



NATIONAL BUREAU OF STATISTICS

# Federation Account Allocation Committee (FAAC)

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(September 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 ₦3.64 trillion to the three tiers of government in September 2025 from the total revenue generated in August 2025
2. The amount disbursed comprised:
  - ₦2.84 trillion recorded from the Statutory Account,
  - ₦41.28 billion from Exchange Gain,
  - ₦33.68 billion from Electronic Money Transfer Levy (EMTL), and
  - ₦722.62 billion from Value Added Tax.
3. The allocations to the three tiers of government for September 2025 were:
  - Federal Government with a total of ₦810.05 billion
  - States with a total of ₦709.83 billion, and
  - Local Governments with a total of ₦522.23 billion.
4. The sum of ₦183.01 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 ₦25.46 billion, ₦69.57 billion, and ₦29.81 billion respectively, as cost of revenue collections.

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

- ₦639.36 billion was disbursed to the FGN consolidated revenue account,
- ₦13.37 billion was received as a share of derivation and ecology,
- ₦6.68 billion as stabilization fund,
- ₦22.46 billion for the development of natural resources, and
- ₦20.06 billion to the Federal Capital Territory (FCT)- Abuja.

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## SEPTEMBER 2025 DISBURSEMENT

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



**FGN**  
**N810.05 bn**

**Statutory  
Allocation**  
N684.46 bn

**Others\***  
N24.65 bn

**VAT**  
N100.94 bn



**STATE**  
**N709.83 bn**

**Statutory  
Allocation**  
N347.17 bn

**Others\***  
N26.21 bn

**VAT**  
N336.45 bn



**LGCs**  
**N522.23 bn**

**Statutory  
Allocation**  
N 267.65 bn

**Others\***  
N19.06 bn

**VAT**  
N235.52 bn

13% Derivation Fund  
N183.01 bn

Cost of Collection - NCS  
N25.46 bn

Cost of Collection - FIRS  
N69.57 bn

Cost of Collection- NUPRC  
N29.81 bn

Transfer to MDGIF  
N57.04 bn

NEC Ad-Hoc Committee on  
Crude Oil Theft Prevention  
and Control  
N25.00 bn

13% Derivation Refund on  
withdrawals from JVC/DECA  
N100.00 bn

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

North East  
Development Commission  
N20.81 bn

0.5% of Non-Oil  
Federation Revenue to RMAFC  
N6.89 bn

13% Derivation Refunds on  
NLNG to Oil Producing States  
N150.00 bn

Transfer to Non-Oil  
Excess Account  
N851.17 bn

13% Derivation in respect  
to NNPC MGT fee and Frontier  
Exploration Fund for May, 2025  
N6.59 bn

Refund to NCS  
N0.18 bn

Refund to FIRS  
N50.00 bn



**TOTAL**

**N3,635.80 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)

## SEPTEMBER 2025 DISBURSEMENT

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



BENEFICIARIES	NET STATUTORY ALLOCATION	OTHERS*	VAT	TOTAL
 <b>FGN (CRF Account)</b>	N522,400,274,213.34	N22,755,217,633.03	N94,206,356,778.41	N639,361,848,624.79
 <b>Share of Derivation &amp; Ecology</b>	N12,992,811,963.28	N375,834,206.06	-	N13,368,646,169.34
 <b>Stabilization</b>	N6,496,405,981.64	N187,917,103.03	-	N6,684,323,084.67
 <b>Development of Natural Resources</b>	N21,827,924,098.32	N631,401,466.18	-	N22,459,325,564.50
 <b>FCT-Abuja</b>	N12,632,937,510.28	N699,209,823.14	N6,729,025,484.17	N20,061,172,817.59
<b>TOTAL</b>	N701,935,316,260.90			

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## SEPTEMBER 2025 DISBURSEMENT

