



NATIONAL BUREAU OF STATISTICS

# Federation Account Allocation Committee (FAAC)

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(December 2025 Disbursement)

Report Date: January 2026



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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 ₦2.34 trillion to the three tiers of government in December 2025 from the total revenue generated in November 2025
2. The amount disbursed comprised:
  - ₦1.74 trillion recorded from the Statutory Account, ,
  - ₦43.40 billion from Electronic Money Transfer Levy (EMTL), and
  - ₦563.04 billion from Value Added Tax.
3. The allocations to the three tiers of government for November 2025 were:
  - Federal Government with a total of ₦747.16 billion
  - States with a total of ₦601.73 billion, and
  - Local Governments with a total of ₦445.27 billion.
4. The sum of ₦134.36 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 ₦16.64 billion, ₦41.21 billion, and ₦26.40 billion respectively, as cost of revenue collections.

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

- ₦581.19 billion was disbursed to the FGN consolidated revenue account,
- ₦12.69 billion was received as a share of derivation and ecology,
- ₦6.34 billion as stabilization fund,
- ₦21.31 billion for the development of natural resources, and
- ₦17.58 billion to the Federal Capital Territory (FCT)- Abuja.

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## DECEMBER 2025 DISBURSEMENT

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



**FGN**

**N747.16 bn**

**Statutory  
Allocation**

N668.34 bn

**Others**

N5.95 bn

**VAT**

N72.88 bn



**STATE**

**N601.73 bn**

**Statutory  
Allocation**

N338.99 bn

**Others**

N19.82 bn

**VAT**

N242.92 bn



**LGCs**

**N445.27 bn**

**Statutory  
Allocation**

N261.35 bn

**Others**

N13.88 bn

**VAT**

N170.04 bn

13% Derivation Fund

N134.36 bn

Transfer to MDGIF

N49.77 bn

Transfer to Non-Oil

Excess Account

N200.00 bn

Cost of Collection - NCS

N16.64 bn

13% Refunds on Subsidy,

Priority Projects

N18.16 bn

0.5% of Non-Oil  
Federation Revenue to RMAFC

N43.61 bn

Cost of Collection - FIRS

N41.21 bn

North East  
Development Commission

N16.22 bn

Cost of Collection- NUPRC

N26.40 bn

13% Derivation in respect  
to NNPC MGT fee and Frontier  
Exploration Fund for August 25

N2.87 bn



**TOTAL**

**N2,343.39 bn**






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

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## DECEMBER 2025 DISBURSEMENT

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



BENEFICIARIES	NET STATUTORY ALLOCATION	OTHERS	VAT	TOTAL
 <b>FGN (CRF Account)</b>	N507,628,243,410.84	N5,550,403,088.18	N68,017,426,768.68	N581,196,073,267.71
 <b>Share of Derivation &amp; Ecology</b>	N12,686,703,466.11	-	-	N12,686,703,466.11
 <b>Stabilization</b>	N6,343,351,733.05	-	-	N6,343,351,733.05
 <b>Development of Natural Resources</b>	N21,313,661,823.06	-	-	N21,313,661,823.06
 <b>FCT-Abuja</b>	N12,326,829,013.11	N396,457,363.44	N4,858,387,626.33	N17,581,674,002.88
<b>TOTAL</b>	N639,121,464,292.81			

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## DECEMBER 2025 DISBURSEMENT

