



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(March 2021 Disbursement)

Report Date: February 2022

Data Source: National Bureau of Statistics (NBS)

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EXECUTIVE SUMMARY

The Federation Account Allocation Committee (FAAC) disbursed the sum of N605.59bn to the three tiers of government in March 2021 from the revenue generated in February 2021

The amount disbursed comprised of N439.10bn from the Statutory Account, N157.33bn from Valued Added Tax (VAT), N8.65bn from FOREX Equalization and N0.52bn from Distribution of Excess Bank Charges.

The Federal Government received a total of N205.16bn from the N605.59bn while States received a total of N166.08bn and Local Governments received N122.85bn. The sum of N37.14bn was shared among the oil producing states from the 13% derivation fund

Revenue generating agencies such as Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS) and Department of Petroleum Resources (DPR) received N6.80bn, N8.31bn and N6.50bn respectively as cost of revenue collections

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N100.72bn was disbursed to the FGN consolidated revenue account; N3.48bn shared as share of derivation and ecology; N1.74bn as stabilization fund; N5.84bn for the development of natural resources; and N4.89bn to the Federal Capital Territory (FCT) Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MARCH 2021 DISBURSEMENT

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



Statutory
N178.98 bn



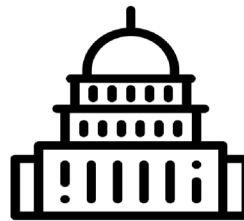
FGN
N205.16 bn

FOREX Equalization
N3.96 bn

**Distribution of Excess
Bank Charges**
N0.27 bn

VAT
N21.95

Statutory
N90.78 bn



STATE
N166.08 bn

FOREX Equalization
N2.01 bn

**Distribution of Excess
Bank Charges**
N0.14 bn

VAT
N73.16 bn

Statutory
N69.99 bn



LGCs
N122.85 bn

FOREX Equalization
N1.55 bn

**Distribution of Excess
Bank Charges**
N0.11 bn

VAT
N51.21 bn

13% Derivation Fund
N37.14 bn

**13% Derivation Refund
to Oil Producing States**
N23.92 bn

FIRS Refund
N4.00 bn

Cost of Collection - NCS
N6.80 bn

Refund of Cost of Collection
N0.10 bn

Cost of Collection - FIRS
N8.31 bn

**Refund to States on
WHT and Stamp Duties
on Individuals**
N17.80 bn

Police Trust Fund
N2.20 bn

Cost of Collections - DPR
N6.50 bn

**North East Development
Commission**
N4.72 bn








N605.59 bn

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MARCH 2021 DISBURSEMENT

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



BENEFICIARIES	NET STATUTORY ALLOCATION	FOREX EQUALIZATION	EXCESS BANK CHARGES	VAT
 FGN (CRF Account) N100,720,101,114.55	N76,337,351,487.71	N3,647,870,892.92	N250,945,769.24	N20,483,932,964.69
 Share of Derivation & Ecology N3,477,833,485.11	N3,397,445,512.69	N75,213,832.84	N5,174,139.57	-
 Stabilization N1,738,916,742.55	N1,698,722,756.35	N37,606,916.42	N2,587,069.79	-
 Development of Natural Resources N5,842,760,254.98	N5,707,708,461.33	N126,359,239.18	N8,692,554.48	-
 FCT-Abuja N4,891,043,535.42	N3,347,517,494.09	N75,213,832.84	N5,174,139.57	N1,463,138,068.91
TOTAL	N116,670,655,132.62			

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MARCH 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of February, 2021 Shared in March, 2021



ABIA

Net Statutory Allocation

N2,258,312,147.32

Forex Equalization

N65,885,627.21

Excess Bank Charges

N3,321,935.84

Share of Ecology

N61,833,101.91

VAT Allocation

N1,522,175,236.52

TOTAL

N3,911,528,048.80

Net Statutory Allocation

N2,072,317,700.21

Forex Equalization

N51,371,500.58

Excess Bank Charges

N3,533,968.48

Share of Ecology

N65,779,787.22

VAT Allocation

N1,530,373,923.25

TOTAL

N3,723,376,879.74

Net Statutory Allocation

N7,458,039,971.06

Forex Equalization

N247,442,205.11

Excess Bank Charges

N3,566,809.37

Share of Ecology

N66,391,073.61

VAT Allocation

N1,680,669,233.14

TOTAL

N9,456,109,292.29

Net Statutory Allocation

N2,159,077,396.99

Forex Equalization

N51,275,262.12

Excess Bank Charges

N3,527,348.00

Share of Ecology

N65,656,556.54

VAT Allocation

N1,790,344,932.91

TOTAL

N4,069,881,496.56



ANAMBRA

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MARCH 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of February, 2021 Shared in March, 2021



