Office of the Accountant General of the Federation

Federation Account Department

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of January, 2022 Shared in February, 2022

S/n	Beneficiaries	Statutory	Distribution of ₦100 Billion from Non-Oil Excess Account	Exchange Gain Difference	VAT	Total
		₦	₦	₦	₦	₦
1	FGN (see Table II)	122,749,519,263.67	52,680,000,000.00	2,440,976,285.23	26,709,856,184.10	204,580,351,733.00
2	State (see Table III)	62,260,196,558.94	26,720,000,000.00	1,238,095,792.36	89,032,853,947.00	179,251,146,298.30
3	LGCs (see Table IV)	48,000,001,838.11	20,600,000,000.00	954,519,959.68	62,322,997,762.90	131,877,519,560.68
4	13% Derivation Fund	58,390,826,247.93	-	568,341,386.48	-	58,959,167,634.41
5	Cost of Collection - NCS	9,041,732,854.37	-	-	878,993,371.59	9,920,726,225.96
6	Cost of Collections - FIRS	4,136,028,070.16	-	-	6,769,877,241.41	10,905,905,311.57
7	Cost of Collections - DPR	4,594,494,700.75	-	-	-	4,594,494,700.75
8	FIRS Refund on Cost of Collection	100,000,000.00	-	-	-	100,000,000.00
9	FIRS Refund	4,000,000,000.00			-	4,000,000,000.00
10	13% Derivation Refund to Oil Producing States	25,750,765,331.28	-	-	-	25,750,765,331.28
11	13% Refunds on Subsidy, Priority Projects and Police Trust Fund January 2022	39,246,092,137.01	-	-	-	39,246,092,137.01
12	13% Refunds on Subsidy, Priority Projects	18,163,078,852.38	-	-	-	18,163,078,852.38
13	North East Development Commission	-	-	-	5,507,186,842.05	5,507,186,842.05
	TOTAL	396,432,735,854.60	100,000,000,000.00	5,201,933,423.75	191,221,765,349.04	692,856,434,627.39

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of January, 2022 Shared in February, 2022

0	1	2	3	4=2-3	5	6	7	
S/n	Beneficiaries	Gross Statutory Allocation	Less Deduction	Net Statutory Allocation	Distribution of ₦100 Billion from Non-Oil Excess Account	Exchange Gain Allocation	VAT	Total
		₦	₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	113,009,713,065.45	61,328,257,512.48	51,681,455,552.97	48,500,000,000.00	2,247,292,138.08	24,929,199,105.16	127,357,946,796.21
2	Share of Derivation & Ecology	2,330,097,176.61	-	2,330,097,176.61	1,000,000,000.00	46,335,920.37	-	3,376,433,096.98
3	Stabilization	1,165,048,588.30	-	1,165,048,588.30	500,000,000.00	23,167,960.19	-	1,688,216,548.49
4	Development of Natural Resources	3,914,563,256.70	-	3,914,563,256.70	1,680,000,000.00	77,844,346.23	-	5,672,407,602.93
5	FCT-Abuja	2,330,097,176.61	112,119,855.00	2,217,977,321.61	1,000,000,000.00	46,335,920.37	1,780,657,078.94	5,044,970,320.92
	Total	122,749,519,263.67	61,440,377,367.48	61,309,141,896.19	52,680,000,000.00	2,440,976,285.24	26,709,856,184.10	143,139,974,365.53

Source: **Office of the Accountant-General of the Federation**

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Dr. (Mrs) Zainab S. Ahmed

Hon. Minister of Finance, Budget and National Planning
Abuja. Nigeria.

