,652.94	6,958,791,906.19	12,678,553,602.11
5	BAUCHI	5,908,237,792.78	314,298,571.81	177,247,133.78	-	177,247,133.78	7,038,747,100.34	13,438,530,598.72
6	BAYELSA	2,404,869,042.86	125,757,601.58	72,146,071.29	72,146,071.29	0.00	3,858,258,447.72	6,388,885,092.16
7	BENUE	6,429,077,129.04	330,813,691.80	192,872,313.87	96,436,156.94	96,436,156.94	7,750,388,383.44	14,606,715,361.21
8	BORNO	6,980,051,121.38	365,469,273.36	209,401,533.64	-	209,401,533.64	8,172,232,341.56	15,727,154,269.93
9	CROSS RIVER	4,499,819,114.92	253,613,873.80	134,994,573.45	134,994,573.45	0.00	5,411,079,554.34	10,164,512,543.06
10	DELTA	5,765,872,822.86	384,886,490.65	172,976,184.69	172,976,184.69	0.00	8,544,523,692.32	14,695,283,005.84
11	EBONYI	3,328,676,179.73	182,927,004.46	99,860,285.39	-	99,860,285.39	4,159,099,377.91	7,770,562,847.50
12	EDO	4,411,673,124.99	293,152,024.02	132,350,193.75	132,350,193.75	0.00	5,977,526,750.95	10,682,351,899.97
13	EKITI	3,503,028,447.70	217,040,143.51	105,090,853.43	-	105,090,853.43	5,153,286,082.25	8,978,445,526.89
14	ENUGU	4,482,325,483.35	272,645,837.01	134,469,764.50	-	134,469,764.50	5,491,145,519.21	10,380,586,604.06
15	GOMBE	3,071,292,551.76	168,954,942.64	92,138,776.55	46,069,388.28	46,069,388.28	3,824,534,578.10	7,110,851,460.78
16	IMO	6,007,313,232.66	373,887,338.80	180,219,396.98	180,219,396.98	0.00	8,180,013,143.03	14,561,213,714.49
17	JIGAWA	6,311,248,158.58	362,942,845.11	189,337,444.76	-	189,337,444.76	9,073,262,252.72	15,936,790,701.17
18	KADUNA	7,097,596,166.64	402,372,291.13	212,927,885.00	106,463,942.50	106,463,942.50	8,611,267,773.95	16,217,700,174.21
19	KANO	11,299,981,401.95	687,523,943.15	338,999,442.06	-	338,999,442.06	15,567,869,611.76	27,894,374,398.93
20	KATSINA	8,602,868,183.16	471,564,602.71	258,086,045.49	-	258,086,045.49	10,648,362,585.66	19,980,881,417.03
21	KEBBI	5,429,333,248.01	281,383,425.70	162,879,997.44	81,439,998.72	81,439,998.72	6,229,776,136.23	12,021,932,808.66
22	KOGI	5,611,613,602.42	287,790,803.86	168,348,408.07	84,174,204.04	84,174,204.04	6,393,131,315.72	12,376,709,926.04
23	KWARA	3,970,804,411.73	221,202,924.83	119,124,132.35	59,562,066.18	59,562,066.18	5,213,192,492.03	9,464,761,894.77
24	LAGOS	6,764,250,179.14	2,256,281,211.48	202,927,505.37	-	202,927,505.37	39,770,413,060.44	48,993,871,956.43
25	NASSARAWA	3,542,641,920.77	177,907,774.79	106,279,257.62	53,139,628.81	53,139,628.81	4,532,926,394.63	8,306,615,719.00
26	NIGER	6,557,156,926.10	344,337,579.77	196,714,707.78	98,357,353.89	98,357,353.89	8,248,704,822.20	15,248,556,681.96
27	OGUN	4,677,852,042.79	323,793,030.76	140,335,561.28	-	140,335,561.28	6,659,177,067.77	11,801,157,702.60
28	ONDO	4,467,644,595.77	277,511,657.09	134,029,337.87	134,029,337.87	0.00	5,975,596,902.64	10,720,753,155.50
29	OSUN	6,051,537,561.40	376,358,191.48	181,546,126.84	-	181,546,126.84	8,051,201,818.96	14,660,643,698.68
30	OYO	7,633,542,466.52	493,085,647.48	229,006,274.00	-	229,006,274.00	12,962,928,878.40	21,318,563,266.39
31	PLATEAU	4,785,208,339.08	256,491,264.49	143,556,250.17	71,778,125.09	71,778,125.09	5,822,755,747.04	10,936,233,475.70
32	RIVERS	5,931,531,013.41	407,073,879.90	177,945,930.40	177,945,930.40	0.00	11,733,665,871.11	18,072,270,764.42
33	SOKOTO	5,973,969,788.76	315,426,462.44	179,219,093.66	-	179,219,093.66	7,114,003,953.87	13,582,619,298.73
34	TARABA	4,477,510,342.95	211,397,661.64	134,325,310.29	67,162,655.14	67,162,655.14	4,599,239,332.02	9,355,309,991.76
35	YOBE	4,501,744,252.55	219,720,793.05	135,052,327.58	-	135,052,327.58	4,862,143,161.57	9,718,660,534.74
36	ZAMFARA	4,067,626,865.39	220,335,978.79	122,028,805.96	-	122,028,805.96	5,378,541,422.48	9,788,533,072.63
37	FCT-ABUJA	1,796,545,837.29	160,391,614.10	53,896,375.12	-	53,896,375.12	6,714,151,205.97	8,724,985,032.48
		197,724,595,324.49	13,338,547,016.50	5,931,737,859.73	2,099,213,710.44	3,832,524,149.30	296,277,462,957.69	511,173,129,447.98

Office of the Accountant-General of the Federation			
Federation Account Department			
Details of Distribution of Ecology Revenue Allocation to States by Federation Account Allocation Committee for the month of December, 2025 Shared in January, 2026			
S/N	States	Gross Statutory Allocation (Ecology)	Cum Total Ecology Fund
		₦	₦
1	ABIA	175,769,269.95	175,769,269.95
2	ADAMAWA	186,988,276.82	362,757,546.77
3	AKWA IBOM	188,725,944.18	551,483,490.95
4	ANAMBRA	186,637,976.30	738,121,467.25
5	BAUCHI	224,531,738.59	962,653,205.84
6	BAYELSA	166,089,667.40	1,128,742,873.24
7	BENUE	210,513,019.57	1,339,255,892.81
8	BORNO	233,218,256.21	1,572,474,149.02
9	CROSS RIVER	188,758,129.76	1,761,232,278.78
10	DELTA	190,593,041.77	1,951,825,320.55
11	EBONYI	167,933,774.25	2,119,759,094.80
12	EDO	175,517,708.74	2,295,276,803.54
13	EKITI	167,839,010.20	2,463,115,813.74
14	ENUGU	188,774,420.86	2,651,890,234.60
15	GOMBE	176,807,977.45	2,828,698,212.05
16	IMO	195,164,958.10	3,023,863,170.15
17	JIGAWA	209,918,016.76	3,233,781,186.92
18	KADUNA	245,943,372.29	3,479,724,559.21
19	KANO	297,741,833.00	3,777,466,392.21
20	KATSINA	230,741,446.86	4,008,207,839.07
21	KEBBI	198,208,054.03	4,206,415,893.11
22	KOGI	207,463,995.46	4,413,879,888.57
23	KWARA	167,090,719.03	4,580,970,607.59

24	LAGOS	251,462,293.35	4,832,432,900.95
25	NASSARAWA	173,106,343.95	5,005,539,244.90
26	NIGER	222,347,391.41	5,227,886,636.31
27	OGUN	174,392,005.07	5,402,278,641.38
28	ONDO	174,737,495.16	5,577,016,136.54
29	OSUN	171,195,052.98	5,748,211,189.52
30	OYO	210,536,278.75	5,958,747,468.27
31	PLATEAU	196,016,213.50	6,154,763,681.78
32	RIVERS	202,438,366.53	6,357,202,048.31
33	SOKOTO	206,873,632.69	6,564,075,681.00
34	TARABA	180,816,198.34	6,744,891,879.34
35	YOBE	186,398,289.21	6,931,290,168.55
36	ZAMFARA	186,795,263.14	7,118,085,431.68
Total		7,118,085,431.68	

