



NATIONAL BUREAU OF STATISTICS

# Federation Account Allocation Committee (FAAC)

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(January 2024 Disbursement)

Report Date: March 2024

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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 ₦1.67 trillion to the three tiers of government in January 2024 from the total revenue generated in December 2023.
2. The amount disbursed comprised:
  - ₦875.38 billion recorded from the Statutory Account,
  - ₦287.74 billion from Exchange Gain,
  - ₦18.60 billion from Electronic Money Transfer Levy (EMTL), and
  - ₦492.51 billion from Value Added Tax.
3. The allocations to the three tiers of government for December 2023 were:
  - Federal Government with a total of ₦383.87 billion
  - States with a total of ₦396.69 billion, and
  - Local Governments with a total of ₦288.93 billion.
4. The sum of ₦57.92 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 ₦16.07 billion, ₦36.09 billion, and ₦9.35 billion respectively, as cost of revenue collections.

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


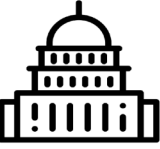

- ₦257.85 billion was disbursed to the FGN consolidated revenue account,
- ₦5.93 billion was received as a share of derivation and ecology,
- ₦2.97 billion as stabilization fund,
- ₦9.96 billion for the development of natural resources, and
- ₦10.60 billion to the Federal Capital Territory (FCT)- Abuja.

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## JANUARY 2024 DISBURSEMENT

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of December, 2023 Shared in January, 2024



 <b>FGN</b> <b>N383.87 bn</b>	<b>Statutory Allocation</b> N173.73 bn	<b>Others*</b> N141.35 bn	<b>VAT</b> N68.79 bn
 <b>STATE</b> <b>N396.69 bn</b>	<b>Statutory Allocation</b> N88.12 bn	<b>Others*</b> N79.26 bn	<b>VAT</b> N229.31 bn
 <b>LGCs</b> <b>N288.93 bn</b>	<b>Statutory Allocation</b> N67.94 bn	<b>Others*</b> N60.48 bn	<b>VAT</b> N160.52 bn

13% Derivation Fund N57.92 bn	13% Derivation Refund to Oil Producing States N50.00 bn	North East Development Commission N14.18 bn
Cost of Collection - NCS N16.07 bn	13% Refunds on Subsidy, Priority Projects N18.16 bn	Transfer to NMDPRA N13.24 bn
Cost of Collection - FIRS N36.09 bn	Transfer to Non-Oil Excess Account N350.00 bn	FIRS Refund N1.11 bn
Cost of Collection - NUPRC N9.35 bn	Refund to NUPRC on Cost of Collection N12.43 bn	NMDPRA Refund N26.19 bn


**N1,674.23 bn**  
**TOTAL**






**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)

## JANUARY 2024 DISBURSEMENT

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of December, 2023 Shared in January, 2024



BENEFICIARIES	NET STATUTORY ALLOCATION	OTHERS*	VAT	TOTAL
 <b>FGN (CRF Account)</b>	N63,474,266,797.13	N130,168,247,388.21	N64,206,990,499.25	N257,849,504,684.59
 <b>Share of Derivation &amp; Ecology</b>	N3,297,820,008.22	N2,632,340,746.29	-	N5,930,160,754.51
 <b>Stabilization</b>	N1,648,910,004.11	N1,316,170,373.14	-	N2,965,080,377.25
 <b>Development of Natural Resources</b>	N5,540,337,613.80	N4,422,332,453.76	-	N9,962,670,067.56
 <b>FCT-Abuja</b>	N3,200,695,119.22	N2,810,892,260.10	N4,586,213,607.09	N10,597,800,986.41
<b>TOTAL</b>	<b>N287,305,216,870.32</b>			

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2024 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2023 Shared in January, 2024