BAUCHI

Net Statutory Allocation

N1,871,240,987.64

Forex Equalization

N61,685,858.26

Excess Bank Charges

N4,243,517.82

Share of Ecology

N78,987,037.27

VAT Allocation

N1,781,522,466.54

TOTAL

N3,797,679,867.53



BAYELSA

Net Statutory Allocation

N6,041,803,732.59

Forex Equalization

N221,432,481.70

Excess Bank Charges

N3,138,997.05

Share of Ecology

N58,427,956.91

VAT Allocation

N1,517,535,963.97

TOTAL

N7,842,339,132.22



BENUE

Net Statutory Allocation

N1,687,730,642.86

Forex Equalization

N57,834,479.74

Excess Bank Charges

N3,978,572.28

Share of Ecology

N74,055,453.48

VAT Allocation

N1,716,568,331.29

TOTAL

N3,540,167,479.65



BORNO

Net Statutory Allocation

N2,809,412,175.09

Forex Equalization

N64,072,315.06

Excess Bank Charges

N4,407,687.90

Share of Ecology

N82,042,829.26

VAT Allocation

N1,700,689,857.87

TOTAL

N4,660,624,865.19

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MARCH 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of February, 2021 Shared in March, 2021



CROSS RIVER

Net Statutory Allocation

N857,850,443.04

Share of Ecology

N66,402,396.04

Forex Equalization

N51,857,734.29

VAT Allocation

N1,490,637,675.10

Excess Bank Charges

N3,567,417.65

TOTAL

N2,470,315,666.11



DELTA

Net Statutory Allocation

N14,392,244,868.94

Share of Ecology

N67,047,891.70

Forex Equalization

N467,725,480.36

VAT Allocation

N1,957,597,643.70

Excess Bank Charges

N3,602,096.41

TOTAL

N16,888,217,981.11



EBONYI

Net Statutory Allocation

N1,844,588,302.29

Share of Ecology

N59,076,687.19

Forex Equalization

N46,136,635.56

VAT Allocation

N1,505,907,519.77

Excess Bank Charges

N3,173,849.58

TOTAL

N3,458,882,994.40



EDO

Net Statutory Allocation

N3,129,795,427.43

Share of Ecology

N61,744,606.30

Forex Equalization

N88,011,735.46

VAT Allocation

N1,832,672,382.66

Excess Bank Charges

N3,317,181.48

TOTAL

N5,115,541,333.34

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MARCH 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of February, 2021 Shared in March, 2021



EKITI

Net Statutory Allocation

N1,134,544,668.39

Share of Ecology

N59,043,350.56

Forex Equalization

N46,110,600.93

VAT Allocation

N1,432,860,152.89

Excess Bank Charges

N3,172,058.60

TOTAL

N2,675,730,831.36



ENUGU

Net Statutory Allocation

N2,165,612,633.27

Share of Ecology

N66,408,127.02

Forex Equalization

N51,862,209.95

VAT Allocation

N1,655,373,286.93

Excess Bank Charges

N3,567,725.55

TOTAL

N3,942,823,982.72



GOMBE

Net Statutory Allocation

N1,575,310,905.12

Share of Ecology

N62,198,504.28

Forex Equalization

N48,574,655.44

VAT Allocation

N1,476,419,658.86

Excess Bank Charges

N3,341,566.80

TOTAL

N3,165,845,290.50



IMO

Net Statutory Allocation

N2,827,427,527.10

Share of Ecology

N68,656,226.13

Forex Equalization

N85,364,569.65

VAT Allocation

N1,651,944,004.15

Excess Bank Charges

N3,688,502.94

TOTAL

N4,637,080,829.96

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MARCH 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of February, 2021 Shared in March, 2021