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



**ABIA**

### Net Statutory Allocation

N9,734,133,321.31

### Others\*

N443,653,911.22

### VAT Allocation

N5,002,822,771.07

### Share of Ecology

N112,779,727.92

### TOTAL

**N15,293,389,731.51**



**ADAMAWA**

### Net Statutory Allocation

N7,597,157,584.79

### Others\*

N428,161,041.64

### VAT Allocation

N5,748,225,294.38

### Share of Ecology

N239,956,472.36

### TOTAL

**N14,013,500,393.18**



**AKWA IBOM**

### Net Statutory Allocation

N36,733,616,630.35

### Others\*

N468,060,682.75

### VAT Allocation

N5,543,310,884.85

### Share of Ecology

N121,093,184.50

### TOTAL

**N42,866,081,382.45**



**ANAMBRA**

### Net Statutory Allocation

N9,184,002,099.09

### Others\*

N536,745,332.29

### VAT Allocation

N6,197,644,860.71

### Share of Ecology

N239,506,942.16

### TOTAL

**N16,157,899,234.25**



# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## DECEMBER 2025 DISBURSEMENT

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



**BAUCHI**

**Net Statutory  
Allocation**

**N6,046,167,905.16**

**Others\***

**N488,082,760.33**

**VAT  
Allocation**

**N6,083,575,861.30**

**Share of  
Ecology**

**N288,134,875.84**

**TOTAL**

**N12,905,961,402.64**



**BAYELSA**

**Net Statutory  
Allocation**

**N32,118,710,435.37**

**Others\***

**N360,544,688.66**

**VAT  
Allocation**

**N5,651,641,579.92**

**Share of  
Ecology**

**N106,568,955.45**

**TOTAL**

**N38,237,465,659.40**



**BENUE**

**Net Statutory  
Allocation**

**N9,381,570,920.87**

**Others\***

**N473,792,507.90**

**VAT  
Allocation**

**N5,672,226,887.63**

**Share of  
Ecology**

**N135,072,536.15**

**TOTAL**

**N15,662,662,852.55**



**BORNO**

**Net Statutory  
Allocation**

**N10,503,997,279.00**

**Others\***

**N474,110,785.74**

**VAT  
Allocation**

**N5,809,091,726.07**

**Share of  
Ecology**

**N299,282,024.54**

**TOTAL**





**N17,086,481,815.35**

# 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><b>CROSS RIVER</b></p>	<p><b>Net Statutory Allocation</b></p> <p>N5,334,673,656.98</p> <p><b>Share of Ecology</b></p> <p>N121,113,835.90</p>	<p><b>Others*</b></p> <p>N422,172,614.06</p>	<p><b>VAT Allocation</b></p> <p>N4,932,266,710.18</p>	<p><b>TOTAL</b></p> <p><b>N10,810,226,817.12</b></p>
 <p><b>DELTA</b></p>	<p><b>Net Statutory Allocation</b></p> <p>N48,031,125,730.59</p> <p><b>Share of Ecology</b></p> <p>N122,291,179.79</p>	<p><b>Others*</b></p> <p>N525,389,973.67</p>	<p><b>VAT Allocation</b></p> <p>N6,036,941,622.05</p>	<p><b>TOTAL</b></p> <p><b>N54,715,748,506.10</b></p>
 <p><b>EBONYI</b></p>	<p><b>Net Statutory Allocation</b></p> <p>N5,959,657,884.89</p> <p><b>Share of Ecology</b></p> <p>N215,504,398.16</p>	<p><b>Others*</b></p> <p>N381,643,191.41</p>	<p><b>VAT Allocation</b></p> <p>N4,959,800,729.70</p>	<p><b>TOTAL</b></p> <p><b>N11,516,606,204.15</b></p>
 <p><b>EDO</b></p>	<p><b>Net Statutory Allocation</b></p> <p>N9,732,041,993.59</p> <p><b>Share of Ecology</b></p> <p>N112,618,317.42</p>	<p><b>Others*</b></p> <p>N476,507,292.73</p>	<p><b>VAT Allocation</b></p> <p>N5,598,209,963.80</p>	<p><b>TOTAL</b></p> <p><b>N15,919,377,567.54</b></p>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## DECEMBER 2025 DISBURSEMENT

