



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(January 2026 Disbursement)

Report Date: March 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 ~~N~~2.59 trillion to the three tiers of government in January 2026 from the total revenue generated in December 2025
2. The amount disbursed comprised:
 - ~~N~~1.63 trillion recorded from the Statutory Account,
 - ~~N~~39.91 billion from Electronic Money Transfer Levy (EMTL), and
 - ~~N~~913.96 billion from Value Added Tax.
3. The allocations to the three tiers of government for January 2026 were:
 - Federal Government with a total of ~~N~~653.50 billion
 - States with a total of ~~N~~706.47 billion, and
 - Local Governments with a total of ~~N~~513.27 billion.
4. The sum of ~~N~~96.08 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 ~~N~~27.85 billion, ~~N~~53.12 billion, and ~~N~~23.72 billion respectively, as cost of revenue collections.

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

- ~~₦~~496.33 billion was disbursed to the FGN consolidated revenue account,
- ~~₦~~9.89 billion was received as a share of derivation and ecology,
- ~~₦~~4.94 billion as stabilization fund,
- ~~₦~~16.61 billion for the development of natural resources, and
- ~~₦~~18.37 billion to the Federal Capital Territory (FCT)- Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2026 DISBURSEMENT

Summary of Gross Revenue Allocation by
Federation Account Allocation Committee for the Month
of December, 2025 Shared in January, 2026



FGN

N653.50 bn

**Statutory
Allocation**

N520.81 bn

Others

N5.72 bn

VAT

N126.98 bn



STATE

N706.47 bn

**Statutory
Allocation**

N264.16 bn

Others

N19.06 bn

VAT

N423.25 bn



LGCs

N513.27 bn

**Statutory
Allocation**

N203.66 bn

Others

N13.34 bn

VAT

N296.28 bn

13% Derivation Fund

N96.08 bn

Transfer to MDGIF

N46.90 bn

Transfer to Non-Oil
Excess Account

N402.60 bn

Cost of Collection - NCS

N27.85 bn

13% Refunds on Subsidy,
Priority Projects

N18.16 bn

0.5% of Non-Oil
Federation Revenue to RMAFC

N8.84 bn

Cost of Collection - FIRS

N53.12 bn

North East
Development Commission

N26.32 bn

Cost of Collection- NUPRC

N23.72 bn

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

N8.76 bn



TOTAL

N2,585.61 bn

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

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2026 DISBURSEMENT

Distribution of Revenue Allocation to FGN by
Federation Account Allocation Committee for the Month
of December, 2025 Shared in January, 2026



BENEFICIARIES	NET STATUTORY ALLOCATION	OTHERS	VAT	TOTAL
 FGN (CRF Account)	N 372,484,383,838.81	N5,335,418,806.60	N118,510,985,183.08	N496,330,787,828.49
 Share of Derivation & Ecology	N9,886,229,766.22	-	-	N9,886,229,766.22
 Stabilization	N4,943,114,883.11	-	-	N4,943,114,883.11
 Development of Natural Resources	N16,608,866,007.26	-	-	N16,608,866,007.26
 FCT-Abuja	N9,526,355,313.22	N381,101,343.33	N8,465,070,370.22	N18,372,527,026.77
TOTAL	N546,141,525,511.85			

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2026 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2025 Shared in January, 2026



ABIA

Net Statutory Allocation

N7,213,421,912.54

Others*

N429,979,141.95

VAT Allocation

N8,950,656,402.20

Share of Ecology

N87,884,634.97

TOTAL

N16,681,942,091.66



ADAMAWA

Net Statutory Allocation

N5,684,439,118.44

Others*

N414,229,596.89

VAT Allocation

N10,194,729,709.88

Share of Ecology

N186,988,276.82

TOTAL

N16,480,386,702.03



AKWA IBOM

Net Statutory Allocation

N24,521,597,933.20

Others*

N451,409,254.83

VAT Allocation

N10,821,738,214.74

Share of Ecology

N94,362,972.09

TOTAL

N35,889,108,374.86



ANAMBRA

Net Statutory Allocation

N6,984,040,956.13

Others*

N522,999,010.11

VAT Allocation

N10,151,042,755.01

Share of Ecology

N186,637,976.30

TOTAL

N17,844,720,697.54

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2026 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2025 Shared in January, 2026



