



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(April 2023 Disbursement)

Report Date: August 2023

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EXECUTIVE SUMMARY

The Federation Account Allocation Committee (FAAC) disbursed the sum of N872.55 billion to the three tiers of government in April 2023 from the total revenue generated in March 2023. The amount disbursed comprised N638.67bn from the Statutory Account, N15.09bn from Electronic Money Transfer Levy (EMTL) and N218.79bn from Valued Added Tax (VAT). The Federal Government received a total of N276.14bn from the N872.55bn, States and Local Governments received a total of N232.13bn and N171.26bn respectively. The sum of N35.10bn 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 N10.35bn, N14.64bn, and N6.36bn 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 N166.98bn was disbursed to the FGN consolidated revenue account; N4.62bn was received as a share of derivation and ecology; N2.31bn as stabilization fund; N7.77bn for the development of natural resources; and N6.23bn to the Federal Capital Territory (FCT) Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

APRIL 2023 DISBURSEMENT

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



FGN
N276.14 bn

Statutory Allocation
N243.56 bn

Others*
N2.17 bn

VAT
N30.40 bn



STATE
N232.13 bn

Statutory Allocation
N123.54 bn

Others*
N7.24 bn

VAT
N101.35 bn



LGCs
N171.26 bn

Statutory Allocation
N95.24 bn

Others*
N5.07 bn

VAT
N70.94 bn

13% Derivation Fund
N35.10 bn

Cost of Collection - NCS
N10.35 bn

Cost of Collection - FIRS
N14.64 bn

Cost of Collections - DPR
N6.36 bn

Transfer to NMDPRA
N10.16 bn

FIRS Refund on Cost of Collection
N0.10 bn

13% Derivation Refund to Oil Producing States on Withdrawal from ECA
N28.65 bn

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

13% Refunds on Subsidy, & NNPC Priority Projects 2023
N62.09 bn

North East Development Commission
N6.27 bn

Consultancy Fee on VAT Recovered
N1.12 bn



N872.55 bn

TOTAL






NB:- Others for this month is the Electronic Money Transfer Levy (EMTL). See tables in appendix for details*

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

APRIL 2023 DISBURSEMENT

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



BENEFICIARIES	STATUTORY ALLOCATION	OTHERS*	VAT	TOTAL
 FGN (CRF Account)	N136,576,133,961.05	N2,028,314,600.63	N28,377,030,398.70	N166,981,478,960.38
 Share of Derivation & Ecology	N4,623,457,320.27	-	-	N4,623,457,320.27
 Stabilization	N2,311,728,660.13	-	-	N2,311,728,660.13
 Development of Natural Resources	N7,767,408,298.05	-	-	N7,767,408,298.05
 FCT-Abuja	N4,062,948,005.27	N144,879,614.33	N2,026,930,742.76	N6,234,758,362.36
TOTAL	N187,918,831,601.19			