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



**EKITI**

**Net Statutory Allocation**

**N5,552,580,281.66**

**Others\***

**N392,977,891.07**

**VAT Allocation**

**N4,847,096,088.74**

**Share of Ecology**

**N215,382,790.28**

**TOTAL**

**N11,008,037,051.76**



**ENUGU**

**Net Statutory Allocation**

**N7,891,098,361.36**

**Others\***

**N462,408,169.07**

**VAT Allocation**

**N5,299,788,808.44**

**Share of Ecology**

**N242,248,577.68**

**TOTAL**

**N13,895,543,916.55**



**GOMBE**

**Net Statutory Allocation**

**N6,129,470,895.35**

**Others\***

**N386,552,282.94**

**VAT Allocation**

**N4,690,577,881.54**

**Share of Ecology**

**N113,446,199.08**

**TOTAL**

**N11,320,047,258.90**



**IMO**

**Net Statutory Allocation**

**N10,478,272,868.74**

**Others\***

**N485,985,663.50**

**VAT Allocation**

**N5,670,458,559.03**

**Share of Ecology**

**N125,224,681.65**

**TOTAL**

**N16,759,941,772.93**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## DECEMBER 2025 DISBURSEMENT

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



**JIGAWA**

**Net Statutory  
Allocation**

**N9,427,965,878.51**

**Others\***

**N469,913,724.25**

**VAT  
Allocation**

**N5,947,527,108.74**

**Share of  
Ecology**

**N269,381,522.97**

**TOTAL**

**N16,114,788,234.47**



**KADUNA**

**Net Statutory  
Allocation**

**N7,097,163,729.33**

**Others\***

**N581,854,836.13**

**VAT  
Allocation**

**N7,984,963,462.20**

**Share of  
Ecology**

**N157,805,893.02**

**TOTAL**

**N15,821,787,920.68**



**KANO**

**Net Statutory  
Allocation**

**N12,367,762,364.47**

**Others\***

**N738,908,634.33**

**VAT  
Allocation**

**N9,313,241,706.46**

**Share of  
Ecology**

**N382,083,204.02**

**TOTAL**

**N22,801,995,909.28**



**KATSINA**

**Net Statutory  
Allocation**

**N8,889,664,376.68**

**Others\***

**N542,356,196.82**

**VAT  
Allocation**

**N6,827,535,706.59**

**Share of  
Ecology**

**N296,103,609.05**

**TOTAL**

**N16,555,659,889.14**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## DECEMBER 2025 DISBURSEMENT

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



**KEBBI**

**Net Statutory  
Allocation**

**N8,789,107,023.80**

**Others\***

**N425,344,447.20**

**VAT  
Allocation**

**N5,312,439,030.52**

**Share of  
Ecology**

**N127,177,238.72**

**TOTAL**

**N14,654,067,740.24**



**KOGI**

**Net Statutory  
Allocation**

**N8,370,995,625.46**

**Others\***

**N434,877,473.98**

**VAT  
Allocation**

**N5,361,299,340.89**

**Share of  
Ecology**

**N133,116,175.36**

**TOTAL**

**N14,300,288,615.68**



**KWARA**

**Net Statutory  
Allocation**

**N6,645,922,832.37**

**Others\***

**N399,849,256.01**

**VAT  
Allocation**

**N4,910,672,348.38**

**Share of  
Ecology**

**N107,211,265.28**

**TOTAL**

**N12,063,655,702.04**



**LAGOS**

**Net Statutory  
Allocation**

**N4,715,028,682.37**

**Others\***

**N3,532,642,420.93**

**VAT  
Allocation**

**N25,214,967,091.57**

**Share of  
Ecology**

**N322,694,052.65**

**TOTAL**

**N33,785,332,247.52**







# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## DECEMBER 2025 DISBURSEMENT