JIGAWA

Net Statutory Allocation

N2,495,553,608.75

Share of Ecology

N73,846,140.04

Forex Equalization

N57,671,013.95

VAT Allocation

N1,763,715,414.76

Excess Bank Charges

N3,967,327.08

TOTAL

N4,394,753,504.57



KADUNA

Net Statutory Allocation

N2,551,894,420.99

Share of Ecology

N86,519,342.14

Forex Equalization

N67,568,300.58

VAT Allocation

N2,109,306,873.09

Excess Bank Charges

N4,648,185.11

TOTAL

N4,819,937,121.91



KANO

Net Statutory Allocation

N3,344,464,157.99

Share of Ecology

N104,741,295.85

Forex Equalization

N81,798,950.22

VAT Allocation

N3,021,285,752.43

Excess Bank Charges

N5,627,145.55

TOTAL

N6,557,917,302.05



KATSINA

Net Statutory Allocation

N2,694,417,516.36

Share of Ecology

N81,171,523.35

Forex Equalization

N63,391,858.43

VAT Allocation

N1,992,941,383.79

Excess Bank Charges

N4,360,877.65

TOTAL

N4,836,283,159.58

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MARCH 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of February, 2021 Shared in March, 2021



KEBBI

Net Statutory Allocation

N2,360,768,294.98

Share of Ecology

N69,726,743.53

Forex Equalization

N54,453,922.66

VAT Allocation

N1,558,937,928.64

Excess Bank Charges

N3,746,015.66

TOTAL

N4,047,632,905.46



KOGI

Net Statutory Allocation

N2,227,861,984.61

Share of Ecology

N72,982,850.64

Forex Equalization

N56,996,817.90

VAT Allocation

N1,735,771,684.73

Excess Bank Charges

N3,920,947.51

TOTAL

N4,097,534,285.39



KWARA

Net Statutory Allocation

N1,780,906,717.37

Share of Ecology

N58,780,112.49

Forex Equalization

N45,905,022.04

VAT Allocation

N1,450,601,517.80

Excess Bank Charges

N3,157,916.33

TOTAL

N3,339,351,286.03



LAGOS

Net Statutory Allocation

-N504,228,817.55

Share of Ecology

N88,460,819.21

Forex Equalization

N69,084,520.01

VAT Allocation

N9,040,709,096.75

Excess Bank Charges

N4,752,489.47

TOTAL

N8,698,778,107.89

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MARCH 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of February, 2021 Shared in March, 2021



NASSARAWA

Net Statutory Allocation

N1,988,500,145.64

Share of Ecology

N60,896,322.83

Forex Equalization

N47,557,701.48

VAT Allocation

N1,338,316,442.16

Excess Bank Charges

N3,271,608.10

TOTAL

N3,438,542,220.22



NIGER

Net Statutory Allocation

N2,120,653,590.56

Share of Ecology

N78,218,615.33

Forex Equalization

N61,085,750.09

VAT Allocation

N1,673,692,591.50

Excess Bank Charges

N4,202,234.95

TOTAL

N3,937,852,782.43



OGUN

Net Statutory Allocation

N1,160,191,745.32

Share of Ecology

N61,348,599.93

Forex Equalization

N47,910,912.62

VAT Allocation

N1,730,792,994.06

Excess Bank Charges

N3,295,906.35

TOTAL

N3,003,540,158.27



ONDO

Net Statutory Allocation

N2,044,673,661.12

Share of Ecology

N61,470,138.38

Forex Equalization

N82,226,165.63

VAT Allocation

N1,691,963,082.38

Excess Bank Charges

N3,302,435.91

TOTAL

N3,883,635,483.41

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MARCH 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of February, 2021 Shared in March, 2021