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

APRIL 2023 DISBURSEMENT

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



ABIA

Net Statutory Allocation

N2,154,247,702.55

Share of Ecology

N41,100,689.40

Others*

N180,837,904.86

VAT Allocation

N2,051,114,027.89

TOTAL

N4,427,300,324.69



ADAMAWA

Net Statutory Allocation

N2,141,332,900.96

Share of Ecology

N87,448,131.16

Others*

N168,307,328.19

VAT Allocation

N2,222,682,362.11

TOTAL

N4,619,770,722.42



AKWA IBOM

Net Statutory Allocation

N21,753,407,312.32

Share of Ecology

N44,130,389.88

Others*

N182,444,529.44

VAT Allocation

N2,420,595,736.75

TOTAL

N24,400,577,968.39



ANAMBRA

Net Statutory Allocation

N3,339,848,387.81

Share of Ecology

N87,284,307.38

Others*

N234,001,216.75

VAT Allocation

N2,605,176,262.41

TOTAL

N6,266,310,174.35

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

APRIL 2023 DISBURSEMENT

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



BAUCHI

Net Statutory Allocation

N1,560,363,230.56

Share of Ecology

N105,005,946.15

Others*

N188,240,247.10

VAT Allocation

N2,491,076,371.89

TOTAL

N4,344,685,795.69



BAYELSA

Net Statutory Allocation

N16,435,822,600.32

Share of Ecology

N38,837,277.04

Others*

N138,368,442.50

VAT Allocation

N2,420,444,814.83

TOTAL

N19,033,473,134.69



BENUE

Net Statutory Allocation

N2,787,256,116.06

Share of Ecology

N49,224,931.26

Others*

N184,071,711.78

VAT Allocation

N2,477,064,537.36

TOTAL

N5,497,617,296.46



BORNO

Net Statutory Allocation

N2,799,870,411.58

Share of Ecology

N109,068,338.43

Others*

N185,925,882.09

VAT Allocation

N2,453,186,059.31

TOTAL

N5,548,050,691.40

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

APRIL 2023 DISBURSEMENT

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



Net Statutory Allocation

N1,094,910,777.01

Share of Ecology

N44,137,915.94

Others*

N162,908,041.13

VAT Allocation

N2,065,016,331.29

TOTAL

N3,366,973,065.37

CROSS RIVER



Net Statutory Allocation

N35,711,123,157.79

Share of Ecology

N44,566,979.27

Others*

N237,930,499.46

VAT Allocation

N2,988,450,283.28

TOTAL

N38,982,070,919.80

DELTA



Net Statutory Allocation

N1,737,347,923.87

Share of Ecology

N78,536,980.85

Others*

N146,189,076.82

VAT Allocation

N2,034,328,737.57

TOTAL

N3,996,402,719.12

EBONYI



Net Statutory Allocation

N4,329,420,748.94

Share of Ecology

N41,041,866.03

Others*

N213,662,786.59

VAT Allocation

N2,414,954,321.47

TOTAL

N6,999,079,723.03

EDO

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

APRIL 2023 DISBURSEMENT

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



EKITI

Net Statutory Allocation

N1,408,856,950.76

Share of Ecology

N78,492,662.89

Others*

N151,563,927.98

VAT Allocation

N2,055,129,228.29

TOTAL

N3,694,042,769.92



ENUGU

Net Statutory Allocation

N2,489,346,785.27

Share of Ecology

N88,283,450.68

Others*

N186,908,250.22

VAT Allocation

N2,235,014,147.05

TOTAL

N4,999,552,633.23



GOMBE

Net Statutory Allocation

N1,340,820,020.28

Share of Ecology

N82,687,147.37

Others*

N147,695,478.76

VAT Allocation

N1,972,065,335.00

TOTAL

N3,543,267,981.41



IMO

Net Statutory Allocation

N1,990,794,479.32

Share of Ecology

