



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(February 2023 Disbursement)

Report Date: July 2023

Data Source: National Bureau of Statistics (NBS)

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EXECUTIVE SUMMARY

The Federation Account Allocation Committee (FAAC) disbursed the sum of N1.03trn to the three tiers of government in February 2023 from the total revenue generated in January 2023. The amount disbursed comprised N653.70bn from the Statutory Account, N115.00bn from Non-Oil Excess Account for the month, N13.80bn from Electronic Money Transfer Levy (EMTL) and N250.01bn from Valued Added Tax (VAT). The Federal Government received a total of N285.24bn from the N1.03trn, States and Local Governments received a total of N248.98bn and N183.23bn respectively. The sum of N32.73bn 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 N10.54bn, N18.14bn, and N5.37bn 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 N175.67bn was disbursed to the FGN consolidated revenue account; N4.71bn was received as a share of derivation and ecology; N2.36bn as stabilization fund; N7.92bn for the development of natural resources; and N6.61bn to the Federal Capital Territory (FCT) Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

FEBRUARY 2023 DISBURSEMENT

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



FGN
N285.24 bn

Statutory Allocation
N187.74 bn

Others*
N62.57 bn

VAT
N34.92 bn



STATE
N248.98 bn

Statutory Allocation
N95.23 bn

Others*
N37.35 bn

VAT
N116.40 bn



LGCs
N183.23 bn

Statutory Allocation
N73.42 bn

Others*
N28.33 bn

VAT
N81.48 bn

13% Derivation Fund

N32.73 bn

Cost of Collection - NCS

N10.54 bn

Cost of Collection - FIRS

N18.14 bn

Cost of Collections - DPR

N5.37 bn

Refund of WHT & Stamp Duty ifo States 1 of 2 Instalments

N14.29 bn

FIRS Refund on Cost of Collection

N0.10 bn

13% Derivation Refund to Oil Producing States

N28.54 bn

13% Refunds on Subsidy, Priority Projects

N18.16 bn

Tax Credit
N5.07 bn

Transfer to NMDPRA
N3.91 bn

FIRS Refund

N4.00 bn

13% Refunds on Subsidy, Priority Projects and Police Trust Fund Jan 2022

N47.03 bn

North East Development Commission

N7.20 bn

Transfer of Non-Oil Excess Revenue Account

N120.00 bn



N1,032.51 bn

TOTAL






NB:- Others* for this month is the sum of Distribution of ₦100 Billion from Non-Oil Excess Account, Distribution of ₦15 Billion from Non-Oil Excess Account and Electronic Money Transfer Levy (EMTL). See tables in appendix for details

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

FEBRUARY 2023 DISBURSEMENT

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



BENEFICIARIES	STATUTORY ALLOCATION	OTHERS*	VAT	TOTAL
 FGN (CRF Account)	N85,443,188,812.66	N57,629,573,664.31	N32,593,251,524.01	N175,666,014,000.98
 Share of Derivation & Ecology	N3,563,871,864.15	N1,150,000,000.00	-	N4,713,871,864.15
 Stabilization	N1,781,935,932.08	N575,000,000.00	-	N2,356,935,932.08
 Development of Natural Resources	N5,987,304,731.78	N1,932,000,000.00	-	N7,919,304,731.78
 FCT-Abuja	N3,003,362,549.15	N1,282,469,547.45	N2,328,089,394.57	N6,613,921,491.18
TOTAL	N197,270,048,020.16			

