

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 April, 2022 Shared in May, 2022						
S/n	Beneficiaries	Statutory	Distribution of ₦20 Billion from Non-Oil Excess Account	Distribution Excess Bank Charges Recovered for the Month	VAT	Total
		₦	₦	₦	₦	₦
1	FGN (see Table II)	217,412,013,001.09	10,536,000,000.00	4,683,947,699.04	24,978,289,164.63	257,610,249,864.76
2	State (see Table III)	110,274,278,424.24	5,344,000,000.00	2,375,760,867.85	83,260,963,882.10	201,255,003,174.19
3	LGCs (see Table IV)	85,016,846,389.95	4,120,000,000.00	1,831,612,046.32	58,282,674,717.47	149,251,133,153.74
4	13% Derivation Fund	48,485,093,131.00	-	-	-	48,485,093,131.00
5	Cost of Collection - NCS	7,505,508,916.40	-	-	642,365,372.66	8,147,874,289.06
6	Cost of Collections - FIRS	4,818,601,983.56	-	-	6,510,638,397.28	11,329,240,380.84
7	Cost of Collections - DPR	10,131,808,981.65	-	-	-	10,131,808,981.65
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	25,792,420,981.08	-	-	-	25,792,420,981.08
11	13% Refunds on Subsidy, Priority Projects and Police Trust Fund 2022	34,446,260,746.33	-	-	-	34,446,260,746.33
12	13% Refunds on Subsidy, Priority Projects	18,163,078,852.38	-	-	-	18,163,078,852.38
13	North East Development Commission	-	-	-	5,150,162,714.36	5,150,162,714.36
14	Transfer to Non-Oil Excess Revenue Account	60,000,000,000.00	-	-	-	60,000,000,000.00
	<b>TOTAL</b>	<b>626,145,911,407.68</b>	<b>20,000,000,000.00</b>	<b>8,891,320,613.21</b>	<b>178,825,094,248.50</b>	<b>833,862,326,269.39</b>

Table II

**Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of April, 2022 Shared in May, 2022**

0	1	2	3	4=2-3	5	6	7	8=4+5+6+7
S/n	Beneficiaries	Gross Statutory Allocation	Less Deduction	Net Statutory Allocation	Distribution of ₦20 Billion from Non-Oil Excess Account	Excess Bank Charges for the Month	VAT	Total
		₦	₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	200,161,021,840.41	108,940,815,239.11	91,220,206,601.30	9,700,000,000.00	4,312,290,497.41	23,313,069,886.99	128,545,566,985.70
2	Share of Derivation & Ecology	4,127,031,378.15	-	4,127,031,378.15	200,000,000.00	88,913,206.13	-	4,415,944,584.28
3	Stabilization	2,063,515,689.08	-	2,063,515,689.08	100,000,000.00	44,456,603.07	-	2,207,972,292.14
4	Development of Natural Resources	6,933,412,715.30	-	6,933,412,715.30	336,000,000.00	149,374,186.30	-	7,418,786,901.60
5	FCT-Abuja	4,127,031,378.15	69,362,636.00	4,057,668,742.15	200,000,000.00	88,913,206.13	1,665,219,277.64	6,011,801,225.93
	<b>Total</b>	<b>217,412,013,001.09</b>	<b>109,010,177,875.11</b>	<b>108,401,835,125.98</b>	<b>10,536,000,000.00</b>	<b>4,683,947,699.04</b>	<b>24,978,289,164.63</b>	<b>148,600,071,989.65</b>

Capital and Recurrent allocations to all arms of Government including Federal Ministries and Agencies. The Budget Office website [www.budgetoffice.gov.ng](http://www.budgetoffice.gov.ng) also contains information about the Budget.

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**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 Committee for the month of April, 2022 shared in May, 2022.

