



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(June 2024 Disbursement)

Report Date: July 2024

Data Source: National Bureau of Statistics (NBS)

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EXECUTIVE SUMMARY





The Federation Account Allocation Committee (FAAC) disbursed the sum of N2.32trn to the three tiers of government in June 2024 from the total revenue generated in May 2024. The amount disbursed comprised N1,223.89bn from the Statutory Account, N587.46bn from Exchange Gain for the month of May, N15.78bn from Electronic Money Transfer Levy (EMTL), and N497.66bn from Valued Added Tax (VAT). The Federal Government received a total of N365.81bn from the N2,324.79trn, States and Local Governments received a total of N388.42bn and N282.48bn respectively. The sum of N106.50bn 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 Development Petroleum Regulatory Commission (NUPRC) received N20.85bn, N36.33bn, and N19.46bn 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 N232.82bn was disbursed to the FGN consolidated revenue account; N5.58bn was received as a share of derivation and ecology; N2.79bn as stabilization fund; N9.38bn for the development of natural resources; and N10.12bn to the Federal Capital Territory (FCT) Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JUNE 2024 DISBURSEMENT

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of May, 2024 Shared in June, 2024








| | | | |
|---|--|--|--------------------------|
|  FGN N365.81 bn | Statutory Allocation N61.01 bn | Others* N235.29 bn | VAT N69.51 bn |
|  STATE N388.42 bn | Statutory Allocation N30.95 bn | Others* N125.76 bn | VAT N231.71 bn |
|  LGCs N282.48 bn | Statutory Allocation N23.86 bn | Others* N96.42 bn | VAT N162.20 bn |
| 13% Derivation Fund N106.50 bn Cost of Collection - NCS N20.85 bn Cost of Collection - FIRS N36.33 bn Cost of Collection- NUPRC N19.46 bn Allocation of North East Development Commission N14.33 bn | 13% Derivation Refund on withdrawals from ECA/Signature bonus N100.00 bn 13% Refunds on Subsidy, Priority Projects N18.16 bn Transfer to Non-Oil Excess Revenue N520.00 bn Refund of 13% Derivation in respect to NNPC MGT fee and frontier Exploration fund from April 2024 N3.12 bn | Refund due to states from the Net off with states fom withdrawals ECA N200.00 bn Transfer to NMDPRA N39.84 bn Refund to NUPRC on Cost of Collection N9.47 bn Part 2024 Refund to FIRS N20.00 bn | |
| <hr/> | | | |
| <div style="display: flex; align-items: center; justify-content: center;">  <h1 style="margin: 0;">N2,324.79 bn</h1> </div> <p style="margin-top: 5px;">TOTAL</p> | | | |

NB:- Others for this month is the sum of Distribution of Exchange Gain and Electronic Money Transfer Levy (EMTL).*

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JUNE 2024 DISBURSEMENT

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of May, 2024 Shared in June, 2024



| BENEFICIARIES | STATUTORY ALLOCATION | OTHERS* | VAT | TOTAL |
|---|----------------------|----------------------------|---------------------|----------------------|
|  FGN (CRF Account) | N 48,712,411,828.53 | N 216,647,917,128.60 | N 64,879,547,466.57 | N 232,815,052,766.65 |
|  Share of Derivation & Ecology | N 1,158,119,199.63 | - | - | N 5,581,365,766.52 |
|  Stabilization | N 579,059,599.82 | - | - | N 2,790,682,883.26 |
|  Development of Natural Resources | N 1,945,640,255.38 | - | - | N 9,376,694,487.75 |
|  FCT-Abuja | N 1,158,119,199.63 | N 4,574,707,897.94 | N 4,634,253,390.47 | N 10,119,017,193.05 |
| TOTAL | | N260,682,813,097.21 | | |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JUNE 2024 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of May, 2024 Shared in June, 2024



