



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(May 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 N696.36bn to the three tiers of government in May 2021 from the revenue generated in April 2021. The amount disbursed comprised of N496.83bn from the Statutory Account, N176.71bn from Valued Added Tax (VAT), N30.00bn from Non-Oil Excess Account, and N0.56bn from Excess Bank Charges and N20.00bn from Distribution of Exchange Gain.

The Federal Government received a total of N244.01bn from the N696.36bn while States received a total of N193.43bn and Local Governments received N143.30bn. The sum of N36.15bn was shared among the oil producing states from the 13% derivation fund. The Revenue generating agencies such as Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS) and Department of Petroleum Resources (DPR) received N6.64bn, N11.51n and N.7.70bn respectively as cost of revenue collections




Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N136.52bn was disbursed to the FGN consolidated revenue account; N4.16bn shared as share of derivation and ecology; N2.08bn as stabilization fund; N7.00bn for the development of natural resources; and N5.76bn to the Federal Capital Territory (FCT) Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MAY 2021 DISBURSEMENT

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



 FGN N244.01 bn	Statutory Allocation N207.48 bn	Others* N11.88 bn	VAT N24.65 bn
 STATE N193.43 bn	Statutory Allocation N105.23 bn	Others* N6.03 bn	VAT N82.17 bn
 LGCs N143.30 bn	Statutory Allocation N81.13 bn	Others* N4.65 bn	VAT N57.52 bn
13% Derivation Fund N36.15 bn Cost of Collection - NCS N6.64 bn Cost of Collection - FIRS N11.51 bn Cost of Collections - DPR N7.70 bn	13% Derivation Refund to Oil Producing States N23.92 bn Refund to States on WHT and Stamp Duties on Individuals N17.80 bn	FIRS Refund N4.00 bn Refund of Cost of Collection N0.10 bn Police Trust Fund N2.50 bn North East Development Commission N5.30 bn	








N696.36 bn

NB:- Others* for this month is the sum of Excess bank charges, Exchange gain, N20 bn Non-oil excess account. See tables in appendix for details

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2021 DISBURSEMENT

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



BENEFICIARIES	STATUTORY ALLOCATION	OTHERS*	VAT	TOTAL
 FGN (CRF Account)	N102,574,891,558.76	N10,940,672,578.24	N23,007,631,159.96	N136,523,195,296.96
 Share of Derivation & Ecology	N3,938,425,720.34	N225,580,877.90	-	N4,164,006,598.24
 Stabilization	N1,969,212,860.17	N112,790,438.95	-	N2,082,003,299.12
 Development of Natural Resources	N6,616,555,210.18	N378,975,874.87	-	N6,995,531,085.05
 FCT-Abuja	N3,888,497,701.74	N225,580,877.90	N1,643,402,225.71	N5,757,480,805.35
TOTAL	N155,522,217,084.73			

