



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(September 2021 Disbursement)

Report Date: February 2022

Data Source: National Bureau of Statistics (NBS)

CONTENT

Executive Summary	3
FAAC for Month of August, 2021 Shared in September, 2021	
Summary of Gross Revenue Allocation by FAAC	4
Distribution of Revenue Allocation to FGN by FAAC	5
Distribution of Revenue Allocation to State Governments by FAAC	6
Methodology	15
Appendix	16
Contact	21

EXECUTIVE SUMMARY

The Federation Account Allocation Committee (FAAC) disbursed the sum of N769.23bn to the three tiers of government in September 2021 from the revenue generated in August 2021. The amount disbursed comprised of N537.52bn from the Statutory Account, N178.48bn from Valued Added Tax (VAT), N50.00bn from Non-Oil Excess Account, N0.40bn from Excess Bank Charges and N2.83bn from Exchange Gain difference.

The Federal Government received a total of N289.56bn from the N769.23bn while States received a total of N217.18bn and Local Governments received N161.54bn. The sum of N28.98bn 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 N11.50bn, N12.69bn and N5.05bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N205.35bn was disbursed to the FGN consolidated revenue account; N5.02bn shared as share of derivation and ecology; N2.51bn as stabilization fund; N8.43bn for the development of natural resources; and N6.57bn to the Federal Capital Territory (FCT) Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

SEPTEMBER 2021 DISBURSEMENT

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



FGN
N289.26 bn

Statutory Allocation
N236.44 bn

Others*
N27.89 bn

VAT
N24.93 bn



STATE
N217.18 bn

Statutory Allocation
N119.92 bn

Others*
N14.14 bn

VAT
N83.11 bn



LGCs
N161.54 bn

Statutory Allocation
N92.46 bn

Others*
N10.90 bn

VAT
N58.18 bn

13% Derivation Fund
N28.98 bn

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

FIRS Refund
N0.10 bn

Cost of Collection - NCS
N11.50 bn

Refund of WHT AND STAMP Duty on

Police Trust Fund
N2.70 bn

Cost of Collection - FIRS
N12.69 bn

Individuals and Enterprise
N11.17 bn

North East Development Commission
N5.14 bn

Cost of Collections - DPR
N5.05 bn



N769.23 bn






NB:- Others* is the sum of Excess bank charges, Exchange gain, Solid minerals and N50 Non-oil excess account where applicable. See tables in appendix for details

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

SEPTEMBER 2021 DISBURSEMENT

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



BENEFICIARIES	STATUTORY ALLOCATION	OTHERS*	VAT	TOTAL
 FGN (CRF Account)	N156,401,703,211.89	N25,673,572,158.62	N19,677,693,228.74	N205,347,162,475.23
 Share of Derivation & Ecology	N4,488,151,773.25	N529,352,003.27	-	N5,017,503,776.52
 Stabilization	N2,244,075,886.63	N264,676,001.63	-	N2,508,751,888.26
 Development of Natural Resources	N7,540,094,979.06	N889,311,365.49	-	N8,429,406,344.56
 FCT-Abuja	N4,375,995,054.25	N529,352,003.27	N1,662,277,650.34	N6,567,624,707.86
TOTAL	N227,870,449,192.42			

