



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(February 2026 Disbursement)

Report Date: April 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~~3.04 trillion to the three tiers of government in February 2026 from the total revenue generated in January 2026
2. The amount disbursed comprised:
 - ~~N~~1.86 trillion recorded from the Statutory Account,
 - ~~N~~100 billion from Non-Oil Revenue, and
 - ~~N~~1.08 trillion from Value Added Tax.
3. The allocations to the three tiers of government for February 2026 were:
 - Federal Government with a total of ~~N~~577.91 billion
 - States with a total of ~~N~~794.01 billion, and
 - Local Governments with a total of ~~N~~537.88 billion.
4. The sum of ~~N~~90.19 billion was shared among the oil-producing states from the 13% derivation fund.
5. The revenue generating agencies comprising Federal Inland Revenue Service (FIRS), and Nigerian Upstream Petroleum Regulatory Commission (NUPRC) received ~~N~~87.49 billion and ~~N~~21.44 billion, respectively, as cost of revenue collections.

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

- ~~₦~~433.46 billion was disbursed to the FGN consolidated revenue account,
- ~~₦~~9.07 billion was received as a share of derivation and ecology,
- ~~₦~~4.53 billion as stabilization fund,
- ~~₦~~15.23 billion for the development of natural resources, and
- ~~₦~~8.86 billion to the Federal Capital Territory (FCT)- Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

FEBRUARY 2026 DISBURSEMENT

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



FGN

N577.91 bn

**Statutory
Allocation**

N424.91 bn

Others

N52.68 bn

VAT

N100.32 bn



STATE

N794.01 bn

**Statutory
Allocation**

N215.52 bn

Others

N26.72 bn

VAT

N551.77 bn



LGCs

N537.88 bn

**Statutory
Allocation**

N166.16 bn

Others

N20.60 bn

VAT

N351.13 bn

13% Derivation Fund

N90.19 bn

Cost of Collection - FIRS

N87.49 bn

Cost of Collection - NUPRC

N21.44 bn

Transfer to MDGIF

N17.82 bn

13% Refunds on Subsidy,
Priority Projects

N18.16 bn

North East
Development Commission

N31.20 bn

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

N2.09 bn

Transfer to Non-Oil
Excess Account

N850.56 bn

0.5% of Non-Oil
Federation Revenue to RMAFC

N11.50 bn



TOTAL

N3040.26bn

NB:- Others for this month is the Augmentation of ₦100B from Non-Oil Revenue*






. See tables in appendix for details

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

FEBRUARY 2026 DISBURSEMENT

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



BENEFICIARIES	NET STATUTORY ALLOCATION	OTHERS*	VAT	TOTAL
 FGN (CRF Account)	N284,637,150,059.27	N48,500,000,000.00	N100,322,333,247.85	N433,459,483,307.12
 Share of Derivation & Ecology	N8,065,844,670.03	N1,000,000,000.00	-	N9,065,844,670.03
 Stabilization	N4,032,922,335.02	N500,000,000.00	-	N4,532,922,335.02
 Development of Natural Resources	N13,550,619,045.65	N1,680,000,000.00	-	N15,230,619,045.65
 FCT-Abuja	N7,858,829,181.03	N1,000,000,000.00	-	N8,858,829,181.03
TOTAL	N471,147,698,538.85			