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2021 DISBURSEMENT

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



ABIA

**Net Statutory
Allocation**

N2,445,048,804.94

**Share of
Ecology**

N74,032,711.88

Others*

N148,356,650.76

**VAT
Allocation**

N1,667,394,880.03

TOTAL

N4,334,833,047.61



ADAMAWA

**Net Statutory
Allocation**

N2,441,810,438.48

**Share of
Ecology**

N78,758,074.30

Others*

N154,073,097.50

**VAT
Allocation**

N1,804,599,111.51

TOTAL

N4,479,240,721.78



AKWA IBOM

**Net Statutory
Allocation**

N8,737,312,448.61

**Share of
Ecology**

N79,489,966.89

Others*

N213,038,944.30

**VAT
Allocation**

N2,146,258,068.30

TOTAL

N11,176,099,428.10



ANAMBRA

**Net Statutory
Allocation**

N2,527,877,934.12

**Share of
Ecology**

N78,610,530.32

Others*

N153,784,459.69

**VAT
Allocation**

N2,042,143,730.47

TOTAL

N4,802,416,654.60

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2021 DISBURSEMENT

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



BAUCHI

**Net Statutory
Allocation**

N2,547,866,850.95

**Share of
Ecology**

N94,571,101.74

Others*

N185,007,857.38

**VAT
Allocation**

N2,057,890,587.29

TOTAL

N4,885,336,397.35



BAYELSA

**Net Statutory
Allocation**

N8,776,024,294.06

**Share of
Ecology**

N69,955,735.13

Others*

N180,805,027.91

**VAT
Allocation**

N1,697,569,644.89

TOTAL

N10,724,354,701.99



BENUÉ

**Net Statutory
Allocation**

N2,120,375,429.90

**Share of
Ecology**

N44,333,260.67

Others*

N173,459,825.95

**VAT
Allocation**

N1,934,450,190.24

TOTAL

N4,272,618,706.76



BORNO

**Net Statutory
Allocation**

N3,270,256,317.67

**Share of
Ecology**

N98,229,798.48

Others*

N192,165,304.37

**VAT
Allocation**

N1,933,245,375.67

TOTAL

N5,493,896,796.19

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2021 DISBURSEMENT

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



CROSS RIVER

**Net Statutory
Allocation**

N1,299,367,561.08

**Share of
Ecology**

N79,503,523.22

Others*

N155,531,406.70

**VAT
Allocation**

N1,755,903,712.13

TOTAL

N3,290,306,203.14



DELTA

**Net Statutory
Allocation**

N12,762,164,596.27

**Share of
Ecology**

N80,276,374.54

Others*

N242,049,484.00

**VAT
Allocation**

N2,360,775,711.50

TOTAL

N15,445,266,166.31



EBONYI

**Net Statutory
Allocation**

N2,173,287,331.19

**Share of
Ecology**

N70,732,459.25

Others*

N138,372,721.62

**VAT
Allocation**

N1,637,226,015.17

TOTAL

N4,019,618,527.22



EDO

**Net Statutory
Allocation**

N3,544,840,621.80

**Share of
Ecology**

N73,926,756.16

Others*

N152,352,404.97

**VAT
Allocation**

N1,965,643,723.01

TOTAL

N5,736,763,505.94

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2021 DISBURSEMENT

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



EKITI

**Net Statutory
Allocation**

N1,466,198,056.09

**Share of
Ecology**

N70,692,545.33

Others*

N138,294,638.69

**VAT
Allocation**

N1,683,518,775.92

TOTAL

N3,358,704,016.03



ENUGU

**Net Statutory
Allocation**

N2,538,634,829.45

**Share of
Ecology**

N79,510,384.91

Others*

N155,544,830.11

**VAT
Allocation**

N1,840,457,716.96

TOTAL

N4,614,147,761.44



GOMBE

**Net Statutory
Allocation**

N1,924,687,159.34

**Share of
Ecology**

N74,470,207.77

Others*

N145,684,816.24

**VAT
Allocation**

N1,631,246,578.61

TOTAL

N3,776,088,761.96



IMO

**Net Statutory
Allocation**

N2,987,784,421.54

**Share of
Ecology**

N82,202,031.76

Others*

N167,448,834.40

**VAT
Allocation**

N1,853,311,781.17

TOTAL

N5,090,747,068.88

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2021 DISBURSEMENT

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



JIGAWA

**Net Statutory
Allocation**

N2,910,355,991.78

**Share of
Ecology**

N88,415,910.57

Others*

N172,966,560.33

**VAT
Allocation**

N1,950,998,546.98

TOTAL

N5,122,737,009.65



KADUNA

**Net Statutory
Allocation**

N3,037,883,658.56

**Share of
Ecology**

N103,589,522.93

Others*

N202,650,443.24

**VAT
Allocation**

N2,691,453,477.97