ABIA

Net Statutory Allocation

N652,746,688.88

Share of Ecology

N49,616,112.98

Others*

N3,861,811,748.43

VAT Allocation

N4,716,686,154.77

TOTAL

N9,280,860,705.08



ADAMAWA

Net Statutory Allocation

-N141,336,803.41

Share of Ecology

N105,566,023.82

Others*

N3,192,835,728.59

VAT Allocation

N5,602,184,667.98

TOTAL

N8,759,249,616.97



AKWA IBOM

Net Statutory Allocation

N7,563,777,191.92

Share of Ecology

N53,273,520.29

Others*

N17,478,195,038.03

VAT Allocation

N5,508,623,364.10

TOTAL

N30,603,869,114.34



ANAMBRA

Net Statutory Allocation

N990,655,159.56

Share of Ecology

N105,368,258.30

Others*

N4,415,536,154.41

VAT Allocation

N6,171,596,206.95

TOTAL

N11,683,155,779.23

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JUNE 2024 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of May, 2024 Shared in June, 2024



BAUCHI

Net Statutory Allocation

-N2,253,771,061.09

Share of Ecology

N126,761,544.99

Others*

N3,821,045,421.14

VAT Allocation

N5,844,235,386.62

TOTAL

N7,538,271,291.67



BAYELSA

Net Statutory Allocation

N6,651,320,107.00

Share of Ecology

N46,883,756.79

Others*

N13,270,541,324.84

VAT Allocation

N5,263,396,486.20

TOTAL

N25,232,141,674.82



BENUE

Net Statutory Allocation

N537,643,515.47

Share of Ecology

N59,423,571.40

Others*

N3,591,476,330.82

VAT Allocation

N5,474,517,729.64

TOTAL

N9,663,061,147.34



BORNO

Net Statutory Allocation

N743,482,431.49

Share of Ecology

N131,665,601.77

Others*

N3,958,767,565.30

VAT Allocation

N5,764,748,270.11

TOTAL





N10,598,663,868.66

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JUNE 2024 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of May, 2024 Shared in June, 2024



| | | | | |
|--|---|--------------------------------------|--|---|
|  CROSS RIVER | Net Statutory Allocation -N1,481,090,676.01 | Others* N3,219,856,759.52 | VAT Allocation N4,746,581,785.11 | TOTAL N6,538,630,474.25 |
|  DELTA | Net Statutory Allocation N11,577,871,178.80 | Others* N26,215,480,565.08 | VAT Allocation N5,932,531,331.73 | TOTAL N43,779,683,639.82 |
|  EBONYI | Net Statutory Allocation -N118,897,359.87 | Others* N2,865,007,423.61 | VAT Allocation N4,640,850,632.08 | TOTAL N7,481,769,317.59 |
|  EDO | Net Statutory Allocation N777,724,192.19 | Others* N5,038,799,547.45 | VAT Allocation N5,240,426,568.21 | TOTAL N11,106,495,410.19 |

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JUNE 2024 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of May, 2024 Shared in June, 2024



EKITI

Net Statutory Allocation

-N705,883,838.62

Share of Ecology

N94,755,121.82

Others*

N2,871,605,778.00

VAT Allocation

N4,697,739,164.29

TOTAL

N6,958,216,225.49



ENUGU

Net Statutory Allocation

N241,715,942.46

Share of Ecology

N106,574,408.56

Others*

N3,247,308,167.89

VAT Allocation

N5,005,148,501.86

TOTAL

N8,600,747,020.76



GOMBE

Net Statutory Allocation

-N667,271,930.42

Share of Ecology

N0.00

Others*

N3,008,972,982.55

VAT Allocation

N4,665,480,284.57

TOTAL

N7,007,181,336.71



IMO

Net Statutory Allocation

-N222,625,808.41

Share of Ecology

N55,091,123.80

Others*

N4,669,877,999.02

VAT Allocation

N5,217,189,362.11

TOTAL

N9,719,532,676.52

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JUNE 2024 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of May, 2024 Shared in June, 2024



