



NATIONAL BUREAU OF STATISTICS

# Federation Account Allocation Committee (FAAC)

(October 2023 Disbursement)

Report Date: December 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 ₦1.59 trillion to the three tiers of government in October 2023 from the total revenue generated in September 2023.
2. The amount disbursed comprised:
  - ₦1.01 trillion recorded from the Statutory Account,
  - ₦264.81 billion from Exchange Gain,
  - ₦11.45 billion from Electronic Money Transfer Levy (EMTL), and
  - ₦303.55 billion from Value Added Tax.
3. The allocations to the three tiers of government for October 2023 were:
  - Federal Government with a total of ₦320.54 billion
  - States with a total of ₦287.07 billion, and
  - Local Governments with a total of ₦210.90 billion.
4. The sum of ₦84.97 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 ₦13.28 billion, ₦28.09 billion, and ₦13.05 billion respectively, as cost of revenue collections.

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

- ₦208.25 billion was disbursed to the FGN consolidated revenue account,
- ₦5.25 billion was received as a share of derivation and ecology,
- ₦2.62 billion as stabilization fund,
- ₦8.82 billion for the development of natural resources, and
- ₦8.09 billion to the Federal Capital Territory (FCT)- Abuja.

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## OCTOBER 2023 DISBURSEMENT

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



**FGN**  
**N320.54 bn**

**Statutory Allocation**  
N190.85 bn

**Others\***  
N87.30 bn

**VAT**  
N42.40 bn



**STATE**  
**N287.07 bn**

**Statutory Allocation**  
N96.80 bn

**Others\***  
N48.94 bn

**VAT**  
N141.33 bn



**LGCs**  
**N210.90 bn**

**Statutory Allocation**  
N74.63 bn

**Others\***  
N37.34 bn

**VAT**  
N98.93 bn

13% Derivation Fund  
N84.97 bn

13% Derivation Refund to Oil Producing States  
On Withdrawal from From ECA  
N48.49 bn

North East Development Commission  
N8.74 bn

Cost of Collection - NCS  
N13.28 bn

13% Refunds on Subsidy, Priority Projects  
N18.16 bn

Transfer to NMDPRA  
N19.51 bn

Cost of Collection - FIRS  
N28.09 bn

Transfer to Non-Oil Excess Account  
N539.00 bn

Cost of Collection - NUPRC  
N13.05 bn

Refund to NUPRC on Cost of Collection  
N2.95 bn








**TOTAL**  
**N1,594.76 bn**

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

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) OCTOBER 2023 DISBURSEMENT

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



| BENEFICIARIES   | NET STATUTORY ALLOCATION   | OTHERS*            | VAT                | TOTAL               |
|---|----------------------------|--------------------|--------------------|---------------------|
| <br><b>FGN (CRF Account)</b>                  | N88,285,922,063.44         | N80,389,872,219.77 | N39,573,184,312.11 | N208,248,978,595.32 |
| <br><b>Share of Derivation &amp; Ecology</b>  | N3,622,779,458.84          | N1,625,799,520.27  | -                  | N5,248,578,979.11   |
| <br><b>Stabilization</b>                    | N1,811,389,729.42          | N812,899,760.13    | -                  | N2,624,289,489.56   |
| <br><b>Development of Natural Resources</b> | N6,086,269,490.86          | N2,731,343,194.05  | -                  | N8,817,612,684.91   |
| <br><b>FCT-Abuja</b>                        | N3,525,654,569.84          | N1,735,699,197.90  | N2,826,656,022.29  | N3,525,654,569.84   |
| <b>TOTAL</b>  | <b>N233,027,469,538.93</b> |                    |                    |                     |