OSUN

Net Statutory Allocation

N719,819,409.64

Share of Ecology

N60,223,958.16

Forex Equalization

N47,032,610.35

VAT Allocation

N1,578,133,663.37

Excess Bank Charges

N3,235,485.83

TOTAL

N2,408,445,127.34



OYO

Net Statutory Allocation

N1,731,598,910.66

Share of Ecology

N74,063,635.72

Forex Equalization

N57,840,869.76

VAT Allocation

N3,115,281,658.78

Excess Bank Charges

N3,979,011.86

TOTAL

N4,982,764,086.79



PLATEAU

Net Statutory Allocation

N1,011,680,287.63

Share of Ecology

N68,955,685.54

Forex Equalization

N53,851,755.83

VAT Allocation

N1,586,551,787.00

Excess Bank Charges

N3,704,591.17

TOTAL

N2,724,744,107.17



RIVERS

Net Statutory Allocation

N8,701,632,647.56

Share of Ecology

N71,214,906.64

Forex Equalization

N261,472,516.04

VAT Allocation

N4,351,975,726.29

Excess Bank Charges

N3,825,966.08

TOTAL

N13,390,121,762.61

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MARCH 2021 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of February, 2021 Shared in March, 2021



SOKOTO

Net Statutory Allocation

N2,165,363,351.94

Share of Ecology

N72,775,169.50

Forex Equalization

N56,834,626.88

VAT Allocation

N1,693,458,626.13

Excess Bank Charges

N3,909,790.00

TOTAL

N3,992,341,564.45



TARABA

Net Statutory Allocation

N1,454,294,506.31

Share of Ecology

N63,608,538.75

Forex Equalization

N49,675,838.49

VAT Allocation

N1,412,173,225.04

Excess Bank Charges

N3,417,319.82

TOTAL

N2,983,169,428.42



YOBE

Net Statutory Allocation

N2,147,293,611.40

Share of Ecology

N65,572,237.43

Forex Equalization

N51,209,413.25

VAT Allocation

N1,522,912,248.82

Excess Bank Charges

N3,522,818.06

TOTAL

N3,790,510,328.95



ZAMFARA

Net Statutory Allocation

N1,548,193,580.42

Share of Ecology

N65,711,887.78

Forex Equalization

N51,318,473.72

VAT Allocation

N1,545,089,478.26

Excess Bank Charges

N3,530,320.62

TOTAL

N3,213,843,740.81



METHODOLOGY

Data is provided by the Office of the Accountant-General of the Federation (OAGF) and verified and validated by the National Bureau of Statistics (NBS)

APPENDIX

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

Beneficiaries	Statutory	FOREX Equaliza- tion for the Month	Distribution of Excess Bank Charges for the Month	VAT	Total
	₦	₦	₦	₦	₦
FGN (see Table II)	178,977,429,608.72	3,962,264,714.20	272,573,672.65	21,947,071,033.60	205,159,339,029.17
State (see Table III)	90,779,744,099.18	2,009,713,613.58	138,253,009.36	73,156,903,445.32	166,084,614,167.45
LGCs (see Table IV)	69,987,377,561.50	1,549,404,956.58	106,587,275.18	51,209,832,411.72	122,853,202,204.98
13% Derivation Fund	36,019,118,050.62	1,123,884,858.58	0.00	0.00	37,143,002,909.21
Cost of Collection - NCS	6,142,143,402.18	0.00	0.00	659,549,865.91	6,801,693,268.09
Cost of Collection - FIRS	2,674,072,315.86	0.00	0.00	5,633,517,097.13	8,307,589,412.99
Cost of Collec- tions - DPR	6,503,661,446.63	0.00	0.00	0.00	6,503,661,446.63
FIRS Refund	4,000,000,000.00	0.00	0.00	0.00	4,000,000,000.00
Refund of Cost of Collection	100,000,000.00	0.00	0.00	0.00	100,000,000.00
North East Develop- ment Commis- sion	0.00	0.00	0.00	4,719,800,222.28	4,719,800,222.28
Police Trust Fund	2,198,083,830.37	0.00	0.00	0.00	2,198,083,830.37
13% Derivation Refund to Oil Pro- ducing States	23,920,441,326.36				23,920,441,326.36
Refund to States on WHT and Stamp Duties on Individuals	17,797,280,476.33				17,797,280,476.33
Total	439,099,352,117.75	8,645,268,142.95	517,413,957.19	157,326,674,075.96	605,588,708,293.85

