



NATIONAL BUREAU OF STATISTICS

# Federation Account Allocation Committee (FAAC)

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(May 2025 Disbursement)

Report Date: July 2025



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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 ₦2.85 trillion to the three tiers of government in May 2025 from the total revenue generated in April 2025
2. The amount disbursed comprised:
  - ₦2.08 trillion recorded from the Statutory Account,
  - ₦81.41 billion from Exchange Gain,
  - ₦40.48 billion from Electronic Money Transfer Levy (EMTL), and
  - ₦642.26 billion from Value Added Tax.
3. The allocations to the three tiers of government for January 2025 were:
  - Federal Government with a total of ₦565.31 billion
  - States with a total of ₦556.74 billion, and
  - Local Governments with a total of ₦406.63 billion.
4. The sum of ₦152.55 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 ₦28.62 billion, ₦46.28 billion, and ₦26.15 billion respectively, as cost of revenue collections.

6. Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that:

- ₦15.08 billion was disbursed to the FGN consolidated revenue account,
- ₦8.92 billion was received as a share of derivation and ecology,
- ₦4.46 billion as stabilization fund,
- ₦14.98 billion for the development of natural resources, and
- ₦14.91 billion to the Federal Capital Territory (FCT)- Abuja.

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## MAY 2025 DISBURSEMENT

Summary of Gross Revenue Allocation by  
Federation Account Allocation Committee for the Month  
of April, 2025 Shared in May, 2025



**FGN**  
**N565.31 bn**

**Statutory  
Allocation**  
N431.31bn

**Others\***  
N 44.29 bn

**VAT**  
N89.71 bn



**STATE**  
**N556.74 bn**

**Statutory  
Allocation**  
N218.76 bn

**Others\***  
N38.94 bn

**VAT**  
N299.04 bn



**LGCs**  
**N406.63 bn**

**Statutory  
Allocation**  
N168.66 bn

**Others\***  
N28.64 bn

**VAT**  
N209.33 bn

13% Derivation Fund  
N152.55 bn  
Cost of Collection - NCS  
N28.62 bn  
Cost of Collection - FIRS  
N46.28 bn  
Cost of Collection- NUPRC  
N26.15 bn  
North East  
Development Commission  
N18.50 bn  
Refund to FIRS  
N25.00 bn

13% Derivation Refund on  
withdrawals from JVC/ECA  
N100.00 bn  
13% Refunds on Subsidy,  
Priority Projects  
N18.16 bn  
Transfer to Non-Oil Excess Account  
N 730.00 bn  
13% Derivation in respect  
to NNPC MGT fee and Frontier  
Exploration Fund for January, 2025  
N15.99 bn

13% Derivation Refund  
on Signature Bonus  
N100.00 bn  
Transfer to NMDPRA  
N 29.19 bn  
13% NLNG Refunds to  
Oil Producing States  
N150.00 bn  
0.5% of Non-Oil  
Federation Revenue to RMAFC  
N4.61 bn



**N2,848.72 bn**






**NB:-** Others\* for this month is the Distribution from Exchange Gain, and Electronic Money Transfer Levy (EMTL). See attached excel file for details

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## MAY 2025 DISBURSEMENT

Distribution of Revenue Allocation to FGN by  
Federation Account Allocation Committee for the Month  
of April, 2025 Shared in May, 2025



BENEFICIARIES	NET STATUTORY ALLOCATION	OTHERS*	VAT	TOTAL
 <b>FGN (CRF Account)</b>	N290,498,863,980.41	N40,848,367,769.42	N83,730,750,053.11	N415,077,981,802.94
 <b>Share of Derivation &amp; Ecology</b>	N8,187,312,087.97	N730,056,322.37	-	N8,917,368,410.34
 <b>Stabilization</b>	N 4,093,656,043.99	N365,028,161.18	-	N4,458,684,205.17
 <b>Development of Natural Resources</b>	N13,754,684,307.79	N1,226,494,621.58	-	N14,981,178,929.37
 <b>FCT-Abuja</b>	N7,815,377,785.97	N1,118,673,189.13	N5,980,767,860.94	N14,914,818,836.04
<b>TOTAL</b>	N458,350,032,183.86			

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## MAY 2025 DISBURSEMENT

Summary of Gross Revenue Allocation by  
Federation Account Allocation Committee for the Month  
of April, 2025 Shared in May, 2025



