



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(September 2022 Disbursement)

Report Date: February 2023

Data Source: National Bureau of Statistics (NBS)

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EXECUTIVE SUMMARY




The Federation Account Allocation Committee (FAAC) disbursed the sum of N905.53bn to the three tiers of government in September 2022 from the total revenue generated in August 2022. The amount disbursed comprised N654.36bn from the Statutory Account, N20.00bn distribution for the month of September 2022, and N231.17bn from Valued Added Tax (VAT). The Federal Government received a total of N259.64bn from the N905.53bn, States and Local Governments received a total of N222.95bn and N164.25bn respectively. The sum of N26.30bn 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 Department of Petroleum Resources (DPR) received N13.33bn, N16.65bn, and N5.50bn 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 N132.72bn was disbursed to the FGN consolidated revenue account; N4.32bn was received as a share of derivation and ecology; N2.16bn as stabilization fund; N7.25bn for the development of natural resources; and N6.40bn to the Federal Capital Territory (FCT) Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

SEPTEMBER 2022 DISBURSEMENT

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



 FGN N259.64 bn	Statutory Allocation N216.81 bn	Others* N10.54 bn	VAT N32.29 bn
 STATE N222.95 bn	Statutory Allocation N109.97 bn	Others* N5.34 bn	VAT N107.63 bn
 LGCs N164.25 bn	Statutory Allocation N84.78 bn	Others* N4.12 bn	VAT N75.34 bn
13% Derivation Fund N26.30 bn Cost of Collection - NCS N13.33 bn Cost of Collection - FIRS N16.65 bn Cost of Collections - DPR N5.50 bn	FIRS Refund on Cost of Collection N0.10 bn 13% Derivation Refund to Oil Producing States N26.69 bn 13% Refunds on Subsidy, Priority Projects 2022 N58.34 bn Refund of cost of collection on gas income to FIRS N2.96 bn	FIRS Refund N4.00 bn 13% Refunds on Subsidy, Priority Projects from 1999 to 2021 N18.16 bn North East Development Commission N6.66 bn Transfer to non-oil Excess account N80.00 bn	








N905.53 bn

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

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2022 DISBURSEMENT

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



BENEFICIARIES	STATUTORY ALLOCATION	OTHERS*	VAT	TOTAL
 FGN (CRF Account)	N92,887,486,947.45	N9,700,000,000.00	N30,137,348,204.55	N132,724,835,152.00
 Share of Derivation & Ecology	N4,115,692,004.94	N200,000,000.00	-	N4,315,692,004.94
 Stabilization	N2,057,846,002.47	N100,000,000.00	-	N2,157,846,002.47
 Development of Natural Resources	N6,914,362,568.30	N336,000,000.00	-	N7,250,362,568.30
 FCT-Abuja	N4,046,329,368.94	N200,000,000.00	N2,152,667,728.90	N6,398,997,097.84
TOTAL	N152,847,732,825.55			