JIGAWA

Net Statutory Allocation

N661,288,409.22

Share of Ecology

N118,511,228.27

Others*

N3,576,110,551.65

VAT Allocation

N5,713,825,014.94

TOTAL

N10,069,735,204.08



KADUNA

Net Statutory Allocation

-N2,946,362,056.83

Share of Ecology

N138,849,688.01

Others*

N4,221,695,819.76

VAT Allocation

N6,706,722,071.31

TOTAL

N8,120,905,522.25



KANO

Net Statutory Allocation

N193,909,820.90

Share of Ecology

N168,093,005.45

Others*

N5,126,820,107.92

VAT Allocation

N8,852,793,906.45

TOTAL

N14,341,616,840.72



KATSINA

Net Statutory Allocation

-N288,352,602.39

Share of Ecology

N130,267,295.31

Others*

N3,946,547,159.40

VAT Allocation

N6,357,034,600.56

TOTAL

N10,145,496,452.87

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JUNE 2024 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of May, 2024 Shared in June, 2024



KEBBI

Net Statutory Allocation

N563,156,609.54

Share of Ecology

N55,950,128.29

Others*

N3,370,716,072.20

VAT Allocation

N4,896,427,309.66

TOTAL

N8,886,250,119.69



KOGI

Net Statutory Allocation

-N1,061,825,134.81

Share of Ecology

N58,562,893.51

Others*

N3,527,991,100.00

VAT Allocation

N5,129,863,025.78

TOTAL

N7,654,591,884.48



KWARA

Net Statutory Allocation

-N299,425,522.41

Share of Ecology

N47,166,333.43

Others*

N2,867,707,254.33

VAT Allocation

N4,640,506,148.88

TOTAL

N7,255,954,214.23



LAGOS

Net Statutory Allocation

-N4,181,338,093.08

Share of Ecology

N141,965,447.79

Others*

N4,783,170,704.75

VAT Allocation

N25,850,014,310.14

TOTAL

N26,593,812,369.60

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JUNE 2024 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of May, 2024 Shared in June, 2024



NASARAWA

Net Statutory Allocation

N495,788,400.67

Share of Ecology

N97,728,845.57

Others*

N2,950,595,478.65

VAT Allocation

N4,418,543,115.00

TOTAL

N7,962,655,839.89



NIGER

Net Statutory Allocation

-N427,386,302.66

Share of Ecology

N62,764,175.43

Others*

N3,784,774,685.52

VAT Allocation

N5,730,098,716.15

TOTAL

N9,150,251,274.43



OGUN

Net Statutory Allocation

-N2,058,361,682.71

Share of Ecology

N98,454,677.88

Others*

N3,045,871,192.06

VAT Allocation

N5,252,976,173.61

TOTAL

N6,338,940,360.83



ONDO

Net Statutory Allocation

N873,058,397.16

Share of Ecology

N49,324,863.81

Others*

N5,043,573,444.00

VAT Allocation

N5,051,767,614.10

TOTAL

N11,017,724,319.06

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JUNE 2024 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of May, 2024 Shared in June, 2024



OSUN

Net Statutory Allocation

-N912,717,273.70

Share of Ecology

N96,649,807.94

Others*

N2,957,507,363.93

VAT Allocation

N5,001,831,814.03

TOTAL

N7,143,271,712.21



OYO

Net Statutory Allocation

-N1,399,513,801.63

Share of Ecology

N118,860,274.00

Others*

N3,696,611,524.27

VAT Allocation

N8,765,664,485.04

TOTAL

N11,181,622,481.68



PLATEAU

Net Statutory Allocation

-N981,488,638.78

Share of Ecology

N55,331,416.00

Others*

N3,348,641,745.81

VAT Allocation

N5,067,546,261.51

TOTAL

N7,490,030,784.54



RIVERS

Net Statutory Allocation

N6,031,343,863.97

Share of Ecology

N57,144,260.02

Others*

N13,766,981,713.46

VAT Allocation

N12,637,951,215.18

TOTAL

N32,493,421,052.63

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JUNE 2024 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of May, 2024 Shared in June, 2024



SOKOTO

Net Statutory Allocation

-N221,361,292.58

Share of Ecology

N116,792,492.06

Others*

N3,522,527,158.50

VAT Allocation

N5,205,237,352.07

TOTAL

N8,623,195,710.05



TARABA

Net Statutory Allocation

N304,431,823.89

Share of Ecology

N0.00

Others*

N3,073,944,900.10

VAT Allocation

N4,673,027,776.75

TOTAL

N8,051,404,500.73



YOBE

Net Statutory Allocation

-N16,642,180.82

Share of Ecology

N105,232,940.66

Others*

N3,164,349,174.38

VAT Allocation

N4,619,445,518.88

TOTAL

N7,872,385,453.10



ZAMFARA

Net Statutory Allocation

-N254,650,967.47

Share of Ecology

N105,457,056.09

Others*

N3,184,684,581.46

VAT Allocation

N4,981,603,750.58

TOTAL

N8,017,094,420.67



METHODOLOGY

Data is provided by the Office of the Accountant-General of the Federation (OAGF) and verified and validated by the National Bureau of Statistics (NBS)