TOTAL

N6,035,577,102.70



KANO

**Net Statutory
Allocation**

N3,347,577,855.20

**Share of
Ecology**

N125,406,650.11

Others*

N245,330,922.59

**VAT
Allocation**

N3,148,579,662.70

TOTAL

N6,866,895,090.59



KATSINA

**Net Statutory
Allocation**

N3,150,367,431.95

**Share of
Ecology**

N97,186,584.77

Others*

N190,124,482.90

**VAT
Allocation**

N2,215,536,222.56

TOTAL

N5,653,214,722.18

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2021 DISBURSEMENT

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



KEBBI

**Net Statutory
Allocation**

N2,752,431,547.23

**Share of
Ecology**

N41,741,880.59

Others*

N163,317,879.35

**VAT
Allocation**

N1,760,163,881.51

TOTAL

N4,717,655,188.68



KOGI

**Net Statutory
Allocation**

N2,727,211,666.75

**Share of
Ecology**

N43,691,147.51

Others*

N170,944,515.58

**VAT
Allocation**

N1,797,465,178.63

TOTAL

N4,739,312,508.47



KWARA

**Net Statutory
Allocation**

N2,111,081,466.09

**Share of
Ecology**

N35,188,685.32

Others*

N137,678,067.75

**VAT
Allocation**

N1,642,865,189.61

TOTAL

N3,926,813,408.77



LAGOS

**Net Statutory
Allocation**

-N7,334,076.75

**Share of
Ecology**

N105,914,051.51

Others*

N207,197,879.46

**VAT
Allocation**

N10,960,717,805.55

TOTAL

N11,266,495,659.78

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2021 DISBURSEMENT

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



NASSARAWA

**Net Statutory
Allocation**

N2,330,561,894.78

**Share of
Ecology**

N72,911,107.21

Others*

N142,634,774.02

**VAT
Allocation**

N1,504,851,836.59

TOTAL

N4,050,959,612.61



NIGER

**Net Statutory
Allocation**

N2,560,016,677.37

**Share of
Ecology**

N46,825,535.46

Others*

N183,208,016.55

**VAT
Allocation**

N1,957,006,534.89

TOTAL

N4,747,056,764.27



OGUN

**Net Statutory
Allocation**

N1,504,793,987.67

**Share of
Ecology**

N73,452,618.13

Others*

N143,694,122.74

**VAT
Allocation**

N2,131,083,049.17

TOTAL

N3,853,023,777.71



ONDO

**Net Statutory
Allocation**

N2,188,540,310.70

**Share of
Ecology**

N73,598,136.00

Others*

N150,999,035.58

**VAT
Allocation**

N1,815,379,087.09

TOTAL

N4,228,516,569.37

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2021 DISBURSEMENT

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



OSUN

**Net Statutory
Allocation**

N1,058,104,407.93

**Share of
Ecology**

N72,106,085.64

Others*

N141,059,923.85

**VAT
Allocation**

N1,772,766,346.50

TOTAL

N3,044,036,763.92



OYO

**Net Statutory
Allocation**

N2,202,451,213.17

**Share of
Ecology**

N88,676,317.93

Others*

N173,475,990.86

**VAT
Allocation**

N3,417,274,506.24

TOTAL

N5,881,878,028.20



PLATEAU

**Net Statutory
Allocation**

N1,399,012,417.24

**Share of
Ecology**

N41,280,287.11

Others*

N161,511,864.21

**VAT
Allocation**

N1,750,916,447.97

TOTAL

N3,352,721,016.53



RIVERS

**Net Statutory
Allocation**

N8,915,242,108.24

**Share of
Ecology**

N85,265,537.41

Others*

N209,676,502.92

**VAT
Allocation**

N3,779,032,289.99

TOTAL

N12,989,216,438.56

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2021 DISBURSEMENT

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



SOKOTO

**Net Statutory
Allocation**

N2,574,149,968.50

**Share of
Ecology**

N87,133,638.60

Others*

N170,458,073.21

**VAT
Allocation**

N1,858,270,656.19

TOTAL

N4,690,012,336.49



TARABA

**Net Statutory
Allocation**

N1,811,591,088.67

**Share of
Ecology**

N76,158,440.66

Others*

N148,987,477.87

**VAT
Allocation**

N1,623,430,703.89

TOTAL

N3,660,167,711.08



YOBE

**Net Statutory
Allocation**

N2,593,322,129.31

**Share of
Ecology**

N78,509,575.90

Others*

N153,586,964.25

**VAT
Allocation**

N1,642,530,410.89

TOTAL

N4,467,949,080.34



ZAMFARA

**Net Statutory
Allocation**

N1,917,304,919.61

**Share of
Ecology**

N78,676,778.37

Others*

N153,914,059.63

**VAT
Allocation**

N1,738,153,847.77

TOTAL

N3,888,049,605.38



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 April, 2021 Shared in May, 2021