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



 <p><b>NASSARAWA</b></p>	<p><b>Net Statutory Allocation</b></p> <p>N7,680,935,315.81</p> <p><b>Share of Ecology</b></p> <p>N111,071,101.20</p>	<p><b>Others*</b></p> <p>N373,875,002.37</p>	<p><b>VAT Allocation</b></p> <p>N4,668,337,322.17</p> <p><b>TOTAL</b></p> <p><b>N12,834,218,741.55</b></p>
 <p><b>NIGER</b></p>	<p><b>Net Statutory Allocation</b></p> <p>N8,730,133,942.87</p> <p><b>Share of Ecology</b></p> <p>N142,665,884.16</p>	<p><b>Others*</b></p> <p>N467,732,060.49</p>	<p><b>VAT Allocation</b></p> <p>N6,292,605,109.92</p> <p><b>TOTAL</b></p> <p><b>N15,633,136,997.45</b></p>
 <p><b>OGUN</b></p>	<p><b>Net Statutory Allocation</b></p> <p>N3,888,861,397.30</p> <p><b>Share of Ecology</b></p> <p>N223,792,052.94</p>	<p><b>Others*</b></p> <p>N496,309,396.56</p>	<p><b>VAT Allocation</b></p> <p>N5,674,948,664.10</p> <p><b>TOTAL</b></p> <p><b>N10,283,911,510.89</b></p>
 <p><b>ONDO</b></p>	<p><b>Net Statutory Allocation</b></p> <p>N11,311,509,050.46</p> <p><b>Share of Ecology</b></p> <p>N112,117,705.03</p>	<p><b>Others*</b></p> <p>N454,324,220.32</p>	<p><b>VAT Allocation</b></p> <p>N5,487,983,777.81</p> <p><b>TOTAL</b></p> <p><b>N17,365,934,753.61</b></p>

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## DECEMBER 2025 DISBURSEMENT

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



OSUN

**Net Statutory  
Allocation**

N6,091,774,329.66

**Others\***

N448,762,199.34

**VAT  
Allocation**

N5,307,917,311.31

**Share of  
Ecology**

N219,689,499.78

**TOTAL**

**N12,068,143,340.09**



OYO

**Net Statutory  
Allocation**

N6,743,235,827.74

**Others\***

N581,417,853.64

**VAT  
Allocation**

N9,447,145,250.99

**Share of  
Ecology**

N270,174,920.12

**TOTAL**

**N17,041,973,852.49**



PLATEAU

**Net Statutory  
Allocation**

N7,560,087,329.84

**Others\***

N440,580,373.15

**VAT  
Allocation**

N5,348,021,054.39

**Share of  
Ecology**

N125,770,876.97

**TOTAL**

**N13,474,459,634.35**



RIVERS

**Net Statutory  
Allocation**

N27,019,512,032.12

**Others\***

N582,865,090.26

**VAT  
Allocation**

N10,018,904,399.52

**Share of  
Ecology**

N129,891,555.58

**TOTAL**

**N37,751,173,077.48**

# FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

## DECEMBER 2025 DISBURSEMENT

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



**SOKOTO**

**Net Statutory Allocation**

**N8,499,557,371.86**

**Others\***

**N449,589,235.93**

**VAT Allocation**

**N5,669,141,199.45**

**Share of Ecology**

**N265,474,755.79**

**TOTAL**

**N14,883,762,563.03**



**TARABA**

**Net Statutory Allocation**

**N7,787,430,492.10**

**Others\***

**N385,151,320.50**

**VAT Allocation**

**N4,840,751,209.39**

**Share of Ecology**

**N116,018,014.17**

**TOTAL**

**N13,129,351,036.16**



**YOBE**

**Net Statutory Allocation**

**N7,759,124,973.39**

**Others\***

**N385,039,784.96**

**VAT Allocation**

**N5,229,049,606.92**

**Share of Ecology**

**N239,199,358.87**

**TOTAL**

**N13,612,413,724.15**



**ZAMFARA**

**Net Statutory Allocation**

**N7,675,520,449.94**

**Others\***

**N424,685,855.93**

**VAT Allocation**

**N5,432,225,199.03**

**Share of Ecology**

**N239,708,783.66**

**TOTAL**

**N13,772,140,288.56**



## CONTACT



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