



NATIONAL BUREAU OF STATISTICS

# Federation Account Allocation Committee (FAAC)

(October 2022 Disbursement)

**Report Date: February 2023**

**Data Source: National Bureau of Statistics (NBS)**

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## EXECUTIVE SUMMARY

The Federation Account Allocation Committee (FAAC) disbursed the sum of N1.10trn to the three tiers of government in October 2022 from the total revenue generated in September 2022. The amount disbursed comprised N825.71bn from the Statutory Account, N60.00bn from Non-oil distribution for the month of October 2022, N8.51bn from Electronic Money Transfer Levy (EMTL), and N203.96bn from Valued Added Tax (VAT). The Federal Government received a total of N294.24bn from the N1.10trn, States and Local Governments received a total of N233.22bn and N172.78bn respectively. The sum of N59.99bn was shared among the oil-producing states from the 13% derivation fund. The revenue generating agencies comprising Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS), and Nigerian Upstream Petroleum Regulatory Commission (NUPRC) received N10.20bn, N13.73bn, and N10.49bn respectively as cost of revenue collections. Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that a total net amount of N164.48bn was disbursed to the FGN consolidated revenue account; N5.02bn was received as a share of derivation and ecology; N2.51bn as stabilization fund; N8.44bn for the development of natural resources; and N6.93bn to the Federal Capital Territory (FCT) Abuja.

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## OCTOBER 2022 DISBURSEMENT

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of September, 2022 Shared in October, 2022



**FGN**  
**N294.24 bn**

**Statutory Allocation**  
N232.92 bn

**Others\***  
N32.83 bn

**VAT**  
N28.49 bn



**STATE**  
**N233.22 bn**

**Statutory Allocation**  
N118.14 bn

**Others\***  
N20.12 bn

**VAT**  
N94.96 bn



**LGCs**  
**N172.78 bn**

**Statutory Allocation**  
N91.08 bn

**Others\***  
N15.22 bn

**VAT**  
N66.47 bn

**13% Derivation Fund**  
N59.99 bn

**Cost of Collection - NCS**  
N10.20 bn

**Cost of Collection - FIRS**  
N13.73 bn

**Cost of Collections - NUPRC**  
N10.49 bn

**FIRS Refund on Cost of Collection**  
N0.10 bn

**13% Derivation Refund to Oil Producing States**  
N27.04 bn

**13% Refunds on Subsidy, Priority Projects 2022**  
N68.34 bn

**FIRS Refund**  
N4.00 bn

**13% Refunds on Subsidy, Priority Projects from 1999 to 2021**  
N18.16 bn

**North East Development Commission**  
N5.87 bn

**Transfer to non-oil Excess account**  
N180.00 bn



**N1,098.18 bn**






**TOTAL**

**NB:-** Others\* for this month is the sum of Distribution of ₦60 Billion from Non-Oil Excess Account and Electronic Money Transfer Levy (EMTL). See tables in appendix for details

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) OCTOBER 2022 DISBURSEMENT

Distribution of Revenue Allocation to FGN by  
Federation Account Allocation Committee for the Month  
of September, 2022 Shared in October, 2022



| BENEFICIARIES                                                                                                                 | STATUTORY ALLOCATION       | OTHERS*            | VAT                | TOTAL               |
|-------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------|--------------------|---------------------|
| <br><b>FGN (CRF Account)</b>                  | N107,641,958,018.94        | N30,244,066,439.04 | N26,589,960,547.53 | N164,475,985,005.51 |
| <br><b>Share of Derivation &amp; Ecology</b>  | N4,421,436,626.43          | N600,000,000.00    | -                  | N5,021,436,626.43   |
| <br><b>Stabilization</b>                    | N2,210,718,313.21          | N300,000,000.00    | -                  | N2,510,718,313.21   |
| <br><b>Development of Natural Resources</b> | N7,428,013,532.40          | N1,008,000,000.00  | -                  | N8,436,013,532.40   |
| <br><b>FCT-Abuja</b>                        | N4,352,073,990.43          | N681,719,031.36    | N1,899,282,896.25  | N6,933,075,918.04   |
| <b>TOTAL</b>                                                                                                                  | <b>N187,377,229,395.59</b> |                    |                    |                     |

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) OCTOBER 2022 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by  
Federation Account Allocation Committee for the Month  
of September, 2022 Shared in October, 2022



