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AN APPRAISAL OF THE FEDERAL REVENUE ALLOCATIONS TO STATE GOVERNMENTS IN NIGERIA

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Abstract *Given the controversial debate on an acceptable formula for sharing federally collected revenue, the study appraised the formula for sharing the states' share of revenue from the Federation account among the individual states in order to determine whether it discriminates against any group of Nigerians. The 27 non-oil producing states of Nigeria were purposively selected for the study. Data on revenue from the Federation account to each state were obtained from the Office of the Accountant General of the Federation. Kruskal-Wallis one way analysis of variance by rank was used to analyse the data. Findings show that there is significant difference in the per capita revenue attracted by individual Nigerians to their respective states. The implication is that the current formula for horizontal distribution of states share of the federation account is not in the spirit of Sections 42 of the Nigerian Constitution which prohibits discrimination against any Nigerian. The study recommends that the National Assembly should take note of this finding and possibly review the existing formula for distributions of the states' share of the Federation account among the states.*

Keywords: *Federally Collected Revenue, Horizontal Distribution of States Share*

Introduction

Nigeria operates a federal system of government with three levels of government, viz federal, state and local governments. Each level of government has its own expenditure responsibility and autonomy in the performance of its constitutionally assigned responsibilities. By the 1999 Constitution of the Federal Republic of Nigeria, all revenue accruing to the Federation account are distributed among the Federal, States and local governments on such terms and in such manner as prescribed by the National Assembly. Also the states' share of the revenue is distributed among the 36 states in the manner prescribed by the National Assembly. The question of an acceptable formula for sharing federally collected revenue among the three tiers of governments has been the most protracted and controversial debate in the political and economic management of the economy. So contentious has this matter been that none of the formulae evolved over the years has gained acceptability among the components units of the country (Ikeji, 2011b). This is evidenced by the continuous agitation for the review of the allocation formula between the Federal Government on the one side, and the states and local governments on the other (Okeke *et al*., 2012). Currently, the applicable formula is: federal government 52.68%, states 26.72% and local governments 20.60%.

Somehow, the formulae for horizontal distribution of the states and local governments' shares among the 36 states and the 774 local governments respectively are hardly contentious. The current formula for sharing the 26.72% share allocated to the states horizontally among the 36 states of the Federation is said to be based on equity principle, even development, national interest, continuity of government service, minimum responsibility of government, financial comparability, primary school enrolment, social factors including national minimum standards, land mass and terrain. The actual allocations are: equality of states 45.23%, population 25.6%, population density 1.45%, internal revenue generation effort 8.31%, land mass 5.35%, terrain 5.35%, rural road and inland water ways 1.21%, portable water 1.5%, education 3% and healthcare 3%. The horizontal allocation among the local governments follows the same principles in the sharing of the 20.60% share to the 774 local governments (Federal Ministry of Finance, 2010).

As a matter of fact, all federally collected revenue belongs to the Nigerian people. These people reside in the various states and local governments. But somehow the impact of the current horizontal allocation formulae for the states and local governments on the individual Nigerians has never been seriously questioned or examined.

By the Nigeria Constitution, all citizens are equal in law. The revenue collected by the states and local governments is for the welfare of the Nigerian people. It stands to reason therefore that whatever allocation formula that is adopted should ensure that no group of Nigeria are shortchanged by reason of belonging to a particular state or local government. And perhaps it is for such reason that the 1999 Constitution provided for freedom from discrimination as a fundamental right of all Nigerian citizens. As section 42 of the constitution puts it:

1. *A citizen of Nigeria of a particular community, ethnic group, place of origin, sex, religion or political opinion, shall not by reason only that he is such a person (a) be subjected either expressly by or in practical application of any law in force in Nigeria or any executive or administrative action of any government to disabilities or restrictions to which citizens of Nigeria of other communities, ethnic group, place of origin, sex, religion or political opinion are not made subject… (2) No citizen of Nigeria shall be subjected to any disability or deprivation merely by reason of the circumstances of his birth.*

The combined effect of Sections 42(1) and (2) is that no Nigerian, no matter what his state or local government is, should be discriminated against in the sharing of whatever is communally owned including state and local governments shares of revenue from the Federation account. It can therefore be reasoned that in whatever formula the National Assembly approves for the horizontal distribution of states shares of the federation account to the benefiting states, it should be such that there should be no significant difference in what individual Nigerians attract to their states on a per capita basis, if the fundamental right is to be preserved.