Office of the Accountant General of the Federation

Federation Account Department

Table III

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of January, 2022 shared in February, 2022

1	2	3	4	5	6=4+5	7	8	9	10=6-(7+8+9)	11	12	13	14	15	16	17	18
						Deductions											
S/n	Beneficiaries	No. of LGCs	Statutory Allocation	13% Share of Derivation (Net)	Gross Total	External Debt	Contractual Obligation (ISPO)	Other Deductions	Net Statutory Allocation	Distribution of ₦100 Billion from Non-Oil Excess Account	Exchange Gain Allocation	TOTAL Share of Ecology	Transfer of 50% Share of Ecology to NDDC/HYPPADEC	Net Share of Ecology	Gross VAT Allocation	VAT Deduction	Net VAT Allocation
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
1	ABIA	17	1,495,984,639.82	753,072,045.95	2,249,056,685.77	90,495,551.45	-	690,005,727.17	1,468,555,407.15	642,026,716.67	37,303,286.85	60,030,283.99	30,015,142.00	30,015,142.00	1,813,612,323.23	-	1,813,612,323.23
2	ADAMAWA	21	1,591,470,397.70	-	1,591,470,397.70	102,331,326.80	-	533,915,147.28	955,223,923.62	683,006,019.52	31,647,712.54	63,861,898.98	-	63,861,898.98	1,952,848,698.30	-	1,952,848,698.30
3	AKWA IBOM	31	1,606,259,807.03	13,713,718,142.61	15,319,977,949.65	80,009,252.76	-	1,241,177,304.63	13,998,791,392.26	689,353,140.79	167,255,285.99	64,455,362.59	32,227,681.29	32,227,681.29	2,229,066,374.38	-	2,229,066,374.38
4	ANAMBRA	21	1,588,488,965.27	-	1,588,488,965.27	86,007,208.38	-	354,233,251.27	1,148,248,505.62	681,726,488.16	31,588,424.28	63,742,261.23	-	63,742,261.23	2,162,945,833.78	-	2,162,945,833.78
5	BAUCHI	20	1,911,005,445.85	-	1,911,005,445.85	222,151,610.31	201,255,000.00	837,767,713.95	649,831,121.59	820,139,805.77	38,001,932.74	76,684,075.87	-	76,684,075.87	2,669,116,720.50	-	2,669,116,720.50
6	BAYELSA	8	1,413,600,860.56	10,563,606,244.03	11,977,207,104.59	172,604,749.97	-	1,581,283,768.89	10,223,318,585.73	606,670,346.09	129,090,667.64	56,724,420.06	28,362,210.03	28,362,210.03	2,066,743,234.46	-	2,066,743,234.46
7	BENUE	23	1,791,691,140.58	-	1,791,691,140.58	55,414,264.83	-	1,050,065,952.24	686,210,923.51	768,934,085.05	35,629,268.53	71,896,278.30	35,948,139.15	35,948,139.15	2,100,921,185.01	-	2,100,921,185.01
8	BORNO	27	1,984,937,009.31	-	1,984,937,009.31	38,682,179.93	-	586,259,531.51	1,359,995,297.87	851,868,767.21	39,472,123.36	79,650,772.61	-	79,650,772.61	2,132,514,888.05	-	2,132,514,888.05
9	CROSS RIVER	18	1,606,533,740.78	-	1,606,533,740.78	337,825,536.31	633,134,951.92	806,591,123.80	(171,017,871.25)	689,470,704.01	31,947,259.64	64,466,354.89	32,233,177.45	32,233,177.45	1,822,215,463.79	-	1,822,215,463.79
10	DELTA	25	1,622,150,806.15	18,926,543,833.41	20,548,694,639.56	57,727,995.84	-	1,591,644,714.93	18,899,321,928.79	696,173,027.65	217,949,629.20	65,093,030.36	32,546,515.18	32,546,515.18	2,200,183,321.54	-	2,200,183,321.54