Sl. No.	State	No. of LGs	4	5	6	7			10	11		13	14	15	16	17	18	19	20
						External Debt	Contractual Obligations (IPO)	Other Deductions		Net Statutory Allocation	Excess Bank Charges for the Month								
No.	Statutory Allocation	25% Share of Derivation (Net)	Gross Total	Distribution of 90% Share of Statutory Allocation			Distribution of 10% Share of Statutory Allocation	Total Share of Eoying	Transfer of 90% Share of Eoying to NDC/NDCPP/DEC	Net Share of Eoying	Gross V.A.T Allocation	V.A.T Deduction	Net V.A.T Allocation	Total Gross Amount	Total Net Amount	k%			
				N	N	N											N	N	N
1	ABIA	17	2,689,864,885.41	726,787,999.65	3,416,652,885.06	65,119,218.92	786,493,263.87	2,628,159,621.19	126,463,543.33	37,686,653.88	78,511,968.87	39,255,864.83	39,255,864.83	1,774,136,319.24	5,412,789,489.49	6,222,412,623.17	1		
2	ADAMAWA	23	2,518,767,274.89	1,074,732,245.89	3,593,500,520.78	41,744,971.45	3,635,245,492.23	2,205,127,419.25	136,661,289.39	65,128,293.68	85,213,222.66	45,213,222.66	45,213,222.66	1,809,138,069.33	5,805,129,691.39	6,209,499,239.39	2		
3	AKWA IBOM	19	2,848,369,249.26	16,439,693,043.59	19,288,062,292.85	20,277,282.22	1,948,339,575.07	13,861,723,717.78	3,867,338,562.33	137,649,028.18	81,292,497.86	62,599,028.66	42,149,760.72	1,931,188,069.33	11,866,793,786.43	20,209,421,717.97	3		
4	ANAMBRA	12	2,431,596,087.89	1,220,846,897.68	3,652,442,985.57	6,259,077.52	3,658,702,008.05	2,425,443,230.53	2,425,443,230.53	65,614,677.77	85,366,739.65	19,300,000.00	1,931,616,837.63	1,931,616,837.63	6,977,242,835.20	6,686,719,983.73	4		
5	BAUCHI	20	3,044,762,712.88	1,164,762,712.88	4,209,525,425.76	113,169,987.24	391,129,690.00	4,101,355,735.76	2,123,603,043.49	164,987,011.14	77,821,259.61	100,203,697.78	1,474,638,691.24	2,147,667,011.24	6,889,426,682.22	6,696,499,951.00	4		
6	BELENUE	8	2,561,747,546.42	17,820,763,893.84	20,382,511,440.26	27,269,821.14	1,521,263,768.88	18,779,937,762.37	121,268,688.22	63,861,895.44	74,383,138.96	37,898,139.48	37,898,139.48	2,286,549,112.58	22,869,060,874.76	23,274,864,213.68	4		
7	BENUE	22	3,173,453,696.74	3,173,453,696.74	6,346,917,393.48	37,138,438.88	1,099,665,952.24	2,068,218,796.96	155,358,934.81	66,348,394.81	94,831,177.78	47,615,568.89	1,843,543,941.26	3,432,461,941.26	5,433,489,977.98	6,298,429,448.46	7		
8	BORNIO	27	3,518,889,132.33	23,242,642.98	3,542,131,775.31	23,242,642.98	362,249,531.41	2,996,166,937.83	130,373,748.84	75,342,833.38	104,173,068.98	-	104,173,068.98	1,567,946,987.21	4,833,927,928.27	5,228,421,749.77	8		
9	CELEBS RIVER	18	2,846,487,229.78	2,846,487,229.78	5,692,974,459.56	466,897,267.83	3,964,791,127.88	1,539,818,128.38	137,373,140.80	55,182,693.63	84,513,763.98	42,136,891.99	1,716,317,831.44	4,829,294,964.84	5,382,499,753.72	5			
10	DELTA	23	2,473,173,929.71	24,249,664,989.47	27,123,842,919.18	38,108,064.04	1,892,424,724.93	23,551,199,629.59	139,221,699.13	61,898,679.93	85,133,289.89	47,369,693.85	47,369,693.85	1,864,288,295.11	29,292,467,718.61	29,329,866,233.61	10		