The purpose of this study therefore is to assess the horizontal distribution formula for the state share of revenue from the Federation account among the individual states so as to determine whether it discriminates against Nigerians in any state of the Federation.

Literature Review and Development of Hypothesis

Prior studies on revenue distribution among federal, state and local government, otherwise viewed as fiscal federalism, present varied perspectives for fiscal relations within a polity (Sharma, 2011; Ozon-Eson, 2005; Shah, 2001). Ekanade (2011) investigated the historical dynamics that have shaped the development of fiscal federalism in Nigeria and Canada. He argued that Nigeria's defective federal structure, military rule, presidential federalism, politicized sharing principles and the parochial political culture have inhibited the efficient and equitable allocation of tax powers and expenditure responsibilities in Nigeria. Ekanade advocated for Canadian federalism as a viable option for renewing autonomy of subnational units, predominance of civic culture, scientific equalisation and dependence of intergovernmental relations on mutual convenience, rather than on statutes.

Related research by Udoka (2004) focused on governance and fiscal federalism in Nigeria. He submitted that the issue of fiscal federalism has remained a thorny issue on the Nigerian political scene as evident in the number of revenue allocation commissions set up since 1946. He suggested that the Federal Government should be more sincere and honest by adhering strictly to the agreed formula in the disbursement of revenue to the various tiers of government and among the states.

Ikeji (2011a) explored the theory and practice of revenue allocation in a Federal setting, Nigeria, and averred that given Nigeria's experience, the degree and form of the diverse nationalities are directly related to the nature and form of Federalism in the Polity. The study suggested that in real terms, the lingering problem of revenue allocation in Nigeria derives essentially from the distortions inherent in the peculiarly Nigeria's Federal system.

In a similar development, Chukwuemeka & Amobi (2011) evaluated fiscal Federalism in Nigeria, with a view to identifying the problem areas. Using survey research method, their findings revealed that the recommendations proffered by the revenue allocation commissions set up by government did not make much impact on the economy due to imperfection in the 1999 Federal Government Constitution. Findings on insignificant economic impact of fiscal federalism and economic growth were reported by Usman (2011). Employing multiple regression models, his finding indicated that there exists a direct relationship between the revenue allocation formula as proxied by the share of federal, states and local governments from the Federation account and economic process in Nigeria.

Another study explored the politics of resource control in Nigeria and attributed the problems of revenue allocation to the changing nature and dynamics of federalism (Bassey & Akpan, 2012). From the comparative analysis of data from other federalism, Bassey & Akpan (2012) concluded that fiscal federalism cannot endure in a mono-cultural economy like Nigeria.

Corroborating the changing nature and dynamic of federalism, Trowolo (2011) investigated the causes of dissatisfaction and violent agitation arising from fiscal federalism and adopted allocation formula. Findings from his descriptive and analytical methods suggested that the centralism, the age-long hegemony of Federal government and protracted period of military interregnum contributed to the constant conflicts associated with fiscal federalism in Nigeria.

Cognizance of many theories of fiscal federalism (Arrow, Musgrave & Samuelson in Ozon-Eson, 2005), this study is anchored on the theoretical framework known as theory of public goods (Arrow, Musgrave & Samuelson in Ozon-Eson, 2005). The theoretical framework was basically a Keynesian proposition which advocated for dominant role of the state in economic affairs. He identified three responsibilities to include:

- Roles of government in correcting the various forms of market failure
- Ensuring an equitable distribution of income
- Seeking to maintain stability in the macro-economy at full employment and stable prices.