11	EBONYI	13	1,429,296,183.89	-	1,429,296,183.89	85,077,064.76	-	439,434,975.87	904,784,143.26	613,406,255.43	28,422,743.40	57,354,235.83	-	57,354,235.83	1,818,050,470.93	-	1,818,050,470.93
12	EDO	18	1,493,843,584.62	1,803,695,928.09	3,297,539,512.71	144,369,361.52	-	1,086,996,907.23	2,066,173,243.96	641,107,847.18	47,042,985.08	59,944,368.57	29,972,184.29	29,972,184.29	1,999,136,835.25	-	1,999,136,835.25
13	EKITI	16	1,428,489,640.38	-	1,428,489,640.38	186,251,942.98	491,490,204.30	657,239,078.72	93,508,414.38	613,060,113.85	28,406,704.62	57,321,871.17	-	57,321,871.17	1,792,382,700.17	-	1,792,382,700.17
14	ENUGU	17	1,606,672,395.49	-	1,606,672,395.49	134,272,278.47	-	475,585,784.81	996,814,332.21	689,530,209.99	31,950,016.90	64,471,918.77	-	64,471,918.77	1,974,405,682.25	-	1,974,405,682.25
15	GOMBE	11	1,504,825,152.58	-	1,504,825,152.58	88,010,682.84	425,281,762.68	316,952,198.44	674,580,508.62	645,820,769.92	29,924,699.77	60,385,032.62	-	60,385,032.62	1,807,838,287.84	-	1,807,838,287.84
16	IMO	27	1,661,062,708.14	1,481,077,415.46	3,142,140,123.60	133,288,659.46	-	1,649,529,654.83	1,359,321,809.31	712,872,718.28	48,099,986.17	66,654,471.87	33,327,235.94	33,327,235.94	2,002,094,107.60	-	2,002,094,107.60
17	JIGAWA	27	1,786,627,029.77	-	1,786,627,029.77	53,213,368.04	-	318,131,729.71	1,415,281,932.02	766,760,737.58	35,528,564.48	71,693,067.65	-	71,693,067.65	2,210,568,060.07	-	2,210,568,060.07
18	KADUNA	23	2,093,241,368.76	-	2,093,241,368.76	687,279,853.72	-	358,163,054.52	1,047,798,460.52	898,349,386.36	41,625,845.63	83,996,767.41	-	83,996,767.41	2,693,308,967.69	-	2,693,308,967.69
19	KANO	44	2,534,101,717.19	-	2,534,101,717.19	124,682,148.02	292,615,190.00	956,404,390.04	1,160,399,989.13	1,087,551,945.31	50,392,720.34	101,687,438.29	-	101,687,438.29	3,668,164,524.76	-	3,668,164,524.76
20	KATSINA	34	1,963,856,710.40	-	1,963,856,710.40	176,028,006.62	850,000,000.00	398,213,806.32	539,614,897.46	842,821,805.94	39,052,924.09	78,804,870.66	-	78,804,870.66	2,582,893,357.51	-	2,582,893,357.51
21	KEBBI	21	1,686,962,712.02	-	1,686,962,712.02	82,333,068.08	-	349,243,013.31	1,255,386,630.63	723,988,136.18	33,546,656.63	67,693,777.06	33,846,888.53	33,846,888.53	1,889,956,691.06	-	1,889,956,691.06
22	KOGI	21	1,765,740,681.62	-	1,765,740,681.62	61,368,712.32	117,593,824.10	904,825,077.30	681,953,067.90	757,797,013.51	35,113,222.08	70,854,948.48	35,427,474.24	35,427,474.24	1,960,830,646.27	-	1,960,830,646.27
23	KWARA	16	1,422,120,881.50	-	1,422,120,881.50	80,347,486.10	632,203,900.00	530,278,032.77	179,291,462.63	610,326,854.94	28,280,056.55	57,066,308.11	28,533,154.06	28,533,154.06	1,777,653,699.81	-	1,777,653,699.81
24	LAGOS	20	2,140,213,294.74	-	2,140,213,294.74	2,729,185,836.03	1,000,000,000.00	-	(1,588,972,541.29)	918,508,170.49	42,559,921.45	85,881,638.40	-	85,881,638.40	12,691,481,210.55	**1,000,000,000.00**	11,691,481,210.55
