

# **Federation Account Allocation Committee (FAAC)** (August 2023 Disbursement)

**Report Date: November 2023** 

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#### **METHODOLOGY**

The Federation Account Allocation Committee (FAAC) data is provided statutorily by the Office of the Accountant General of the Federation (OAGF), and reported by the National Bureau of Statistics

#### **KEY HIGHLIGHTS**

- 1. The Federation Account Allocation Committee (FAAC) disbursed the sum of ₦1.80 trillion to the three tiers of government in August 2023 from the total revenue generated in July 2023.
- 2. The amount disbursed comprised:
- ₩1.15 trillion recorded from the Statutory Account,
- ₩56.31 billion Exchange Rate Differential,
- ₦283.91 billion from Exchange Gain,
- ₩13.37 billion from Electronic Money Transfer Levy, and
- ₦298.79 billion from Value Added Tax
- 3. The allocations to the three tiers of government for August 2023 were:
- Federal Government with a total of ₦391.93 billion
- States with a total of ₦319.52 billion, and
- Local Governments with a total of ₦236.23 billion.
- 4. The sum of ₦56.49 billion was shared among the oil-producing states from the 13% derivation fund.
- 5. The revenue generating agencies comprising Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS), and Nigerian Upstream Petroleum Regulatory Commission (NUPRC) received #15.51 billion, #39.53 billion, and #7.38 billion respectively, as cost of revenue collections.

- 6. Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that:
- ₩273.96 billion was disbursed to the FGN consolidated revenue account
- ₩6.63 billion was received as a share of derivation and ecology
- ₦3.31 billion as stabilization fund
- ₩11.14 billion for the development of natural resources, and
- ₩9.38 billion to the Federal Capital Territory (FCT)- Abuja.

#### FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

**AUGUST 2023 DISBURSEMENT** 

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





**Statutory Allocation** 

Others\*

VAT

N190.49 bn

N160.65 bn

N40.79 bn



**Statutory Allocation** N96.62 bn

Others\*

VAT

N86.93 bn

N135.97 bn



**Statutory Allocation** N74.49 bn

Others\*

VAT

N66.56 bn

N95.18 bn

North East Development

Commission

N8.40 bn

Transfer to NMDPRA

N13.72 bn

Consultancy Fee for

Recovery of Loss

Revenue from

13% Derivation Fund N56.49 bn

Cost of Collection - NCS

N15.51 bn

Cost of Collection - FIRS

N39.53 bn

Cost of Collection - NUPRC

N7.38 bn Refund to NUPRC on Cost of Collecton

N2.95 bn

Consultancy Fee N18.25 bn 13% Derivation Refund to Oil Producing States on Withdrawal from ECA N47.78 bn

13% Refunds on Subsidy, **Priority Projects** 

N18.16 bn Transfer to Non-Oil Excess Account Domestic Crude N600.00 bn

Cancellation of Tax Credit from VAT N6.76 bn

Cancellation of Tax Credit from Stamp Duty and WHT

N5.41 bn

N14.78 bn

N1,802.80 bn

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



BENEFICIARIES	NET STATUTORY ALLOCATION	OTHERS*	VAT	TOTAL
FGN (CRF Account)	N87,957,716,236.23	N147,926,501,548.87	N38,072,582,347.32	N273,956,800,132.42
Share of Derivation & Ecology	N3,615,978,322.71	N3,012,968,745.91	-	N6,628,947,068.62
Stabilization	N1,807,989,161.35	N1,506,484,372.95	-	N3,314,473,534.30
Development of Natural Resources		N5,061,787,493.11	-	N11,136,631,075.26
FCT-Abuja	N3,518,853,433.71	N3,141,362,843.95	N2,719,470,167.67	N9,379,686,445.32