BAUCHI

Net Statutory Allocation

N3,749,387,948.90

Others*

N469,730,457.32

VAT Allocation

N10,540,073,872.62

Share of Ecology

N224,531,738.59

TOTAL

N14,983,724,017.43



BAYELSA

Net Statutory Allocation

N25,436,627,375.32

Others*

N346,843,213.96

VAT Allocation

N9,370,976,918.20

Share of Ecology

N83,044,833.70

TOTAL

N35,237,492,341.18



BENUE

Net Statutory Allocation

N7,228,191,238.73

Others*

N456,326,535.42

VAT Allocation

N10,782,512,720.65

Share of Ecology

N105,256,509.78

TOTAL

N18,572,287,004.59



BORNO

Net Statutory Allocation

N8,118,361,200.69

Others*

N456,648,811.09

VAT Allocation

N10,254,083,513.59

Share of Ecology

N233,218,256.21

TOTAL





N19,062,311,781.58

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2026 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2025 Shared in January, 2026



 CROSS RIVER	Net Statutory Allocation N3,403,829,083.55 Share of Ecology N94,379,064.88	Others* N407,184,894.29	VAT Allocation N8,729,743,141.37 TOTAL N12,635,136,184.08
 DELTA	Net Statutory Allocation N35,119,987,909.15 Share of Ecology N95,296,520.89	Others* N510,421,881.77	VAT Allocation N11,428,743,367.91 TOTAL N47,154,449,679.71
 EBONYI	Net Statutory Allocation N4,340,460,800.92 Share of Ecology N167,933,774.25	Others* N367,185,446.33	VAT Allocation N8,321,202,726.69 TOTAL N13,196,782,748.18
 EDO	Net Statutory Allocation N6,715,511,321.86 Share of Ecology N87,758,854.37	Others* N464,938,778.67	VAT Allocation N9,585,687,816.30 TOTAL N16,853,896,771.20

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2026 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2025 Shared in January, 2026



EKITI

**Net Statutory
Allocation**

N-16,190,460,443.63

Others*

N379,161,681.08

**VAT
Allocation**

N8,958,157,212.74

**Share of
Ecology**

N167,839,010.20

TOTAL

N-6,685,302,539.60



ENUGU

**Net Statutory
Allocation**

N5,960,005,026.12

Others*

N447,480,125.53

**VAT
Allocation**

N9,125,526,404.91

**Share of
Ecology**

N188,774,420.86

TOTAL

N15,721,785,977.42



GOMBE

**Net Statutory
Allocation**

N4,320,866,814.45

Others*

N371,847,629.31

**VAT
Allocation**

N8,383,639,642.36

**Share of
Ecology**

N88,403,988.73

TOTAL

N13,164,758,074.84



IMO

**Net Statutory
Allocation**

N7,295,767,596.84

Others*

N469,134,932.65

**VAT
Allocation**

N10,280,961,047.13

**Share of
Ecology**

N97,582,479.05

TOTAL

N18,143,446,055.67

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2026 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2025 Shared in January, 2026



JIGAWA

Net Statutory Allocation

N7,280,672,598.81

Others*

N452,813,673.14

VAT Allocation

N11,637,961,582.01

Share of Ecology

N209,918,016.76

TOTAL

N19,581,365,870.72



KADUNA

Net Statutory Allocation

N4,581,359,899.54

Others*

N560,024,207.69

VAT Allocation

N11,991,150,239.48

Share of Ecology

N122,971,686.15

TOTAL

N17,255,506,032.85



KANO

Net Statutory Allocation

N9,259,101,744.37

Others*

N710,611,500.80

VAT Allocation

N16,319,498,728.01

Share of Ecology

N297,741,833.00

TOTAL

N26,586,953,806.18



KATSINA

Net Statutory Allocation

N6,529,364,075.46

Others*

N522,683,905.08

VAT Allocation

N11,904,084,283.14

Share of Ecology

N230,741,446.86

TOTAL

N19,186,873,710.54

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2026 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2025 Shared in January, 2026



KEBBI

**Net Statutory
Allocation**

N6,728,670,660.83

Others*

N409,767,910.53

**VAT
Allocation**

N9,085,017,268.37

**Share of
Ecology**

N99,104,027.02

TOTAL

N16,322,559,866.74



KOGI

**Net Statutory
Allocation**

N6,569,727,018.20

Others*

N419,136,204.58

**VAT
Allocation**

N9,335,633,951.37

**Share of
Ecology**

N103,731,997.73

TOTAL

N16,428,229,171.89



KWARA

**Net Statutory
Allocation**

N4,936,718,526.79

Others*

N385,273,975.74

**VAT
Allocation**

N9,051,964,056.60

**Share of
Ecology**

N83,545,359.51

TOTAL

N14,457,501,918.64



LAGOS

**Net Statutory
Allocation**

N2,142,770,707.80

Others*

N3,314,233,472.72

**VAT
Allocation**

N50,118,243,689.96

**Share of
Ecology**

N251,462,293.35

TOTAL





N55,826,710,163.83

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2026 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2025 Shared in January, 2026