Office of the Accountant General of the Federation				
Federation Account Department				
Distribution of Ecology to Local Government Councils by Federation Account Allocation Committee for the month of December, 2025 Shared in January, 2026				
S/n	State	Local Government Councils	Gross Statutory Allocation (Ecology)	Total (Ecology)
			₦	₦
1	ABIA	ABA NORTH	6,307,546.25	6,307,546.25
2	ABIA	ABA SOUTH	10,523,319.23	10,523,319.23
3	ABIA	AROCHUKWU	7,404,313.69	7,404,313.69
4	ABIA	BENDE	7,544,193.72	7,544,193.72
5	ABIA	IKWUANO	6,866,693.82	6,866,693.82
6	ABIA	ISIALA NGWA NORTH	7,091,519.82	7,091,519.82
7	ABIA	ISIALA NGWA SOUTH	6,880,673.66	6,880,673.66
8	ABIA	ISUIKWUATO	6,709,085.87	6,709,085.87
9	ABIA	NNEOCHI	7,238,148.24	7,238,148.24
10	ABIA	OBIOMA NGWA	7,345,255.88	7,345,255.88
11	ABIA	OHAFIA	8,032,624.85	8,032,624.85
12	ABIA	OSISIOMA	7,733,989.78	7,733,989.78
13	ABIA	UGWUNAGBO	5,905,845.19	5,905,845.19
14	ABIA	UKWA EAST	5,580,217.02	5,580,217.02
15	ABIA	UKWA WEST	5,810,640.45	5,810,640.45
16	ABIA	UMUAHIA NORTH	8,661,791.11	8,661,791.11
17	ABIA	UMUAHIA SOUTH	7,484,295.64	7,484,295.64
18	ADAMAWA	DEMSA	7,675,389.39	7,675,389.39
19	ADAMAWA	FUFORE	9,376,619.41	9,376,619.41
20	ADAMAWA	GANYE	7,984,194.11	7,984,194.11
21	ADAMAWA	GIREI	6,990,276.99	6,990,276.99
22	ADAMAWA	GOMBI	6,917,129.57	6,917,129.57
23	ADAMAWA	GUYUK	7,395,408.28	7,395,408.28
24	ADAMAWA	HONG	8,055,372.74	8,055,372.74
25	ADAMAWA	JADA	8,426,591.86	8,426,591.86
26	ADAMAWA	YOLA-NORTH	7,326,502.36	7,326,502.36
27	ADAMAWA	LAMURDE	6,559,919.36	6,559,919.36
28	ADAMAWA	MADAGALI	6,666,344.87	6,666,344.87
29	ADAMAWA	MAIHA	6,526,780.78	6,526,780.78
30	ADAMAWA	MAYO-BELWA	7,567,942.63	7,567,942.63

31	ADAMAWA	MICHIKA	7,336,672.19	7,336,672.19
32	ADAMAWA	MUBI NORTH	7,000,950.54	7,000,950.54
33	ADAMAWA	MUBI SOUTH	6,522,260.38	6,522,260.38
34	ADAMAWA	NUMAN	6,198,475.91	6,198,475.91
35	ADAMAWA	SHELLENG	7,021,852.77	7,021,852.77
36	ADAMAWA	SONG	8,838,531.82	8,838,531.82
37	ADAMAWA	TOUNGO	7,572,684.92	7,572,684.92
38	ADAMAWA	YOLA-SOUTH	7,338,503.01	7,338,503.01
39	AKWA IBOM	ABAK	7,046,697.73	7,046,697.73
40	AKWA IBOM	EASTERN OBOLO	5,502,050.87	5,502,050.87
41	AKWA IBOM	EKET	7,264,265.87	7,264,265.87
42	AKWA IBOM	EKPE ATAI	5,568,884.88	5,568,884.88
43	AKWA IBOM	ESSIEN UDIM	7,483,666.84	7,483,666.84
44	AKWA IBOM	ETIM EKPO	6,522,858.67	6,522,858.67
45	AKWA IBOM	ETINAN	7,398,057.78	7,398,057.78
46	AKWA IBOM	IBENO	5,927,686.83	5,927,686.83
47	AKWA IBOM	IBESIKPO ASUTAN	6,879,285.67	6,879,285.67
48	AKWA IBOM	IBIONO IBOM	7,484,344.33	7,484,344.33
49	AKWA IBOM	IKA	5,760,158.65	5,760,158.65
50	AKWA IBOM	IKONO	6,813,232.61	6,813,232.61
51	AKWA IBOM	IKOT ABASI	6,815,153.56	6,815,153.56
52	AKWA IBOM	IKOT EKPENE	7,028,817.07	7,028,817.07
53	AKWA IBOM	INI	6,421,513.21	6,421,513.21
54	AKWA IBOM	ITU	6,556,688.47	6,556,688.47

55	AKWA IBOM	MBO	6,120,278.94	6,120,278.94
56	AKWA IBOM	MKPAT ENIN	7,603,862.70	7,603,862.70
57	AKWA IBOM	NSIT IBOM	6,344,860.44	6,344,860.44
58	AKWA IBOM	NSIT UBIUM	6,675,851.08	6,675,851.08
59	AKWA IBOM	OBAT AKARA	6,943,854.75	6,943,854.75
60	AKWA IBOM	OKOBO	5,968,424.90	5,968,424.90
61	AKWA IBOM	ONNA	6,232,196.64	6,232,196.64
62	AKWA IBOM	ORON	6,383,522.14	6,383,522.14
63	AKWA IBOM	ORUK ANAM	7,521,203.20	7,521,203.20
64	AKWA IBOM	UDUNG UKO	5,602,594.72	5,602,594.72
65	AKWA IBOM	UKANAFUN	6,874,429.47	6,874,429.47
66	AKWA IBOM	UQUO	5,604,589.87	5,604,589.87
67	AKWA IBOM	URUAN	7,309,284.93	7,309,284.93
68	AKWA IBOM	URUE OFFONG/ORUK	6,048,073.46	6,048,073.46
69	AKWA IBOM	UYO	9,141,957.95	9,141,957.95
70	ANAMBRA	AGUATA	10,282,670.57	10,282,670.57
71	ANAMBRA	ANAMBRA EAST	6,762,469.40	6,762,469.40
72	ANAMBRA	ANAMBRA WEST	6,956,668.64	6,956,668.64
73	ANAMBRA	ANIOCHA	8,408,491.20	8,408,491.20
74	ANAMBRA	AWKA NORTH	6,385,975.51	6,385,975.51
75	ANAMBRA	AWKA SOUTH	7,351,681.81	7,351,681.81
76	ANAMBRA	AYAMELUM	6,813,350.59	6,813,350.59
77	ANAMBRA	DUNUKOFIA	6,091,982.01	6,091,982.01
78	ANAMBRA	EKWUSIGWO	6,766,287.98	6,766,287.98
79	ANAMBRA	IDEMILI NORTH	10,704,511.50	10,704,511.50

80	ANAMBRA	IDEMILI SOUTH	7,439,648.42	7,439,648.42
81	ANAMBRA	IHIALA	9,095,717.15	9,095,717.15
82	ANAMBRA	NJIKOKA	6,683,030.48	6,683,030.48
83	ANAMBRA	NNEWI NORTH	6,626,264.49	6,626,264.49
84	ANAMBRA	NNEWI SOUTH	7,952,968.35	7,952,968.35
85	ANAMBRA	OGBARU	7,599,286.30	7,599,286.30
86	ANAMBRA	ONISHA NORTH	6,366,102.88	6,366,102.88
87	ANAMBRA	ONISHA SOUTH	6,596,442.04	6,596,442.04
88	ANAMBRA	ORUMBA NORTH	7,123,597.31	7,123,597.31
89	ANAMBRA	ORUMBA SOUTH	7,208,900.36	7,208,900.36
90	ANAMBRA	OYI	6,921,605.93	6,921,605.93
91	BAUCHI	ALKALERI	11,670,575.89	11,670,575.89
92	BAUCHI	BAUCHI	14,093,449.55	14,093,449.55
93	BAUCHI	BOGORO	6,163,720.36	6,163,720.36
94	BAUCHI	DAMBAN	7,284,510.40	7,284,510.40
95	BAUCHI	DARAZO	9,240,701.44	9,240,701.44
96	BAUCHI	DASS	6,119,051.69	6,119,051.69
97	BAUCHI	GAMAWA	9,762,163.24	9,762,163.24
98	BAUCHI	GANJUWA	9,854,619.28	9,854,619.28
99	BAUCHI	GIADE	6,931,633.91	6,931,633.91
100	BAUCHI	I/GADAU	7,938,743.81	7,938,743.81
101	BAUCHI	JAMA'ARE	6,142,748.94	6,142,748.94
102	BAUCHI	KATAGUM	9,512,686.84	9,512,686.84
103	BAUCHI	KIRFI	7,823,730.94	7,823,730.94
104	BAUCHI	MISAU	9,135,657.68	9,135,657.68
105	BAUCHI	NINGI	11,707,143.26	11,707,143.26
106	BAUCHI	SHIRA	8,776,612.81	8,776,612.81
		TAFAWA		
107	BAUCHI	BALEWA	8,632,471.66	8,632,471.66
108	BAUCHI	TORO	12,139,928.79	12,139,928.79
109	BAUCHI	WARJI	6,756,574.35	6,756,574.35
110	BAUCHI	ZAKI	7,560,408.95	7,560,408.95
111	BAYELSA	BRASS	8,585,405.76	8,585,405.76
112	BAYELSA	EKERMOR	9,856,090.32	9,856,090.32
		KOLOKUMA/OPO		
113	BAYELSA	KUMA	6,559,238.58	6,559,238.58
114	BAYELSA	NEMBE	8,087,837.50	8,087,837.50
115	BAYELSA	OGBIA	8,499,612.08	8,499,612.08
116	BAYELSA	SAGBAMA	8,356,438.10	8,356,438.10
117	BAYELSA	SOUTHERN IJAW	11,544,990.84	11,544,990.84