N304,416,538,255.91

**TOTAL** 

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





Net Statutory Allocation

N2,178,133,560.45

Share of Ecology

N58,928,692.45

Others\*

N2,209,653,320.24

VAT Allocation

N2,751,236,894.03

**TOTAL** 

N7,197,952,467.17



ADAMAWA

Net Statutory Allocation

N2,046,262,112.80

Share of Ecology

N125,379,990.02

Others\*

N2,204,041,764.71

VAT Allocation

N2,939,260,842.22

**TOTAL** 

N7,314,944,709.75



**AKWA IBOM** 

Net Statutory Allocation

N8,924,042,572.34

Share of Ecology

N63,272,568.21

Others\*

N6,523,919,053.09

VAT Allocation

N3,228,978,427.76

**TOTAL** 

N18,740,212,621.40



Net Statutory Allocation

N2,632,620,305.36

Share of Ecology

N125,145,105.37

Others\*

N2,475,955,736.41

VAT Allocation

N3,422,084,956.63

TOTAL

N8,655,806,103.77

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





Net Statutory Allocation

N1,136,513,156.56

Share of Ecology

N150,553,754.62

Others\*

N2,635,484,866.45

VAT Allocation

N3,291,890,545.00

**TOTAL** 

N7,214,442,322.63



BAYELSA

Net Statutory Allocation

N8,168,401,348.00

Share of Ecology

N55,683,493.09

Others\*

N5,471,336,467.98

VAT Allocation

N2,907,951,771.77

**TOTAL** 

N16,603,373,080.83



**BENUE** 

Net Statutory Allocation

N2,671,836,784.13

Share of Ecology

N70,576,938.68

Others\*

N2,478,355,190.22

VAT Allocation

N3,242,625,526.66

**TOTAL** 

N8,463,394,439.69



**BORNO** 

Net Statutory Allocation

N2,923,379,693.77

Share of Ecology

N156,378,266.79

Others\*

N2,730,281,300.01

VAT Allocation

N3,180,694,175.30

**TOTAL** 

N8,990,733,435.87

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





Net Statutory Allocation

N1,477,580,187.90

Share of Ecology

N63,283,358.80

Others\*

N2,222,090,259.31

VAT Allocation

N2,786,169,352.83

**TOTAL** 

N6,549,123,158.84



DELTA

Net Statutory Allocation

N13,268,808,716.80

Share of Ecology

N63,898,534.40

Others\*

N9,513,856,870.21

VAT Allocation

N3,555,589,432.42

**TOTAL** 

N26,402,153,553.83



**EBONYI** 

Net Statutory Allocation

N1,614,975,505.56

Share of Ecology

N112,603,502.73

Others\*

N1,976,514,931.00

VAT Allocation

N2,569,962,138.93

TOTAL

N6,274,056,078.23



**EDO** 

Net Statutory Allocation

N2,964,203,510.14

Share of Ecology

N58,844,353.63

Others\*

N2,798,704,634.84

VAT Allocation

N3,089,474,601.07

TOTAL

N8,911,227,099.68

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





**EKITI** 

Net Statutory Allocation

N1,473,438,308.02

Share of

N112,539,961.24

**Ecology** 

Others\*

N1.982,423,732.41

VAT Allocation

N2,713,135,298.83

**TOTAL** 

N6,281,537,300.50



Net Statutory Allocation

N2,229,996,670.02

Share of Ecology

N126,577,641.17

Others\*

N2,244,239,205.69

VAT Allocation

N2,977,651,431.79

**TOTAL** 

N7,578,464,948.67



Net Statutory Allocation

N960,670,538.05

Share of Ecology

N118,553,862.45

Others\*

N2,075,337,472.69

VAT Allocation

N2,749,748,739.93

**TOTAL** 

N5,904,310,613.11



**IMO** 

Net Statutory Allocation

N1,685,942,676.56