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2021 DISBURSEMENT

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



ABIA

Net Statutory Allocation

N2,347,260,486.29

Share of Ecology

N44,603,605.05

Others*

N343,398,246.35

VAT Allocation

N1,686,223,559.28

TOTAL

N4,421,485,896.97



ADAMAWA

Net Statutory Allocation

N2,456,050,889.70

Share of Ecology

N94,901,130.90

Others*

N361,550,604.68

VAT Allocation

N1,861,897,796.91

TOTAL

N4,774,400,422.18



AKWA IBOM

Net Statutory Allocation

N8,321,979,422.41

Share of Ecology

N47,891,519.82

Others*

N434,236,610.10

VAT Allocation

N2,060,512,620.45

TOTAL

N10,864,620,172.78



ANAMBRA

Net Statutory Allocation

N2,540,154,160.07

Share of Ecology

N94,723,344.80

Others*

N360,873,282.19

VAT Allocation

N2,069,195,094.84

TOTAL

N5,064,945,881.91

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2021 DISBURSEMENT

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



BAUCHI

Net Statutory Allocation

N2,348,328,783.81

Share of Ecology

N113,955,357.40

Others*

N434,142,649.14

VAT Allocation

N2,083,234,678.96

TOTAL

N4,979,661,469.32



BAYELSA

Net Statutory Allocation

N5,273,230,480.69

Share of Ecology

N42,147,287.34

Others*

N372,787,101.11

VAT Allocation

N1,609,110,773.22

TOTAL

N7,297,275,642.36



BENUE

Net Statutory Allocation

N2,229,708,085.20

Share of Ecology

N53,420,257.05

Others*

N407,036,798.31

VAT Allocation

N1,966,646,045.72

TOTAL

N4,656,811,186.28



BORNO

Net Statutory Allocation

N3,233,945,284.27

Share of Ecology

N118,363,977.87

Others*

N450,938,438.44

VAT Allocation

N2,005,441,005.14

TOTAL

N5,808,688,705.73

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2021 DISBURSEMENT

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



Net Statutory Allocation	Others*	VAT Allocation
N1,306,013,814.96	N364,972,698.37	N1,705,715,639.36
Share of Ecology	TOTAL	
N47,899,687.31	N3,424,601,840.00	



Net Statutory Allocation	Others*	VAT Allocation
N10,975,576,733.69	N468,167,501.43	N2,105,037,668.47
Share of Ecology	TOTAL	
N48,365,318.70	N13,597,147,222.29	



Net Statutory Allocation	Others*	VAT Allocation
N2,204,503,685.24	N324,707,830.13	N1,659,373,896.64
Share of Ecology	TOTAL	
N85,230,504.09	N4,273,815,916.09	



Net Statutory Allocation	Others*	VAT Allocation
N2,907,786,594.91	N348,505,841.03	N1,983,987,465.59
Share of Ecology	TOTAL	
N44,539,768.31	N5,284,819,669.84	