118	BAYELSA	YENAGOA	10,656,458.10	10,656,458.10
119	BENUE	ADO	8,491,262.76	8,491,262.76
120	BENUE	AGATU	7,492,254.59	7,492,254.59
121	BENUE	APA	7,254,729.94	7,254,729.94
122	BENUE	BURUKU	8,600,387.52	8,600,387.52
123	BENUE	GBOKO	11,161,963.96	11,161,963.96
124	BENUE	GUMA	9,119,464.46	9,119,464.46
125	BENUE	GWER EAST	8,650,663.33	8,650,663.33
126	BENUE	GWER WEST	7,433,969.17	7,433,969.17
127	BENUE	KATSINA ALA	9,391,020.42	9,391,020.42
128	BENUE	KONSHISHA	8,884,969.93	8,884,969.93
129	BENUE	KWANDE	10,172,697.59	10,172,697.59
130	BENUE	LOGO	7,812,032.57	7,812,032.57
131	BENUE	MAKURDI	9,384,087.28	9,384,087.28
132	BENUE	OBI	6,932,062.82	6,932,062.82
133	BENUE	OGBADIBO	7,282,278.67	7,282,278.67
134	BENUE	OHIMINI	6,642,326.25	6,642,326.25
135	BENUE	OJU	8,404,571.85	8,404,571.85
136	BENUE	OKPOKWU	7,875,937.86	7,875,937.86
137	BENUE	OTUKPO	9,224,172.98	9,224,172.98
138	BENUE	TARKA	6,393,069.06	6,393,069.06
139	BENUE	UKUM	8,741,392.52	8,741,392.52
140	BENUE	USHONGO	8,511,652.39	8,511,652.39
141	BENUE	VANDEIKYA	9,015,345.96	9,015,345.96
142	BORNO	ABADAN	7,571,085.14	7,571,085.14
143	BORNO	ASKIRA UBA	7,320,962.75	7,320,962.75
144	BORNO	BAMA	10,270,993.58	10,270,993.58
145	BORNO	BAYO	5,916,402.87	5,916,402.87
146	BORNO	BIU	8,188,782.24	8,188,782.24
147	BORNO	CHIBOK	5,899,161.26	5,899,161.26
148	BORNO	DAMBOA	9,888,908.18	9,888,908.18
149	BORNO	DIKWA	6,544,138.60	6,544,138.60
150	BORNO	GUBIO	7,772,156.92	7,772,156.92
151	BORNO	GUZAMALA	6,624,691.64	6,624,691.64
152	BORNO	GWOZA	9,544,839.61	9,544,839.61
153	BORNO	HAWUL	6,759,807.84	6,759,807.84
154	BORNO	JERE	7,799,243.76	7,799,243.76
155	BORNO	KAGA	6,894,125.12	6,894,125.12
156	BORNO	KALA BALGE	6,344,522.37	6,344,522.37
157	BORNO	KONDUGA	9,296,501.09	9,296,501.09

158	BORNO	KUKAWA	9,580,989.40	9,580,989.40
159	BORNO	KWAYA KUSAR	5,334,699.59	5,334,699.59
160	BORNO	MAFA	7,186,877.99	7,186,877.99
161	BORNO	MAGUMERI	8,504,891.29	8,504,891.29
162	BORNO	MAIDUGURI METRO	12,385,154.02	12,385,154.02
163	BORNO	MARTE	7,734,022.09	7,734,022.09
164	BORNO	MOBBAR	7,202,070.47	7,202,070.47
165	BORNO	MONGUNO	7,029,903.63	7,029,903.63
166	BORNO	NGALA	8,039,881.43	8,039,881.43
167	BORNO	NGANZAI	6,988,659.17	6,988,659.17
168	BORNO	SHANI	6,778,061.58	6,778,061.58
169	CROSS RIVER	ABI	7,185,645.51	7,185,645.51
170	CROSS RIVER	AKAMKPA	9,032,269.23	9,032,269.23
171	CROSS RIVER	AKPABUYO	8,646,541.38	8,646,541.38
172	CROSS RIVER	BAKASSI	5,578,899.91	5,578,899.91
173	CROSS RIVER	BEKWARA	6,664,395.35	6,664,395.35
174	CROSS RIVER	BIASE	7,666,892.52	7,666,892.52
175	CROSS RIVER	BOKI	8,789,688.00	8,789,688.00
176	CROSS RIVER	CALABAR MUNICIPAL	6,962,785.98	6,962,785.98
177	CROSS RIVER	CALABAR SOUTH	7,421,471.62	7,421,471.62
178	CROSS RIVER	ETUNG	5,811,301.50	5,811,301.50
179	CROSS RIVER	IKOM	7,929,438.96	7,929,438.96
180	CROSS RIVER	OBANLIKU	6,842,945.80	6,842,945.80
181	CROSS RIVER	OBUBRA	7,541,960.23	7,541,960.23
182	CROSS RIVER	OBUDU	7,140,248.42	7,140,248.42

183	CROSS RIVER	ODUKPANI	8,099,149.47	8,099,149.47
184	CROSS RIVER	OGAJA	7,611,811.10	7,611,811.10
185	CROSS RIVER	YAKURR	7,641,818.58	7,641,818.58
186	CROSS RIVER	YALA	8,427,309.91	8,427,309.91
187	DELTA	ANIOCHA NORTH	5,901,318.04	5,901,318.04
188	DELTA	ANIOCHA SOUTH	6,432,202.51	6,432,202.51
189	DELTA	BOMADI	5,498,473.17	5,498,473.17
190	DELTA	BURUTU	7,902,300.18	7,902,300.18
191	DELTA	ETHIOPE EAST	7,189,865.24	7,189,865.24
192	DELTA	ETHIOPE WEST	7,364,871.78	7,364,871.78
193	DELTA	IKA NORTH EAST	7,808,123.08	7,808,123.08
194	DELTA	IKA SOUTH	7,343,653.99	7,343,653.99
195	DELTA	ISOKO NORTH	6,909,837.22	6,909,837.22
196	DELTA	ISOKO SOUTH	7,726,740.26	7,726,740.26
197	DELTA	NDOKWA EAST	6,492,843.28	6,492,843.28
198	DELTA	NDOKWA WEST	6,696,385.90	6,696,385.90
199	DELTA	OKPE	6,133,744.97	6,133,744.97
200	DELTA	OSHIMILI NORTH	6,007,175.45	6,007,175.45
201	DELTA	OSHIMILI SOUTH	6,518,478.24	6,518,478.24
202	DELTA	PATANI	5,383,236.97	5,383,236.97
203	DELTA	SAPELE	6,780,603.12	6,780,603.12
204	DELTA	UDU	7,129,101.94	7,129,101.94
205	DELTA	UGHELLI NORTH	9,310,399.64	9,310,399.64
206	DELTA	UGHELLI SOUTH	7,380,497.66	7,380,497.66
207	DELTA	UKWUANI	5,853,390.06	5,853,390.06
208	DELTA	UVWIE	6,877,655.39	6,877,655.39
209	DELTA	WARRI SOUTH	8,546,948.05	8,546,948.05
210	DELTA	WARRI NORTH	7,033,637.39	7,033,637.39
211	DELTA	WARRI SOUTH-WEST	6,754,701.15	6,754,701.15
212	EBONYI	ABAKALIKI	7,670,415.53	7,670,415.53
213	EBONYI	AFIKPO NORTH	7,202,508.13	7,202,508.13
214	EBONYI	AFIKPO SOUTH	7,264,511.74	7,264,511.74
215	EBONYI	EBONYI	7,005,019.22	7,005,019.22
216	EBONYI	EZZA NORTH	6,982,287.55	6,982,287.55
217	EBONYI	EZZA SOUTH	7,257,333.65	7,257,333.65