It is true that previous studies have made useful insight to the problems of fiscal federalism in Nigeria. It is also true that those studies have tended to focus on the vexed issue of the division of federally collected revenue among the three tiers of government and the issue of resource control canvassed by the south-south region of Nigeria where crude oil exploration has been going on for the past fifty years. Curiously, the issue of equitability in the distribution of the states' share of federally collected revenue among the 36 states of the federation appears to be taken for granted. Hence there is hardly any study in that direction.

Given that the primary objective of the government is the welfare of the people and that the constitution of the Federal Republic of Nigeria prohibits discrimination against any citizen on account of his state of origin, there is thus a justification for an inquiry into the basis for distribution of whatever is due to the states from the federation account among the 36 states of the Federation. And the idea is to determine whether Nigerians in any state of the Federation are shortchanged. It is true that the existing distribution formula factored in equity principles, even development, continuity of government service and minimum responsibility of government among others, the resultant effect should not be in the spirit of the Nigerian Constitution, if there is significant difference on its effect on the individual Nigerians in the various states of the Federation.

Accordingly the following hypothesis will be tested:

Irrespective of the host of factors, factored into the formula for the distribution of the states' share of revenue from the Federation account among the state governments, there is no significant difference in the per capita allocation to individual Nigerians in the different states of the Federation.

Methodology

Descriptive research design was adopted for this study. Descriptive design is a non-experimental design that specifies the nature of a given phenomenon (Osuala, 2005). This design is appropriate for this study because we seek to determine whether the revenue allocation formula currently applied in the sharing of the states' share of revenue from the federation account is fair to all Nigerians irrespective of the states they find themselves.

The population for this study is the 36 states of the Federal Republic of Nigeria. A sample of 27 non-oil producing states was judgmentally used for the study. The justification is that the remaining 9 states constitutionally get more revenue from the federation account because they are entitled to 13% of the oil revenue derived from their states.

Sources of Data

Data on the revenue accruing to each of the 27 non-oil producing states from the states' share of federation for the period 2000-2010 were obtained from the Office of the Accountant General of the Federation. The data on the population of each state and the growth rate of population over the study period were obtained from the National Population Bureau. Thus with the annual allocation and population, we computed the per capita allocation for each of the 27 states over the study period.

Data Presentation and Analysis

The schedule of per capita allocation, total annual allocation and population of each of the 27 non-oil producing states over the study period is shown as Appendix 1.

Kruskal-Wallis one way analysis of variance by rank was used to analyse the data to determine whether there is significant difference in the per-capita allocation for each of the 27 states over the study period. The details are shown as Appendix 2.

Test of Hypothesis

Ho: Irrespective of the host of factors, factored into the formula for distribution of the state share of revenue from the Federation account among the state governments, there is no significant difference in the per-capita allocation to individual Nigerians in the different states of the Federation.

Kruskal-Wallis Test Statistic

$$\mathbf{H} = \frac{12}{n(n+1)}\sum_{1=1}^{k}\frac{R^2}{ni} - 3(n+1)$$

$$= \left(\frac{12}{297(297+1)}\right)(7{,}471{,}204) - 891$$

$$= 121.35$$

Since there are at least 5 observations in each of K = 27 groups, H may be assumed to be approximately chi-square distributed with 27-1=26 degree of freedom under the null hypothesis. For a 5% significance level, the critical chi-square value is 38.88.

Since H=121.35>38.88, we reject the null hypothesis at 5% level of significance and conclude that there is significance difference in the per-capita allocation to individual Nigerians in the different states of the Federation.