11	EKONDI	13	2,431,546,863.71	2,431,546,863.71	4,863,093,727.42	85,663,435.47	4,805,430,291.95	2,023,466,856.46	120,661,255.63	64,539,615.83	75,621,827.80	-	75,621,827.80	1,674,088,792.21	4,697,668,798.65	4,647,403,228.08	11		
12	ENUGO	18	2,643,872,282.39	3,332,448,172.43	5,976,320,454.82	186,112,935.58	1,886,996,987.23	4,089,265,435.68	128,221,688.84	37,002,041.12	78,399,681.63	39,199,888.82	39,199,888.82	2,485,758,428.85	6,485,712,928.56	5,173,403,288.22	12		
13	FETHI	16	2,538,118,326.37	2,538,118,326.37	5,076,236,652.74	119,378,183.34	491,499,264.58	4,574,737,388.16	1,262,822,860.21	54,589,449.27	74,868,788.94	-	1,695,961,851.63	4,288,177,896.36	5,128,963,543.89	13			
14	FUNSO	17	2,845,712,812.82	1,021,706,684.83	3,867,419,507.65	102,176,684.83	3,765,242,822.82	2,355,415,128.98	137,960,642.88	61,308,341.78	84,521,088.83	-	84,521,088.83	1,895,201,687.28	5,824,411,944.82	4,534,154,611.88	14		
15	GOMBE	11	2,685,322,892.11	1,834,221,268.11	4,519,544,160.22	78,836,129.12	425,281,763.68	4,094,262,396.54	1,844,249,241.87	37,421,493.24	78,674,918.18	-	78,674,918.18	1,811,133,066.18	4,746,687,118.88	5,022,947,621.38	15		
16	IMBOM	27	2,648,848,876.86	1,834,221,268.11	4,483,070,144.97	39,279,323.01	1,849,829,654.83	2,893,464,381.33	142,924,548.96	63,385,798.93	87,575,562.39	43,997,781.93	43,997,781.93	2,139,548,839.71	7,086,087,136.77	5,247,089,344.84	16		
17	JIGAWA	23	3,184,448,823.43	3,184,448,823.43	6,368,897,646.86	37,310,988.03	1,181,111,729.73	2,899,885,916.84	153,162,147.12	68,378,155.51	93,765,498.12	-	93,765,498.12	2,054,829,696.45	5,534,882,821.18	6,176,128,292.45	17		
18	KADUNA	23	3,787,518,186.08	3,787,518,186.08	7,575,136,372.16	897,548,113.41	6,677,588,258.75	2,208,896,981.10	179,669,877.17	78,875,124.17	109,857,676.82	-	109,857,676.82	2,538,491,383.93	6,638,818,148.13	6,128,133,818.29	18		
19	KANO	44	4,486,361,895.87	4,486,361,895.87	8,972,723,791.74	112,192,864.16	292,615,190.00	8,680,018,601.74	3,129,895,618.38	217,218,589.06	96,697,739.29	132,494,221.87	-	3,469,596,549.68	8,776,619,894.56	6,936,318,489.29	19		
20	KATSINA	14	3,478,332,839.88	3,478,332,839.88	6,956,665,679.76	132,426,954.45	830,699,000.00	6,126,038,679.76	392,241,761.33	2,108,843,114.43	108,564,561.19	74,937,488.96	103,666,739.94	3,264,148,882.63	6,129,287,898.43	6,737,493,293.14	20		
21	KEBBI	11	3,087,951,758.43	3,087,951,758.43	6,175,903,516.86	63,819,644.61	1,849,669,897.92	4,326,233,618.94	184,767,629.74	64,837,486.99	88,634,481.34	44,287,420.62	44,287,420.62	1,931,499,089.19	5,839,936,428.68	6,433,188,541.19	21		
22	KOFA	21	3,137,427,893.83	3,137,427,893.83	6,274,855,787.66	41,829,481.13	117,493,824.19	6,157,361,963.47	2,768,163,481.64	131,493,492.76	47,328,167.87	92,269,289.39	46,138,629.48	46,138,629.48	6,303,492,489.95	6,488,172,417.79	22		
23	KWARA	16	2,518,438,891.85	2,518,438,891.85	5,036,877,783.70	87,846,791.85	4,949,030,991.85	3,868,984,200.00	186,046,791.85	3,488,138,408.15	81,837,792.58	-	81,837,792.58	3,769,921,318.15	5,218,419,239.85	5,218,419,239.85	23		
