



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(November 2025 Disbursement)

Report Date: December 2025



CONTENT

Methodology	3
Key Highlights	4
Summary of Gross Revenue Allocation by FAAC	6
Distribution of Revenue Allocation to FGN by FAAC	7
Distribution of Revenue Allocation to State by FAAC	8
Contact	17



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 ₦2.93 trillion to the three tiers of government in November 2025 from the total revenue generated in October 2025
2. The amount disbursed comprised:
 - ₦2.16 trillion recorded from the Statutory Account, ,
 - ₦49.87 billion from Electronic Money Transfer Levy (EMTL), and
 - ₦719.83 billion from Value Added Tax.
3. The allocations to the three tiers of government for November 2025 were:
 - Federal Government with a total of ₦758.41 billion
 - States with a total of ₦689.12 billion, and
 - Local Governments with a total of ₦505.80 billion.
4. The sum of ₦141.39 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 ₦29.64 billion, ₦50.71 billion, and ₦34.92 billion respectively, as cost of revenue collections.

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

- ₦591.99 billion was disbursed to the FGN consolidated revenue account,
- ₦12.35 billion was received as a share of derivation and ecology,
- ₦6.18 billion as stabilization fund,
- ₦20.75 billion for the development of natural resources, and
- ₦19.17 billion to the Federal Capital Territory (FCT)- Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

NOVEMBER 2025 DISBURSEMENT

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



FGN
N758.41 bn

**Statutory
Allocation**
N650.68 bn

Others*
N7.18 bn

VAT
N100.55 bn



STATE
N689.12 bn

**Statutory
Allocation**
N330.03 bn

Others*
N23.94 bn

VAT
N335.15 bn



LGCs
N505.80 bn

**Statutory
Allocation**
N254.44 bn

Others*
N16.75 bn

VAT
N234.61 bn

13% Derivation Fund
N141.39 bn
Cost of Collection - NCS
N29.64 bn

Cost of Collection - FIRS
N 50.71 bn

Cost of Collection- NUPRC
N 34.92 bn

Transfer to MDGIF
N 59.42 bn

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

North East
Development Commission
N20.73 bn

0.5% of Non-Oil
Federation Revenue to RMAFC
N4.81 bn

Transfer to Non-Oil
Excess Account
N500.00 bn

13% Derivation in respect
to NNPC MGT fee and Frontier
Exploration Fund for August, 2025
N21.48 bn

Refund to FIRS
N100.00 bn



TOTAL

N2,934.60 bn






NB:- Others* for this month is the Distribution from Exchange Gain, Electronic Money Transfer Levy (EMTL) and Augmentation of ₦100B from Non-Oil Revenue. See tables in appendix for details

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

NOVEMBER 2025 DISBURSEMENT

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



BENEFICIARIES	NET STATUTORY ALLOCATION	OTHERS	VAT	TOTAL
 FGN (CRF Account)	N491,454,716,316.18	N6,701,870,961.47	N 93,842,451,659.93	N591,999,038,937.58
 Share of Derivation & Ecology	N12,351,552,927.96	-	-	N12,351,552,927.96
 Stabilization	N6,175,776,463.98	-	-	N6,175,776,463.98
 Development of Natural Resources	N20,750,608,918.97	-	-	N20,750,608,918.97
 FCT-Abuja	N 11,991,678,474.96	N478,705,068.68	N6,703,032,261.42	N19,173,415,805.06
TOTAL	N650,450,393,053.55			

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

NOVEMBER 2025 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of October, 2025 Shared in November, 2025



ABIA

Net Statutory Allocation

N9,176,684,741.08

Others*

N538,116,639.88

VAT Allocation

N6,887,346,627.85

Share of Ecology

N109,800,373.46

TOTAL

N16,711,948,382.28



ADAMAWA

Net Statutory Allocation

N7,368,225,991.42

Others*

N513,731,789.90

VAT Allocation

N7,449,370,787.46

Share of Ecology

N233,617,430.78

TOTAL

N15,564,945,999.56



AKWA IBOM

Net Statutory Allocation

N34,704,140,352.57

Others*

N562,531,100.82

VAT Allocation

N7,686,109,741.87

Share of Ecology

N117,894,209.60

TOTAL

N43,070,675,404.86



ANAMBRA

Net Statutory Allocation

N9,962,723,510.14

Others*

N643,831,502.38

VAT Allocation

N8,447,484,306.87

Share of Ecology

N233,179,776.02

TOTAL

N19,287,219,095.41

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) NOVEMBER 2025 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by
Federation Account Allocation Committee for the Month
of October, 2025 Shared in November, 2025