Beneficiaries	Statutory	Distribution of ₦20 Billion from Non-Oil Excess Account	Distribution of Exchange Gain Allocation for the Month	Distribution of Excess Bank Charges for the Month	VAT	Total
	₦	₦	₦	₦	₦	₦
FGN (see Table II)	207,476,266,947.75	10,536,000,000.00	1,051,160,848.98	296,439,798.89	24,651,033,385.67	244,010,900,981.29
State (see Table III)	105,234,735,247.61	5,344,000,000.00	533,162,830.01	150,358,227.53	82,170,111,285.57	193,432,367,590.72
LGCs (see Table IV)	81,131,569,839.10	4,120,000,000.00	411,046,193.79	115,919,890.99	57,519,077,899.90	143,297,613,823.78
13% Derivation Fund	35,889,884,526.64	-	255,387,991.91	-	-	36,145,272,518.55
Cost of Collection - NCS	5,971,871,020.06	-	-	-	670,688,875.87	6,642,559,895.93
Cost of Collection - FIRS	5,112,450,554.27	-	-	-	6,397,707,793.86	11,510,158,348.13
Cost of Collections - DPR	7,699,778,057.85	-	-	-	-	7,699,778,057.85
FIRS Refund	4,000,000,000.00	-	-	-	-	4,000,000,000.00
Refund of Cost of Collection	100,000,000.00	-	-	-	-	100,000,000.00
North East Development Commission	-	-	-	-	5,301,297,502.30	5,301,297,502.30
Police Trust Fund	2,498,229,918.48	-	-	-	-	2,498,229,918.48
13% Derivation Refund to Oil Producing 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	496,832,507,914.44	20,000,000,000.00	2,250,757,864.69	562,717,917.41	176,709,916,743.17	696,355,900,439.71

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

1	2	3	5=3-4-5	6	7	8	9	10=5+6+7+8+9
Beneficiaries	Gross Statutory Allocation	Less Deductions	Net Statutory Allocation	Distribution of ₦20 Billion from Non-Oil Excess Account	Distribution of Exchange Gain Allocation for the Month	Distribution of Excess Bank Charges for the Month	VAT	Total Net Amount
	₦	₦	₦	₦	₦	₦	₦	₦
FGN (CRF Account)	191,013,647,436.71	88,438,755,877.95	102,574,891,558.76	9,700,000,000.00	967,754,388.30	272,918,189.94	23,007,631,159.96	136,523,195,296.96
Share of Derivation & Ecology	3,938,425,720.34	-	3,938,425,720.34	200,000,000.00	19,953,698.73	5,627,179.17	-	4,164,006,598.24
Stabilization	1,969,212,860.17	-	1,969,212,860.17	100,000,000.00	9,976,849.36	2,813,589.59	-	2,082,003,299.12
Development of Natural Resources	6,616,555,210.18	-	6,616,555,210.18	336,000,000.00	33,522,213.86	9,453,661.01	-	6,995,531,085.05
FCT-Abuja	3,938,425,720.34	49,928,018.60	3,888,497,701.74	200,000,000.00	19,953,698.73	5,627,179.17	1,643,402,225.71	5,757,480,805.35
Sub-total	207,476,266,947.75	88,488,683,896.55	118,987,583,051.20	10,536,000,000.00	1,051,160,848.98	296,439,798.88	24,651,033,385.67	155,522,217,084.73