24	KWANO	20	3,787,518,186.08	3,787,518,186.08	7,575,136,372.16	1,812,162,752.58	1,860,009,000.00	5,715,126,372.16	1,812,162,752.58	181,764,614.10	81,867,388.58	112,322,248.89	-	112,322,248.89	6,079,796,688.12	16,547,883,228.68	24		
25	LAGOS	19	2,685,322,892.11	2,685,322,892.11	5,370,655,784.22	36,671,768.72	124,123,473.81	5,244,532,310.50	2,168,968,687.62	162,491,698.83	66,519,814.28	77,322,482.12	-	77,322,482.12	5,464,382,714.12	6,416,968,682.12	25		
26	NASSARAWA	13	2,685,322,892.11	2,685,322,892.11	5,370,655,784.22	36,671,768.72	124,123,473.81	5,244,532,310.50	2,168,968,687.62	162,491,698.83	66,519,814.28	77,322,482.12	-	77,322,482.12	5,464,382,714.12	6,416,968,682.12	26		
27	NIGER	24	3,151,814,391.72	3,151,814,391.72	6,303,628,783.44	86,988,122.64	217,827,491.00	6,086,801,291.80	2,682,874,241.63	126,427,122.12	72,312,648.13	49,656,653.63	-	49,656,653.63	6,186,284,951.63	6,514,061,722.17	27		
28	OGUN	20	2,634,862,886.43	2,634,862,886.43	5,269,725,772.86	229,891,243.87	1,844,489,237.22	3,425,236,535.64	197,261,281.18	56,837,835.83	77,969,736.48	-	77,969,736.48	1,845,767,652.64	4,964,964,979.88	5,182,427,489.21	28		
29	OKARA	18	2,648,116,736.69	1,949,983,963.34	4,598,100,700.03	36,788,545.63	444,246,762.92	4,153,853,937.11	4,439,161,222.88	127,661,299.27	56,749,653.93	78,691,698.72	39,622,549.36	1,847,342,898.49	6,796,492,698.49	5,216,930,811.82	29		
30	OSUN	20	2,548,789,576.72	2,548,789,576.72	5,097,579,153.44	135,742,654.46	1,429,931,461.28	3,667,647,692.16	797,651,488.98	126,663,724.52	55,989,639.93	76,466,773.73	-	76,466,773.73	1,798,339,922.61	4,936,681,118.18	2,852,383,154.44	30	
31	OSUN	13	3,178,762,721.12	3,178,762,721.12	6,357,525,442.24	115,157,897.84	1,833,234,818.74	1,463,290,623.50	48,376,048.76	63,876,948.76	94,841,582.10	-	94,841,582.10	3,546,484,939.88	7,826,471,684.12	5,366,362,628.24	31		
32	PELAGU	17	2,948,888,874.47	2,948,888,874.47	5,897,777,748.94	33,122,132.33	1,011,799,423.57	4,886,078,325.37	1,188,377,574.58	149,268,612.76	45,669,261.49	67,655,788.88	45,777,899.00	45,777,899.00	1,811,137,415.36	5,862,495,944.03	5,766,149,642.31	32	
33	RIVERS	23	3,087,951,758.43	16,439,693,311.41	19,527,645,070.84	218,837,138.13	1,878,811,893.63	18,718,982,481.78	147,669,827.78	65,748,866.62	86,454,423.98	45,212,210.88	-	45,212,210.88	4,014,242,782.74	23,929,822,248.88	23,968,081,644.65	33	
34	SOKOTO	23	3,118,832,928.83	3,118,832,928.83	6,237,655,857.66	47,878,391.21	1,882,888,739.29	1,989,667,480.46	151,128,122.95	47,186,429.72	62,465,549.89	-	62,465,549.89	1,626,464,643.45	5,358,729,272.83	6,225,761,121.43	34		
35	TARABA	16	2,728,781,284.43	2,728,781,284.43	5,457,562,568.86	46,169,656.13	889,138,465.59	1,678,294,053.27	132,692,889.69	58,723,746.69	89,366,111.39	-	89,366,111.39	1,620,962,170.45	4,818,289,924.64	5,389,781,897.23	35		
36	YOFU	17	2,889,891,485.23	2,889,891,485.23	5,779,782,970.46	41,513,146.46	844,174,929.04	1,924,203,127.73	136,178,198.18	66,538,444.40	83,239,699.12	-	83,239,699.12	1,623,915,786.49	4,715,774,731.92	4,838,987,654.02	36		
37	ZAMBARA	14	2,818,877,855.19	2,818,877,855.19	5,637,755,710.38	24,112,084.43	1,861,469,386.95	3,776,286,323.43	186,469,288.98	66,665,469.87	83,837,671.87	-	83,837,671.87	1,763,028,784.76	4,899,467,228.28	4,838,108,660.85	37		