Analyses of Findings and Policy Implications

The hypothesis tested reveals that there is significant difference in the amount of revenue attracted by individual Nigerians on a per capita basis to their states of residence. This result becomes relevant in view of Section 42(1) and (2) of the Constitution of Federal Republic of Nigeria which prohibits discrimination against any citizen on account of his place of birth or state of origin. Arguably, no citizen of Nigeria will be comfortable if his counterpart in another state of the Federation attracts more revenue on a per capita basis, to his states of residence. As shown in Table 1 in Appendix 1, the three states whose residents would appear to be most favoured in the per capita allocation are Yobe (N9,925), Kwara (N9,222) and Nassarawa (N8,296). Conversely the most disadvantaged Nigerians in terms of per capita attraction of Federal revenue to their states reside in Kano (N3,232), Kaduna (N3,899) and Katsina (3,962).

The range between the highest and lowest in the average per capita allocation among the states over the eleven year period covered by this study is N6,693. This statistic is quite revealing of the extent of disparity which the current revenue sharing formula has created when it is considered on a per capita basis.

Recommendations and Conclusion

It is evident from this study that there is significant difference in the revenue accruing to the individual states from the Federation account when considered on a per capita basis, implying that individual Nigerians residing in different states of the Federation do not receive equal treatment. This revelation should call the attention of the National Assembly whose duty is it to ensure that the spirit of Section 42 of the Constitution is reflected in the practical consequences of any formula they approve for distribution of the states' share of revenue from the Federation account.

In the circumstance therefore, this study advocates that in the spirit of the constitution, it will be necessary for the National Assembly to review the current revenue sharing formula. We recommend that population should not be the sole criterion for sharing of federally collected revenue among the states. But whatever other factors that are factored into the formula, it should be such that there should be no significant difference on the allocation to the individual states on a per capita basis.

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Appendix 1

Table 1: Schedule of Per Capita Allocation, Total Allocation and Population of the 27 Non-Oil Producing States of Nigeria

