



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(March 2023 Disbursement)

Report Date: August 2023

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EXECUTIVE SUMMARY

The Federation Account Allocation Committee (FAAC) disbursed the sum of N860.04 billion to the three tiers of government in March 2023 from the total revenue generated in February 2023. The amount disbursed comprised N487.11bn from the Statutory Account, N120.00bn from Forex Equalization, N12.13bn from Electronic Money Transfer Levy (EMTL) and N240.80bn from Valued Added Tax (VAT). The Federal Government received a total of N269.06bn from the N860.04bn, States and Local Governments received a total of N236.46bn and N173.94bn respectively. The sum of N43.21bn 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 N9.03bn, N13.81bn, and N4.61bn 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 N160.80bn was disbursed to the FGN consolidated revenue account; N4.44bn was received as a share of derivation and ecology; N2.22bn as stabilization fund; N7.45bn for the development of natural resources; and N6.23bn to the Federal Capital Territory (FCT) Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MARCH 2023 DISBURSEMENT

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of February, 2023 Shared in March, 2023



FGN
N269.06 bn

Statutory Allocation
N178.68 bn

Others*
N56.74 bn

VAT
N33.63 bn



STATE
N236.46 bn

Statutory Allocation
N90.63 bn

Others*
N33.72 bn

VAT
N112.12 bn



LGCs
N173.94 bn

Statutory Allocation
N69.87 bn

Others*
N25.58 bn

VAT
N78.48 bn

13% Derivation Fund

N43.21 bn

Cost of Collection - NCS

N9.02 bn

Cost of Collection - FIRS

N13.81 bn

Cost of Collections - NUPRC

N4.61 bn

Transfer to NMDPRA

N4.05 bn

FIRS Refund on Cost of Collection

N0.10 bn

13% Derivation Refund to Oil Producing States

N28.54 bn

Refund of WHT & Stamp Duty ifo States 1 of 2 Instalments

N14.29 bn

North East Development Commission

N6.94 bn

13% Refunds on Subsidy, Priority Projects

N18.16 bn








N860.04 bn

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MARCH 2023 DISBURSEMENT

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of February, 2023 Shared in March, 2023



BENEFICIARIES	STATUTORY ALLOCATION	OTHERS*	VAT	TOTAL
 FGN (CRF Account)	N77,142,787,810.92	N52,264,276,744.97	N31,392,512,167.51	N160,799,576,723.40
 Share of Derivation & Ecology	N3,391,869,563.96	N1,044,000,000.00	-	N4,435,869,563.96
 Stabilization	N1,695,934,781.98	N522,000,000.00	-	N2,217,934,781.98
 Development of Natural Resources	N5,698,340,867.45	N1,753,920,000.00	-	N7,452,260,867.45
 FCT-Abuja	N2,831,360,248.96	N1,160,448,338.93	N2,242,322,297.68	N6,234,130,885.57
TOTAL	N181,139,772,822.35			

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MARCH 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of February, 2023 Shared in March, 2023



ABIA

Net Statutory Allocation

N1,256,813,489.04

Share of Ecology

N39,433,109.15

Others*

N1,004,205,291.60

VAT Allocation

N2,272,961,707.91

TOTAL

N4,573,413,597.69



ADAMAWA

Net Statutory Allocation

N1,300,151,049.83

Share of Ecology

N83,900,093.93

Others*

N902,709,698.19

VAT Allocation

N2,464,095,359.42

TOTAL

N4,750,856,201.37



AKWA IBOM

Net Statutory Allocation

N16,495,305,198.25

Share of Ecology

N42,339,885.45

Others*

N5,550,437,358.16

VAT Allocation

N2,700,392,494.91

TOTAL

N24,788,474,936.76



ANAMBRA

Net Statutory Allocation

N782,164,494.48

Share of Ecology

N83,742,916.98

Others*

N1,151,069,194.06

VAT Allocation

N2,730,169,234.29

TOTAL

N4,747,145,839.80

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MARCH 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of February, 2023 Shared in March, 2023



Net Statutory Allocation

N458,138,307.79

Share of Ecology

N100,745,534.84

Others*

N1,091,076,824.67

VAT Allocation

N2,725,064,694.14

TOTAL

N4,375,025,361.45



Net Statutory Allocation

N11,462,735,481.16

Share of Ecology

N37,261,530.33

Others*

N3,280,556,454.31

VAT Allocation

N2,058,412,635.67

TOTAL

N16,838,966,101.47



Net Statutory Allocation

N1,469,415,643.71

Share of Ecology

N47,227,725.76

Others*

N1,025,679,300.54

VAT Allocation

N2,670,950,331.19

TOTAL

N5,213,273,001.19



Net Statutory Allocation

N1,094,970,148.02

Share of Ecology

N104,643,103.48

Others*

N1,194,843,181.34

VAT Allocation

N3,137,928,096.96

TOTAL





N5,532,384,529.80

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MARCH 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of February, 2023 Shared in March, 2023