N45,636,045.06

Others*

N194,258,756.52

VAT Allocation

N2,293,492,668.85

TOTAL

N4,524,181,949.76

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

APRIL 2023 DISBURSEMENT

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



JIGAWA

Net Statutory Allocation

N3,159,987,345.65

Share of Ecology

N98,171,599.71

Others*

N177,665,116.29

VAT Allocation

N2,550,811,962.00

TOTAL

N5,986,636,023.66



KADUNA

Net Statutory Allocation

N1,421,933,729.66

Share of Ecology

N115,019,447.44

Others*

N241,602,665.48

VAT Allocation

N3,060,736,737.63

TOTAL

N4,839,292,580.21



KANO

Net Statutory Allocation

N2,808,532,829.57

Share of Ecology

N139,243,846.23

Others*

N313,474,701.18

VAT Allocation

N3,931,666,540.49

TOTAL

N7,192,917,917.48



KATSINA

Net Statutory Allocation

N1,851,820,053.08

Share of Ecology

N107,910,017.95

Others*

N211,110,472.28

VAT Allocation

N2,723,284,338.49

TOTAL

N4,894,124,881.80

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

APRIL 2023 DISBURSEMENT

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



KEBBI

Net Statutory Allocation

N2,299,200,248.24

Share of Ecology

N46,347,621.90

Others*

N164,419,195.94

VAT Allocation

N2,190,939,886.68

TOTAL

N4,700,906,952.75



KOGI

Net Statutory Allocation

N1,718,208,126.72

Share of Ecology

N48,511,968.22

Others*

N171,539,979.22

VAT Allocation

N2,226,233,845.90

TOTAL

N4,164,493,920.07



KWARA

Net Statutory Allocation

N1,455,250,877.75

Share of Ecology

N39,071,356.13

Others*

N164,950,255.80

VAT Allocation

N2,093,544,271.46

TOTAL

N3,752,816,761.15



LAGOS

Net Statutory Allocation

N962,322,717.28

Share of Ecology

N117,600,461.30

Others*

N651,589,223.25

VAT Allocation

N6,668,662,395.50

TOTAL

N8,400,174,797.32

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

APRIL 2023 DISBURSEMENT

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



NASARAWA

Net Statutory Allocation

N2,132,325,009.86

Share of Ecology

N80,956,017.82

Others*

N147,990,529.38

VAT Allocation

N1,880,533,760.53

TOTAL

N4,241,805,317.59



NIGER

Net Statutory Allocation

N1,690,335,025.01

Share of Ecology

N51,992,200.20

Others*

N188,224,732.08

VAT Allocation

N2,561,349,985.24

TOTAL

N4,491,901,942.53



OGUN

Net Statutory Allocation

N231,242,448.00

Share of Ecology

N81,557,278.31

Others*

N219,999,328.31

VAT Allocation

N2,402,452,809.99

TOTAL

N2,935,251,864.61



ONDO

Net Statutory Allocation

N4,478,952,646.57

Share of Ecology

N40,859,426.20

Others*

N182,688,810.68

VAT Allocation

N2,285,262,675.14

TOTAL

N6,987,763,558.60

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

APRIL 2023 DISBURSEMENT

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



OSUN

Net Statutory Allocation

N1,015,231,151.10

Share of Ecology

N80,062,171.28

Others*

N182,962,111.43

VAT Allocation

N2,299,644,007.47

TOTAL

N3,577,899,441.28



OYO

Net Statutory Allocation

N1,408,610,639.67

Share of Ecology

N98,460,740.06

Others*

N269,046,109.23

VAT Allocation

N3,935,843,894.39

TOTAL

N5,711,961,383.36



PLATEAU

Net Statutory Allocation

N984,859,150.06

Share of Ecology

N45,835,096.83

Others*

N174,329,360.85

VAT Allocation

N2,180,158,381.96

TOTAL

N3,385,181,989.70