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

2	3	4	5	6	7	8(4+5+6+7+8)
<i>Beneficiaries</i>	<i>No. of LGCs</i>	<i>Statutory Allocation (Ecology)</i>	<i>Distribution of ₦ 20 Billion from Non- Oil Excess Account for the Month (Ecology)</i>	<i>Exchange Gain Allocation(Ecology)</i>	<i>Excess Bank Charges Allocation(Ecology)</i>	<i>Total Net Amount (Ecology)</i>
		₦	₦	₦	₦	₦
ABIA STATE	17	70,022,064.02	3,555,840.28	354,760.83	100,046.75	74,032,711.88
ADAMAWA STATE	21	74,491,434.68	3,782,802.57	377,404.51	106,432.54	78,758,074.30
AKWA IBOM STATE	31	75,183,677.73	3,817,955.86	380,911.70	107,421.61	79,489,966.89
ANAMBRA STATE	21	74,351,883.74	3,775,715.93	376,697.49	106,233.15	78,610,530.32
BAUCHI STATE	20	89,447,807.22	4,542,312.77	453,179.70	127,802.04	94,571,101.74
BAYELSA STATE	8	66,165,953.39	3,360,020.38	335,224.17	94,537.18	69,955,735.13
BENUE STATE	23	41,931,550.77	2,129,355.93	212,442.63	59,911.34	44,333,260.67
BORNO STATE	27	92,908,297.75	4,718,042.40	470,711.98	132,746.35	98,229,798.48
CROSS RIVER STATE	18	75,196,499.65	3,818,606.98	380,976.67	107,439.93	79,503,523.22
DELTA STATE	25	75,927,482.53	3,855,727.54	384,680.13	108,484.35	80,276,374.54
EBONYI STATE	13	66,900,599.26	3,397,326.95	338,946.19	95,586.84	70,732,459.25
EDO STATE	18	69,921,848.35	3,550,751.15	354,253.09	99,903.56	73,926,756.16
EKITI STATE	16	66,862,847.65	3,395,409.86	338,754.93	95,532.90	70,692,545.33
ENUGU STATE	17	75,202,989.62	3,818,936.55	381,009.55	107,449.20	79,510,384.91
GOMBE STATE	11	70,435,859.01	3,576,853.49	356,857.29	100,637.98	74,470,207.77
IMO STATE	27	77,748,819.20	3,948,218.13	393,907.78	111,086.65	82,202,031.76
JIGAWA STATE	27	83,626,067.36	4,246,674.85	423,684.35	119,484.00	88,415,910.57
KADUNA STATE	23	97,977,664.50	4,975,473.52	496,395.50	139,989.41	103,589,522.93
KANO STATE	44	118,612,870.72	6,023,364.62	600,942.01	169,472.76	125,406,650.11
KATSINA STATE	34	91,921,599.09	4,667,936.16	465,712.96	131,336.57	97,186,584.77
KEBBI STATE	21	39,480,556.11	2,004,890.22	200,024.88	56,409.38	41,741,880.59
KOGI STATE	21	41,324,223.45	2,098,514.81	209,365.66	59,043.59	43,691,147.51
KWARA STATE	16	33,282,373.61	1,690,135.91	168,622.31	47,553.49	35,188,685.32
LAGOS STATE	20	100,176,264.08	5,087,122.18	507,534.52	143,130.74	105,914,051.51
NASSARAWA STATE	13	68,961,221.16	3,501,968.86	349,386.16	98,531.03	72,911,107.21
NIGER STATE	25	44,288,809.08	2,249,061.54	224,385.48	63,279.36	46,825,535.46
OGUN STATE	20	69,473,396.27	3,527,977.99	351,981.05	99,262.82	73,452,618.13
ONDO STATE	18	69,611,030.85	3,534,967.31	352,678.36	99,459.47	73,598,136.00
OSUN STATE	30	68,199,810.83	3,463,303.14	345,528.54	97,443.14	72,106,085.64
OYO STATE	33	83,872,367.41	4,259,182.39	424,932.21	119,835.91	88,676,317.93
PLATEAU STATE	17	39,043,968.99	1,982,719.58	197,812.95	55,785.59	41,280,287.11
RIVERS STATE	23	80,646,362.50	4,095,360.34	408,587.93	115,226.63	85,265,537.41
SOKOTO STATE	23	82,413,261.18	4,185,086.48	417,539.77	117,751.16	87,133,638.60
TARABA STATE	16	72,032,633.58	3,657,940.44	364,947.21	102,919.43	76,158,440.66
YOBE STATE	17	74,256,398.42	3,770,867.03	376,213.72	106,096.72	78,509,575.90
ZAMFARA STATE	14	74,414,542.87	3,778,897.87	377,014.95	106,322.68	78,676,778.37
HYPPADEC		239,351,482.01	12,154,677.99	1,212,653.91	341,982.75	252,718,813.91
Total States		2,835,666,518.65	144,000,000.00	14,366,663.08	4,051,569.01	2,997,742,767.99