Share of Ecology

N65,431,322.53

Others\*

N2,577,529,928.74

VAT Allocation

N3,078,167,947.87

**TOTAL** 

N7,407,071,875.71

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





JIGAWA

Net Statutory Allocation

N2,632,372,719.73

Share of Ecology

N140,754,914.13

Others\*

N2,466,805,975.17

VAT Allocation

N3,331,176,520.01

**TOTAL** 

N8,571,110,129.03



**KADUNA** 

Net Statutory Allocation

N1,322,665,304.54

Share of Ecology

N164,910,753.17

Others\*

N2,918,594,277.19

VAT Allocation

N3,869,906,183.09

**TOTAL** 

N8,276,076,518.00



**KANO** 

Net Statutory Allocation

N2,968,659,499.63

Share of Ecology

N199,642,826.21

Others\*

N3,548,549,735.11

VAT Allocation

N5,256,961,453.61

**TOTAL** 

N11,973,813,514.55



**KATSINA** 

Net Statutory Allocation

N1,988,824,013.70

Share of Ecology

N154,717,508.48

Others\*

N2,724,257,154.36

VAT Allocation

N3,615,492,302.41

TOTAL

N8,483,290,978.95

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





Net Statutory Allocation

N2,401,334,662.25

Share of Ecology

N66,451,555.84

Others\*

N2,323,803,076.08

VAT Allocation

N2,861,355,617.12

**TOTAL** 

N7,652,944,911.30



KOGI

Net Statutory Allocation

N1,923,528,431.23

Share of Ecology

N69,554,717.88

Others\*

N2,433,151,662.10

VAT Allocation

N2,976,349,577.69

**TOTAL** 

N7,402,584,388.89



**KWARA** 

Net Statutory Allocation

N1,533,041,459.89

Share of Ecology

N56,019,107.30

**Net Statutory** 

Allocation

N683,620,356.24

Others\*

N1,983,886,721.79

VAT Allocation

N2,684,663,670.73

**TOTAL** 

N6,257,610,959.71



Ecology

N168,611,318.15

Share of

Others\*

N3,387,213,743.47

VAT Allocation

N10,093,499,518.46

TOTAL

N14,332,944,936.32

LAGOS

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





**NASSARAWA** 

Net Statutory Allocation

N2,085,943,118.10

Share of Ecology

N116,071,831.07

Others\*

N2.035.085.580.93

VAT Allocation

N2,471,956,509.01

**TOTAL** 

N6,709,057,039.11



**NIGER** 

Net Statutory Allocation

N1,756,074,560.94

Share of Ecology

N74,544,549.51

Others\*

N2,610,319,704.53

VAT Allocation

N3,281,261,005.06

**TOTAL** 

N7,722,199,820.03



**OGUN** 

Net Statutory Allocation

N1,235,697,770.81

Share of Ecology

N116,933,896.76

Others\*

N2,118,526,813.03

VAT Allocation

N3,208,380,848.39

**TOTAL** 

N6,679,539,328.98



**ONDO** 

Net Statutory Allocation

N2,694,030,747.47

Share of Ecology

N58,582,777.95

Others\*

N2,828,629,693.79

VAT Allocation

N3,109,283,219.42

**TOTAL** 

N8,690,526,438.63

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





**OSUN** 

Net Statutory Allocation

N1,915,191,213.35

Share of Ecology

N114,790,266.01

Others\*

N2,047,742,451.69

VAT Allocation

N2,985,176,463.24

**TOTAL** 

N7,062,900,394.29



Net Statutory Allocation

N1,106,267,941.67

Share of Ecology

N141,169,473.18

Others\*

N2,547,976,794.18

VAT Allocation

N5,523,852,645.91

**TOTAL** 

N9,319,266,854.94



**PLATEAU** 

Net Statutory Allocation

N1,167,332,192.51

Share of Ecology

N65,716,715.81