 <p>CROSS RIVER</p>	<p>Net Statutory Allocation</p> <p>N1,247,514,476.75</p>	<p>Others*</p> <p>N952,403,418.06</p>	<p>VAT Allocation</p> <p>N2,297,949,539.33</p>
	<p>Share of Ecology</p> <p>N42,347,106.15</p>	<p>TOTAL</p> <p>N4,540,214,540.29</p>	
 <p>DELTA</p>	<p>Net Statutory Allocation</p> <p>N25,547,661,052.92</p>	<p>Others*</p> <p>N7,151,704,514.98</p>	<p>VAT Allocation</p> <p>N2,632,650,099.69</p>
	<p>Share of Ecology</p> <p>N42,758,761.08</p>	<p>TOTAL</p> <p>N35,374,774,428.66</p>	
 <p>EBONYI</p>	<p>Net Statutory Allocation</p> <p>N654,993,296.47</p>	<p>Others*</p> <p>N808,210,335.50</p>	<p>VAT Allocation</p> <p>N2,291,283,353.57</p>
	<p>Share of Ecology</p> <p>N75,350,496.15</p>	<p>TOTAL</p> <p>N3,829,837,481.69</p>	
 <p>EDO</p>	<p>Net Statutory Allocation</p> <p>N3,115,930,110.46</p>	<p>Others*</p> <p>N1,490,150,782.44</p>	<p>VAT Allocation</p> <p>N2,715,028,483.95</p>
	<p>Share of Ecology</p> <p>N39,376,672.43</p>	<p>TOTAL</p> <p>N7,360,486,049.28</p>	

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MARCH 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of February, 2023 Shared in March, 2023



EKITI

Net Statutory Allocation

N434,315,195.08

Share of Ecology

N75,307,976.31

Others*

N898,752,804.43

VAT Allocation

N2,196,031,651.86

TOTAL

N3,604,407,627.67



ENUGU

Net Statutory Allocation

-N91,091,224.13

Share of Ecology

N84,701,521.99

Others*

N1,031,403,390.82

VAT Allocation

N2,444,315,071.25

TOTAL

N3,469,328,759.93



GOMBE

Net Statutory Allocation

N545,435,067.28

Share of Ecology

N79,332,277.76

Others*

N873,391,149.60

VAT Allocation

N2,176,385,748.62

TOTAL

N3,674,544,243.27



IMO

Net Statutory Allocation

N792,842,431.15

Share of Ecology

N43,784,451.61

Others*

N1,171,106,673.32

VAT Allocation

N2,541,020,330.98

TOTAL

N4,548,753,887.06

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MARCH 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of February, 2023 Shared in March, 2023



JIGAWA

Net Statutory Allocation

N2,215,654,209.23

Share of Ecology

N94,188,478.67

Others*

N1,062,563,418.53

VAT Allocation

N2,724,761,568.70

TOTAL

N6,097,167,675.12



KADUNA

Net Statutory Allocation

N315,537,624.53

Share of Ecology

N110,352,757.87

Others*

N1,673,633,309.83

VAT Allocation

N3,146,265,800.55

TOTAL

N5,245,789,492.78



KANO

Net Statutory Allocation

N1,471,911,689.93

Share of Ecology

N133,594,298.96

Others*

N1,951,122,863.11

VAT Allocation

N4,378,745,525.47

TOTAL

N7,935,374,377.47



KATSINA

Net Statutory Allocation

N813,145,434.48

Share of Ecology

N103,531,779.60

Others*

N1,162,632,813.41

VAT Allocation

N3,165,246,470.78

TOTAL

N5,244,556,498.27

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MARCH 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of February, 2023 Shared in March, 2023