**ABIA**

### Net Statutory Allocation

**N6,646,416,490.12**

### Others\*

**N1,074,534,064.47**

### VAT Allocation

**N6,107,011,947.68**

### Share of Ecology

**N79,271,844.39**

### TOTAL

**N13,907,234,346.66**



**ADAMAWA**

### Net Statutory Allocation

**N4,339,973,162.78**

### Others\*

**N924,303,057.39**

### VAT Allocation

**N6,681,285,320.86**

### Share of Ecology

**N168,663,220.69**

### TOTAL

**N12,114,224,761.72**



**AKWA IBOM**

### Net Statutory Allocation

**N33,788,007,782.47**

### Others\*

**N2,755,808,373.76**

### VAT Allocation

**N7,979,495,672.54**

### Share of Ecology

**N85,115,297.37**

### TOTAL

**N44,608,427,126.13**



**ANAMBRA**

### Net Statutory Allocation

**N6,984,607,306.66**

### Others\*

**N1,192,337,936.23**

### VAT Allocation

**N7,079,003,073.76**

### Share of Ecology

**N168,347,250.00**

### TOTAL

**N15,424,295,566.65**



# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## MAY 2025 DISBURSEMENT

Summary of Gross Revenue Allocation by  
Federation Account Allocation Committee for the Month  
of April, 2025 Shared in May, 2025



**BAUCHI**

**Net Statutory  
Allocation**

**N2,564,729,839.84**

**Others\***

**N1,083,780,141.63**

**VAT  
Allocation**

**N7,365,142,172.39**

**Share of  
Ecology**

**N202,527,382.04**

**TOTAL**

**N11,216,179,535.90**



**BAYELSA**

**Net Statutory  
Allocation**

**N31,565,606,233.70**

**Others\***

**N2,344,274,908.06**

**VAT  
Allocation**

**N7,591,488,661.54**

**Share of  
Ecology**

**N74,906,348.95**

**TOTAL**

**N41,576,276,152.25**



**BENUE**

**Net Statutory  
Allocation**

**N5,703,903,416.87**

**Others\***

**N1,033,315,462.11**

**VAT  
Allocation**

**N7,353,976,424.75**

**Share of  
Ecology**

**N94,941,256.43**

**TOTAL**

**N14,186,136,560.17**



**BORNO**

**Net Statutory  
Allocation**

**N6,453,214,772.01**

**Others\***

**N1,094,604,058.20**

**VAT  
Allocation**

**N7,000,579,564.65**

**Share of  
Ecology**

**N210,362,611.42**

**TOTAL**





**N14,758,761,006.28**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## MAY 2025 DISBURSEMENT

Summary of Gross Revenue Allocation by  
Federation Account Allocation Committee for the Month  
of April, 2025 Shared in May, 2025



 <b>CROSS RIVER</b>	<b>Net Statutory Allocation</b> N2,338,100,461.71  <b>Share of Ecology</b> N85,129,813.05	<b>Others*</b> N924,593,606.31	<b>VAT Allocation</b> N6,146,106,219.27  <b>TOTAL</b> <b>N9,493,930,100.33</b>
 <b>DELTA</b>	<b>Net Statutory Allocation</b> N47,178,303,029.69  <b>Share of Ecology</b> N85,957,357.36	<b>Others*</b> N3,736,439,377.62	<b>VAT Allocation</b> N7,851,947,387.73  <b>TOTAL</b> <b>N58,852,647,152.40</b>
 <b>EBONYI</b>	<b>Net Statutory Allocation</b> N3,622,442,636.69  <b>Share of Ecology</b> N151,476,080.26	<b>Others*</b> N826,492,959.58	<b>VAT Allocation</b> N5,850,111,644.45  <b>TOTAL</b> <b>N10,450,523,320.97</b>
 <b>EDO</b>	<b>Net Statutory Allocation</b> N7,364,501,391.93  <b>Share of Ecology</b> N79,158,390.43	<b>Others*</b> N1,174,216,318.48	<b>VAT Allocation</b> N6,873,284,388.43  <b>TOTAL</b> <b>N15,491,160,489.26</b>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## MAY 2025 DISBURSEMENT

Summary of Gross Revenue Allocation by  
Federation Account Allocation Committee for the Month  
of April, 2025 Shared in May, 2025



