

**CENTRAL BANK OF NIGERIA, ABUJA
FEDERATION ACCOUNT COMPONENT STATEMENT
FOR THE MONTH OF MAY, 2025**

| | N= | C1 CBN's Rate @1685.1624 =N= | C2 BUDGETED RATE @1500.0000 =N= | VARIANCE C1 - E2 =N= |
|--|-----------------------------|---------------------------------|------------------------------------|--------------------------|
| 1 NIGERIA NATIONAL PETROLEUM CORP. (NNPC) | | | | |
| (A) Crude Oil Receipts (1st - 31st May, 2025) | 45,693,012,850.90 | | 43,238,441,475.00 | |
| Less: (1) Excess Crude (Export) | | | | |
| Less: (2) Joint Venture Cash Call (Foreign) | | | | |
| Sub-total (A) | 45,693,012,850.90 | | 43,238,441,475.00 | 2,454,571,375.90 |
| (B) Gas Receipts (1st - 31st May, 2025) | 5,385,329,648.41 | | 5,096,036,490.00 | |
| Less: (1) Excess Gas (Export) | | | | |
| Sub-total (B) | 5,385,329,648.41 | | 5,096,036,490.00 | 289,293,158.41 |
| (C) Domestic Crude Oil Cost (Nett) a/c | | | | |
| Sub-total (c.i) | | | | |
| (i) Domestic Gas receipt | | | | |
| (ii) Less: DPR JV GAS | | | | |
| Sub-total (c.ii&iii) | | | | |
| (EII) Gas Revenue to the Federation for May 2025 | 652,128,921.44 | | 652,128,921.44 | |
| (EIII) Crude Oil Revenue to the Federation | 652,128,921.44 | | 652,128,921.44 | |
| 2 MINISTRY OF PETROLEUM RESOURCES | | | | |
| (a) Royalties (i) Crude Oil | 534,580,603,007.17 | | | 28,716,999,917.17 |
| Add (ii) DPR Royalty | | | | |
| Sub-total | 534,580,603,007.17 | | | 28,716,999,917.17 |
| (c) Rentals | 1,605,369,195.94 | | | |
| (d) Gas Flared | 42,992,210,044.50 | | | 86,238,420.94 |
| (e) Miscellaneous Oil Revenue | 3,041,784,030.94 | | | 2,309,467,634.50 |
| (f) Gas Sales Royalty | 314,377,236.76 | | | 113,889,767.30 |
| FEDERAL INLAND REVENUE SERVICES | | | | |
| 1. PPT from Oil Apr 2025 | 210,990,369,432.55 | | 582,150,343,625.40 | 11,334,138,177.55 |
| iii. CIT Upstream | 151,973,565,912.77 | | | 8,163,829,467.77 |
| iv. PPT from Gas v FIRS PPT JV Gas | 362,963,935,345.32 | | | |
| Company Income Tax | 370,937,708,130.08 | | | |
| Taxes | 398,272,881,648.24 | | | |
| Capital Gain Tax | 845,009,054.22 | | | |
| Stamp Duty | 11,907,074,074.57 | | | |
| SUBTOTAL | 1,144,926,608,252.43 | | 1,104,033,920,624.81 | 21,394,719,982.30 |
| 4 CUSTOMS & EXCISE ACCOUNTS | | | | |
| (a) Import Duty Collection | 310,389,435,599.22 | | | |
| (b) Excise Duty Collection | 23,708,934,740.87 | | | |
| (c.) Fees Collection | 4,002,013,525.22 | | | |
| (d) 2008-2012 CET Special Levy | 21,319,197,226.05 | | | |
| (e) Customs Penalty Charges. | | | | |
| (f) Auction Sales | 480,855.70 | | | |
| SUBTOTAL | 389,420,061,947.06 | | 389,420,061,947.06 | |
| 5. Excess Bank Charges, Verification & Reconciliation on Accruals into the Federation Account | | | | |
| 6. Release from solid Mineral Revenue Account | | | | |
| | 2,171,204,951,123.77 | | 2,094,690,333,083.71 | 76,614,018,040.06 |

