



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(January 2023 Disbursement)

Report Date: June 2023

Data Source: National Bureau of Statistics (NBS)

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EXECUTIVE SUMMARY

The Federation Account Allocation Committee (FAAC) disbursed the sum of N1.44trn to the three tiers of government in January 2023 from the total revenue generated in December 2022. The amount disbursed comprised N1.14trn from the Statutory Account, N24.84bn from Exchange Gain for the month, N25.33bn from Electronic Money Transfer Levy (EMTL) and N250.51bn from Valued Added Tax (VAT). The Federal Government received a total of N375.31bn from the N1.44trn, States and Local Governments received a total of N299.56bn and N221.81bn respectively. The sum of N93.52bn 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 Nigerian Upstream Petroleum Regulatory Commission (NUPRC) received N9.99bn, N19.66bn, and N12.91bn 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 N340.26bn was disbursed to the FGN consolidated revenue account; N6.39bn was received as a share of derivation and ecology; N3.20bn as stabilization fund; N10.74bn for the development of natural resources; and N8.84bn to the Federal Capital Territory (FCT) Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2023 DISBURSEMENT

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of December, 2022 Shared in January, 2023



FGN
N375.31 bn

Statutory Allocation

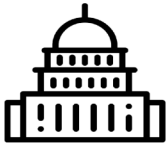
N325.10 bn

Others*

N15.21 bn

VAT

N34.99 bn



STATE
N299.56 bn

Statutory Allocation

N164.90 bn

Others*

N18.02 bn

VAT

N116.64 bn



LGCs
N221.81 bn

Statutory Allocation

N127.13 bn

Others*

N13.03 bn

VAT

N81.65 bn

13% Derivation Fund

N93.52 bn

FIRS Refund on Cost of Collection

N0.10 bn

FIRS Refund

N1.00 bn

Cost of Collection - NCS

N9.99 bn

13% Derivation Refund to Oil Producing States on Withdrawal from ECA

N28.51 bn

13% Derivation Refunds on Subsidy, Priority Projects & Police Trust Fund 2022

N59.46 bn

Cost of Collection - FIRS

N19.66 bn

13% Derivation Refunds on Subsidy, Priority Projects from 1991 to 2021

N18.16 bn

North East Development Commission

N7.21 bn

Cost of Collections - NUPRC

N12.91 bn

Transfer to NMDPRA

N4.66 bn

Transfer to non-oil Excess account

N285.00 bn



TOTAL

N1,436.86 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) JANUARY 2023 DISBURSEMENT

Distribution of Revenue Allocation to FGN by
Federation Account Allocation Committee for the Month
of December, 2022 Shared in January, 2023



BENEFICIARIES	STATUTORY ALLOCATION	OTHERS*	VAT	TOTAL
 FGN (CRF Account)	N293,554,315,235.79	N14,048,309,362.44	N32,658,799,522.73	N340,261,424,122.30
 Share of Derivation & Ecology	N6,171,315,277.81	N219,468,876.25	-	N6,390,784,154.06
 Stabilization	N3,085,657,638.91	N109,734,438.12	-	N3,195,392,077.03
 Development of Natural Resources	N10,367,809,666.73	N368,707,712.09	-	N10,736,517,378.82
 FCT-Abuja	N6,048,838,384.81	N462,616,652.38	N2,332,771,394.48	N8,844,226,431.67
TOTAL	N369,428,344,163.88			

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2022 Shared in January, 2023



ABIA

Net Statutory Allocation

3,453,307,544.83

Share of Ecology

56,811,519.24

Others*

457,290,668.00

VAT Allocation

2,359,975,143.86

TOTAL

6,327,384,875.93



ADAMAWA

Net Statutory Allocation

3,027,060,695.34

Share of Ecology

120,875,373.60

Others*

427,112,699.85

VAT Allocation

2,588,123,820.97

TOTAL

6,163,172,589.76



AKWA IBOM

Net Statutory Allocation

44,612,217,920.87

Share of Ecology

60,999,329.47

Others*

1,318,660,979.18

VAT Allocation

2,813,439,292.67

TOTAL

48,805,317,522.19



ANAMBRA

Net Statutory Allocation

4,979,493,659.23

Share of Ecology

120,648,927.82

Others*

570,118,582.94

VAT Allocation

3,082,821,377.35

TOTAL

8,753,082,547.34

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2022 Shared in January, 2023



