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EXECUTIVE SUMMARY

The Federation Account Allocation Committee (FAAC) disbursed the sum of N833.86 bn to the three tiers of government in May 2022 from the total revenue generated in April 2022. The amount disbursed comprised N626.15bn from the Statutory Account, N20bn from Non-Oil Excess Account, N8.89bn from Excess Bank Charges Recovered for the Month and N178.83bn from Valued Added Tax (VAT). The Federal Government received a total of N257.61bn from the N833.86bn, States and Local Governments received a total of N201.26bn and N149.25bn respectively. The sum of N48.49bn was shared among the oilproducing states from the 13% derivation fund. The Revenue generating agencies comprising Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS), and Department of Petroleum Resources (DPR) received N8.15bn, N11.33bn, and N10.13bn 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 N128.55bn was disbursed to the FGN consolidated revenue account; N4.42bn was received as a share of derivation and ecology; N2.21bn as stabilization fund; N7.42bn for the development of natural resources; and N6.01bn to the Federal Capital Territory (FCT) Abuja.

MAY 2022 DISBURSEMENT

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





Statutory Allocation

Others*

VAT

N217.41 bn

N15.22 bn

N24.98 bn



Statutory Allocation

Others*

VAT

N110.27 bn

N7.72 bn

N83.26 bn



Statutory Allocation

Others*

VAT

N85.02 bn

N5.95 bn

N58.28 bn

13% Derivation Fund N48.49 bn

Cost of Collection - NCS N8.15 bn

Cost of Collection - FIRS N11.33 bn

Cost of Collections - DPR N10.13 bn

13% Derivation Refund to Oil Producing States N25.79 bn

13% Refunds on Subsidy, **Priority Projects**

N18.16 bn

North East Development Commission N5.15 bn

FIRS Refund

N4.00 bn

Refund of FIRS Cost of Collection N0.10 bn

Transfer to Non-Oil Excess Account as Savings

N60.00 bn

13% Refunds on Subsidy, **Priority Projects and Police Trust fund 2022**

N34.45 bn



N833.86 bn

NB:- Others* for this month is the sum of Distribution of ₩20 Billion from Non-Oil Excess Account and Excess Bank Charges. See tables in appendix for details

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) MAY 2022 DISBURSEMENT

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



	, , ,			
BENEFICIARIES	STATUTORY ALLOCATION	OTHERS*	VAT	TOTAL
FGN (CRF Account)	N91,220,206,601.30	N14,012,290,497.41	N23,313,069,886.99	N128,545,566,985.70
Share of Derivation & Ecology	N4,127,031,378.15	N288,913,206.13	-	N4,415,944,584.28
Stabilization	N2,063,515,689.08	N144,456,603.07	-	N2,207,972,292.14
Development of Natural Resources	N6,933,412,715.30	N485,374,186.30	-	N7,418,786,901.60
FCT-Abuja	N4,057,668,742.15	N288,913,206.13	N1,665,219,277.64	N6,011,801,225.93