Total (States)			187,282,813,831.97	82,831,451,877.13	270,114,265,709.10	6,488,699,485.05	8,828,638,188.88	262,238,425,718.34	117,676,298,443	5,789,899,898.08	2,311,428,498.43	1,379,688,189.48	828,628,781.36	2,448,899,399.32	83,268,763,882.18	1,888,889,889.00	82,268,763,882.18	26,188,987,8	

Line	Account	Balance	Debit	Credit	Balance
1	1000000000	1000000000			1000000000
2	1000000000				1000000000
3	1000000000				1000000000
4	1000000000				1000000000
5	1000000000				1000000000
6	1000000000				1000000000
7	1000000000				1000000000
8	1000000000				1000000000
9	1000000000				1000000000
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47	1000000000				1000000000
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73	1000000000				1000000000
74	1000000000				1000000000
75	1000000000				1000000000
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## 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 April, 2022 Shared in May, 2022

S/N	States	Gross Statutory Allocation	Distribution of ₦20 Billion from Non-Oil Excess Account	Excess Bank Charges for the Month	TOTAL
		₦	₦	₦	₦
1	ABIA	73,375,321.99	3,555,840.28	1,580,805.80	78,511,968.07
2	ADAMAWA	78,058,724.51	3,782,802.57	1,681,705.52	83,523,232.60
3	AKWA IBOM	78,784,118.10	3,817,955.86	1,697,333.48	84,299,407.44
4	ANAMBRA	77,912,490.68	3,775,715.93	1,678,555.05	83,366,761.66
5	BAUCHI	93,731,336.66	4,542,312.77	2,019,357.96	100,293,007.39
6	BAYELSA	69,334,547.66	3,360,020.38	1,493,750.92	74,188,318.96
7	BENUE	87,879,187.29	4,258,711.86	1,893,278.63	94,031,177.78
8	BORNO	97,357,545.20	4,718,042.40	2,097,481.38	104,173,068.99
9	CROSS RIVER	78,797,554.06	3,818,606.98	1,697,622.95	84,313,783.98
10	DELTA	79,563,542.67	3,855,727.54	1,714,125.49	85,133,395.69
11	EBONYI	70,104,374.69	3,397,326.95	1,510,336.16	75,012,037.80
12	EDO	73,270,307.14	3,550,751.15	1,578,543.35	78,399,601.63
13	EKITI	70,064,815.20	3,395,409.86	1,509,483.88	74,969,708.94
14	ENUGU	78,804,354.82	3,818,936.55	1,697,769.46	84,321,060.83
15	GOMBE	73,808,933.04	3,576,853.49	1,590,147.56	78,975,934.10
16	IMO	81,472,100.59	3,948,218.13	1,755,243.66	87,175,562.39
17	JIGAWA	87,630,801.88	4,246,674.85	1,887,927.38	93,765,404.12
18	KADUNA	102,669,676.78	4,975,473.52	2,211,926.52	109,857,076.82
19	KANO	124,293,073.95	6,023,364.62	2,677,783.30	132,994,221.87
20	KATSINA	96,323,594.93	4,667,936.16	2,075,205.85	103,066,736.94
21	KEBBI	82,742,448.61	4,009,780.45	1,782,612.18	88,534,841.24
22	KOGI	86,606,364.55	4,197,029.61	1,865,856.80	92,669,250.95
23	KWARA	69,752,439.17	3,380,271.81	1,502,754.02	74,635,465.01
24	LAGOS	104,973,564.20	5,087,122.18	2,261,561.71	112,322,248.09
25	NASSARAWA	72,263,676.86	3,501,968.86	1,556,856.40	77,322,502.12
26	NIGER	92,819,475.46	4,498,123.08	1,999,712.72	99,317,311.27
27	OGUN	72,800,379.32	3,527,977.99	1,568,419.17	77,896,776.48
28	ONDO	72,944,605.02	3,534,967.31	1,571,526.39	78,051,098.72
29	OSUN	71,465,803.66	3,463,303.14	1,539,666.93	76,468,773.73