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) OCTOBER 2023 DISBURSEMENT

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



**ABIA**

**Net Statutory Allocation**

**N2,236,906,503.66**

**Others\***

**N1,365,759,178.66**

**VAT Allocation**

**N2,935,528,758.59**

**Share of Ecology**

**N46,657,771.33**

**TOTAL**

**N6,584,852,212.24**



**ADAMAWA**

**Net Statutory Allocation**

**N1,828,180,450.00**

**Others\***

**N1,235,349,726.19**

**VAT Allocation**

**N3,063,009,301.71**

**Share of Ecology**

**N99,271,690.25**

**TOTAL**

**N6,225,811,168.15**



**AKWA IBOM**

**Net Statutory Allocation**

**N13,507,422,807.23**

**Others\***

**N6,932,138,827.95**

**VAT Allocation**

**N3,330,849,633.54**

**Share of Ecology**

**N50,097,107.13**

**TOTAL**

**N23,820,508,375.86**



**ANAMBRA**

**Net Statutory Allocation**

**N2,766,948,584.06**

**Others\***

**N1,560,644,713.81**

**VAT Allocation**

**N3,546,543,073.69**

**Share of Ecology**

**N99,085,716.42**

**TOTAL**

**N7,973,222,087.99**



# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) OCTOBER 2023 DISBURSEMENT

