



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(December 2022 Disbursement)

Report Date: March 2023

Data Source: National Bureau of Statistics (NBS)

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EXECUTIVE SUMMARY

The Federation Account Allocation Committee (FAAC) disbursed the sum of N1.18trn to the three tiers of government in December 2022 from the total revenue generated in November 2022. The amount disbursed comprised N938.62bn from the Statutory Account, N7.16bn from Exchange Gain for the month of December, N11.43bn from Electronic Money Transfer Levy (EMTL), and N217.83bn from Valued Added Tax (VAT). The Federal Government received a total of N358.51bn from the N1.18trn, States and Local Governments received a total of N272.48bn and N202.49bn respectively. The sum of N68.57bn 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 N10.88bn, N16.64bn, and N13.64bn 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 N223.26bn was disbursed to the FGN consolidated revenue account; N6.20bn was received as a share of derivation and ecology; N3.10bn as stabilization fund; N10.41bn for the development of natural resources; and N8.27bn to the Federal Capital Territory (FCT) Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

DECEMBER 2022 DISBURSEMENT

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



FGN
N358.51 bn

Statutory Allocation
N323.09 bn

Others*
N4.99 bn

VAT
N30.43 bn



STATE
N272.48 bn

Statutory Allocation
N163.88 bn

Others*
N7.18 bn

VAT
N101.42 bn



LGCs
N202.49 bn

Statutory Allocation
N126.34 bn

Others*
N5.15 bn

VAT
N70.99 bn

13% Derivation Fund
N68.57 bn

Cost of Collection - NCS
N10.88 bn

Cost of Collection - FIRS
N16.64 bn

Cost of Collections - DPR
N13.64 bn

FIRS Refund on Cost of Collection
N0.10 bn

13% Derivation Refund to Oil Producing States
N27.54 bn

13% Refunds on Subsidy, Priority Projects
N18.16 bn

Transfer to NMDPRA
N6.89 bn

FIRS Refund
N4.00 bn

13% Refunds on Subsidy, Priority Projects and Police Trust Fund Jan 2022
N48.86 bn

North East Development Commission
N6.27 bn

Transfer to non-oil Excess account
N120.00 bn








TOTAL
N1,175.04 bn

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

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) DECEMBER 2022 DISBURSEMENT

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



BENEFICIARIES	STATUTORY ALLOCATION	OTHERS*	VAT	TOTAL
 FGN (CRF Account)	N190,244,550,618.06	N4,618,895,751.44	N28,397,494,107.39	N223,260,940,476.89
 Share of Derivation & Ecology	N6,133,141,389.40	N63,565,469.34	-	N6,196,706,858.74
 Stabilization	N3,066,570,694.70	N31,782,734.67	-	N3,098,353,429.37
 Development of Natural Resources	N10,303,677,534.19	N106,789,988.48	-	N10,410,467,522.67
 FCT-Abuja	N6,063,778,753.40	N173,277,647.10	N2,028,392,436.24	N8,265,448,836.74
TOTAL	N251,231,917,124.41			