Others\*

N2,309,991,604.60

VAT Allocation

N2,934,844,576.54

**TOTAL** 

N6,477,885,089.46



**RIVERS** 

Net Statutory Allocation

N8,901,329,468.06

Share of Ecology

N67,869,817.32

Others\*

N6,068,605,081.62

VAT Allocation

N9,417,381,280.59

TOTAL

N24,455,185,647.58

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





**SOKOTO** 

Net Statutory Allocation

N1,858,943,580.02

Share of Ecology

N138,713,583.79

Others\*

N2,428,859,390.43

VAT Allocation

N2,990,021,201.10

**TOTAL** 

N7,416,537,755.34



**TARABA** 

Net Statutory Allocation

N2,203,720,381.22

Share of Ecology

N121,241,467.80

Others\*

N2,119,518,480.80

VAT Allocation

N2,607,994,661.47

**TOTAL** 

N7,052,474,991.29



YOBE

Net Statutory Allocation

N1,968,259,812.68

Share of Ecology

N124,984,389.61

Others\*

N2,181,247,187.20

VAT Allocation

N2,700,034,308.01

**TOTAL** 

N6,974,525,697.49



ZAMFARA

Net Statutory Allocation

N1,704,098,020.82

Share of Ecology

N125,250,569.87

Others\*

N2,196,889,357.23

VAT Allocation

N2,851,441,291.89

**TOTAL** 

N6,877,679,239.81

#### **APPENDIX**

Summary of Gross Rev	venue Allocation by Fe	deration Account	Allocation Comm	ittee for the Month o	of July, 2023 Shared	in August, 2023
Beneficiaries	Statutory	Exchange Rate Differential	Exchange Gain	Electronic Money Transfer Levy (EMTL)	Value Added Tax	Total
FGN (see Table II)	190,489,738,040.16	17,444,972,752.91	141,278,220,781.22	1,925,911,470.65	40,792,052,514.99	391,930,895,559.93
State (see Table III)	96,618,940,782.71	8,848,323,309.75	71,658,201,580.75	6,419,704,902.18	135,973,508,383.29	319,518,678,958.67
LGCs (see Table IV)	74,489,153,447.75	6,821,686,384.02	55,245,469,781.57	4,493,793,431.53	95,181,455,868.30	236,231,558,913.16
13% Derivation Fund	35,821,757,805.00	4,948,215,767.89	15,723,185,165.62	-	_	56,493,158,738.51
Cost of Collection - NCS	14,006,090,220.28	_	-	-	1,502,644,665.96	15,508,734,886.24
Cost of Collections - FIRS	28,817,514,778.83	-	-	534,975,408.51	10,178,579,821.50	39,531,070,008.84
Refund to NUPRC on Cost of Collection	2,952,771,383.33		-	-	_	2,952,771,383.33
Cost of Collections - NUPRC	7,380,177,486.60	-	-	-	-	7,380,177,486.60
Transfer to NMDPRA	13,717,652,766.16	-	-	-		13,717,652,766.16
13% Derivation Refund to Oil Producing States on With- drawal from ECA	47,779,156,550.53	-	-	-	-	47,779,156,550.53
13% Refunds on Subsidy, Priority Projects	18,163,078,852.38	-	-	-	-	18,163,078,852.38
Cancellation of Tax Credit from VAT	_	-	-		6,758,915,398.08	6,758,915,398.08
North East Development Commission	_	-	-	-	8,402,370,932.49	8,402,370,932.49
Cancellation of Tax Credit from Stamp Duty & WHT	5,407,132,318.44	-	-	-	-	5,407,132,318.44
Consultancy fee for Recovery of loss revenue from domestic crude	14,781,214,187.10	-	-	-		14,781,214,187.10
Cosultancy Fee		18,246,989,033.49	-	-		18,246,989,033.49
Transfer to Non-Oil Excess Account	600,000,000,000.00	-		-	-	600,000,000,000.00
TOTAL	1,150,424,378,619.26	56,310,187,248.06	283,905,077,309.16	13,374,385,212.87	298,789,527,584.60	1,802,803,555,973.95