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



**BAUCHI**

**Net Statutory Allocation**

**N974,146,293.13**

**Others\***

**N1,474,229,550.60**

**VAT Allocation**

**N3,440,210,083.12**

**Share of Ecology**

**N119,203,436.62**

**TOTAL**

**N6,007,789,363.47**



**BAYELSA**

**Net Statutory Allocation**

**N12,492,175,140.76**

**Others\***

**N5,117,043,098.49**

**VAT Allocation**

**N2,966,821,344.16**

**Share of Ecology**

**N44,088,330.82**

**TOTAL**

**N20,620,127,914.23**



**BENUE**

**Net Statutory Allocation**

**N2,456,115,482.76**

**Others\***

**N1,389,620,268.34**

**VAT Allocation**

**N3,319,929,218.97**

**Share of Ecology**

**N55,880,463.81**

**TOTAL**

**N7,221,545,433.88**



**BORNO**

**Net Statutory Allocation**

**N2,843,711,233.71**

**Others\***

**N1,524,104,823.00**

**VAT Allocation**

**N3,425,083,098.86**

**Share of Ecology**

**N123,815,090.89**

**TOTAL**

**N7,916,714,246.46**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) OCTOBER 2023 DISBURSEMENT

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



**Net Statutory Allocation**

**N1,000,097,315.59**

**Share of Ecology**

**N50,105,650.76**

**Others\***

**N1,244,648,451.58**

**VAT Allocation**

**N2,894,062,960.54**

**TOTAL**

**N5,188,914,378.47**



**Net Statutory Allocation**

**N18,619,973,855.24**

**Share of Ecology**

**N50,592,726.26**

**Others\***

**N9,164,936,223.46**

**VAT Allocation**

**N3,528,237,238.17**

**TOTAL**

**N31,363,740,043.13**



**Net Statutory Allocation**

**N1,557,834,345.86**

**Share of Ecology**

**N89,155,694.16**

**Others\***

**N1,108,149,461.87**

**VAT Allocation**

**N2,739,402,280.80**

**TOTAL**

**N5,494,541,782.69**



**Net Statutory Allocation**

**N4,109,585,573.52**

**Share of Ecology**

**N46,590,994.66**

**Others\***

**N1,997,913,907.74**

**VAT Allocation**

**N3,109,253,814.12**

**TOTAL**

**N9,263,344,290.04**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) OCTOBER 2023 DISBURSEMENT

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



**EKITI**

**Net Statutory  
Allocation**

**N1,167,950,056.03**

**Others\***

**N1,112,248,114.40**

**VAT  
Allocation**

**N2,828,227,351.74**

**Share of  
Ecology**

**N89,105,384.12**

**TOTAL**

**N5,197,530,906.29**



**ENUGU**

**Net Statutory  
Allocation**

**N2,113,616,431.35**

**Others\***

**N1,266,441,642.34**

**VAT  
Allocation**

**N3,078,085,166.17**

**Share of  
Ecology**

**N100,219,950.43**

**TOTAL**

**N6,558,363,190.29**



**GOMBE**

**Net Statutory  
Allocation**

**N1,160,637,537.96**

**Others\***

**N1,160,821,097.31**

**VAT  
Allocation**

**N2,852,398,645.87**

**Share of  
Ecology**

**N93,866,990.32**

**TOTAL**

**N5,267,724,271.48**



**IMO**

**Net Statutory  
Allocation**

**N1,382,218,839.11**

**Others\***

**N1,692,511,792.86**

**VAT  
Allocation**

**N3,192,187,465.75**

**Share of  
Ecology**

**N51,806,336.73**

**TOTAL**

**N6,318,724,434.45**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) OCTOBER 2023 DISBURSEMENT

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



**JIGAWA**

**Net Statutory Allocation**

**N2,560,663,731.74**

**Others\***

**N1,380,322,401.10**

**VAT Allocation**

**N3,547,657,034.43**

**Share of Ecology**

**N111,445,041.86**

**TOTAL**

**N7,600,088,209.13**



**KADUNA**

**Net Statutory Allocation**

**N1,238,649,884.61**

**Others\***

**N1,642,195,212.92**

**VAT Allocation**

**N4,104,061,555.43**

**Share of Ecology**

**N130,570,828.76**

**TOTAL**

**N7,115,477,481.72**



**KANO**

**Net Statutory Allocation**

**N2,866,949,480.36**

**Others\***

**N1,999,152,840.61**

**VAT Allocation**

**N5,400,735,404.18**

**Share of Ecology**

**N158,070,524.65**

**TOTAL**

**N10,424,908,249.80**



**KATSINA**

**Net Statutory Allocation**

**N1,910,001,643.43**

**Others\***

**N1,527,622,266.93**

**VAT Allocation**

**N3,847,517,663.86**

**Share of Ecology**

**N122,500,157.92**

**TOTAL**

**N7,407,641,732.14**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## OCTOBER 2023 DISBURSEMENT

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