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2021 DISBURSEMENT

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



EKITI

Net Statutory Allocation

N1,410,749,146.47

Share of Ecology

N85,182,409.01

Others*

N324,524,599.39

VAT Allocation

N1,610,497,949.00

TOTAL

N3,430,954,103.88



ENUGU

Net Statutory Allocation

N2,588,182,851.43

Share of Ecology

N95,807,642.75

Others*

N365,004,197.98

VAT Allocation

N1,869,267,443.39

TOTAL

N4,918,262,135.55



GOMBE

Net Statutory Allocation

N1,956,972,406.67

Share of Ecology

N89,734,379.59

Others*

N341,866,518.31

VAT Allocation

N1,676,048,380.70

TOTAL

N4,064,621,685.26



IMO

Net Statutory Allocation

N2,711,421,285.78

Share of Ecology

N49,525,498.47

Others*

N385,230,538.25

VAT Allocation

N1,874,492,352.92

TOTAL

N5,020,669,675.42

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2021 DISBURSEMENT

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



JIGAWA

Net Statutory Allocation

N3,057,976,737.50

Share of Ecology

N106,538,535.60

Others*

N405,886,332.47

VAT Allocation

N2,012,560,918.91

TOTAL

N5,582,962,524.47



KADUNA

Net Statutory Allocation

N2,972,539,799.17

Share of Ecology

N124,822,285.99

Others*

N475,543,047.31

VAT Allocation

N2,628,193,302.37

TOTAL

N6,201,098,434.84



KANO

Net Statutory Allocation

N3,486,715,532.49

Share of Ecology

N151,111,273.65

Others*

N575,697,800.91

VAT Allocation

N3,411,654,479.29

TOTAL

N7,625,179,086.33



KATSINA

Net Statutory Allocation

N2,342,067,607.57

Share of Ecology

N117,106,936.46

Others*

N446,149,411.37

VAT Allocation

N2,455,042,490.50

TOTAL

N5,360,366,445.90

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2021 DISBURSEMENT

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



KEBBI

Net Statutory Allocation

N2,809,732,829.69

Share of Ecology

N50,297,721.33

Others*

N383,244,570.23

VAT Allocation

N1,767,590,490.10

TOTAL

N5,010,865,611.36



KOGI

Net Statutory Allocation

N2,331,322,358.38

Share of Ecology

N52,646,529.84

Others*

N401,141,367.17

VAT Allocation

N1,792,835,347.09

TOTAL

N4,577,945,602.48



KWARA

Net Statutory Allocation

N1,486,686,569.52

Share of Ecology

N42,401,316.46

Others*

N323,077,743.31

VAT Allocation

N1,647,426,239.24

TOTAL

N3,499,591,868.52



LAGOS

Net Statutory Allocation

-N621,022,953.08

Share of Ecology

N127,623,273.62

Others*

N486,214,140.06

VAT Allocation

N11,714,811,705.01

TOTAL

N11,707,626,165.62

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2021 DISBURSEMENT

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



NASSARAWA

**Net Statutory
Allocation**

N2,350,799,470.30

**Share of
Ecology**

N87,855,709.92

Others*

N334,709,236.28

**VAT
Allocation**

N1,521,430,953.61

TOTAL

N4,294,795,370.11



NIGER

**Net Statutory
Allocation**

N2,928,140,732.32

**Share of
Ecology**

N56,423,373.85

Others*

N429,919,111.40

**VAT
Allocation**

N2,009,819,802.61

TOTAL

N5,424,303,020.19



OGUN

**Net Statutory
Allocation**

N1,401,911,596.56

**Share of
Ecology**

N88,508,214.43

Others*

N337,195,122.38

**VAT
Allocation**

N2,007,849,660.77

TOTAL

N3,835,464,594.14



ONDO

**Net Statutory
Allocation**

N2,097,106,113.53

**Share of
Ecology**

N44,341,779.56

Others*

N346,085,157.95

**VAT
Allocation**

N1,884,003,515.13

TOTAL

N4,371,536,566.16

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2021 DISBURSEMENT

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



OSUN

Net Statutory Allocation

N959,613,414.88

Share of Ecology

N86,885,682.93

Others*

N331,013,665.54

VAT Allocation

N1,843,463,341.00

TOTAL

N3,220,976,104.35



OYO

Net Statutory Allocation

N1,987,058,577.66

Share of Ecology

N106,852,318.70

Others*

N407,081,771.03

VAT Allocation

N3,116,745,516.35

TOTAL

N5,617,738,183.74



PLATEAU

Net Statutory Allocation

N1,412,056,892.60

Share of Ecology

N49,741,514.95

Others*

N379,006,543.75

VAT Allocation

N1,791,122,183.88

TOTAL

N3,631,927,135.19



RIVERS

Net Statutory Allocation

N7,105,284,686.23

Share of Ecology

N51,371,214.94

Others*

N439,443,107.23

VAT Allocation

N3,802,356,189.07

TOTAL

N11,398,455,197.47

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2021 DISBURSEMENT

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



SOKOTO

Net Statutory Allocation

N2,398,943,772.47

Share of Ecology

N104,993,436.11

Others*

N399,999,873.06

VAT Allocation

N1,850,201,748.83

TOTAL

N4,754,138,830.46



TARABA

Net Statutory Allocation

N1,720,771,885.35

Share of Ecology

N91,768,649.88

Others*

N349,616,601.41

VAT Allocation

N1,578,850,912.10

TOTAL

N3,741,008,048.74



YOBE

Net Statutory Allocation

N2,509,035,823.75

Share of Ecology

N94,601,697.73

Others*

N360,409,835.96

VAT Allocation

N1,651,407,598.85

TOTAL

N4,615,454,956.29



ZAMFARA

Net Statutory Allocation

N1,822,363,551.35

Share of Ecology

N94,803,171.72

Others*

N361,177,403.67

VAT Allocation

N1,799,833,751.55

TOTAL

N4,078,177,878.30



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 August, 2021 Shared in September, 2021