APPENDIX

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of May, 2024 Shared in June, 2024

| S/n | Beneficiaries | Statutory ₦ | Exchange Gain ₦ | Electronic Money Transfer Levy ₦ | Value Added Tax ₦ | Total ₦ |
|-----|--|-----------------------------|---------------------------|--|---------------------------|-----------------------------|
| 1 | FGN (see Table II) | 61,009,719,436.61 | 233,016,629,143.40 | 2,271,919,965.84 | 69,513,800,857.04 | 365,812,069,402.89 |
| 2 | State (see Table III) | 30,944,945,014.17 | 118,189,148,267.11 | 7,573,066,552.80 | 231,712,669,523.47 | 388,419,829,357.54 |
| 3 | LGCs (see Table IV) | 23,857,255,512.42 | 91,118,879,277.79 | 5,301,146,586.96 | 162,198,868,666.43 | 282,476,150,043.59 |
| 4 | 13% Derivation Fund | 41,370,742,955.77 | 65,131,595,026.06 | - | - | 106,502,337,981.83 |
| 5 | Cost of Collection - NCS | 18,292,922,936.52 | - | - | 2,559,495,659.21 | 20,852,418,595.73 |
| 6 | Cost of Collections - FIRS | 18,354,945,508.09 | - | 631,088,879.40 | 17,347,091,069.61 | 36,333,125,457.10 |
| 7 | Cost of Collections - NUPRC | 19,461,176,910.50 | - | - | - | 19,461,176,910.50 |
| 8 | Transfer to NMDPRA | 39,841,271,391.83 | - | - | - | 39,841,271,391.83 |
| 9 | Refund to NUPRC on cost of collection | 9,474,768,076.03 | - | - | - | 9,474,768,076.03 |
| 10 | 13% Derivation Refund on withdrawals from ECA/ Signature Bonus | 100,000,000,000.00 | - | - | - | 100,000,000,000.00 |
| 11 | 13% Refunds on Subsidy, Priority Projects | 18,163,078,852.38 | - | - | - | 18,163,078,852.38 |
| 12 | North East Development Commission | - | - | - | 14,332,742,444.75 | 14,332,742,444.75 |
| 13 | 13% Derivation in respect of NNPC Management Fee and Frontier Exploration Fund | 3,123,640,311.48 | - | - | - | 3,123,640,311.48 |
| 14 | Transfer to non-oil Excess Account | 520,000,000,000.00 | - | - | - | 520,000,000,000.00 |
| 15 | Balance of 2024 Tax Refund-FIRS | 20,000,000,000.00 | - | - | - | 20,000,000,000.00 |
| 16 | Second Tranche of Funding for the Presidential Metering | 100,000,000,000.00 | - | - | - | 100,000,000,000.00 |
| 17 | Transfer to non-oil Excess account | - | 80,000,000,000.00 | - | - | 80,000,000,000.00 |
| 18 | Refund due to States from the Net off with States from the withdrawals made from ECA 1/4 | 200,000,000,000.00 | - | - | - | 200,000,000,000.00 |
| | TOTAL | 1,223,894,466,905.80 | 587,456,251,714.36 | 15,777,221,984.99 | 497,664,668,220.50 | 2,324,792,608,825.65 |