ZAINAB IBRAHIM, ANISA
BANKING SERVICES DEPARTMENT

YAHAYA MAJIDU SAYUTI
BANKING SERVICES DEPARTMENT

SANI HUSSAINI MOGARRA
BANKING SERVICES DEPARTMENT

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| Office of the Accountant General of the Federation | | |
|---|----------------------|---|
| Federal Ministry of Finance, Abuja | | |
| ANALYSIS OF FEDERATION ACCOUNT INFLOW FOR THE MONTH OF JUNE, 2025 | | |
| BUDGETED RATE @ 1500,000 | | |
| | N | N |
| 1 NIGERIAN NATIONAL PETROLEUM CORP. (NNPC) | | |
| (A) Crude Oil Receipts (1st - 31st May, 2025) | 43,238,441,475.00 | |
| Sub-Total (A) | - | |
| B Gas Receipts (1st - 31st May, 2025) | 5,096,036,490.00 | |
| Gas Receipts (1st - 31st May, 2025) | - | |
| Less: (2) Joint Venture Cash Call (JVC) | - | |
| Less: (1) Joint Venture Cash Call (JVC) | - | |
| FIRS JV PPT | - | |
| DPR JV Royalty | - | |
| Domestic Crude Oil Cost Naira a/c | - | |
| (C) i. Sub-Total (B) | 48,334,477,965.00 | |
| (C) i. Domestic Crude Oil Cost Naira a/c | - | |
| Less: (1) DPR JV Royalty | - | |
| Less: (1) FIRS JV PPT | - | |
| Less: (1) Joint Venture Cash Call (JVC) | - | |
| Pre-Export Financing Cost for the Month | - | |
| Domestic Gas Development | - | |
| Gas Infrastructure Development | - | |
| Nigeria Morocco Gas Pipeline | - | |
| Frontier Exploration Service | - | |
| National Domestic Gas Development | - | |
| Refinery Rehabilitation | - | |
| Transfer to Excess Crude Account (ECA) | - | |
| FIRS JV CITA | - | |
| Add: (1) Miscellaneous Receipts for the month | - | |
| Sub-Total (c.i) | - | |
| Gas Revenue to the Federation, May 2025 | - | |
| Crude Oil Revenue to the Federation, May 2025 | 652,128,921.44 | |
| Sub-Total (a+b+c) | 48,986,606,886.44 | |
| 2 MINISTRY OF PETROLEUM RESOURCES | | |
| (a) Royalties (i) Crude Oil | 505,863,603,090.00 | |
| Add: DPR Royalty | - | |
| Sub-Total | 505,863,603,090.00 | |
| Royalties (ii) Gas | 30,842,585,850.00 | |
| Sub-Total | 536,706,188,940.00 | |
| Rentals | 1,519,130,775.00 | |
| Gas Flared | 40,682,722,410.00 | |
| Miscellaneous Oil Revenue | 2,927,924,263.64 | |
| Gas Sales Royalty | 314,377,236.76 | |
| Sub-Total | 582,150,343,625.40 | |
| 3 FEDERAL INLAND REVENUE SERVICES | | |
| (a) i. PPT from Oil | 199,656,231,255.00 | |
| Less: (1) Excess Proceeds on PPT from Oil | - | |
| CIT Upstream | 143,809,736,445.00 | |
| Sub-Total | 343,465,967,700.00 | |
| FIRS PPT from Gas | - | |
| Less: Excess Proceeds on PPT from Gas | - | |
| Sub Total | - | |
| a. Company Income Tax (CIT) | 370,937,708,130.08 | |
| b. Taxes | 376,878,161,665.94 | |
| c. Capital Gain Tax | 845,009,054.22 | |
| d. FIRS Stamp Duty | 11,907,074,074.57 | |
| Sub-Total | 1,104,033,920,624.81 | |
| 4 CUSTOMS & EXCISE ACCOUNTS | | |
| (a) Import Duty Account | 310,389,435,599.22 | |
| (b) Excise Duty Account | 23,708,934,740.87 | |
| (c) Fees Collection | 4,002,013,525.22 | |
| (d) 2008-2012 CET Special Levy | 21,319,197,226.05 | |
| (e) Customs Penalty Charges | - | |
| (f) Auction Sales | 480,855.70 | |
| Release from Solid Mineral Revenue Account | 359,420,061,947.06 | |
| 5 EXCESS BANK CHARGES RECOVERED | | |
| Total Revenue as per Component Statement | 2,094,590,933,083.71 | |
| Less Solid Mineral Revenue | - | |
| Net Amount Available for Distribution | 2,094,590,933,083.71 | |

