



NATIONAL BUREAU OF STATISTICS

# Federation Account Allocation Committee (FAAC)

(July 2023 Disbursement)

Report Date: November 2023

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## METHODOLOGY

The Federation Account Allocation Committee (FAAC) data is provided statutorily by the Office of the Accountant General of the Federation (OAGF), and reported by the National Bureau of Statistics

## KEY HIGHLIGHTS

1. The Federation Account Allocation Committee (FAAC) disbursed the sum of ₦1.89 trillion to the three tiers of government in July 2023 from the total revenue generated in June 2023.
2. The amount disbursed comprised:
  - ₦1.11 trillion recorded from the Statutory Account,
  - ₦469.39 billion from Exchange Gain Allocation,
  - ₦11.91 billion from Electronic Money Transfer Levy (EMTL), and
  - ₦293.41 billion from Value Added Tax
3. The allocations to the three tiers of government for July 2023 were:
  - Federal Government with a total of ₦345.56 billion
  - States with a total of ₦295.95 billion, and
  - Local Governments with a total of ₦218.06 billion.
4. The sum of ₦47.48 billion was shared among the oil-producing states from the 13% derivation fund.
5. The revenue generating agencies comprising Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS), and Nigerian Upstream Petroleum Regulatory Commission (NUPRC) received ₦9.56 billion, ₦55.13 billion, and ₦8.54 billion respectively, as cost of revenue collections.

6. Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that:

- ₦231.47 billion was disbursed to the FGN consolidated revenue account
- ₦5.75 billion was received as a share of derivation and ecology
- ₦2.87 billion as stabilization fund
- ₦9.66 billion for the development of natural resources, and
- ₦8.50 billion to the Federal Capital Territory (FCT)- Abuja.

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## JULY 2023 DISBURSEMENT

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



**FGN**  
**N345.56 bn**

**Statutory Allocation**

N146.71 bn

**Others\***

N157.87 bn

**VAT**

N40.98 bn



**STATE**  
**N295.95 bn**

**Statutory Allocation**

N74.41 bn

**Others\***

N84.92 bn

**VAT**

N136.61 bn



**LGCs**  
**N218.06 bn**

**Statutory Allocation**

N57.37 bn

**Others\***

N65.07 bn

**VAT**

N95.63 bn

**13% Derivation Fund**

N47.48 bn

**Cost of Collection - NCS**

N9.56 bn

**Cost of Collection - FIRS**

N55.13 bn

**Cost of Collection - NUPRC**

N8.54 bn

**13% Derivation Refunds on Subsidy, Priority Projects From 1999 to 2021**

N18.16 bn

**FIRS Refund on Cost of Collection**

N1.93 bn

**13% Derivation Refund to Oil Producing States**

N48.59 bn

**13% Refunds on Subsidy, Priority Projects 2023**

N39.96 bn

**Transfer to Non-Oil Account**

N696.93 bn

**NUPRC Refund on Cost of Collection**

N2.95 bn

**North East Development Commission**

N8.45 bn

**Transfer to NMDPRA**

N17.47 bn

**NUPRC Refund on Cost Of Collection on Exchange Rate Differential**

N1.56 bn

**Transfer to FIRS Priority Projects**

N70.00 bn



**TOTAL**






**N1,886.30 bn**

*NB:- Others\* for this month is the Exchange Gain Allocation and Electronic Money Transfer Levy (EMTL). See tables in appendix for details*

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JULY 2023 DISBURSEMENT

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



| BENEFICIARIES   | STATUTORY ALLOCATION       | OTHERS*             | VAT                | TOTAL               |
|---|----------------------------|---------------------|--------------------|---------------------|
| <br><b>FGN (CRF Account)</b>                  | N47,853,040,136.19         | N145,365,693,616.53 | N38,251,475,414.08 | N231,470,209,166.80 |
| <br><b>Share of Derivation &amp; Ecology</b>  | N2,784,922,505.47          | N2,964,217,861.31   | -                  | N5,749,140,366.78   |
| <br><b>Stabilization</b>                    | N1,392,461,252.74          | N1,482,108,930.65   | -                  | N2,874,570,183.39   |
| <br><b>Development of Natural Resources</b> | N4,678,669,809.20          | N4,979,886,006.99   | -                  | N9,658,555,816.19   |
| <br><b>FCT-Abuja</b>                        | N2,687,797,616.47          | N3,078,584,100.11   | N2,732,248,243.86  | N8,498,629,960.44   |
| <b>TOTAL</b>  | <b>N258,251,105,493.60</b> |                     |                    |                     |