		Adamawa	Anambra	Bauchi	Benue	Borno	Ebonyi	Ekiti	Enugu	Gombe	Jigawa	Kaduna	Kano	Katsina
2000	Per capita (₦)	2563	1922	1816	2185	2282	2882	2772	2165	2780	1914	1755	1270	1745
	Allocation (₦ billion)	6.97	6.92	7.30	7.91	8.10	5.39	5.60	6.02	5.56	7.26	9.18	10.22	8.64
	Population (Million)	2.72	3.60	4.02	3.62	3.55	1.87	2.02	2.78	2.00	3.74	5.23	8.05	4.95
2001	Per capita (₦)	3591	2895	2593	3056	3181	4300	3817	3231	4024	3623	2339	1855	2491
	Allocation (₦ billion)	10.02	10.17	10.71	11.37	11.61	8.64	7.94	9.24	8.25	10.29	12.56	15.01	12.68
	Population (Million)	2.79	3.70	4.13	3.72	3.65	1.92	2.08	2.86	2.05	3.84	5.37	8.27	5.09
2002	Per capita (₦)	3839	2958	2783	3259	3381	4970	4037	3527	4327	2845	2459	1947	2391
	Allocation (₦ billion)	10.98	11.24	11.80	12.45	12.68	9.79	8.64	10.37	9.13	11.21	13.55	16.53	12.51
	Population (Million)	2.86	3.80	4.24	3.82	3.75	1.97	2.14	2.94	2.11	3.94	5.51	8.49	5.23
2003	Per capita (₦)	2993	3144	2961	3459	3592	5302	4300	3768	4470	3027	2619	2692	2546
	Allocation (₦ billion)	11.70	12.26	12.88	13.56	13.83	10.71	9.46	13.38	9.70	12.23	14.80	18.06	13.69
	Population (Million)	2.93	3.90	4.35	3.92	3.85	2.02	2.20	3.02	2.17	4.04	5.65	8.71	5.37
2004	Per capita (₦)	6525	5005	4904	5358	5180	8193	7208	6022	7561	5094	4221	3311	4162
	Allocation (₦ billion)	19.64	20.02	21.87	21.54	22.46	16.96	16.29	18.67	16.84	21.09	24.48	29.60	22.93
	Population (Million)	3.01	4.00	4.46	4.02	3.95	2.07	2.26	3.10	2.23	4.14	5.80	8.94	5.51
2005	Per capita (₦)	7586	5815	5796	6167	6660	9410	8578	7038	8860	6080	4221	3895	4897
	Allocation (₦ billion)	23.44	23.84	26.49	25.41	26.77	19.95	19.90	22.38	20.29	25.78	29.31	35.68	27.67
	Population (Million)	3.09	4.10	4.57	4.12	4.05	2.12	2.32	3.18	2.29	4.24	5.95	9.16	5.65
2006	Per capita (₦)	8773	6751	6720	7164	7701	10930	9945	8107	10268	7034	5684	4561	5677
	Allocation (₦ billion)	27.81	28.22	31.45	30.23	31.96	23.72	23.67	26.43	24.13	30.60	34.67	42.78	32.87
	Population (Million)	3.17	4.18	4.68	4.22	4.15	2.17	2.38	2.26	2.35	4.35	6.10	9.38	5.79
2007	Per capita (₦)	9585	7553	7342	7840	5365	11986	10873	8865	11066	7691	6181	4975	6209
	Allocation (₦ billion)	31.14	31.47	35.17	33.87	35.55	26.61	26.53	29.61	26.91	34.22	38.69	47.77	36.82
	Population (Million)	3.25	4.28	4.79	4.32	4.25	2.22	2.44	3.34	2.41	4.45	6.26	9.60	5.93
2008	Per capita (₦)	12222	9518	9729	11000	11039	11986	13036	11038	14648	9939	8067	6680	8125
	Allocation (₦ billion)	40.70	41.69	47.67	44.20	48.02	34.27	32.59	37.75	36.18	45.32	51.71	65.66	49.32
	Population (Million)	3.33	4.38	4.90	4.42	4.35	2.27	2.50	3.42	2.47	4.56	6.41	9.83	6.07
2009	Per capita (₦)	4797	3545	3824	3905	4383	5832	5353	4407	5742	3888	3141	2566	3168
	Allocation (₦ billion)	16.31	16.59	19.08	17.61	19.46	13.53	13.65	15.38	14.47	18.08	20.54	25.74	19.11
	Population (Million)	3.40	4.68	4.99	4.51	4.44	2.32	2.55	3.49	2.52	4.65	6.54	10.03	6.19
2010*	Per capita (₦)	3341	2467	2689	2743	3066	4076	3750	3113	4027	2532	2205	1803	2174
	Allocation (₦ billion)	11.66	11.77	13.66	12.61	13.89	9.66	9.75	11.02	10.35	12.00	14.71	18.45	13.72
	Population (Million)	3.47	4.77	5.08	4.59	4.53	2.37	2.60	3.54	2.57	4.74	6.67	10.23	6.31
MEAN		N5,982	N4,670	N4,650	N5,103	N5,348	N7,278	N6,697	N5,571	N7,070	N4,881	N3,899	N3,232	N3,962

Source: Compiled from data obtained from Office of the Accountant General of the Federation and National Population Bureau
* The total allocation and per capita for 2010 is based on 6 months data

Appendix 1 continued

Table 1 (contd): Schedule of Per Capita Allocation, Total Allocation and Population of the 27 Non-Oil Producing States of Nigeria

