



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(January 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 ₦2.31 trillion to the three tiers of government in January 2025 from the total revenue generated in December 2024.
2. The amount disbursed comprised:
 - ₦1.22 trillion recorded from the Statutory Account,
 - ₦402.71 billion from Exchange Gain,
 - ₦32.51 billion from Electronic Money Transfer Levy (EMTL), and
 - ₦649.56 billion from Value Added Tax.
3. The allocations to the three tiers of government for January 2025 were:
 - Federal Government with a total of ₦451.19 billion
 - States with a total of ₦498.49 billion, and
 - Local Governments with a total of ₦361.75 billion.
4. The sum of ₦113.47 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 ₦20.83 billion, ₦40.98 billion, and ₦22.96 billion respectively, as cost of revenue collections.

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

- ₦311.22 billion was disbursed to the FGN consolidated revenue account,
- ₦6.75 billion was received as a share of derivation and ecology,
- ₦3.37 billion as stabilization fund,
- ₦11.34 billion for the development of natural resources, and
- ₦12.60 billion to the Federal Capital Territory (FCT)- Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2025 DISBURSEMENT

Summary of Gross Revenue Allocation by
Federation Account Allocation Committee for the Month
of December, 2024 Shared in January, 2025



FGN

N451.19 bn

**Statutory
Allocation**

N167.69 bn

Others*

N192.77 bn

VAT

N90.73 bn



STATE

N498.50 bn

**Statutory
Allocation**

N85.05 bn

Others*

N111.01 bn

VAT

N302.44 bn



LGCs

N361.75 bn

**Statutory
Allocation**

N65.57 bn

Others*

N84.47 bn

VAT

N211.70 bn

13% Derivation Fund

N113.48 bn

13% Derivation Refund on
withdrawals from JVC/ECA

N100.00 bn

13% Derivation Refund
on Signature Bonus

N100.00 bn

Cost of Collection - NCS

N20.83 bn

13% Refunds on Subsidy,
Priority Projects

N18.16 bn

Transfer to NMDPRA

N51.85 bn

Cost of Collection - FIRS

N40.99 bn

Transfer to Non-Oil Excess Account

N300.00 bn

Part of Refund due to
LGCs from

Signature Bonus

N200.00 bn

Cost of Collection- NUPRC

N22.96 bn

Refund of 13% Derivation in respect
to NNPC MGT fee and frontier

N12.45 bn

Allocation of North East Exploration fund for November, 2024
Development Commission

N18.71 bn



TOTAL

N2,310.88 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)

JANUARY 2025 DISBURSEMENT

Distribution of Revenue Allocation to FGn by
Federation Account Allocation Committee for the Month
of December, 2024 Shared in January, 2025



BENEFICIARIES	NET STATUTORY ALLOCATION	OTHERS*	VAT	TOTAL
 FGN (CRF Account)	N 49,011,879,219.82	N177,535,457,382.71	N 84,681,958,705.07	N 311,229,295,307.59
 Share of Derivation & Ecology	N3,183,178,331.34	N3,570,432,779.96	-	N 6,753,611,111.30
 Stabilization	N1,591,589,165.67	N1,785,216,389.98	-	N3,376,805,555.65
 Development of Natural Resources	N5,347,739,596.65	N5,998,327,070.33	-	N11,346,066,666.98
 FCT-Abuja	N2,673,150,462.34	N3,882,537,605.30	N6,048,711,336.08	N12,604,399,403.71
TOTAL	N345,310,178,045.22			

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2025 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2024 Shared in January, 2025



ABIA

Net Statutory Allocation

N1,625,074,269.66

Others*

N3,357,176,373.28

VAT Allocation

N6,235,295,457.99

Share of Ecology

N60,036,906.01

TOTAL

N11,277,583,006.94



ADAMAWA

Net Statutory Allocation

N774,066,533.74

Others*

N2,786,662,693.22

VAT Allocation

N6,933,432,230.15

Share of Ecology

N127,737,887.33

TOTAL

N10,621,899,344.45



AKWA IBOM

Net Statutory Allocation

N12,136,969,302.33

Others*

N12,545,248,862.29

VAT Allocation

N7,394,513,463.71

Share of Ecology

N64,462,472.74

TOTAL

N32,141,194,101.07



ANAMBRA

Net Statutory Allocation

N2,096,457,489.82

Others*

N3,731,695,796.28

VAT Allocation

N7,155,588,891.17

Share of Ecology

N127,498,585.44

TOTAL

N13,111,240,762.70

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2025 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by
Federation Account Allocation Committee for the Month
of December, 2024 Shared in January, 2025