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JULY 2023 DISBURSEMENT

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



**ABIA**

**Net Statutory Allocation**

**N1,577,804,645.31**

**Share of Ecology**

**N51,107,562.18**

**Others\***

**N2,167,660,356.56**

**VAT Allocation**

**N2,756,035,481.12**

**TOTAL**

**N6,552,608,045.17**



**ADAMAWA**

**Net Statutory Allocation**

**N1,478,645,987.07**

**Share of Ecology**

**N108,739,314.76**

**Others\***

**N2,154,775,068.46**

**VAT Allocation**

**N2,992,949,020.08**

**TOTAL**

**N6,735,109,390.38**



**AKWA IBOM**

**Net Statutory Allocation**

**N12,745,539,724.43**

**Share of Ecology**

**N54,874,910.34**

**Others\***

**N5,821,101,569.69**

**VAT Allocation**

**N3,342,224,802.89**

**TOTAL**

**N21,963,741,007.35**



**ANAMBRA**

**Net Statutory Allocation**

**N2,386,453,498.68**

**Share of Ecology**

**N108,535,604.46**

**Others\***

**N2,477,461,814.03**

**VAT Allocation**

**N3,468,810,688.36**

**TOTAL**

**N8,441,261,605.52**

*NB:- Others\* for this month is the Exchange Gain Allocation and Electronic Money Transfer Levy (EMTL). See tables in appendix for details*



# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JULY 2023 DISBURSEMENT

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



**BAUCHI**

**Net Statutory Allocation**

**N454,931,200.03**

**Share of Ecology**

**N130,571,968.53**

**Others\***

**N2,577,537,398.14**

**VAT Allocation**

**N3,323,767,420.03**

**TOTAL**

**N6,486,807,986.73**



**BAYELSA**

**Net Statutory Allocation**

**N12,394,003,050.48**

**Share of Ecology**

**N48,293,071.98**

**Others\***

**N6,283,785,467.93**

**VAT Allocation**

**N2,944,553,776.75**

**TOTAL**

**N21,670,635,367.14**



**BENUÉ**

**Net Statutory Allocation**

**N2,032,809,639.68**

**Share of Ecology**

**N61,209,830.60**

**Others\***

**N2,423,215,255.87**

**VAT Allocation**

**N3,176,598,993.52**

**TOTAL**

**N7,693,833,719.67**



**BORNO**

**Net Statutory Allocation**

**N2,215,429,199.27**

**Share of Ecology**

**N135,623,440.16**

**Others\***

**N2,670,874,632.98**

**VAT Allocation**

**N3,235,595,475.47**

**TOTAL**

**N8,257,522,747.88**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## JULY 2023 DISBURSEMENT

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



CROSS RIVER

### Net Statutory Allocation

N904,591,548.52

### Share of Ecology

N54,884,268.78

### Others\*

N2,172,664,574.53

### VAT Allocation

N2,783,157,357.75

### TOTAL

N5,915,297,749.57



DELTA

### Net Statutory Allocation

N23,261,593,427.19

### Share of Ecology

N55,417,797.08

### Others\*

N11,653,572,286.38

### VAT Allocation

N3,462,184,515.51

### TOTAL

N38,432,768,026.16



EBONYI

### Net Statutory Allocation

N1,110,305,242.33

### Share of Ecology

N97,658,547.63

### Others\*

N1,932,588,769.10

### VAT Allocation

N2,590,495,959.46

### TOTAL

N5,731,048,518.52



EDO

### Net Statutory Allocation

N3,460,607,899.11

### Share of Ecology

N51,034,416.97

### Others\*

N3,003,073,607.46

### VAT Allocation

N3,139,525,144.54

### TOTAL

N9,654,241,068.08

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## JULY 2023 DISBURSEMENT

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



**EKITI**

**Net Statutory Allocation**

**N963,951,134.09**

**Share of Ecology**

**N97,603,439.48**

**Others\***

**N1,937,754,926.64**

**VAT Allocation**

**N2,691,126,609.54**

**TOTAL**

**N5,690,436,109.75**



**ENUGU**

**Net Statutory Allocation**

**N1,656,958,577.85**

**Share of Ecology**

**N109,778,011.32**

**Others\***

**N2,192,410,296.63**

**VAT Allocation**

**N2,950,707,855.00**

**TOTAL**

**N6,909,854,740.80**



**GOMBE**

**Net Statutory Allocation**

**N423,957,430.32**

**Share of Ecology**

**N102,819,164.07**

**Others\***

**N2,029,704,487.82**

**VAT Allocation**

**N2,637,534,627.47**

**TOTAL**

**N5,194,015,709.68**



**IMO**

**Net Statutory Allocation**

**N1,386,364,304.46**

**Share of Ecology**

**N56,747,150.60**

**Others\***

**N2,597,032,304.89**

**VAT Allocation**

**N3,078,078,918.66**

**TOTAL**

**N7,118,222,678.62**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JULY 2023 DISBURSEMENT

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



**JIGAWA**

**Net Statutory Allocation**

**N1,995,151,748.34**

**Share of Ecology**

**N122,073,649.15**

**Others\***

**N2,412,318,382.88**

**VAT Allocation**

**N3,258,719,899.40**

**TOTAL**

**N7,788,263,679.76**



**KADUNA**

**Net Statutory Allocation**

**N576,086,821.10**

**Share of Ecology**

**N143,023,478.42**

**Others\***

**N2,851,648,021.22**

**VAT Allocation**

**N3,922,345,459.67**

**TOTAL**

**N7,493,103,780.41**



**KANO**

**Net Statutory Allocation**

**N2,064,843,128.93**

**Share of Ecology**

**N173,145,843.41**

**Others\***

**N3,465,835,885.18**

**VAT Allocation**

**N5,165,023,599.88**

**TOTAL**

**N10,868,848,457.40**



**KATSINA**

**Net Statutory Allocation**

**N1,288,392,048.99**

**Share of Ecology**

**N134,183,100.92**

**Others\***

**N2,662,971,580.10**

**VAT Allocation**

**N3,634,961,976.45**

**TOTAL**

**N7,720,508,706.46**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JULY 2023 DISBURSEMENT

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



**KEBBI**

**Net Statutory  
Allocation**

**N1,795,630,461.08**

**Share of  
Ecology**

**N57,631,976.57**

**Others\***

**N2,272,944,519.25**

**VAT  
Allocation**

**N2,860,242,201.47**

**TOTAL**

**N6,986,449,158.37**



**KOGI**

**Net Statutory  
Allocation**

**N1,293,756,814.87**

**Share of  
Ecology**

**N60,323,280.93**

**Others\***

**N2,379,827,273.56**

**VAT  
Allocation**

**N2,894,811,284.42**

**TOTAL**

**N6,628,718,653.78**



**KWARA**

**Net Statutory  
Allocation**

**N952,834,316.89**

**Share of  
Ecology**

**N48,584,142.81**

**Others\***

**N1,938,291,573.87**

**VAT  
Allocation**

