



NATIONAL BUREAU OF STATISTICS

# Federation Account Allocation Committee (FAAC)

(January 2022 Disbursement)

**Report Date: July 2022**

**Data Source: National Bureau of Statistics (NBS)**

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## EXECUTIVE SUMMARY

The Federation Account Allocation Committee (FAAC) disbursed the sum of N766.47bn to the three tiers of government in January 2022 from the total revenue generated in December 2021. The amount disbursed comprised of N560.07bn from the Statutory Account, N5.15bn from Exchange Gain difference, and N201.26bn from Valued Added Tax (VAT). The Federal Government received a total of N279.46bn from the N766.47bn, States and Local Governments received a total of N221.19bn and N163.88bn respectively. The sum of N35.30bn 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 N10.10bn, N13.47bn, and N6.43bn 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 N196.37bn was disbursed to the FGN consolidated revenue account; N4.77bn received as a share of derivation and ecology; N2.39bn as stabilization fund; N8.02bn for the development of natural resources; and N6.53bn to the Federal Capital Territory (FCT) Abuja.

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## JANUARY 2022 DISBURSEMENT

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of December, 2021 Shared in January, 2022



**FGN**  
**N279.46 bn**

**Statutory Allocation**  
N248.88 bn

**Others\***  
N2.46 bn

**VAT**  
N28.11 bn



**STATE**  
**N221.19 bn**

**Statutory Allocation**  
N126.24 bn

**Others\***  
N1.25 bn

**VAT**  
N93.70 bn



**LGCs**  
**N163.88 bn**

**Statutory Allocation**  
N97.32 bn

**Others\***  
N0.96 bn

**VAT**  
N65.59 bn

**13% Derivation Fund**  
N35.30 bn

**Cost of Collection - NCS**  
N10.10 bn

**Cost of Collection - FIRS**  
N13.47 bn

**Cost of Collections - DPR**  
N6.43 bn

**13% Derivation Refund to Oil Producing States**  
N23.92 bn

**FIRS Refund**  
N4.00 bn

**Refund of FIRS Cost of Collection**  
N0.10 bn

**Police Trust Fund**  
N2.83 bn

**North East Development Commission**  
N5.80 bn








**N766.47 bn**

*NB:- Others\* for this month is the sum of Exchange gain. See tables in appendix for details*

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2022 DISBURSEMENT

Distribution of Revenue Allocation to FGN by  
Federation Account Allocation Committee for the Month  
of December, 2021 Shared in January, 2022



BENEFICIARIES	STATUTORY ALLOCATION	OTHERS*	VAT	TOTAL
 <b>FGN (CRF Account)</b>	N167,864,600,543.65	N2,265,710,919.88	N26,237,260,861.64	N196,367,572,325.17
 <b>Share of Derivation &amp; Ecology</b>	N4,724,460,890.71	N46,715,689.07	-	N4,771,176,579.78
 <b>Stabilization</b>	N2,362,230,445.36	N23,357,844.53	-	N2,385,588,289.89
 <b>Development of Natural Resources</b>	N7,937,094,296.40	N78,482,357.64	-	N8,015,576,654.03
 <b>FCT-Abuja</b>	N4,612,341,035.71	N46,715,689.07	N1,874,090,061.55	N6,533,146,786.33
<b>TOTAL</b>	<b>N218,073,060,635.20</b>			

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2022 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by  
Federation Account Allocation Committee for the Month  
of December, 2021 Shared in January, 2022



**ABIA**

**Net Statutory  
Allocation**

**N2,620,798,339**

**Share of  
Ecology**

**N42,413,855**

**Others\***

**N36,170,455**

**VAT  
Allocation**

**N1,967,629,848**

**TOTAL**

**N4,667,012,496**



**ADAMAWA**

**Net Statutory  
Allocation**

**N2,590,588,753**

**Share of  
Ecology**

**N90,242,095**

**Others\***

**N31,907,097**

**VAT  
Allocation**

**N2,093,527,292**

**TOTAL**

**N4,806,265,237**



**AKWA IBOM**

**Net Statutory  
Allocation**

**N9,279,765,366**

**Share of  
Ecology**

**N45,540,354**

**Others\***

**N144,729,312**

**VAT  
Allocation**

**N2,199,262,903**

**TOTAL**

**N11,669,297,935**



**ANAMBRA**

**Net Statutory  
Allocation**

**N2,780,549,672**

**Share of  
Ecology**

**N90,073,037**

**Others\***

**N31,847,323**

**VAT  
Allocation**

**N2,372,491,106**

**TOTAL**

**N5,274,961,137**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2022 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by  
Federation Account Allocation Committee for the Month  
of December, 2021 Shared in January, 2022