25	NASSARAWA	13	1,473,320,289.02	-	1,473,320,289.02	73,078,018.00	124,722,672.83	279,212,234.36	996,307,363.83	632,299,933.16	29,298,199.36	59,120,817.83	-	59,120,817.83	1,675,586,552.80	-	1,675,586,552.80
26	NIGER	25	1,892,414,313.11	-	1,892,414,313.11	48,924,779.93	217,827,441.00	416,860,653.03	1,208,801,439.15	812,161,111.61	37,632,232.60	75,938,058.20	37,969,029.10	37,969,029.10	2,076,980,473.99	-	2,076,980,473.99
27	OGUN	20	1,484,262,641.40	-	1,484,262,641.40	158,669,498.15	-	1,444,489,237.72	(118,896,094.47)	636,996,025.88	29,515,797.13	59,559,908.25	-	59,559,908.25	2,094,588,044.51	-	2,094,588,044.51
28	ONDO	18	1,487,203,131.92	1,636,821,430.71	3,124,024,562.64	104,099,491.91	644,248,762.92	419,500,169.17	1,956,176,138.64	638,257,986.34	45,105,927.37	59,677,903.09	29,838,951.55	29,838,951.55	1,964,990,791.96	-	1,964,990,791.96
29	OSUN	30	1,457,053,156.95	-	1,457,053,156.95	207,012,696.75	-	1,629,955,441.28	(379,914,981.08)	625,318,622.58	28,974,713.91	58,468,056.74	-	58,468,056.74	1,926,733,033.59	-	1,926,733,033.59
30	OYO	33	1,791,889,101.11	-	1,791,889,101.11	449,026,038.25	-	1,378,339,732.86	(35,476,670.00)	769,019,043.11	35,633,205.15	71,904,221.98	-	71,904,221.98	3,748,780,448.20	-	3,748,780,448.20
31	PLATEAU	17	1,668,307,802.85	-	1,668,307,802.85	59,905,167.45	1,031,399,422.97	698,802,354.53	(121,799,142.09)	715,982,071.30	33,175,688.24	66,945,200.19	33,472,600.09	33,472,600.09	1,929,661,778.62	-	1,929,661,778.62
32	RIVERS	23	1,722,967,199.72	9,512,291,207.66	11,235,258,407.38	292,520,943.47	-	678,191,055.63	10,264,546,408.28	739,440,061.56	125,127,618.79	69,138,551.00	34,569,275.50	34,569,275.50	4,066,767,376.93	-	4,066,767,376.93
33	SOKOTO	23	1,760,716,062.47	-	1,760,716,062.47	68,150,704.62	-	916,187,597.99	776,377,759.86	755,640,614.54	35,013,303.35	70,653,322.53	-	70,653,322.53	2,071,285,373.41	-	2,071,285,373.41
34	TARABA	16	1,538,939,402.93	-	1,538,939,402.93	85,537,314.11	-	1,069,883,621.31	383,518,467.51	660,461,468.46	30,603,090.02	61,753,955.85	-	61,753,955.85	1,706,012,036.77	-	1,706,012,036.77
35	YOBE	17	1,586,448,971.55	-	1,586,448,971.55	54,061,838.01	-	834,126,878.21	698,260,255.33	680,850,990.89	31,547,857.30	63,660,401.16	-	63,660,401.16	1,825,719,935.93	-	1,825,719,935.93
36	ZAMFARA	14	1,589,827,644.63	-	1,589,827,644.63	48,419,095.79	-	719,116,307.86	822,292,240.98	682,301,004.69	31,615,045.03	63,795,979.23	-	63,795,979.23	1,926,814,815.49	-	1,926,814,815.49
	Total (States/LGCs)		**60,582,526,591.79**	**58,390,826,247.93**	**118,973,352,839.72**	**7,658,363,731.98**	**6,661,773,132.72**	**28,198,607,223.49**	**76,454,608,751.54**	**26,000,000,000.00**	**1,773,075,316.18**	**2,431,031,829.83**	**488,289,658.38**	**1,942,742,171.44**	**89,032,853,947.00**	**1,000,000,000.00**	**88,032,853,947.00**