**N2,663,695,654.48**

**TOTAL**

**N5,603,405,688.05**



**LAGOS**

**Net Statutory  
Allocation**

**-N79,711,202.02**

**Share of  
Ecology**

**N146,232,897.24**

**Others\***

**N3,274,721,085.36**

**VAT  
Allocation**

**N13,331,606,744.06**

**TOTAL**

**N16,672,849,524.63**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JULY 2023 DISBURSEMENT

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




**NASSARAWA**

**Net Statutory  
Allocation**

**N1,560,466,580.42**

**Share of  
Ecology**

**N100,666,552.70**

**Others\***

**N1,990,058,653.57**

**VAT  
Allocation**

**N2,501,239,691.33**

**TOTAL**

**N6,152,431,478.02**



**NIGER**

**Net Statutory  
Allocation**

**N1,081,112,206.51**

**Share of  
Ecology**

**N64,650,852.43**

**Others\***

**N2,552,884,183.72**

**VAT  
Allocation**

**N3,176,780,225.45**

**TOTAL**

**N6,875,427,468.11**



**OGUN**

**Net Statutory  
Allocation**

**N706,318,517.95**

**Share of  
Ecology**

**N101,414,203.36**

**Others\***

**N2,065,700,354.59**

**VAT  
Allocation**

**N3,299,951,575.46**

**TOTAL**

**N6,173,384,651.37**



**ONDO**

**Net Statutory  
Allocation**

**N2,968,156,301.70**

**Share of  
Ecology**

**N50,807,558.13**

**Others\***

**N2,985,265,706.87**

**VAT  
Allocation**

**N3,031,760,374.62**

**TOTAL**

**N9,035,989,941.32**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JULY 2023 DISBURSEMENT

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



**OSUN**

**Net Statutory Allocation**

**N1,395,516,534.44**

**Share of Ecology**

**N99,555,079.44**

**Others\***

**N1,999,374,878.87**

**VAT Allocation**

**N3,033,089,164.29**

**TOTAL**

**N6,527,535,657.03**



**OYO**

**Net Statutory Allocation**

**N1,096,754,620.32**

**Share of Ecology**

**N122,433,187.11**

**Others\***

**N2,485,254,086.65**

**VAT Allocation**

**N6,008,557,846.46**

**TOTAL**

**N9,712,999,740.54**



**PLATEAU**

**Net Statutory Allocation**

**N850,629,908.43**

**Share of Ecology**

**N56,994,665.93**

**Others\***

**N2,258,396,857.70**

**VAT Allocation**

**N2,911,264,164.86**

**TOTAL**

**N6,077,285,596.92**



**RIVERS**

**Net Statutory Allocation**

**N13,192,309,721.26**

**Share of Ecology**

**N58,862,003.63**

**Others\***

**N6,836,608,449.46**

**VAT Allocation**

**N8,518,760,741.78**

**TOTAL**

**N28,606,540,916.13**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JULY 2023 DISBURSEMENT

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



**SOKOTO**

**Net Statutory  
Allocation**

**N1,230,964,051.57**

**Share of  
Ecology**

**N120,303,248.12**

**Others\***

**N2,375,399,230.27**

**VAT  
Allocation**

**N3,031,879,284.72**

**TOTAL**

**N6,758,545,814.68**



**TARABA**

**Net Statutory  
Allocation**

**N1,654,840,035.80**

**Share of  
Ecology**

**N105,150,065.24**

**Others\***

**N2,073,164,205.73**

**VAT  
Allocation**

**N2,661,963,360.96**

**TOTAL**

**N6,495,117,667.72**



**YOBE**

**Net Statutory  
Allocation**

**N1,402,434,636.03**

**Share of  
Ecology**

**N108,396,219.20**

**Others\***

**N2,133,866,596.42**

**VAT  
Allocation**

**N2,647,868,951.76**

**TOTAL**

**N6,292,566,403.42**



**ZAMFARA**

**Net Statutory  
Allocation**

**N1,137,037,801.77**

**Share of  
Ecology**

**N108,627,071.49**

**Others\***

**N2,148,206,395.86**

**VAT  
Allocation**

**N2,866,689,898.99**

**TOTAL**

**N6,260,561,168.11**



## APPENDIX

| Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of June, 2023 Shared in July, 2023 |                             |                           |                                       |                           |                             |
|---|-----------------------------|---------------------------|---------------------------------------|---------------------------|-----------------------------|
| Beneficiaries   | Statutory                   | Exchange Gain Allocation  | Electronic Money Transfer Levy (EMTL) | VAT                       | Total                       |
| FGN (see Table II)  | 146,709,717,588.41          | 156,154,996,933.58        | 1,715,493,582.01                      | 40,983,723,657.95         | 345,563,931,761.94          |
| State (see Table III)   | 74,413,129,346.29           | 79,203,901,254.08         | 5,718,311,940.03                      | 136,612,412,193.16        | 295,947,754,733.56          |
| LGCs (see Table IV)   | 57,369,403,612.78           | 61,062,887,942.89         | 4,002,818,358.02                      | 95,628,688,535.21         | 218,063,798,448.90          |
| 13% Derivation Fund   | 23,007,746,049.39           | 24,469,974,404.27         | -                                     | -                         | 47,477,720,453.66           |