30	OYO	87,888,896.90	4,259,182.39	1,893,487.81	94,041,567.10
31	PLATEAU	81,827,459.29	3,965,439.16	1,762,899.55	87,555,798.01
32	RIVERS	84,508,403.16	4,095,360.34	1,820,658.09	90,424,421.59
33	SOKOTO	86,359,916.13	4,185,086.48	1,860,547.28	92,405,549.89
34	TARABA	75,482,174.89	3,657,940.44	1,626,196.06	80,766,311.39
35	YOBE	77,812,432.70	3,770,867.03	1,676,399.39	83,259,699.12
36	ZAMFARA	77,978,150.47	3,778,897.87	1,679,969.63	83,437,017.97
<b>Total</b>		<b>2,971,462,592.27</b>	<b>144,000,000.00</b>	<b>64,017,508.41</b>	<b>3,179,480,100.68</b>

## 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 April, 2022 Shared in May, 2022

S/n	State	Gross Statutory Allocation	Deduction	Distribution of ₦20 Billion from Non-Oil Excess Account	Excess Bank Charges for the Month	Total Ecology Fund	Transfer of 50% Share of Ecology to NDDC/HYPPADEC	Net Share of Ecology	VAT	Net Allocation
		₦	₦	₦	₦	₦	₦	₦	₦	₦
1	ABIA	1,713,227,225.08	-	83,024,676.49	36,909,950.87	54,994,855.57	27,497,427.79	27,497,427.79	1,057,648,106.06	2,918,307,386.29
2	ADAMAWA	2,160,990,256.27	-	104,723,713.40	46,556,605.58	69,368,117.26	0.00	69,368,117.26	1,292,099,353.86	3,673,738,046.38
3	AKWA IBOM	2,878,312,035.62	-	139,485,832.40	62,010,662.84	92,394,255.93	46,197,127.96	46,197,127.96	1,713,329,743.90	4,839,335,402.72
4	ANAMBRA	2,172,668,476.72	-	105,289,651.45	46,808,202.42	69,742,989.92	0.00	69,742,989.92	1,356,482,199.89	3,750,991,520.40
5	BAUCHI	2,466,408,665.08	-	119,524,589.91	53,136,572.50	79,172,094.82	0.00	79,172,094.82	1,424,650,406.53	4,142,892,328.85
6	BAYELSA	1,003,918,605.47	-	48,650,883.09	21,628,529.98	32,225,940.56	16,112,970.28	16,112,970.28	1,002,654,519.68	2,092,965,508.50
7	BENUE	2,683,834,350.56	(139,538,498.52)	130,061,252.49	57,820,814.76	86,151,492.53	43,075,746.27	43,075,746.27	1,408,723,401.86	4,183,977,067.42
8	BORNO	2,913,839,823.70	-	141,207,543.96	62,776,077.32	93,534,703.35	0.00	93,534,703.35	1,572,658,683.12	4,784,016,831.43
9	CROSS RIVER	1,878,460,760.31	(38,551,266.18)	91,032,056.13	40,469,759.86	60,298,877.29	30,149,438.64	30,149,438.64	1,058,262,696.34	3,059,823,445.10
10	DELTA	2,406,978,051.80	-	116,644,523.93	51,856,193.00	77,264,363.06	38,632,181.53	38,632,181.53	1,506,065,873.18	4,120,176,823.45
11	EBONYI	1,389,564,208.63	(45,074,141.86)	67,339,648.35	29,936,920.17	44,605,223.31	0.00	44,605,223.31	835,693,662.89	2,322,065,521.50
12	EDO	1,841,663,996.04	-	89,248,848.74	39,677,006.42	59,117,695.54	29,558,847.77	29,558,847.77	1,262,119,200.72	3,262,267,899.69
13	EKITI	1,462,347,999.60	-	70,866,822.45	31,504,981.96	46,941,594.12	0.00	46,941,594.12	911,973,489.92	2,523,634,888.05
14	ENUGU	1,871,158,000.00	-	90,678,157.18	40,312,428.41	60,064,457.57	0.00	60,064,457.57	1,136,969,880.91	3,199,182,924.06
15	GOMBE	1,282,118,768.46	(53,983,557.43)	62,132,736.63	27,622,104.10	41,156,208.28	0.00	41,156,208.28	846,187,681.35	2,205,233,941.39
16	IMO	2,507,767,955.62	-	121,528,901.81	54,027,621.49	80,499,734.37	40,249,867.18	40,249,867.18	1,665,352,168.01	4,388,926,514.11