42,518,744,088.18

Source: **Office of the Accountant-General of the Federation**

Office of the Accountant-General of the Federation
Federation Account Department

[illegible] - [illegible] Revenue Collected by Federal Inland Revenue Service - Sectoral Breakdown - [illegible] - [illegible]

| [illegible] | [illegible] | [illegible] |

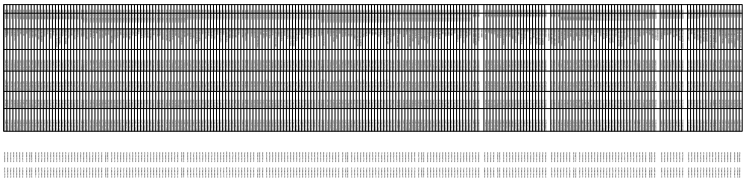
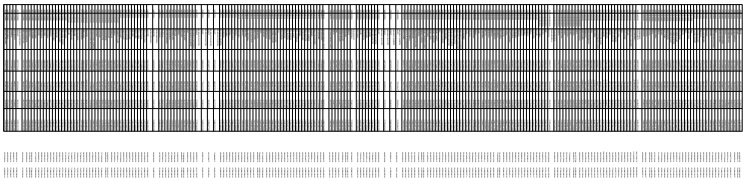
Office of the Accountant-General of the Federation
Federation Account Department