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

	1	2	3	4=2-3	5	6	7	8=4+5+6+7
Beneficiaries		Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	FOREX Equalization for the Month	Distribution of Excess Bank Charges for the Month	VAT	Total Net Amount
		₦	₦	₦	₦	₦	₦	₦
FGN (CRF Account)	164,776,107,365.66	88,438,755,877.95	76,337,351,487.71	3,647,870,892.92	250,945,769.24	20,483,932,964.69	100,720,101,114.55	
Share of Derivation & Ecology	3,397,445,512.69	-	3,397,445,512.69	75,213,832.84	5,174,139.57	-	3,477,833,485.11	
Stabilization	1,698,722,756.35	-	1,698,722,756.35	37,606,916.42	2,587,069.79	-	1,738,916,742.55	
Development of Natural Resources	5,707,708,461.33	-	5,707,708,461.33	126,359,239.18	8,692,554.48	-	5,842,760,254.98	
FCT-Abuja	3,397,445,512.69	49,928,018.60	3,347,517,494.09	75,213,832.84	5,174,139.57	1,463,138,068.91	4,891,043,535.42	
Sub-total	178,977,429,608.72	88,488,683,896.55	90,488,745,712.17	3,962,264,714.20	272,573,672.65	21,947,071,033.60	116,670,655,132.62	

Details of Distribution of Ecological Funds Allocation to States by Federation Account Allocation Committee for the month of February, 2021 Shared in March, 2021

2	3	4	5	6	7(4+5+6)
<i>Beneficiaries</i>	<i>No. of LGCs</i>	<i>Statutory Allocation (Ecology)</i>	<i>FOREX Equalization (Ecology)</i>	<i>Excess Bank Charges (Ecology)</i>	<i>Total Net Amount (Ecology)</i>
		₦	₦	₦	₦
ABIA STATE	17	60,403,867.96	1,337,241.88	91,992.07	61,833,101.91
ADAMAWA STATE	21	64,259,328.08	1,422,595.40	97,863.74	65,779,787.22
AKWA IBOM STATE	31	64,856,484.96	1,435,815.47	98,773.18	66,391,073.61
ANAMBRA STATE	21	64,138,945.79	1,419,930.34	97,680.41	65,656,556.54
BAUCHI STATE	20	77,161,300.70	1,708,223.77	117,512.80	78,987,037.27
BAYELSA STATE	8	57,077,430.78	1,263,600.06	86,926.07	58,427,956.91
BENUE STATE	23	72,343,707.42	1,601,570.21	110,175.85	74,055,453.48
BORNO STATE	27	80,146,459.95	1,774,310.26	122,059.05	82,042,829.26
CROSS RIVER STATE	18	64,867,545.68	1,436,060.33	98,790.03	66,402,396.04
DELTA STATE	25	65,498,121.11	1,450,020.23	99,750.36	67,047,891.70
EBONYI STATE	13	57,711,166.06	1,277,629.91	87,891.22	59,076,687.19
EDO STATE	18	60,317,417.87	1,335,328.02	91,860.41	61,744,606.30
EKITI STATE	16	57,678,599.99	1,276,908.95	87,841.62	59,043,350.56
ENUGU STATE	17	64,873,144.19	1,436,184.28	98,798.55	66,408,127.02
GOMBE STATE	11	60,760,824.28	1,345,144.30	92,535.70	62,198,504.28
IMO STATE	27	67,069,279.88	1,484,803.09	102,143.16	68,656,226.13
JIGAWA STATE	27	72,139,232.14	1,597,043.46	109,864.44	73,846,140.04
KADUNA STATE	23	84,519,501.00	1,871,122.17	128,718.97	86,519,342.14
KANO STATE	44	102,320,265.50	2,265,201.70	155,828.65	104,741,295.85
KATSINA STATE	34	79,295,293.73	1,755,466.85	120,762.77	81,171,523.35
KEBBI STATE	21	68,115,052.93	1,507,954.78	103,735.82	69,726,743.53
KOGI STATE	21	71,295,897.13	1,578,373.42	108,580.09	72,982,850.64
KWARA STATE	16	57,421,446.50	1,271,216.00	87,449.99	58,780,112.49
LAGOS STATE	20	86,416,102.03	1,913,109.78	131,607.40	88,460,819.21
NASSARAWA STATE	13	59,488,741.95	1,316,982.50	90,598.38	60,896,322.83
NIGER STATE	25	76,410,640.36	1,691,605.39	116,369.58	78,218,615.33
OGUN STATE	20	59,930,564.95	1,326,763.73	91,271.25	61,348,599.93
ONDO STATE	18	60,049,294.11	1,329,392.20	91,452.07	61,470,138.38
OSUN STATE	30	58,831,918.57	1,302,441.52	89,598.07	60,223,958.16
OYO STATE	33	72,351,700.54	1,601,747.16	110,188.02	74,063,635.72
PLATEAU STATE	17	67,361,817.47	1,491,279.39	102,588.68	68,955,685.54
RIVERS STATE	23	69,568,818.07	1,540,138.74	105,949.83	71,214,906.64
SOKOTO STATE	23	71,093,016.42	1,573,881.97	108,271.11	72,775,169.50
TARABA STATE	16	62,138,266.68	1,375,638.60	94,633.47	63,608,538.75
YOBE STATE	17	64,056,576.29	1,418,106.18	97,554.96	65,572,237.43
ZAMFARA STATE	14	64,192,998.09	1,421,126.96	97,762.73	65,711,887.78
Total States		2,446,160,769.14	54,153,959.00	3,725,380.50	2,504,040,108.64