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2022 DISBURSEMENT

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



ABIA

Net Statutory Allocation

N2,108,182,135.77

Share of Ecology

N38,364,778.63

Others*

N128,405,343.33

VAT Allocation

N2,182,261,547.72

TOTAL

N4,457,213,805.45



ADAMAWA

Net Statutory Allocation

N2,093,139,511.59

Share of Ecology

N81,627,054.03

Others*

N136,601,203.90

VAT Allocation

N2,328,548,050.40

TOTAL

N4,639,915,819.92



AKWA IBOM

Net Statutory Allocation

N19,176,528,964.96

Share of Ecology

N41,192,803.91

Others*

N137,870,628.16

VAT Allocation

N2,602,827,270.31

TOTAL

N21,958,419,667.34



ANAMBRA

Net Statutory Allocation

N2,879,630,980.23

Share of Ecology

N81,474,135.35

Others*

N136,345,297.63

VAT Allocation

N2,626,588,556.01

TOTAL

N5,724,038,969.22

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2022 DISBURSEMENT

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



BAUCHI

Net Statutory Allocation

N2,076,810,160.34

Share of Ecology

N98,016,114.54

Others*

N164,027,961.15

VAT Allocation

N2,605,358,206.43

TOTAL

N4,944,212,442.46



BAYELSA

Net Statutory Allocation

N17,810,379,681.89

Share of Ecology

N36,252,032.71

Others*

N121,334,069.22

VAT Allocation

N2,093,126,804.02

TOTAL

N20,061,092,587.84



BENUE

Net Statutory Allocation

N2,077,491,475.93

Share of Ecology

N45,948,221.77

Others*

N153,786,817.01

VAT Allocation

N2,537,226,132.12

TOTAL

N4,814,452,646.83



BORNO

Net Statutory Allocation

N2,896,527,299.96

Share of Ecology

N101,808,089.38

Others*

N170,373,753.44

VAT Allocation

N2,573,355,716.01

TOTAL

N5,742,064,858.79

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2022 DISBURSEMENT

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



Net Statutory Allocation

N1,343,000,672.47

Share of Ecology

N41,199,828.99

Others*

N137,894,140.80

VAT Allocation

N2,257,349,663.49

TOTAL

N3,779,444,305.75



Net Statutory Allocation

N28,190,097,465.31

Share of Ecology

N41,600,331.27

Others*

N139,234,605.53

VAT Allocation

N2,667,249,752.28

TOTAL

N31,038,182,154.39



Net Statutory Allocation

N1,930,276,948.76

Share of Ecology

N73,309,083.85

Others*

N122,681,251.09

VAT Allocation

N2,219,923,808.56

TOTAL

N4,346,191,092.26



Net Statutory Allocation

N5,103,083,218.66

Share of Ecology

N38,309,870.91

Others*

N128,221,569.44

VAT Allocation

N2,370,146,973.08

TOTAL

N7,639,761,632.09

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2022 DISBURSEMENT

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



EKITI

Net Statutory Allocation

N1,255,061,142.77

Share of Ecology

N73,267,715.96

Others*

N122,612,022.77

VAT Allocation

N2,115,590,651.70

TOTAL

N3,566,531,533.20



ENUGU

Net Statutory Allocation

N2,347,596,479.67

Share of Ecology

N82,406,769.63

Others*

N137,906,042.00

VAT Allocation

N2,433,612,673.10

TOTAL

N5,001,521,964.40



GOMBE

Net Statutory Allocation

N1,167,136,344.56

Share of Ecology

N77,182,990.15

Others*

N129,164,153.98

VAT Allocation

N2,130,686,461.65

TOTAL

N3,504,169,950.34



IMO

Net Statutory Allocation

N2,584,046,331.02

Share of Ecology

N42,598,233.57

Others*

N142,574,543.66

VAT Allocation

N2,435,140,565.96

TOTAL

N5,204,359,674.21

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2022 DISBURSEMENT