INTERNATIONAL FUNDS OFFICE, BANKING SERVICES DEPARTMENT, CENTRAL BANK OF NIGERIA
 FOREIGN CURRENCY RECEIPTS - CBN COMPONENT STATEMENT
 SUMMARY OF OIL AND GAS, PPT, ROYALTY, TAXES AND OTHER RECEIPTS FOR

May-2025



| NARRATION | RECEIPTS | | PAYMENTS | | CBN MONTH END @1585.1524 | | NAIRA AMOUNT TO THE FEDERATION ACCOUNT | | BUDGETED RATE | BUDGETED NAIRA AMOUNT | DIFFERENCE |
|--------------------|----------------|--|----------------|--|--------------------------|----------------------|--|--|---------------|-----------------------|-------------------|
| | USD | | USD | | RATE | | | | | | |
| CRUDE SALES | 28,825,627.65 | | | | 1,585.1524 | 45,693,012,850.90 | | | | | |
| GAS SALES | 3,397,357.66 | | | | 1,585.1524 | 5,385,329,648.41 | | | | | |
| TOTAL (A) | 32,222,985.31 | | | | | 51,078,342,499.31 | | | | | |
| CRUDE MONETISED | | | 28,825,627.65 | | 1,585.1524 | 45,693,012,850.90 | | | 1,500.00 | 43,238,441,475.00 | 2,454,571,375.90 |
| EXCESS CRUDE | | | | | 1,585.1524 | | | | 1,500.00 | | |
| JVC CRUDE | | | | | 1,585.1524 | | | | 1,500.00 | | |
| OIL ROYALTY | 337,242,402.06 | | 337,242,402.06 | | 1,585.1524 | 534,580,603,007.17 | | | 1,500.00 | 505,863,603,090.00 | 28,716,999,917.17 |
| EXCESS OIL ROYALTY | | | | | 1,585.1524 | | | | 1,500.00 | | |
| MISC OIL REV | 1,337,129.28 | | 1,337,129.28 | | 1,585.1524 | 2,119,553,687.30 | | | 1,500.00 | 2,005,693,920.00 | 113,859,767.30 |
| SUB TOTAL (B) | 338,579,531.34 | | 367,405,158.99 | | | 582,393,169,545.38 | | | | 551,107,738,485.00 | 31,285,431,060.38 |
| GAS MONETISED | | | 3,397,357.66 | | 1,585.1524 | 5,385,329,648.41 | | | 1,500.00 | 5,096,036,490.00 | 289,293,158.41 |
| EXCESS GAS | | | | | 1,585.1524 | | | | 1,500.00 | | |
| GAS ROYALTY | 20,561,723.90 | | 20,561,723.90 | | 1,585.1524 | 32,593,465,988.22 | | | 1,500.00 | 30,842,585,850.00 | 1,750,880,138.22 |
| EXCESS GAS ROYALTY | | | | | 1,585.1524 | | | | 1,500.00 | | |
| GAS FLARED | 27,121,814.94 | | 27,121,814.94 | | 1,585.1524 | 42,992,210,044.50 | | | 1,500.00 | 40,682,722,410.00 | 2,309,487,634.50 |
| CIT UPSTREAM | 95,873,157.63 | | 95,873,157.63 | | 1,585.1524 | 151,973,565,912.77 | | | 1,500.00 | 143,809,736,445.00 | 8,163,829,467.77 |
| SUB TOTAL (C) | 143,556,696.47 | | 146,954,054.13 | | | 232,944,571,593.90 | | | | 220,431,081,195.00 | 12,513,490,398.90 |
| PPT | 133,104,154.17 | | 133,104,154.17 | | 1,585.1524 | 210,990,369,432.55 | | | 1,500.00 | 199,656,231,255.00 | 11,334,138,177.55 |
| EXCESS PPT | | | | | 1,585.1524 | | | | 1,500.00 | | |
| RENTALS | 1,012,753.85 | | 1,012,753.85 | | 1,585.1524 | 1,605,369,195.94 | | | 1,500.00 | 1,519,130,775.00 | 86,238,420.94 |
| TAXES | 251,252,107.78 | | 251,252,107.78 | | 1,585.1524 | 398,272,881,648.24 | | | 1,500.00 | 376,878,161,665.94 | 21,394,719,982.30 |
| SUB TOTAL (D) | 385,369,015.80 | | 385,369,015.80 | | | 610,868,620,276.72 | | | | 578,053,523,695.94 | 32,815,096,580.78 |
| TOTAL (a+b+d+c) | 899,728,228.92 | | 899,728,228.92 | | | 1,426,206,361,416.00 | | | | 1,349,592,343,375.94 | 76,614,018,040.06 |
| GRAND TOTAL | 899,728,228.92 | | 899,728,228.92 | | | 1,426,206,361,416.00 | | | | 1,349,592,343,375.94 | 76,614,018,040.06 |