**ABIA**

**Net Statutory Allocation**

**N2,006,066,091.08**

**Net Share of Ecology**

**N52,716,761.15**

**Others\***

**N2,088,296,125.97**

**VAT Allocation**

**N4,646,090,667.95**

**TOTAL**

**N8,793,169,646.15**



**ADAMAWA**

**Net Statutory Allocation**

**N1,726,459,525.67**

**Net Share of Ecology**

**N112,163,136.70**

**Others\***

**N2,005,490,946.79**

**VAT Allocation**

**N4,883,862,754.66**

**TOTAL**

**N8,727,976,363.83**



**AKWA IBOM**

**Net Statutory Allocation**

**N8,432,814,241.93**

**Net Share of Ecology**

**N56,602,729.96**

**Others\***

**N7,181,596,456.10**

**VAT Allocation**

**N5,299,716,119.52**

**TOTAL**

**N20,970,729,547.51**



**ANAMBRA**

**Net Statutory Allocation**

**N2,420,542,365.18**

**Net Share of Ecology**

**N111,953,012.27**

**Others\***

**N2,387,224,795.03**

**VAT Allocation**

**N5,652,355,261.90**

**TOTAL**

**N10,572,075,434.38**



# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## JANUARY 2024 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2023 Shared in January, 2024



**BAUCHI**

**Net Statutory Allocation**

**N800,680,208.62**

**Net Share of Ecology**

**N134,683,224.63**

**Others\***

**N2,391,268,627.77**

**VAT Allocation**

**N5,629,765,907.63**

**TOTAL**

**N8,956,397,968.65**



**BAYELSA**

**Net Statutory Allocation**

**N6,924,307,076.72**

**Net Share of Ecology**

**N49,813,652.46**

**Others\***

**N5,723,467,821.95**

**VAT Allocation**

**N4,516,076,139.96**

**TOTAL**

**N17,213,664,691.08**



**BENUE**

**Net Statutory Allocation**

**N2,356,971,685.85**

**Net Share of Ecology**

**N63,137,114.78**

**Others\***

**N2,253,469,019.95**

**VAT Allocation**

**N5,403,489,443.68**

**TOTAL**

**N10,077,067,264.26**



**BORNO**

**Net Statutory Allocation**

**N2,574,554,289.45**

**Net Share of Ecology**

**N139,893,749.48**

**Others\***

**N2,471,622,083.68**

**VAT Allocation**

**N5,465,947,643.00**

**TOTAL**

**N10,652,017,765.61**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## JANUARY 2024 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2023 Shared in January, 2024



CROSS RIVER

### Net Statutory Allocation

N1,227,240,799.80

### Others\*

N2,019,656,568.97

### VAT Allocation

N4,667,507,391.17

### Net Share of Ecology

N56,612,383.07

### TOTAL

N7,971,017,143.01



DELTA

### Net Statutory Allocation

N13,256,585,350.66

### Others\*

N11,156,921,566.52

### VAT Allocation

N5,902,365,424.06

### Net Share of Ecology

N57,162,710.31

### TOTAL

N30,373,035,051.56



EBONYI

### Net Statutory Allocation

N1,366,473,704.20

### Others\*

N1,798,679,683.94

### VAT Allocation

N4,498,895,846.02

### Net Share of Ecology

N100,733,474.84

### TOTAL

N7,764,782,709.00



EDO

### Net Statutory Allocation

N2,268,039,909.78

### Others\*

N2,606,257,819.03

### VAT Allocation

N5,372,551,930.96

### Net Share of Ecology

N52,641,312.85

### TOTAL

N10,299,490,972.62

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2024 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2023 Shared in January, 2024



**EKITI**

**Net Statutory Allocation**

**N1,222,400,882.63**

**Net Share of Ecology**

**N100,676,631.53**

**Others\***

**N1,804,977,432.69**

**VAT Allocation**

**N4,459,293,079.50**

**TOTAL**

**N7,587,348,026.35**



**ENUGU**

**Net Statutory Allocation**

**N1,974,396,383.08**

**Net Share of Ecology**

**N113,234,538.19**

**Others\***

**N2,050,224,296.49**

**VAT Allocation**

**N5,705,671,128.07**

**TOTAL**

**N9,843,526,345.83**



**GOMBE**

**Net Statutory Allocation**

**N956,583,637.10**

**Net Share of Ecology**

**N106,056,581.10**

**Others\***

**N1,884,571,218.49**

**VAT Allocation**

**N4,571,689,068.79**

**TOTAL**

**N7,518,900,505.48**



**IMO**

**Net Statutory Allocation**

**N1,580,323,033.87**

**Net Share of Ecology**

**N58,533,920.54**

**Others\***

**N2,566,843,755.18**

**VAT Allocation**

**N5,171,156,182.14**

**TOTAL**

**N9,376,856,891.73**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2024 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2023 Shared in January, 2024