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



JIGAWA

**Net Statutory
Allocation**

N2,800,308,308.67

**Share of
Ecology**

N91,636,703.58

Others*

N153,352,147.52

**VAT
Allocation**

N2,599,300,744.30

TOTAL

N5,644,597,904.07



KADUNA

**Net Statutory
Allocation**

N2,189,850,237.12

**Share of
Ecology**

N107,363,056.55

Others*

N179,669,877.27

**VAT
Allocation**

N3,118,164,997.93

TOTAL

N5,595,048,168.87



KANO

**Net Statutory
Allocation**

N3,163,996,476.12

**Share of
Ecology**

N129,974,932.67

Others*

N217,510,389.06

**VAT
Allocation**

N4,209,065,104.38

TOTAL

N7,720,546,902.23



KATSINA

**Net Statutory
Allocation**

N2,095,733,685.81

**Share of
Ecology**

N100,726,873.74

Others*

N168,564,361.19

**VAT
Allocation**

N3,029,301,085.50

TOTAL

N5,394,326,006.24

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2022 DISBURSEMENT

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



KEBBI

Net Statutory Allocation

N2,567,655,170.20

Share of Ecology

N43,262,443.54

Others*

N144,797,627.24

VAT Allocation

N2,294,785,875.12

TOTAL

N5,050,501,116.10



KOGI

Net Statutory Allocation

N2,289,859,498.49

Share of Ecology

N45,282,717.87

Others*

N151,559,402.70

VAT Allocation

N2,359,393,114.52

TOTAL

N4,846,094,733.58



KWARA

Net Statutory Allocation

N1,296,891,154.42

Share of Ecology

N36,470,530.08

Others*

N122,065,370.99

VAT Allocation

N2,167,831,086.40

TOTAL

N3,623,258,141.89



LAGOS

Net Statutory Allocation

-N34,885,998.84

Share of Ecology

N109,772,262.50

Others*

N183,701,634.10

VAT Allocation

N13,413,820,905.79

TOTAL

N13,672,408,803.55

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2022 DISBURSEMENT

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




NASARAWA

**Net Statutory
Allocation**

N2,161,785,123.70

**Share of
Ecology**

N75,567,095.06

Others*

N126,459,986.63

**VAT
Allocation**

N2,047,439,373.70

TOTAL

N4,411,251,579.09



NIGER

**Net Statutory
Allocation**

N2,004,421,227.87

**Share of
Ecology**

N48,531,284.53

Others*

N162,432,222.32

**VAT
Allocation**

N2,477,880,367.37

TOTAL

N4,693,265,102.09



OGUN

**Net Statutory
Allocation**

N561,502,868.29

**Share of
Ecology**

N76,128,332.01

Others*

N127,399,205.18

**VAT
Allocation**

N2,532,069,073.70

TOTAL

N3,297,099,479.18



ONDO

**Net Statutory
Allocation**

N3,720,262,210.87

**Share of
Ecology**

N38,139,575.38

Others*

N127,651,597.27

**VAT
Allocation**

N2,382,378,737.72

TOTAL

N6,268,432,121.24

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2022 DISBURSEMENT

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



OSUN

Net Statutory Allocation

N789,920,759.74

Share of Ecology

N74,732,748.37

Others*

N125,063,724.52

VAT Allocation

N2,338,984,698.68

TOTAL

N3,328,701,931.31



OYO

Net Statutory Allocation

N1,494,636,550.81

Share of Ecology

N91,906,596.99

Others*

N153,803,808.62

VAT Allocation

N4,119,718,976.08

TOTAL

N5,860,065,932.50



PLATEAU

Net Statutory Allocation

N1,151,152,969.36

Share of Ecology

N42,784,035.24

Others*

N143,196,414.26

VAT Allocation

N2,383,141,021.60

TOTAL

N3,720,274,440.46



RIVERS

Net Statutory Allocation

N17,073,162,024.07

Share of Ecology

N44,185,784.70

Others*

N147,888,012.31

VAT Allocation

N8,030,067,213.05

TOTAL

N25,295,303,034.13

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) SEPTEMBER 2022 DISBURSEMENT