TOTAL

N148,600,071,989.65

MAY 2022 DISBURSEMENT

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





Net Statutory Allocation

N2,523,810,724.97

Share of Ecology

N39,255,984.03

Others*

N185,489,997.14

VAT Allocation

N1,774,356,319.24

TOTAL

N4,522,913,025.37



ADAMAWA

Net Statutory Allocation

N2,203,127,151.25

Share of Ecology

N83,523,232.60

Others*

N197,329,458.91

VAT Allocation

N1,905,519,543.54

TOTAL

N4,389,499,386.30



AKWA IBOM

Net Statutory Allocation

N18,010,422,699.09

Share of Ecology

N42,149,703.72

Others*

N199,163,226.06

VAT

Allocation

N1,958,186,089.10

TOTAL

N20,209,921,717.97



Net Statutory Allocation

N2,402,992,378.75

Share of Ecology

N83,366,761.66

Others*

N196,959,785.40

VAT Allocation

N1,983,401,057.92

TOTAL

N4,666,719,983.73

MAY 2022 DISBURSEMENT

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





Net Statutory Allocation

N2,213,610,031.69

Share of Ecology

N100,293,007.39

Others*

N236,949,220.76

VAT Allocation

N2,147,638,691.24

TOTAL

N4,698,490,951.08



BAYELSA

Net Statutory Allocation

N18,775,937,756.32

Share of Ecology

N37,094,159.48

Others*

N175,275,074.75

VAT Allocation

N2,286,559,132.50

TOTAL

N21,274,866,123.05



BENUE

Net Statutory Allocation

N2,086,210,706.50

Share of Ecology

N47,015,588.89

Others*

N222,155,211.82

VAT Allocation

N1,943,438,941.26

TOTAL

N4,298,820,448.46



Net Statutory Allocation

N2,906,186,957.83

Share of Ecology

N104,173,068.99

Others*

N246,116,136.74

VAT Allocation

N1,967,949,587.21

TOTAL

N5,224,425,750.77

MAY 2022 DISBURSEMENT

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





Net Statutory Allocation

N1,350,818,838.10

Share of Ecology

N42,156,891.99

Others*

N199,197,191.63

VAT Allocation

N1,710,317,831.48

TOTAL

N3,302,490,753.21



DELTA

Net Statutory Allocation

N25,501,159,659.19

Share of Ecology

N42,566,697.85

Others*

N201,133,581.44

VAT Allocation

N1,984,208,295.13

TOTAL

N27,729,068,233.61



EBONYI

Net Statutory Allocation

N2,021,489,393.06

Share of Ecology

N75,012,037.80

Others*

N177,221,167.92

VAT Allocation

N1,674,080,729.23

TOTAL

N3,947,803,328.00



EDO

Net Statutory Allocation

N4,905,220,532.00

Share of Ecology

N39,199,800.82

Others*

N185,224,523.61

VAT Allocation

N2,043,758,428.80

TOTAL

N7,173,403,285.22

MAY 2022 DISBURSEMENT

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





EKITI

Net Statutory Allocation

N1,262,012,860.21

Share of Ecology

N74,969,708.94

Others*

N177,121,163.05

VAT Allocation

N1,605,961,851.60

TOTAL

N3,120,065,583.80



Net Statutory Allocation

N2,355,415,320.06

Share of Ecology

N84,321,060.83

Others*

N199,214,383.69

VAT Allocation

N1,895,203,687.28

TOTAL

N4,534,154,451.86



Net Statutory Allocation

N1,844,232,491.87

Share of Ecology

N78,975,934.10

Others*

N186,586,149.22

VAT Allocation

N1,813,153,046.16

TOTAL

N3,922,947,621.36



IMO

Net Statutory Allocation

N2,867,464,361.33

Share of Ecology

N43,587,781.19

Others*

N205,958,342.60

VAT Allocation

N2,130,598,859.71

TOTAL

N5,247,609,344.84

MAY 2022 DISBURSEMENT

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





JIGAWA

Net Statutory Allocation

N2,809,002,894.84

Share of Ecology

N93,765,404.12

Net Statutory

Allocation

Others*

N221,527,303.03

VAT Allocation

N2,054,829,690.45

TOTAL

N5,179,125,292.45



KADUNA

N2,200,036,956.10

Share of Ecology

N109,857,076.82

Others*

N259,545,001.44

VAT Allocation

N2,558,891,983.93

TOTAL

N5,128,331,018.29



Net Statutory Allocation

N3,129,059,518.38

Share of Ecology

N132,994,221.87

Others*

N314,208,119.36

VAT Allocation

N3,340,056,549.68

TOTAL

N6,916,318,409.29



KATSINA

Net Statutory Allocation

N2,106,683,323.41

Share of Ecology

N103,066,736.94

Others*

N243,502,350.15

VAT Allocation

N2,304,340,882.63

TOTAL

N4,757,593,293.14

MAY 2022 DISBURSEMENT

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





Net Statutory Allocation

N2,575,860,097.52

Share of Ecology

N44,267,420.62

Others*

N209,169,733.63

VAT Allocation

N1,753,899,090.39

TOTAL

N4,583,196,342.15



KOGI

Net Statutory Allocation

N2,298,452,441.65

Share of Ecology

N46,334,625.48

Others*

N218,937,564.77

VAT Allocation

N1,920,402,885.89

TOTAL

N4,484,127,517.79



KWARA

Net Statutory Allocation

N1,303,811,878.40

Share of Ecology

N37,317,732.50

Others*

N176,331,488.45

VAT Allocation

N1,700,992,321.03

TOTAL

N3,218,453,420.39



Net Statutory Allocation

(1,024,470,691.89)