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

1	2	3	4	5	6	7	8	9(3+4+5+6+7)
Beneficiaries	No. of LGCS	Statutory Allocation	Deduction	FOREX Equalization for the Month	Distribution of Excess Bank Charges for the Month	Total Ecology	Value Added Tax	Total Net Amount
		₦	₦	₦	₦	₦	₦	₦
ABIA LGCS	17	1,410,359,072.84	(226,311,255.43)	31,223,020.70	2,147,906.32	43,311,900.00	902,572,073.92	2,163,302,718.34
ADAMAWA LGCS	21	1,778,965,550.88	(279,560,962.59)	39,383,359.37	2,709,275.55	54,631,745.58	1,048,802,870.39	2,644,931,839.19
AKWA IBOM LGCS	31	2,369,477,576.86	(412,685,230.49)	52,456,320.41	3,608,595.83	72,766,274.79	1,478,033,127.91	3,563,656,665.30
ANAMBRA LGCS	21	1,788,579,269.33	(279,560,962.59)	39,596,191.22	2,723,916.76	54,926,981.32	1,210,678,418.14	2,816,943,814.18
BAUCHI LGCS	20	2,030,391,408.22	(266,248,535.80)	44,949,512.63	3,092,184.55	62,352,993.17	1,186,634,389.31	3,061,171,952.08
BAYELSA LGCS	8	826,443,622.24	(106,499,414.32)	18,296,096.94	1,258,632.30	25,379,950.55	569,544,491.13	1,334,423,378.84
BENUE LGCS	23	2,209,380,093.25	(306,185,816.17)	48,912,026.52	3,364,775.37	67,849,706.86	1,240,368,217.66	3,263,689,003.48
BORNO LGCS	27	2,398,724,682.86	(359,435,523.33)	53,103,803.04	3,653,137.70	73,664,448.71	1,362,628,018.88	3,532,338,567.85
CROSS RIVER LGCS	18	1,546,382,253.03	(239,623,682.22)	34,234,349.27	2,355,062.82	47,489,149.95	921,199,977.25	2,312,037,110.10
DELTA LGCS	25	1,981,467,072.08	(332,810,669.75)	43,866,408.63	3,017,675.24	60,850,534.68	1,425,708,866.73	3,182,099,887.62
EBONYI LGCS	13	1,143,913,930.53	(184,843,861.76)	25,324,365.27	1,742,123.70	35,129,412.59	742,726,099.69	1,763,992,070.02
EDO LGCS	18	1,516,090,503.30	(239,623,682.22)	33,563,739.95	2,308,930.00	46,558,895.20	1,104,910,247.17	2,463,808,633.40
EKITI LGCS	16	1,203,830,839.65	(212,998,828.64)	26,650,826.69	1,833,374.15	36,969,451.21	810,922,245.89	1,867,207,908.95
ENUGU LGCS	17	1,540,370,491.07	(226,311,255.43)	34,101,258.78	2,345,907.21	47,304,529.71	982,708,113.09	2,380,519,044.44
GOMBE LGCS	11	1,055,462,936.32	(146,436,694.69)	23,366,206.34	1,607,417.26	32,413,096.80	666,806,647.08	1,633,219,609.11
IMO LGCS	27	2,064,439,110.59	(359,435,523.43)	45,703,272.53	3,144,037.50	63,398,592.53	1,331,513,046.19	3,148,762,535.92
JIGAWA LGCS	27	2,168,887,659.19	(359,435,523.33)	48,015,590.90	3,303,107.41	66,606,190.73	1,400,463,487.49	3,327,840,512.38
KADUNA LGCS	23	2,439,119,544.81	(306,185,816.17)	53,998,078.57	3,714,657.06	74,904,968.41	1,494,106,058.04	3,759,657,490.73