Table I

Beneficiaries	Statutory	Distribution of ₦50 Billion from Non-Oil Excess Account	Exchange Gain Difference	Excess Bank Charges	VAT	Total
	₦	₦	₦	₦	₦	₦
FGN (see Table II)	236,435,835,414.93	26,340,000,000.00	1,334,172,519.04	212,091,013.25	24,934,164,755.06	289,256,263,702.28
State (see Table III)	119,923,415,381.30	13,360,000,000.00	676,710,131.14	107,575,396.24	83,113,882,516.88	217,181,583,425.56
LGCs (see Table IV)	92,455,926,529.00	10,300,000,000.00	521,715,146.02	82,936,121.36	58,179,717,761.81	161,540,295,558.19
13% Derivation Fund	28,687,298,885.38	-	297,403,212.66	-	-	28,984,702,098.04
Cost of Collection - NCS	10,621,782,157.86	-	-	-	876,592,081.08	11,498,374,238.94
Cost of Collections - FIRS	6,455,317,085.44	-	-	-	6,236,775,832.74	12,692,092,918.18
Cost of Collections - DPR	5,045,682,946.72	-	-	-	-	5,045,682,946.72
FIRS Refund on Cost of Collection	100,000,000.00	-	-	-	-	100,000,000.00
Police Trust Fund	2,703,750,448.40	-	-	-	-	2,703,750,448.40
13% Derivation Refund to Oil Producing States	23,920,441,326.36	-	-	-	-	23,920,441,326.36
Refund of WHT AND STAMP Duty on Individuals and Enterprise	11,168,035,964.95	-	-	-	-	11,168,035,964.95
North East Development Commission	-	-	-	-	5,141,064,897.95	5,141,064,897.95
TOTAL	537,517,486,140.34	50,000,000,000.00	2,830,001,008.86	402,602,530.85	178,482,197,845.52	769,232,287,525.57

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

1	2	3	4=2-3	5	5	7	8	9=4+5+6+7+8
Beneficiaries	Gross Statutory Allocation	Less Deduction	Net Statutory Allocation	Distribution of ₦50 Billion from Non-Oil Excess Account	Exchange Gain Difference	Excess Bank Charges	VAT	Total Net Amount
	₦	₦	₦	₦	₦	₦	₦	₦
FGN (CRF Account)	217,675,361,002.74	(61,273,657,790.85)	156,401,703,211.89	24,250,000,000.00	1,228,309,931.16	195,262,227.46	23,271,887,104.73	205,347,162,475.23
Share of Derivation & Ecology	4,488,151,773.25	-	4,488,151,773.25	500,000,000.00	25,325,977.96	4,026,025.31	-	5,017,503,776.52
Stabilization	2,244,075,886.63	-	2,244,075,886.63	250,000,000.00	12,662,988.98	2,013,012.65	-	2,508,751,888.26
Development of Natural Resources	7,540,094,979.06	-	7,540,094,979.06	840,000,000.00	42,547,642.98	6,763,722.52	-	8,429,406,344.56
FACT-Abuja	4,488,151,773.25	(112,156,719.00)	4,375,995,054.25	500,000,000.00	25,325,977.96	4,026,025.31	1,662,277,650.34	6,567,624,707.86
Total	236,435,835,414.93	(61,385,814,509.85)	175,050,020,905.08	26,340,000,000.00	1,334,172,519.04	212,091,013.24	24,934,164,755.06	227,870,449,192.42

Details of Distribution of Ecology Revenue Allocation to States by Federation Account Allocation Committee for the month of August, 2021 Shared in September, 2021