Share of Ecology

N112,322,248.09

Others*

N265,369,140.39

VAT Allocation

N10,399,399,800.32

TOTAL

N9,752,620,496.92

LAGOS

MAY 2022 DISBURSEMENT

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





NASARAWA

Net Statutory Allocation

N2,168,955,008.62

Share of Ecology

N77,322,502.12

Others*

N182,679,800.93

VAT Allocation

N1,546,382,716.33

TOTAL

N3,975,340,028.00



NIGER

Net Statutory Allocation

N2,602,905,874.63

Share of Ecology

N49,658,655.63

Others*

N234,644,070.65

VAT Allocation

N1,928,289,953.63

TOTAL

N4,815,498,554.54



OGUN

Net Statutory Allocation

N954,522,104.96

Share of Ecology

N77,896,776.48

Others*

N184,036,564.13

VAT Allocation

N1,965,707,052.64

TOTAL

N3,182,162,498.21



Net Statutory Allocation

N3,439,161,222.80

Share of Ecology

N39,025,549.36

Others*

N184,401,161.17

VAT Allocation

N1,854,342,098.49

TOTAL

N5,516,930,031.82

MAY 2022 DISBURSEMENT

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





Net Statutory Allocation

N797,011,480.98

Share of Ecology

N76,468,773.73

Others*

N180,662,808.10

VAT Allocation

N1,798,839,952.63

TOTAL

N2,852,983,015.44



Net Statutory Allocation

N1,503,356,744.74

Share of Ecology

N94,041,567.10

Others*

N222,179,757.32

VAT Allocation

N3,546,484,559.08

TOTAL

N5,366,062,628.24



PLATEAU

Net Statutory Allocation

N1,186,357,574.59

Share of Ecology

N43,777,899.00

Others*

N206,856,675.75

VAT Allocation

N1,813,157,415.86

TOTAL

N3,250,149,565.21



RIVERS

Net Statutory Allocation

N18,716,992,481.79

Share of Ecology

N45,212,210.80

Others*

N213,633,998.93

VAT Allocation

N4,014,243,252.54

TOTAL

N22,990,081,944.05

MAY 2022 DISBURSEMENT

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





SOKOTO

Net Statutory Allocation

N1,988,604,425.40

Share of Ecology

N92,405,549.89

Others*

N218,314,552.63

VAT Allocation

N1,926,466,643.49

TOTAL

N4,225,791,171.41



TARABA

Net Statutory Allocation

N1,697,237,084.98

Share of Ecology

N80,766,311.39

Others*

N190,816,040.38

VAT Allocation

N1,620,962,370.45

TOTAL

N3,589,781,807.21



YOBE

Net Statutory Allocation

N1,924,205,327.73

Share of Ecology

N83,259,699.12

Others*

N196,706,842.68

VAT Allocation

N1,625,915,786.49

TOTAL

N3,830,087,656.02



ZAMFARA

Net Statutory Allocation

N2,064,649,293.32

Share of Ecology

N83,437,017.97

Others*

N197,125,770.81

VAT Allocation

N1,763,026,784.76

TOTAL

N4,108,238,866.86

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

Beneficiaries	Statutory	Distribution of ₩20 Billion from Non-Oil Excess Account	Distribution Excess Bank Charges Re- covered for the Month	VAT	Total
	₩	₩	₩	₩	₩
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
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
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
13% Derivation Fund	48,485,093,131.00	-	-	-	48,485,093,131.00
Cost of Collection - NCS	7,505,508,916.40	-	-	642,365,372.66	8,147,874,289.06
Cost of Collections - FIRS	4,818,601,983.56	-	-	6,510,638,397.28	11,329,240,380.84
Cost of Collections - DPR	10,131,808,981.65	-	-	-	10,131,808,981.65
FIRS Refund on Cost of Collection	100,000,000.00	-	-	-	100,000,000.00
FIRS Refund	4,000,000,000.00	-	-	-	4,000,000,000.00
13% Derivation Refund to Oil Producing States	25,792,420,981.08	-	-	-	25,792,420,981.08
13% Refunds on Subsidy, Priority Projects and Police Trust Fund 2022	34,446,260,746.33	-	-	-	34,446,260,746.33
13% Refunds on Subsidy, Priority Projects	18,163,078,852.38	-	-	-	18,163,078,852.38
North East Development Commission	-	-	-	5,150,162,714.36	5,150,162,714.36
Transfer to Non-Oil Excess Revenue Account	60,000,000,000.00	_	-	-	60,000,000,000.00

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

	1	I I		<u> </u>	,
Beneficiaries	Net Statutory Allocation	Distribution of №20 Billion from Non-Oil Excess Account	Excess Bank Charges for the Month	VAT	Total
	11		11		11
FGN (CRF Account)	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
Share of Derivation & Ecology	4,127,031,378.15	200,000,000.00	88,913,206.13	-	4,415,944,584.28
Stabilization	2,063,515,689.08	100,000,000.00	44,456,603.07	-	2,207,972,292.14
Development of Natural Resources	6,933,412,715.30	336,000,000.00	149,374,186.30	_	7,418,786,901.60
FCT-Abuja	4,057,668,742.15	200,000,000.00	88,913,206.13	1,665,219,277.64	6,011,801,225.93
Total	108,401,835,125.98	10,536,000,000.00	4.683.947.699.04	24.978.289.164.63	148,600,071,989.65

<u>Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of April, 2022 shared in May, 2022</u>