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

DECEMBER 2022 DISBURSEMENT

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



ABIA

Net Statutory Allocation

N3,627,319,963.75

Share of Ecology

N55,086,249.58

Others*

N179,740,515.88

VAT Allocation

N2,068,455,637.00

TOTAL

N5,930,602,366.21



ADAMAWA

Net Statutory Allocation

N3,471,069,585.26

Share of Ecology

N117,204,593.14

Others*

N167,303,568.38

VAT Allocation

N2,269,859,681.57

TOTAL

N6,025,437,428.36



AKWA IBOM

Net Statutory Allocation

N38,311,735,321.03

Share of Ecology

N59,146,883.11

Others*

N454,025,354.36

VAT Allocation

N2,412,749,705.84

TOTAL

N41,237,657,264.33



ANAMBRA

Net Statutory Allocation

N5,047,285,752.89

Share of Ecology

N116,985,024.14

Others*

N229,986,712.54

VAT Allocation

N2,956,303,494.62

TOTAL

N8,350,560,984.19

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

DECEMBER 2022 DISBURSEMENT

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



BAUCHI

Net Statutory Allocation

N3,630,307,466.30

Share of Ecology

N140,736,903.49

Others*

N192,561,623.75

VAT Allocation

N2,517,137,762.73

TOTAL

N6,480,743,756.26



BAYELSA

Net Statutory Allocation

N22,094,915,471.58

Share of Ecology

N52,052,653.31

Others*

N264,549,548.55

VAT Allocation

N2,015,301,137.43

TOTAL

N24,426,818,810.86



BENUE

Net Statutory Allocation

N3,628,777,072.52

Share of Ecology

N65,974,972.41

Others*

N186,938,794.09

VAT Allocation

N2,477,164,251.87

TOTAL

N6,358,855,090.89



BORNO

Net Statutory Allocation

N4,615,129,419.99

Share of Ecology

N146,181,628.59

Others*

N190,083,560.50

VAT Allocation

N2,785,818,531.04

TOTAL

N7,737,213,140.13

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

DECEMBER 2022 DISBURSEMENT

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



CROSS RIVER

Net Statutory Allocation

N2,380,374,316.67

Share of Ecology

N59,156,970.10

Others*

N167,872,536.70

VAT Allocation

N2,073,891,763.51

TOTAL

N4,681,295,586.97



DELTA

Net Statutory Allocation

N33,988,738,374.03

Share of Ecology

N59,732,033.20

Others*

N439,967,253.52

VAT Allocation

N2,759,189,008.87

TOTAL

N37,247,626,669.61



EBONYI

Net Statutory Allocation

N3,155,478,193.06

Share of Ecology

N105,261,196.16

Others*

N148,021,986.01

VAT Allocation

N2,051,107,906.15

TOTAL

N5,459,869,281.38



EDO

Net Statutory Allocation

N6,358,704,022.23

Share of Ecology

N55,007,410.07

Others*

N221,932,824.04

VAT Allocation

N2,281,621,750.41

TOTAL

N8,917,266,006.75

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

DECEMBER 2022 DISBURSEMENT

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



EKITI

Net Statutory Allocation

N2,491,878,892.10

Share of Ecology

N105,201,797.88

Others*

N155,236,842.66

VAT Allocation

N1,984,556,246.43

TOTAL

N4,736,873,779.07



ENUGU

Net Statutory Allocation

N3,738,688,777.38

Share of Ecology

N118,324,151.49

Others*

N185,638,243.20

VAT Allocation

N2,227,697,804.24

TOTAL

N6,270,348,976.31



GOMBE

Net Statutory Allocation

N2,470,047,059.31

Share of Ecology

N110,823,562.92

Others*

N151,353,810.54

VAT Allocation

N2,005,079,548.00

TOTAL

N4,737,303,980.77



IMO

Net Statutory Allocation

N4,250,941,740.67

Share of Ecology

N61,164,875.95

Others*

N204,954,643.65

VAT Allocation

N2,289,887,072.06

TOTAL

N6,806,948,332.33

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

DECEMBER 2022 DISBURSEMENT

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



JIGAWA

Net Statutory Allocation

N4,347,209,286.74

Share of Ecology

N131,576,995.98

Others*

N181,956,209.59

VAT Allocation

N2,525,197,444.04

TOTAL

N7,185,939,936.35



KADUNA

Net Statutory Allocation

N4,002,224,653.66

Share of Ecology

N154,157,754.57

Others*

N237,409,657.68

VAT Allocation