RIVERS

Net Statutory Allocation

N17,165,594,098.64

Share of Ecology

N47,336,809.37

Others*

N246,390,728.27

VAT Allocation

N6,180,146,830.08

TOTAL

N23,639,468,466.36

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

APRIL 2023 DISBURSEMENT

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



SOKOTO

Net Statutory Allocation

N1,712,101,568.85

Share of Ecology

N96,747,843.62

Others*

N175,099,372.15

VAT Allocation

N2,256,305,319.91

TOTAL

N4,240,254,104.53



TARABA

Net Statutory Allocation

N1,833,957,600.40

Share of Ecology

N84,561,657.54

Others*

N148,736,067.65

VAT Allocation

N1,935,629,881.91

TOTAL

N4,002,885,207.50



YOBE

Net Statutory Allocation

N1,974,528,396.45

Share of Ecology

N87,172,213.79

Others*

N148,150,337.34

VAT Allocation

N2,042,468,590.40

TOTAL

N4,252,319,537.98



ZAMFARA

Net Statutory Allocation

N1,484,194,234.92

Share of Ecology

N87,357,865.15

Others*

N160,697,539.52

VAT Allocation

N2,123,216,351.20

TOTAL

N3,855,465,990.78

APPENDIX

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

Beneficiaries	Statutory	Electronic Money Transfer Levy	VAT	Total
	₦	₦	₦	₦
FGN (see Table II)	243,563,731,631.69	2,173,194,214.96	30,403,961,141.47	276,140,886,988.11
State (see Table III)	123,538,779,597.55	7,243,980,716.54	101,346,537,138.22	232,129,297,452.30
LGCs (see Table IV)	95,243,220,797.51	5,070,786,501.57	70,942,575,996.75	171,256,583,295.84
13% Derivation Fund	35,101,940,941.40	-	-	35,101,940,941.40
Cost of Collection - NCS	9,408,056,712.33	-	942,010,414.16	10,350,067,126.49
Cost of Collections - FIRS	6,275,465,693.83	603,665,059.71	7,764,736,762.67	14,643,867,516.21
Cost of Collections - DPR	6,361,016,645.28	-	-	6,361,016,645.28
FIRS Refund on Cost of Collection	100,000,000.00	-	-	100,000,000.00
Transfer to NMDPRA	10,168,264,702.85	-	-	10,168,264,702.85
13% Derivation Refund to Oil Producing States on Withdrawal from ECA	28,652,775,600.72	-	-	28,652,775,600.72
13% Derivation Re-funds on Subsidy and NNPC Priority Projects 2023	62,097,034,033.54	-	-	62,097,034,033.54
13% Derivation Re-funds on Subsidy, Priority Projects from 1999 to Dec 2021	18,163,078,852.38	-	-	18,163,078,852.38
North East Development Commission	-	-	6,268,857,967.31	6,268,857,967.31
Consultancy Fee on VAT Recovered	-	-	1,117,075,572.57	1,117,075,572.57
TOTAL	638,673,365,209.07	15,091,626,492.78	218,785,754,993.15	872,550,746,695.00

Source: Office of the Accountant-General of the Federation

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

Beneficiaries	Gross Statutory Allocation	Deduction	Net Statutory Allocation	Electronic Money Transfer Levy	VAT	Total
	₦	₦	₦	₦	₦	₦
FGN (CRF Account)	224,237,680,032.97	87,661,546,071.92	136,576,133,961.05	2,028,314,600.63	28,377,030,398.70	166,981,478,960.38
Share of Derivation & Ecology	4,623,457,320.27	-	4,623,457,320.27	-	-	4,623,457,320.27
Stabilization	2,311,728,660.13	-	2,311,728,660.13	-	-	2,311,728,660.13
Development of Natural Resources	7,767,408,298.05	-	7,767,408,298.05	-	-	7,767,408,298.05
FCT-Abuja	4,623,457,320.27	560,509,315.00	4,062,948,005.27	144,879,614.33	2,026,930,742.76	6,234,758,362.36
Total	243,563,731,631.69	88,222,055,386.92	155,341,676,244.77	2,173,194,214.96	30,403,961,141.47	187,918,831,601.19