**KEBBI**

**Net Statutory Allocation**

**N2,325,685,819.70**

**Others\***

**N1,298,869,200.68**

**VAT Allocation**

**N3,044,019,336.68**

**Share of Ecology**

**N52,614,123.41**

**TOTAL**

**N6,721,188,480.47**



**KOGI**

**Net Statutory Allocation**

**N1,284,444,888.08**

**Others\***

**N1,361,426,474.38**

**VAT Allocation**

**N3,311,221,198.25**

**Share of Ecology**

**N55,071,103.51**

**TOTAL**

**N6,012,163,664.22**



**KWARA**

**Net Statutory Allocation**

**N1,264,497,824.35**

**Others\***

**N1,116,741,497.07**

**VAT Allocation**

**N2,858,963,563.52**

**Share of Ecology**

**N44,354,058.94**

**TOTAL**

**N5,284,556,943.88**



**LAGOS**

**Net Statutory Allocation**

**N597,719,646.75**

**Others\***

**N1,998,849,170.68**

**VAT Allocation**

**N12,599,594,842.15**

**Share of Ecology**

**N133,500,812.56**

**TOTAL**

**N15,329,664,472.14**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) OCTOBER 2023 DISBURSEMENT

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



**Net Statutory  
Allocation**

**N2,026,809,171.76**

**Others\***

**N1,140,061,627.72**

**VAT  
Allocation**

**N2,620,145,011.91**

**Share of  
Ecology**

**N91,901,800.74**

**TOTAL**

**N5,878,917,612.12**



**Net Statutory  
Allocation**

**N1,680,142,167.25**

**Others\***

**N1,461,103,840.02**

**VAT  
Allocation**

**N3,407,941,265.04**

**Share of  
Ecology**

**N59,021,885.60**

**TOTAL**

**N6,608,209,157.92**



**Net Statutory  
Allocation**

**-N154,527,259.58**

**Others\***

**N1,203,238,244.16**

**VAT  
Allocation**

**N3,316,099,538.02**

**Share of  
Ecology**

**N92,584,355.57**

**TOTAL**

**N4,457,394,878.18**



**Net Statutory  
Allocation**

**N3,216,937,732.37**

**Others\***

**N2,127,144,632.50**

**VAT  
Allocation**

**N3,165,588,643.83**

**Share of  
Ecology**

**N46,383,887.77**

**TOTAL**

**N8,556,054,896.47**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) OCTOBER 2023 DISBURSEMENT

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



**OSUN**

**Net Statutory Allocation**

**N714,439,229.04**

**Share of Ecology**

**N90,887,100.31**

**Others\***

**N1,155,623,939.91**

**VAT Allocation**

**N3,070,686,963.44**

**TOTAL**

**N5,031,637,232.70**



**OYO**

**Net Statutory Allocation**

**N913,576,700.74**

**Share of Ecology**

**N111,773,275.87**

**Others\***

**N1,448,719,207.87**

**VAT Allocation**

**N5,944,255,401.72**

**TOTAL**

**N8,418,324,586.20**



**PLATEAU**

**Net Statutory Allocation**

**N766,269,967.26**

**Share of Ecology**

**N52,032,301.60**

**Others\***

**N1,296,238,581.68**

**VAT Allocation**

**N3,018,013,406.24**

**TOTAL**

**N5,132,554,256.78**



**RIVERS**

**Net Statutory Allocation**

**N13,500,383,697.20**

**Share of Ecology**

**N53,737,055.49**

**Others\***

**N5,496,605,913.08**

**VAT Allocation**

**N8,179,901,800.74**

**TOTAL**

**N27,230,628,466.51**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) OCTOBER 2023 DISBURSEMENT

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



**SOKOTO**

**Net Statutory  
Allocation**

**N1,573,768,469.82**

**Others\***

**N1,358,688,754.48**

**VAT  
Allocation**

**N3,246,965,182.78**

**Share of  
Ecology**

**N109,828,784.64**

**TOTAL**

**N6,289,251,191.72**



**TARABA**

**Net Statutory  
Allocation**

**N1,991,516,227.80**

**Others\***

**N1,184,937,482.32**

**VAT  
Allocation**

**N2,896,366,802.02**

**Share of  
Ecology**

**N95,994,946.52**

**TOTAL**

**N6,168,815,458.66**



**YOBE**

**Net Statutory  
Allocation**

**N1,904,585,274.92**

**Others\***

**N1,217,699,143.93**

**VAT  
Allocation**

**N2,810,289,490.69**

**Share of  
Ecology**

**N98,958,467.04**

**TOTAL**

**N6,031,532,376.58**



**ZAMFARA**

**Net Statutory  
Allocation**

**N1,397,402,867.38**

**Others\***

**N1,230,011,226.15**

**VAT  
Allocation**

**N3,025,094,127.45**

**Share of  
Ecology**

**N99,169,219.68**

**TOTAL**

**N5,751,677,440.66**



## APPENDIX

| <b>Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of September, 2023<br/>Shared in October, 2023</b> |                             |                           |  |                            |                             |
|--|-----------------------------|---------------------------|--|----------------------------|-----------------------------|
| <b>Beneficiaries</b>   | <b>Statutory</b>            | <b>Exchange Gain</b>      | <b>Electronic Money<br/>Transfer Levy<br/>(EMTL)</b> | <b>Value Added<br/>Tax</b> | <b>Total</b>                |
|  | <b>₦</b>                    | <b>₦</b>                  | <b>₦</b>   | <b>₦</b>                   | <b>₦</b>                    |
| FGN (see Table II)   | 190,848,021,891.94          | 85,647,118,727.62         | 1,648,495,164.50                                     | 42,399,840,334.41          | 320,543,476,118.46          |