**ABIA**

**Net Statutory  
Allocation**

**N2,500,700,822.69**

**Share of  
Ecology**

**N44,638,566.51**

**Others\***

**N487,950,132.33**

**VAT  
Allocation**

**N1,946,415,778.03**

**TOTAL**

**N4,979,705,299.56**



**ADAMAWA**

**Net Statutory  
Allocation**

**N2,301,964,928.51**

**Share of  
Ecology**

**N94,975,516.87**

**Others\***

**N502,342,037.08**

**VAT  
Allocation**

**N2,101,784,648.56**

**TOTAL**

**N5,001,067,131.02**



**AKWA IBOM**

**Net Statutory  
Allocation**

**N31,392,085,872.45**

**Share of  
Ecology**

**N47,929,058.44**

**Others\***

**N515,750,658.41**

**VAT  
Allocation**

**N2,253,283,983.13**

**TOTAL**

**N34,209,049,572.43**



**ANAMBRA**

**Net Statutory  
Allocation**

**N3,670,986,196.25**

**Share of  
Ecology**

**N94,797,591.42**

**Others\***

**N541,346,765.00**

**VAT  
Allocation**

**N2,398,325,695.60**

**TOTAL**

**N6,705,456,248.27**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## OCTOBER 2022 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of September, 2022 Shared in October, 2022



**BAUCHI**

**Net Statutory Allocation**

**N2,327,563,494.83**

**Share of Ecology**

**N114,044,678.57**

**Others\***

**N596,713,726.15**

**VAT Allocation**

**N2,407,464,770.00**

**TOTAL**

**N5,445,786,669.55**



**BAYELSA**

**Net Statutory Allocation**

**N25,191,037,635.03**

**Share of Ecology**

**N42,180,323.49**

**Others\***

**N441,594,087.11**

**VAT Allocation**

**N1,928,591,400.97**

**TOTAL**

**N27,603,403,446.59**



**BENUÉ**

**Net Statutory Allocation**

**N2,312,588,936.72**

**Share of Ecology**

**N53,462,129.24**

**Others\***

**N565,517,164.57**

**VAT Allocation**

**N2,255,033,317.62**

**TOTAL**

**N5,186,601,548.14**



**BORNO**

**Net Statutory Allocation**

**N3,156,981,593.74**

**Share of Ecology**

**N118,456,754.64**

**Others\***

**N612,722,545.34**

**VAT Allocation**

**N2,253,695,859.53**

**TOTAL**

**N6,141,856,753.25**



# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## OCTOBER 2022 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of September, 2022 Shared in October, 2022



### Net Statutory Allocation

N1,585,789,473.33

### Share of Ecology

N47,937,232.33

### Others\*

N505,390,332.08

### VAT Allocation

N1,944,123,409.00

### TOTAL

N4,083,240,446.74

CROSS RIVER



### Net Statutory Allocation

N43,453,003,328.21

### Share of Ecology

N48,403,228.70

### Others\*

N555,166,520.92

### VAT Allocation

N2,546,704,204.26

### TOTAL

N46,603,277,282.08

DELTA



### Net Statutory Allocation

N2,116,029,562.90

### Share of Ecology

N85,297,309.97

### Others\*

N449,563,501.27

### VAT Allocation

N1,880,268,854.15

### TOTAL

N4,531,159,228.29

EBONYI



### Net Statutory Allocation

N6,722,476,137.08

### Share of Ecology

N44,574,679.73

### Others\*

N507,782,578.13

### VAT Allocation

N2,198,741,493.81

### TOTAL

N9,473,574,888.76

EDO



# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## OCTOBER 2022 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of September, 2022 Shared in October, 2022



**EKITI**

**Net Statutory Allocation**

**N1,442,500,975.24**

**Share of Ecology**

**N85,249,177.19**

**Others\***

**N455,166,541.03**

**VAT Allocation**

**N1,866,886,489.12**

**TOTAL**

**N3,849,803,182.58**



**ENUGU**

**Net Statutory Allocation**

**N2,558,416,632.72**

**Share of Ecology**

**N95,882,739.27**

**Others\***

**N520,748,288.19**

**VAT Allocation**

**N2,180,380,949.67**

**TOTAL**

**N5,355,428,609.85**



**GOMBE**

**Net Statutory Allocation**

**N1,364,592,571.41**

**Share of Ecology**

**N89,804,715.73**

**Others\***

**N469,486,089.54**

**VAT Allocation**

**N1,830,878,449.11**

**TOTAL**

**N3,754,761,825.79**



**IMO**

**Net Statutory Allocation**

**N3,598,059,774.94**

**Share of Ecology**

**N49,564,317.84**

**Others\***

**N539,046,836.45**

**VAT Allocation**

**N2,156,911,242.07**

**TOTAL**

**N6,343,582,171.31**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## OCTOBER 2022 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of September, 2022 Shared in October, 2022