**JIGAWA**

**Net Statutory Allocation**

**N2,318,397,569.33**

**Net Share of Ecology**

**N125,917,322.79**

**Others\***

**N2,240,005,441.27**

**VAT Allocation**

**N5,561,511,962.66**

**TOTAL**

**N10,245,832,296.05**



**KADUNA**

**Net Statutory Allocation**

**N954,806,897.26**

**Net Share of Ecology**

**N147,526,789.15**

**Others\***

**N2,658,048,233.27**

**VAT Allocation**

**N6,487,017,751.48**

**TOTAL**

**N10,247,399,671.16**



**KANO**

**Net Statutory Allocation**

**N2,523,325,943.98**

**Net Share of Ecology**

**N178,597,602.40**

**Others\***

**N3,237,359,099.92**

**VAT Allocation**

**N8,653,297,462.23**

**TOTAL**

**N14,592,580,108.52**



**KATSINA**

**Net Statutory Allocation**

**N1,643,703,182.25**

**Net Share of Ecology**

**N138,408,058.98**

**Others\***

**N2,478,121,539.80**

**VAT Allocation**

**N6,331,189,557.88**

**TOTAL**

**N10,591,422,338.91**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2024 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2023 Shared in January, 2024



**KEBBI**

**Net Statutory Allocation**

**N2,138,353,323.77**

**Others\***

**N2,108,661,133.85**

**VAT Allocation**

**N4,827,233,006.10**

**Net Share of Ecology**

**N59,446,606.60**

**TOTAL**

**N9,133,694,070.32**



**KOGI**

**Net Statutory Allocation**

**N581,809,291.27**

**Others\***

**N2,206,777,102.27**

**VAT Allocation**

**N4,903,287,184.83**

**Net Share of Ecology**

**N62,222,650.75**

**TOTAL**

**N7,754,096,229.12**



**KWARA**

**Net Statutory Allocation**

**N1,283,123,256.36**

**Others\***

**N1,808,604,542.86**

**VAT Allocation**

**N4,590,271,596.36**

**Net Share of Ecology**

**N50,113,888.10**

**TOTAL**

**N7,732,113,283.69**



**LAGOS**

**Net Statutory Allocation**

**N307,507,278.41**

**Others\***

**N3,197,804,260.51**

**VAT Allocation**

**N27,982,570,086.86**

**Net Share of Ecology**

**N150,837,261.38**

**TOTAL**

**N31,638,718,887.15**



# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2024 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2023 Shared in January, 2024



 <b>NASSARAWA</b>	<b>Net Statutory Allocation</b> <b>N1,827,027,322.24</b>	<b>Others*</b> <b>N1,850,002,635.99</b>	<b>VAT Allocation</b> <b>N4,256,796,324.58</b>
	<b>Net Share of Ecology</b> <b>N103,836,191.50</b>	<b>TOTAL</b> <b>N8,037,662,474.31</b>	

 <b>NIGER</b>	<b>Net Statutory Allocation</b> <b>N1,423,565,705.39</b>	<b>Others*</b> <b>N2,367,440,592.32</b>	<b>VAT Allocation</b> <b>N5,698,378,089.25</b>
	<b>Net Share of Ecology</b> <b>N66,686,482.39</b>	<b>TOTAL</b> <b>N9,556,070,869.36</b>	

 <b>OGUN</b>	<b>Net Statutory Allocation</b> <b>N532,327,047.04</b>	<b>Others*</b> <b>N1,939,207,169.25</b>	<b>VAT Allocation</b> <b>N5,246,709,352.27</b>
	<b>Net Share of Ecology</b> <b>N104,607,383.08</b>	<b>TOTAL</b> <b>N7,822,850,951.64</b>	

 <b>ONDO</b>	<b>Net Statutory Allocation</b> <b>N2,121,377,252.29</b>	<b>Others*</b> <b>N2,672,232,999.15</b>	<b>VAT Allocation</b> <b>N5,001,730,114.16</b>
	<b>Net Share of Ecology</b> <b>N52,407,311.01</b>	<b>TOTAL</b> <b>N9,847,747,676.61</b>	

