



NATIONAL BUREAU OF STATISTICS

Federation Account Allocation Committee (FAAC)

(May 2026 Disbursement)

Report Date: September 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~~3.18 trillion in May 2026 from the total revenue generated in April 2026.
2. The amount disbursed comprised:
 - ~~N~~2.13 trillion recorded from the Statutory Account
 - ~~N~~806.62 billion from Value Added Tax
 - ~~N~~250.00 billion augmented for the Month
3. The allocations to the three tiers of government for May 2026 were:
 - Federal Government with ~~N~~787.35 billion
 - States with ~~N~~772.36 billion, and
 - Local Governments with ~~N~~540.15 billion.
4. The sum of ~~N~~157.25 billion was shared among the oil-producing states from the 13% derivation fund.
5. The revenue generating agencies comprising Nigeria Revenue Service (NRS), and Nigerian Upstream Petroleum Regulatory Commission (NUPRC) received ~~N~~76.28 billion and ~~N~~37.48 billion, respectively, as cost of revenue collections.

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

- ₦623.53 billion was disbursed to the FGN Consolidated Revenue Fund Account
- ₦13.53 billion was received as a share of derivation and ecology
- ₦6.76 billion as stabilization fund
- ₦22.73 billion for the development of natural resources, and
- ₦24.28 billion to the Federal Capital Territory (FCT)- Abuja.

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MAY 2026 DISBURSEMENT

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



 FGN N787.35 bn	Statutory Allocation N580.94 bn	Others N131.70 bn	VAT N74.71 bn
 STATE N772.36 bn	Statutory Allocation N294.66 bn	Others N66.80 bn	VAT N410.90 bn
 LGCs N540.15 bn	Statutory Allocation N227.17 bn	Others N51.50 bn	VAT N261.48 bn
13% Derivation Fund N157.25 bn	Transfer to MDGIF N10.88 bn	Transfer to NSIA N50.00 bn	
Cost of Collection - NRS N76.28 bn	13% Refunds on Subsidy, Priority Projects N18.16 bn	0.5% Deduction from Non-Oil Revenue to RMAFC N9.57 bn	
Cost of Collection - NUPRC N37.48 bn	North East Development Commission N23.23 bn	Infrastructure Development Fund to States N252.00 bn	
	Military Intervention Fund N250.00 bn	Deduction to Non-Oil Excess Revenue Account N200.00 bn	



TOTAL

N3,184.71 bn

Others for this month is Augmentation of ₦250 billion*

See tables in appendix for details

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MAY 2026 DISBURSEMENT

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



BENEFICIARIES	NET STATUTORY ALLOCATION	OTHERS*	VAT	TOTAL
 FGN (CRF Account)	N427,571,512,397.72	N121,250,000,000.00	N74,708,866,704.31	N623,530,379,102.03
 Share of Derivation & Ecology	N11,027,754,473.45	N2,500,000,000.00	-	N13,527,754,473.45
 Stabilization	N5,513,877,236.72	N1,250,000,000.00	-	N6,763,877,236.72
 Development of Natural Resources	N18,526,627,515.40	N4,200,000,000.00	-	N22,726,627,515.40
 FCT-Abuja	N10,806,690,556.45	N2,500,000,000.00	N10,977,841,779.87	N24,284,532,336.32
TOTAL	N690,833,170,663.92			