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

FEBRUARY 2026 DISBURSEMENT

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



ABIA

Net Statutory Allocation

N5,603,449,993.20

Others*

N642,026,716.67

VAT Allocation

N10,018,798,276.44

Share of Ecology

N80,591,739.06

TOTAL

N16,344,866,725.37



ADAMAWA

Net Statutory Allocation

N4,496,194,437.16

Others*

N683,006,019.52

VAT Allocation

N11,955,311,172.71

Share of Ecology

N171,471,502.57

TOTAL

N17,305,983,131.96



AKWA IBOM

Net Statutory Allocation

N22,495,139,572.99

Others*

N689,353,140.79

VAT Allocation

N11,950,457,285.75

Share of Ecology

N86,532,486.88

TOTAL

N35,221,482,486.41



ANAMBRA

Net Statutory Allocation

N5,976,222,887.65

Others*

N681,726,488.16

VAT Allocation

N11,558,898,255.19

Share of Ecology

N171,150,270.90

TOTAL

N18,387,997,901.90

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

FEBRUARY 2026 DISBURSEMENT

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



BAUCHI

**Net Statutory
Allocation**

N1,459,251,338.68

Others*

N820,139,805.77

**VAT
Allocation**

N11,760,275,484.05

**Share of
Ecology**

N205,899,510.10

TOTAL

N14,245,566,138.60



BAYELSA

**Net Statutory
Allocation**

N24,104,958,303.88

Others*

N606,670,346.09

**VAT
Allocation**

N15,072,117,162.56

**Share of
Ecology**

N76,153,557.10

TOTAL

N39,859,899,369.63



BENUE

**Net Statutory
Allocation**

N5,067,509,157.89

Others*

N768,934,085.05

**VAT
Allocation**

N11,001,017,148.40

**Share of
Ecology**

N96,522,050.45

TOTAL

N16,933,982,441.79



BORNO

**Net Statutory
Allocation**

N2,885,176,467.22

Others*

N851,868,767.21

**VAT
Allocation**

N12,506,622,879.99

**Share of
Ecology**

N213,865,197.86

TOTAL





N16,457,533,312.28

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

FEBRUARY 2026 DISBURSEMENT

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



 <p>CROSS RIVER</p>	<p>Net Statutory Allocation</p> <p>N1,575,298,914.80</p> <p>Share of Ecology</p> <p>N86,547,244.25</p>	<p>Others*</p> <p>N689,470,704.01</p>	<p>VAT Allocation</p> <p>N9,975,962,696.26</p> <p>TOTAL</p> <p>N12,327,279,559.32</p>
 <p>DELTA</p>	<p>Net Statutory Allocation</p> <p>N31,766,379,418.38</p> <p>Share of Ecology</p> <p>N87,388,567.37</p>	<p>Others*</p> <p>N696,173,027.65</p>	<p>VAT Allocation</p> <p>N12,892,893,302.67</p> <p>TOTAL</p> <p>N45,442,834,316.07</p>
 <p>EBONYI</p>	<p>Net Statutory Allocation</p> <p>N3,876,735,112.92</p> <p>Share of Ecology</p> <p>N153,998,192.25</p>	<p>Others*</p> <p>N613,406,255.43</p>	<p>VAT Allocation</p> <p>N9,453,819,401.27</p> <p>TOTAL</p> <p>N14,097,958,961.87</p>
 <p>EDO</p>	<p>Net Statutory Allocation</p> <p>N3,457,814,997.16</p> <p>Share of Ecology</p> <p>N80,476,396.05</p>	<p>Others*</p> <p>N641,107,847.18</p>	<p>VAT Allocation</p> <p>N11,564,746,288.67</p> <p>TOTAL</p> <p>N15,744,145,529.06</p>