| State (see Table III)  | 96,800,667,140.33           | 43,441,363,181.51         | 5,494,983,881.67                                     | 141,332,801,114.69         | 287,069,815,318.20          |
| LGCs (see Table IV)  | 74,629,256,852.20           | 33,491,470,117.48         | 3,846,488,717.17                                     | 98,932,960,780.28          | 210,900,176,467.13          |
| 13% Derivation Fund  | 60,733,777,203.87           | 24,232,763,740.31         | -  | -                          | 84,966,540,944.19           |
| Cost of Collection - NCS   | 12,006,582,892.28           | -                         | -  | 1,276,209,892.50           | 13,282,792,784.78           |
| Cost of Collections - FIRS   | 16,765,464,590.33           | -                         | 457,915,323.47                                       | 10,865,783,330.41          | 28,089,163,244.21           |
| Cost of Collections - NUPRC  | 13,054,152,825.06           | -                         | -  | -                          | 13,054,152,825.06           |
| Transfer to NMDPRA   | 19,511,168,760.03           | -                         | -  | -                          | 19,511,168,760.03           |
| Refund to NUPRC on cost of collection  | 2,952,771,383.33            | -                         | -  | -                          | 2,952,771,383.33            |
| 13% Derivation Refund to Oil Producing States on Withdrawal from ECA   | 48,488,438,660.32           | -                         | -  | -                          | 48,488,438,660.32           |
| 13% Refunds on Subsidy, Priority Projects  | 18,163,078,852.38           | -                         | -  | -                          | 18,163,078,852.38           |
| North East Development Commission  | -                           | -                         | -  | 8,742,235,120.50           | 8,742,235,120.50            |
| Transfer to Non-oil Excess account   | 461,000,000,000.00          | 78,000,000,000.00         | -  | -                          | 539,000,000,000.00          |
| <b>TOTAL</b>   | <b>1,014,953,381,052.07</b> | <b>264,812,715,766.92</b> | <b>11,447,883,086.81</b>                             | <b>303,549,830,572.79</b>  | <b>1,594,763,810,478.59</b> |

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

| <b>Beneficiaries</b>             | <b>Gross Statutory Allocation</b> | <b>Total Deduction</b>     | <b>Net Statutory Allocation</b> | <b>Exchange Gain</b>     | <b>Electronic Money Transfer Levy (EMTL)</b> | <b>Value Added Tax</b>   | <b>Total</b>              |
|----------------------------------|-----------------------------------|----------------------------|---------------------------------|--------------------------|--|--------------------------|---------------------------|
|                                  | <b>₦</b>                          | <b>₦</b>                   | <b>₦</b>                        | <b>₦</b>                 | <b>₦</b>                                     | <b>₦</b>                 | <b>₦</b>                  |
| FGN (CRF Account)                | 175,704,803,753.97                | (87,418,881,690.53)        | 88,285,922,063.44               | 78,851,276,732.90        | 1,538,595,486.87                             | 39,573,184,312.11        | 208,248,978,595.32        |
| Share of Derivation & Ecology    | 3,622,779,458.84                  | -                          | 3,622,779,458.84                | 1,625,799,520.27         | -  | -                        | 5,248,578,979.11          |
| Stabilization                    | 1,811,389,729.42                  | -                          | 1,811,389,729.42                | 812,899,760.13           | -  | -                        | 2,624,289,489.56          |
| Development of Natural Resources | 6,086,269,490.86                  | -                          | 6,086,269,490.86                | 2,731,343,194.05         | -  | -                        | 8,817,612,684.91          |
| FCT-Abuja                        | 3,622,779,458.84                  | (97,124,889.00)            | 3,525,654,569.84                | 1,625,799,520.27         | 109,899,677.63                               | 2,826,656,022.29         | 8,088,009,790.03          |
| <b>Total</b>                     | <b>190,848,021,891.94</b>         | <b>(87,516,006,579.53)</b> | <b>103,332,015,312.41</b>       | <b>85,647,118,727.62</b> | <b>1,648,495,164.50</b>                      | <b>42,399,840,334.41</b> | <b>233,027,469,538.93</b> |

**Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of September, 2023 shared in October, 2023**

| Beneficiaries | Net Statutory Allocation<br>₦ | Distribution of Exchange Gain for the<br>₦ | Electronic Money Transfer Levy (EMTL)<br>₦ | Net Share of Ecology<br>₦ | Net VAT Allocation<br>₦   | Total Net Amount<br>₦     |
|---------------|-------------------------------|--|--|---------------------------|---------------------------|---------------------------|
| ABIA          | 2,236,906,503.66              | 1,226,086,623.69                           | 139,672,554.97                             | 46,657,771.33             | 2,935,528,758.59          | 6,584,852,212.24          |
| ADAMAWA       | 1,828,180,450.00              | 1,110,430,858.88                           | 124,918,867.31                             | 99,271,690.25             | 3,063,009,301.71          | 6,225,811,168.15          |
| AKWA IBOM     | 13,507,422,807.23             | 6,793,338,825.71                           | 138,800,002.25                             | 50,097,107.13             | 3,330,849,633.54          | 23,820,508,375.86         |
| ANAMBRA       | 2,766,948,584.06              | 1,378,175,011.30                           | 182,469,702.52                             | 99,085,716.42             | 3,546,543,073.69          | 7,973,222,087.99          |
| BAUCHI        | 974,146,293.13                | 1,333,382,902.77                           | 140,846,647.82                             | 119,203,436.62            | 3,440,210,083.12          | 6,007,789,363.47          |
| BAYELSA       | 12,492,175,140.76             | 5,012,119,727.81                           | 104,923,370.68                             | 44,088,330.82             | 2,966,821,344.16          | 20,620,127,914.23         |
| BENUE         | 2,456,115,482.76              | 1,250,132,666.59                           | 139,487,601.75                             | 55,880,463.81             | 3,319,929,218.97          | 7,221,545,433.88          |
| BORNO         | 2,843,711,233.71              | 1,384,967,833.05                           | 139,136,989.94                             | 123,815,090.89            | 3,425,083,098.86          | 7,916,714,246.46          |
| CROSS RIVER   | 1,000,097,315.59              | 1,120,941,139.82                           | 123,707,311.76                             | 50,105,650.76             | 2,894,062,960.54          | 5,188,914,378.47          |
| DELTA         | 18,619,973,855.24             | 8,981,839,824.42                           | 183,096,399.04                             | 50,592,726.26             | 3,528,237,238.17          | 31,363,740,043.13         |
| EBONYI        | 1,557,834,345.86              | 997,275,595.81                             | 110,873,866.07                             | 89,155,694.16             | 2,739,402,280.80          | 5,494,541,782.69          |
| EDO           | 4,109,585,573.52              | 1,833,105,674.25                           | 164,808,233.49                             | 46,590,994.66             | 3,109,253,814.12          | 9,263,344,290.04          |
| EKITI         | 1,167,950,056.03              | 996,712,839.00                             | 115,535,275.40                             | 89,105,384.12             | 2,828,227,351.74          | 5,197,530,906.29          |
| ENUGU         | 2,113,616,431.35              | 1,121,037,884.61                           | 145,403,757.72                             | 100,219,950.43            | 3,078,085,166.17          | 6,558,363,190.29          |
| GOMBE         | 1,160,637,537.96              | 1,049,975,097.91                           | 110,845,999.40                             | 93,866,990.32             | 2,852,398,645.87          | 5,267,724,271.48          |
| IMO           | 1,382,218,839.11              | 1,541,645,180.29                           | 150,866,612.58                             | 51,806,336.73             | 3,192,187,465.75          | 6,318,724,434.45          |
| JIGAWA        | 2,560,663,731.74              | 1,246,599,239.32                           | 133,723,161.79                             | 111,445,041.86            | 3,547,657,034.43          | 7,600,088,209.13          |
| KADUNA        | 1,238,649,884.61              | 1,460,536,001.37                           | 181,659,211.55                             | 130,570,828.76            | 4,104,061,555.43          | 7,115,477,481.72          |