Details of Distribution of Ecology Revenue Allocation to States by Federation Account Allocation Committee for the month of January, 2022 Shared in February, 2022

S/N	States	Gross Statutory Allocation	Distribution of ₦100 Billion from Non-Oil Excess Account	Exchange Gain	Total
		₦	₦	₦	₦
1	ABIA	41,427,266.95	17,779,201.38	823,815.66	60,030,283.99
2	ADAMAWA	44,071,487.94	18,914,012.85	876,398.19	63,861,898.98
3	AKWA IBOM	44,481,040.81	19,089,779.28	884,542.49	64,455,362.59
4	ANAMBRA	43,988,925.19	18,878,579.67	874,756.36	63,742,261.23
5	BAUCHI	52,920,150.81	22,711,563.85	1,052,361.21	76,684,075.87
6	BAYELSA	39,145,869.98	16,800,101.89	778,448.18	56,724,420.06
7	BENUE	49,616,062.35	21,293,559.28	986,656.67	71,896,278.30
8	BORNO	54,967,486.41	23,590,212.02	1,093,074.19	79,650,772.61
9	CROSS RIVER	44,488,626.67	19,093,034.88	884,693.34	64,466,354.89
10	DELTA	44,921,099.25	19,278,637.69	893,293.42	65,093,030.36
11	EBONYI	39,580,509.71	16,986,634.77	787,091.36	57,354,235.83
12	EDO	41,367,976.19	17,753,755.77	822,636.61	59,944,368.57
13	EKITI	39,558,174.66	16,977,049.31	786,647.20	57,321,871.17
14	ENUGU	44,492,466.34	19,094,682.74	884,769.70	64,471,918.77
15	GOMBE	41,672,081.15	17,884,267.47	828,683.99	60,385,032.62
16	IMO	45,998,659.61	19,741,090.66	914,721.60	66,654,471.87
17	JIGAWA	49,475,825.44	21,233,374.27	983,867.94	71,693,067.65
18	KADUNA	57,966,684.06	24,877,367.62	1,152,715.73	83,996,767.41
19	KANO	70,175,124.48	30,116,823.10	1,395,490.72	101,687,438.29
20	KATSINA	54,383,724.29	23,339,680.78	1,081,465.59	78,804,870.66
21	KEBBI	46,715,890.49	20,048,902.23	928,984.34	67,693,777.06
22	KOGI	48,897,434.26	20,985,148.07	972,366.15	70,854,948.48
23	KWARA	39,381,809.03	16,901,359.06	783,140.03	57,066,308.11
24	LAGOS	59,267,445.09	25,435,610.88	1,178,582.44	85,881,638.40
25	NASSARAWA	40,799,638.77	17,509,844.30	811,334.75	59,120,817.83
26	NIGER	52,405,319.44	22,490,615.40	1,042,123.36	75,938,058.20
27	OGUN	41,102,657.76	17,639,889.95	817,360.54	59,559,908.25
28	ONDO	41,184,086.73	17,674,836.54	818,979.82	59,677,903.09
29	OSUN	40,349,164.35	17,316,515.70	802,376.69	58,468,056.74
30	OYO	49,621,544.34	21,295,911.96	986,765.68	71,904,221.98
31	PLATEAU	46,199,293.00	19,827,195.82	918,711.37	66,945,200.19
32	RIVERS	47,712,937.84	20,476,801.70	948,811.45	69,138,551.00
33	SOKOTO	48,758,290.96	20,925,432.40	969,599.17	70,653,322.53
34	TARABA	42,616,783.47	18,289,702.20	847,470.19	61,753,955.85
35	YOBE	43,932,433.06	18,854,335.13	873,632.97	63,660,401.16
36	ZAMFARA	44,025,996.31	18,894,489.36	875,493.55	63,795,979.23
Total		**1,677,669,967.16**		**33,361,862.67**	**2,431,031,829.83**