N2,882,153,327.19

TOTAL

N7,275,945,393.11



KANO

Net Statutory Allocation

N5,359,988,437.65

Share of Ecology

N186,625,124.27

Others*

N301,023,687.03

VAT Allocation

N4,011,832,466.27

TOTAL

N9,859,469,715.23



KATSINA

Net Statutory Allocation

N3,798,046,653.00

Share of Ecology

N144,629,159.97

Others*

N209,484,483.43

VAT Allocation

N2,885,989,421.13

TOTAL

N7,038,149,717.52

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

DECEMBER 2022 DISBURSEMENT

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



KEBBI

Net Statutory Allocation

N4,028,264,589.90

Share of Ecology

N62,118,584.99

Others*

N167,443,131.74

VAT Allocation

N2,155,654,485.39

TOTAL

N6,413,480,792.02



KOGI

Net Statutory Allocation

N3,458,786,234.61

Share of Ecology

N65,019,405.48

Others*

N175,691,490.63

VAT Allocation

N2,177,884,267.77

TOTAL

N5,877,381,398.49



KWARA

Net Statutory Allocation

N2,528,194,692.22

Share of Ecology

N52,366,383.80

Others*

N164,268,216.40

VAT Allocation

N2,008,273,892.34

TOTAL

N4,753,103,184.77



LAGOS

Net Statutory Allocation

N2,120,556.33

Share of Ecology

N157,617,024.37

Others*

N591,440,310.21

VAT Allocation

N11,312,509,153.28

TOTAL

N12,063,687,044.18

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

DECEMBER 2022 DISBURSEMENT

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



Net Statutory Allocation

N3,437,418,234.64

Share of Ecology

N108,503,372.29

Others*

N150,940,484.64

VAT Allocation

N1,893,190,667.40

TOTAL

N5,590,052,758.96



Net Statutory Allocation

N3,633,394,586.18

Share of Ecology

N69,683,875.35

Others*

N191,164,016.71

VAT Allocation

N2,405,466,996.99

TOTAL

N6,299,709,475.22



Net Statutory Allocation

N1,721,610,108.59

Share of Ecology

N109,309,227.02

Others*

N216,423,690.69

VAT Allocation

N2,398,126,241.88

TOTAL

N4,445,469,268.18



Net Statutory Allocation

N6,289,835,840.53

Share of Ecology

N54,762,890.42

Others*

N207,668,132.51

VAT Allocation

N2,291,425,038.91

TOTAL

N8,843,691,902.36

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

DECEMBER 2022 DISBURSEMENT

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



OSUN

Net Statutory Allocation

N2,051,469,429.95

Share of Ecology

N107,305,371.62

Others*

N180,320,788.58

VAT Allocation

N2,206,081,438.55

TOTAL

N4,545,177,028.70



OYO

Net Statutory Allocation

N3,046,093,545.97

Share of Ecology

N131,964,523.72

Others*

N246,457,350.63

VAT Allocation

N4,154,593,162.34

TOTAL

N7,579,108,582.66



PLATEAU

Net Statutory Allocation

N2,595,610,558.40

Share of Ecology

N61,431,660.17

Others*

N175,514,587.60

VAT Allocation

N2,243,317,884.36

TOTAL

N5,075,874,690.53



RIVERS

Net Statutory Allocation

N22,955,494,304.28

Share of Ecology

N63,444,368.78

Others*

N363,031,936.07

VAT Allocation

N6,367,521,818.42

TOTAL

N29,749,492,427.57

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

DECEMBER 2022 DISBURSEMENT

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



SOKOTO

Net Statutory Allocation

N3,451,353,548.37

Share of Ecology

N129,668,770.49

Others*

N176,855,052.63

VAT Allocation

N2,252,366,085.64

TOTAL

N6,010,243,457.12



TARABA

Net Statutory Allocation

N3,050,195,448.91

Share of Ecology

N113,335,923.09

Others*

N152,463,128.23

VAT Allocation

N1,968,982,366.94

TOTAL

N5,284,976,867.18



YOBE

Net Statutory Allocation

N3,471,075,166.61

Share of Ecology

N116,834,787.83

Others*

N152,542,420.34

VAT Allocation

N1,961,324,048.39

TOTAL

N5,701,776,423.17



ZAMFARA

Net Statutory Allocation

N3,007,037,029.52

Share of Ecology

N117,083,611.81

Others*

N163,523,926.92

VAT Allocation

N2,140,094,044.62

TOTAL

N5,427,738,612.87



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 November, 2022 Shared in December, 2022