NOTE:

PREPARED BY:
 DELPHINE UGBE

CHECKED BY:
 KATUKA MUBARAK ALIYU

APPROVED BY:
 AILEKU REBECCA

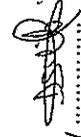
TABLE 1
CENTRAL BANK OF NIGERIA, ABUJA.
BALANCES OF FEDERATION REVENUE ACCOUNTS (DOMESTIC OIL & NON - OIL)

| S/N | ACCOUNT NAME | ACCOUNT NO. | AMOUNT (N) MAY 2025 | AMOUNT (N) APRIL 2025 | VARIANCE |
|-----|---------------------------------------|-------------|-----------------------------|-----------------------------|---------------------------|
| A | NON - OIL REVENUE | | | | |
| 1 | IMPORT DUTY | 3000008035 | 310,389,435,599.22 | 296,270,619,086.70 | 14,118,816,512.52 |
| 2 | EXCISE DUTY | 3000008042 | 23,708,934,740.87 | 23,312,119,885.41 | 396,814,855.46 |
| 3 | FEES ACCT | 3000008059 | 4,002,013,525.22 | 7,880,523,977.63 | (3,878,510,452.41) |
| 4 | AUCTION SALES | 3000007928 | 480,855.70 | 799,760.00 | (318,904.30) |
| 5 | 2008-2012 CET SPECIAL LEVY | 3000008286 | 21,319,197,226.05 | 30,617,043,007.09 | (9,297,845,781.04) |
| 6 | PENALTY CHARGES | 3000007997 | - | - | - |
| 7 | COMPANY INCOME TAX | 3000002174 | 370,937,708,130.08 | 277,502,550,322.00 | 93,435,157,808.08 |
| 8 | STAMP DUTY TSA | 3000103686 | 11,907,074,074.57 | 5,459,086,223.73 | 6,447,987,850.84 |
| 9 | CAPITAL GAIN TAX | 3000103741 | 845,009,054.22 | 357,463,302.78 | 487,545,751.44 |
| | TOTAL | | 743,109,853,205.93 | 641,400,205,565.34 | 101,709,647,640.59 |
| B | OIL REVENUE | | | | |
| 8 | MISCELLANEOUS OIL REVENUE | 3000002198 | 922,230,343.64 | 775,412,861.41 | 146,817,482.23 |
| 9 | GAS SALES ROYALTY | 3000055761 | 314,377,236.76 | 2,040,328,621.87 | (1,725,951,385.11) |
| 10 | PETROLEUM PROFIT TAX (Local) | | - | - | - |
| 11 | MPR DPR ROYALTY OIL CARGO TSA | 3000091156 | - | 34,082,999,131.33 | (34,082,999,131.33) |
| | SUB - TOTAL (A+B) | | 744,346,460,786.33 | 678,298,946,179.95 | 66,047,514,606.38 |
| C | VALUE ADDED TAX | | | | |
| 12 | VALUE ADDED TAX | 3000008468 | 742,820,459,960.75 | 642,264,589,877.19 | 100,555,870,083.56 |
| D | ELECTRONIC MONEY TRANSFER LEVY (EMTL) | | | | |
| 13 | ELECTRONIC MONEY TRANSFER LEVY (EMTL) | 3000109444 | 28,819,669,802.00 | 40,480,923,620.64 | (11,661,253,818.64) |
| | GRAND TOTAL (B+C+D+E) | | 1,515,986,590,549.08 | 1,361,044,459,677.78 | 154,942,130,871.30 |