**EKITI**

**Net Statutory  
Allocation**

**N2,472,716,637.90**

**Share of  
Ecology**

**N151,390,603.19**

**Others\***

**N840,295,971.61**

**VAT  
Allocation**

**N5,817,290,336.05**

**TOTAL**

**N9,281,693,548.75**



**ENUGU**

**Net Statutory  
Allocation**

**N4,966,896,192.48**

**Share of  
Ecology**

**N170,274,320.66**

**Others\***

**N978,291,881.45**

**VAT  
Allocation**

**N6,435,949,959.13**

**TOTAL**

**N12,551,412,353.72**



**GOMBE**

**Net Statutory  
Allocation**

**N3,248,923,765.20**

**Share of  
Ecology**

**N79,740,300.91**

**Others\***

**N853,844,204.31**

**VAT  
Allocation**

**N6,013,339,369.81**

**TOTAL**

**N10,195,847,640.23**



**IMO**

**Net Statutory  
Allocation**

**N6,766,523,561.14**

**Share of  
Ecology**

**N88,019,289.12**

**Others\***

**N1,231,651,315.11**

**VAT  
Allocation**

**N6,793,854,603.25**

**TOTAL**

**N14,880,048,768.61**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## MAY 2025 DISBURSEMENT

Summary of Gross Revenue Allocation by  
Federation Account Allocation Committee for the Month  
of April, 2025 Shared in May, 2025



**JIGAWA**

**Net Statutory  
Allocation**

**N5,813,741,694.68**

**Share of  
Ecology**

**N189,345,820.97**

**Others\***

**N1,025,006,969.13**

**VAT  
Allocation**

**N7,301,479,221.72**

**TOTAL**

**N14,329,573,706.50**



**KADUNA**

**Net Statutory  
Allocation**

**N2,579,818,488.10**

**Share of  
Ecology**

**N110,920,326.08**

**Others\***

**N1,246,400,527.44**

**VAT  
Allocation**

**N8,410,129,364.10**

**TOTAL**

**N12,347,268,705.73**



**KANO**

**Net Statutory  
Allocation**

**N7,100,121,606.62**

**Share of  
Ecology**

**N268,562,806.94**

**Others\***

**N1,542,517,409.29**

**VAT  
Allocation**

**N11,378,348,518.52**

**TOTAL**

**N20,289,550,341.37**



**KATSINA**

**Net Statutory  
Allocation**

**N5,227,648,239.83**

**Share of  
Ecology**

**N208,128,532.09**

**Others\***

**N1,156,961,530.59**

**VAT  
Allocation**

**N8,114,532,221.56**

**TOTAL**

**N14,707,270,524.08**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## MAY 2025 DISBURSEMENT

Summary of Gross Revenue Allocation by  
Federation Account Allocation Committee for the Month  
of April, 2025 Shared in May, 2025



**KEBBI**

**Net Statutory  
Allocation**

**N5,300,795,780.65**

**Share of  
Ecology**

**N89,391,723.72**

**Others\***

**N950,764,478.60**

**VAT  
Allocation**

**N6,542,716,640.29**

**TOTAL**

**N12,883,668,623.26**



**KOGI**

**Net Statutory  
Allocation**

**N5,156,021,989.64**

**Share of  
Ecology**

**N93,566,148.23**

**Others\***

**N989,227,460.32**

**VAT  
Allocation**

**N6,512,798,048.77**

**TOTAL**

**N12,751,613,646.95**



**KWARA**

**Net Statutory  
Allocation**

**N3,735,644,338.87**

**Share of  
Ecology**

**N75,357,822.69**

**Others\***

**N848,337,360.57**

**VAT  
Allocation**

**N6,797,702,347.71**

**TOTAL**

**N11,457,041,869.84**



**LAGOS**

**Net Statutory  
Allocation**

**N-1,218,337,722.02**

**Share of  
Ecology**

**N226,818,712.91**

**Others\***

**N3,632,994,000.88**

**VAT  
Allocation**

**N37,136,328,811.26**

**TOTAL**

**N39,777,803,803.03**







# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## MAY 2025 DISBURSEMENT

Summary of Gross Revenue Allocation by  
Federation Account Allocation Committee for the Month  
of April, 2025 Shared in May, 2025