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2024 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2023 Shared in January, 2024



**OSUN**

**Net Statutory Allocation**

**N1,659,134,142.41**

**Others\***

**N1,873,013,064.35**

**VAT Allocation**

**N4,966,218,631.68**

**Net Share of Ecology**

**N102,689,721.82**

**TOTAL**

**N8,601,055,560.27**



**OYO**

**Net Statutory Allocation**

**N791,368,054.53**

**Others\***

**N2,340,990,967.24**

**VAT Allocation**

**N9,103,203,735.80**

**Net Share of Ecology**

**N126,288,181.35**

**TOTAL**

**N12,361,850,938.92**



**PLATEAU**

**Net Statutory Allocation**

**N874,150,020.42**

**Others\***

**N2,101,939,616.82**

**VAT Allocation**

**N4,874,984,022.19**

**Net Share of Ecology**

**N58,789,229.26**

**TOTAL**

**N7,909,862,888.70**



**RIVERS**

**Net Statutory Allocation**

**N6,624,178,638.38**

**Others\***

**N6,300,250,783.61**

**VAT Allocation**

**N12,240,258,897.45**

**Net Share of Ecology**

**N60,715,362.92**

**TOTAL**

**N25,225,403,682.36**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2024 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2023 Shared in January, 2024



**SOKOTO**

**Net Statutory Allocation**

**N1,411,335,186.25**

**Net Share of Ecology**

**N124,091,178.01**

**Others\***

**N2,205,361,558.49**

**VAT Allocation**

**N5,180,934,147.28**

**TOTAL**

**N8,921,722,070.02**



**TARABA**

**Net Statutory Allocation**

**N1,933,272,927.76**

**Net Share of Ecology**

**N108,460,874.22**

**Others\***

**N1,924,205,745.95**

**VAT Allocation**

**N4,627,281,324.01**

**TOTAL**

**N8,593,220,871.94**



**YOBE**

**Net Statutory Allocation**

**N1,689,463,205.36**

**Net Share of Ecology**

**N111,809,238.25**

**Others\***

**N1,976,787,693.16**

**VAT Allocation**

**N4,445,084,816.17**

**TOTAL**

**N8,223,144,952.94**



**ZAMFARA**

**Net Statutory Allocation**

**N1,424,897,658.14**

**Net Share of Ecology**

**N112,047,359.28**

**Others\***

**N1,998,442,635.07**

**VAT Allocation**

**N4,818,434,855.69**

**TOTAL**

**N8,353,822,508.18**



## APPENDIX

### Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of December, 2023 Shared in January, 2024

Beneficiaries	Statutory ₦	Exchange Gain ₦	Electronic Money Transfer Levy (EMTL) ₦	Value Added Tax ₦	Total ₦
FGN (see Table II)	173,729,158,032.84	138,671,710,514.40	2,678,272,707.10	68,793,204,106.34	383,872,345,360.67
State (see Table III)	88,117,750,619.54	70,336,144,740.79	8,927,575,690.32	229,310,680,354.46	396,692,151,405.10
LGCs (see Table IV)	67,935,092,169.26	54,226,219,373.51	6,249,302,983.22	160,517,476,248.12	288,928,090,774.11
13% Derivation Fund	33,406,346,620.43	24,508,999,113.54	-	-	57,915,345,733.98
Cost of Collection - NCS	14,398,726,810.09	-	-	1,671,305,091.88	16,070,031,901.97
Cost of Collections - FIRS	18,058,572,624.51	-	-	18,028,925,179.12	36,087,497,803.63
Cost of Collections - NUPRC	9,352,187,547.34	-	-	-	9,352,187,547.34
Transfer to NMDPRA	13,240,158,092.25	-	-	-	13,240,158,092.25
Refund to NUPRC on cost of collection	12,427,539,459.36	-	-	-	12,427,539,459.36
Refund on Cost of Collection - FIRS	1,111,272,920.60	-	-	-	1,111,272,920.60
13% Derivation Refund to Oil Producing States	50,000,000,000.00	-	-	-	50,000,000,000.00
Refund of Outstanding to NMDPRA	25,442,219,048.35	-	743,964,640.86	-	26,186,183,689.21
13% Refunds on Subsidy, Priority Projects	18,163,078,852.38	-	-	-	18,163,078,852.38
North East Development Commission	-	-	-	14,184,165,795.12	14,184,165,795.12
Transfer to non-oil Excess account	350,000,000,000.00	-	-	-	350,000,000,000.00
<b>TOTAL</b>	<b>875,382,102,796.95</b>	<b>287,743,073,742.24</b>	<b>18,599,116,021.50</b>	<b>492,505,756,775.03</b>	<b>1,674,230,049,335.72</b>

**Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of December, 2023 Shared in January, 2024**

S/n	Beneficiaries	Statutory ₦	Exchange Gain ₦	Electronic Money Transfer Levy (EMTL) ₦	Value Added Tax ₦	Total ₦
1	FGN (see Table II)	173,729,158,032.84	138,671,710,514.40	2,678,272,707.10	68,793,204,106.34	383,872,345,360.67
2	State (see Table III)	88,117,750,619.54	70,336,144,740.79	8,927,575,690.32	229,310,680,354.46	396,692,151,405.10
3	LGCs (see Table IV)	67,935,092,169.26	54,226,219,373.51	6,249,302,983.22	160,517,476,248.12	288,928,090,774.11
4	13% Derivation Fund	33,406,346,620.43	24,508,999,113.54	-	-	57,915,345,733.98
5	Cost of Collection - NCS	14,398,726,810.09	-	-	1,671,305,091.88	16,070,031,901.97
6	Cost of Collections - FIRS <small>Cost of Collections*</small>	18,058,572,624.51	-	-	18,028,925,179.12	36,087,497,803.63
7	NUPRC	9,352,187,547.34	-	-	-	9,352,187,547.34
8	Transfer to NMDPRA	13,240,158,092.25	-	-	-	13,240,158,092.25
9	Refund to NUPRC on cost of collection	12,427,539,459.36	-	-	-	12,427,539,459.36
	Refund on Cost of Collection -FIRS	1,111,272,920.60	-	-	-	1,111,272,920.60
10	13% Derivation Refund to Oil Producing States	50,000,000,000.00	-	-	-	50,000,000,000.00
11	Refund of Outstanding to NMDPRA	25,442,219,048.35	-	743,964,640.86	-	26,186,183,689.21
12	13% Refunds on Subsidy, Priority Projects	18,163,078,852.38	-	-	-	18,163,078,852.38
13	North East Development Commission	-	-	-	14,184,165,795.12	14,184,165,795.12
14	Transfer to non-oil Excess account	350,000,000,000.00	-	-	-	350,000,000,000.00
	<b>TOTAL</b>	<b>875,382,102,796.95</b>	<b>287,743,073,742.24</b>	<b>18,599,116,021.50</b>	<b>492,505,756,775.03</b>	<b>1,674,230,049,335.72</b>