Prepared by, 
ZANNA-IBRAHIM AMSA
A/MGR

Checked by, 
HALIDU. S. YAHAYA
MGR



Authorised by 
DANIELLA ANGYU
SENIOR MANAGER

CENTRAL BANK OF NIGERIA, ABUJA
SOLID MINERALS REVENUE COLLECTION
JANUARY - DECEMBER 2025
ACCOUNT NO 3000034179

| MONTHS | AMOUNT (N) | TOTAL |
|--------------|--------------------------|--------------------------|
| JANUARY | 4,175,834,877.91 | 4,175,834,877.91 |
| FEBRUARY | 3,782,483,596.42 | 3,782,483,596.42 |
| MARCH | 2,145,558,607.44 | 2,145,558,607.44 |
| APRIL | 7,883,905,297.02 | 7,883,905,297.02 |
| MAY | 9,656,242,898.25 | 9,656,242,898.25 |
| JUNE | | |
| JULY | | |
| AUGUST | | |
| SEPTEMBER | | |
| OCTOBER | | |
| NOVEMBER | | |
| DECEMBER | | |
| TOTAL | 27,644,025,277.04 | 27,644,025,277.04 |

Prepared by: 
ZANNA-IBRAHIM, AMSA
A/MGR

Checked by: 
H. S. YAHAYA
MGR

Authorised by: 
DANIELLA ANGYU
SENIOR MANAGER

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| MINERAL REVENUE | DESCRIPTION | May 2025 | Apr 2025 | VARIANCE |
|--|-------------|---------------------|---------------------|---------------------|
| 1 (11) ROYALTY (CRUDE) | | 505,863,603,090.00 | 449,351,023,995.00 | 56,512,579,095.00 |
| 2 (1) PETROLEUM PROFIT TAX (PPT) | | 199,656,231,255.00 | 401,437,408,462.28 | -201,781,177,207.28 |
| 3 CIT UPSTREAM | | 143,809,736,445.00 | 109,188,368,055.00 | 34,621,368,390.00 |
| 4 Crude Oil Receipts Export | | 43,238,441,475.00 | 973,795,755.00 | 42,264,645,720.00 |
| 5 (IV) PENALTY FOR GAS FLARED | | 40,682,722,410.00 | 28,581,462,180.00 | 12,101,260,230.00 |
| 6 ROYALTIES (GAS) | | 30,842,585,850.00 | 20,790,325,140.00 | 10,052,260,710.00 |
| 7 GAS RECEIPTS (EXPORT) | | 5,096,036,490.00 | 2,781,198,090.00 | 2,314,838,400.00 |
| 8 (D) MISCELLANEOUS OIL REVENUE | | 2,927,924,263.64 | 9,493,174,181.41 | -6,565,249,917.77 |
| 9 (111) RENT | | 1,519,130,775.00 | 6,192,845,445.00 | -4,673,714,670.00 |
| 10 GAS REVENUE TO THE FEDERATION | | 652,128,921.44 | 44,777,844,535.95 | -44,125,715,614.51 |
| ACCOUNT | | | | |
| 11 GAS SALES ROYALTY DPR | | 314,377,236.76 | 27,173,992,886.26 | -26,859,615,649.50 |
| 12 DPR ROYALTY | | 0.00 | 79,442,555,180.28 | -79,442,555,180.28 |
| 13 13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION | | -9,510,614,041.26 | -15,987,131,073.65 | 6,476,517,032.39 |
| 14 13% REFUND ON SUBSIDY, PRIORITY PROJECTS AND POLICE TRUST FUND 1999 TO 2021 | | -18,163,078,852.38 | -18,163,078,852.38 | 0.00 |
