



EXECUTIVE AUTHORITY, PETROLEUM GOVERNANCE, AND FISCAL FEDERALISM: A CRITICAL APPRAISAL OF NIGERIA'S 2026 OIL REVENUE REMITTANCE ORDER.

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This paper examines the 2026 Executive Order issued by President Bola Ahmed Tinubu directing the Nigerian National Petroleum Company Limited to remit oil and gas revenues directly into the Federation Account. The Order represents a significant shift in Nigeria's petroleum revenue governance framework established under the Petroleum Industry Act (PIA), which commercialised NNPCL and permitted certain statutory deductions before remittance. This study adopts a doctrinal legal research methodology to assess the constitutional validity, fiscal implications, and governance consequences of the directive. It interrogates the interaction between Sections 5, 44(3), and 162 of the 1999 Constitution (as amended), the doctrine of separation of powers, and the principles of fiscal federalism. While the Executive Order is defended as a corrective mechanism aimed at enhancing transparency, preventing revenue leakages, and strengthening Federation Account allocations, it also raises concerns regarding executive overreach and potential inconsistency with statutory provisions of the PIA. The paper argues that although the objective of promoting accountability is legitimate, sustainable reform requires legislative alignment to avoid constitutional conflict and regulatory uncertainty. Ultimately, the Order underscores the enduring tension between corporate autonomy in state-owned enterprises and constitutional supremacy in public revenue management as stated in section 162(2) of CFRN.

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1. INTRODUCTION

On February 19, 2026, President of Nigeria, President Bola Ahmed Tinubu, GCON, signed an Executive Order (EO) to safeguard and enhance oil and gas revenues for the Federation, curb wasteful spending, eliminate duplicative structures in this critical sector of the national economy, redirect resources for the benefit of the Nigerian people and attribute transparency and accountability.¹ The President signed the EO pursuant to Section 5 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended). The EO is anchored on Section 44(3) of the Constitution, which vests ownership, control, and derivative rights in all minerals, mineral oils, and natural gas in, under, and upon any land in Nigeria, including its territorial waters and Exclusive Economic Zone, in the Government of the Federation². The new directive suspends the Nigerian National Petroleum Company Limited (NNPCL) from collecting management and frontier exploration fees. It also stops the payment of gas flaring penalties into the Midstream Gas Infrastructure Fund and provides clearer separation of roles between the Nigerian Upstream Petroleum Regulatory Commission (NUPRC) and the Nigerian Midstream and Downstream Petroleum Regulatory Authority (NMDPRA). Furthermore, the Order establishes an inter-agency committee responsible for implementation, to be chaired by the Minister of Finance and Coordinating Minister of the Economy, with the mandate to ensure smooth and effective rollout of these measures. According to the Ministry, this intervention strengthens the relevant provisions of the 1999 Constitution of the Federal Republic of Nigeria. The Constitution explicitly vests ownership of all mineral resources in the Federation and

¹ Government of Nigeria, 'President Tinubu Signs Executive Order For Direct Remittance Of Oil And Gas Revenues To Federation Account' <<https://statehouse.gov.ng/president-tinubu-signs-executive-order-for-direct-remittance-of-oil-and-gas-revenues-to-federation-account/>> accessed 21 February 2026.

²Ibid.

requires that any revenues generated from such resources be paid directly into the Federation Account³.

The aim of this paper is to examine the importance of the new executive order directing the NNPC to remit the oil and gas revenue into the federal account and the analysis of the new executive order and how it brings transparency and accountability and trust in investors in the energy resources best practice. This paper proceeds in five sections. After this introduction, section 2 provides a context and background on the historical evolution of petroleum revenue governance in Nigeria. Section 3 examines the constitutional authority for the EO issued by the Nigerian President, while section 4 unpacks the scope and contours of the EO from a sustainability lens. Section 5 offers a comparative analysis of transparency frameworks in other frontier oil and gas jurisdictions with the view of situating the potentials of the Nigerian EO in promoting fiscal responsibility in Nigeria. Section 6 is the concluding sections.