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

FEBRUARY 2026 DISBURSEMENT

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



EKITI

Net Statutory Allocation

N2,303,247,245.51

Others*

N613,060,113.85

VAT Allocation

N9,830,765,633.26

Share of Ecology

N153,911,291.97

TOTAL

N12,900,984,284.59



ENUGU

Net Statutory Allocation

N4,449,101,941.60

Others*

N689,530,209.99

VAT Allocation

N11,045,914,236.84

Share of Ecology

N173,109,427.73

TOTAL

N16,357,655,816.16



GOMBE

Net Statutory Allocation

N2,347,654,229.28

Others*

N645,820,769.92

VAT Allocation

N10,312,849,828.89

Share of Ecology

N81,067,995.48

TOTAL

N13,387,392,823.57



IMO

Net Statutory Allocation

N5,149,277,227.66

Others*

N712,872,718.28

VAT Allocation

N10,659,982,001.38

Share of Ecology

N89,484,830.77

TOTAL

N16,611,616,778.09

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

FEBRUARY 2026 DISBURSEMENT

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



JIGAWA

Net Statutory Allocation

N5,778,384,152.52

Others*

N766,760,737.58

VAT Allocation

N12,924,815,513.99

Share of Ecology

N192,498,472.97

TOTAL

N19,662,458,877.06



KADUNA

Net Statutory Allocation

N-1,683,785,828.90

Others*

N898,349,386.36

VAT Allocation

N12,727,415,251.30

Share of Ecology

N112,767,175.33

TOTAL

N12,054,745,984.09



KANO

Net Statutory Allocation

N6,976,315,778.97

Others*

N1,087,551,945.31

VAT Allocation

N17,368,397,991.71

Share of Ecology

N273,034,440.19

TOTAL

N25,705,300,156.18



KATSINA

Net Statutory Allocation

N3,615,081,212.50

Others*

N842,821,805.94

VAT Allocation

N13,817,925,534.37

Share of Ecology

N211,593,920.60

TOTAL

N18,487,422,473.41

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

FEBRUARY 2026 DISBURSEMENT

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



KEBBI

**Net Statutory
Allocation**

N5,123,169,976.88

Others*

N723,988,136.18

**VAT
Allocation**

N10,692,940,950.04

**Share of
Ecology**

N90,880,116.72

TOTAL

N16,630,979,179.82



KOGI

**Net Statutory
Allocation**

N4,508,359,985.57

Others*

N757,797,013.51

**VAT
Allocation**

N10,354,873,290.83

**Share of
Ecology**

N95,124,046.37

TOTAL

N15,716,154,336.28



KWARA

**Net Statutory
Allocation**

N3,626,322,832.12

Others*

N610,326,854.94

**VAT
Allocation**

N11,226,854,059.46

**Share of
Ecology**

N76,612,547.97

TOTAL

N15,540,116,294.49



LAGOS

**Net Statutory
Allocation**

N-2,502,773,051.12

Others*

N918,508,170.49

**VAT
Allocation**

N101,335,662,091.52

**Share of
Ecology**

N230,595,297.28

TOTAL





N99,981,992,508.17

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

FEBRUARY 2026 DISBURSEMENT

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



 NASSARAWA	Net Statutory Allocation	Others*	VAT Allocation
	N4,751,138,333.08	N632,299,933.16	N9,771,898,318.40
	Share of Ecology	TOTAL	
	N79,370,764.32	N15,234,707,348.96	
 NIGER	Net Statutory Allocation	Others*	VAT Allocation
	N4,007,399,945.03	N812,161,111.61	N11,039,271,155.57
	Share of Ecology	TOTAL	
	N101,948,212.87	N15,960,780,425.08	
 OGUN	Net Statutory Allocation	Others*	VAT Allocation
	N1,047,463,001.77	N636,996,025.88	N11,101,749,841.84
	Share of Ecology	TOTAL	
	N159,920,502.26	N12,946,129,371.75	
 ONDO	Net Statutory Allocation	Others*	VAT Allocation
	N6,434,297,548.88	N638,257,986.34	N11,828,968,559.18
	Share of Ecology	TOTAL	
	N80,118,661.34	N18,981,642,755.74	

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

FEBRUARY 2026 DISBURSEMENT

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



OSUN

**Net Statutory
Allocation**

N2,997,749,158.68

Others*

N625,318,622.58

**VAT
Allocation**

N10,571,467,757.87

**Share of
Ecology**

N156,988,841.58

TOTAL

N14,351,524,380.71



OYO

**Net Statutory
Allocation**

N3,532,870,816.50

Others*

N769,019,043.11

**VAT
Allocation**

N24,038,236,661.10

**Share of
Ecology**

N193,065,429.96

TOTAL

N28,533,191,950.67



PLATEAU

**Net Statutory
Allocation**

N3,659,770,739.96

Others*

N715,982,071.30

**VAT
Allocation**

N10,467,890,627.41

**Share of
Ecology**

N89,875,138.78

TOTAL

N14,933,518,577.45



RIVERS

**Net Statutory
Allocation**

N14,382,110,382.52

Others*

N739,440,061.56

**VAT
Allocation**

N23,567,312,281.68

**Share of
Ecology**

N92,819,751.80

TOTAL





N38,781,682,477.56

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

FEBRUARY 2026 DISBURSEMENT

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



 SOKOTO	Net Statutory Allocation N4,557,850,635.38 Share of Ecology N189,706,719.82	Others* N755,640,614.54 TOTAL N16,872,209,181.80	VAT Allocation N11,369,011,212.06
 TARABA	Net Statutory Allocation N4,715,236,714.99 Share of Ecology N82,905,799.62	Others* N660,461,468.46 TOTAL N14,827,720,200.58	VAT Allocation N9,369,116,217.51
 YOBE	Net Statutory Allocation N4,499,526,377.83 Share of Ecology N170,930,473.67	Others* N680,850,990.89 TOTAL N15,111,526,424.10	VAT Allocation N9,760,218,581.71
 ZAMFARA	Net Statutory Allocation N4,499,073,115.89 Share of Ecology N171,294,505.66	Others* N682,301,004.69 TOTAL N16,580,468,215.86	VAT Allocation N11,227,799,589.62

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

FEBRUARY 2026 DISBURSEMENT

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



FCT

Net Statutory
Allocation

-

Others*

-

VAT
Allocation

N15,764,551,134.69

Share of
Ecology

-

TOTAL

N15,764,551,134.69

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