	Kebi	Kogi	Kwara	Lagos	Nassarawa	Niger	Ogun	Osun	Oyo	Plateau	Sokoto	Taraba	Yobe	Zamfara
2000	3230	2393	3207	1622	3525	2326	2254	2272	1730	2401	3146	3275	3165	2219
	6.59	6.70	6.44	12.52	5.64	7.91	7.19	6.68	8.32	6.33	6.89	6.55	6.33	6.19
	2.04	2.80	2.01	7.72	1.60	3.40	3.19	2.94	4.01	2.72	2.19	2.00	*2.00*	*2.78*
2001	**4552**	**3465**	**4309**	**2291**	**4957**	**3140**	**3055**	**2272**	**2385**	**3780**	**4824**	**1524**	**4688**	**3199**
	9.56	9.98	8.92	18.17	8.13	10.96	10.02	9.21	11.78	9.43	9.73	9.32	9.61	9.15
	2.10	2.88	2.07	7.93	1.64	3.49	3.28	*3.02*	*4.94*	*2.79*	*2.25*	*2.06*	*2.05*	*2.86*
2002	**4967**	**3730**	**4521**	**2395**	**5298**	**3296**	**3211**	**3200**	**2541**	**3608**	**3177**	**4829**	5095	3449
	10.48	11.04	9.63	19.52	8.90	11.80	10.82	9.92	12.88	10.32	10.61	10.14	10.70	10.14
	2.11	2.96	*2.13*	*8.15*	*1.68*	*3.58*	*3.37*	*3.10*	*5.07*	*2.86*	*3.34*	*2.10*	*2.10*	*2.94*
2003	**5306**	**3967**	**4804**	**2660**	**5657**	**3512**	**3410**	3412	2690	3833	3376	5202	5428	2669
	11.46	12.06	10.52	22.24	9.73	12.89	11.80	10.85	13.99	11.27	11.58	11.08	11.67	11.08
	2.16	*3.04*	*2.19*	*8.36*	*1.72*	*3.67*	*3.46*	*3.18*	*5.20*	*2.94*	*3.43*	*2.13*	*2.15*	*3.02*
2004	**8577**	**6208**	7742	4237	9290	3512	5381	5534	4289	6288	5665	8493	8380	6074
	19.04	19.37	17.42	36.35	16.35	21.77	19.10	18.04	22.86	18.99	19.94	18.60	18.52	18.83
	2.22	3.12	2.25	8.58	1.76	3.77	3.55	3.26	5.33	3.02	3.52	2.19	*2.21*	*3.10*
2005	**10053**	**7184**	**9065**	**4926**	**10840**	**6824**	**6275**	**6500**	**5002**	**7416**	**6759**	**9982**	**9612**	**1776**
	22.92	22.99	20.94	43.35	19.73	26.34	22.84	21.71	27.33	22.99	24.40	22.46	21.82	22.82
	2.28	3.20	2.31	8.80	1.82	3.86	3.64	*3.34*	*5.46*	*3.10*	*3.61*	*2.25*	*2.27*	*3.18*
2006	**11615**	**8372**	**10481**	**5917**	**12575**	**7916**	**7209**	**7529**	**5764**	**6835**	**7786**	**11604**	11159	8219
	27.18	27.46	24.84	53.31	23.39	31.27	26.89	25.75	32.22	27.46	28.81	26.69	25.89	27.04
	2.34	3.28	*2.37*	*9.01*	*1.86*	*3.95*	*3.73*	*3.42*	*5.59*	*3.18*	*3.70*	*2.30*	*2.32*	*3.20*
2007	**12808**	**9193**	**11421**	**6969**	**13863**	**8651**	**7209**	8283	6336	9414	8591	12723	12244	9080
	30.61	30.89	27.75	64.25	26.34	34.95	30.21	28.99	36.24	30.69	32.56	29.10	29.14	30.33
	2.39	*3.36*	*2.43*	*9.22*	*1.90*	*4.04*	*3.82*	*3.50*	*5.72*	*3.26*	*3.79*	*2.35*	*2.38*	*3.34*
2008	**16718**	**11849**	14418	9189	18051	11014	10307	10265	8254	11502	11012	16539	16274	11774
	40.96	40.76	35.90	84.74	35.20	45.60	40.30	36.75	48.37	38.42	42.93	39.86	39.71	40.27
	2.45	3.44	2.49	9.44	1.95	4.14	3.91	3.58	5.86	3.34	3.88	2.41	*2.44*	*3.42*
2009	**6594**	**4672**	**5870**	**2416**	**7055**	**8039**	**4043**	**4139**	**3181**	**4689**	**4290**	**6571**	**6418**	**4592**
	16.42	16.40	14.91	23.27	14.04	19.05	16.13	15.11	19.02	15.99	16.99	16.10	15.98	16.03
	2.49	3.51	2.54	9.63	1.99	4.22	3.99	*3.65*	*5.98*	*3.41*	*3.96*	*2.45*	*2.49*	*3.49*
2010	**4629**	**3226**	**4421**	**1607**	**5153**	**2893**	**3106**	**3005**	**2187**	**3236**	**3010**	**4620**	4500	3219
	11.76	11.55	11.45	15.78	10.46	12.44	12.64	11.18	13.34	11.26	12.16	11.55	11.43	11.46
	2.54	*3.58*	*2.59*	*9.82*	*2.03*	*4.30*	*4.07*	*3.72*	*6.10*	*3.48*	*4.04*	*2.50*	*2.54*	*3.56*
MEAN	N8,095	N5,841	N9,222	N4,168	N8,296	N5,556	N5,042	N5,128	N4,032	N5,727	N5,603	N7,760	N9,925	N5,115