218	EBONYI	IKWO	8,479,641.51	8,479,641.51
219	EBONYI	ISHIELU	7,511,040.53	7,511,040.53
220	EBONYI	IVO	6,795,692.16	6,795,692.16
221	EBONYI	IZZI	9,439,187.02	9,439,187.02
222	EBONYI	OHAOZARA	7,322,780.34	7,322,780.34
223	EBONYI	OHAUKWU	8,080,125.60	8,080,125.60
224	EBONYI	ONICHA	8,849,742.41	8,849,742.41
225	EDO	AKOKO EDO	9,187,913.42	9,187,913.42
226	EDO	EGOR	8,726,518.48	8,726,518.48
227	EDO	ESAN CENTRAL	5,774,497.11	5,774,497.11
228	EDO	ESAN NORTH EAST	5,945,014.91	5,945,014.91
229	EDO	ESAN SOUTH EAST	7,118,233.31	7,118,233.31
230	EDO	ESAN WEST	6,050,240.97	6,050,240.97
231	EDO	ETSAKO CENTRAL	6,055,805.88	6,055,805.88
232	EDO	ETSAKO EAST	7,025,239.68	7,025,239.68
233	EDO	ETSAKO WEST	7,732,138.56	7,732,138.56
234	EDO	IGUEBEN	5,626,265.45	5,626,265.45
235	EDO	IKPOBA OKHA	9,654,044.05	9,654,044.05
236	EDO	OREDO	9,935,547.22	9,935,547.22
237	EDO	ORHIONWON	7,787,554.14	7,787,554.14
238	EDO	OZIA NORTH EAST	7,426,797.34	7,426,797.34
239	EDO	OZIA SOUTH WEST	8,105,738.22	8,105,738.22
240	EDO	OWAN EAST	7,110,416.25	7,110,416.25
241	EDO	OWAN WEST	5,831,506.83	5,831,506.83
242	EDO	UHUNMWODE	7,256,721.93	7,256,721.93
243	EKITI	ADO EKITI	8,526,802.68	8,526,802.68
244	EKITI	AIYEKIRE	6,488,320.65	6,488,320.65
245	EKITI	EFON	6,186,522.51	6,186,522.51
246	EKITI	EKITI EAST	6,387,920.35	6,387,920.35
247	EKITI	EKITI SOUTH WEST	6,766,052.47	6,766,052.47
248	EKITI	EKITI WEST	6,897,369.81	6,897,369.81
249	EKITI	EMURE	5,683,475.55	5,683,475.55
250	EKITI	IDO-OSI	7,001,587.22	7,001,587.22
251	EKITI	IJERO	7,491,420.03	7,491,420.03

252	EKITI	IKERE	6,541,654.81	6,541,654.81
253	EKITI	IKOLE	7,010,461.74	7,010,461.74
254	EKITI	ILEJEMEJI	4,919,663.64	4,919,663.64
255	EKITI	IREPODUN/IFELO DUN	6,235,341.68	6,235,341.68
256	EKITI	ISE/ORUN	6,084,678.00	6,084,678.00
257	EKITI	MOBA	6,525,899.23	6,525,899.23
258	EKITI	OYE	6,343,683.05	6,343,683.05
259	ENUGU	AGWU	7,946,555.45	7,946,555.45
260	ENUGU	ANINRI	6,695,544.06	6,695,544.06
261	ENUGU	ENUGU EAST	9,063,128.54	9,063,128.54
262	ENUGU	ENUGU NORTH	8,519,673.76	8,519,673.76
263	ENUGU	ENUGU SOUTH	8,237,543.37	8,237,543.37
264	ENUGU	EZEAGU	7,920,136.66	7,920,136.66
265	ENUGU	IGBO ETITI	7,996,850.44	7,996,850.44
266	ENUGU	IGBO EZE NORTH	8,655,129.39	8,655,129.39
267	ENUGU	IGBO EZE SOUTH	7,875,530.26	7,875,530.26
268	ENUGU	ISI UZO	7,364,940.02	7,364,940.02
269	ENUGU	NKANU EAST	7,710,597.13	7,710,597.13
270	ENUGU	NKANU WEST	7,486,449.27	7,486,449.27
271	ENUGU	NSUKKA	9,695,931.17	9,695,931.17
272	ENUGU	OJI RIVER	6,652,772.61	6,652,772.61
273	ENUGU	UDENU	7,363,543.41	7,363,543.41
274	ENUGU	UDI	8,361,205.36	8,361,205.36
275	ENUGU	UZO UWANI	6,924,233.61	6,924,233.61
276	GOMBE	AKKO	11,047,736.66	11,047,736.66
277	GOMBE	BALANGA	8,023,225.35	8,023,225.35
278	GOMBE	BILLIRI	8,075,200.04	8,075,200.04
279	GOMBE	DUKKU	8,799,020.10	8,799,020.10
280	GOMBE	FUNAKAYE	8,558,251.26	8,558,251.26
281	GOMBE	GOMBE	9,318,848.48	9,318,848.48
282	GOMBE	KALTUNGO	7,306,838.34	7,306,838.34
283	GOMBE	KWAMI	7,837,930.05	7,837,930.05
284	GOMBE	NAFADA	7,145,703.89	7,145,703.89
285	GOMBE	SHOMGOM	6,776,795.54	6,776,795.54
286	GOMBE	YAMALTU/DEBA	9,249,226.86	9,249,226.86
287	IMO	ABOH MBAISE	7,230,085.26	7,230,085.26
288	IMO	AHIAZU MBAISE	6,803,874.67	6,803,874.67
289	IMO	EHIME MBANO	6,250,648.75	6,250,648.75

290	IMO	EZINIHITTE MBAISE	6,648,047.13	6,648,047.13
291	IMO	IDEATO NORTH	7,128,742.88	7,128,742.88
292	IMO	IDEATO SOUTH	7,152,613.29	7,152,613.29
293	IMO	IHITTE UBOMA	6,401,966.14	6,401,966.14
294	IMO	IKEDURU	6,781,008.05	6,781,008.05
295	IMO	ISIALA MBANO	7,629,182.48	7,629,182.48
296	IMO	ISU	6,743,129.56	6,743,129.56
297	IMO	MBAITOLI	8,317,367.31	8,317,367.31
298	IMO	NGOR/OKPALA	7,063,901.65	7,063,901.65
299	IMO	NJABA	6,381,345.86	6,381,345.86
300	IMO	NKWANGELE	6,210,088.93	6,210,088.93
301	IMO	NKWERRE	5,532,204.84	5,532,204.84
302	IMO	OBOWO	5,996,837.79	5,996,837.79
303	IMO	OGUTA	7,040,072.46	7,040,072.46
304	IMO	OHAI/EGBEMA	7,620,050.03	7,620,050.03
305	IMO	OKIGWE	6,676,278.85	6,676,278.85
306	IMO	ONUIMO	5,931,174.45	5,931,174.45
307	IMO	ORLU	6,523,476.88	6,523,476.88
308	IMO	ORSU	6,345,928.14	6,345,928.14
309	IMO	ORU	6,138,150.13	6,138,150.13
310	IMO	ORU WEST	6,349,835.49	6,349,835.49
311	IMO	OWERRI MUNICIPAL	6,407,986.50	6,407,986.50
312	IMO	OWERRI NORTH	6,817,008.39	6,817,008.39
313	IMO	OWERRI WEST	6,098,391.05	6,098,391.05
314	JIGAWA	AUYO	6,368,416.69	6,368,416.69
315	JIGAWA	BABURA	7,531,997.96	7,531,997.96
316	JIGAWA	BIRNIN KUDU	9,347,414.89	9,347,414.89
317	JIGAWA	BIRNIWA	7,070,226.66	7,070,226.66
318	JIGAWA	GAGARAWA	6,066,871.24	6,066,871.24
319	JIGAWA	BUJI	5,951,439.58	5,951,439.58
320	JIGAWA	DUTSE	8,354,187.27	8,354,187.27
321	JIGAWA	GARKI	7,011,410.43	7,011,410.43
322	JIGAWA	GUMEL	6,141,530.23	6,141,530.23
323	JIGAWA	GURI	6,488,192.39	6,488,192.39
324	JIGAWA	GWARAM	9,025,452.07	9,025,452.07
325	JIGAWA	GWIWA	6,673,090.25	6,673,090.25
326	JIGAWA	HADEJIA	5,633,175.90	5,633,175.90
327	JIGAWA	JA HUN	7,742,620.52	7,742,620.52

