



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(October 2025 Disbursement)

Report Date: December 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 ₦3.05 trillion to the three tiers of government in October 2025 from the total revenue generated in September 2025
2. The amount disbursed comprised:
 - ₦2.13 trillion recorded from the Statutory Account, ,
 - ₦53.84 billion from Electronic Money Transfer Levy (EMTL), and
 - ₦872.63 billion from Value Added Tax.
3. The allocations to the three tiers of government for October 2025 were:
 - Federal Government with a total of ₦711.31 billion
 - States with a total of ₦727.17 billion, and
 - Local Governments with a total of ₦529.95 billion.
4. The sum of ₦134.96 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 ₦27.91 billion, ₦58.56 billion, and ₦29.68 billion respectively, as cost of revenue collections.

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




- ₦549.24 billion was disbursed to the FGN consolidated revenue account,
- ₦11.04 billion was received as a share of derivation and ecology,
- ₦5.52 billion as stabilization fund,
- ₦18.55 billion for the development of natural resources, and
- ₦19.32 billion to the Federal Capital Territory (FCT)- Abuja.


FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

OCTOBER 2025 DISBURSEMENT

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



 FGN N711.31 bn	Statutory Allocation N581.67 bn	Others* N7.75 bn	VAT N121.89 bn
 STATE N727.17 bn	Statutory Allocation N295.03 bn	Others* N25.84 bn	VAT N406.30 bn
 LGCs N529.95 bn	Statutory Allocation N227.46 bn	Others* N18.09 bn	VAT N284.41 bn
13% Derivation Fund N 134.96 bn	Transfer to MDGIF N66.32 bn	Transfer to Non-Oil Excess Account N 700.00 bn	
Cost of Collection - NCS N27.91 bn	13% Refunds on Subsidy, Priority Projects N18.16 bn	13% Derivation in respect to NNPC MGT fee and Frontier Exploration Fund for August, 2025 N20.52 bn	
Cost of Collection - FIRS N58.56 bn	North East Development Commission N25.13 bn		
Cost of Collection- NUPRC N29.68 bn	0.5% of Non-Oil Federation Revenue to RMAFC N4.87 bn		


N3,054.55 bn
TOTAL






NB:- Others for this month is the Electronic Money Transfer Levy (EMTL) . See tables in appendix for details*

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

OCTOBER 2025 DISBURSEMENT

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



BENEFICIARIES	NET STATUTORY ALLOCATION	OTHERS*	VAT	TOTAL
 FGN (CRF Account)	N428,240,164,757.95	N7,235,775,677.76	N113,763,015,363.64	N549,238,955,799.35
 Share of Derivation & Ecology				
 Stabilization	N5,520,805,199.84	-	-	N5,520,805,199.84
 Development of Natural Resources	N18,549,905,471.47	-	-	N18,549,905,471.47
 FCT-Abuja	N10,681,735,946.68	N516,841,119.84	N8,125,929,668.83	N19,324,506,735.35
TOTAL	N603,675,783,605.69			