BAUCHI

Net Statutory Allocation

2,914,061,295.58

Share of Ecology

145,144,702.38

Others*

492,532,489.06

VAT Allocation

2,830,586,289.32

TOTAL

6,382,324,776.34



BAYELSA

Net Statutory Allocation

30,007,135,822.23

Share of Ecology

53,682,912.48

Others*

846,658,064.27

VAT Allocation

2,391,089,251.01

TOTAL

33,298,566,049.99



BENUE

Net Statutory Allocation

4,059,232,349.54

Share of Ecology

68,041,270.61

Others*

477,547,162.57

VAT Allocation

2,760,033,873.33

TOTAL

7,364,854,656.05



BORNO

Net Statutory Allocation

4,608,760,205.68

Share of Ecology

150,759,953.14

Others*

490,709,864.94

VAT Allocation

2,851,773,933.66

TOTAL

8,102,003,957.42

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2022 Shared in January, 2023



Net Statutory Allocation
2,927,657,776.50

Others*
426,636,901.33

VAT Allocation
2,378,130,261.38

Share of Ecology
61,009,732.38

TOTAL

5,793,434,671.60



Net Statutory Allocation
41,493,542,736.11

Others*
1,331,775,945.75

VAT Allocation
3,249,277,428.00

Share of Ecology
61,602,806.13

TOTAL

46,136,198,915.99



Net Statutory Allocation
3,025,604,589.77

Others*
379,176,420.24

VAT Allocation
2,276,370,782.27

Share of Ecology
108,557,916.29

TOTAL

5,789,709,708.57



Net Statutory Allocation
7,757,026,456.48

Others*
582,914,053.49

VAT Allocation
2,617,619,925.72

Share of Ecology
56,730,210.52

TOTAL

11,014,290,646.21

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2022 Shared in January, 2023



EKITI

Net Statutory Allocation

2,438,294,511.65

Share of Ecology

108,496,657.69

Others*

393,759,814.61

VAT Allocation

2,233,610,602.25

TOTAL

5,174,161,586.20



ENUGU

Net Statutory Allocation

3,462,068,740.24

Share of Ecology

122,029,995.87

Others*

469,997,144.61

VAT Allocation

2,661,980,418.85

TOTAL

6,716,076,299.57



GOMBE

Net Statutory Allocation

2,370,466,870.16

Share of Ecology

114,294,493.18

Others*

387,001,627.54

VAT Allocation

2,317,987,135.48

TOTAL

5,189,750,126.37



IMO

Net Statutory Allocation

4,216,721,265.60

Share of Ecology

63,080,524.69

Others*

535,995,287.90

VAT Allocation

2,663,343,500.78

TOTAL

7,479,140,578.97

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2022 Shared in January, 2023



JIGAWA

Net Statutory Allocation

4,322,812,849.29

Share of Ecology

135,697,911.83

Others*

463,772,516.33

VAT Allocation

2,995,216,930.35

TOTAL

7,917,500,207.81



KADUNA

Net Statutory Allocation

2,482,317,224.75

Share of Ecology

158,985,886.79

Others*

599,997,076.54

VAT Allocation

3,481,520,721.32

TOTAL

6,722,820,909.40



KANO

Net Statutory Allocation

5,214,587,418.22

Share of Ecology

192,470,115.84

Others*

755,474,823.71

VAT Allocation

4,629,788,478.32

TOTAL

10,792,320,836.09



KATSINA

Net Statutory Allocation

3,777,035,251.16

Share of Ecology

149,158,862.09

Others*

533,453,081.53

VAT Allocation

3,190,327,404.50

TOTAL

7,649,974,599.28

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2022 Shared in January, 2023



KEBBI

Net Statutory Allocation

4,021,675,160.58

Share of Ecology

64,064,103.35

Others*

429,315,130.78

VAT Allocation

2,467,548,197.91

TOTAL

6,982,602,592.62



KOGI

Net Statutory Allocation

3,336,080,940.68

Share of Ecology

67,055,775.87

Others*

451,578,668.15

VAT Allocation

2,550,005,740.96

TOTAL

6,404,721,125.66



KWARA

Net Statutory Allocation

2,498,594,682.66

Share of Ecology

54,006,468.83

Others*

417,238,563.08

VAT Allocation

2,318,107,697.14

TOTAL

5,287,947,411.72



LAGOS

Net Statutory Allocation

(1,836,878,354.74)