**BAUCHI**

**Net Statutory  
Allocation**

**N2,613,544,113**

**Share of  
Ecology**

**N108,360,882**

**Others\***

**N38,313,396**

**VAT  
Allocation**

**N2,291,055,923**

**TOTAL**

**N5,051,274,314**



**BAYELSA**

**Net Statutory  
Allocation**

**N8,297,892,637**

**Share of  
Ecology**

**N40,078,126**

**Others\***

**N114,406,011**

**VAT  
Allocation**

**N1,756,598,690**

**TOTAL**

**N10,208,975,464**



**BENUE**

**Net Statutory  
Allocation**

**N2,527,318,795**

**Share of  
Ecology**

**N50,797,666**

**Others\***

**N35,921,286**

**VAT  
Allocation**

**N2,243,833,279**

**TOTAL**

**N4,857,871,026**



**BORNO**

**Net Statutory  
Allocation**

**N3,399,678,963**

**Share of  
Ecology**

**N112,553,067**

**Others\***

**N39,795,636**

**VAT  
Allocation**

**N2,246,702,400**

**TOTAL**

**N5,798,730,067**



# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2022 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by  
Federation Account Allocation Committee for the Month  
of December, 2021 Shared in January, 2022



CROSS RIVER

### Net Statutory Allocation

N1,479,825,764

### Others\*

N32,209,099

### VAT Allocation

N1,916,945,654

### Share of Ecology

N45,548,120

### TOTAL

N3,474,528,638



DELTA

### Net Statutory Allocation

N12,304,865,972

### Others\*

N187,475,765

### VAT Allocation

N2,335,106,804

### Share of Ecology

N45,990,892

### TOTAL

N14,873,439,434



EBONYI

### Net Statutory Allocation

N2,358,273,582

### Others\*

N28,655,696

### VAT Allocation

N1,877,690,396

### Share of Ecology

N81,046,234

### TOTAL

N4,345,665,907



EDO

### Net Statutory Allocation

N3,094,462,617

### Others\*

N44,455,894

### VAT Allocation

N2,185,309,349

### Share of Ecology

N42,353,152

### TOTAL

N5,366,581,012



# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2022 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by  
Federation Account Allocation Committee for the Month  
of December, 2021 Shared in January, 2022



**EKITI**

**Net Statutory  
Allocation**

**N1,561,397,306**

**Share of  
Ecology**

**N81,000,500**

**Others\***

**N28,639,526**

**VAT  
Allocation**

**N1,851,113,164**

**TOTAL**

**N3,522,150,496**



**ENUGU**

**Net Statutory  
Allocation**

**N2,647,800,447**

**Share of  
Ecology**

**N91,104,103**

**Others\***

**N32,211,879**

**VAT  
Allocation**

**N2,139,939,176**

**TOTAL**

**N4,911,055,605**



**GOMBE**

**Net Statutory  
Allocation**

**N2,220,910,326**

**Share of  
Ecology**

**N85,328,998**

**Others\***

**N30,169,962**

**VAT  
Allocation**

**N1,911,236,573**

**TOTAL**

**N4,247,645,860**



**IMO**

**Net Statutory  
Allocation**

**N2,337,118,724**

**Share of  
Ecology**

**N47,094,115**

**Others\***

**N45,322,535**

**VAT  
Allocation**

**N2,114,312,800**

**TOTAL**

**N4,543,848,174**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2022 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by  
Federation Account Allocation Committee for the Month  
of December, 2021 Shared in January, 2022