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



SOKOTO

Net Statutory Allocation

N1,774,018,100.46

Share of Ecology

N90,307,721.32

Others*

N151,128,122.91

VAT Allocation

N2,486,661,908.97

TOTAL

N4,502,115,853.66



TARABA

Net Statutory Allocation

N1,717,747,865.90

Share of Ecology

N78,932,721.57

Others*

N132,092,293.69

VAT Allocation

N2,061,670,580.69

TOTAL

N3,990,443,461.85



YOBE

Net Statutory Allocation

N1,932,199,111.74

Share of Ecology

N81,369,503.39

Others*

N136,170,198.18

VAT Allocation

N2,089,243,719.60

TOTAL

N4,238,982,532.91



ZAMFARA

Net Statutory Allocation

N1,630,529,287.59

Share of Ecology

N81,542,796.67

Others*

N136,460,200.94

VAT Allocation

N2,313,475,026.86

TOTAL

N4,162,007,312.06



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

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 August, 2022

Beneficiaries	Statutory ₦	Distribution of ₦20 Billion for the month of September 2022 ₦	VAT ₦	Total ₦
FGN (see Table II)	216,814,654,820.13	10,536,000,000.00	32,290,015,933.45	259,640,670,753.58
State (see Table III)	109,971,290,371.94	5,344,000,000.00	107,633,386,444.83	222,948,676,816.77
LGCs (see Table IV)	84,783,255,301.72	4,120,000,000.00	75,343,370,511.38	164,246,625,813.10
13% Derivation Fund	26,300,823,215.31	-	-	26,300,823,215.31
Cost of Collection - NCS	12,296,250,315.56	-	1,037,159,362.39	13,333,409,677.95
Cost of Collections - FIRS	8,444,960,810.44	-	8,209,695,143.18	16,654,655,953.62
Cost of Collections - DPR	5,499,429,666.41	-	-	5,499,429,666.41
FIRS Refund on Cost of Collec- tion	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	26,689,279,744.21	-	-	26,689,279,744.21
13% Refunds on Subsidy and Priority Projects 2022	58,341,675,490.14	-	-	58,341,675,490.14
13% Refunds on Subsidy, Prior- ity Projects from 1999 to 2021	18,163,078,852.38	-	-	18,163,078,852.38
North East Development Com- mission	-	-	6,657,735,244.01	6,657,735,244.01
Transfer to non-oil Excess ac- count	80,000,000,000.00	-	-	80,000,000,000.00
Refund of cost of collection on gas income to FIRS	2,955,662,056.31	-	-	2,955,662,056.31
TOTAL	654,360,360,644.55	20,000,000,000.00	231,171,362,639.23	905,531,723,283.78

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

Beneficiaries	Gross Statutory Allocation	Total Deduction	Net Statutory Allocation	Distribution of ₦20 Billion for the month of September 2022	VAT	Total
FGN (CRF Account)	199,611,062,239.49	106,723,575,292.04	92,887,486,947.45	9,700,000,000.00	30,137,348,204.55	132,724,835,152.00
Share of Derivation & Ecology	4,115,692,004.94		4,115,692,004.94	200,000,000.00	-	4,315,692,004.94
Stabilization	2,057,846,002.47		2,057,846,002.47	100,000,000.00	-	2,157,846,002.47
Development of Natural Resources	6,914,362,568.30		6,914,362,568.30	336,000,000.00	-	7,250,362,568.30
FCT-Abuja	4,115,692,004.94	69,362,636.00	4,046,329,368.94	200,000,000.00	2,152,667,728.90	6,398,997,097.84
Total	216,814,654,820.14	106,792,937,928.04	110,021,716,892.10	10,536,000,000.00	32,290,015,933.45	152,847,732,825.55