328	JIGAWA	KAFIN HAUSA	8,708,465.95	8,708,465.95
329	JIGAWA	KAUGAMA	6,382,466.97	6,382,466.97
330	JIGAWA	KAZAURE	6,753,859.92	6,753,859.92
331	JIGAWA	KIRI-KASAMMA	7,044,157.83	7,044,157.83
332	JIGAWA	KIYAWA	7,277,647.65	7,277,647.65
333	JIGAWA	MAIGATARI	7,340,575.18	7,340,575.18
334	JIGAWA	MALAM MADORI	6,876,647.08	6,876,647.08
335	JIGAWA	MIGA	6,307,667.24	6,307,667.24
336	JIGAWA	RINGIM	7,740,885.92	7,740,885.92
337	JIGAWA	RONI	5,724,450.60	5,724,450.60
338	JIGAWA	SULE TAKARKAR	7,184,869.07	7,184,869.07
339	JIGAWA	TAURA	6,534,602.01	6,534,602.01
340	JIGAWA	YANKWASHI	6,055,123.29	6,055,123.29
341	KADUNA	BIRNIN GWARI	11,336,936.49	11,336,936.49
342	KADUNA	CHIKUN	11,527,695.64	11,527,695.64
343	KADUNA	GIWA	9,540,088.72	9,540,088.72
344	KADUNA	KAJURU	7,345,731.83	7,345,731.83
345	KADUNA	IGABI	12,076,051.52	12,076,051.52
346	KADUNA	IKARA	8,089,865.20	8,089,865.20
347	KADUNA	JABA	7,054,346.54	7,054,346.54
348	KADUNA	JEMA'A	9,399,454.24	9,399,454.24
349	KADUNA	KACHIA	10,368,575.78	10,368,575.78
350	KADUNA	KADUNA NORTH	9,795,202.79	9,795,202.79
351	KADUNA	KADUNA SOUTH	10,457,911.23	10,457,911.23
352	KADUNA	KAGARKO	9,037,455.65	9,037,455.65
353	KADUNA	KAURA	7,829,759.65	7,829,759.65
354	KADUNA	KAURU	8,062,082.47	8,062,082.47
355	KADUNA	KUBAU	9,332,649.69	9,332,649.69
356	KADUNA	KUDAN	7,238,716.24	7,238,716.24
357	KADUNA	LERE	10,072,116.56	10,072,116.56
358	KADUNA	MAKARFI	6,774,647.81	6,774,647.81
359	KADUNA	SABON GARI	8,939,139.14	8,939,139.14
360	KADUNA	SANGA	7,494,816.20	7,494,816.20
361	KADUNA	SOBA	9,553,156.56	9,553,156.56
362	KADUNA	ZANGON KATAF	10,688,056.23	10,688,056.23
363	KADUNA	ZARIA	10,913,428.83	10,913,428.83
364	KANO	AJINGI	7,003,366.86	7,003,366.86
365	KANO	ALBASU	7,173,288.19	7,173,288.19
366	KANO	BAGWAI	6,540,625.58	6,540,625.58
367	KANO	BEBEJI	7,095,674.52	7,095,674.52

368	KANO	BICHI	8,600,191.10	8,600,191.10
369	KANO	BUNKURE	6,851,814.55	6,851,814.55
370	KANO	DALA	11,059,573.96	11,059,573.96
371	KANO	DANBATT	7,535,062.33	7,535,062.33
372	KANO	DAWAKIN KUDU	8,099,899.51	8,099,899.51
373	KANO	DAWAKIN TOFA	8,156,628.92	8,156,628.92
374	KANO	DOGUWA	7,560,067.71	7,560,067.71
375	KANO	FAGGE	7,406,476.70	7,406,476.70
376	KANO	GABASAWA	7,738,721.00	7,738,721.00
377	KANO	GARKO	6,902,973.86	6,902,973.86
378	KANO	GARUN MALLAM	6,866,952.47	6,866,952.47
379	KANO	GAYA	7,421,602.16	7,421,602.16
380	KANO	GEZAWA	8,474,955.18	8,474,955.18
381	KANO	GWALE	10,189,198.52	10,189,198.52
382	KANO	GWARZO	7,005,325.69	7,005,325.69
383	KANO	KABO	6,750,097.87	6,750,097.87
384	KANO	KANO MUNICIPAL	9,834,962.34	9,834,962.34
385	KANO	KARAYE	6,545,549.54	6,545,549.54
386	KANO	KIBIYA	6,605,800.32	6,605,800.32
387	KANO	KIRU	8,522,277.24	8,522,277.24
388	KANO	KUMBOTSO	8,707,877.63	8,707,877.63
389	KANO	KUNCHI	6,677,373.21	6,677,373.21
390	KANO	KURA	6,539,376.59	6,539,376.59
391	KANO	MADOBI	6,545,296.19	6,545,296.19
392	KANO	MAKODA	7,757,262.18	7,757,262.18
393	KANO	MINJIBIR	7,817,947.07	7,817,947.07
394	KANO	NASSARAWA	13,517,023.30	13,517,023.30
395	KANO	RANO	6,770,378.51	6,770,378.51
396	KANO	RIMIN GADO	6,700,447.60	6,700,447.60
397	KANO	ROGO	8,020,605.48	8,020,605.48
398	KANO	SHANONO	6,617,772.59	6,617,772.59
399	KANO	SUMAILA	8,376,000.97	8,376,000.97
400	KANO	TAKAI	7,355,471.63	7,355,471.63
401	KANO	TARAUNI	7,648,613.89	7,648,613.89
402	KANO	TOFA	6,021,398.22	6,021,398.22
403	KANO	TSANYAWA	6,638,805.38	6,638,805.38
404	KANO	TUDUN WADA	8,185,882.80	8,185,882.80
405	KANO	UNGOGO	9,570,702.41	9,570,702.41
406	KANO	WARAWA	6,245,859.26	6,245,859.26

407	KANO	WUDIL	7,344,261.05	7,344,261.05
408	KATSINA	BAKORI	7,462,843.94	7,462,843.94
409	KATSINA	BATAGARAWA	7,690,023.16	7,690,023.16
410	KATSINA	BATSARI	8,366,018.70	8,366,018.70
411	KATSINA	BAURE	7,843,974.56	7,843,974.56
412	KATSINA	BINDAWA	7,335,827.74	7,335,827.74
413	KATSINA	CHARANCHI	6,861,821.20	6,861,821.20
414	KATSINA	DAN-MUSA	6,884,276.73	6,884,276.73
415	KATSINA	DANDUME	7,370,994.12	7,370,994.12
416	KATSINA	DANJA	6,913,642.03	6,913,642.03
417	KATSINA	DAURA	8,335,733.60	8,335,733.60
418	KATSINA	DUTSI	6,879,623.54	6,879,623.54
419	KATSINA	DUTSINMA	7,641,004.79	7,641,004.79
420	KATSINA	FASKARI	8,326,962.98	8,326,962.98
421	KATSINA	FUNTUA	8,307,492.82	8,307,492.82
422	KATSINA	INGAWA	7,254,562.90	7,254,562.90
423	KATSINA	JIBIA	8,172,811.39	8,172,811.39
424	KATSINA	KAFUR	8,436,680.22	8,436,680.22
425	KATSINA	KAITA	8,076,222.51	8,076,222.51
426	KATSINA	KANKARA	8,856,499.15	8,856,499.15
427	KATSINA	KANKIA	7,052,629.48	7,052,629.48
428	KATSINA	KATSINA	9,713,334.71	9,713,334.71
429	KATSINA	KURFI	6,834,719.80	6,834,719.80
430	KATSINA	KUSADA	6,456,998.41	6,456,998.41
431	KATSINA	MAIADUA	7,854,841.78	7,854,841.78
432	KATSINA	MALUMFASHI	7,816,510.81	7,816,510.81
433	KATSINA	MANI	7,414,522.23	7,414,522.23
434	KATSINA	MASHI	7,570,244.05	7,570,244.05
435	KATSINA	MATAZU	6,376,526.95	6,376,526.95
436	KATSINA	MUSAWA	7,629,917.92	7,629,917.92
437	KATSINA	RIMI	6,882,645.20	6,882,645.20
438	KATSINA	SABUWA	7,131,023.77	7,131,023.77
439	KATSINA	SAFANA	7,651,442.12	7,651,442.12
440	KATSINA	SANDAMU	7,415,688.75	7,415,688.75
441	KATSINA	ZANGO	7,267,983.42	7,267,983.42
442	KEBBI	ALIERU	5,819,211.53	5,819,211.53
443	KEBBI	AREWA	9,508,361.21	9,508,361.21
444	KEBBI	ARGUNGU	8,008,814.24	8,008,814.24
445	KEBBI	AUGIE	6,612,624.89	6,612,624.89
446	KEBBI	BAGUDO	8,806,727.33	8,806,727.33