**JIGAWA**

**Net Statutory  
Allocation**

**N3,251,186,019**

**Share of  
Ecology**

**N101,308,178**

**Others\***

**N35,819,756**

**VAT  
Allocation**

**N2,382,338,532**

**TOTAL**

**N5,770,652,486**



**KADUNA**

**Net Statutory  
Allocation**

**N3,198,773,634**

**Share of  
Ecology**

**N118,694,314**

**Others\***

**N41,967,011**

**VAT  
Allocation**

**N2,688,474,439**

**TOTAL**

**N6,047,909,397**



**KANO**

**Net Statutory  
Allocation**

**N3,767,477,096**

**Share of  
Ecology**

**N143,692,681**

**Others\***

**N50,805,739**

**VAT  
Allocation**

**N3,789,957,929**

**TOTAL**

**N7,751,933,444**



**KATSINA**

**Net Statutory  
Allocation**

**N2,555,640,925**

**Share of  
Ecology**

**N111,357,738**

**Others\***

**N39,373,001**

**VAT  
Allocation**

**N2,580,047,235**

**TOTAL**

**N5,286,418,899**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2022 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by  
Federation Account Allocation Committee for the Month  
of December, 2021 Shared in January, 2022



**KEBBI**

**Net Statutory  
Allocation**

**N2,992,207,553**

**Share of  
Ecology**

**N47,828,426**

**Others\***

**N33,821,605**

**VAT  
Allocation**

**N2,012,069,954**

**TOTAL**

**N5,085,927,539**



**KOGI**

**Net Statutory  
Allocation**

**N2,496,394,740**

**Share of  
Ecology**

**N50,061,923**

**Others\***

**N35,401,010**

**VAT  
Allocation**

**N2,119,965,237**

**TOTAL**

**N4,701,822,910**



**KWARA**

**Net Statutory  
Allocation**

**N1,640,635,938**

**Share of  
Ecology**

**N40,319,684**

**Others\***

**N28,511,840**

**VAT  
Allocation**

**N2,022,386,251**

**TOTAL**

**N3,731,853,712**



**LAGOS**

**Net Statutory  
Allocation**

**N610,270,093**

**Share of  
Ecology**

**N121,357,791**

**Others\***

**N42,908,742**

**VAT  
Allocation**

**N12,263,453,100**





**TOTAL**

**N13,037,989,726**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2022 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by  
Federation Account Allocation Committee for the Month  
of December, 2021 Shared in January, 2022



	<b>Net Statutory Allocation</b>	<b>Others*</b>	<b>VAT Allocation</b>
<b>NASSARAWA</b>	<b>N2,510,263,380</b>	<b>N29,538,327</b>	<b>N1,767,571,845</b>
	<b>Share of Ecology</b>	<b>TOTAL</b>	
	<b>N83,542,559</b>	<b>N4,390,916,111</b>	
	<b>Net Statutory Allocation</b>	<b>Others*</b>	<b>VAT Allocation</b>
<b>NIGER</b>	<b>N3,151,060,020</b>	<b>N37,940,666</b>	<b>N2,171,867,208</b>
	<b>Share of Ecology</b>	<b>TOTAL</b>	
	<b>N53,653,349</b>	<b>N5,414,521,243</b>	
	<b>Net Statutory Allocation</b>	<b>Others*</b>	<b>VAT Allocation</b>
<b>OGUN</b>	<b>N1,406,304,076</b>	<b>N29,757,708</b>	<b>N2,187,249,032</b>
	<b>Share of Ecology</b>	<b>TOTAL</b>	
	<b>N84,163,030</b>	<b>N3,707,473,846</b>	
	<b>Net Statutory Allocation</b>	<b>Others*</b>	<b>VAT Allocation</b>
<b>ONDO</b>	<b>N2,389,621,287</b>	<b>N43,454,628</b>	<b>N2,102,125,268</b>
	<b>Share of Ecology</b>	<b>TOTAL</b>	
	<b>N42,164,883</b>	<b>N4,577,366,066</b>	

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2022 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by  
Federation Account Allocation Committee for the Month  
of December, 2021 Shared in January, 2022