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



**ABIA**

**Net Statutory  
Allocation**

**N9,794,860,163.23**

**Others\***

**N653,212,591.94**

**VAT  
Allocation**

**N6,871,199,514.12**

**Share of  
Ecology**

**N118,841,926.24**

**TOTAL**

**N17,438,114,195.53**



**ADAMAWA**

**Net Statutory  
Allocation**

**N7,806,166,759.31**

**Others\***

**N606,267,017.35**

**VAT  
Allocation**

**N7,617,790,766.13**

**Share of  
Ecology**

**N252,854,745.41**

**TOTAL**

**N16,283,079,288.20**



**AKWA IBOM**

**Net Statutory  
Allocation**

**N44,678,575,957.41**

**Others\***

**N1,422,931,661.20**

**VAT  
Allocation**

**N8,679,408,728.43**

**Share of  
Ecology**

**N127,602,252.34**

**TOTAL**

**N54,908,518,599.39**



**ANAMBRA**

**Net Statutory  
Allocation**

**N11,021,729,764.31**

**Others\***

**N760,961,086.35**

**VAT  
Allocation**

**N8,022,314,559.86**

**Share of  
Ecology**

**N252,381,051.82**

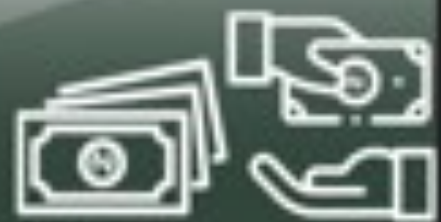
**TOTAL**

**N20,057,386,462.33**



FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)  
SEPTEMBER 2025 DISBURSEMENT

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



BAUCHI

Net Statutory  
Allocation

N6,498,136,787.38

Others\*

N707,337,374.09

VAT  
Allocation

N8,212,424,409.02

Share of  
Ecology

N303,622,861.09

TOTAL

N15,721,521,431.58



BAYELSA

Net Statutory  
Allocation

N44,579,619,506.46

Others\*

N1,293,319,921.45

VAT  
Allocation

N8,956,332,921.15

Share of  
Ecology

N112,297,308.90

TOTAL

N54,941,569,657.96



BENUE

Net Statutory  
Allocation

N9,616,948,178.07

Others\*

N676,607,766.64

VAT  
Allocation

N7,961,223,820.03

Share of  
Ecology

N142,333,029.84

TOTAL

N18,397,112,794.58



BORNO

Net Statutory  
Allocation

N10,764,761,547.13

Others\*

N708,559,837.52

VAT  
Allocation

N7,991,175,559.35

Share of  
Ecology

N315,369,197.49

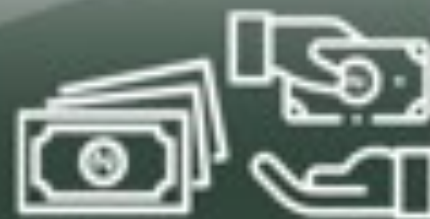
TOTAL

N19,779,866,141.48

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## SEPTEMBER 2025 DISBURSEMENT