1	2	3	4	5	6	7(3+4+5+6)
<i>Beneficiaries</i>	<i>No. of LGCs</i>	<i>(Ecology)Gross Statutory Allocation</i>	<i>(Ecology)Distribution of ₦50 Billion from Non-Oil Excess Account</i>	<i>(Ecology)Exchange Gain Difference</i>	<i>(Ecology)Excess Bank Charges</i>	<i>Total Net Amount</i>
		₦	₦	₦	₦	₦
ABIA	17	39,897,877.11	4,444,800.35	225,137.83	35,789.76	44,603,605.05
ADAMAWA	21	84,888,960.30	9,457,006.42	479,015.87	76,148.29	94,901,130.90
AKWA IBOM	31	42,838,913.37	4,772,444.82	241,733.66	38,427.97	47,891,519.82
ANAMBRA	21	84,729,930.83	9,439,289.84	478,118.49	76,005.64	94,723,344.80
BAUCHI	20	101,932,945.58	11,355,781.93	575,192.57	91,437.33	113,955,357.40
BAYELSA	8	37,700,703.55	4,200,025.47	212,739.51	33,818.82	42,147,287.34
BENUE	23	47,784,362.92	5,323,389.82	269,640.11	42,864.20	53,420,257.05
BORNO	27	105,876,451.89	11,795,106.01	597,445.19	94,974.79	118,363,977.87
CROSS RIVER	18	42,846,219.18	4,773,258.72	241,774.89	38,434.52	47,899,687.31
DELTA	25	43,262,725.96	4,819,659.42	244,125.18	38,808.14	48,365,318.70
EBONYI	13	76,238,594.95	8,493,317.38	430,203.14	68,388.62	85,230,504.09
EDO	18	39,840,775.22	4,438,438.94	224,815.61	35,738.54	44,539,768.31
EKITI	16	76,195,573.95	8,488,524.65	429,960.38	68,350.03	85,182,409.01
ENUGU	17	85,699,834.19	9,547,341.37	483,591.51	76,875.68	95,807,642.75
GOMBE	11	80,267,306.78	8,942,133.74	452,936.56	72,002.51	89,734,379.59
IMO	27	44,300,505.53	4,935,272.67	249,981.21	39,739.07	49,525,498.47
JIGAWA	27	95,298,606.39	10,616,687.14	537,755.97	85,486.10	106,538,535.60
KADUNA	23	111,653,401.61	12,438,683.81	630,043.66	100,156.91	124,822,285.99
KANO	44	135,168,873.01	15,058,411.55	762,738.00	121,251.09	151,111,273.65
KATSINA	34	104,752,029.68	11,669,840.39	591,100.24	93,966.15	117,106,936.46
KEBBI	21	44,991,258.05	5,012,225.56	253,879.03	40,358.69	50,297,721.33
KOGI	21	47,092,264.75	5,246,287.02	265,734.70	42,243.37	52,646,529.84
KWARA	16	37,927,932.32	4,225,339.76	214,021.72	34,022.65	42,401,316.46
LAGOS	20	114,158,882.05	12,717,805.44	644,181.72	102,404.41	127,623,273.62
NASSARAWA	13	78,586,838.76	8,754,922.15	443,453.93	70,495.08	87,855,709.92
NIGER	25	50,470,647.69	5,622,653.85	284,798.41	45,273.89	56,423,373.85
OGUN	20	79,170,503.35	8,819,944.97	446,747.46	71,018.64	88,508,214.43
ONDO	18	39,663,674.49	4,418,709.14	223,816.26	35,579.67	44,341,779.56
OSUN	30	77,719,150.66	8,658,257.85	438,557.70	69,716.73	86,885,682.93
OYO	33	95,579,285.04	10,647,955.98	539,339.80	85,737.88	106,852,318.70
PLATEAU	17	44,493,732.04	4,956,798.96	251,071.56	39,912.40	49,741,514.95
RIVERS	23	45,951,496.94	5,119,200.43	259,297.51	41,220.06	51,371,214.94
SOKOTO	23	93,916,516.54	10,462,716.20	529,957.04	84,246.32	104,993,436.11
TARABA	16	82,086,959.38	9,144,851.10	463,204.59	73,634.80	91,768,649.88
YOBE	17	84,621,117.66	9,427,167.57	477,504.48	75,908.03	94,601,697.73
ZAMFARA	14	84,801,335.93	9,447,244.68	478,521.42	76,069.69	94,803,171.72
HYPPADEC		272,760,197.77	30,386,694.96	1,539,145.53	244,675.21	304,930,713.48
NDDC		376,302,891.35	41,921,809.95	2,123,421.67	337,556.54	420,685,679.50
Total States		3,231,469,276.74	360,000,000.00	18,234,704.13	2,898,738.22	3,612,602,719.10