BAUCHI

**Net Statutory
Allocation**

N5,771,297,607.90

Others*

N588,525,313.77

**VAT
Allocation**

N8,218,443,936.01

**Share of
Ecology**

N280,523,083.00

TOTAL

N14,858,789,940.68



BAYELSA

**Net Statutory
Allocation**

N35,308,254,959.74

Others*

N434,203,724.65

**VAT
Allocation**

N7,619,823,483.22

**Share of
Ecology**

N103,753,673.86

TOTAL

N43,466,035,841.47



BENUE

**Net Statutory
Allocation**

N9,123,862,248.46

Others*

N571,116,445.00

**VAT
Allocation**

N7,809,932,482.06

**Share of
Ecology**

N131,504,262.23

TOTAL

N17,636,415,437.74



BORNO

**Net Statutory
Allocation**

N10,218,493,003.24

Others*

N569,387,323.16

**VAT
Allocation**

N7,933,704,110.87

**Share of
Ecology**

N291,375,752.28

TOTAL

N19,012,960,189.56

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

NOVEMBER 2025 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of October, 2025 Shared in November, 2025



Net Statutory Allocation

N5,103,597,179.49

Others*

N507,824,735.04

VAT Allocation

N6,809,967,244.89

Share of Ecology

N117,914,315.44

TOTAL

N12,539,303,474.86



Net Statutory Allocation

N52,006,338,390.97

Others*

N632,671,704.42

VAT Allocation

N9,407,513,825.06

Share of Ecology

N119,060,556.90

TOTAL

N62,165,584,477.34



Net Statutory Allocation

N5,757,542,596.35

Others*

N459,183,485.28

VAT Allocation

N6,561,656,378.04

Share of Ecology

N209,811,318.38

TOTAL

N12,988,193,778.04



Net Statutory Allocation

N9,815,544,988.57

Others*

N575,962,924.19

VAT Allocation

N8,276,987,015.89

Share of Ecology

N109,643,227.02

TOTAL

N18,778,138,155.67

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

NOVEMBER 2025 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of October, 2025 Shared in November, 2025



EKITI

Net Statutory Allocation

N5,347,112,854.59

Others*

N473,774,311.19

VAT Allocation

N7,175,197,303.98

Share of Ecology

N209,692,923.07

TOTAL

N13,205,777,392.83



ENUGU

Net Statutory Allocation

N7,659,857,772.54

Others*

N557,415,740.64

VAT Allocation

N7,340,304,627.03

Share of Ecology

N235,848,984.48

TOTAL

N15,793,427,124.69



GOMBE

Net Statutory Allocation

N5,913,023,716.76

Others*

N464,880,253.21

VAT Allocation

N6,677,084,604.41

Share of Ecology

N110,449,238.15

TOTAL

N13,165,437,812.53



IMO

Net Statutory Allocation

N10,073,263,132.39

Others*

N582,941,082.87

VAT Allocation

N7,674,281,429.06

Share of Ecology

N121,916,563.07

TOTAL

N18,452,402,207.39

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

NOVEMBER 2025 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by
Federation Account Allocation Committee for the Month
of October, 2025 Shared in November, 2025



JIGAWA

**Net Statutory
Allocation**

N9,170,985,604.68

Others*

N566,803,454.27

**VAT
Allocation**

N8,218,947,200.56

**Share of
Ecology**

N262,265,146.15

TOTAL

N18,219,001,405.65



KADUNA

**Net Statutory
Allocation**

N6,796,081,449.05

Others*

N698,238,919.42

**VAT
Allocation**

N10,623,437,564.16

**Share of
Ecology**

N153,637,061.45

TOTAL

N18,271,394,994.07



KANO

**Net Statutory
Allocation**

N11,940,268,744.74

Others*

N885,124,675.51

**VAT
Allocation**

N12,792,265,293.89

**Share of
Ecology**

N371,989,534.55

TOTAL

N25,989,648,248.69



KATSINA

**Net Statutory
Allocation**

N8,607,192,194.86

Others*

N653,027,426.09

**VAT
Allocation**

N9,532,462,477.87

**Share of
Ecology**

N288,281,302.47

TOTAL

N19,080,963,401.30

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

NOVEMBER 2025 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by
Federation Account Allocation Committee for the Month
of October, 2025 Shared in November, 2025