**JIGAWA**

**Net Statutory Allocation**

**N3,034,741,280.16**

**Share of Ecology**

**N106,622,043.27**

**Others\***

**N559,168,905.64**

**VAT Allocation**

**N2,304,311,633.09**

**TOTAL**

**N6,004,843,862.16**



**KADUNA**

**Net Statutory Allocation**

**N2,464,515,730.23**

**Share of Ecology**

**N124,920,124.94**

**Others\***

**N673,248,843.60**

**VAT Allocation**

**N2,667,622,935.05**

**TOTAL**

**N5,930,307,633.82**



**KANO**

**Net Statutory Allocation**

**N3,500,680,866.86**

**Share of Ecology**

**N151,229,718.59**

**Others\***

**N823,736,781.06**

**VAT Allocation**

**N3,704,951,646.18**

**TOTAL**

**N8,180,599,012.69**



**KATSINA**

**Net Statutory Allocation**

**N2,352,128,377.20**

**Share of Ecology**

**N117,198,727.92**

**Others\***

**N623,034,483.41**

**VAT Allocation**

**N2,594,614,110.59**

**TOTAL**

**N5,686,975,699.12**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## OCTOBER 2022 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of September, 2022 Shared in October, 2022



**KEBBI**

**Net Statutory Allocation**

**N2,789,010,648.87**

**Share of Ecology**

**N50,337,146.00**

**Others\***

**N525,208,690.39**

**VAT Allocation**

**N2,032,283,484.51**

**TOTAL**

**N5,396,839,969.76**



**KOGI**

**Net Statutory Allocation**

**N2,161,661,477.22**

**Share of Ecology**

**N52,687,795.56**

**Others\***

**N550,827,563.39**

**VAT Allocation**

**N2,104,033,875.44**

**TOTAL**

**N4,869,210,711.60**



**KWARA**

**Net Statutory Allocation**

**N1,483,495,307.66**

**Share of Ecology**

**N42,434,551.71**

**Others\***

**N458,715,656.77**

**VAT Allocation**

**N1,909,411,579.39**

**TOTAL**

**N3,894,057,095.53**



**LAGOS**

**Net Statutory Allocation**

**-N1,570,094,253.92**

**Share of Ecology**

**N127,723,308.07**

**Others\***

**N936,201,787.63**

**VAT Allocation**

**N12,216,191,930.19**

**TOTAL**

**N11,710,022,771.97**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## OCTOBER 2022 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of September, 2022 Shared in October, 2022



**Net Statutory Allocation**

**N2,355,107,427.43**

**Others\***

**N461,669,506.80**

**VAT Allocation**

**N1,756,188,483.08**

**Share of Ecology**

**N87,924,573.50**

**TOTAL**

**N4,660,889,990.81**



**Net Statutory Allocation**

**N2,223,055,396.40**

**Others\***

**N591,686,263.43**

**VAT Allocation**

**N2,229,539,850.70**

**Share of Ecology**

**N56,467,599.96**

**TOTAL**

**N5,100,749,110.48**



**Net Statutory Allocation**

**N631,260,977.11**

**Others\***

**N509,722,014.58**

**VAT Allocation**

**N2,245,928,170.22**

**Share of Ecology**

**N88,577,589.47**

**TOTAL**

**N3,475,488,751.38**



**Net Statutory Allocation**

**N5,118,395,737.86**

**Others\***

**N487,183,450.53**

**VAT Allocation**

**N2,123,223,152.98**

**Share of Ecology**

**N44,376,535.80**

**TOTAL**

**N7,773,178,877.17**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## OCTOBER 2022 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of September, 2022 Shared in October, 2022



**OSUN**

**Net Statutory Allocation**

**N981,108,565.30**

**Share of Ecology**

**N86,953,786.19**

**Others\***

**N479,668,091.43**

**VAT Allocation**

**N2,089,503,261.21**

**TOTAL**

**N3,637,233,704.13**



**OYO**

**Net Statutory Allocation**

**N1,729,759,987.05**

**Share of Ecology**

**N106,936,072.33**

**Others\***

**N609,561,604.41**

**VAT Allocation**

**N4,074,307,327.07**

**TOTAL**

**N6,520,564,990.86**



**PLATEAU**

**Net Statutory Allocation**

**N1,370,060,636.74**

**Share of Ecology**

**N49,780,503.65**

**Others\***

**N527,737,653.08**

**VAT Allocation**

**N2,023,247,022.51**

**TOTAL**

**N3,970,825,815.97**



**RIVERS**

**Net Statutory Allocation**

**N22,638,662,724.58**

**Share of Ecology**

**N51,411,481.04**

**Others\***

**N584,586,951.54**

**VAT Allocation**

**N5,829,150,756.42**

**TOTAL**

**N29,103,811,913.58**



# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## OCTOBER 2022 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of September, 2022 Shared in October, 2022