2. HISTORICAL EVOLUTION OF PETROLEUM REVENUE GOVERNANCE IN NIGERIA

For decades, both the federal and state governments in Nigeria have remained heavily dependent on oil revenues. These revenues are mainly used to provide public services, service external debts, and support the value of the national currency. Despite this heavy dependence, the oil sector has failed to substantially enhance the living standards and wellbeing of the Nigerian people.⁴ At the federal level, Nigeria's over-reliance on oil has severely undermined the economy, contributing to a contraction in GDP growth of 1.8 percent in 2020.⁵ Similarly, the majority of Nigeria's states derive more than 50 percent of their total revenue from

³Sami Tunji, Tinubu orders NNPC to remit oil taxes, royalties directly: *Punch Newspaper* (Lagos February 18, 2026), <<https://punchng.com/tinubu-orders-nnpc-to-remit-oil-taxes-royalties-directly/>> accessed 21 February, 2026.

⁴ See Damilola Olawuyi, *Principles of Nigerian Environmental Law* (Afe Babalola University Press, 2015) 1-20.

⁵ Nkechikwu Azinge-Egbiri & Damilola Olawuyi, 'Maximizing Returns from Africa's Energy Sector: Implementing the TAP Approach to Resource Governance' in Hany Besada, Cristina D'Alessandro, Tefsi Golla, *Routledge Handbook of Natural Resource Governance in Africa* (Routledge, 2024).

oil allocations disbursed through the Federation Account Allocation Committee (FAAC). The highest levels of dependence are observed in the oil-producing states, particularly Bayelsa and Akwa Ibom states, which on average depend on oil revenues for approximately 85 percent of their fiscal requirements. In contrast, only Ogun State and Lagos State consistently source less than half of their revenues from FAAC allocations. Without oil revenues, most oil-producing states would face serious challenges in maintaining fiscal viability. Indeed, oil, which serves as the mainstay of the Nigerian economy, has been a primary driver of the persistent political instability and dysfunctional governance structures experienced in the country⁶.

The Nigerian National Petroleum Corporation (NNPC) is the state oil corporation which was established on April 1, 1977 vide NNPC Act No 33 of 1977. In addition to upstream exploration and production, the Nigerian National Petroleum Corporation (NNPC) was granted extensive powers and operational responsibilities in refining, petrochemical production, product transportation, and marketing of petroleum products. Between 1978 and 1989, NNPC built three new refineries located in Warri, Kaduna, and Port Harcourt. The Corporation also assumed control of the existing 35,000-barrel-per-day Shell Refinery in Port Harcourt, which had been established in 1965. NNPC was established as the successor to the Nigerian National Oil Corporation, which was originally created in 1970 (now repealed). A thorough examination of the constitutional framework governing revenue allocation is necessary, particularly the provision of Section 162 of the 1999 Constitution of the Federal Republic of Nigeria. This section designates the Federation Account as the primary and mandatory central account into which all revenues collected by the Federal Government must be paid. The only exceptions are personal income taxes derived from personnel of

⁶Angel Nmesoma Okenu, *Nigeria's Oil Dependent Economy: Implications For Electoral Outcomes and Governance* <https://www.researchgate.net/publication/393164579_NIGERIA'S_OIL_DEPENDENT_ECONOMY_IMPLICATIONS_FOR_ELECTORAL_OUTCOMES_AND_GOVERNANCE/link/6862afb539c3583512058b8c/download?_tp=eyJjb250ZXh0Ijp7ImZpcnN0UGFnZSI6InB1YmxpY2F0aW9uIiwicGFnZSI6InB1YmxpY2F0aW9uIn19> accessed 21 February 2026..

the armed forces, police, foreign affairs officers, and residents of the Federal Capital Territory (FCT). Furthermore, the Constitution stipulates that funds held in the Federation Account shall be distributed among the Federal Government, state governments, and local government councils. In addition, it expressly provides for the payment of a 13 percent derivation allocation to the oil-producing states from the revenue generated from natural resources⁷.