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2023 DISBURSEMENT

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



ABIA

Net Statutory Allocation

N1,336,758,148.72

Share of Ecology

N41,904,438.59

Others*

N902,229,241.48

VAT Allocation

N2,343,141,071.51

TOTAL

N4,624,032,900.30



ADAMAWA

Net Statutory Allocation

N1,417,629,656.23

Share of Ecology

N89,158,233.00

Others*

N936,547,441.94

VAT Allocation

N2,520,791,185.25

TOTAL

N4,964,126,516.42



AKWA IBOM

Net Statutory Allocation

N20,457,825,708.86

Share of Ecology

N44,993,386.73

Others*

N958,261,509.30

VAT Allocation

N2,783,481,441.99

TOTAL

N24,244,562,046.87



ANAMBRA

Net Statutory Allocation

N2,267,158,322.39

Share of Ecology

N88,991,205.55

Others*

N994,781,443.56

VAT Allocation

N2,798,779,217.65

TOTAL

N6,149,710,189.15

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2023 DISBURSEMENT

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



BAUCHI

Net Statutory Allocation

N762,498,865.32

Share of Ecology

N107,059,401.83

Others*

N1,113,791,892.19

VAT Allocation

N2,814,668,141.86

TOTAL

N4,798,018,301.21



BAYELSA

Net Statutory Allocation

N13,859,785,069.80

Share of Ecology

N39,596,763.81

Others*

N823,134,709.11

VAT Allocation

N2,683,783,360.22

TOTAL

N17,406,299,902.94



BENUÉ

Net Statutory Allocation

N1,972,504,742.83

Share of Ecology

N50,187,554.99

Others*

N1,052,513,245.77

VAT Allocation

N2,749,442,047.68

TOTAL

N5,824,647,591.26



BORNO

Net Statutory Allocation

N1,897,242,655.33

Share of Ecology

N111,201,236.69

Others*

N1,145,694,297.23

VAT Allocation

N2,707,491,308.57

TOTAL

N5,861,629,497.82

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2023 DISBURSEMENT

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



Net Statutory Allocation

N332,370,802.19

Share of Ecology

N45,001,059.96

Others*

N941,449,688.02

VAT Allocation

N2,365,838,778.82

TOTAL

N3,684,660,328.99



Net Statutory Allocation

N25,543,042,479.11

Share of Ecology

N45,438,513.89

Others*

N1,019,820,011.32

VAT Allocation

N2,776,980,882.14

TOTAL

N29,385,281,886.47



Net Statutory Allocation

N1,093,802,442.20

Share of Ecology

N80,072,819.69

Others*

N837,782,157.77

VAT Allocation

N2,267,656,111.42

TOTAL

N4,279,313,531.08



Net Statutory Allocation

N3,151,205,640.85

Share of Ecology

N41,844,464.90

Others*

N933,792,588.33

VAT Allocation

N2,629,583,353.23

TOTAL

N6,756,426,047.31

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2023 DISBURSEMENT

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



EKITI

**Net Statutory
Allocation**

N759,267,370.40

**Share of
Ecology**

N80,027,635.06

Others*

N845,294,499.63

**VAT
Allocation**

N2,243,884,904.48

TOTAL

N3,928,474,409.57



ENUGU

**Net Statutory
Allocation**

N1,758,730,603.21

**Share of
Ecology**

N90,009,887.71

Others*

N965,245,197.41

**VAT
Allocation**

N2,538,017,463.65

TOTAL

N5,352,003,151.98



GOMBE

**Net Statutory
Allocation**

N656,517,725.22

**Share of
Ecology**

N84,304,145.26

Others*

N876,465,598.70

**VAT
Allocation**

N2,283,794,831.40

TOTAL

N3,901,082,300.58



IMO

**Net Statutory
Allocation**

N1,070,720,227.79

**Share of
Ecology**

N46,528,485.91

Others*

N1,000,249,873.40

**VAT
Allocation**

N2,631,763,032.54

TOTAL

N4,749,261,619.64

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2023 DISBURSEMENT