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

OCTOBER 2025 DISBURSEMENT

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



ABIA

Net Statutory Allocation

N8,237,019,296.08

Others*

N558,381,066.55

VAT Allocation

N8,343,300,717.60

Share of Ecology

N98,155,507.45

TOTAL

N17,236,856,587.68



ADAMAWA

Net Statutory Allocation

N6,473,505,769.28

Others*

N548,783,864.29

VAT Allocation

N8,680,742,838.38

Share of Ecology

N208,841,160.97

TOTAL

N15,911,873,632.92



AKWA IBOM

Net Statutory Allocation

N32,616,732,703.82

Others*

N598,134,671.22

VAT Allocation

N9,816,785,869.64

Share of Ecology

N105,390,952.73

TOTAL

N43,137,044,197.41



ANAMBRA

Net Statutory Allocation

N8,913,492,002.47

Others*

N665,675,640.83

VAT Allocation

N9,634,102,115.20

Share of Ecology

N208,449,921.64

TOTAL

N19,421,719,680.14

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

OCTOBER 2025 DISBURSEMENT

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



BAUCHI

Net Statutory Allocation

N4,696,961,597.19

Others*

N629,646,899.24

VAT Allocation

N9,963,038,133.24

Share of Ecology

N250,772,239.62

TOTAL

N15,540,418,869.29



BAYELSA

Net Statutory Allocation

N32,844,797,022.40

Others*

N464,502,020.26

VAT Allocation

N8,103,985,140.20

Share of Ecology

N92,750,089.88

TOTAL

N41,506,034,272.75



BENUE

Net Statutory Allocation

N8,116,602,789.01

Others*

N609,468,840.39

VAT Allocation

N10,185,007,248.36

Share of Ecology

N117,557,592.79

TOTAL

N19,028,636,470.54



BORNO

Net Statutory Allocation

N9,102,593,876.57

Others*

N607,878,163.30

VAT Allocation

N9,864,233,072.03

Share of Ecology

N260,473,930.32

TOTAL





N19,835,179,042.22

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

OCTOBER 2025 DISBURSEMENT

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







 <p>CROSS RIVER</p>	<p>Net Statutory Allocation</p> <p>N4,200,430,182.30</p> <p>Share of Ecology</p> <p>N105,408,926.25</p>	<p>Others*</p> <p>N538,514,691.38</p>	<p>VAT Allocation</p> <p>N8,358,660,989.41</p> <p>TOTAL</p> <p>N13,203,014,789.34</p>
 <p>DELTA</p>	<p>Net Statutory Allocation</p> <p>N48,579,205,568.63</p> <p>Share of Ecology</p> <p>N106,433,603.20</p>	<p>Others*</p> <p>N652,954,332.48</p>	<p>VAT Allocation</p> <p>N10,732,146,696.99</p> <p>TOTAL</p> <p>N60,070,740,201.30</p>
 <p>EBONYI</p>	<p>Net Statutory Allocation</p> <p>N4,959,056,904.93</p> <p>Share of Ecology</p> <p>N187,559,803.08</p>	<p>Others*</p> <p>N491,237,570.68</p>	<p>VAT Allocation</p> <p>N7,880,436,297.80</p> <p>TOTAL</p> <p>N13,518,290,576.50</p>
 <p>EDO</p>	<p>Net Statutory Allocation</p> <p>N8,736,775,999.24</p> <p>Share of Ecology</p> <p>N98,015,027.16</p>	<p>Others*</p> <p>N595,977,045.75</p>	<p>VAT Allocation</p> <p>N9,527,320,601.39</p> <p>TOTAL</p> <p>N18,958,088,673.54</p>

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

OCTOBER 2025 DISBURSEMENT

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







	Net Statutory Allocation	Others*	VAT Allocation
EKITI	N4,544,039,339.06	N505,333,591.68	N8,137,268,961.68
	Share of Ecology	TOTAL	
	N187,453,964.18	N13,374,095,856.60	
	Net Statutory Allocation	Others*	VAT Allocation
ENUGU	N6,756,612,825.95	N582,230,696.83	N8,892,969,040.26
	Share of Ecology	TOTAL	
	N210,836,047.50	N16,442,648,610.54	
	Net Statutory Allocation	Others*	VAT Allocation
GOMBE	N5,067,035,624.70	N497,862,201.63	N8,121,751,758.30
	Share of Ecology	TOTAL	
	N98,735,556.87	N13,785,385,141.50	
	Net Statutory Allocation	Others*	VAT Allocation
IMO	N9,064,423,705.06	N613,594,730.74	N9,582,858,780.92
	Share of Ecology	TOTAL	
	N108,986,715.97	N19,369,863,932.69	

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

OCTOBER 2025 DISBURSEMENT

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



	Net Statutory Allocation	Others*	VAT Allocation
JIGAWA	N8,166,573,105.51	N608,880,174.75	N10,232,433,162.75
	Share of Ecology	TOTAL	
	N234,450,646.18	N19,242,337,089.19	
	Net Statutory Allocation	Others*	VAT Allocation
KADUNA	N5,619,295,382.61	N734,395,600.89	N12,093,204,477.72
	Share of Ecology	TOTAL	
	N137,343,100.53	N18,584,238,561.76	
	Net Statutory Allocation	Others*	VAT Allocation
KANO	N10,515,638,199.86	N930,550,755.09	N15,555,652,188.07
	Share of Ecology	TOTAL	
	N332,538,227.16	N27,334,379,370.18	
	Net Statutory Allocation	Others*	VAT Allocation
KATSINA	N7,503,144,067.50	N697,860,136.80	N11,244,906,756.29
	Share of Ecology	TOTAL	
	N257,707,662.02	N19,703,618,622.62	