KEBBI

Net Statutory Allocation

N1,407,487,556.27

Share of Ecology

N44,467,157.60

Others*

N984,695,714.34

VAT Allocation

N2,372,503,192.62

TOTAL

N4,809,153,620.83



KOGI

Net Statutory Allocation

N604,969,411.95

Share of Ecology

N46,543,689.80

Others*

N1,009,146,572.76

VAT Allocation

N2,554,693,726.60

TOTAL

N4,215,353,401.11



KWARA

Net Statutory Allocation

N703,579,795.87

Share of Ecology

N37,486,112.12

Others*

N845,686,629.25

VAT Allocation

N2,326,116,224.49

TOTAL

N3,912,868,761.72



LAGOS

Net Statutory Allocation

-N168,900,699.56

Share of Ecology

N112,829,052.12

Others*

N4,416,347,844.82

VAT Allocation

N8,031,765,237.64





TOTAL

N12,392,041,435.02

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MARCH 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of February, 2023 Shared in March, 2023



State	Net Statutory Allocation	Others*	VAT Allocation	Share of Ecology	TOTAL
 NASSARAWA	N1,353,592,153.87	N856,198,473.42	N2,056,981,055.90	N77,671,385.41	N4,344,443,068.60
 NIGER	N693,872,791.75	N1,136,722,757.95	N2,590,382,020.46	N49,882,718.16	N4,470,860,288.32
 OGUN	-N553,274,058.29	N906,815,240.79	N2,586,563,305.00	N78,248,250.93	N3,018,352,738.44
 ONDO	N2,668,224,613.96	N1,775,479,123.96	N2,480,661,700.05	N39,201,634.74	N6,963,567,072.71

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MARCH 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of February, 2023 Shared in March, 2023



OSUN

Net Statutory Allocation

N245,096,391.74

Share of Ecology

N76,813,804.96

Others*

N986,257,957.99

VAT Allocation

N2,431,125,936.18

TOTAL

N3,739,294,090.88



OYO

Net Statutory Allocation

N332,119,349.99

Share of Ecology

N94,465,887.71

Others*

N1,146,181,685.11

VAT Allocation

N4,864,351,357.35

TOTAL

N6,437,118,280.16



PLATEAU

Net Statutory Allocation

N103,064,397.30

Share of Ecology

N43,975,427.24

Others*

N976,478,542.55

VAT Allocation

N2,639,217,139.11

TOTAL

N3,762,735,506.20



RIVERS

Net Statutory Allocation

N10,662,063,504.89

Share of Ecology

N45,416,210.72

Others*

N5,494,439,404.68

VAT Allocation

N7,817,882,203.22

TOTAL

N24,019,801,323.52

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MARCH 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of February, 2023 Shared in March, 2023



SOKOTO

Net Statutory Allocation

N781,463,839.81

Share of Ecology

N92,822,488.71

Others*

N1,023,079,692.97

VAT Allocation

N2,507,652,531.59

TOTAL

N4,405,018,553.07



TARABA

Net Statutory Allocation

N1,020,541,342.32

Share of Ecology

N81,130,733.34

Others*

N869,865,877.57

VAT Allocation

N2,264,054,895.37

TOTAL

N4,235,592,848.60



YOBE

Net Statutory Allocation

N1,120,960,652.21

Share of Ecology

N83,635,371.36

Others*

N903,699,614.77

VAT Allocation

N2,133,136,986.72

TOTAL

N4,241,432,625.06



ZAMFARA

Net Statutory Allocation

N643,880,671.42

Share of Ecology

N83,813,490.28

Others*

N915,075,169.16

VAT Allocation

N2,371,515,725.91

TOTAL

N4,014,285,056.76

APPENDIX

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of February, 2023 Shared in March, 2023

Beneficiaries	Statutory	Distribution of ₦120 Billion from Forex Equalization	Electronic Money Transfer Levy (EMTL)	VAT	Total
	₦	₦	₦	₦	₦
FGN (see Table II)	178,683,688,629.28	54,997,920,000.00	1,746,725,083.90	33,634,834,465.19	269,063,168,178.37
State (see Table III)	90,630,754,748.95	27,895,680,000.00	5,822,416,946.33	112,116,114,883.97	236,464,966,579.25
LGCs (see Table IV)	69,872,513,017.53	21,506,400,000.00	4,075,691,862.43	78,481,280,418.78	173,935,885,298.74
13% Derivation Fund	27,613,500,231.97	15,600,000,000.00	-	-	43,213,500,231.97
Cost of Collection - NCS	8,300,303,513.79	-	-	725,455,634.67	9,025,759,148.46
Cost of Collections - FIRS	4,420,843,930.58	-	485,201,412.19	8,906,512,997.97	13,812,558,340.74
Cost of Collections - NUPRC	4,610,698,635.17	-	-	-	4,610,698,635.17
FIRS Refund on Cost of Collection	100,000,000.00	-	-	-	100,000,000.00
Transfer to NMDPRA	4,052,992,959.95	-	-	-	4,052,992,959.95
Refund of WHT and Stamp Duty IFO States 2/2	14,287,242,988.34	-	-	-	14,287,242,988.34
13% Derivation Refund to Oil Producing States	28,544,849,598.97	-	-	-	28,544,849,598.97
13% Refunds on Subsidy, Priority Projects 2023	37,826,048,184.12	-	-	-	37,826,048,184.12
13% Refunds on Subsidy, Priority Projects	18,163,078,852.38	-	-	-	18,163,078,852.38
North East Development Commission	-	-	-	6,935,017,415.50	6,935,017,415.50
TOTAL	487,106,515,291.02	120,000,000,000.00	12,130,035,304.85	240,799,215,816.08	860,035,766,411.95