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

1	2	3	4	5	6	7	8	9	10(3-4+5+6+7+8+9)
Beneficiaries	No. of LGCS	Gross Statutory Allocation	Deduction	Distribution of Excess Bank Charges for the Month	EXCHANGE GAIN	TOTAL ECOLOGY FUNDS	Distribution of ₦=20 Billion from Non Oil	Value Added Tax	Total Net Amount
		₦	₦	₦	₦	₦	₦	₦	₦
ABIA LGCS	17	1,634,932,606.47	(113,650,837.46)	2,335,973.65	8,283,246.91	51,857,295.00	83,024,676.49	992,517,977.59	2,659,300,938.64
ADAMAWA LGCS	21	2,062,232,832.00	(140,392,210.98)	2,946,495.50	10,448,127.13	65,410,534.00	104,723,713.40	1,222,941,508.19	3,328,310,999.25
AKWA IBOM LGCS	31	2,746,772,949.75	(207,245,644.78)	3,924,558.86	13,916,291.38	87,122,992.00	139,485,832.40	1,795,768,007.41	4,579,744,987.02
ANAMBRA LGCS	21	2,073,377,356.86	(140,392,210.98)	2,962,418.67	10,504,589.92	65,764,020.00	105,289,651.45	1,377,788,678.38	3,495,294,504.31
BAUCHI LGCS	20	2,353,693,595.56	(133,706,867.60)	3,362,931.42	11,924,788.29	74,655,176.00	119,524,589.91	1,362,966,499.53	3,792,420,713.10
BAYELSA LGCS	8	958,039,446.42	(53,482,747.04)	1,368,836.18	4,853,825.32	30,387,390.00	48,650,883.09	639,504,998.87	1,629,322,632.85
BENUE LGCS	23	2,561,182,910.15	(153,762,897.74)	3,659,389.86	12,976,015.24	40,618,193.50	130,061,252.49	1,396,999,618.90	3,991,734,482.40
BORNO LGCS	27	2,780,677,115.12	(180,504,271.26)	3,973,000.75	14,088,063.95	88,198,373.00	141,207,543.96	1,542,930,799.01	4,390,570,624.53
CROSS RIVER LGCS	18	1,792,614,956.17	(120,336,180.84)	2,561,268.45	9,082,131.11	56,858,713.00	91,032,056.13	1,077,561,501.64	2,909,374,445.66
DELTA LGCS	25	2,296,978,965.97	(167,133,584.50)	3,281,898.18	11,637,448.44	72,856,284.00	116,644,523.93	1,690,253,864.95	4,024,519,400.98
EBONYI LGCS	13	1,326,061,015.27	(100,567,892.40)	1,894,661.33	6,718,375.28	42,060,412.00	67,339,648.35	808,066,663.89	2,151,572,883.72
EDO LGCS	18	1,757,499,806.91	(120,336,180.84)	2,511,096.31	8,904,223.20	55,744,919.00	89,248,848.74	1,197,088,693.44	2,990,661,406.76
EKITI LGCS	16	1,395,518,581.28	(106,965,494.08)	1,993,901.54	7,070,276.12	44,263,488.00	70,866,822.45	950,112,945.85	2,362,860,521.15
ENUGU LGCS	17	1,785,645,932.58	(113,650,837.46)	2,551,311.19	9,046,823.15	56,637,665.00	90,678,157.18	1,095,747,888.75	2,926,656,940.39
GOMBE LGCS	11	1,223,525,840.14	(73,538,777.18)	1,748,160.21	6,198,889.54	38,808,169.00	62,132,736.63	736,111,367.90	1,994,986,386.24
IMO LGCS	27	2,393,162,763.27	(180,504,271.26)	3,419,324.53	12,124,755.47	75,907,074.00	121,528,901.81	1,494,619,870.23	3,920,258,418.04
JIGAWA LGCS	27	2,514,242,806.71	(180,504,271.26)	3,592,322.36	12,738,197.20	79,747,528.00	127,677,553.68	1,558,200,841.93	4,115,694,978.62
KADUNA LGCS	23	2,827,504,109.89	(153,762,897.74)	4,039,906.65	14,325,308.93	89,683,646.00	143,585,498.91	1,848,413,681.97	4,773,789,254.61
KANO LGCS	44	4,501,628,876.25	(806,819,553.76)	6,431,877.62	22,807,119.59	142,784,046.00	228,600,420.37	2,968,201,637.87	7,063,634,423.93
KATSINA LGCS	34	3,427,166,687.66	(227,301,674.92)	4,896,697.91	17,363,448.35	108,703,926.00	174,037,391.13	2,000,308,075.94	5,505,174,552.07