2	3	4	5	6=4+5	7	8	9	10=6-(7+8+9)
Beneficiaries	No. of LGCs	Statutory Allocation	13% Share of Derivation (Net)	Gross Total	Deductions			Net Statutory Allocation
					External Debt	Contractual Obligation (ISPO)	Other Deductions	
		₦	₦	₦	₦	₦	₦	₦
ABIA	17	2,117,288,552.05	234,707,855.47	2,351,996,407.51	157,383,837.72	-	188,546,478.71	2,006,066,091.08
ADAMAWA	21	2,252,430,916.92	-	2,252,430,916.92	285,080,208.20	-	240,891,183.05	1,726,459,525.67
AKWA IBOM	31	2,273,362,580.42	6,982,724,759.35	9,256,087,339.77	136,710,182.97	-	686,562,914.87	8,432,814,241.93
ANAMBRA	21	2,248,211,252.77	405,948,410.38	2,654,159,663.16	132,818,158.09	-	100,799,139.89	2,420,542,365.18
BAUCHI	20	2,704,673,461.00	-	2,704,673,461.00	480,251,603.99	201,255,000.00	1,222,486,648.39	800,680,208.62
BAYELSA	8	2,000,689,605.73	5,412,271,801.56	7,412,961,407.29	78,182,606.85	-	410,471,723.72	6,924,307,076.72
BENUE	23	2,535,806,210.69	-	2,535,806,210.69	63,066,751.44	-	115,767,773.40	2,356,971,685.85
BORNO	27	2,809,309,864.87	-	2,809,309,864.87	48,678,953.74	-	186,076,621.68	2,574,554,289.45
CROSS RIVER	18	2,273,750,282.78	-	2,273,750,282.78	442,239,024.13	541,305,066.40	62,965,392.45	1,227,240,799.80
DELTA	25	2,295,853,339.76	12,272,349,140.56	14,568,202,480.32	52,812,881.00	-	1,258,804,248.66	13,256,585,350.66
EBONYI	13	2,022,903,422.32	-	2,022,903,422.32	126,318,629.05	-	530,111,089.07	1,366,473,704.20
EDO	18	2,114,258,285.86	909,795,822.91	3,024,054,108.77	374,548,841.33	322,916,666.67	58,548,690.99	2,268,039,909.78
EKITI	16	2,021,761,909.70	-	2,021,761,909.70	174,084,423.32	345,000,000.00	280,276,603.75	1,222,400,882.63
ENUGU	17	2,273,946,522.78	-	2,273,946,522.78	236,579,312.92	-	62,970,826.78	1,974,396,383.08
GOMBE	11	2,129,800,656.76	-	2,129,800,656.76	132,891,793.39	638,494,476.52	401,830,749.75	956,583,637.10
IMO	27	2,350,925,913.65	601,823,933.25	2,952,749,846.90	122,916,438.27	-	1,249,510,374.76	1,580,323,033.87
JIGAWA	27	2,528,638,901.91	-	2,528,638,901.91	66,966,469.70	-	143,274,862.88	2,318,397,569.33
KADUNA	23	2,962,594,580.70	-	2,962,594,580.70	1,489,562,335.50	-	518,225,347.94	954,806,897.26
KANO	44	3,586,550,565.23	-	3,586,550,565.23	202,477,930.22	292,615,190.00	568,131,501.03	2,523,325,943.98
KATSINA	34	2,779,474,614.99	-	2,779,474,614.99	172,335,440.80	850,000,000.00	113,435,991.94	1,643,703,182.25
KEBBI	21	2,387,582,561.21	-	2,387,582,561.21	84,522,952.11	-	164,706,285.33	2,138,353,323.77
KOGI	21	2,499,078,153.32	-	2,499,078,153.32	118,782,009.46	47,000,000.00	1,751,486,852.59	581,809,291.27
KWARA	16	2,012,748,113.76	-	2,012,748,113.76	79,618,821.51	559,212,440.21	90,793,595.68	1,283,123,256.36
LAGOS	20	3,029,074,622.34	-	3,029,074,622.34	2,637,685,277.47	-	83,882,066.46	307,507,278.41
NASSARAWA	13	2,085,211,370.76	-	2,085,211,370.76	75,717,060.81	124,722,672.83	57,744,314.88	1,827,027,322.24
NIGER	25	2,678,361,163.75	-	2,678,361,163.75	132,306,927.39	514,281,002.97	608,207,528.00	1,423,565,705.39
OGUN	20	2,100,698,239.29	-	2,100,698,239.29	286,416,050.41	500,000,000.00	781,955,141.84	532,327,047.04
ONDO	18	2,104,859,957.77	1,036,425,265.04	3,141,285,222.80	161,563,693.81	644,248,762.92	214,095,513.78	2,121,377,252.29

# CONTACT



## National Bureau of Statistics

Head Office

No 1, Wole Olanipekun Street,  
Formerly, Plot 762 Independence Avenue  
Off Constitution Avenue,  
CBD, Abuja, F. C. T.

## Mr. Ichedi S.J

Information Desk

Director, Communication & Public Relations  
Department (C&PRD)  
Phone: +2348037051701  
sjchedi@nigerianstat.gov.ng

## Moses Mathew

Statistical Information Officer

Phone: +2347069071157  
matmoses@nigerianstat.gov.ng



@nbs\_nigeria



NBSNigeria



nbs\_nigeria