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of May, 2024 Shared in June, 2024

| 1 | 2 | 3 | 4=2-3 | 5 | 6 | 7 | 8=4+5+6+7 |
|---------------------------------------|------------------------------------|----------------------------------|----------------------------------|--------------------------------|---|--------------------------|--------------------------------|
| S/ n Beneficiaries | Gross Statutory Allocation ₦ | Total Deduction ₦ | Net Statutory Allocation ₦ | Exchange Gain ₦ | Electronic Money Trans- fer Levy (EMTL) ₦ | Value Added Tax ₦ | Total ₦ |
| 1 FGN (CRF Account) | 56,168,781,182.1 5 | (104,881,193,01 0.68) | (48,712,411,82 8.53) | 214,527,458,49 3.82 | 2,120,458,634.78 | 64,879,547,466.57 | 232,815,052,766. 65 |
| 2 Share of Derivation & Ecology | 1,158,119,199.63 | - | 1,158,119,199. 63 | 4,423,246,566.8 8 | - | - | 5,581,365,766.52 |
| 3 Stabilization | 579,059,599.82 | - | 579,059,599.82 4 | 2,211,623,283.4 4 | - | - | 2,790,682,883.26 |
| 4 Development of Natural Resources | 1,945,640,255.38 | - | 1,945,640,255. 38 | 7,431,054,232.3 6 | - | - | 9,376,694,487.75 |
| 5 FCT-Abuja | 1,158,119,199.63 | (248,063,295.00) | 910,055,904.63 8 | 4,423,246,566.8 8 | 151,461,331.06 | 4,634,253,390.47 | 10,119,017,193.0 5 |
| Total | 61,009,719,436.6 1 | (105,129,256,30 5.68) | (44,119,536,86 9.07) | 233,016,629,14 3.40 | 2,271,919,965.84 | 69,513,800,857.04 | 260,682,813,097. 21 |