Distribution of 1	Revenue Allocat	Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of July, 2023 Shared in August, 2023	deration Accou	nt Allocation Co	mmittee for the	Month of July	', 2023 Shared in	August, 2023
Beneficiaries	Gross Statutory Allocation	Total Deduction	Net Statutory Allocation	Exchange Rate	Exchange Gain	Electronic Money Transfer Levy (EMTL)	Value Added Tax	Total
FGN (CRF Account)	175,374,948,651.25	87,417,232,415.02	87,957,716,236.23	16,060,766,486.64	130,068,217,689.62		38,072,582,347.32	273,956,800,132.42
Share of Derivation & Ecology	3,615,978,322.71		3,615,978,322.71	331,149,824.47	2,681,818,921.44	-		6,628,947,068.62
Stabilization	1,807,989,161.35		1,807,989,161.35	165,574,912.23	1,340,909,460.72	-		3,314,473,534.30
Development of Natural Resources	6.074.843.582.15		6.074.843.582.15	556,331,705.10	4.505.455.788.01			11.136.631.075.26
FCT-Abuja		97,124,889.00		331,149,824.47	2,681,818,921.44 128,394,098.04	128,394,098.04	2,719,470,167.67	9,379,686,445.32
Total	190,489,738,040.16	87,514,357,304.02	102,975,380,736.14	17,444,972,752.91	141,278,220,781.23  1,925,911,470.65		40,792,052,514.99	304,416,538,255.91