Source: Office of the Accountant-General of the Federation

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of February, 2023 Shared in March, 2023

Beneficiaries	Gross Statutory Allocation	Less Deduction	Net Statutory Allocation	Distribution of ₦120 Billion from Forex Equalization	Electronic Money Transfer Levy (EMTL)	VAT	Total
	₦	₦	₦	₦	₦	₦	₦
FGN (CRF Account)	164,505,673,851.94	(87,362,886,041.02)	77,142,787,810.92	50,634,000,000.00	1,630,276,744.97	31,392,512,167.51	160,799,576,723.40
Share of Derivation & Ecology	3,391,869,563.96	-	3,391,869,563.96	1,044,000,000.00	-	-	4,435,869,563.96
Stabilization	1,695,934,781.98	-	1,695,934,781.98	522,000,000.00	-	-	2,217,934,781.98
Development of Natural Resources	5,698,340,867.45	-	5,698,340,867.45	1,753,920,000.00	-	-	7,452,260,867.45
FCT-Abuja	3,391,869,563.96	(560,509,315.00)	2,831,360,248.96	1,044,000,000.00	116,448,338.93	2,242,322,297.68	6,234,130,885.57
Total	178,683,688,629.28	(87,923,395,356.02)	90,760,293,273.26	54,997,920,000.00	1,746,725,083.90	33,634,834,465.19	181,139,772,822.35

Source: Office of the Accountant-General of the Federation

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of February, 2023 shared in March, 2023