The establishment of the Nigerian National Petroleum Company Limited (NNPC Limited) is expected to fundamentally transform the Nigerian oil and gas sector and potentially serve as a benchmark for other national oil companies globally. The African Energy Chamber (AEC) has expressed strong support for and congratulated the successful inauguration of NNPC Limited, marking its transition into a commercially oriented entity. This development represents a major turning point that promises enhanced operational efficiency, greater accountability, and increased value creation within Nigeria's petroleum industry, while offering a possible reference model for national oil companies across Africa. The company was officially inaugurated by President Muhammadu Buhari on 19 July, 2022. This transition from the former NNPC Group to NNPC Limited is governed by the provisions of the Petroleum Industry Act 2021. The change marks a clear departure from the previous operational model, under which major corporate decisions required approval from the Federal Executive Council. As a result, NNPC Limited is now subject to heightened expectations regarding regulatory compliance, stakeholder engagement, and, above all, transparency and accountability in its operations⁸. The Nigerian National Petroleum Company Limited (NNPC Limited) has now been fully commercialised. It is important to note that commercialisation is frequently confused with privatisation, although the two concepts carry distinctly different implications. Commercialisation involves transforming a public entity into a

⁷Constitution of Federal Republic of Nigeria 1999 (as Amended), s 162.

⁸<<https://aecweek.com/history-made-as-nnpc-transitions-into-a-limited-liability-company-ensuring-corporate-governance-and-long-term-sustainable-value/>> accessed 26 February 2026.

commercially oriented venture in which its goods and services are assigned monetary value. In contrast, privatisation entails the transfer of ownership or control of the company (in whole or in part) to private investors.

In the case of NNPC Limited, the entity has undergone commercialisation rather than privatisation. This distinction is clearly reflected in the retention of the words “Nigerian National” in its new corporate name. As a limited liability company, NNPC Limited is now directly accountable to its shareholders. One key aspect of this accountability is the obligation to declare profits. Pursuant to Section 53(7) of the relevant legislation, NNPC Limited is required to operate as an entity under the Companies and Allied Matters Act (CAMA). It must declare dividends to its shareholders and retain 20 percent of its profits for reinvestment and business expansion⁹.

Importantly, the Petroleum Industry Act (PIA) establishes a dedicated Frontier Exploration Fund. Under the provisions of the Act, this Fund is to be financed with 30 percent of NNPC Limited’s profit oil and profit gas derived from production sharing contracts, profit sharing contracts, and risk service contracts. These funds are required to be paid into a special escrow account specifically designated for the development of frontier acreages. NNPC Limited is legally obligated to apply the monies standing to the credit of this escrow account exclusively towards exploration and development activities in frontier areas. However, the manner in which funds from this account shall be appropriated and utilised remains subject to approval and determination by the National Assembly¹⁰.

⁹<<https://omaplex.com.ng/a-comprehensive-analysis-of-the-commercialisation-of-nnpc/>> accessed 26 February 2026.

¹⁰G. Elias, An Examination of the Legal Framework for the Frontier Exploration Fund under the Petroleum Industry Act: https://www.gelias.com/images/Newsletter/An_Examination_of_the_Legal_Framework_f_or_the_Frontier_Exploration_Fund_under_the_Petroleum_Industry_Act.pdf accessed 26 February 2026.

3. CONSTITUTIONAL FRAMEWORK OF EXECUTIVE AUTHORITY

The executive powers of the Federation shall be vested in the President of Nigeria subject to the provisions of the Constitution and any law enacted by the National Assembly, the President may exercise such powers either directly or through the Vice-President, Ministers of the Government of the Federation, or other public officers in the service of the Federation. These executive powers extend to the enforcement and maintenance of the Constitution, the execution of all laws passed by the National Assembly, and all matters over which the National Assembly currently has legislative competence¹¹.

The examination of section 44(3) is pertinent as it provides for the entire property in and control of all minerals, mineral oils and natural gas in, under or upon any land in Nigeria or in, under or upon the territorial waters and the Exclusive Economic Zone of Nigeria shall vest in the Government of the Federation and shall be managed in such manner as may be prescribed by the National Assembly.¹² In line with Section 162 of the 1999 Constitution of the Federal Republic of Nigeria, the Federation Account is established as the central repository for public revenues. The Constitution requires that all revenues accruing to the Federal Government with the exception of specified items such as personal income tax collected from members of the armed forces, police personnel, foreign service officers, and residents of the Federal Capital Territory must be paid into this Account. Thereafter, the funds are to be distributed among the Federal Government, the various state governments, and the local government councils. The Constitution further empowers the National Assembly to prescribe the sharing formula for revenue allocation and explicitly safeguards the 13 percent derivation allocation due to states where mineral resources are extracted¹³.