KEBBI

Net Statutory Allocation

N8,480,462,010.34

Others*

N512,234,033.52

VAT Allocation

N7,311,563,337.34

Share of Ecology

N123,817,538.54

TOTAL

N16,428,076,919.74



KOGI

Net Statutory Allocation

N8,037,982,205.77

Others*

N523,612,673.41

VAT Allocation

N7,473,335,746.10

Share of Ecology

N129,599,583.52

TOTAL

N16,164,530,208.81



KWARA

Net Statutory Allocation

N6,441,371,458.49

Others*

N481,326,548.64

VAT Allocation

N6,766,384,162.31

Share of Ecology

N104,379,015.49

TOTAL

N13,793,461,184.93



LAGOS

Net Statutory Allocation

N4,407,190,174.74

Others*

N4,322,360,015.34

VAT Allocation

N40,072,794,257.23

Share of Ecology

N314,169,293.98

TOTAL





N49,116,513,741.30

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

NOVEMBER 2025 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of October, 2025 Shared in November, 2025



	Net Statutory Allocation	Others*	VAT Allocation	
 NASSARAWA	N7,469,019,652.94	N450,243,089.41	N6,511,512,791.57	
	Share of Ecology	TOTAL		
	N108,136,884.33	N14,538,912,418.25		
 NIGER	N8,422,228,851.79	N563,701,657.51	N8,342,061,348.80	
	Share of Ecology	TOTAL		
	N138,897,013.24	N17,466,888,871.34		
 OGUN	N3,675,371,836.43	N600,498,975.01	N8,046,084,296.82	
	Share of Ecology	TOTAL		
	N217,880,034.33	N12,539,835,142.59		
 ONDO	N11,065,309,278.32	N546,410,302.42	N7,530,531,112.17	
	Share of Ecology	TOTAL		
	N109,155,839.54	N19,251,406,532.45		

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

NOVEMBER 2025 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of October, 2025 Shared in November, 2025



Net Statutory Allocation

N5,882,198,456.79

Share of Ecology

N213,885,860.22

Others*

N541,204,261.26

VAT Allocation

N7,280,537,419.14

TOTAL

N13,917,825,997.41



Net Statutory Allocation

N6,485,498,681.60

Share of Ecology

N263,037,583.76

Others*

N703,093,310.18

VAT Allocation

N12,887,063,788.19

TOTAL

N20,338,693,363.73



Net Statutory Allocation

N7,320,125,553.34

Share of Ecology

N122,448,329.30

Others*

N528,525,020.20

VAT Allocation

N7,419,640,836.97

TOTAL

N15,390,739,739.80



Net Statutory Allocation

N27,206,104,301.69

Share of Ecology

N126,460,150.03

Others*

N701,595,524.55

VAT Allocation

N13,993,929,792.99

TOTAL

N42,028,089,769.26

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

NOVEMBER 2025 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of October, 2025 Shared in November, 2025



SOKOTO

Net Statutory Allocation

N8,246,304,013.25

Others*

N542,196,736.52

VAT Allocation

N7,907,880,747.45

Share of Ecology

N258,461,585.86

TOTAL

N16,954,843,083.08



TARABA

Net Statutory Allocation

N7,566,076,475.52

Others*

N463,187,920.21

VAT Allocation

N7,360,267,523.19

Share of Ecology

N112,953,112.40

TOTAL

N15,502,485,031.32



YOBE

Net Statutory Allocation

N7,530,827,397.40

Others*

N463,690,801.49

VAT Allocation

N6,533,908,183.89

Share of Ecology

N232,880,318.31

TOTAL

N14,761,306,701.08



ZAMFARA

Net Statutory Allocation

N7,446,796,901.03

Others*

N512,080,012.49

VAT Allocation

N7,685,772,099.03

Share of Ecology

N233,376,285.39

TOTAL

N15,878,025,297.94

CONTACT



National Bureau of Statistics

Head Office
No. 1, Wole Olanipekun Street,
Formerly, Plot 762, Independence Avenue,
Off Constitution Avenue,
CBD, Abuja, F.C.T.

Bonaventure Nwosu

Information Desk
Head, Communication and Public Relations
Department (C&PRD)
Phone +2348033109882
bnwosu@nigerianstat.gov.ng

Moses Mathew

Statistical Information Officer
Department (C&PRD)
Phone +2347069071157
matmoses@nigerianstat.gov.ng



@nbs_nigeria



NBSNIGERIA



Nbs_nigeria