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

S/n	Beneficiaries	No. of LGC s	Net Statutory Allocation	Exchange Rate Dif- ferential	Exchange Gain	Electronic Money Transfer Levy (EMTL)	Net Share of Ecology	Net VAT Allocation	Total Net Amount
1	ABIA	17	2,178,133,560.45	240,221,804.52	1,810,055,647.65	159,375,868.08	58,928,692.45	2,751,236,894.03	7,197,952,467.17
2	ADAMAWA	21	2,046,262,112.80	226,177,323.48	1,831,698,466.61	146,165,974.62	125,379,990.02	2,939,260,842.22	7,314,944,709.75
3	AKWA IBOM	31	8,924,042,572.34	1,260,068,569.87	5,103,641,067.88	160,209,415.34	63,272,568.21	3,228,978,427.76	18,740,212,621.40
4	ANAMBRA	21	2,632,620,305.36	279,636,890.76	1,987,874,792.92	208,444,052.73	125,145,105.37	3,422,084,956.63	8,655,806,103.77
5	BAUCHI	20	1,136,513,156.56	271,589,152.72	2,199,466,449.34	164,429,264.39	150,553,754.62	3,291,890,545.00	7,214,442,322.63
6	BAYELSA	8	8,168,401,348.00	1,032,658,380.39	4,316,938,361.79	121,739,725.79	55,683,493.09	2,907,951,771.77	16,603,373,080.83
7	BENUE	23	2,671,836,784.13	254,632,387.29	2,062,141,978.63	161,580,824.30	70,576,938.68	3,242,625,526.66	8,463,394,439.69
8	BORNO	27	2,923,379,693.77	282,096,192.73	2,284,557,778.48	163,627,328.81	156,378,266.79	3,180,694,175.30	8,990,733,435.87
9	CROSS RIVER	18	1,477,580,187.90	228,318,102.61	1,849,035,579.80	144,736,576.90	63,283,358.80	2,786,169,352.83	6,549,123,158.84
10	DELTA	25	13,268,808,716.80	1,996,068,601.93	7,308,889,865.48	208,898,402.80	63,898,534.40	3,555,589,432.42	26,402,153,553.83
11	EBONYI	13	1,614,975,505.56	203,129,373.81	1,645,044,502.33	128,341,054.86	112,603,502.73	2,569,962,138.93	6,274,056,078.23
12	EDO	18	2,964,203,510.14	371,116,597.12	2,237,757,453.13	189,830,584.59	58,844,353.63	3,089,474,601.07	8,911,227,099.68
13	EKITI	16	1,473,438,308.02	203,014,749.09	1,644,116,213.31	135,292,770.01	112,539,961.24	2,713,135,298.83	6,281,537,300.50
14	ENUGU	17	2,229,996,670.02	228,337,808.00	1,849,195,164.05	166,706,233.64	126,577,641.17	2,977,651,431.79	7,578,464,948.67
15	GOMBE	11	960,670,538.05	213,863,434.60	1,731,974,360.62	129,499,677.47	118,553,862.45	2,749,748,739.93	5,904,310,613.11
16	IMO	27	1,685,942,676.56	291,541,157.59	2,112,402,176.39	173,586,594.77	65,431,322.53	3,078,167,947.87	7,407,071,875.71
17	ЛGAWA	27	2,632,372,719.73	253,912,683.66	2,056,313,454.26	156,579,837.25	140,754,914.13	3,331,176,520.01	8,571,110,129.03
18	KADUNA	23	1,322,665,304.54	297,488,241.60	2,409,210,382.40	211,895,653.20	164,910,753.17	3,869,906,183.09	8,276,076,518.00
19	KANO	44	2,968,659,499.63	360,142,635.79	2,916,617,384.98	271,789,714.34	199,642,826.21	5,256,961,453.61	11,973,813,514.55
20	KATSINA	34	1,988,824,013.70	279,100,293.09	2,260,295,466.56	184,861,394.70	154,717,508.48	3,615,492,302.41	8,483,290,978.95
21	KEBBI	21	2,401,334,662.25	239,748,544.21	1,941,605,082.51	142,449,449.36	66,451,555.84	2,861,355,617.12	7,652,944,911.30
22	KOGI	21	1,923,528,431.23	250,944,348.01	2,032,274,369.45	149,932,944.64	69,554,717.88	2,976,349,577.69	7,402,584,388.89
23	KWARA	16	1,533,041,459.89	202,109,630.88	1,636,786,107.83	144,990,983.09	56,019,107.30	2,684,663,670.73	6,257,610,959.71
24	LAGOS	20	683,620,356.24	304,163,819.43	2,463,272,591.11	619,777,332.93	168,611,318.15	10,093,499,518.46	14,332,944,936.32
25	NASSARAWA	13	2,085,943,118.10	209,386,011.88	1,695,713,924.77	129,985,644.29	116,071,831.07	2,471,956,509.01	6,709,057,039.11
26	NIGER	25	1,756,074,560.94	268,947,009.55	2,178,069,036.36	163,303,658.62	74,544,549.51	3,281,261,005.06	7,722,199,820.03
27	OGUN	20	1,235,697,770.81	210,941,122.15	1,708,307,995.08	199,277,695.81	116,933,896.76	3,208,380,848.39	6,679,539,328.98
28	ONDO	18	2,694,030,747.47	375,763,721.59	2,291,121,088.21	161,744,883.99	58,582,777.95	3,109,283,219.42	8,690,526,438.63
29	OSUN	30	1,915,191,213.35	207,074,152.10	1,676,991,313.95	163,676,985.64	114,790,266.01	2,985,176,463.24	7,062,900,394.29
30	ОҮО	33	1,106,267,941.67	254,660,521.14	2,062,369,820.76	230,946,452.28	141,169,473.18	5,523,852,645.91	9,319,266,854.94
31	PLATEAU	17	1,167,332,192.51	237,097,337.23	1,920,134,266.23	152,760,001.14	65,716,715.81	2,934,844,576.54	6,477,885,089.46
32	RIVERS	23	8,901,329,468.06	1,103,811,104.94	4,744,234,794.83	220,559,181.85	67,869,817.32	9,417,381,280.59	24,455,185,647.58
33	SOKOTO	23	1,858,943,580.02	250,230,256.86	2,026,491,297.88	152,137,835.69	138,713,583.79	2,990,021,201.10	7,416,537,755.34
34	TARABA	16	2,203,720,381.22	218,711,699.35	1,771,238,063.00	129,568,718.45	121,241,467.80	2,607,994,661.47	7,052,474,991.29
35	YOBE	17	1,968,259,812.68	225,463,686.12	1,825,919,070.03	129,864,431.05	124,984,389.61	2,700,034,308.01	6,974,525,697.49
36	ZAMFARA	14	1,704,098,020.82	225,943,857.94	1,829,807,744.49	141,137,754.80	125,250,569.87	2,851,441,291.89	6,877,679,239.81
37	SOKU DERIVA- TION		123,374,640.04	-	28,914,009.82	-			152,288,649.86
	Total		100,531,115,541.35	13,558,111,204.03	85,450,477,122.92	6,419,704,902.18	3,814,183,386.01	127,255,654,936.79	337,029,247,093.27

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