| KANO          | 2,866,949,480.36              | 1,768,141,430.95                           | 231,011,409.66                             | 158,070,524.65            | 5,400,735,404.18          | 10,424,908,249.80         |
| KATSINA       | 1,910,001,643.43              | 1,370,259,287.77                           | 157,362,979.16                             | 122,500,157.92            | 3,847,517,663.86          | 7,407,641,732.14          |
| KEBBI         | 2,325,685,819.70              | 1,177,059,564.49                           | 121,809,636.19                             | 52,614,123.41             | 3,044,019,336.68          | 6,721,188,480.47          |
| KOGI          | 1,284,444,888.08              | 1,232,026,021.02                           | 129,400,453.36                             | 55,071,103.51             | 3,311,221,198.25          | 6,012,163,664.22          |
| KWARA         | 1,264,497,824.35              | 992,269,107.96                             | 124,472,389.12                             | 44,354,058.94             | 2,858,963,563.52          | 5,284,556,943.88          |
| LAGOS         | 597,719,646.75                | 1,493,310,142.94                           | 505,539,027.74                             | 133,500,812.56            | 12,599,594,842.15         | 15,329,664,472.14         |
| NASSARAWA     | 2,026,809,171.76              | 1,027,992,927.99                           | 112,068,699.72                             | 91,901,800.74             | 2,620,145,011.91          | 5,878,917,612.12          |
| NIGER         | 1,680,142,167.25              | 1,320,411,145.63                           | 140,692,694.40                             | 59,021,885.60             | 3,407,941,265.04          | 6,608,209,157.92          |
| OGUN          | (154,527,259.58)              | 1,035,627,833.28                           | 167,610,410.89                             | 92,584,355.57             | 3,316,099,538.02          | 4,457,394,878.18          |
| ONDO          | 3,216,937,732.37              | 1,988,083,908.07                           | 139,060,724.42                             | 46,383,887.77             | 3,165,588,643.83          | 8,556,054,896.47          |
| OSUN          | 714,439,229.04                | 1,016,642,716.60                           | 138,981,223.31                             | 90,887,100.31             | 3,070,686,963.44          | 5,031,637,232.70          |
| OYO           | 913,576,700.74                | 1,250,270,791.37                           | 198,448,416.50                             | 111,773,275.87            | 5,944,255,401.72          | 8,418,324,586.20          |
| PLATEAU       | 766,269,967.26                | 1,164,043,308.05                           | 132,195,273.63                             | 52,032,301.60             | 3,018,013,406.24          | 5,132,554,256.78          |
| RIVERS        | 13,500,383,697.20             | 5,303,877,594.75                           | 192,728,318.32                             | 53,737,055.49             | 8,179,901,800.74          | 27,230,628,466.51         |
| SOKOTO        | 1,573,768,469.82              | 1,228,520,148.61                           | 130,168,605.87                             | 109,828,784.64            | 3,246,965,182.78          | 6,289,251,191.72          |
| TARABA        | 1,991,516,227.80              | 1,073,777,938.58                           | 111,159,543.74                             | 95,994,946.52             | 2,896,366,802.02          | 6,168,815,458.66          |
| YOBE          | 1,904,585,274.92              | 1,106,927,214.36                           | 110,771,929.58                             | 98,958,467.04             | 2,810,289,490.69          | 6,031,532,376.58          |
| ZAMFARA       | 1,397,402,867.38              | 1,109,284,646.10                           | 120,726,580.05                             | 99,169,219.68             | 3,025,094,127.45          | 5,751,677,440.66          |
| SOKU          | 402,565,747.53                | 6,722,612.12                               | -  | -                         | -                         | 409,288,359.65            |
| <b>Total</b>  | <b>114,200,003,362.53</b>     | <b>66,503,551,267.24</b>                   | <b>5,494,983,881.67</b>                    | <b>3,019,943,067.14</b>   | <b>133,664,947,668.19</b> | <b>322,883,429,246.76</b> |

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