447	KEBBI	BIRNIN -KEBBI	10,774,498.15	10,774,498.15
448	KEBBI	BUNZA	7,340,367.42	7,340,367.42
449	KEBBI	DANDI KAMBA	7,798,074.32	7,798,074.32
450	KEBBI	DANKO /WASAGU	9,687,656.16	9,687,656.16
451	KEBBI	FAKAI	6,745,586.31	6,745,586.31
452	KEBBI	GWANDU	7,125,099.64	7,125,099.64
453	KEBBI	JEGA	7,860,533.63	7,860,533.63
454	KEBBI	KALGO	6,541,680.97	6,541,680.97
455	KEBBI	KOKO/BESSE	7,507,006.44	7,507,006.44
456	KEBBI	MAIYAMA	8,684,895.62	8,684,895.62
457	KEBBI	NGASKI	6,958,284.44	6,958,284.44
458	KEBBI	SAKABA	6,857,172.33	6,857,172.33
459	KEBBI	SHANGA	7,116,025.77	7,116,025.77
460	KEBBI	SURU	8,609,439.20	8,609,439.20
461	KEBBI	YAURI	6,615,758.82	6,615,758.82
462	KEBBI	ZURU	7,902,179.02	7,902,179.02
463	KOGI	ADAVI	8,440,661.59	8,440,661.59
464	KOGI	AJAOKUTA	7,463,449.61	7,463,449.61
465	KOGI	ANKPA	9,419,235.10	9,419,235.10
466	KOGI	BASSA	7,458,053.88	7,458,053.88
467	KOGI	DEKINA	10,197,476.19	10,197,476.19
468	KOGI	IBAJI	7,928,612.37	7,928,612.37
469	KOGI	IDAH	6,652,825.83	6,652,825.83
470	KOGI	IGALAMELA	7,795,792.26	7,795,792.26
471	KOGI	IJUMU	7,645,363.74	7,645,363.74
472	KOGI	KABBA/BUNU	8,082,884.03	8,082,884.03
473	KOGI	KOGI	7,115,270.85	7,115,270.85
474	KOGI	KOTON KARFE	9,084,118.10	9,084,118.10
475	KOGI	MOPA-MURO	5,996,060.10	5,996,060.10
476	KOGI	OFU	8,717,371.07	8,717,371.07
477	KOGI	OGORI/MAGONG O	5,821,114.93	5,821,114.93
478	KOGI	OKEHI	8,439,290.01	8,439,290.01
479	KOGI	OKENE	10,554,699.44	10,554,699.44
480	KOGI	OLAMABORO	7,972,772.01	7,972,772.01
481	KOGI	OMALA	7,548,986.84	7,548,986.84
482	KOGI	YAGBA EAST	8,094,338.99	8,094,338.99
483	KOGI	YAGBA WEST	7,920,031.15	7,920,031.15
484	KWARA	ASA	6,840,154.75	6,840,154.75

485	KWARA	BARUTEN	11,248,237.95	11,248,237.95
486	KWARA	EDU	8,621,068.33	8,621,068.33
487	KWARA	EKITI	5,250,038.82	5,250,038.82
488	KWARA	IFELODUN	9,109,365.24	9,109,365.24
489	KWARA	ILORIN EAST	7,829,383.57	7,829,383.57
490	KWARA	ILORIN SOUTH	7,913,762.55	7,913,762.55
491	KWARA	ILORIN WEST	9,332,062.30	9,332,062.30
492	KWARA	IREPODUN	6,746,469.22	6,746,469.22
493	KWARA	KAI AMA	8,971,637.49	8,971,637.49
494	KWARA	MORO	7,112,080.39	7,112,080.39
495	KWARA	OFFA	6,317,183.27	6,317,183.27
496	KWARA	OKE-ERO	5,285,693.59	5,285,693.59
497	KWARA	OSIN	5,263,279.70	5,263,279.70
498	KWARA	OYUN	6,009,789.84	6,009,789.84
499	KWARA	PATEGI	7,273,925.33	7,273,925.33
500	LAGOS	AGEGE	10,207,589.42	10,207,589.42
501	LAGOS	AJEROMI/IFELODUN	13,120,507.07	13,120,507.07
502	LAGOS	ALIMOSHO	21,159,319.68	21,159,319.68
503	LAGOS	AMOWO-ODOFIN	8,269,982.69	8,269,982.69
504	LAGOS	APAPA	6,952,955.40	6,952,955.40
505	LAGOS	BADAGRY	7,773,147.62	7,773,147.62
506	LAGOS	EPE	7,136,937.08	7,136,937.08
507	LAGOS	ETI-OSA	8,609,955.33	8,609,955.33
508	LAGOS	IBEJU-LEKKI	5,749,182.06	5,749,182.06
509	LAGOS	IFAKO/IJAYE	9,802,934.26	9,802,934.26
510	LAGOS	IKEJA	8,474,151.72	8,474,151.72
511	LAGOS	IKORODU	11,651,538.30	11,651,538.30
512	LAGOS	KOSOFE	12,606,211.58	12,606,211.58
513	LAGOS	LAGOS ISLAND	6,786,118.61	6,786,118.61
514	LAGOS	LAGOS MAINLAND	8,188,541.97	8,188,541.97
515	LAGOS	MUSHIN	12,258,862.53	12,258,862.53
516	LAGOS	OJO	11,895,007.28	11,895,007.28
517	LAGOS	OSHODI/ISOLO	12,145,797.20	12,145,797.20
518	LAGOS	SOMOLU	9,393,638.44	9,393,638.44
519	LAGOS	SURULERE	10,745,127.10	10,745,127.10
520	NASSARAWA	AKWANGA	7,030,550.54	7,030,550.54

521	NASSARAW A	AWE	7,924,699.89	7,924,699.89
522	NASSARAW A	DOMA	8,114,189.22	8,114,189.22
523	NASSARAW A	KARU	9,573,637.52	9,573,637.52
524	NASSARAW A	KEANA	6,835,989.18	6,835,989.18
525	NASSARAW A	KEFFI	6,428,115.18	6,428,115.18
526	NASSARAW A	KOKONA	7,344,698.94	7,344,698.94
527	NASSARAW A	LAFIA	11,492,682.72	11,492,682.72
528	NASSARAW A	NASARAWA	10,650,781.06	10,650,781.06
529	NASSARAW A	NASARAWA EGGON	8,147,685.35	8,147,685.35
530	NASSARAW A	OBI	7,798,909.40	7,798,909.40
531	NASSARAW A	TOTO	8,285,781.46	8,285,781.46
532	NASSARAW A	WAMBA	6,651,537.16	6,651,537.16
533	NIGER	AGAIE	7,313,859.43	7,313,859.43
534	NIGER	AGWARA	6,279,447.00	6,279,447.00
535	NIGER	BIDA	7,191,270.46	7,191,270.46
536	NIGER	BORGU	11,706,331.93	11,706,331.93
537	NIGER	BOSSO	7,026,792.50	7,026,792.50
538	NIGER	EDATI	7,400,701.77	7,400,701.77
539	NIGER	GBAKO	7,009,853.54	7,009,853.54
540	NIGER	GURARA	6,263,748.26	6,263,748.26
541	NIGER	KATCHA	6,758,944.96	6,758,944.96
542	NIGER	KONTAGORA	7,443,497.04	7,443,497.04
543	NIGER	LAPAI	7,270,768.50	7,270,768.50
544	NIGER	LAVUN	8,460,417.66	8,460,417.66
545	NIGER	MAGAMA	8,666,607.03	8,666,607.03
546	NIGER	MARIGA	9,596,234.09	9,596,234.09
547	NIGER	MASHEGU	11,322,959.58	11,322,959.58
548	NIGER	MINNA	7,171,194.97	7,171,194.97

549	NIGER	MOKWA	9,733,469.29	9,733,469.29
550	NIGER	MUYA	6,574,749.37	6,574,749.37
551	NIGER	PAIKORO	7,566,779.28	7,566,779.28
552	NIGER	RAFI	8,727,432.47	8,727,432.47
553	NIGER	RIJAU	8,210,161.93	8,210,161.93
554	NIGER	SHIRORO	9,705,669.34	9,705,669.34
555	NIGER	SULEJA	7,097,999.71	7,097,999.71
556	NIGER	TAFA	5,776,645.11	5,776,645.11
557	NIGER	WUSHISHI	6,439,172.56	6,439,172.56
558	OGUN	ABEOKUTA NORTH	7,229,354.01	7,229,354.01
559	OGUN	ABEOKUTA SOUTH	7,463,201.85	7,463,201.85
560	OGUN	ADO-ODO/OTA	11,471,188.31	11,471,188.31
561	OGUN	EGBADO NORTH	7,542,402.61	7,542,402.61
562	OGUN	EGBADO SOUTH	6,759,340.30	6,759,340.30
563	OGUN	EWEKORO	5,141,659.77	5,141,659.77
564	OGUN	REMO NORTH	5,008,885.21	5,008,885.21
565	OGUN	IFO	11,247,239.46	11,247,239.46
566	OGUN	IJEBU EAST	6,693,506.05	6,693,506.05
567	OGUN	IJEBU NORTH	8,362,881.31	8,362,881.31
568	OGUN	IJEBU ODE	6,451,966.59	6,451,966.59
569	OGUN	IKENNE	5,829,069.59	5,829,069.59
570	OGUN	IJEBU NORTH EAST	5,256,410.01	5,256,410.01
571	OGUN	IMEKO-AFON	6,042,910.84	6,042,910.84
572	OGUN	IPOKIA	6,329,454.43	6,329,454.43
573	OGUN	OBAFEMI/OWODE	7,674,482.53	7,674,482.53
574	OGUN	ODEDAH	6,442,574.82	6,442,574.82
575	OGUN	ODOGBOLU	5,987,703.09	5,987,703.09
576	OGUN	OGUN WATERSIDE	5,687,373.07	5,687,373.07
577	OGUN	SHAGAMU	7,713,957.45	7,713,957.45
578	ONDO	AKOKO NORTH EAST	7,435,634.83	7,435,634.83
579	ONDO	AKOKO NORTH WEST	7,865,709.15	7,865,709.15
580	ONDO	AKOKO SOUTH WEST	8,007,939.35	8,007,939.35