Share of Ecology

162,553,498.93

Others*

1,331,614,108.52

VAT Allocation

13,746,221,162.06

TOTAL

13,403,510,414.77

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2022 Shared in January, 2023



NASARAWA

Net Statutory Allocation

3,373,762,520.78

Share of Ecology

111,901,635.51

Others*

385,055,636.93

VAT Allocation

2,137,895,959.16

TOTAL

6,008,615,752.38



NIGER

Net Statutory Allocation

3,568,249,365.10

Share of Ecology

71,866,334.25

Others*

488,912,685.21

VAT Allocation

2,817,303,538.98

TOTAL

6,946,331,923.53



OGUN

Net Statutory Allocation

1,833,258,845.13

Share of Ecology

112,732,729.16

Others*

522,768,195.78

VAT Allocation

2,781,557,260.66

TOTAL

5,250,317,030.72



ONDO

Net Statutory Allocation

7,312,070,110.14

Share of Ecology

56,478,032.66

Others*

560,224,110.75

VAT Allocation

2,684,048,267.02

TOTAL

10,612,820,520.57

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2022 Shared in January, 2023



OSUN

Net Statutory Allocation

1,884,894,658.89

Share of Ecology

110,666,114.15

Others*

447,896,889.65

VAT Allocation

2,632,921,751.14

TOTAL

5,076,379,413.83



OYO

Net Statutory Allocation

2,867,268,492.96

Share of Ecology

136,097,576.72

Others*

606,555,050.01

VAT Allocation

4,440,108,228.32

TOTAL

8,050,029,348.00



PLATEAU

Net Statutory Allocation

2,579,765,710.99

Share of Ecology

63,355,664.44

Others*

449,313,703.11

VAT Allocation

2,535,802,772.75

TOTAL

5,628,237,851.29



RIVERS

Net Statutory Allocation

31,700,878,221.58

Share of Ecology

65,431,409.93

Others*

1,072,194,826.68

VAT Allocation

7,542,636,722.41

TOTAL

40,381,141,180.60

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2023 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2022 Shared in January, 2023