 <b>NASSARAWA</b>	<b>Net Statutory Allocation</b> <b>N4,545,177,836.34</b>	<b>Others*</b> <b>N836,456,317.14</b>	<b>VAT Allocation</b> <b>N5,492,562,480.13</b>
	<b>Share of Ecology</b> <b>N78,070,866.23</b>	<b>TOTAL</b> <b>N10,952,267,499.83</b>	
 <b>NIGER</b>	<b>Net Statutory Allocation</b> <b>N4,763,696,417.24</b>	<b>Others*</b> <b>N1,062,003,117.91</b>	<b>VAT Allocation</b> <b>N7,104,610,520.61</b>
	<b>Share of Ecology</b> <b>N100,278,551.64</b>	<b>TOTAL</b> <b>N13,030,588,607.41</b>	
 <b>OGUN</b>	<b>Net Statutory Allocation</b> <b>N727,131,351.22</b>	<b>Others*</b> <b>N984,205,381.48</b>	<b>VAT Allocation</b> <b>N6,877,900,094.16</b>
	<b>Share of Ecology</b> <b>N157,301,397.38</b>	<b>TOTAL</b> <b>N8,746,538,224.24</b>	
 <b>ONDO</b>	<b>Net Statutory Allocation</b> <b>N7,709,275,248.09</b>	<b>Others*</b> <b>N1,160,467,576.34</b>	<b>VAT Allocation</b> <b>N6,519,439,963.84</b>
	<b>Share of Ecology</b> <b>N78,806,514.53</b>	<b>TOTAL</b> <b>N15,467,989,302.80</b>	

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## MAY 2025 DISBURSEMENT

Summary of Gross Revenue Allocation by  
Federation Account Allocation Committee for the Month  
of April, 2025 Shared in May, 2025



OSUN

**Net Statutory  
Allocation**

**N3,005,109,801.82**

**Others\***

**N910,333,406.14**

**VAT  
Allocation**

**N6,524,741,394.31**

**Share of  
Ecology**

**N154,417,750.10**

**TOTAL**

**N10,594,602,352.37**



OYO

**Net Statutory  
Allocation**

**N3,235,467,928.02**

**Others\***

**N1,167,979,412.42**

**VAT  
Allocation**

**N10,772,446,636.81**

**Share of  
Ecology**

**N189,903,492.61**

**TOTAL**

**N15,365,797,469.87**



PLATEAU

**Net Statutory  
Allocation**

**N4,136,910,641.34**

**Others\***

**N965,187,740.85**

**VAT  
Allocation**

**N6,825,532,038.01**

**Share of  
Ecology**

**N88,403,204.84**

**TOTAL**

**N12,016,033,625.04**



RIVERS

**Net Statutory  
Allocation**

**N25,538,028,135.70**

**Others\***

**N2,604,501,847.15**

**VAT  
Allocation**

**N14,562,727,385.27**

**Share of  
Ecology**

**N91,299,592.33**

**TOTAL**

**N42,796,556,960.45**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## MAY 2025 DISBURSEMENT

Summary of Gross Revenue Allocation by  
Federation Account Allocation Committee for the Month  
of April, 2025 Shared in May, 2025



**SOKOTO**

**Net Statutory  
Allocation**

**N4,871,831,205.16**

**Others\***

**N1,000,761,177.66**

**VAT  
Allocation**

**N6,966,428,998.65**

**Share of  
Ecology**

**N186,599,789.88**

**TOTAL**

**N13,025,621,171.35**



**TARABA**

**Net Statutory  
Allocation**

**N4,598,560,341.06**

**Others\***

**N864,238,317.05**

**VAT  
Allocation**

**N5,796,466,487.18**

**Share of  
Ecology**

**N81,548,006.33**

**TOTAL**

**N11,340,813,151.62**



**YOBE**

**Net Statutory  
Allocation**

**N4,522,017,587.28**

**Others\***

**N878,454,772.24**

**VAT  
Allocation**

**N6,077,373,316.84**

**Share of  
Ecology**

**N168,131,052.51**

**TOTAL**

**N11,645,976,728.87**



**ZAMFARA**

**Net Statutory  
Allocation**

**N4,401,079,010.01**

**Others\***

**N918,789,619.08**

**VAT  
Allocation**

**N6,716,408,364.29**

**Share of  
Ecology**

**N168,489,122.55**

**TOTAL**

**N12,204,766,115.94**



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