KEBBI LGCS	21	2,162,910,049.02	(140,392,210.98)	3,090,341.99	10,958,199.69	34,301,923.00	109,836,274.83	1,201,882,017.76	3,382,586,595.31
KOGI LGCS	21	2,235,525,965.61	(140,392,210.98)	3,194,094.81	11,326,102.05	35,453,549.50	113,523,835.38	1,222,570,632.89	3,481,201,969.26
KWARA LGCS	16	1,581,868,780.66	(106,965,494.08)	2,260,156.64	8,014,403.55	25,087,099.00	80,330,004.57	928,486,288.21	2,519,081,238.56
LAGOS LGCS	20	2,694,707,437.95	(133,706,867.60)	3,850,168.23	13,652,505.90	85,471,559.00	136,841,856.58	6,666,579,762.77	9,467,396,422.83
NASSARAWA LGCS	13	1,411,299,594.35	(86,909,463.94)	2,016,449.27	7,150,229.28	44,764,036.00	71,668,209.31	729,518,830.78	2,179,507,885.05
NIGER LGCS	25	2,612,206,685.54	(167,133,584.50)	3,732,292.06	13,234,522.86	41,427,388.00	132,652,327.15	1,474,918,064.27	4,111,037,695.38
OGUN LGCS	20	1,863,538,804.68	(133,706,867.60)	2,662,603.66	9,441,460.76	59,108,296.00	94,633,690.57	1,373,279,333.74	3,268,957,321.80
ONDO LGCS	18	1,779,797,435.56	(120,336,180.84)	2,542,954.92	9,017,192.24	56,452,161.00	90,381,160.49	1,125,392,468.07	2,943,247,191.44
OSUN LGCS	30	2,410,780,625.48	(200,560,301.40)	3,444,496.73	12,214,014.87	76,465,882.00	122,423,567.01	1,548,494,466.12	3,973,262,750.81
OYO LGCS	33	3,041,011,659.49	(220,616,331.54)	4,344,963.87	15,407,026.76	96,455,744.00	154,427,777.77	2,584,549,970.92	5,675,580,811.27
PLATEAU LGCS	17	1,906,306,857.67	(113,650,837.46)	2,723,710.19	9,658,141.46	30,232,412.50	96,805,525.51	1,046,604,595.73	2,978,680,405.59
RIVERS LGCS	23	2,362,973,029.82	(153,762,897.74)	3,376,189.77	11,971,801.75	74,949,507.00	119,995,815.47	2,389,534,554.80	4,809,038,000.87
SOKOTO LGCS	23	2,379,879,572.39	(153,762,897.74)	3,400,345.65	12,057,457.31	75,485,753.00	120,854,358.64	1,341,352,223.18	3,779,266,812.43
TARABA LGCS	16	1,783,727,701.54	(106,965,494.08)	2,548,570.44	9,037,104.59	56,576,824.00	90,580,746.13	916,200,506.20	2,751,705,958.82
YOBE LGCS	17	1,793,381,882.67	(113,650,837.46)	2,562,364.23	9,086,016.68	56,883,036.00	91,071,001.97	963,964,446.14	2,803,297,910.22
ZAMFARA LGCS	14	1,620,440,415.23	(93,594,807.32)	2,315,267.37	8,209,823.45	51,397,627.00	82,288,738.21	930,934,684.58	2,601,991,748.52
FCT-ABUJA LGCS	6	715,698,754.80	(40,112,060.28)	1,022,582.48	3,626,026.83	22,700,752.00	36,344,407.92	3,318,709,931.52	4,057,990,395.27
HYPPADEC		-	-	-	-	207,120,565.50	-	-	207,120,565.50
Total LGCS		78,768,514,406.89	(5,700,778,649.62)	112,543,583.48	399,073,974.56	2,498,403,958.00	4,000,000,000.00	57,519,077,899.90	137,596,835,173.21

CONTACT



National Bureau of Statistics

Head Office

Plot 762 Independence Avenue,
Central Business District, Garki
Abuja.

Sunday J. Ichedi

Information Desk

Head, Communication & Public
Relations Department (C&PRD)
Phone: +2348037051701
sjchedi@nigerianstat.gov.ng

Moses Mathew

Statistical Information Officer

Phone: +2347069071157
matmoses@nigerianstat.gov.ng

Nuhu Joseph Waney II

Chief of Protocol

Phone: +2348037020063
jwnuhu@nigerianstat.gov.ng



@nbs_nigeria



NBSNigeria



nbs_nigeria