SOKOTO

Net Statutory Allocation

3,429,498,464.44

Share of Ecology

133,729,921.82

Others*

452,584,614.32

VAT Allocation

2,660,881,086.11

TOTAL

6,676,694,086.69



TARABA

Net Statutory Allocation

2,948,475,746.24

Share of Ecology

116,885,539.03

Others*

390,875,776.59

VAT Allocation

2,235,563,669.21

TOTAL

5,691,800,731.07



YOBE

Net Statutory Allocation

3,481,030,021.07

Share of Ecology

120,493,986.20

Others*

393,607,049.58

VAT Allocation

2,242,635,616.08

TOTAL

6,237,766,672.92



ZAMFARA

Net Statutory Allocation

2,995,436,417.09

Share of Ecology

120,750,603.21

Others*

417,098,386.28

VAT Allocation

2,470,499,224.23

TOTAL

6,003,784,630.80



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 December, 2022 Shared in January, 2023					
Beneficiaries	Statutory	Distribution of Exchange Gain for the month	Electronic Money Transfer Levy (EMTL)	VAT	Total
	₦	₦	₦	₦	₦
FGN	325,104,888,835.24	11,561,620,400.66	3,647,216,641.97	34,991,570,917.21	375,305,296,795.07
State	164,897,544,223.19	5,864,208,373.30	12,157,388,806.56	116,638,569,724.03	299,557,711,127.07
LGCs	127,129,094,722.97	4,521,058,850.68	8,510,172,164.59	81,646,998,806.82	221,807,324,545.05
13% Derivation Fund	90,625,421,788.02	2,893,839,010.87	-	-	93,519,260,798.90
Cost of Collection - NCS	9,216,689,451.66	-	-	777,145,303.92	9,993,834,755.58
Cost of Collections - FIRS	9,404,664,825.49	-	1,013,115,733.88	9,243,350,376.84	19,661,130,936.21
Cost of Collections - NUPRC	12,909,404,691.41	-	-	-	12,909,404,691.41
Transfer to NMDPRA	4,657,349,845.24	-	-	-	4,657,349,845.24
FIRS Refund on Cost of Collection	100,000,000.00	-	-	-	100,000,000.00
FIRS Refund	1,000,000,000.00	-	-	-	1,000,000,000.00
13% Derivation Refund to Oil Producing States on Withdrawal from ECA	28,513,923,434.72	-	-	-	28,513,923,434.72
13% Derivation Refunds on Subsidy, Priority Projects and Police Trust Fund 2022	59,461,731,886.83	-	-	-	59,461,731,886.83
13% Derivation Refunds on Subsidy, Priority Projects from 1999 to 2021	18,163,078,852.38	-	-	-	18,163,078,852.38
North East Development Commission	-	-	-	7,214,756,890.15	7,214,756,890.15
Transfer to non-oil Excess account	285,000,000,000.00	-	-	-	285,000,000,000.00
TOTAL	1,136,183,792,557.15	24,840,726,635.51	25,327,893,346.99	250,512,392,018.96	1,436,864,804,558.61

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of December, 2022 Shared in January, 2023

1	2	3	4=(2-3)	5	6	7	8=(4+5+6+7)
Beneficiaries	Gross Statutory Allocation ₦	Total Deduction ₦	Net Statutory Allocation ₦	Distribution of Exchange Gain for the month ₦	Electronic Money Transfer Levy (EMTL) ₦	VAT ₦	Total ₦
FGN (CRF Account)	299,308,790,973. 98	5,754,475,738.19	293,554,315,235. 79	10,644,240,497.9 5	3,404,068,865.84	32,658,799,522. 73	340,261,424,12 2.30
Share of Derivation & Ecology	6,171,315,277.81	-	6,171,315,277.81	219,468,876.25	-	-	6,390,784,154.0 6
Stabilization	3,085,657,638.91	-	3,085,657,638.91	109,734,438.12	-	-	3,195,392,077.0 3
Development of Natural Resources	10,367,809,666.7 3	-	10,367,809,666.7 3	368,707,712.09	-	-	10,736,517,378. 82
FCT-Abuja	6,171,315,277.81	122,476,893.00	6,048,838,384.81	219,468,876.25	243,147,776.13	2,332,771,394.4	8,844,226,431.6
Total	325,104,888,835. 24	5,876,952,631.19	319,227,936,204. 05	11,561,620,400.6 6	3,647,216,641.97	34,991,570,917. 21	369,428,344,16 3.88