	No. of		Distribution of ₩20				
ies 1	LGCs		Billion from Non-Oil Excess Account	Excess Bank Charges for the Month	Net Share of Ecology	Net VAT Allo- cation	Total Net Amount
ABIA	17	2,523,810,724.97	128,405,343.33	57,084,653.80	39,255,984.03	1,774,356,319.24	4,522,913,025.37
ADAMAWA	21	2,203,127,151.25	136,601,203.90	60,728,255.00	83,523,232.60	1,905,519,543.54	4,389,499,386.30
AKWA IBOM	31	18,010,422,699.09	137,870,628.16	61,292,597.90	42,149,703.72	1,958,186,089.10	20,209,921,717.97
ANAMBRA	21	2,402,992,378.75	136,345,297.63	60,614,487.77	83,366,761.66	1,983,401,057.92	4,666,719,983.73
BAUCHI	20	2,213,610,031.69	164,027,961.15	72,921,259.61	100,293,007.39	2,147,638,691.24	4,698,490,951.08
BAYELSA	8	18,775,937,756.32	121,334,069.22	53,941,005.54	37,094,159.48	2,286,559,132.50	21,274,866,123.05
BENUE	23	2,086,210,706.50	153,786,817.01	68,368,394.81	47,015,588.89	1,943,438,941.26	4,298,820,448.46
BORNO	27	2,906,186,957.83	170,373,753.44	75,742,383.30	104,173,068.99	1,967,949,587.21	5,224,425,750.77
CROSS RIVER	18	1,350,818,838.10	137,894,140.80	61,303,050.83	42,156,891.99	1,710,317,831.48	3,302,490,753.21
DELTA	25	25,501,159,659.19	139,234,605.53	61,898,975.91	42,566,697.85	1,984,208,295.13	27,729,068,233.61
EBONYI	13	2,021,489,393.06	122,681,251.09	54,539,916.83	75,012,037.80	1,674,080,729.23	3,947,803,328.00
EDO	18	4,905,220,532.00	128,221,569.44	57,002,954.17	39,199,800.82	2,043,758,428.80	7,173,403,285.22
EKITI	16	1,262,012,860.21	122,612,022.77	54,509,140.27	74,969,708.94	1,605,961,851.60	3,120,065,583.80
ENUGU	17	2,355,415,320.06	137,906,042.00	61,308,341.70	84,321,060.83	1,895,203,687.28	4,534,154,451.86
GOMBE	11	1,844,232,491.87	129,164,153.98	57,421,995.24	78,975,934.10	1,813,153,046.16	3,922,947,621.36
IMO	27	2,867,464,361.33	142,574,543.66	63,383,798.95	43,587,781.19	2,130,598,859.71	5,247,609,344.84
JIGAWA	27	2,809,002,894.84	153,352,147.52	68,175,155.51	93,765,404.12	2,054,829,690.45	5,179,125,292.45
KADUNA	23	2,200,036,956.10	179,669,877.27	79,875,124.17	109,857,076.82	2,558,891,983.93	5,128,331,018.29