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

<i>I</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>9</i>	<i>15</i> (3+4+5+6+7+8+9+10+11+12+13+14)	
<i>Beneficiaries</i>	<i>No. of LGCs</i>	<i>Gross Statutory Allocation</i>	<i>Deduction</i>	<i>Distribution of ₦50 Billion from Non-Oil Excess Account</i>	<i>Exchange Gain</i>	<i>Excess Bank Charges</i>	<i>Total Ecology</i>	<i>Value Added Tax</i>	<i>Total Net Amount</i>
		₦	₦	₦	₦	₦	₦	₦	₦
ABIA	17	1,863,136,744.96	(120,243,229.28)	207,561,691.21	10,513,405.63	1,671,297.24	31,243,247.09	1,003,385,871.13	2,997,269,027.99
ADAMAWA	21	2,350,079,600.08	(148,707,567.10)	261,809,283.51	13,261,152.29	2,108,101.60	78,817,744.13	1,253,803,993.58	3,811,172,308.08
AKWA IBOM	31	3,130,167,930.16	(218,321,210.50)	348,714,581.00	17,663,075.59	2,807,867.46	52,490,301.81	1,755,418,309.56	5,088,940,855.07
ANAMBRA	21	2,362,779,679.39	(148,752,504.17)	263,224,128.63	13,332,816.96	2,119,494.01	79,243,683.57	1,392,798,731.30	3,964,746,029.70
BAUCHI	20	2,682,222,500.74	(143,197,454.77)	298,811,474.77	15,135,385.65	2,406,045.12	89,957,262.19	1,377,973,752.98	4,323,308,966.69
BAYELSA	8	1,091,762,736.09	(57,345,763.40)	121,627,207.73	6,160,655.97	979,348.43	18,307,949.22	588,019,884.91	1,769,512,018.94
BENUE	23	2,918,673,204.99	(303,628,623.94)	325,153,131.23	16,469,642.07	2,618,149.47	48,943,711.92	1,417,374,597.54	4,425,603,813.28
BORNO	27	3,168,804,444.02	(191,716,545.70)	353,018,859.89	17,881,095.73	2,842,525.73	106,276,407.76	1,585,028,969.49	5,042,135,756.93
CROSS RIVER	18	2,042,828,420.69	(166,115,647.21)	227,580,140.32	11,527,379.24	1,832,486.81	34,256,526.41	1,052,677,922.00	3,204,587,228.26
DELTA	25	2,617,591,634.65	(176,395,486.36)	291,611,309.83	14,770,683.21	2,348,069.03	43,894,825.45	1,558,434,746.61	4,352,255,782.42
EBONYI	13	1,511,152,810.72	(138,582,925.06)	168,349,120.87	8,527,212.25	1,355,555.64	50,681,540.99	817,204,046.39	2,418,687,361.80
EDO	18	2,002,811,893.63	(127,422,789.37)	223,122,121.85	11,301,571.88	1,796,590.62	33,585,482.67	1,204,472,217.94	3,349,667,089.22
EKITI	16	1,590,305,274.21	(112,592,518.24)	177,167,056.12	8,973,857.92	1,426,558.10	53,336,182.39	912,350,036.32	2,630,966,446.82
ENUGU	17	2,034,886,659.74	(120,850,937.08)	226,695,392.95	11,482,565.05	1,825,362.78	68,246,699.42	1,110,202,464.80	3,332,488,207.65
GOMBE	11	1,394,305,760.47	(132,455,847.90)	155,331,841.58	7,867,861.59	1,250,739.85	46,762,686.11	756,549,061.08	2,229,612,102.78
IMO	27	2,727,200,780.80	(190,154,006.40)	303,822,254.53	15,389,191.45	2,446,392.17	45,732,879.29	1,511,530,791.65	4,415,968,283.48
JIGAWA	27	2,865,181,194.87	(190,642,226.58)	319,193,884.21	16,167,794.55	2,570,165.31	96,093,391.17	1,595,286,871.36	4,703,851,074.90
KADUNA	23	3,222,167,557.75	(165,163,988.46)	358,963,747.28	18,182,215.91	2,890,394.26	108,066,117.46	1,814,129,890.11	5,359,235,934.29