Beneficiaries	No. of LGCs	Net Statutory Allocation	Distribution of Exchange Gain for the month	Electronic Money Transfer Levy (EMTL)	Net Share of Ecology	Net VAT Allocation	Total Net Amount
ABIA	17	3,453,307,544.83	153,689,326.84	303,601,341.16	56,811,519.24	2,359,975,143.86	6,327,384,875.93
ADAMAWA	21	3,027,060,695.34	149,898,563.57	277,214,136.28	120,875,373.60	2,588,123,820.97	6,163,172,589.76
AKWA IBOM	31	44,612,217,920.87	1,015,515,183.56	303,145,795.62	60,999,329.47	2,813,439,292.67	48,805,317,522.19
ANAMBRA	21	4,979,493,659.23	176,969,147.53	393,149,435.41	120,648,927.82	3,082,821,377.35	8,753,082,547.34
BAUCHI	20	2,914,061,295.58	179,995,161.53	312,537,327.53	145,144,702.38	2,830,586,289.32	6,382,324,776.34
BAYELSA	8	30,007,135,822.23	616,619,202.52	230,038,861.75	53,682,912.48	2,391,089,251.01	33,298,566,049.99
BENUE	23	4,059,232,349.54	168,757,099.55	308,790,063.01	68,041,270.61	2,760,033,873.33	7,364,854,656.05
BORNO	27	4,608,760,205.68	186,958,681.05	303,751,183.89	150,759,953.14	2,851,773,933.66	8,102,003,957.42
CROSS RIVER	18	2,927,657,776.50	151,317,360.61	275,319,540.72	61,009,732.38	2,378,130,261.38	5,793,434,671.60
DELTA	25	41,493,542,736.11	930,107,167.39	401,668,778.36	61,602,806.13	3,249,277,428.00	46,136,198,915.99
EBONYI	13	3,025,604,589.77	134,623,581.56	244,552,838.69	108,557,916.29	2,276,370,782.27	5,789,709,708.57
EDO	18	7,757,026,456.48	219,038,849.00	363,875,204.49	56,730,210.52	2,617,619,925.72	11,014,290,646.21
EKITI	16	2,438,294,511.65	134,547,614.26	259,212,200.35	108,496,657.69	2,233,610,602.25	5,174,161,586.20
ENUGU	17	3,462,068,740.24	151,330,420.33	318,666,724.28	122,029,995.87	2,661,980,418.85	6,716,076,299.57
GOMBE	11	2,370,466,870.16	141,737,558.63	245,264,068.91	114,294,493.18	2,317,987,135.48	5,189,750,126.37
IMO	27	4,216,721,265.60	204,646,129.85	331,349,158.06	63,080,524.69	2,663,343,500.78	7,479,140,578.97
JIGAWA	27	4,322,812,849.29	168,280,117.43	295,492,398.90	135,697,911.83	2,995,216,930.35	7,917,500,207.81
KADUNA	23	2,482,317,224.75	197,159,730.30	402,837,346.23	158,985,886.79	3,481,520,721.32	6,722,820,909.40
KANO	44	5,214,587,418.22	238,683,803.30	516,791,020.41	192,470,115.84	4,629,788,478.32	10,792,320,836.09
KATSINA	34	3,777,035,251.16	184,973,154.63	348,479,926.90	149,158,862.09	3,190,327,404.50	7,649,974,599.28
KEBBI	21	4,021,675,160.58	158,892,862.67	270,422,268.12	64,064,103.35	2,467,548,197.91	6,982,602,592.62
KOGI	21	3,336,080,940.68	166,312,858.98	285,265,809.17	67,055,775.87	2,550,005,740.96	6,404,721,125.66
KWARA	16	2,498,594,682.66	133,947,749.00	283,290,814.08	54,006,468.83	2,318,107,697.14	5,287,947,411.72
LAGOS	20	(1,836,878,354.74)	201,583,956.00	1,130,030,152.52	162,553,498.93	13,746,221,162.06	13,403,510,414.77
NASSARA-WA	13	3,373,762,520.78	138,770,155.78	246,285,481.15	111,901,635.51	2,137,895,959.16	6,008,615,752.38
NIGER	25	3,568,249,365.10	178,244,086.49	310,668,598.71	71,866,334.25	2,817,303,538.98	6,946,331,923.53
OGUN	20	1,833,258,845.13	139,800,801.98	382,967,393.81	112,732,729.16	2,781,557,260.66	5,250,317,030.72
ONDO	18	7,312,070,110.14	250,167,366.02	310,056,744.74	56,478,032.66	2,684,048,267.02	10,612,820,520.57
OSUN	30	1,884,894,658.89	137,237,975.39	310,658,914.26	110,666,114.15	2,632,921,751.14	5,076,379,413.83
OYO	33	2,867,268,492.96	168,775,745.20	437,779,304.81	136,097,576.72	4,440,108,228.32	8,050,029,348.00
PLATEAU	17	2,579,765,710.99	157,135,780.60	292,177,922.51	63,355,664.44	2,535,802,772.75	5,628,237,851.29
RIVERS	23	31,700,878,221.58	654,352,832.29	417,841,994.39	65,431,409.93	7,542,636,722.41	40,381,141,180.60
SOKOTO	23	3,429,498,464.44	165,839,596.52	286,745,017.80	133,729,921.82	2,660,881,086.11	6,676,694,086.69
TARABA	16	2,948,475,746.24	144,950,736.29	245,925,040.30	116,885,539.03	2,235,563,669.21	5,691,800,731.07
YOBE	17	3,481,030,021.07	149,425,601.86	244,181,447.72	120,493,986.20	2,242,635,616.08	6,237,766,672.92
ZAMFARA	14	2,995,436,417.09	149,743,834.76	267,354,551.51	120,750,603.21	2,470,499,224.23	6,003,784,630.80
Total		257,143,466,186.83	8,600,029,793.27	12,157,388,806.56	3,677,148,496.08	114,636,753,465.53	396,214,786,748.26

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