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



JIGAWA

Net Statutory Allocation

N2,347,538,819.79

Share of Ecology

N100,091,405.56

Others*

N1,043,364,108.12

VAT Allocation

N2,929,412,299.32

TOTAL

N6,420,406,632.79



KADUNA

Net Statutory Allocation

N470,055,785.37

Share of Ecology

N117,268,723.29

Others*

N1,252,111,487.99

VAT Allocation

N3,294,045,772.81

TOTAL

N5,133,481,769.46



KANO

Net Statutory Allocation

N1,654,904,632.95

Share of Ecology

N141,966,845.05

Others*

N1,538,092,258.02

VAT Allocation

N4,376,970,622.39

TOTAL

N7,711,934,358.42



KATSINA

Net Statutory Allocation

N959,349,314.60

Share of Ecology

N110,020,264.55

Others*

N1,160,432,692.62

VAT Allocation

N3,135,613,639.99

TOTAL

N5,365,415,911.76

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2023 DISBURSEMENT

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



KOGI

**Net Statutory
Allocation**

N735,312,241.35

**Share of
Ecology**

N49,460,649.52

Others*

N1,027,405,047.63

**VAT
Allocation**

N2,513,694,543.92

TOTAL

N4,325,872,482.42



KEBBI

**Net Statutory
Allocation**

N1,531,986,619.27

**Share of
Ecology**

N47,253,978.07

Others*

N980,484,533.82

**VAT
Allocation**

N2,517,385,299.37

TOTAL

N5,077,110,430.54



KWARA

**Net Statutory
Allocation**

N808,557,418.79

**Share of
Ecology**

N39,835,420.47

Others*

N852,554,351.34

**VAT
Allocation**

N2,415,495,329.85

TOTAL

N4,116,442,520.45



LAGOS

**Net Statutory
Allocation**

-N10,915,181.49

**Share of
Ecology**

N119,900,210.45

Others*

N1,679,591,772.94

**VAT
Allocation**

N11,742,839,834.97

TOTAL

N13,531,416,636.87

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2023 DISBURSEMENT

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




NASARAWA

Net Statutory Allocation

N1,462,349,196.78

Share of Ecology

N82,539,162.40

Others*

N861,313,632.54

VAT Allocation

N2,174,246,102.69

TOTAL

N4,580,448,094.42



NIGER

Net Statutory Allocation

N536,710,137.66

Share of Ecology

N53,008,939.57

Others*

N1,104,336,203.89

VAT Allocation

N2,650,194,816.54

TOTAL

N4,344,250,097.65



OGUN

Net Statutory Allocation

-N443,709,276.62

Share of Ecology

N83,152,180.91

Others*

N938,871,712.40

VAT Allocation

N2,699,383,579.97

TOTAL

N3,277,698,196.66



ONDO

Net Statutory Allocation

N3,280,227,333.70

Share of Ecology

N41,658,457.35

Others*

N902,522,610.79

VAT Allocation

N2,583,734,992.91

TOTAL

N6,808,143,394.75

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2023 DISBURSEMENT

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



OSUN

Net Statutory Allocation

N352,652,633.18

Share of Ecology

N81,627,836.15

Others*

N887,776,270.52

VAT Allocation

N2,495,378,120.45

TOTAL

N3,817,434,860.31



OYO

Net Statutory Allocation

N464,392,394.30

Share of Ecology

N100,386,200.22

Others*

N1,121,550,079.92

VAT Allocation

N4,216,642,095.36

TOTAL

N5,902,970,769.80



PLATEAU

Net Statutory Allocation

N226,214,960.46

Share of Ecology

N46,731,430.26

Others*

N982,407,485.48

VAT Allocation

N2,485,697,119.74

TOTAL

N3,741,050,995.94



RIVERS

Net Statutory Allocation

N14,700,122,006.97

Share of Ecology

N48,262,509.71

Others*

N1,074,712,902.91

VAT Allocation

N6,932,244,718.30

TOTAL

N22,755,342,137.90

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) FEBRUARY 2023 DISBURSEMENT