KANO	44	5,129,966,910.15	(824,971,067.33)	571,501,050.91	28,947,646.04	4,601,755.39	172,050,520.88	3,111,343,725.78	8,193,440,541.83
KATSINA	34	3,905,531,128.08	(241,120,731.17)	435,093,477.83	22,038,335.66	3,503,394.71	130,984,990.08	2,130,771,694.33	6,386,802,289.52
KEBBI	21	2,464,809,358.15	(149,113,518.80)	274,590,687.07	13,908,555.38	2,211,018.11	41,332,794.28	1,208,502,491.90	3,856,241,386.10
KOGI	21	2,547,561,015.28	(336,549,320.20)	283,809,588.44	14,375,510.77	2,285,249.17	42,720,470.45	1,222,609,778.94	3,776,812,292.85
KWARA	16	1,802,666,262.38	(113,343,921.41)	200,825,011.44	10,172,179.63	1,617,053.16	30,229,207.60	930,577,650.27	2,862,743,443.06
LAGOS	20	3,070,835,106.42	(144,572,494.24)	342,104,641.46	17,328,269.22	2,754,643.89	102,990,679.83	6,900,320,638.95	10,291,761,485.53
NASSARAWA	13	1,608,289,003.46	(84,924,290.61)	179,170,523.27	9,075,337.45	1,442,690.12	53,939,326.63	737,002,316.23	2,503,994,906.55
NIGER	25	2,976,818,886.60	(177,666,550.77)	331,630,817.87	16,797,749.57	2,670,308.13	49,918,766.43	1,505,299,350.74	4,705,469,328.58
OGUN	20	2,123,651,830.61	256,997,998.05	236,584,226.41	11,983,453.81	1,904,988.17	71,223,734.97	1,308,893,356.71	4,011,239,588.73
ONDO	18	2,028,221,828.63	174,689,824.92	225,952,901.23	11,444,956.39	1,819,384.20	34,011,586.06	1,161,431,747.14	3,637,572,228.57
OSUN	30	2,747,277,746.86	292,309,720.57	306,058,917.53	15,502,482.80	2,464,401.90	92,139,106.48	1,591,351,370.01	5,047,103,746.14
OYO	33	3,465,476,523.15	316,566,911.03	386,069,444.42	19,555,172.48	3,108,650.71	116,226,293.72	2,420,952,871.08	6,727,955,866.59
PLATEAU	17	2,172,389,454.86	121,337,467.29	242,013,813.77	12,258,473.03	1,948,707.48	36,429,156.74	1,068,044,032.89	3,654,421,106.05
RIVERS	23	2,692,797,159.83	163,290,901.54	299,989,538.67	15,195,056.89	2,415,530.95	45,155,959.30	2,378,047,689.47	5,596,891,836.63
SOKOTO	23	2,712,063,520.15	199,348,110.44	302,135,896.60	15,303,774.12	2,432,813.53	90,958,080.13	1,340,892,807.64	4,663,135,002.60
TARABA	16	2,032,700,681.72	114,157,858.99	226,451,865.31	11,470,229.90	1,823,401.88	68,173,385.37	893,535,180.80	3,348,312,603.98
YOBE	17	2,043,702,394.90	120,882,130.06	227,677,504.92	11,532,310.94	1,833,270.79	68,542,364.45	968,505,257.74	3,442,675,233.82
ZAMFARA	14	1,846,621,731.49	100,128,763.58	205,721,845.52	10,420,213.85	1,656,482.71	61,932,608.21	962,432,861.64	3,188,914,507.00
FCT, ABUJA	6	815,596,094.37	42,997,908.05	90,861,019.81	4,602,288.37	731,617.53	27,353,730.60	3,632,560,780.80	4,614,703,439.53
HYPPADEC							249,574,107.42		249,574,107.42
NDDC							338,678,757.29		338,678,757.29
Total LGCs		89,763,035,465.05	(3,021,843,571.57)	10,000,000,000.00	506,519,559.24	80,520,506.17	3,010,502,265.95	58,179,717,761.81	158,518,451,986.65

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