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

OCTOBER 2025 DISBURSEMENT

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



KEBBI

Net Statutory Allocation

N7,565,042,884.20

Others*

N548,957,587.26

VAT Allocation

N8,849,051,253.41

Share of Ecology

N110,686,083.70

TOTAL

N17,073,737,808.57



KOGI

Net Statutory Allocation

N7,605,711,018.63

Others*

N558,100,597.32

VAT Allocation

N8,743,035,421.37

Share of Ecology

N115,854,914.56

TOTAL

N17,022,701,951.89



KWARA

Net Statutory Allocation

N5,641,878,355.06

Others*

N510,040,337.76

VAT Allocation

N8,213,186,155.54

Share of Ecology

N93,309,110.98

TOTAL

N14,458,413,959.35



LAGOS

Net Statutory Allocation

N3,203,997,259.65

Others*

N5,109,168,909.05

VAT Allocation

N54,235,827,189.08

Share of Ecology

N280,850,105.56

TOTAL





N62,829,843,463.34

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

OCTOBER 2025 DISBURSEMENT

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



	Net Statutory Allocation	Others*	VAT Allocation	
 NASSARAWA	N6,640,743,079.87	N478,265,878.84	N7,563,136,118.39	
	Share of Ecology			TOTAL
	N96,668,439.48			N14,778,813,516.58
 NIGER	N7,358,330,844.00	N599,162,506.04	N9,539,165,265.24	
	Share of Ecology			TOTAL
	N124,166,306.44			N17,620,824,921.72
 OGUN	N2,840,943,651.79	N621,868,041.46	N9,253,162,485.61	
	Share of Ecology			TOTAL
	N194,772,792.29			N12,910,746,971.16
 ONDO	N9,588,841,002.46	N577,158,992.59	N9,228,513,176.52	
	Share of Ecology			TOTAL
	N97,579,329.50			N19,492,092,501.07

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

OCTOBER 2025 DISBURSEMENT

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



	Net Statutory Allocation	Others*	VAT Allocation
OSUN	N5,063,066,999.36	N572,927,527.86	N9,814,677,197.98
	Share of Ecology	TOTAL	
	N191,202,219.86	N15,641,873,945.07	
	Net Statutory Allocation	Others*	VAT Allocation
OYO	N6,649,751,057.18	N730,836,888.99	N15,115,993,091.82
	Share of Ecology	TOTAL	
	N235,141,163.00	N22,731,722,201.00	
	Net Statutory Allocation	Others*	VAT Allocation
PLATEAU	N4,892,514,352.49	N559,557,063.01	N8,873,574,625.61
	Share of Ecology	TOTAL	
	N109,462,085.79	N14,435,108,126.90	
	Net Statutory Allocation	Others*	VAT Allocation
RIVERS	N26,226,724,532.30	N722,397,139.73	N20,456,507,956.62
	Share of Ecology	TOTAL	
	N113,048,433.33	N47,518,678,061.98	

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

OCTOBER 2025 DISBURSEMENT

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



SOKOTO

Net Statutory Allocation

N7,256,458,236.17

Others*

N579,434,027.81

VAT Allocation

N9,501,777,662.15

Share of Ecology

N231,050,472.03

TOTAL

N17,568,720,398.17



TARABA

Net Statutory Allocation

N6,700,909,909.69

Others*

N496,364,038.06

VAT Allocation

N7,862,657,225.38

Share of Ecology

N100,973,883.03

TOTAL

N15,160,905,056.16



YOBE

Net Statutory Allocation

N6,638,851,729.02

Others*

N496,719,968.14

VAT Allocation

N8,182,983,174.16

Share of Ecology

N208,182,222.88

TOTAL

N15,526,737,094.19



ZAMFARA

Net Statutory Allocation

N6,552,981,797.90

Others*

N549,233,793.30

VAT Allocation

N9,046,405,409.47

Share of Ecology

N208,625,590.22

TOTAL

N16,357,246,590.90

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