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



SOKOTO

**Net Statutory
Allocation**

N911,435,763.63

**Share of
Ecology**

N98,639,807.05

Others*

N1,026,593,767.72

**VAT
Allocation**

N2,573,411,293.87

TOTAL

N4,610,080,632.27



TARABA

**Net Statutory
Allocation**

N1,134,142,234.09

**Share of
Ecology**

N86,215,312.62

Others*

N894,565,872.76

**VAT
Allocation**

N2,239,208,224.78

TOTAL

N4,354,131,644.25



YOBE

**Net Statutory
Allocation**

N1,276,687,097.34

**Share of
Ecology**

N88,876,919.90

Others*

N916,669,969.41

**VAT
Allocation**

N2,230,992,370.96

TOTAL

N4,513,226,357.60



ZAMFARA

**Net Statutory
Allocation**

N757,068,013.65

**Share of
Ecology**

N89,066,201.78

Others*

N931,067,216.53

**VAT
Allocation**

N2,440,928,371.53

TOTAL

N4,218,129,803.50

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 ₦100 Billion from Non-Oil Excess Account	Distribution of ₦15 Billion from Non-Oil Excess Account	Electronic Money Trans- fer Levy (EMTL)	VAT	Total
	₦	₦		₦	₦	₦
FGN (see Table II)	187,744,769,803.64	52,680,000,000.00	7,902,000,000.00	1,987,043,211.76	34,921,340,918.58	285,235,153,933.98
State (see Table III)	95,226,656,210.20	26,720,000,000.00	4,008,000,000.00	6,623,477,372.52	116,404,469,728.61	248,982,603,311.33
LGCs (see Table IV)	73,415,760,401.58	20,600,000,000.00	3,090,000,000.00	4,636,434,160.76	81,483,128,810.03	183,225,323,372.37
13% Derivation Fund	32,730,286,267.14	-	-	-	-	32,730,286,267.14
Cost of Collection - NCS	9,760,154,788.94	-	-	-	779,973,953.66	10,540,128,742.60
Cost of Collections - FIRS	8,366,486,651.90	-	-	551,956,447.71	9,220,410,043.64	18,138,853,143.25
Cost of Collections - DPR	5,368,050,204.38	-	-	-	-	5,368,050,204.38
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
Tax Credit	5,065,163,592.29	-	-	-	-	5,065,163,592.29
Transfer to NMDPRA	3,906,674,571.10	-	-	-	-	3,906,674,571.10
Refund of WHT and Stamp Duty ifo States 1 of 2 instalments	14,287,242,988.34	-	-	-	-	14,287,242,988.34
13% Derivation Refund to Oil Producing States	28,544,849,598.97	-	-	-	-	28,544,849,598.97
13% Refunds on Subsidy, Priority Projects and Police Trust Fund January	47,025,226,896.16	-	-	-	-	47,025,226,896.16
13% Refunds on Subsidy, Priority Projects	18,163,078,852.38	-	-	-	-	18,163,078,852.38
North East Development Commission	-	-	-	-	7,200,276,478.06	7,200,276,478.06
Transfer to Non-Oil Excess Revenue Account	120,000,000,000.00	-	-	-	-	120,000,000,000.00
TOTAL	653,704,400,827.01	100,000,000,000.00	15,000,000,000.00	13,798,911,192.75	250,009,599,932.58	1,032,512,911,952.34

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

Beneficiaries	Gross Statutory Allocation	Less Deduction	Net Statutory Allocation	Distribution of ₦100 Billion from Non-Oil Excess Account	Distribution of ₦15 Billion from Non-Oil Excess Account	Electronic Money Transfer Levy (EMTL)	VAT	Total
FGN (CRF Account)	172,847,785,411.48	(87,404,596,598.82)	85,443,188,812.66	48,500,000,000.00	7,275,000,000.00	1,854,573,664.31	32,593,251,524.01	175,666,014,000.98
Share of Derivation & Ecology	3,563,871,864.15	-	3,563,871,864.15	1,000,000,000.00	150,000,000.00	-	-	4,713,871,864.15
Stabilization	1,781,935,932.08	-	1,781,935,932.08	500,000,000.00	75,000,000.00	-	-	2,356,935,932.08
Development of Natural Resources	5,987,304,731.78	-	5,987,304,731.78	1,680,000,000.00	252,000,000.00	-	-	7,919,304,731.78
FCT-Abuja	3,563,871,864.15	(560,509,315.00)	3,003,362,549.15	1,000,000,000.00	150,000,000.00	132,469,547.45	2,328,089,394.57	6,613,921,491.18
Total	187,744,769,803.64	(87,965,105,913.82)	99,779,663,889.82	52,680,000,000.00	7,902,000,000.00	1,987,043,211.76	34,921,340,918.58	197,270,048,020.16

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of January, 2023 shared in February, 2023