Appendix 2

Table 2: Ranks of Per Capita Federal Revenue Allocation to the 27 Non-Oil Producing States of Nigeria

	Adamawa	Anambra	Bauchi	Benue	Borno	Ebonyi	Ekiti	Enugu	Gombe	Jigawa	Kaduna	Kano	Katsina	
2000	40	12	10	17	24	56	50	15	51	13	7	1	6	
2001	103	59	42	64	76	138.5	111	84	119	106	27	11	36	
2002	114	54	52	86	92	158	121	101	133	53	34	14	29	
2003	57.5	70	55	96	104	168	131	109	137	62	43	48	39	
2004	198	116	154	171	165	233	214	186	221	162	26.5	89	125	
2005	222	182	181	189	201	253	242	210	245	188	26.5	116	153	
2006	247	204	203	212	224	268	259	231	263	209	178	142	177	
2007	255	218	217	227	237	283.5	267	246	274	223	190	159	192	
2008	286	254	257	269	273	283.5	291	272	293	258	230	202	232	
2009	149	102	112	117	134	183	170	135	179	115	69	41	73	
2010	90	35	46	49	65	123	108	67	120	37	19	9	16	
	R_1=1,761.5	R_2=1,306	R_3=1,329	R_4=1,497	R_5=1,595	R_6=2,147.5	R_7=1,964	R_8=1,656	R_9=2,035	R_{10}=1,426	R_{11}=850	R_{12}=830	R_{13}=1,078	
	Kebi	**Kogi**	**Kwara**	**Lagos**	**Nassarawa**	**Niger**	**Ogun**	**Osun**	**Oyo**	**Plateau**	**Sokoto**	**Taraba**	**Yobe**	**Zamfara**
2000	83	30	79	4	100	26	21	22	5	32	71	87	72	20
2001	141	97	132	25	156	68	63	23	28	110	151	2	147	77
2002	157	107	140	31	167	88	80	78	38	105	74	152	163	95
2003	169	118	150	44	175	98.5	93	94	47	113	91	166	173	45
2004	241	191	225	128	252	98.5	172	174	129	194	176	240	239	187
2005	261	213	248	155	266	206	193	197	160	219	205	260	256	8
2006	279	238	265	185	288	228	215.5	220	180	207	226	278	275	234
2007	290	251	277	208	292	244	215.5	236	195	253	243	289	287	249
2008	296	280	285	250	297	271	264	262	235	281	270	295	294	282
2009	200	146	184	33	211	229	122	124	75.5	148	130	199	196	143
2010	145	82	136	3	164	57.5	66	60	18	85	61	144	138.5	81
	R_{14}=2,262	R_{15}=1,753	R_{16}=2,121	R_{17}=1,066	R_{18}=3,069	R_{19}=1,614	R_{20}=1,505	R_{21}=1,490	R_{22}=1,110.5	R_{23}=1,747	R_{24}=1,698	R_{25}=2,112	R_{26}=2,204.5	R_{27}=1,421