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MAY 2026 DISBURSEMENT

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



ABIA

Net Statutory Allocation

N9,174,855,817.70

Others*

N1,605,066,791.68

VAT Allocation

N7,598,749,231.29

Share of Ecology

N120,256,335.53

TOTAL

N18,498,928,176.21



ADAMAWA

Net Statutory Allocation

N6,794,521,787.20

Others*

N1,707,515,048.81

VAT Allocation

N8,253,655,760.62

Share of Ecology

N255,864,121.92

TOTAL

N17,011,556,718.55



AKWA IBOM

Net Statutory Allocation

N41,407,037,775.64

Others*

N1,723,382,851.97

VAT Allocation

N10,325,046,371.05

Share of Ecology

N129,120,923.55

TOTAL

N53,584,587,922.21



ANAMBRA

Net Statutory Allocation

N8,833,436,688.43

Others*

N1,704,316,220.39

VAT Allocation

N8,691,762,591.67

Share of Ecology

N255,384,790.61

TOTAL

N19,484,900,291.11

Others for this month is Augmentation of ₦250 billion from Non-Oil Revenue*

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MAY 2026 DISBURSEMENT

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



BAUCHI

Net Statutory Allocation

N4,220,184,797.77

Others*

N2,050,349,514.42

VAT Allocation

N8,903,628,296.29

Share of Ecology

N307,236,459.50

TOTAL

N15,481,399,067.98



BAYELSA

Net Statutory Allocation

N40,432,489,877.87

Others*

N1,516,675,865.23

VAT Allocation

N9,965,653,194.52

Share of Ecology

N113,633,826.76

TOTAL

N52,028,452,764.39



BENUE

Net Statutory Allocation

N7,954,425,175.96

Others*

N1,922,335,212.63

VAT Allocation

N9,351,714,248.25

Share of Ecology

N144,027,020.89

TOTAL

N19,372,501,657.73



BORNO

Net Statutory Allocation

N8,471,689,585.82

Others*

N2,129,671,918.02

VAT Allocation

N9,106,761,463.40

Share of Ecology

N319,122,596.12

TOTAL

N20,027,245,563.35

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MAY 2026 DISBURSEMENT

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



 CROSS RIVER	Net Statutory Allocation N3,424,062,004.69 Share of Ecology N129,142,944.01	Others* N1,723,676,760.04	VAT Allocation N7,480,994,015.78 TOTAL N12,757,875,724.51
 DELTA	Net Statutory Allocation N52,802,552,526.89 Share of Ecology N130,398,338.62	Others* N1,740,432,569.12	VAT Allocation N13,133,883,869.98 TOTAL N67,807,267,304.61
 EBONYI	Net Statutory Allocation N5,853,185,635.80 Share of Ecology N229,791,024.44	Others* N1,533,515,638.57	VAT Allocation N7,068,175,089.83 TOTAL N14,684,667,388.65
 EDO	Net Statutory Allocation N7,024,253,583.81 Share of Ecology N120,084,224.51	Others* N1,602,769,617.95	VAT Allocation N8,595,953,390.34 TOTAL N17,343,060,816.61