BAUCHI

**Net Statutory
Allocation**

N-940,937,633.15

Others*

N3,322,449,969.72

**VAT
Allocation**

N7,523,892,548.30

**Share of
Ecology**

N153,385,069.99

TOTAL

N10,058,789,954.86



BAYELSA

**Net Statutory
Allocation**

N16,364,037,883.32

Others*

N12,451,423,315.91

**VAT
Allocation**

N6,250,706,556.13

**Share of
Ecology**

N56,730,677.40

TOTAL

N35,122,898,432.76



BENUE

**Net Statutory
Allocation**

N1,887,242,205.94

Others*

N3,130,935,518.78

**VAT
Allocation**

N7,746,703,711.07

**Share of
Ecology**

N71,904,209.27

TOTAL

N12,836,785,645.06



BORNO

**Net Statutory
Allocation**

N2,259,711,472.35

Others*

N3,428,794,390.80

**VAT
Allocation**

N7,196,360,601.71

**Share of
Ecology**

N159,319,117.98

TOTAL

N13,044,185,582.83

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2025 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by
Federation Account Allocation Committee for the Month
of December, 2024 Shared in January, 2025



CROSS RIVER

Net Statutory Allocation

N-444,060,525.29

Others*

N2,809,036,265.86

VAT Allocation

N6,245,335,692.64

Share of Ecology

N64,473,466.26

TOTAL

N8,674,784,899.47



DELTA

Net Statutory Allocation

N16,553,557,989.47

Others*

N14,911,041,756.57

VAT Allocation

N7,567,072,507.75

Share of Ecology

N65,100,210.85

TOTAL

N39,096,772,464.65



EBONYI

Net Statutory Allocation

N660,007,280.47

Others*

N2,498,927,260.33

VAT Allocation

N5,937,834,456.89

Share of Ecology

N114,721,125.30

TOTAL

N9,211,490,122.99



EDO

Net Statutory Allocation

N2,283,246,421.75

Others*

N3,438,366,976.45

VAT Allocation

N6,447,694,622.94

Share of Ecology

N59,950,981.11

TOTAL

N12,229,259,002.25

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2025 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2024 Shared in January, 2025



EKITI

Net Statutory Allocation

N-8,025,483.74

Others*

N2,508,747,811.74

VAT Allocation

N6,045,541,289.17

Share of Ecology

N114,656,388.83

TOTAL

N8,660,920,006.00



ENUGU

Net Statutory Allocation

N1,009,608,354.74

Others*

N2,859,105,438.72

VAT Allocation

N6,478,226,264.93

Share of Ecology

N128,958,061.51

TOTAL

N10,475,898,119.89



GOMBE

Net Statutory Allocation

N-167,255,176.54

Others*

N2,616,949,882.10

VAT Allocation

N5,918,728,262.99

Share of Ecology

N91,529,479.14

TOTAL

N8,459,952,447.69



IMO

Net Statutory Allocation

N319,328,284.20

Others*

N4,188,027,733.75

VAT Allocation

N6,831,572,700.72

Share of Ecology

N66,661,824.62

TOTAL

N11,405,590,543.29

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2025 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2024 Shared in January, 2025



JIGAWA

Net Statutory Allocation

N1,994,247,108.95

Others*

N3,114,338,290.23

VAT Allocation

N7,428,093,990.98

Share of Ecology

N143,401,952.41

TOTAL

N12,680,081,342.56



KADUNA

Net Statutory Allocation

N-1,452,328,777.71

Others*

N3,697,160,978.04

VAT Allocation

N8,770,738,625.12

Share of Ecology

N127,319,304.76

TOTAL

N11,142,890,130.21



KANO

Net Statutory Allocation

N1,607,438,763.54

Others*

N4,507,225,977.87

VAT Allocation

N11,439,203,436.75

Share of Ecology

N203,397,311.13

TOTAL

N17,757,265,489.29



KATSINA

Net Statutory Allocation

N906,334,486.76

Others*

N3,449,654,140.89

VAT Allocation

N8,431,459,464.13

Share of Ecology

N157,627,127.45

TOTAL

N12,945,075,219.22

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2025 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2024 Shared in January, 2025