17	JIGAWA	2,634,646,351.71	-	127,677,553.68	56,761,103.25	84,572,550.26	0.00	84,572,550.26	1,627,772,635.49	4,531,430,194.39
18	KADUNA	2,962,909,297.26	-	143,585,498.91	63,833,235.31	95,109,840.94	0.00	95,109,840.94	1,807,174,202.26	5,072,612,074.69
19	KANO	4,717,205,539.54	(512,664,445.04)	228,600,420.37	101,627,981.49	151,423,018.24	0.00	151,423,018.24	3,120,966,690.12	7,807,159,204.72
20	KATSINA	3,591,288,870.84	-	174,037,391.13	77,371,112.16	115,280,921.22	0.00	115,280,921.22	2,065,298,532.27	6,023,276,827.62
21	KEBBI	2,266,488,763.35	-	109,836,274.83	48,829,476.72	72,754,635.45	36,377,317.72	36,377,317.72	1,203,345,043.80	3,664,876,876.42
22	KOGI	2,342,582,153.85	(187,142,998.77)	113,523,835.38	50,468,840.88	75,197,244.90	37,598,622.45	37,598,622.45	1,302,910,957.30	3,659,941,411.09
23	KWARA	1,657,622,247.43	-	80,330,004.57	35,711,991.28	53,209,927.30	26,604,963.65	26,604,963.65	968,157,841.12	2,768,427,048.05
24	LAGOS	2,823,753,179.84	-	136,841,856.58	60,835,241.01	90,642,908.32	0.00	90,642,908.32	6,995,533,945.34	10,107,607,131.10
25	NASSARAWA	1,478,884,743.15	(39,238,127.24)	71,668,209.31	31,861,251.34	47,472,426.11	0.00	47,472,426.11	754,328,198.97	2,344,976,701.64
26	NIGER	2,737,301,582.65	-	132,652,327.15	58,972,718.54	87,867,798.85	43,933,899.43	43,933,899.43	1,470,216,294.39	4,443,076,822.15
27	OGUN	1,952,781,051.97	(115,776,950.40)	94,633,690.57	42,070,924.18	62,684,570.00	0.00	62,684,570.00	1,300,203,609.70	3,336,596,896.03
28	ONDO	1,865,029,426.70	(47,177,126.82)	90,381,160.49	40,180,393.77	59,867,729.43	29,933,864.71	29,933,864.71	1,153,648,720.82	3,131,996,439.67
29	OSUN	2,526,229,512.41	(82,028,645.10)	122,423,567.01	54,425,359.25	81,092,353.16	0.00	81,092,353.16	1,572,188,030.82	4,274,330,177.55
30	OYO	3,186,641,422.54	(83,688,581.46)	154,427,777.77	68,653,344.19	102,291,676.34	0.00	102,291,676.34	2,761,506,950.25	6,189,832,589.62
31	PLATEAU	1,997,597,206.76	-	96,805,525.51	43,036,448.22	64,123,175.41	32,061,587.71	32,061,587.71	1,086,853,005.65	3,256,353,773.84
32	RIVERS	2,476,132,478.37	-	119,995,815.47	53,346,063.38	79,484,230.72	39,742,115.36	39,742,115.36	2,655,441,278.49	5,344,657,751.06
33	SOKOTO	2,493,848,651.44	(35,989,038.17)	120,854,358.64	53,727,742.51	80,052,922.58	0.00	80,052,922.58	1,389,301,126.05	4,101,795,763.05
34	TARABA	1,869,147,907.58	-	90,580,746.13	40,269,122.76	59,999,933.29	0.00	59,999,933.29	919,385,381.73	2,979,383,091.48
35	YOBE	1,879,264,413.84	-	91,071,001.97	40,487,073.85	60,324,674.69	0.00	60,324,674.69	960,349,723.89	3,031,496,888.24
36	ZAMFARA	1,698,041,023.23	-	82,288,738.21	36,582,777.71	54,507,376.17	0.00	54,507,376.17	945,591,680.48	2,817,011,595.80
37	FCT-ABUJA	749,972,559.62	-	36,344,407.92	16,157,489.17	24,074,233.70	0.00	24,074,233.70	2,171,629,800.31	2,998,178,490.72
		<b>82,540,627,563.06</b>	<b>(1,380,853,376.99)</b>	<b>4,000,000,000.00</b>	<b>1,778,264,122.64</b>	<b>2,649,566,750.57</b>	<b>517,725,978.45</b>	<b>2,131,840,772.12</b>	<b>58,282,674,717.47</b>	<b>147,352,553,798.30</b>

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