Beneficiaries	No. of LGCs	Net Statutory Allocation	Others	Net Share of Ecology	Net VAT Allocation	Total Net Amount
ABIA	17	1,336,758,148.72	902,229,241.48	41,904,438.59	2,343,141,071.51	4,624,032,900.30
ADAMAWA	21	1,417,629,656.23	936,547,441.94	89,158,233.00	2,520,791,185.25	4,964,126,516.42
AKWA IBOM	31	20,457,825,708.86	958,261,509.30	44,993,386.73	2,783,481,441.99	24,244,562,046.87
ANAMBRA	21	2,267,158,322.39	994,781,443.56	88,991,205.55	2,798,779,217.65	6,149,710,189.15
BAUCHI	20	762,498,865.32	1,113,791,892.19	107,059,401.83	2,814,668,141.86	4,798,018,301.21
BAYELSA	8	13,859,785,069.80	823,134,709.11	39,596,763.81	2,683,783,360.22	17,406,299,902.94
BENUE	23	1,972,504,742.83	1,052,513,245.77	50,187,554.99	2,749,442,047.68	5,824,647,591.26
BORNO	27	1,897,242,655.33	1,145,694,297.23	111,201,236.69	2,707,491,308.57	5,861,629,497.82
CROSS RIVER	18	332,370,802.19	941,449,688.02	45,001,059.96	2,365,838,778.82	3,684,660,328.99
DELTA	25	25,543,042,479.11	1,019,820,011.32	45,438,513.89	2,776,980,882.14	29,385,281,886.47
EBONYI	13	1,093,802,442.20	837,782,157.77	80,072,819.69	2,267,656,111.42	4,279,313,531.08
EDO	18	3,151,205,640.85	933,792,588.33	41,844,464.90	2,629,583,353.23	6,756,426,047.31
EKITI	16	759,267,370.40	845,294,499.63	80,027,635.06	2,243,884,904.48	3,928,474,409.57
ENUGU	17	1,758,730,603.21	965,245,197.41	90,009,887.71	2,538,017,463.65	5,352,003,151.98
GOMBE	11	656,517,725.22	876,465,598.70	84,304,145.26	2,283,794,831.40	3,901,082,300.58
IMO	27	1,070,720,227.79	1,000,249,873.40	46,528,485.91	2,631,763,032.54	4,749,261,619.64
JIGAWA	27	2,347,538,819.79	1,043,364,108.12	100,091,405.56	2,929,412,299.32	6,420,406,632.79
KADUNA	23	470,055,785.37	1,252,111,487.99	117,268,723.29	3,294,045,772.81	5,133,481,769.46
KANO	44	1,654,904,632.95	1,538,092,258.02	141,966,845.05	4,376,970,622.39	7,711,934,358.42
KATSINA	34	959,349,314.60	1,160,432,692.62	110,020,264.55	3,135,613,639.99	5,365,415,911.76
KEBBI	21	1,531,986,619.27	980,484,533.82	47,253,978.07	2,517,385,299.37	5,077,110,430.54
KOGI	21	735,312,241.35	1,027,405,047.63	49,460,649.52	2,513,694,543.92	4,325,872,482.42
KWARA	16	808,557,418.79	852,554,351.34	39,835,420.47	2,415,495,329.85	4,116,442,520.45
LAGOS	20	(10,915,181.49)	1,679,591,772.94	119,900,210.45	11,742,839,834.97	13,531,416,636.87
NASARAWA	13	1,462,349,196.78	861,313,632.54	82,539,162.40	2,174,246,102.69	4,580,448,094.42
NIGER	25	536,710,137.66	1,104,336,203.89	53,008,939.57	2,650,194,816.54	4,344,250,097.65
OGUN	20	(443,709,276.62)	938,871,712.40	83,152,180.91	2,699,383,579.97	3,277,698,196.66
ONDO	18	3,280,227,333.70	902,522,610.79	41,658,457.35	2,583,734,992.91	6,808,143,394.75
OSUN	30	352,652,633.18	887,776,270.52	81,627,836.15	2,495,378,120.45	3,817,434,860.31
OYO	33	464,392,394.30	1,121,550,079.92	100,386,200.22	4,216,642,095.36	5,902,970,769.80
PLATEAU	17	226,214,960.46	982,407,485.48	46,731,430.26	2,485,697,119.74	3,741,050,995.94
RIVERS	23	14,700,122,006.97	1,074,712,902.91	48,262,509.71	6,932,244,718.30	22,755,342,137.90
SOKOTO	23	911,435,763.63	1,026,593,767.72	98,639,807.05	2,573,411,293.87	4,610,080,632.27
TARABA	16	1,134,142,234.09	894,565,872.76	86,215,312.62	2,239,208,224.78	4,354,131,644.25
YOBE	17	1,276,687,097.34	916,669,969.41	88,876,919.90	2,230,992,370.96	4,513,226,357.60
ZAMFARA	14	757,068,013.65	931,067,216.53	89,066,201.78	2,440,928,371.53	4,218,129,803.50

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