KEBBI

**Net Statutory
Allocation**

N1,691,244,403.24

Others*

N2,926,665,139.76

**VAT
Allocation**

N6,430,848,040.26

**Share of
Ecology**

N67,701,244.44

TOTAL

N11,116,458,827.70



KOGI

**Net Statutory
Allocation**

N1,336,908,041.17

Others*

N3,061,348,000.28

**VAT
Allocation**

N6,685,595,151.06

**Share of
Ecology**

N70,862,764.58

TOTAL

N11,154,713,957.09



KWARA

**Net Statutory
Allocation**

N664,526,032.96

Others*

N2,507,553,348.53

**VAT
Allocation**

N5,993,008,719.30

**Share of
Ecology**

N57,072,603.17

TOTAL

N9,222,160,703.97



LAGOS

**Net Statutory
Allocation**

N-4,088,957,745.55

Others*

N4,871,762,644.22

**VAT
Allocation**

N37,927,146,301.32

**Share of
Ecology**

N171,782,224.23

TOTAL





N38,881,733,424.21

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2025 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2024 Shared in January, 2025



	Net Statutory Allocation	Others*	VAT Allocation	
 NASSARAWA	N1,496,251,784.07	N2,566,121,326.42	N5,633,350,056.62	TOTAL N9,805,916,319.49
	Share of Ecology N110,193,152.38			
 NIGER	N635,794,890.48	N3,285,220,180.58	N7,330,619,963.67	TOTAL N11,327,581,469.76
	Share of Ecology N75,946,435.03			
 OGUN	N-1,547,073,344.64	N2,705,705,316.34	N7,285,523,844.56	TOTAL N8,563,288,773.01
	Share of Ecology N119,132,956.75			
 ONDO	N2,039,106,185.69	N3,942,235,173.51	N6,569,609,527.85	TOTAL N12,610,635,373.28
	Share of Ecology N59,684,486.24			

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JANUARY 2025 DISBURSEMENT

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OSUN

Net Statutory Allocation

N-298,447,630.99

Others*

N2,607,590,537.15

VAT Allocation

N6,589,060,294.05

Share of Ecology

N116,949,012.85

TOTAL

N9,015,152,213.06



OYO

Net Statutory Allocation

N-1,102,650,922.70

Others*

N3,685,580,873.30

VAT Allocation

N10,957,972,103.10

Share of Ecology

N143,824,307.66

TOTAL

N13,684,726,361.36



PLATEAU

Net Statutory Allocation

N194,687,150.28

Others*

N2,920,560,980.28

VAT Allocation

N6,491,447,233.02

Share of Ecology

N103,988,078.15

TOTAL

N9,710,683,441.73



RIVERS

Net Statutory Allocation

N14,320,930,856.46

Others*

N3,148,590,276.71

VAT Allocation

N17,634,753,465.79

Share of Ecology

N69,146,177.76

TOTAL

N44,447,967,036.37

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2025 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2024 Shared in January, 2025



SOKOTO

Net Statutory Allocation

N1,151,018,942.49

Share of Ecology

N141,322,232.78

Others*

N3,064,017,835.87

VAT Allocation

N6,742,387,340.11

TOTAL

N11,098,746,351.25



TARABA

Net Statutory Allocation

N1,517,954,823.24

Share of Ecology

N61,760,768.01

Others*

N2,669,630,072.77

VAT Allocation

N6,021,333,692.45

TOTAL

N10,270,679,356.48



YOBE

Net Statutory Allocation

N1,173,544,565.08

Share of Ecology

N127,334,847.24

Others*

N2,741,255,105.57

VAT Allocation

N5,954,697,681.16

TOTAL

N9,996,832,199.06



ZAMFARA

Net Statutory Allocation

N1,028,661,999.21

Share of Ecology

N127,606,033.29

Others*

N2,776,255,742.73

VAT Allocation

N6,542,365,167.78

TOTAL

N10,474,888,943.02

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