¹¹Constitution of Federal Republic of Nigeria 1999 (as Amended) s 5(1)(a), (b).

¹²*Ibid*, s 44(3).

¹³*Ibid*, s 162.

4. ANALYSIS OF THE 2026 EXECUTIVE ORDER

President Bola Tinubu has issued an Executive Order aimed at protecting and maximising oil and gas revenues accruing to the Federation, eliminating wasteful expenditure, removing overlapping structures in the petroleum sector, and ensuring that resources are redirected toward improving the welfare of Nigerians. The President signed the Executive Order in exercise of the powers conferred on him by Section 5 of the 1999 Constitution of the Federal Republic of Nigeria (as amended). The directive is primarily grounded in Section 44(3) of the Constitution, which vests ownership, control, and all derivative rights over minerals, mineral oils, and natural gas located in, under, or upon any land within Nigeria including its territorial waters and Exclusive Economic Zone in the Government of the Federation. The Executive Order seeks to restore the constitutional revenue rights of the federal, state, and local governments that were effectively undermined following the enactment of the Petroleum Industry Act (PIA) in 2021. The PIA introduced structural and legal mechanisms that have resulted in significant leakage of Federation revenues through various deductions, charges, and fees¹⁴.

Under the existing framework established by the PIA, NNPC Limited currently retains 30 percent of the Federation's oil revenues as a management fee on Profit Oil and Profit Gas obtained from Production Sharing Contracts, Profit Sharing Contracts, and Risk Service Contracts. Additionally, the company is permitted to retain 20 percent of its profits for working capital and future business investments¹⁵. The Executive Order aims to resolve, among other things, the duplicative 30 per cent deduction for profit-sharing arrangements by addressing overlapping and redundant provisions across all relevant laws and regulatory instruments within the PIA framework and NNPC Limited's governing structure. The objective is to eliminate unjustified multiple layers of deductions that erode revenues that ought to accrue to the Federation Account, enabling

¹⁴<https://statehouse.gov.ng/president-tinubu-signs-executive-order-for-direct-remittance-of-oil-and-gas-revenues-to-federation-account/> accessed 28 February 2026.

¹⁵*Ibid.*

the three tiers of government to pursue critical national priorities. The President has identified structural concerns regarding the continued role of NNPC Limited as a concessionaire under Production Sharing Contract arrangements. The existing framework, which allows the company to influence operating costs while simultaneously functioning as a commercial entity, creates potential competitive distortions and undermines its transition into a fully commercial operator as envisioned under the PIA.¹⁶ The Executive Order, therefore, introduces immediate measures to curb leakages, enhance transparency, eliminate duplicative structures, and reposition NNPC Limited strictly as a commercial enterprise, while safeguarding the Federation's interests. In rolling out the order, the President affirmed that the reforms are of urgent national importance, given their implications for national budgeting, debt sustainability, economic stability, and the overall well-being of Nigerians. President Tinubu noted that his administration will also undertake a comprehensive review of the Petroleum Industry Act in consultation with relevant stakeholders to address identified fiscal and structural anomalies. According to the Presidential Executive Order, which has been officially gazetted, NNPC Limited will no longer collect and manage the 30% Frontier Exploration Fund. NNPC Limited will ensure that the 30% profit from oil and gas from production sharing, profit sharing, and risk service contracts currently earmarked for the frontier exploration fund is henceforth transferred to the Federation Account¹⁷.

NNPC Limited will also no longer be entitled to the 30% management fee on profit oil and profit gas revenues that should go to the federation account. In the same vein, all operators/contractors of oil and gas assets held under a production sharing contract shall, from the date of the Executive Order, which is February 13, 2026, pay Royalty Oil, Tax Oil, Profit Oil, Profit Gas, and any other interest howsoever described which is due to the government of the federation directly to the Federation Account. President Tinubu has also suspended payments of the Gas Flare Penalty into the Midstream and Downstream Gas Infrastructure Fund.