Office of the Accountant General of the Federation

Federation Account Department

Summary of Distribution of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the month of January, 2022 Shared in February, 2022

S/n	State	Gross Statutory Allocation	Deduction	Distribution of ₦100 Billion from Non-Oil Excess Account	Exchange Gain	Total Ecology Fund	Transfer of 50% to NDDC/HYPPADEC	Net Total Ecology Fund	VAT	Total Net Allocation
		₦	₦	₦	₦	₦	₦	₦	₦	₦
1	ABIA	967,277,821.34	-	415,123,382.43	19,235,123.99	42,049,089.83	21,024,544.92	21,024,544.92	1,080,162,814.12	2,502,823,686.80
2	ADAMAWA	1,220,082,144.63	-	523,618,567.02	24,262,348.23	53,038,891.80	0.00	53,038,891.80	1,327,625,739.84	3,148,627,691.52
3	AKWA IBOM	1,625,077,721.26	-	697,429,162.00	32,316,022.12	70,644,687.16	35,322,343.58	35,322,343.58	1,903,988,088.04	4,294,133,337.00
4	ANAMBRA	1,226,675,597.89	-	526,448,257.27	24,393,464.53	53,325,519.59	0.00	53,325,519.59	1,471,246,089.91	3,302,088,929.19
5	BAUCHI	1,392,519,547.41	-	597,622,949.55	27,691,409.40	60,535,017.19	0.00	60,535,017.19	1,725,709,445.09	3,804,078,368.65
6	BAYELSA	566,806,426.65	-	243,254,415.46	11,271,417.22	24,639,967.78	12,319,983.89	12,319,983.89	829,874,283.89	1,663,526,527.12
7	BENUE	1,515,276,786.07	(139,538,498.52)	650,306,262.45	30,132,539.19	65,871,467.63	32,935,733.82	32,935,733.82	1,518,092,374.91	3,607,205,197.93
8	BORNO	1,645,136,497.44	-	706,037,719.78	32,714,907.56	71,516,673.74	0.00	71,516,673.74	1,695,013,703.17	4,150,419,501.70
9	CROSS RIVER	1,060,567,684.84	(38,551,266.18)	455,160,280.65	21,090,270.52	46,104,547.08	23,052,273.54	23,052,273.54	1,126,652,821.50	2,647,972,064.86
10	DELTA	1,358,965,379.41	-	583,222,619.66	27,024,156.86	59,076,364.68	29,538,182.34	29,538,182.34	1,650,915,143.96	3,649,665,482.24
11	EBONYI	784,539,622.45	(38,842,388.62)	336,698,241.74	15,601,222.92	34,105,172.61	0.00	34,105,172.61	904,476,325.55	2,036,578,196.65
12	EDO	1,039,792,452.30	-	446,244,243.69	20,677,137.74	45,201,415.01	22,600,707.51	22,600,707.51	1,233,997,698.52	2,763,312,239.76
13	EKITI	825,632,914.53	-	354,334,112.25	16,418,397.21	35,891,562.72	0.00	35,891,562.72	1,016,385,346.16	2,248,662,332.86
14	ENUGU	1,056,444,590.14	-	453,390,785.91	21,008,279.35	45,925,309.66	0.00	45,925,309.66	1,180,935,883.04	2,757,704,848.09
15	GOMBE	723,876,571.01	(53,983,557.43)	310,663,683.16	14,394,887.69	31,468,054.26	0.00	31,468,054.26	822,928,812.05	1,849,348,450.74
16	IMO	1,415,870,754.92	-	607,644,509.05	28,155,767.59	61,550,130.95	30,775,065.47	30,775,065.47	1,616,569,622.33	3,699,015,719.36
17	JIGAWA	1,487,505,536.78	-	638,387,768.42	29,580,284.80	64,664,207.70	0.00	64,664,207.70	1,743,723,477.23	3,963,861,274.94
18	KADUNA	1,672,840,828.07	-	717,927,494.55	33,265,831.22	72,721,024.62	0.00	72,721,024.62	1,896,817,897.66	4,393,573,076.12
19	KANO	2,663,305,970.33	(512,664,445.04)	1,143,002,101.83	52,962,054.38	115,778,103.80	0.00	115,778,103.80	3,372,713,912.76	6,835,097,698.05
20	KATSINA	2,027,620,168.49	-	870,186,955.65	40,320,913.49	88,143,841.13	0.00	88,143,841.13	2,270,914,211.85	5,297,186,090.61
21	KEBBI	1,279,645,969.31	-	549,181,374.13	25,446,824.42	55,628,225.04	27,814,112.52	27,814,112.52	1,294,330,667.09	3,176,418,947.47
22	KOGI	1,322,607,841.45	(187,142,998.77)	567,619,176.89	26,301,156.98	57,495,845.26	28,747,922.63	28,747,922.63	1,334,945,258.23	3,093,078,357.41
23	KWARA	935,883,584.28	-	401,650,022.87	18,610,823.48	40,684,332.92	20,342,166.46	20,342,166.46	1,007,819,369.28	2,384,305,966.37
24	LAGOS	1,594,274,118.34	-	684,209,282.92	31,703,466.85	69,305,606.04	0.00	69,305,606.04	7,436,152,987.40	9,815,645,461.56
25	NASSARAWA	834,969,460.81	(39,238,127.24)	358,341,046.54	16,604,062.20	36,297,437.09	0.00	36,297,437.09	816,871,237.56	2,023,845,116.95
26	NIGER	1,545,464,064.80	-	663,261,635.75	30,732,838.34	67,183,756.17	33,591,878.08	33,591,878.08	1,578,268,961.91	3,851,319,378.88
27	OGUN	1,102,528,475.99	(115,776,950.40)	473,168,452.83	21,924,695.75	47,928,648.74	0.00	47,928,648.74	1,381,041,276.34	2,910,814,599.25
28	ONDO	1,052,984,434.39	(47,177,126.82)	451,905,802.46	20,939,471.28	45,774,891.24	22,887,445.62	22,887,445.62	1,220,701,438.43	2,722,241,465.36
29	OSUN	1,426,294,039.22	(82,028,645.10)	612,117,835.06	28,363,043.26	62,003,247.53	0.00	62,003,247.53	1,682,006,096.35	3,728,755,616.32
30	OYO	1,799,158,644.84	(83,688,581.46)	772,138,888.84	35,777,766.07	78,212,258.99	0.00	78,212,258.99	2,876,560,197.60	5,478,159,174.88
31	PLATEAU	1,127,831,408.34	-	484,027,627.54	22,427,865.61	49,028,607.04	24,514,303.52	24,514,303.52	1,153,910,216.90	2,812,711,421.91
32	RIVERS	1,398,009,554.11	-	599,979,077.33	27,800,582.75	60,773,676.43	30,386,838.21	30,386,838.21	2,641,013,478.69	4,697,189,531.09
33	SOKOTO	1,408,011,999.22	(35,989,038.17)	604,271,793.19	27,999,489.69	61,208,498.46	0.00	61,208,498.46	1,488,002,098.13	3,553,504,840.53
34	TARABA	1,055,309,704.01	-	452,903,730.63	20,985,711.20	45,875,974.38	0.00	45,875,974.38	965,985,461.55	2,541,060,581.76
35	YOBE	1,061,021,422.80	-	455,355,009.85	21,099,293.48	46,124,271.78	0.00	46,124,271.78	1,073,640,163.29	2,657,240,161.20
36	ZAMFARA	958,703,782.80	-	411,443,691.03	19,064,622.11	41,676,362.88	0.00	41,676,362.88	1,033,642,699.22	2,464,531,158.04
37	FCT-ABUJA	423,430,011.45	-	181,722,039.62	8,420,257.96	18,407,169.27	0.00	18,407,169.27	2,949,362,463.34	3,581,341,941.64
		46,601,943,532.14	**(1,374,621,623.75)**	**20,000,000,000.00**	**926,718,407.45**	**2,025,859,858.19**	**395,853,502.11**	**1,630,006,356.08**	**62,322,997,762.90**	**130,107,044,434.82**