KANO LGCS	44	3,883,287,361.86	(585,746,778.76)	85,969,569.03	5,914,052.41	119,255,129.50	2,749,689,149.64	6,258,368,483.67
KATSINA LGCS	34	2,956,412,767.69	(452,622,510.86)	65,450,096.23	4,502,468.76	90,790,959.98	1,790,782,342.96	4,455,316,124.76
KEBBI LGCS	21	1,865,813,795.20	(279,560,962.59)	41,306,036.07	2,841,541.08	57,298,841.17	1,065,398,038.02	2,753,097,288.95
KOGI LGCS	21	1,928,455,225.43	(279,560,962.59)	42,692,813.89	2,936,940.84	59,222,549.41	1,156,578,084.89	2,910,324,651.89
KWARA LGCS	16	1,364,584,067.88	(212,998,828.64)	30,209,637.68	2,078,193.28	41,906,156.97	819,571,407.14	2,045,350,634.31
LAGOS LGCS	20	2,324,563,758.00	(266,248,535.80)	51,462,002.64	3,540,194.33	71,386,978.65	5,518,264,144.40	7,702,968,542.22
NASSARAWA LGCS	13	1,217,444,180.58	(173,061,548.27)	26,952,203.58	1,854,106.59	37,387,514.73	648,375,637.22	1,758,952,094.44
NIGER LGCS	25	2,253,395,268.11	(332,810,669.75)	49,886,449.80	3,431,808.28	69,201,405.78	1,276,868,937.29	3,319,973,199.51
OGUN LGCS	20	1,607,564,036.81	(266,248,535.80)	35,588,812.92	2,448,239.62	49,368,032.68	1,134,059,020.07	2,562,779,606.30
ONDO LGCS	18	1,535,325,340.71	(239,623,682.22)	33,989,567.49	2,338,223.70	47,149,593.95	1,039,767,539.33	2,418,946,582.97
OSUN LGCS	30	2,079,636,991.96	(399,372,803.70)	46,039,728.53	3,167,183.11	63,865,317.11	1,378,287,541.06	3,171,623,958.06
OYO LGCS	33	2,623,299,803.07	(439,310,084.07)	58,075,525.32	3,995,154.38	80,561,114.48	2,323,185,046.09	4,649,806,559.27
PLATEAU LGCS	17	1,644,457,491.21	(226,311,255.43)	36,405,573.07	2,504,426.50	50,501,024.73	945,384,714.08	2,452,941,974.16
RIVERS LGCS	23	2,038,396,223.98	(306,185,816.17)	45,126,726.03	3,104,375.49	62,598,819.76	2,610,091,860.33	4,453,132,189.41
SOKOTO LGCS	23	2,052,980,492.23	(306,185,816.17)	45,449,597.65	3,126,586.60	63,046,700.30	1,213,391,566.99	3,071,809,127.60
TARABA LGCS	16	1,538,715,747.30	(212,998,828.64)	34,064,625.49	2,343,387.11	47,253,712.79	797,959,793.47	2,207,338,437.52
YOBE LGCS	17	1,547,043,834.89	(226,311,255.43)	34,248,995.60	2,356,070.38	47,509,467.03	888,021,375.07	2,292,868,487.53
ZAMFARA LGCS	14	1,397,857,521.82	(186,373,975.06)	30,946,257.00	2,128,867.08	42,927,979.37	827,397,392.82	2,114,884,043.04
FCT-ABUJA LGCS	6	617,390,728.07	(79,874,560.74)	13,668,011.11	940,255.20	18,959,969.83	3,146,432,424.89	3,717,516,828.36
Total LGCS		67,948,910,253.88	(10,315,600,649.05)	1,504,276,656.89	103,482,791.47	2,086,700,090.98	51,209,832,411.72	112,537,601,555.89

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