Beneficiaries	Statutory	Distribution of Exchange Gain for the month of December	Electronic Money Transfer Levy (EMTL)	VAT	Total
FGN	323,093,888,393.52	3,348,628,924.62	1,645,682,666.40	30,425,886,543.63	358,514,086,528.17
State	163,877,537,924.73	1,698,469,340.66	5,485,608,888.00	101,419,621,812.11	272,481,237,965.50
LGCs	126,342,712,621.61	1,309,448,668.32	3,839,926,221.60	70,993,735,268.47	202,485,822,780.01
13% Derivation Fund	67,764,610,702.70	807,479,429.88		-	68,572,090,132.58
Cost of Collection - NCS	10,005,307,080.04			870,793,228.47	10,876,100,308.51
Cost of Collections - FIRS	8,338,949,657.29		457,134,074.00	7,842,232,700.40	16,638,316,431.69
Cost of Collections - DPR	13,637,981,749.17			-	13,637,981,749.17
Transfer to NMDPRA	6,892,557,742.22			-	6,892,557,742.22
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	27,544,482,857.54			-	27,544,482,857.54
13% Refunds on Subsidy, Priority Projects and Police Trust Fund January 2022	48,857,617,460.07			-	48,857,617,460.07
13% Refunds on Subsidy, Priority Projects	18,163,078,852.38			-	18,163,078,852.38
North East Development Commission	-			6,273,378,668.79	6,273,378,668.79
Transfer to non-oil Excess account	120,000,000,000.00			-	120,000,000,000.00
TOTAL	938,618,725,041.27	7,164,026,363.48	11,428,351,850.00	217,825,648,221.87	1,175,036,751,476.62

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

Beneficiaries	Gross Statutory Allocation	Total Deduction	Net Statutory Allocation	Distribution of Exchange Gain for the month of December	Electronic Money Transfer Levy (EMTL)	VAT	Total
	₦	₦	₦	₦	₦	₦	₦
FGN (CRF Account)	297,457,357,385.83	107,212,806,767.77	190,244,550,618.06	3,082,925,262.80	1,535,970,488.64	28,397,494,107.39	223,260,940,476.89
Share of Derivation & Ecology	6,133,141,389.40	-	6,133,141,389.40	63,565,469.34	-	-	6,196,706,858.74
Stabilization	3,066,570,694.70	-	3,066,570,694.70	31,782,734.67	-	-	3,098,353,429.37
Development of Natural Resources	10,303,677,534.19	-	10,303,677,534.19	106,789,988.48	-	-	10,410,467,522.67
FACT-Abuja	6,133,141,389.40	69,362,636.00	6,063,778,753.40	63,565,469.34	109,712,177.76	2,028,392,436.24	8,265,448,836.74
Total	323,093,888,393.52	107,282,169,403.77	215,811,718,989.75	3,348,628,924.63	1,645,682,666.40	30,425,886,543.63	251,231,917,124.41