**OSUN**

**Net Statutory  
Allocation**

**N1,117,325,239**

**Share of  
Ecology**

**N82,620,154**

**Others\***

**N29,212,190**

**VAT  
Allocation**

**N2,029,985,523**

**TOTAL**

**N3,259,143,106**



**OYO**

**Net Statutory  
Allocation**

**N1,430,834,622**

**Share of  
Ecology**

**N101,606,556**

**Others\***

**N35,925,255**

**VAT  
Allocation**

**N3,764,068,448**

**TOTAL**

**N5,332,434,881**



**PLATEAU**

**Net Statutory  
Allocation**

**N1,592,522,349**

**Share of  
Ecology**

**N47,299,526**

**Others\***

**N33,447,596**

**VAT  
Allocation**

**N2,146,929,859**

**TOTAL**

**N3,820,199,330**



**RIVERS**

**Net Statutory  
Allocation**

**N8,956,942,453**

**Share of  
Ecology**

**N48,849,218**

**Others\***

**N111,820,986**

**VAT  
Allocation**

**N5,178,298,007**

**TOTAL**

**N14,295,910,665**



# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) JANUARY 2022 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by  
Federation Account Allocation Committee for the Month  
of December, 2021 Shared in January, 2022



**SOKOTO**

**Net Statutory  
Allocation**

**N2,585,656,228**

**Share of  
Ecology**

**N99,838,933**

**Others\***

**N35,300,272**

**VAT  
Allocation**

**N2,173,199,663**

**TOTAL**

**N4,893,995,096**



**TARABA**

**Net Statutory  
Allocation**

**N1,964,903,442**

**Share of  
Ecology**

**N87,263,399**

**Others\***

**N30,853,913**

**VAT  
Allocation**

**N1,927,766,744**

**TOTAL**

**N4,010,787,498**



**YOBE**

**Net Statutory  
Allocation**

**N2,328,465,163**

**Share of  
Ecology**

**N89,957,362**

**Others\***

**N31,806,423**

**VAT  
Allocation**

**N1,887,413,657**

**TOTAL**

**N4,337,642,605**



**ZAMFARA**

**Net Statutory  
Allocation**

**N1,988,359,175**

**Share of  
Ecology**

**N90,148,945**

**Others\***

**N31,874,162**

**VAT  
Allocation**

**N2,006,579,788**

**TOTAL**

**N4,116,962,069**



## 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, 2021 Shared in January, 2022

S/n	Beneficiaries	Statutory	Exchange Gain Difference	VAT	Total
		₦	₦	₦	₦
1	FGN (see Table II)	248,884,599,722.68	2,460,982,500.19	28,111,350,923.18	279,456,933,146.05
2	State (see Table III)	126,237,594,999.81	1,248,243,211.94	93,704,503,077.28	221,190,341,289.02
3	LGCs (see Table IV)	97,323,894,348.65	962,343,194.83	65,593,152,154.09	163,879,389,697.58
4	13% Derivation Fund	34,820,078,035.78	477,163,784.05	-	35,297,241,819.83
5	Cost of Collection - NCS	9,264,356,874.99	-	834,728,837.63	10,099,085,712.62
6	Cost of Collections - FIRS	6,256,901,653.45	-	7,215,486,203.37	13,472,387,856.82
7	Cost of Collections - DPR	6,431,827,071.47	-	-	6,431,827,071.47
8	FIRS Refund on Cost of Collection	100,000,000.00	-	-	100,000,000.00
9	FIRS Refund	4,000,000,000.00	-	-	4,000,000,000.00
10	NCS Refund	486,434.02	-	-	486,434.02
11	Police Trust Fund	2,826,074,940.49	-	-	2,826,074,940.49
12	13% Derivation Refund to Oil Producing States	23,920,441,326.36	-	-	23,920,441,326.36
13	North East Development Commission	-	-	5,796,154,829.52	5,796,154,829.52
	<b>TOTAL</b>	<b>560,066,255,407.70</b>	<b>5,148,732,691.01</b>	<b>201,255,376,025.07</b>	<b>766,470,364,123.78</b>

**Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the  
Month of December, 2021 Shared in January, 2022**

	0	1	2	3	4=2-3	5	6	7
S/ Beneficiaries		Gross Statutory Allocation	Less Deduction	Net Statutory Allocation	Exchange Gain Allocation	VAT	Total	
		₦	₦	₦	₦	₦	₦	
1 FGN (CRF Account)		229,136,353,199.50	61,271,752,655.85	167,864,600,543.65	2,265,710,919.88	##### ####	196,367,572,325.17	
2 Share of Derivation & Ecology		4,724,460,890.71	-	4,724,460,890.71	46,715,689.07	-	4,771,176,579.78	
3 Stabilization		2,362,230,445.36	-	2,362,230,445.36	23,357,844.53	-	2,385,588,289.89	
4 Development of Natural Resources		7,937,094,296.40	-	7,937,094,296.40	78,482,357.64	-	8,015,576,654.03	
5 FCT-Abuja		4,724,460,890.71	112,119,855.00	4,612,341,035.71	46,715,689.07	1,874,090,061.55	6,533,146,786.33	
<b>Total</b>		<b>248,884,599,722.68</b>	<b>61,383,872,510.85</b>	<b>187,500,727,211.83</b>	<b>2,460,982,500.19</b>	<b>##### ####</b>	<b>218,073,060,635.20</b>	

**Details of Distribution of Ecology Revenue Allocation to States by Federation Account Allocation Committee for the month of December, 2021 Shared in January, 2022**

S/N	States	Gross Statutory Allocation	Exchange Gain	Total
		₦	₦	₦
1	ABIA	83,997,141.61	830,567.64	84,827,709.25
2	ADAMAWA	89,358,513.99	883,581.14	90,242,095.13
3	AKWA IBOM	90,188,915.64	891,792.19	91,080,707.83
4	ANAMBRA	89,191,111.33	881,925.86	90,073,037.19
5	BAUCHI	107,299,895.19	1,060,986.36	108,360,881.54
6	BAYELSA	79,371,424.35	784,828.34	80,156,252.68
7	BENUE	100,600,588.03	994,743.29	101,595,331.33
8	BORNO	111,451,034.07	1,102,033.01	112,553,067.08
9	CROSS RIVER	90,204,296.58	891,944.28	91,096,240.86
10	DELTA	91,081,169.79	900,614.84	91,981,784.63
11	EBONYI	80,252,691.62	793,542.35	81,046,233.96
12	EDO	83,876,924.79	829,378.93	84,706,303.72
13	EKITI	80,207,405.49	793,094.56	81,000,500.05
14	ENUGU	90,212,081.82	892,021.26	91,104,103.08
15	GOMBE	84,493,522.24	835,475.88	85,328,998.12
16	IMO	93,266,010.76	922,218.65	94,188,229.42
17	JIGAWA	100,316,246.32	991,931.71	101,308,178.03
18	KADUNA	117,532,150.39	1,162,163.37	118,694,313.77
19	KANO	142,285,752.89	1,406,928.14	143,692,681.04
20	KATSINA	110,267,409.05	1,090,329.27	111,357,738.32
21	KEBBI	94,720,254.50	936,598.28	95,656,852.78
22	KOGI	99,143,511.33	980,335.65	100,123,846.98
23	KWARA	79,849,809.88	789,558.63	80,639,368.51
24	LAGOS	120,169,548.81	1,188,242.09	121,357,790.90
25	NASSARAWA	82,724,574.61	817,984.44	83,542,559.05
26	NIGER	106,256,032.86	1,050,664.60	107,306,697.45
27	OGUN	83,338,970.17	824,059.61	84,163,029.79
28	ONDO	83,504,074.01	825,692.17	84,329,766.17
29	OSUN	81,811,201.20	808,952.96	82,620,154.16
30	OYO	100,611,703.20	994,853.20	101,606,556.40
31	PLATEAU	93,672,811.23	926,241.12	94,599,052.34
32	RIVERS	96,741,848.82	956,587.90	97,698,436.72
33	SOKOTO	98,861,387.01	977,545.99	99,838,933.00
34	TARABA	86,408,982.76	854,416.04	87,263,398.81
35	YOBE	89,076,568.95	880,793.26	89,957,362.21
36	ZAMFARA	89,266,276.03	882,669.09	90,148,945.12
	<b>Total</b>	<b>3,401,611,841.31</b>	<b>33,635,296.13</b>	<b>3,435,247,137.44</b>

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