| Cost of Collection - NCS  | 8,736,379,705.06            | -                         | -                                     | 827,936,157.27            | 9,564,315,862.33            |
| Cost of Collections - FIRS  | 43,741,482,293.37           | -                         | 476,525,995.00                        | 10,908,525,371.35         | 55,126,533,659.72           |
| Cost of Collections - NUPRC   | 8,544,947,745.96            | -                         | -                                     | -                         | 8,544,947,745.96            |
| FIRS Refund on Cost of Collection   | 1,932,333,622.43            | -                         | -                                     | -                         | 1,932,333,622.43            |
| NUPRC Refund on Cost of Collection  | 2,952,771,383.33            | -                         | -                                     | -                         | 2,952,771,383.33            |
| NUPRC Refund on Cost of Collection on Exchange Rate Differential  | 1,561,440,858.44            | -                         | -                                     | -                         | 1,561,440,858.44            |
| 13% Derivation Refund to Oil Producing States on Withdrawal from ECA  | 48,590,684,346.19           | -                         | -                                     | -                         | 48,590,684,346.19           |
| 13% Refunds on Subsidy and Priority Projects 2023   | 39,963,153,664.96           | -                         | -                                     | -                         | 39,963,153,664.96           |
| Transfer to NMDPRA  | 17,465,231,853.37           | -                         | -                                     | -                         | 17,465,231,853.37           |
| Transfer to Non-Oil Account   | 548,431,310,304.14          | 148,502,615,839.69        | -                                     | -                         | 696,933,926,143.83          |
| Transfer to FIRS Priority Project   | 70,000,000,000.00           | -                         | -                                     | -                         | 70,000,000,000.00           |
| 13% Derivation Refunds on Subsidy, Priority Projects from 1999 to 2021  | 18,163,078,852.38           | -                         | -                                     | -                         | 18,163,078,852.38           |
| North East Development Commission   | -                           | -                         | -                                     | 8,450,252,300.61          | 8,450,252,300.61            |
| <b>TOTAL</b>  | <b>1,111,582,811,226.50</b> | <b>469,394,376,374.51</b> | <b>11,913,149,875.06</b>              | <b>293,411,538,215.54</b> | <b>1,886,301,875,691.61</b> |

**Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of June, 2023 Shared in July, 2023**

| Beneficiaries                    | Gross Statutory Allocation | Deduction                  | Net Statutory Allocation | Exchange Gain Allocation  | Electronic Money Transfer Levy (EMTL) | VAT                      | Total                     |
|----------------------------------|----------------------------|----------------------------|--------------------------|---------------------------|---------------------------------------|--------------------------|---------------------------|
| FGN (CRF Account)                | 135,068,741,515.53         | (87,215,701,379.34)        | 47,853,040,136.19        | 143,764,566,273.32        | 1,601,127,343.21                      | 38,251,475,414.08        | 231,470,209,166.80        |
| Share of Derivation & Ecology    | 2,784,922,505.47           | -                          | 2,784,922,505.47         | 2,964,217,861.31          | -                                     | -                        | 5,749,140,366.78          |
| Stabilization                    | 1,392,461,252.74           | -                          | 1,392,461,252.74         | 1,482,108,930.65          | -                                     | -                        | 2,874,570,183.39          |
| Development of Natural Resources | 4,678,669,809.20           | -                          | 4,678,669,809.20         | 4,979,886,006.99          | -                                     | -                        | 9,658,555,816.19          |
| FCT-Abuja                        | 2,784,922,505.47           | (97,124,889.00)            | 2,687,797,616.47         | 2,964,217,861.31          | 114,366,238.80                        | 2,732,248,243.86         | 8,498,629,960.44          |
| <b>Total</b>                     | <b>146,709,717,588.41</b>  | <b>(87,312,826,268.34)</b> | <b>59,396,891,320.07</b> | <b>156,154,996,933.58</b> | <b>1,715,493,582.01</b>               | <b>40,983,723,657.94</b> | <b>258,251,105,493.60</b> |

**Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of June, 2032 shared in July, 2023**

| S/n                        | Beneficiaries | No. of LGCs | Net Statutory Allocation  | Exchange Gain Allocation  | Electronic Money Transfer Levy (EMTL) | Net Share of Ecology    | Net VAT Allocation        | Total Net Amount          |
|----------------------------|---------------|-------------|---------------------------|---------------------------|---------------------------------------|-------------------------|---------------------------|---------------------------|
| 1                          | ABIA          | 17          | 1,577,804,645.31          | 2,025,697,301.45          | 141,963,055.11                        | 51,107,562.18           | 2,756,035,481.12          | 6,552,608,045.17          |
| 2                          | ADAMAWA       | 21          | 1,478,645,987.07          | 2,024,578,642.46          | 130,196,426.01                        | 108,739,314.76          | 2,992,949,020.08          | 6,735,109,390.38          |
| 3                          | AKWA IBOM     | 31          | 12,745,539,724.43         | 5,678,396,036.96          | 142,705,532.73                        | 54,874,910.34           | 3,342,224,802.89          | 21,963,741,007.35         |
| 4                          | ANAMBRA       | 21          | 2,386,453,498.68          | 2,291,791,582.02          | 185,670,232.01                        | 108,535,604.46          | 3,468,810,688.36          | 8,441,261,605.52          |
| 5                          | BAUCHI        | 20          | 454,931,200.03            | 2,431,073,061.03          | 146,464,337.11                        | 130,571,968.53          | 3,323,767,420.03          | 6,486,807,986.73          |
| 6                          | BAYELSA       | 8           | 12,394,003,050.48         | 6,175,346,569.92          | 108,438,898.01                        | 48,293,071.98           | 2,944,553,776.75          | 21,670,635,367.14         |
| 7                          | BENUE         | 23          | 2,032,809,639.68          | 2,279,288,149.08          | 143,927,106.79                        | 61,209,830.60           | 3,176,598,993.52          | 7,693,833,719.67          |
| 8                          | BORNO         | 27          | 2,215,429,199.27          | 2,525,124,615.24          | 145,750,017.74                        | 135,623,440.16          | 3,235,595,475.47          | 8,257,522,747.88          |
| 9                          | CROSS RIVER   | 18          | 904,591,548.52            | 2,043,741,375.69          | 128,923,198.84                        | 54,884,268.78           | 2,783,157,357.75          | 5,915,297,749.57          |
| 10                         | DELTA         | 25          | 23,261,593,427.19         | 11,467,497,344.96         | 186,074,941.42                        | 55,417,797.08           | 3,462,184,515.51          | 38,432,768,026.16         |
| 11                         | EBONYI        | 13          | 1,110,305,242.33          | 1,818,269,778.57          | 114,318,990.53                        | 97,658,547.63           | 2,590,495,959.46          | 5,731,048,518.52          |
| 12                         | EDO           | 18          | 3,460,607,899.11          | 2,833,983,205.41          | 169,090,402.05                        | 51,034,416.97           | 3,139,525,144.54          | 9,654,241,068.08          |
| 13                         | EKITI         | 16          | 963,951,134.09            | 1,817,243,739.54          | 120,511,187.09                        | 97,603,439.48           | 2,691,126,609.54          | 5,690,436,109.75          |
| 14                         | ENUGU         | 17          | 1,656,958,577.85          | 2,043,917,764.36          | 148,492,532.27                        | 109,778,011.32          | 2,950,707,855.00          | 6,909,854,740.80          |
| 15                         | GOMBE         | 11          | 423,957,430.32            | 1,914,353,461.40          | 115,351,026.42                        | 102,819,164.07          | 2,637,534,627.47          | 5,194,015,709.68          |
| 16                         | IMO           | 27          | 1,386,364,304.46          | 2,442,411,078.54          | 154,621,226.35                        | 56,747,150.60           | 3,078,078,918.66          | 7,118,222,678.62          |
| 17                         | JIGAWA        | 27          | 1,995,151,748.34          | 2,272,845,873.69          | 139,472,509.19                        | 122,073,649.15          | 3,258,719,899.40          | 7,788,263,679.76          |