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

Beneficiaries	No. of LGCs	Net Statutory Allocation	Distribution of Exchange Gain for the month of December	Electronic Money Transfer Levy (EMTL)	Net Share of Ecology	Net VAT Allocation	Total Net Amount
ABIA	17	3,627,319,963.75	44,317,379.94	135,423,135.94	55,086,249.58	2,068,455,637.00	5,930,602,366.21
ADAMAWA	21	3,471,069,585.26	43,415,598.19	123,887,970.19	117,204,593.14	2,269,859,681.57	6,025,437,428.36
AKWA IBOM	31	38,311,735,321.03	317,389,405.48	136,635,948.88	59,146,883.11	2,412,749,705.84	41,237,657,264.33
ANAMBRA	21	5,047,285,752.89	52,661,113.47	177,325,599.07	116,985,024.14	2,956,303,494.62	8,350,560,984.19
BAUCHI	20	3,630,307,466.30	52,132,571.67	140,429,052.07	140,736,903.49	2,517,137,762.73	6,480,743,756.26
BAYELSA	8	22,094,915,471.58	160,749,828.37	103,799,720.18	52,052,653.31	2,015,301,137.43	24,426,818,810.86
BENUE	23	3,628,777,072.52	48,877,656.00	138,061,138.09	65,974,972.41	2,477,164,251.87	6,358,855,090.89
BORNO	27	4,615,129,419.99	54,149,438.00	135,934,122.50	146,181,628.59	2,785,818,531.04	7,737,213,140.13
CROSS RIVER	18	2,380,374,316.67	43,826,528.90	124,046,007.80	59,156,970.10	2,073,891,763.51	4,681,295,586.97
DELTA	25	33,988,738,374.03	257,710,204.31	182,257,049.21	59,732,033.20	2,759,189,008.87	37,247,626,669.61
EBONYI	13	3,155,478,193.06	38,991,456.52	109,030,529.49	105,261,196.16	2,051,107,906.15	5,459,869,281.38
EDO	18	6,358,704,022.23	58,545,009.64	163,387,814.40	55,007,410.07	2,281,621,750.41	8,917,266,006.75
EKITI	16	2,491,878,892.10	38,969,453.87	116,267,388.79	105,201,797.88	1,984,556,246.43	4,736,873,779.07
ENUGU	17	3,738,688,777.38	43,830,311.42	141,807,931.78	118,324,151.49	2,227,697,804.24	6,270,348,976.31
GOMBE	11	2,470,047,059.31	41,051,900.34	110,301,910.20	110,823,562.92	2,005,079,548.00	4,737,303,980.77
IMO	27	4,250,941,740.67	56,918,142.04	148,036,501.61	61,164,875.95	2,289,887,072.06	6,806,948,332.33
JIGAWA	27	4,347,209,286.74	48,739,506.15	133,216,703.44	131,576,995.98	2,525,197,444.04	7,185,939,936.35
KADUNA	23	4,002,224,653.66	57,104,000.37	180,305,657.31	154,157,754.57	2,882,153,327.19	7,275,945,393.11
KANO	44	5,359,988,437.65	69,130,749.83	231,892,937.20	186,625,124.27	4,011,832,466.27	9,859,469,715.23
KATSINA	34	3,798,046,653.00	53,574,363.66	155,910,119.77	144,629,159.97	2,885,989,421.13	7,038,149,717.52
KEBBI	21	4,028,264,589.90	46,020,645.67	121,422,486.07	62,118,584.99	2,155,654,485.39	6,413,480,792.02
KOGI	21	3,458,786,234.61	48,169,722.82	127,521,767.80	65,019,405.48	2,177,884,267.77	5,877,381,398.49
KWARA	16	2,528,194,692.22	38,795,712.98	125,472,503.42	52,366,383.80	2,008,273,892.34	4,753,103,184.77
LAGOS	20	2,120,556.33	58,385,402.95	533,054,907.26	157,617,024.37	11,312,509,153.28	12,063,687,044.18
NASSARAWA	13	3,437,418,234.64	40,192,442.01	110,748,042.63	108,503,372.29	1,893,190,667.40	5,590,052,758.96
NIGER	25	3,633,394,586.18	51,625,402.24	139,538,614.47	69,683,875.35	2,405,466,996.99	6,299,709,475.22
OGUN	20	1,721,610,108.59	40,490,951.35	175,932,739.34	109,309,227.02	2,398,126,241.88	4,445,469,268.18
ONDO	18	6,289,835,840.53	68,586,282.44	139,081,850.07	54,762,890.42	2,291,425,038.91	8,843,691,902.36
OSUN	30	2,051,469,429.95	39,748,671.73	140,572,116.85	107,305,371.62	2,206,081,438.55	4,545,177,028.70
OYO	33	3,046,093,545.97	48,883,056.40	197,574,294.23	131,964,523.72	4,154,593,162.34	7,579,108,582.66
PLATEAU	17	2,595,610,558.40	45,511,736.40	130,002,851.20	61,431,660.17	2,243,317,884.36	5,075,874,690.53
RIVERS	23	22,955,494,304.28	175,022,397.54	188,009,538.54	63,444,368.78	6,367,521,818.42	29,749,492,427.57
SOKOTO	23	3,451,353,548.37	48,032,650.31	128,822,402.32	129,668,770.49	2,252,366,085.64	6,010,243,457.12
TARABA	16	3,050,195,448.91	41,982,543.23	110,480,585.01	113,335,923.09	1,968,982,366.94	5,284,976,867.18
YOBE	17	3,471,075,166.61	43,278,612.79	109,263,807.55	116,834,787.83	1,961,324,048.39	5,701,776,423.17
ZAMFARA	14	3,007,037,029.52	43,370,783.60	120,153,143.32	117,083,611.81	2,140,094,044.62	5,427,738,612.87
Total		229,496,814,334.82	2,460,181,632.62	5,485,608,888.00	3,565,479,721.58	99,417,805,553.60	340,425,890,130.62

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