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



**Net Statutory  
Allocation**

**N5,545,726,498.03**

**Others\***

**N604,316,370.57**

**VAT  
Allocation**

**N6,880,985,623.11**

**Share of  
Ecology**

**N127,624,013.81**

**TOTAL**

**N13,158,652,505.52**



**Net Statutory  
Allocation**

**N61,446,960,113.90**

**Others\***

**N1,859,746,204.22**

**VAT  
Allocation**

**N8,960,306,583.05**

**Share of  
Ecology**

**N128,864,642.94**

**TOTAL**

**N72,395,877,544.12**



**Net Statutory  
Allocation**

**N6,145,042,666.49**

**Others\***

**N543,007,056.40**

**VAT  
Allocation**

**N6,661,845,794.99**

**Share of  
Ecology**

**N227,088,309.79**

**TOTAL**

**N13,576,983,827.67**



**Net Statutory  
Allocation**

**N11,140,556,636.37**

**Others\***

**N724,249,020.95**

**VAT  
Allocation**

**N8,331,611,525.35**

**Share of  
Ecology**

**N118,671,839.52**

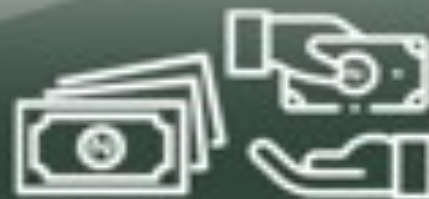
**TOTAL**

**N20,315,089,022.19**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## SEPTEMBER 2025 DISBURSEMENT

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



**EKITI**

**Net Statutory  
Allocation**

**N5,740,243,191.80**

**Others\***

**N551,787,629.29**

**VAT  
Allocation**

**N6,698,986,181.13**

**Share of  
Ecology**

**N226,960,165.18**

**TOTAL**

**N13,217,977,167.40**



**ENUGU**

**Net Statutory  
Allocation**

**N8,102,025,249.83**

**Others\***

**N641,565,286.36**

**VAT  
Allocation**

**N7,199,011,472.30**

**Share of  
Ecology**

**N255,270,057.24**

**TOTAL**

**N16,197,872,065.74**



**GOMBE**

**Net Statutory  
Allocation**

**N6,327,162,120.76**

**Others\***

**N558,149,760.47**

**VAT  
Allocation**

**N6,785,799,348.18**

**Share of  
Ecology**

**N119,544,221.93**

**TOTAL**

**N13,790,655,451.34**



**IMO**

**Net Statutory  
Allocation**

**N11,654,406,830.68**

**Others\***

**N768,698,188.22**

**VAT  
Allocation**

**N7,578,391,669.40**

**Share of  
Ecology**

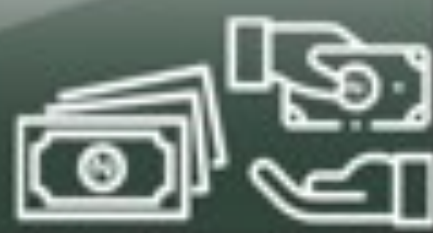
**N131,955,828.02**





**TOTAL**

**N20,133,452,516.32**

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)  
SEPTEMBER 2025 DISBURSEMENT

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

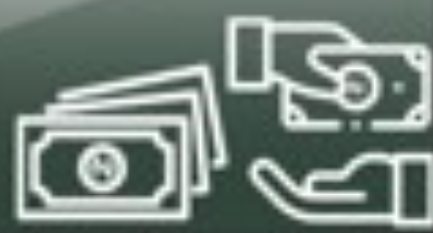


 <b>JIGAWA</b>	<b>Net Statutory Allocation</b> N9,662,677,855.58	<b>Others*</b> N672,245,096.90	<b>VAT Allocation</b> N8,520,260,230.87	<b>TOTAL</b> N19,139,044,650.97
 <b>KADUNA</b>	<b>Net Statutory Allocation</b> N7,372,156,109.93	<b>Others*</b> N815,103,306.96	<b>VAT Allocation</b> N9,535,122,596.58	<b>TOTAL</b> N17,888,670,376.16
 <b>KANO</b>	<b>Net Statutory Allocation</b> N12,637,671,256.06	<b>Others*</b> N1,012,608,352.49	<b>VAT Allocation</b> N13,115,648,726.99	<b>TOTAL</b> N27,168,549,487.32
 <b>KATSINA</b>	<b>Net Statutory Allocation</b> N9,147,659,293.08	<b>Others*</b> N760,447,647.96	<b>VAT Allocation</b> N9,178,963,964.89	<b>TOTAL</b> N19,399,090,839.99



FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)  
SEPTEMBER 2025 DISBURSEMENT

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



**KEBBI**

Net Statutory Allocation	Others*	VAT Allocation
N8,977,653,661.02	N619,866,761.34	N7,185,176,835.52
Share of Ecology	<b>TOTAL</b>	
N134,013,340.02	<b>N16,916,710,597.90</b>	



**KOGI**

Net Statutory Allocation	Others*	VAT Allocation
N9,084,325,736.29	N640,909,235.06	N7,252,736,178.29
Share of Ecology	<b>TOTAL</b>	
N140,271,509.66	<b>N17,118,242,659.30</b>	



**KWARA**

Net Statutory Allocation	Others*	VAT Allocation
N6,832,749,068.72	N556,183,285.96	N6,909,261,073.14
Share of Ecology	<b>TOTAL</b>	
N112,974,144.53	<b>N14,411,167,572.35</b>	

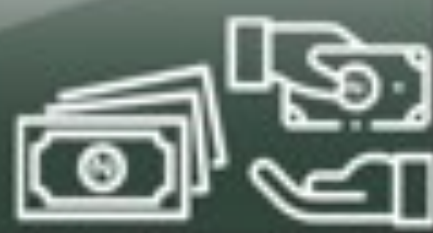






**LAGOS**

Net Statutory Allocation	Others*	VAT Allocation
N4,996,191,838.09	N3,127,139,142.25	N42,455,461,703.75
Share of Ecology	<b>TOTAL</b>	
N340,039,681.89	<b>N50,918,832,365.98</b>	

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)  
SEPTEMBER 2025 DISBURSEMENT