¹⁶Ibid.

¹⁷Ibid.

The Commission shall, from the date of the Executive Order, pay proceeds from all penalties imposed on operators for flaring gas into the Federation Account and cease payment of such proceeds into the Midstream and Downstream Gas Infrastructure Fund (MDGIF). All expenditure from the MDGIF shall be conducted in line with extant public procurement laws, policies and regulations¹⁸.

Dr. Olisa Agbakoba SAN has hailed Executive Order 10 as a landmark reform capable of reshaping Nigeria's fiscal architecture. The former Nigerian Bar Association (NBA) President, speaking on Wednesday, described the order as one of the most impactful fiscal policy changes in many years. He expressed confidence that it could help reposition Nigeria from an economy overly reliant on foreign loans to one sustained largely by internally generated revenue. Agbakoba conveyed his excitement about the directive, noting that it mirrored the key recommendations he and other stakeholders had consistently pushed for over time. He characterised the Executive Order as the most critical policy intervention in recent memory, stressing the urgent need for the country to generate more revenue. Highlighting the relevance of Section 44(3) of the 1999 Constitution, Agbakoba reminded that Nigerians remain the constitutional owners of the nation's oil wealth. Nevertheless, practical control of these resources has, over time, been largely transferred to the Nigerian National Petroleum Company Limited (NNPC Limited) and various International Oil Companies (IOCs)¹⁹. He further criticised the existing arrangement, pointing out that NNPC Limited had been taking approximately 70 percent of Nigeria's crude oil resources. Agbakoba posed a critical question: "How can a private company take 70 percent of our crude oil revenue?" He praised President Bola Ahmed Tinubu for recognising this as a major anomaly and correcting it through the new

¹⁸Ibid.

¹⁹Juliet Umeh, Agbakoba hails Executive Order 10 as game-changer for Nigeria's economy: *Vanguard Newspaper* (February 25, 2026) <<https://www.vanguardngr.com/2026/02/agbakoba-hails-executive-order-10-as-game-changer-for-nigerias-economy/>> accessed 28 February 2026.

order. According to him, the reform “is going to add a lot of money to us.”

Additionally, Agbakoba faulted certain provisions of the Petroleum Industry Act that transformed NNPC into a limited liability company while still permitting it to exercise substantial influence over revenue. He argued that NNPC should function strictly as a commercial entity operating under the policy direction of a Minister of Petroleum. He also raised concerns about the current joint venture agreements with International Oil Companies, stressing that Nigeria must maintain full ownership and sovereign control over its natural resources²⁰.

Prof. Damilola Olawuyi SAN appeared on Channels Television news and enlightened Nigerians on the new executive order signed by President Bola Ahmed Tinubu.²¹ He stated that an important spotlight background on the matter occurred late last year when there were allegations and concerns over misappropriation of funds by NNPC and unaccounted funds of about 210 trillion which brought red light flag by the Nigerian Senate. He also stated the new executive order aims to build trust of confidence on investors and to build transparency and accountability and most importantly he stated that the new executive order is to bring more money to the country and share between the federal, state and local government respectively.

Another important question of determination is that can the PIA override the new executive order, of course the answer is very much no, However Dr. Olisa Agbakoba has made a recommendation that the federal government should go to court and question the provision of PIA or the PIA should be amended in its entirety²².

²⁰Ibid.

²¹ Professor Olawuyi, SAN's Interview on Channels Television on Executive Order (19 February, 2026).

< <https://www.youtube.com/watch?v=ZCj2mSP7-5Y>> accessed 28 February 2026.