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MAY 2026 DISBURSEMENT

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



EKITI

**Net Statutory
Allocation**

N4,316,681,424.41

Others*

N1,532,650,284.63

**VAT
Allocation**

N7,904,855,963.10

**Share of
Ecology**

N229,661,354.70

TOTAL

N13,983,849,026.85



ENUGU

**Net Statutory
Allocation**

N6,726,883,464.45

Others*

N1,723,825,524.98

**VAT
Allocation**

N7,712,849,216.01

**Share of
Ecology**

N258,308,179.83

TOTAL

N16,421,866,385.27



GOMBE

**Net Statutory
Allocation**

N4,554,842,303.74

Others*

N1,614,551,924.79

**VAT
Allocation**

N8,039,775,594.13

**Share of
Ecology**

N120,966,989.67

TOTAL

N14,330,136,812.33



IMO

**Net Statutory
Allocation**

N9,469,216,551.22

Others*

N1,782,181,795.69

**VAT
Allocation**

N8,296,431,536.13

**Share of
Ecology**

N133,526,313.74

TOTAL

N19,681,356,196.79

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MAY 2026 DISBURSEMENT

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



JIGAWA

**Net Statutory
Allocation**

N8,131,443,187.31

Others*

N1,916,901,843.95

**VAT
Allocation**

N8,384,763,099.07

**Share of
Ecology**

N287,239,873.79

TOTAL

N18,720,348,004.12



KADUNA

**Net Statutory
Allocation**

N3,976,691,071.29

Others*

N2,245,873,465.89

**VAT
Allocation**

N9,511,231,505.77

**Share of
Ecology**

N168,267,460.57

TOTAL

N15,902,063,503.53



KANO

**Net Statutory
Allocation**

N10,626,825,047.36

Others*

N2,718,879,863.28

**VAT
Allocation**

N13,560,839,778.96

**Share of
Ecology**

N407,412,988.43

TOTAL

N27,313,957,678.04



KATSINA

**Net Statutory
Allocation**

N6,675,193,215.43

Others*

N2,107,054,514.85

**VAT
Allocation**

N9,872,084,587.26

**Share of
Ecology**

N315,733,471.08

TOTAL

N18,970,065,788.62

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MAY 2026 DISBURSEMENT

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



KEBBI

Net Statutory Allocation

N7,435,301,531.19

Others*

N1,809,970,340.46

VAT Allocation

N7,734,363,873.83

Share of Ecology

N135,608,313.43

TOTAL

N17,115,244,058.91



KOGI

Net Statutory Allocation

N6,746,727,238.02

Others*

N1,894,492,533.78

VAT Allocation

N7,950,014,853.73

Share of Ecology

N141,940,965.32

TOTAL

N16,733,175,590.85



KWARA

Net Statutory Allocation

N5,602,371,770.60

Others*

N1,525,817,137.34

VAT Allocation

N7,843,788,555.54

Share of Ecology

N114,318,717.81

TOTAL

N15,086,296,181.29



LAGOS

Net Statutory Allocation

N1,790,439,065.97

Others*

N2,296,270,426.22

VAT Allocation

N60,278,338,399.83

Share of Ecology

N344,086,698.80

TOTAL

N64,709,134,590.81

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MAY 2026 DISBURSEMENT

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



 NASSARAWA	Net Statutory Allocation N6,744,340,509.78 Share of Ecology N118,434,437.30	Others* N1,580,749,832.89	VAT Allocation N6,906,855,154.96 TOTAL N15,350,379,934.94
 NIGER	Net Statutory Allocation N6,696,463,666.81 Share of Ecology N152,123,761.53	Others* N2,030,402,779.02	VAT Allocation N8,283,182,504.53 TOTAL N17,162,172,711.89
 OGUN	Net Statutory Allocation N3,948,385,193.80 Share of Ecology N238,628,100.15	Others* N1,592,490,064.69	VAT Allocation N9,546,585,634.12 TOTAL N15,326,088,992.75
 ONDO	Net Statutory Allocation N10,436,371,731.82 Share of Ecology N119,550,424.57	Others* N1,595,644,965.86	VAT Allocation N8,636,603,971.73 TOTAL N20,788,171,093.97

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MAY 2026 DISBURSEMENT

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



OSUN

Net Statutory Allocation

N4,996,824,467.74

Others*

N1,563,296,556.44

VAT Allocation

N8,412,940,778.28

Share of Ecology

N234,253,572.75

TOTAL

N15,207,315,375.21



OYO

Net Statutory Allocation

N5,839,754,918.71

Others*

N1,922,547,607.78

VAT Allocation

N18,539,170,571.59

Share of Ecology

N288,085,868.33

TOTAL

N26,589,558,966.40



PLATEAU

Net Statutory Allocation

N5,935,510,320.54

Others*

N1,789,955,178.26

VAT Allocation

N8,258,358,805.92

Share of Ecology

N134,108,718.48

TOTAL

N16,117,933,023.20



RIVERS

Net Statutory Allocation

N29,893,139,958.12

Others*

N1,848,600,153.91

VAT Allocation

N23,193,490,527.31

Share of Ecology

N138,502,572.93

TOTAL

N55,073,733,212.27

FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC)

MAY 2026 DISBURSEMENT

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



SOKOTO

Net Statutory Allocation

N6,771,529,280.46

Others*

N1,889,101,536.35

VAT Allocation

N8,673,282,637.12

Share of Ecology

N283,074,111.79

TOTAL

N17,616,987,565.73



TARABA

Net Statutory Allocation

N6,922,950,733.01

Others*

N1,651,153,671.16

VAT Allocation

N7,467,298,373.99

Share of Ecology

N123,709,300.40

TOTAL

N16,165,112,078.57



YOBE

Net Statutory Allocation

N6,594,040,838.72

Others*

N1,702,127,477.21

VAT Allocation

N7,951,747,601.54

Share of Ecology

N255,056,816.43

TOTAL

N16,502,972,733.90



ZAMFARA

Net Statutory Allocation

N6,537,306,435.20

Others*

N1,705,752,511.73

VAT Allocation

N8,600,068,859.40

Share of Ecology

N255,600,012.97

TOTAL

N17,098,727,819.31

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