Source: Office of the Accountant-General of the Federation

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

Beneficiaries	No. of LGCs	Net Statutory Allocation	Electronic Money Transfer Levy	Net Share of Ecology	Net VAT Allocation	Total Net Amount
		₦	₦	₦	₦	₦
ABIA	17	2,154,247,702.55	180,837,904.86	41,100,689.40	2,051,114,027.89	4,427,300,324.69
ADAMAWA	21	2,141,332,900.96	168,307,328.19	87,448,131.16	2,222,682,362.11	4,619,770,722.42
AKWA IBOM	31	21,753,407,312.32	182,444,529.44	44,130,389.88	2,420,595,736.75	24,400,577,968.39
ANAMBRA	21	3,339,848,387.81	234,001,216.75	87,284,307.38	2,605,176,262.41	6,266,310,174.35
BAUCHI	20	1,560,363,230.56	188,240,247.10	105,005,946.15	2,491,076,371.89	4,344,685,795.69
BAYELSA	8	16,435,822,600.32	138,368,442.50	38,837,277.04	2,420,444,814.83	19,033,473,134.69
BENUE	23	2,787,256,116.06	184,071,711.78	49,224,931.26	2,477,064,537.36	5,497,617,296.46
BORNO	27	2,799,870,411.58	185,925,882.09	109,068,338.43	2,453,186,059.31	5,548,050,691.40
CROSS RIVER	18	1,094,910,777.01	162,908,041.13	44,137,915.94	2,065,016,331.29	3,366,973,065.37
DELTA	25	35,711,123,157.79	237,930,499.46	44,566,979.27	2,988,450,283.28	38,982,070,919.80
EBONYI	13	1,737,347,923.87	146,189,076.82	78,536,980.85	2,034,328,737.57	3,996,402,719.12
EDO	18	4,329,420,748.94	213,662,786.59	41,041,866.03	2,414,954,321.47	6,999,079,723.03
EKITI	16	1,408,856,950.76	151,563,927.98	78,492,662.89	2,055,129,228.29	3,694,042,769.92
ENUGU	17	2,489,346,785.27	186,908,250.22	88,283,450.68	2,235,014,147.05	4,999,552,633.23
GOMBE	11	1,340,820,020.28	147,695,478.76	82,687,147.37	1,972,065,335.00	3,543,267,981.41
IMO	27	1,990,794,479.32	194,258,756.52	45,636,045.06	2,293,492,668.85	4,524,181,949.76
JIGAWA	27	3,159,987,345.65	177,665,116.29	98,171,599.71	2,550,811,962.00	5,986,636,023.66
KADUNA	23	1,421,933,729.66	241,602,665.48	115,019,447.44	3,060,736,737.63	4,839,292,580.21
KANO	44	2,808,532,829.57	313,474,701.18	139,243,846.23	3,931,666,540.49	7,192,917,917.48
KATSINA	34	1,851,820,053.08	211,110,472.28	107,910,017.95	2,723,284,338.49	4,894,124,881.80
KEBBI	21	2,299,200,248.24	164,419,195.94	46,347,621.90	2,190,939,886.68	4,700,906,952.75
KOGI	21	1,718,208,126.72	171,539,979.22	48,511,968.22	2,226,233,845.90	4,164,493,920.07
KWARA	16	1,455,250,877.75	164,950,255.80	39,071,356.13	2,093,544,271.46	3,752,816,761.15
LAGOS	20	962,322,717.28	651,589,223.25	117,600,461.30	6,668,662,395.50	8,400,174,797.32
NASSARAWA	13	2,132,325,009.86	147,990,529.38	80,956,017.82	1,880,533,760.53	4,241,805,317.59
NIGER	25	1,690,335,025.01	188,224,732.08	51,992,200.20	2,561,349,985.24	4,491,901,942.53
OGUN	20	231,242,448.00	219,999,328.31	81,557,278.31	2,402,452,809.99	2,935,251,864.61
ONDO	18	4,478,952,646.57	182,688,810.68	40,859,426.20	2,285,262,675.14	6,987,763,558.60
OSUN	30	1,015,231,151.10	182,962,111.43	80,062,171.28	2,299,644,007.47	3,577,899,441.28
OYO	33	1,408,610,639.67	269,046,109.23	98,460,740.06	3,935,843,894.39	5,711,961,383.36
PLATEAU	17	984,859,150.06	174,329,360.85	45,835,096.83	2,180,158,381.96	3,385,181,989.70
RIVERS	23	17,165,594,098.64	246,390,728.27	47,336,809.37	6,180,146,830.08	23,639,468,466.36
SOKOTO	23	1,712,101,568.85	175,099,372.15	96,747,843.62	2,256,305,319.91	4,240,254,104.53
TARABA	16	1,833,957,600.40	148,736,067.65	84,561,657.54	1,935,629,881.91	4,002,885,207.50
YOBE	17	1,974,528,396.45	148,150,337.34	87,172,213.79	2,042,468,590.40	4,252,319,537.98
ZAMFARA	14	1,484,194,234.92	160,697,539.52	87,357,865.15	2,123,216,351.20	3,855,465,990.78
Total		154,863,957,402.87	7,243,980,716.53	2,660,258,697.85	94,728,683,691.72	259,496,880,508.97

Source: Office of the Accountant-General of the Federation

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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)

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