KANO	44	3,129,059,518.38	217,510,389.06	96,697,730.29	132,994,221.87	3,340,056,549.68	6,916,318,409.29
KATSINA	34	2,106,683,323.41	168,564,361.19	74,937,988.96	103,066,736.94	2,304,340,882.63	4,757,593,293.14
KEBBI	21	2,575,860,097.52		64,372,106.39	44,267,420.62	1,753,899,090.39	4,583,196,342.15
KOGI	21	2,298,452,441.65	151,559,402.70	67,378,162.07	46,334,625.48	1,920,402,885.89	4,484,127,517.79
KWARA	16	1,303,811,878.40	122,065,370.99	54,266,117.46	37,317,732.50	1,700,992,321.03	3,218,453,420.39
LAGOS	20	(1,024,470,691.89)	183,701,634.10	81,667,506.30	112,322,248.09	10,399,399,800.32	9,752,620,496.92
NASSARAWA	13	2,168,955,008.62	126,459,986.63	56,219,814.29	77,322,502.12	1,546,382,716.33	3,975,340,028.00
NIGER	25	2,602,905,874.63	162,432,222.32	72,211,848.33	49,658,655.63	1,928,289,953.63	4,815,498,554.54
OGUN	20	954,522,104.96	127,399,205.18	56,637,358.95	77,896,776.48	1,965,707,052.64	3,182,162,498.21
ONDO	18	3,439,161,222.80	127,651,597.27	56,749,563.91	39,025,549.36	1,854,342,098.49	5,516,930,031.82
OSUN	30	797,011,480.98	125,063,724.52	55,599,083.59	76,468,773.73	1,798,839,952.63	2,852,983,015.44
оуо	33	1,503,356,744.74	153,803,808.62	68,375,948.70	94,041,567.10	3,546,484,559.08	5,366,062,628.24
PLATEAU	17	1,186,357,574.59	143,196,414.26	63,660,261.49	43,777,899.00	1,813,157,415.86	3,250,149,565.21
RIVERS	23	18,716,992,481.79	147,888,012.31	65,745,986.62	45,212,210.80	4,014,243,252.54	22,990,081,944.05
SOKOTO	23	1,988,604,425.40		67,186,429.72	92,405,549.89	1,926,466,643.49	4,225,791,171.41
TARABA	16	1,697,237,084.98	132,092,293.69	58,723,746.69	80,766,311.39	1,620,962,370.45	3,589,781,807.21
YOBE	17	1,924,205,327.73	136,170,198.18	60,536,644.50	83,259,699.12	1,625,915,786.49	3,830,087,656.02
ZAMFARA	14	2,064,649,293.32	136,460,200.94	, ,	83,437,017.97	1,763,026,784.76	4,108,238,866.86
Total (States)		147,672,506,905.17	5,200,000,000.00	2,311,743,359.43	2,540,859,399.32	82,260,963,882.10	239,986,073,546.03

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