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

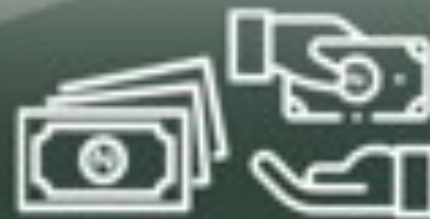


 <b>NASSARAWA</b>	<b>Net Statutory Allocation</b> N7,874,487,698.12	<b>Others*</b> N543,790,243.60	<b>VAT Allocation</b> N6,315,606,348.67	<b>TOTAL</b> N14,850,925,746.87
 <b>NIGER</b>	<b>Net Statutory Allocation</b> N8,943,007,348.42	<b>Others*</b> N688,466,652.33	<b>VAT Allocation</b> N7,852,511,806.87	<b>TOTAL</b> N17,634,320,347.32
 <b>OGUN</b>	<b>Net Statutory Allocation</b> N4,083,851,293.49	<b>Others*</b> N652,673,461.84	<b>VAT Allocation</b> N7,722,921,744.16	<b>TOTAL</b> N12,695,267,946.66
 <b>ONDO</b>	<b>Net Statutory Allocation</b> N11,255,352,390.76	<b>Others*</b> N697,499,190.71	<b>VAT Allocation</b> N7,985,926,835.25	<b>TOTAL</b> N20,056,922,734.66

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## SEPTEMBER 2025 DISBURSEMENT

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



**OSUN**

**Net Statutory  
Allocation**

**N6,283,189,673.47**

**Others\***

**N603,673,066.06**

**VAT  
Allocation**

**N7,320,879,044.32**

**Share of  
Ecology**

**N231,498,371.31**

**TOTAL**

**N14,439,240,155.16**



**OYO**

**Net Statutory  
Allocation**

**N6,978,639,091.33**

**Others\***

**N771,003,027.53**

**VAT  
Allocation**

**N12,111,440,153.96**

**Share of  
Ecology**

**N284,697,511.89**

**TOTAL**

**N20,145,779,784.71**



**PLATEAU**

**Net Statutory  
Allocation**

**N7,779,255,525.69**

**Others\***

**N628,911,987.96**

**VAT  
Allocation**

**N7,620,828,971.07**

**Share of  
Ecology**

**N132,531,382.73**

**TOTAL**

**N16,161,527,867.45**



**RIVERS**

**Net Statutory  
Allocation**

**N35,541,139,809.52**

**Others\***

**N1,381,335,164.30**

**VAT  
Allocation**

**N16,308,467,407.46**

**Share of  
Ecology**

**N136,873,558.34**

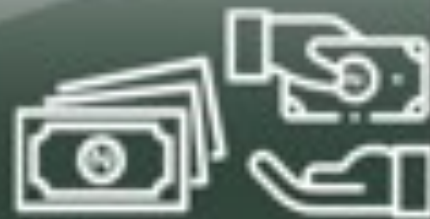
**TOTAL**

**N53,367,815,939.62**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## SEPTEMBER 2025 DISBURSEMENT

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



	<b>Net Statutory Allocation</b>	<b>Others*</b>	<b>VAT Allocation</b>
<b>SOKOTO</b>	N8,730,865,384.78	N651,956,283.35	N7,637,173,348.44
	<b>Share of Ecology</b>	<b>TOTAL</b>	
	N279,744,701.73	<b>N17,299,739,718.30</b>	
	<b>Net Statutory Allocation</b>	<b>Others*</b>	<b>VAT Allocation</b>
<b>TARABA</b>	N7,989,603,359.65	N563,399,476.84	N6,524,935,741.32
	<b>Share of Ecology</b>	<b>TOTAL</b>	
	N122,254,278.65	<b>N15,200,192,856.47</b>	
	<b>Net Statutory Allocation</b>	<b>Others*</b>	<b>VAT Allocation</b>
<b>YOBE</b>	N7,967,219,247.01	N570,109,077.54	N6,707,847,618.59
	<b>Share of Ecology</b>	<b>TOTAL</b>	
	N252,056,935.14	<b>N15,497,232,878.29</b>	
	<b>Net Statutory Allocation</b>	<b>Others*</b>	<b>VAT Allocation</b>
<b>ZAMFARA</b>	N7,884,238,585.10	N603,249,950.29	N7,104,872,771.95
	<b>Share of Ecology</b>	<b>TOTAL</b>	
	N252,593,742.81	<b>N15,844,955,050.16</b>	



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