Beneficiaries	No. of LGCs	Net Statutory Allocation	Distribution of ₦120 Billion from forex Equalisation	Electronic Money Transfer Levy (EMTL)	Refund of WHT and Stamp Duty to States	Net Share of Ecology	Net VAT Allocation	Total Net Amount
		₦	₦	₦	₦	₦	₦	₦
ABIA	17	1,256,813,489.04	765,992,314.58	145,085,995.54	93,126,981.48	39,433,109.15	2,272,961,707.91	4,573,413,597.69
ADAMAWA	21	1,300,151,049.83	713,058,284.39	134,326,229.67	55,325,184.14	83,900,093.93	2,464,095,359.42	4,750,856,201.37
AKWA IBOM	31	16,495,305,198.25	4,179,454,180.39	146,019,074.84	1,224,964,102.93	42,339,885.45	2,700,392,494.91	24,788,474,936.76
ANAMBRA	21	782,164,494.48	890,897,286.39	189,190,286.68	70,981,620.99	83,742,916.98	2,730,169,234.29	4,747,145,839.80
BAUCHI	20	458,138,307.79	856,225,957.22	151,500,115.23	83,350,752.23	100,745,534.84	2,725,064,694.14	4,375,025,361.45
BAYELSA	8	11,462,735,481.16	3,113,926,866.49	111,106,749.28	55,522,838.54	37,261,530.33	2,058,412,635.67	16,838,966,101.47
BENUE	23	1,469,415,643.71	802,767,184.79	147,729,739.70	75,182,376.04	47,227,725.76	2,670,950,331.19	5,213,273,001.19
BORNO	27	1,094,970,148.02	889,350,992.97	148,102,544.79	157,389,643.58	104,643,103.48	3,137,928,096.96	5,532,384,529.80
CROSS RIVER	18	1,247,514,476.75	719,807,414.99	132,053,072.30	100,542,930.77	42,347,106.15	2,297,949,539.33	4,540,214,540.29
DELTA	25	25,547,661,052.92	6,652,623,631.01	193,665,185.52	305,415,698.45	42,758,761.08	2,632,650,099.69	35,374,774,428.66
EBONYI	13	654,993,296.47	640,396,130.66	116,518,763.50	51,295,441.33	75,350,496.15	2,291,283,353.57	3,829,837,481.69
EDO	18	3,115,930,110.46	1,033,150,105.69	171,473,704.64	285,526,972.11	39,376,672.43	2,715,028,483.95	7,360,486,049.28
EKITI	16	434,315,195.08	640,034,758.86	123,536,882.30	135,181,163.27	75,307,976.31	2,196,031,651.86	3,604,407,627.67
ENUGU	17	(91,091,224.13)	719,869,539.23	152,618,417.65	158,915,433.94	84,701,521.99	2,444,315,071.25	3,469,328,759.93
GOMBE	11	545,435,067.28	674,236,883.80	118,897,072.56	80,257,193.24	79,332,277.76	2,176,385,748.62	3,674,544,243.27
IMO	27	792,842,431.15	943,719,735.88	158,971,543.24	68,415,394.20	43,784,451.61	2,541,020,330.98	4,548,753,887.06
JIGAWA	27	2,215,654,209.23	800,498,210.03	142,466,507.34	119,598,701.16	94,188,478.67	2,724,761,568.70	6,097,167,675.12
KADUNA	23	315,537,624.53	937,876,759.35	194,795,551.50	540,960,998.98	110,352,757.87	3,146,265,800.55	5,245,789,492.78
KANO	44	1,471,911,689.93	1,135,404,230.90	252,952,122.57	562,766,509.64	133,594,298.96	4,378,745,525.47	7,935,374,377.47
KATSINA	34	813,145,434.48	879,905,965.41	169,407,528.23	113,319,319.77	103,531,779.60	3,165,246,470.78	5,244,556,498.27
KEBBI	21	1,407,487,556.27	755,843,614.18	131,079,624.88	97,772,475.28	44,467,157.60	2,372,503,192.62	4,809,153,620.83
KOGI	21	604,969,411.95	791,140,082.11	136,713,078.17	81,293,412.48	46,543,689.80	2,554,693,726.60	4,215,353,401.11
KWARA	16	703,579,795.87	637,181,236.55	132,446,872.29	76,058,520.41	37,486,112.12	2,326,116,224.49	3,912,868,761.72
LAGOS	20	(168,900,699.56)	958,922,529.99	518,128,271.51	2,939,297,043.32	112,829,052.12	8,031,765,237.64	12,392,041,435.02
NASSARA-WA	13	1,353,592,153.87	660,121,130.22	118,919,871.63	77,157,471.58	77,671,385.41	2,056,981,055.90	4,344,443,068.60
NIGER	25	693,872,791.75	847,896,200.51	151,237,976.19	137,588,581.24	49,882,718.16	2,590,382,020.46	4,470,860,288.32
OGUN	20	(553,274,058.29)	665,023,851.02	181,715,567.60	60,075,822.18	78,248,250.93	2,586,563,305.00	3,018,352,738.44
ONDO	18	2,668,224,613.96	1,162,888,133.52	147,942,022.42	464,648,968.02	39,201,634.74	2,480,661,700.05	6,963,567,072.71
OSUN	30	245,096,391.74	652,832,641.97	148,569,436.50	184,855,879.53	76,813,804.96	2,431,125,936.18	3,739,294,090.88
OYO	33	332,119,349.99	802,855,881.01	207,594,196.86	135,731,607.24	94,465,887.71	4,864,351,357.35	6,437,118,280.16
PLATEAU	17	103,064,397.30	747,485,282.44	140,432,003.36	88,561,256.75	43,975,427.24	2,639,217,139.11	3,762,735,506.20
RIVERS	23	10,662,063,504.89	3,171,071,725.39	201,283,073.10	2,122,084,606.19	45,416,210.72	7,817,882,203.22	24,019,801,323.52
SOKOTO	23	781,463,839.81	788,888,801.58	139,629,351.57	94,561,539.81	92,822,488.71	2,507,652,531.59	4,405,018,553.07
TARABA	16	1,020,541,342.32	689,521,773.08	118,646,082.64	61,698,021.84	81,130,733.34	2,264,054,895.37	4,235,592,848.60
YOBE	17	1,120,960,652.21	710,808,434.48	118,496,551.48	74,394,628.80	83,635,371.36	2,133,136,986.72	4,241,432,625.06
ZAMFARA	14	643,880,671.42	712,322,248.90	129,165,879.06	73,587,041.20	83,813,490.28	2,371,515,725.91	4,014,285,056.76
FCT ABUJA	6	-	-	-	1,893,984,986.91	-	-	1,893,984,986.91
GOVERNORS FORUM		-	-	-	1,285,851,868.97	-	-	1,285,851,868.97

Source: Office of the Accountant-General of the Federation

CONTACT



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)

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