**SOKOTO**

**Net Statutory Allocation**

**N2,157,919,909.36**

**Share of Ecology**

**N105,075,732.69**

**Others\***

**N549,386,212.31**

**VAT Allocation**

**N2,195,426,182.05**

**TOTAL**

**N5,007,808,036.41**



**TARABA**

**Net Statutory Allocation**

**N1,919,680,407.58**

**Share of Ecology**

**N91,840,580.53**

**Others\***

**N478,622,267.21**

**VAT Allocation**

**N1,824,368,904.92**

**TOTAL**

**N4,314,512,160.24**



**YOBE**

**Net Statutory Allocation**

**N2,305,659,282.64**

**Share of Ecology**

**N94,675,849.00**

**Others\***

**N490,601,029.66**

**VAT Allocation**

**N1,854,723,780.81**

**TOTAL**

**N4,745,659,942.11**



**ZAMFARA**

**Net Statutory Allocation**

**N1,839,139,150.01**

**Share of Ecology**

**N94,877,480.92**

**Others\***

**N499,096,007.72**

**VAT Allocation**

**N2,035,626,181.55**

**TOTAL**

**N4,468,738,820.20**



## 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 September, 2022 Shared in October, 2022**

| Beneficiaries                                                | Statutory                 | Distribution of ₦60 Billion from Non oil for the month of October | Electronic Money Transfer Levy (EMTL) | VAT                      | Total                       |
|--------------------------------------------------------------|---------------------------|-------------------------------------------------------------------|---------------------------------------|--------------------------|-----------------------------|
|                                                              | ₦                         | ₦                                                                 | ₦                                     | ₦                        | ₦                           |
| FGN                                                          | 232,921,281,480.15        | 31,608,000,000.00                                                 | 1,225,785,470.40                      | 28,489,243,443.78        | 294,244,310,394.34          |
| State                                                        | 118,140,786,658.12        | 16,032,000,000.00                                                 | 4,085,951,568.00                      | 94,964,144,812.61        | 233,222,883,038.73          |
| LGCs                                                         | 91,081,594,504.39         | 12,360,000,000.00                                                 | 2,860,166,097.60                      | 66,474,901,368.83        | 172,776,661,970.82          |
| 13% Derivation Fund                                          | 59,991,551,218.99         | -                                                                 | -                                     | -                        | 59,991,551,218.99           |
| Cost of Collection - NCS                                     | 9,312,063,797.54          | -                                                                 | -                                     | 887,609,245.39           | 10,199,673,042.93           |
| Cost of Collections - FIRS                                   | 6,120,477,289.01          | -                                                                 | 340,495,964.00                        | 7,270,822,439.54         | 13,731,795,692.55           |
| Cost of Collections - NUPRC                                  | 10,491,735,278.90         | -                                                                 | -                                     | -                        | 10,491,735,278.90           |
| FIRS Refund on Cost of Collection                            | 100,000,000.00            | -                                                                 | -                                     | -                        | 100,000,000.00              |
| FIRS Refund                                                  | 4,000,000,000.00          | -                                                                 | -                                     | -                        | 4,000,000,000.00            |
| 13% Derivation Refund to Oil Producing States                | 27,044,615,059.94         | -                                                                 | -                                     | -                        | 27,044,615,059.94           |
| 13% Derivation Refunds on Subsidy and Priority Projects 2022 | 68,342,868,603.70         | -                                                                 | -                                     | -                        | 68,342,868,603.70           |
| 13% Refunds on Subsidy, Priority Projects from 1999 to 2021  | 18,163,078,852.38         | -                                                                 | -                                     | -                        | 18,163,078,852.38           |
| North East Development Commission                            | -                         | -                                                                 | -                                     | 5,874,070,813.15         | 5,874,070,813.15            |
| Transfer to Non-Oil Excess Account                           | 180,000,000,000.00        | -                                                                 | -                                     | -                        | 180,000,000,000.00          |
| <b>TOTAL</b>                                                 | <b>825,710,052,743.12</b> | <b>60,000,000,000.00</b>                                          | <b>8,512,399,100.00</b>               | <b>203,960,792,123.3</b> | <b>1,098,183,243,966.42</b> |

**Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of September, 2022 Shared in October, 2022**

| <b>Beneficiaries</b>             | <b>Gross Statutory Allocation</b> | <b>Total Deduction</b>    | <b>Net Statutory Allocation</b> | <b>Distribution of ₦60 Billion from Non Oil for the month of October</b> | <b>Electronic Money Transfer Levy (EMTL)</b> | <b>VAT</b>               | <b>Total</b>              |
|----------------------------------|-----------------------------------|---------------------------|---------------------------------|--------------------------------------------------------------------------|----------------------------------------------|--------------------------|---------------------------|
| FGN (CRF Account)                | 214,439,676,381.69                | 106,797,718,362.75        | 107,641,958,018.94              | 29,100,000,000.00                                                        | 1,144,066,439.04                             | 26,589,960,547.53        | 164,475,985,005.51        |
| Share of Derivation & Ecology    | 4,421,436,626.43                  | -                         | 4,421,436,626.43                | 600,000,000.00                                                           | -                                            | -                        | 5,021,436,626.43          |
| Stabilization                    | 2,210,718,313.21                  | -                         | 2,210,718,313.21                | 300,000,000.00                                                           | -                                            | -                        | 2,510,718,313.21          |
| Development of Natural Resources | 7,428,013,532.40                  | -                         | 7,428,013,532.40                | 1,008,000,000.00                                                         | -                                            | -                        | 8,436,013,532.40          |
| FCT-Abuja                        | 4,421,436,626.43                  | 69,362,636.00             | 4,352,073,990.43                | 600,000,000.00                                                           | 81,719,031.36                                | 1,899,282,896.25         | 6,933,075,918.04          |
| <b>Total</b>                     | <b>232,921,281,480.16</b>         | <b>106,867,080,998.75</b> | <b>126,054,200,481.41</b>       | <b>31,608,000,000.00</b>                                                 | <b>1,225,785,470.40</b>                      | <b>28,489,243,443.78</b> | <b>187,377,229,395.59</b> |

**Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of September, 2022 shared in October, 2022**

| <b>Beneficiaries</b> | <b>No. of LGCs</b> | <b>Net Statutory Allocation</b> | <b>Others</b>  | <b>Net Share of Ecology</b> | <b>Net VAT Allocation</b> | <b>Total Net Amount</b> |
|----------------------|--------------------|---------------------------------|----------------|-----------------------------|---------------------------|-------------------------|
| ABIA                 | 17                 | 2,500,700,822.69                | 487,950,132.33 | 44,638,566.51               | 1,946,415,778.03          | 4,979,705,299.56        |
| ADAMAWA              | 21                 | 2,301,964,928.51                | 502,342,037.08 | 94,975,516.87               | 2,101,784,648.56          | 5,001,067,131.02        |
| AKWA IBOM            | 31                 | 31,392,085,872.45               | 515,750,658.41 | 47,929,058.44               | 2,253,283,983.13          | 34,209,049,572.43       |
| ANAMBRA              | 21                 | 3,670,986,196.25                | 541,346,765.00 | 94,797,591.42               | 2,398,325,695.60          | 6,705,456,248.27        |
| BAUCHI               | 20                 | 2,327,563,494.83                | 596,713,726.15 | 114,044,678.57              | 2,407,464,770.00          | 5,445,786,669.55        |
| BAYELSA              | 8                  | 25,191,037,635.03               | 441,594,087.11 | 42,180,323.49               | 1,928,591,400.97          | 27,603,403,446.59       |
| BENUE                | 23                 | 2,312,588,936.72                | 565,517,164.57 | 53,462,129.24               | 2,255,033,317.62          | 5,186,601,548.14        |
| BORNO                | 27                 | 3,156,981,593.74                | 612,722,545.34 | 118,456,754.64              | 2,253,695,859.53          | 6,141,856,753.25        |
| CROSS RIVER          | 18                 | 1,585,789,473.33                | 505,390,332.08 | 47,937,232.33               | 1,944,123,409.00          | 4,083,240,446.74        |
| DELTA                | 25                 | 43,453,003,328.21               | 555,166,520.92 | 48,403,228.70               | 2,546,704,204.26          | 46,603,277,282.08       |
| EBONYI               | 13                 | 2,116,029,562.90                | 449,563,501.27 | 85,297,309.97               | 1,880,268,854.15          | 4,531,159,228.29        |
| EDO                  | 18                 | 6,722,476,137.08                | 507,782,578.13 | 44,574,679.73               | 2,198,741,493.81          | 9,473,574,888.76        |
| EKITI                | 16                 | 1,442,500,975.24                | 455,166,541.03 | 85,249,177.19               | 1,866,886,489.12          | 3,849,803,182.58        |
| ENUGU                | 17                 | 2,558,416,632.72                | 520,748,288.19 | 95,882,739.27               | 2,180,380,949.67          | 5,355,428,609.85        |
| GOMBE                | 11                 | 1,364,592,571.41                | 469,486,089.54 | 89,804,715.73               | 1,830,878,449.11          | 3,754,761,825.79        |
| IMO                  | 27                 | 3,598,059,774.94                | 539,046,836.45 | 49,564,317.84               | 2,156,911,242.07          | 6,343,582,171.31        |
| JIGAWA               | 27                 | 3,034,741,280.16                | 559,168,905.64 | 106,622,043.27              | 2,304,311,633.09          | 6,004,843,862.16        |
| KADUNA               | 23                 | 2,464,515,730.23                | 673,248,843.60 | 124,920,124.94              | 2,667,622,935.05          | 5,930,307,633.82        |
| KANO                 | 44                 | 3,500,680,866.86                | 823,736,781.06 | 151,229,718.59              | 3,704,951,646.18          | 8,180,599,012.69        |
| KATSINA              | 34                 | 2,352,128,377.20                | 623,034,483.41 | 117,198,727.92              | 2,594,614,110.59          | 5,686,975,699.12        |
| KEBBI                | 21                 | 2,789,010,648.87                | 525,208,690.39 | 50,337,146.00               | 2,032,283,484.51          | 5,396,839,969.76        |
| KOGI                 | 21                 | 2,161,661,477.22                | 550,827,563.39 | 52,687,795.56               | 2,104,033,875.44          | 4,869,210,711.60        |
| KWARA                | 16                 | 1,483,495,307.66                | 458,715,656.77 | 42,434,551.71               | 1,909,411,579.39          | 3,894,057,095.53        |
| LAGOS                | 20                 | (1,570,094,253.92)              | 936,201,787.63 | 127,723,308.07              | 12,216,191,930.19         | 11,710,022,771.97       |
| NASSARAWA            | 13                 | 2,355,107,427.43                | 461,669,506.80 | 87,924,573.50               | 1,756,188,483.08          | 4,660,889,990.81        |
| NIGER                | 25                 | 2,223,055,396.40                | 591,686,263.43 | 56,467,599.96               | 2,229,539,850.70          | 5,100,749,110.48        |
| OGUN                 | 20                 | 631,260,977.11                  | 509,722,014.58 | 88,577,589.47               | 2,245,928,170.22          | 3,475,488,751.38        |
| ONDO                 | 18                 | 5,118,395,737.86                | 487,183,450.53 | 44,376,535.80               | 2,123,223,152.98          | 7,773,178,877.17        |
| OSUN                 | 30                 | 981,108,565.30                  | 479,668,091.43 | 86,953,786.19               | 2,089,503,261.21          | 3,637,233,704.13        |
| OYO                  | 33                 | 1,729,759,987.05                | 609,561,604.41 | 106,936,072.33              | 4,074,307,327.07          | 6,520,564,990.86        |
| PLATEAU              | 17                 | 1,370,060,636.74                | 527,737,653.08 | 49,780,503.65               | 2,023,247,022.51          | 3,970,825,815.97        |
| RIVERS               | 23                 | 22,638,662,724.58               | 584,586,951.54 | 51,411,481.04               | 5,829,150,756.42          | 29,103,811,913.58       |
| SOKOTO               | 23                 | 2,157,919,909.36                | 549,386,212.31 | 105,075,732.69              | 2,195,426,182.05          | 5,007,808,036.41        |
| TARABA               | 16                 | 1,919,680,407.58                | 478,622,267.21 | 91,840,580.53               | 1,824,368,904.92          | 4,314,512,160.24        |
| YOBE                 | 17                 | 2,305,659,282.64                | 490,601,029.66 | 94,675,849.00               | 1,854,723,780.81          | 4,745,659,942.11        |
| ZAMFARA              | 14                 | 1,839,139,150.01                | 499,096,007.72 | 94,877,480.92               | 2,035,626,181.55          | 4,468,738,820.20        |

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