 <p>NASSARAWA</p>	<p>Net Statutory Allocation</p> <p>N5,910,195,982.57</p> <p>Share of Ecology</p> <p>N86,553,171.97</p>	<p>Others*</p> <p>N360,031,610.20</p>	<p>VAT Allocation</p> <p>N8,922,209,612.15</p> <p>TOTAL</p> <p>N15,278,990,376.90</p>
 <p>NIGER</p>	<p>Net Statutory Allocation</p> <p>N6,429,320,389.20</p> <p>Share of Ecology</p> <p>N111,173,695.71</p>	<p>Others*</p> <p>N451,065,932.22</p>	<p>VAT Allocation</p> <p>N10,980,104,528.92</p> <p>TOTAL</p> <p>N17,971,664,546.05</p>
 <p>OGUN</p>	<p>Net Statutory Allocation</p> <p>N2,104,970,779.90</p> <p>Share of Ecology</p> <p>N174,392,005.07</p>	<p>Others*</p> <p>N484,259,925.52</p>	<p>VAT Allocation</p> <p>N10,014,286,017.98</p> <p>TOTAL</p> <p>N12,777,908,728.47</p>
 <p>ONDO</p>	<p>Net Statutory Allocation</p> <p>N8,212,020,220.16</p> <p>Share of Ecology</p> <p>N87,368,747.58</p>	<p>Others*</p> <p>N441,858,852.81</p>	<p>VAT Allocation</p> <p>N9,567,446,376.98</p> <p>TOTAL</p> <p>N18,308,694,197.53</p>

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2026 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2025 Shared in January, 2026







	Net Statutory Allocation	Others*	VAT Allocation
OSUN	N4,340,585,973.09	N435,194,606.39	N9,225,711,663.62
	Share of Ecology	TOTAL	
	N171,195,052.98	N14,172,687,296.08	
	Net Statutory Allocation	Others*	VAT Allocation
OYO	N4,589,618,222.80	N567,005,866.01	N15,804,315,677.35
	Share of Ecology	TOTAL	
	N210,536,278.75	N21,171,476,044.90	
	Net Statutory Allocation	Others*	VAT Allocation
PLATEAU	N5,554,998,369.56	N423,845,843.86	N9,645,198,527.32
	Share of Ecology	TOTAL	
	N98,008,106.75	N15,722,050,847.50	
	Net Statutory Allocation	Others*	VAT Allocation
RIVERS	N17,523,706,976.14	N567,501,571.44	N16,893,983,174.15
	Share of Ecology	TOTAL	
	N101,219,183.27	N35,086,410,904.99	

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

JANUARY 2026 DISBURSEMENT

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the Month of December, 2025 Shared in January, 2026



 <p>SOKOTO</p>	<p>Net Statutory Allocation</p> <p>N6,383,405,704.27</p> <p>Share of Ecology</p> <p>N206,873,632.69</p>	<p>Others*</p> <p>N434,111,268.68</p>	<p>VAT Allocation</p> <p>N9,831,310,132.62</p> <p>TOTAL</p> <p>N16,855,700,738.26</p>
 <p>TARABA</p>	<p>Net Statutory Allocation</p> <p>N5,937,825,519.88</p> <p>Share of Ecology</p> <p>N90,408,099.17</p>	<p>Others*</p> <p>N370,943,797.15</p>	<p>VAT Allocation</p> <p>N8,104,607,369.60</p> <p>TOTAL</p> <p>N14,503,784,785.79</p>
 <p>YOBE</p>	<p>Net Statutory Allocation</p> <p>N5,852,529,679.88</p> <p>Share of Ecology</p> <p>N186,398,289.21</p>	<p>Others*</p> <p>N370,499,640.81</p>	<p>VAT Allocation</p> <p>N8,214,083,708.47</p> <p>TOTAL</p> <p>N14,623,511,318.37</p>
 <p>ZAMFARA</p>	<p>Net Statutory Allocation</p> <p>N5,764,794,430.89</p> <p>Share of Ecology</p> <p>N186,795,263.14</p>	<p>Others*</p> <p>N408,682,009.89</p>	<p>VAT Allocation</p> <p>N9,841,207,269.63</p> <p>TOTAL</p> <p>N16,201,478,973.55</p>

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