581	ONDO	AKOKO SOUTH EAST	5,939,626.01	5,939,626.01
582	ONDO	AKURE NORTH	6,224,009.24	6,224,009.24
583	ONDO	AKURE SOUTH	9,564,838.54	9,564,838.54
584	ONDO	IDANRE	6,736,339.51	6,736,339.51
585	ONDO	IFEDORE	6,786,892.91	6,786,892.91
586	ONDO	OKITIPUPA	8,159,502.51	8,159,502.51
587	ONDO	ILAJE	8,854,061.53	8,854,061.53
588	ONDO	ESE-EDO	6,774,678.77	6,774,678.77
589	ONDO	ILE-OLUJI-OKEIGBO	7,012,236.60	7,012,236.60
590	ONDO	IRELE	6,516,586.41	6,516,586.41
591	ONDO	ODIGBO	8,149,880.56	8,149,880.56
592	ONDO	ONDO EAST	5,408,818.90	5,408,818.90
593	ONDO	ONDO WEST	8,939,305.42	8,939,305.42
594	ONDO	OSE	7,202,655.01	7,202,655.01
595	ONDO	OWO	8,450,622.62	8,450,622.62
596	OSUN	ATAKUMOSA EAST	5,281,243.85	5,281,243.85
597	OSUN	ATAKUMOSA WEST	5,296,058.47	5,296,058.47
598	OSUN	AIYEDADE	6,597,999.25	6,597,999.25
599	OSUN	AIYEDIRE	5,832,485.50	5,832,485.50
600	OSUN	BOLUWADURO	5,519,361.31	5,519,361.31
601	OSUN	BORIBE	6,286,281.44	6,286,281.44
602	OSUN	EDE NORTH	5,268,837.84	5,268,837.84
603	OSUN	EDE SOUTH	5,471,958.59	5,471,958.59
604	OSUN	EGBEDORE	5,381,942.78	5,381,942.78
605	OSUN	EJIGBO	6,109,568.57	6,109,568.57
606	OSUN	IFE CENTRAL	6,468,998.25	6,468,998.25
607	OSUN	IFE EAST	7,476,671.22	7,476,671.22
608	OSUN	IFE NORTH	6,969,336.02	6,969,336.02
609	OSUN	IFE SOUTH	6,075,102.51	6,075,102.51
610	OSUN	IFEDAYO	4,773,944.68	4,773,944.68
611	OSUN	IFELODUN	6,151,679.54	6,151,679.54
612	OSUN	ILA	5,423,546.60	5,423,546.60
613	OSUN	ILESHA EAST	5,654,106.05	5,654,106.05
614	OSUN	ILESHA WEST	5,991,624.46	5,991,624.46
615	OSUN	IREPODUN	5,929,597.83	5,929,597.83
616	OSUN	IREWOLE	6,415,601.37	6,415,601.37

617	OSUN	ISOKAN	5,823,222.30	5,823,222.30
618	OSUN	IWO	7,160,469.00	7,160,469.00
619	OSUN	OBOKUN	5,937,915.62	5,937,915.62
620	OSUN	ODO-OTIN	7,823,129.94	7,823,129.94
621	OSUN	OLA-OLUWA	5,354,750.04	5,354,750.04
622	OSUN	OLORUNDA	6,476,825.49	6,476,825.49
623	OSUN	ORIADE	6,497,592.49	6,497,592.49
624	OSUN	OROLU	5,725,844.80	5,725,844.80
625	OSUN	OSOGBO	6,370,431.04	6,370,431.04
626	OYO	AFIJO	6,269,715.19	6,269,715.19
627	OYO	AKINYELE	7,281,009.72	7,281,009.72
628	OYO	ATIBA	7,252,681.27	7,252,681.27
629	OYO	ATISBO	7,770,394.66	7,770,394.66
630	OYO	EGBEDA	7,883,844.87	7,883,844.87
631	OYO	IBADAN NORTH	8,102,987.76	8,102,987.76
632	OYO	IBADAN NORTH EAST	8,784,775.92	8,784,775.92
633	OYO	IBADAN NORTH WEST	6,465,272.69	6,465,272.69
634	OYO	IBADAN SOUTH EAST	7,672,914.25	7,672,914.25
635	OYO	IBADAN SOUTH WEST	8,033,188.63	8,033,188.63
636	OYO	IBARAPA CENTRAL	5,809,889.51	5,809,889.51
637	OYO	IBARAPA NORTH	6,059,019.86	6,059,019.86
638	OYO	IDO	5,939,676.46	5,939,676.46
639	OYO	SAKI WEST	8,821,987.38	8,821,987.38
640	OYO	IFELOJU	6,015,771.22	6,015,771.22
641	OYO	IREPO	6,312,698.00	6,312,698.00
642	OYO	ISEYIN	8,247,646.41	8,247,646.41
643	OYO	ITESIWAJU	7,131,535.19	7,131,535.19
644	OYO	IWAJOWA	6,546,853.58	6,546,853.58
645	OYO	OLORUNSOGO	5,911,435.47	5,911,435.47
646	OYO	KAJOLA	7,300,588.00	7,300,588.00
647	OYO	LAGELU	6,762,276.43	6,762,276.43
648	OYO	OGBOMOSHO NORTH	7,000,654.88	7,000,654.88
649	OYO	OGBOMOSHO SOUTH	5,993,071.12	5,993,071.12

650	OYO	OGO-OLUWA	5,484,250.32	5,484,250.32
651	OYO	OLUYOLE	7,269,686.16	7,269,686.16
652	OYO	ONA-ARA	7,920,526.26	7,920,526.26
653	OYO	ORELOPE	6,066,370.10	6,066,370.10
654	OYO	ORI IRE	7,295,513.08	7,295,513.08
655	OYO	OYO EAST	6,159,847.29	6,159,847.29
656	OYO	OYO WEST	6,186,737.77	6,186,737.77
657	OYO	SAKI EAST	6,156,695.39	6,156,695.39
658	OYO	IFEDAPO	7,096,759.15	7,096,759.15
659	PLATEAU	BARKIN LADI	8,371,242.97	8,371,242.97
660	PLATEAU	BASSA	8,444,523.08	8,444,523.08
661	PLATEAU	BOKKOS	8,407,725.15	8,407,725.15
662	PLATEAU	JOS EAST	6,383,082.02	6,383,082.02
663	PLATEAU	JOS NORTH	11,105,691.57	11,105,691.57
664	PLATEAU	JOS SOUTH	9,603,597.65	9,603,597.65
665	PLATEAU	KANAM	8,430,455.77	8,430,455.77
666	PLATEAU	KANKE	7,445,452.39	7,445,452.39
667	PLATEAU	LANGTANG NORTH	7,636,619.76	7,636,619.76
668	PLATEAU	LANGTANG SOUTH	7,244,440.57	7,244,440.57
669	PLATEAU	MANGU	10,009,134.19	10,009,134.19
670	PLATEAU	MIKANG	6,738,672.97	6,738,672.97
671	PLATEAU	PANKSHIN	8,996,258.81	8,996,258.81
672	PLATEAU	QUAN-PAN	8,983,247.25	8,983,247.25
673	PLATEAU	RIYOM	7,099,247.12	7,099,247.12
674	PLATEAU	SHENDAM	9,045,730.25	9,045,730.25
675	PLATEAU	WASE	9,611,128.66	9,611,128.66
676	RIVERS	AHOADA	6,394,827.62	6,394,827.62
677	RIVERS	AHOADA WEST	7,989,840.48	7,989,840.48
678	RIVERS	AKUKUTORU	7,360,319.01	7,360,319.01
679	RIVERS	ANDONI	7,856,993.07	7,856,993.07
680	RIVERS	ASARITORU	7,293,255.25	7,293,255.25
681	RIVERS	BONNY	7,292,036.56	7,292,036.56
682	RIVERS	DEGEMA	7,902,899.06	7,902,899.06
683	RIVERS	ELEME	7,656,414.26	7,656,414.26
684	RIVERS	EMOHUA	7,302,892.51	7,302,892.51
685	RIVERS	ETCHE	8,563,816.84	8,563,816.84
686	RIVERS	GONAKA	7,626,937.77	7,626,937.77
687	RIVERS	IKWERRE	7,299,633.72	7,299,633.72