| S/n | Beneficiaries | No. of LGCs | Net Statutory Allocation | Distribution | Net Share of Ecology | Net VAT Allocation | Total Net Amount |
|-----|---------------|-------------|--------------------------|--------------------|----------------------|--------------------|--------------------|
| 1 | ABIA | 17 | N652,746,688.88 | N3,861,811,748.43 | N49,616,112.98 | N4,716,686,154.77 | N9,280,860,705.08 |
| 2 | ADAMAWA | 21 | -N141,336,803.41 | N3,192,835,728.59 | N105,566,023.82 | N5,602,184,667.98 | N8,759,249,616.97 |
| 3 | AKWA IBOM | 31 | N7,563,777,191.92 | N17,478,195,038.03 | N53,273,520.29 | N5,508,623,364.10 | N30,603,869,114.34 |
| 4 | ANAMBRA | 21 | N990,655,159.56 | N4,415,536,154.41 | N105,368,258.30 | N6,171,596,206.95 | N11,683,155,779.23 |
| 5 | BAUCHI | 20 | -N2,253,771,061.09 | N3,821,045,421.14 | N126,761,544.99 | N5,844,235,386.62 | N7,538,271,291.67 |
| 6 | BAYELSA | 8 | N6,651,320,107.00 | N13,270,541,324.84 | N46,883,756.79 | N5,263,396,486.20 | N25,232,141,674.82 |
| 7 | BENUE | 23 | N537,643,515.47 | N3,591,476,330.82 | N59,423,571.40 | N5,474,517,729.64 | N9,663,061,147.34 |
| 8 | BORNO | 27 | N743,482,431.49 | N3,958,767,565.30 | N131,665,601.77 | N5,764,748,270.11 | N10,598,663,868.66 |
| 9 | CROSS RIVER | 18 | -N1,481,090,676.01 | N3,219,856,759.52 | N53,282,605.63 | N4,746,581,785.11 | N6,538,630,474.25 |
| 10 | DELTA | 25 | N11,577,871,178.80 | N26,215,480,565.08 | N53,800,564.21 | N5,932,531,331.73 | N43,779,683,639.82 |
| 11 | EBONYI | 13 | -N118,897,359.87 | N2,865,007,423.61 | N94,808,621.77 | N4,640,850,632.08 | N7,481,769,317.59 |
| 12 | EDO | 18 | N777,724,192.19 | N5,038,799,547.45 | N49,545,102.34 | N5,240,426,568.21 | N11,106,495,410.19 |
| 13 | EKITI | 16 | -N705,883,838.62 | N2,871,605,778.00 | N94,755,121.82 | N4,697,739,164.29 | N6,958,216,225.49 |
| 14 | ENUGU | 17 | N241,715,942.46 | N3,247,308,167.89 | N106,574,408.56 | N5,005,148,501.86 | N8,600,747,020.76 |
| 15 | GOMBE | 11 | -N667,271,930.42 | N3,008,972,982.55 | N0.00 | N4,665,480,284.57 | N7,007,181,336.71 |
| 16 | IMO | 27 | -N222,625,808.41 | N4,669,877,999.02 | N55,091,123.80 | N5,217,189,362.11 | N9,719,532,676.52 |
| 17 | JIGAWA | 27 | N661,288,409.22 | N3,576,110,551.65 | N118,511,228.27 | N5,713,825,014.94 | N10,069,735,204.08 |
| 18 | KADUNA | 23 | -N2,946,362,056.83 | N4,221,695,819.76 | N138,849,688.01 | N6,706,722,071.31 | N8,120,905,522.25 |
| 19 | KANO | 44 | N193,909,820.90 | N5,126,820,107.92 | N168,093,005.45 | N8,852,793,906.45 | N14,341,616,840.72 |
| 20 | KATSINA | 34 | -N288,352,602.39 | N3,946,547,159.40 | N130,267,295.31 | N6,357,034,600.56 | N10,145,496,452.87 |
| 21 | KEBBI | 21 | N563,156,609.54 | N3,370,716,072.20 | N55,950,128.29 | N4,896,427,309.66 | N8,886,250,119.69 |
| 22 | KOGI | 21 | -N1,061,825,134.81 | N3,527,991,100.00 | N58,562,893.51 | N5,129,863,025.78 | N7,654,591,884.48 |
| 23 | KWARA | 16 | -N299,425,522.41 | N2,867,707,254.33 | N47,166,333.43 | N4,640,506,148.88 | N7,255,954,214.23 |
| 24 | LAGOS | 20 | -N4,181,338,093.08 | N4,783,170,704.75 | N141,965,447.79 | N25,850,014,310.14 | N26,593,812,369.60 |
| 25 | NASSARAWA | 13 | N495,788,400.67 | N2,950,595,478.65 | N97,728,845.57 | N4,418,543,115.00 | N7,962,655,839.89 |
| 26 | NIGER | 25 | -N427,386,302.66 | N3,784,774,685.52 | N62,764,175.43 | N5,730,098,716.15 | N9,150,251,274.43 |
| 27 | OGUN | 20 | -N2,058,361,682.71 | N3,045,871,192.06 | N98,454,677.88 | N5,252,976,173.61 | N6,338,940,360.83 |
| 28 | ONDO | 18 | N873,058,397.16 | N5,043,573,444.00 | N49,324,863.81 | N5,051,767,614.10 | N11,017,724,319.06 |
| 29 | OSUN | 30 | -N912,717,273.70 | N2,957,507,363.93 | N96,649,807.94 | N5,001,831,814.03 | N7,143,271,712.21 |
| 30 | OYO | 33 | -N1,399,513,801.63 | N3,696,611,524.27 | N118,860,274.00 | N8,765,664,485.04 | N11,181,622,481.68 |
| 31 | PLATEAU | 17 | -N981,488,638.78 | N3,348,641,745.81 | N55,331,416.00 | N5,067,546,261.51 | N7,490,030,784.54 |
| 32 | RIVERS | 23 | N6,031,343,863.97 | N13,766,981,713.46 | N57,144,260.02 | N12,637,951,215.18 | N32,493,421,052.63 |
| 33 | SOKOTO | 23 | -N221,361,292.58 | N3,522,527,158.50 | N116,792,492.06 | N5,205,237,352.07 | N8,623,195,710.05 |
| 34 | TARABA | 16 | N304,431,823.89 | N3,073,944,900.10 | N0.00 | N4,673,027,776.75 | N8,051,404,500.73 |
| 35 | YOBE | 17 | -N16,642,180.82 | N3,164,349,174.38 | N105,232,940.66 | N4,619,445,518.88 | N7,872,385,453.10 |
| 36 | ZAMFARA | 14 | -N254,650,967.47 | N3,184,684,581.46 | N105,457,056.09 | N4,981,603,750.58 | N8,017,094,420.67 |

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