²²Juliet Umeh, Agbakoba hails Executive Order 10 as game-changer for Nigeria's economy: *Vanguard Newspaper* (February 25, 2026)

5. COMPARATIVE PERSPECTIVE

Saudi Arabian Oil Company, or Saudi Aramco, is a state-owned energy giant based in Dhahran, Saudi Arabia. It is the world's largest oil producer and, as of 2024, the most profitable company in any industry and among the most valuable. The company was founded in 1933 after Saudi Arabia granted oil exploration rights to what is now Chevron (CVX). The kingdom took full ownership of the company in 1980. Aramco plays a central role in global oil markets and in funding Saudi Arabia's effort to diversify its economy. Aramco operates as a publicly traded company under Saudi law despite remaining majority-owned by the government. As of 2025, the Saudi government holds more than 81% of Aramco, with another 16% held by the Public Investment Fund, the kingdom's sovereign wealth fund. Only about 2.4% is available for public trading on the Saudi Exchange, or Tadawul. Aramco's low production costs and vast reserves have helped it consistently rank among the world's most profitable companies. It holds more than 250 billion barrels of proven reserves, the largest total of any company in the world. From 2016 to 2024, it generated about \$800 billion in net income, outperforming every other corporation globally over that period. In 2022, it posted a record net income of \$161.1 billion, the highest annual profit ever disclosed by a publicly traded company. Earnings fell to \$121.3 billion in 2023 and \$106.2 billion in 2024, largely due to lower crude prices and reduced refining margins²³.

In 1962, Phillips Petroleum obtained oil exploration license from the Norwegian government to search for oil and gas on the Norwegian Continental Shelf (NCS). Seven years later, in 1969, the company made a major discovery in the Ekofisk field, one of the largest offshore oil fields in the world, located in the Norwegian sector of the North Sea. This breakthrough triggered a rapid expansion of oil and gas activities on the NCS, leading to the discovery of several additional, even larger fields over the following decade. To manage this emerging national resource

<<https://www.vanguardngr.com/2026/02/agbakoba-hails-executive-order-10-as-game-changer-for-nigerias-economy/>> accessed 28 February 2026.

²³<<https://www.britannica.com/money/Saudi-Aramco>> accessed 28 February 2026.

effectively, the Storting (Norwegian parliament) adopted a comprehensive national petroleum policy in 1971²⁴.

The core principles of this policy emphasised national control over petroleum resources, the building of a strong domestic oil industry, the requirement that all produced petroleum be landed on Norwegian territory, and the creation of a fully state-owned oil company. In addition, the government mandated a minimum 50 percent state participation in every production licence. This arrangement was designed to ensure that the nation received adequate compensation for the extraction of its non-renewable resources. These policy measures were collectively known as “The Ten Commandments of Norwegian Oil Policy” and later gained international recognition as the “Norwegian Model.” Norway’s emergence as an oil producer in the 1970s proved highly advantageous from a financial perspective. During that decade, the Organization of the Petroleum Exporting Countries (OPEC) engineered sharp increases in global oil prices, raising the cost of a barrel of crude from \$2.96 to \$37.10 within just over ten years (although prices later fell during the 1980s). Although Norway was not a member of OPEC, the country benefited substantially from the “umbrella effect,” enabling it to sell its oil at the elevated international market rates²⁵.

Therefore, this is a lesson to Nigeria government on the question of NNPC which have been a private entity own 70% of oil and gas revenue of Nigeria and as such which Nigeria have been the owner of all the crude oil as a sovereign country in accordance with section 44(3) of the constitution of federal republic of Nigeria 1999 (as Amended).

6. CONCLUSION

The 2026 Presidential Executive Order on oil revenue remittance marks a pivotal moment in Nigeria’s petroleum governance landscape. By mandating direct payment of oil and gas revenues into the Federation

²⁴<<https://cases.som.yale.edu/equinor/norway-and-oil/norwegian-oil-policy>> accessed 28 February 2026.

²⁵Ibid.

Account, the directive seeks to reaffirm constitutional principles of revenue distribution and fiscal transparency. However, its intersection with the Petroleum Industry Act exposes structural tensions between executive authority and statutory corporate autonomy. While the Constitution vests ownership and control of mineral resources in the Federal Government, it also establishes a framework that requires legislative backing for structural alterations in revenue governance. The Order, therefore, reflects both a commitment to fiscal discipline and a potential challenge to the separation of powers doctrine. Its long-term legitimacy will depend on judicial interpretation, legislative cooperation, and institutional compliance. Ultimately, meaningful reform in Nigeria's petroleum sector must harmonise constitutional supremacy, statutory coherence, and economic stability to ensure that transparency does not come at the expense of legal certainty.