688	RIVERS	KHANA	8,665,934.01	8,665,934.01
689	RIVERS	OBIO/AKPOR	10,612,376.08	10,612,376.08
690	RIVERS	OBUA/ODUAL	8,567,830.56	8,567,830.56
691	RIVERS	OGBA/EGBEMA/N DONI	8,645,692.26	8,645,692.26
692	RIVERS	OGU/BOLO	5,939,976.77	5,939,976.77
693	RIVERS	OKRIKA	7,309,166.79	7,309,166.79
694	RIVERS	OMUMMA	5,793,235.34	5,793,235.34
695	RIVERS	OPOBO/NKORO	6,266,365.39	6,266,365.39
696	RIVERS	OYIGBO	6,472,014.90	6,472,014.90
697	RIVERS	PORT HARCOURT	12,019,372.00	12,019,372.00
698	RIVERS	TAI	7,114,100.17	7,114,100.17
699	SOKOTO	BINJI	6,665,293.18	6,665,293.18
700	SOKOTO	BODINGA	7,587,337.03	7,587,337.03
701	SOKOTO	DANGE-SHUNI	8,176,616.89	8,176,616.89
702	SOKOTO	GADA	8,877,862.48	8,877,862.48
703	SOKOTO	GORONYO	8,351,448.87	8,351,448.87
704	SOKOTO	GUDU	7,567,357.98	7,567,357.98
705	SOKOTO	GWADABAWA	8,643,002.63	8,643,002.63
706	SOKOTO	ILLELA	7,375,166.81	7,375,166.81
707	SOKOTO	ISA	8,348,139.49	8,348,139.49
708	SOKOTO	KEBBE	7,537,207.72	7,537,207.72
709	SOKOTO	KWARE	6,989,306.37	6,989,306.37
710	SOKOTO	RABAH	8,321,619.61	8,321,619.61
711	SOKOTO	SABON BIRNI	8,731,058.22	8,731,058.22
712	SOKOTO	SHAGARI	7,867,146.00	7,867,146.00
713	SOKOTO	SILAME	7,044,547.31	7,044,547.31
714	SOKOTO	SOKOTO NORTH	7,828,167.91	7,828,167.91
715	SOKOTO	SOKOTO SOUTH	7,764,928.07	7,764,928.07
716	SOKOTO	TAMBUWAL	8,694,518.17	8,694,518.17
717	SOKOTO	TANGAZA	8,015,995.36	8,015,995.36
718	SOKOTO	TURETA	7,294,672.74	7,294,672.74
719	SOKOTO	WAMAKKO	7,519,685.24	7,519,685.24
720	SOKOTO	WURNO	7,235,105.65	7,235,105.65
721	SOKOTO	YABO	6,782,909.95	6,782,909.95
722	TARABA	ARDO KOLA	6,732,529.77	6,732,529.77
723	TARABA	BALI	11,520,908.87	11,520,908.87
724	TARABA	DONGA	7,912,745.16	7,912,745.16
725	TARABA	GASHAKA	9,447,865.04	9,447,865.04
726	TARABA	GASSOL	10,206,958.17	10,206,958.17

727	TARABA	IBI	7,070,875.08	7,070,875.08
728	TARABA	JALINGO	6,800,966.38	6,800,966.38
729	TARABA	KARIM LAMIDU	10,556,029.92	10,556,029.92
730	TARABA	KURMI	7,514,196.68	7,514,196.68
731	TARABA	LAU	6,937,840.63	6,937,840.63
732	TARABA	SARDAUNA	10,353,464.62	10,353,464.62
733	TARABA	TAKUM	8,195,101.97	8,195,101.97
734	TARABA	USSA	7,043,580.81	7,043,580.81
735	TARABA	WUKARI	10,088,929.16	10,088,929.16
736	TARABA	YORRO	6,688,085.27	6,688,085.27
737	TARABA	ZING	7,255,232.75	7,255,232.75
738	YOBE	BADE	7,497,851.61	7,497,851.61
739	YOBE	BURSARI	8,297,115.12	8,297,115.12
740	YOBE	DAMATURU	6,947,090.71	6,947,090.71
741	YOBE	FIKA	7,778,208.82	7,778,208.82
742	YOBE	FUNE	10,909,532.90	10,909,532.90
743	YOBE	GEIDAM	9,041,185.09	9,041,185.09
744	YOBE	GUJBA	8,323,949.48	8,323,949.48
745	YOBE	GULAMI	7,231,804.74	7,231,804.74
746	YOBE	JAKUSKO	9,537,593.30	9,537,593.30
747	YOBE	KARASUWA	6,726,431.47	6,726,431.47
748	YOBE	MACHINA	6,442,851.89	6,442,851.89
749	YOBE	NANGERE	6,907,722.51	6,907,722.51
750	YOBE	NGURU	7,512,965.23	7,512,965.23
751	YOBE	POTISKUM	8,267,163.57	8,267,163.57
752	YOBE	TARMUA	7,667,711.52	7,667,711.52
753	YOBE	YUNUSARI	7,991,069.60	7,991,069.60
754	YOBE	YUSUFARI	7,972,080.02	7,972,080.02
755	ZAMFARA	ANKA	7,503,883.13	7,503,883.13
756	ZAMFARA	BAKURA	7,265,634.34	7,265,634.34
757	ZAMFARA	BUKKUYUM	8,574,638.62	8,574,638.62
758	ZAMFARA	BUNGUDU	9,463,899.51	9,463,899.51
759	ZAMFARA	GUMMI	8,237,315.94	8,237,315.94
760	ZAMFARA	GUSAU	11,437,987.79	11,437,987.79
761	ZAMFARA	KAURA NAMODA	8,686,655.50	8,686,655.50
762	ZAMFARA	KIYAWA	7,881,161.74	7,881,161.74
763	ZAMFARA	MARADUN	8,519,758.72	8,519,758.72
764	ZAMFARA	MARU	11,245,386.69	11,245,386.69
765	ZAMFARA	SHINKAFI	7,021,394.17	7,021,394.17

766	ZAMFARA	TALATA MAFARA	8,109,826.32	8,109,826.32
767	ZAMFARA	TSAFE	8,592,094.39	8,592,094.39
768	ZAMFARA	ZURMI	9,489,169.10	9,489,169.10
769	FCT-ABUJA	ABAJI	6,268,267.66	6,268,267.66
770	FCT-ABUJA	ABUJA MUNICIPAL	16,001,403.68	16,001,403.68
771	FCT-ABUJA	BWARI	9,013,153.11	9,013,153.11
772	FCT-ABUJA	GWAGWALADA	7,724,391.71	7,724,391.71
773	FCT-ABUJA	KUJE	7,339,485.56	7,339,485.56
774	FCT-ABUJA	KWALI	7,549,673.39	7,549,673.39
	TOTAL		5,931,737,859.74	5,931,737,859.74

Office of the Accountant General of the Federation			
Federation Account Department			
Account Allocation Committee for the month of December, 2025 Shared in January, 2026			
S/N	STATE	Gross Statutory Allocation (Ecology)	Total Ecology Fund
		₦	₦
1	ABIA LGCS	123,120,154.20	123,120,154.20
2	ADAMAWA LGCS	155,298,403.90	155,298,403.90
3	AKWA IBOM LGCS	206,848,348.24	206,848,348.24
4	ANAMBRA LGCS	156,137,652.94	156,137,652.94
5	BAUCHI LGCS	177,247,133.78	177,247,133.78
6	BAYELSA LGCS	72,146,071.29	72,146,071.29
7	BENUE LGCS	192,872,313.87	192,872,313.87
8	BORNO LGCS	209,401,533.64	209,401,533.64
9	CROSS RIVER LGCS	134,994,573.45	134,994,573.45
10	DELTA LGCS	172,976,184.69	172,976,184.69
11	EBONYI LGCS	99,860,285.39	99,860,285.39
12	EDO LGCS	132,350,193.75	132,350,193.75
13	EKITI LGCS	105,090,853.43	105,090,853.43
14	ENUGU LGCS	134,469,764.50	134,469,764.50
15	GOMBE LGCS	92,138,776.55	92,138,776.55
16	IMO LGCS	180,219,396.98	180,219,396.98
17	JIGAWA LGCS	189,337,444.76	189,337,444.76
18	KADUNA LGCS	212,927,885.00	212,927,885.00
19	KANO LGCS	338,999,442.06	338,999,442.06
20	KATSINA LGCS	258,086,045.49	258,086,045.49
21	KEBBI LGCS	162,879,997.44	162,879,997.44
22	KOGI LGCS	168,348,408.07	168,348,408.07
23	KWARA LGCS	119,124,132.35	119,124,132.35
24	LAGOS LGCS	202,927,505.37	202,927,505.37
25	NASSARAWA LGCS	106,279,257.62	106,279,257.62
26	NIGER LGCS	196,714,707.78	196,714,707.78
27	OGUN LGCS	140,335,561.28	140,335,561.28
28	ONDO LGCS	134,029,337.87	134,029,337.87
29	OSUN LGCS	181,546,126.84	181,546,126.84
30	OYO LGCS	229,006,274.00	229,006,274.00
31	PLATEAU LGCS	143,556,250.17	143,556,250.17
32	RIVERS LGCS	177,945,930.40	177,945,930.40
33	SOKOTO LGCS	179,219,093.66	179,219,093.66
34	TARABA LGCS	134,325,310.29	134,325,310.29
35	YOBE LGCS	135,052,327.58	135,052,327.58
36	ZAMFARA LGCS	122,028,805.96	122,028,805.96
37	FCT-ABUJA LGCS	53,896,375.12	53,896,375.12
TOTAL		5,931,737,859.73	5,931,737,859.73