| 18                         | KADUNA        | 23          | 576,086,821.10            | 2,662,903,296.73          | 188,744,724.49                        | 143,023,478.42          | 3,922,345,459.67          | 7,493,103,780.41          |
| 19                         | KANO          | 44          | 2,064,843,128.93          | 3,223,740,901.39          | 242,094,983.79                        | 173,145,843.41          | 5,165,023,599.88          | 10,868,848,457.40         |
| 20                         | KATSINA       | 34          | 1,288,392,048.99          | 2,498,307,451.07          | 164,664,129.04                        | 134,183,100.92          | 3,634,961,976.45          | 7,720,508,706.46          |
| 21                         | KEBBI         | 21          | 1,795,630,461.08          | 2,146,058,564.64          | 126,885,954.61                        | 57,631,976.57           | 2,860,242,201.47          | 6,986,449,158.37          |
| 22                         | KOGI          | 21          | 1,293,756,814.87          | 2,246,275,442.69          | 133,551,830.87                        | 60,323,280.93           | 2,894,811,284.42          | 6,628,718,653.78          |
| 23                         | KWARA         | 16          | 952,834,316.89            | 1,809,141,764.63          | 129,149,809.23                        | 48,584,142.81           | 2,663,695,654.48          | 5,603,405,688.05          |
| 24                         | LAGOS         | 20          | (79,711,202.02)           | 2,722,658,324.71          | 552,062,760.65                        | 146,232,897.24          | 13,331,606,744.06         | 16,672,849,524.63         |
| 25                         | NASSARAWA     | 13          | 1,560,466,580.42          | 1,874,274,755.57          | 115,783,898.01                        | 100,666,552.70          | 2,501,239,691.33          | 6,152,431,478.02          |
| 26                         | NIGER         | 25          | 1,081,112,206.51          | 2,407,422,473.28          | 145,461,710.44                        | 64,650,852.43           | 3,176,780,225.45          | 6,875,427,468.11          |
| 27                         | OGUN          | 20          | 706,318,517.95            | 1,888,194,997.49          | 177,505,357.10                        | 101,414,203.36          | 3,299,951,575.46          | 6,173,384,651.37          |
| 28                         | ONDO          | 18          | 2,968,156,301.70          | 2,841,192,465.41          | 144,073,241.46                        | 50,807,558.13           | 3,031,760,374.62          | 9,035,989,941.32          |
| 29                         | OSUN          | 30          | 1,395,516,534.44          | 1,853,580,630.05          | 145,794,248.82                        | 99,555,079.44           | 3,033,089,164.29          | 6,527,535,657.03          |
| 30                         | OYO           | 33          | 1,096,754,620.32          | 2,279,539,983.28          | 205,714,103.37                        | 122,433,187.11          | 6,008,557,846.46          | 9,712,999,740.54          |
| 31                         | PLATEAU       | 17          | 850,629,908.43            | 2,122,326,844.14          | 136,070,013.56                        | 56,994,665.93           | 2,911,264,164.86          | 6,077,285,596.92          |
| 32                         | RIVERS        | 23          | 13,192,309,721.26         | 6,640,146,741.97          | 196,461,707.49                        | 58,862,003.63           | 8,518,760,741.78          | 28,606,540,916.13         |
| 33                         | SOKOTO        | 23          | 1,230,964,051.57          | 2,239,883,406.35          | 135,515,823.92                        | 120,303,248.12          | 3,031,879,284.72          | 6,758,545,814.68          |
| 34                         | TARABA        | 16          | 1,654,840,035.80          | 1,957,751,681.53          | 115,412,524.20                        | 105,150,065.24          | 2,661,963,360.96          | 6,495,117,667.72          |
| 35                         | YOBE          | 17          | 1,402,434,636.03          | 2,018,190,668.07          | 115,675,928.36                        | 108,396,219.20          | 2,647,868,951.76          | 6,292,566,403.42          |
| 36                         | ZAMFARA       | 14          | 1,137,037,801.77          | 2,022,488,824.90          | 125,717,570.96                        | 108,627,071.49          | 2,866,689,898.99          | 6,260,561,168.11          |
| <b>Total (States/LGCs)</b> |               |             | <b>106,617,471,563.21</b> | <b>101,539,638,798.21</b> | <b>5,718,311,940.03</b>               | <b>3,307,957,575.14</b> | <b>129,994,558,746.66</b> | <b>347,177,938,623.24</b> |

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