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

Beneficiaries	No. of LGCs	Net Statutory Allocation	Distribution of ₦20 Billion from Non-Oil Excess Account	Net Share of Ecology	Net VAT Allocation	Total Net Amount
ABIA	17	2,108,182,135.77	128,405,343.33	38,364,778.63	2,182,261,547.72	4,457,213,805.45
ADAMAWA	21	2,093,139,511.59	136,601,203.90	81,627,054.03	2,328,548,050.40	4,639,915,819.92
AKWA IBOM	31	19,176,528,964.96	137,870,628.16	41,192,803.91	2,602,827,270.31	21,958,419,667.34
ANAMBRA	21	2,879,630,980.23	136,345,297.63	81,474,135.35	2,626,588,556.01	5,724,038,969.22
BAUCHI	20	2,076,810,160.34	164,027,961.15	98,016,114.54	2,605,358,206.43	4,944,212,442.46
BAYELSA	8	17,810,379,681.89	121,334,069.22	36,252,032.71	2,093,126,804.02	20,061,092,587.84
BENUE	23	2,077,491,475.93	153,786,817.01	45,948,221.77	2,537,226,132.12	4,814,452,646.83
BORNO	27	2,896,527,299.96	170,373,753.44	101,808,089.38	2,573,355,716.01	5,742,064,858.79
CROSS RIVER	18	1,343,000,672.47	137,894,140.80	41,199,828.99	2,257,349,663.49	3,779,444,305.75
DELTA	25	28,190,097,465.31	139,234,605.53	41,600,331.27	2,667,249,752.28	31,038,182,154.39
EBONYI	13	1,930,276,948.76	122,681,251.09	73,309,083.85	2,219,923,808.56	4,346,191,092.26
EDO	18	5,103,083,218.66	128,221,569.44	38,309,870.91	2,370,146,973.08	7,639,761,632.09
EKITI	16	1,255,061,142.77	122,612,022.77	73,267,715.96	2,115,590,651.70	3,566,531,533.20
ENUGU	17	2,347,596,479.67	137,906,042.00	82,406,769.63	2,433,612,673.10	5,001,521,964.40
GOMBE	11	1,167,136,344.56	129,164,153.98	77,182,990.15	2,130,686,461.65	3,504,169,950.34
IMO	27	2,584,046,331.02	142,574,543.66	42,598,233.57	2,435,140,565.96	5,204,359,674.21
JIGAWA	27	2,800,308,308.67	153,352,147.52	91,636,703.58	2,599,300,744.30	5,644,597,904.07
KADUNA	23	2,189,850,237.12	179,669,877.27	107,363,056.55	3,118,164,997.93	5,595,048,168.87
KANO	44	3,163,996,476.12	217,510,389.06	129,974,932.67	4,209,065,104.38	7,720,546,902.23
KATSINA	34	2,095,733,685.81	168,564,361.19	100,726,873.74	3,029,301,085.50	5,394,326,006.24
KEBBI	21	2,567,655,170.20	144,797,627.24	43,262,443.54	2,294,785,875.12	5,050,501,116.10
KOGI	21	2,289,859,498.49	151,559,402.70	45,282,717.87	2,359,393,114.52	4,846,094,733.58
KWARA	16	1,296,891,154.42	122,065,370.99	36,470,530.08	2,167,831,086.40	3,623,258,141.89
LAGOS	20	(34,885,998.84)	183,701,634.10	109,772,262.50	13,413,820,905.79	13,672,408,803.55
NASARAWA	13	2,161,785,123.70	126,459,986.63	75,567,095.06	2,047,439,373.70	4,411,251,579.09
NIGER	25	2,004,421,227.87	162,432,222.32	48,531,284.53	2,477,880,367.37	4,693,265,102.09
OGUN	20	561,502,868.29	127,399,205.18	76,128,332.01	2,532,069,073.70	3,297,099,479.18
ONDO	18	3,720,262,210.87	127,651,597.27	38,139,575.38	2,382,378,737.72	6,268,432,121.24
OSUN	30	789,920,759.74	125,063,724.52	74,732,748.37	2,338,984,698.68	3,328,701,931.31
OYO	33	1,494,636,550.81	153,803,808.62	91,906,596.99	4,119,718,976.08	5,860,065,932.50
PLATEAU	17	1,151,152,969.36	143,196,414.26	42,784,035.24	2,383,141,021.60	3,720,274,440.46
RIVERS	23	17,073,162,024.07	147,888,012.31	44,185,784.70	8,030,067,213.05	25,295,303,034.13
SOKOTO	23	1,774,018,100.46	151,128,122.91	90,307,721.32	2,486,661,908.97	4,502,115,853.66
TARABA	16	1,717,747,865.90	132,092,293.69	78,932,721.57	2,061,670,580.69	3,990,443,461.85
YOBE	17	1,932,199,111.74	136,170,198.18	81,369,503.39	2,089,243,719.60	4,238,982,532.91
ZAMFARA	14	1,630,529,287.59	136,460,200.94	81,542,796.67	2,313,475,026.86	4,162,007,312.06

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