| 15 4% Cost of Collection - NUPRC | | -24,605,112,380.14 | -26,151,658,347.14 | 1,546,545,967.00 |
| 16 TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE | | -41,272,521,642.72 | -29,188,561,704.12 | -12,083,959,938.60 |
| 17 13% Derivation Refund on withdrawals from JVC/DECA | | -100,000,000,000.00 | -100,000,000,000.00 | 0.00 |
| 18 13% NLNG REFUND TO OIL PRODUCING STATES | | -150,000,000,000.00 | -100,000,000,000.00 | -50,000,000,000.00 |
| 19 (B) COMPANIES INCOME TAX ETC. | | 760,567,952,924.81 | 546,302,539,372.60 | 214,265,413,552.21 |
| 20 (1) CUSTOMS & EXCISE DUTIES,ETC. | | 359,420,061,947.06 | 358,081,105,716.83 | 1,338,956,230.23 |
| 21 0.5% OF NON OIL FEDERATION REVENUE TO RMAFC | | -5,706,913,674.27 | -4,605,800,387.59 | -1,101,113,286.68 |
| 22 LESS REFUND TO FIRS | | -25,000,000,000.00 | 0.00 | -25,000,000,000.00 |
| 23 7% Cost Of Collection - NCS | | -25,159,404,336.29 | -25,065,677,400.18 | -93,726,936.11 |
| 24 4% Cost Of Collection - FIRS | | -31,278,506,916.28 | -22,523,158,872.05 | -8,755,348,044.23 |
| 25 DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT | | -800,000,000,000.00 | -780,000,000,000.00 | -20,000,000,000.00 |
| Sub Total 1 | | 232,843,189,945.03 | 72,189,008,429.61 | 160,654,181,515.42 |
| NON MINERAL REVENUE | | 631,051,591,295.34 | 890,693,563,928.89 | -259,641,972,633.55 |
| Sub Total NON MINERAL REVENUE | | 863,894,781,240.37 | 962,882,572,358.50 | -98,987,791,118.13 |
| ELECTRONIC MONEY TRANSFER LEVY | | 28,819,669,802.00 | 40,480,923,620.64 | -11,661,253,818.64 |
| 26 ELECTRONIC MONEY TRANSFER LEVY | | | | |
| 27 LESS 4% ELECTRONIC MONEY TRANSFER LEVY | | -1,152,786,792.08 | -1,619,236,944.83 | 466,450,152.75 |
| Sub Total ELECTRONIC MONEY TRANSFER LEVY | | 27,666,883,009.92 | 38,861,686,675.81 | -11,194,803,665.89 |
| OTHER MINERAL REVENUE | | 55,219,298,057.76 | 64,631,264,147.22 | -9,411,966,089.46 |
| 28 EXCHANGE DIFFERENCE | | | | |
| Sub Total OTHER MINERAL REVENUE | | 55,219,298,057.76 | 64,631,264,147.22 | -9,411,966,089.46 |

| DESCRIPTION | 29 EXCHANGE DIFFERENCE NON MINERAL REVENUE | 30 VAT FOR DISTRIBUTION | 31 3%VAT FOR NORTH EAST COMMISSION | 32 Cost Of Collection - FIRS & NCS (VAT) | Sub Total VAT | Sub Total 2 | GRAND TOTAL |
|-------------|--|-------------------------|------------------------------------|--|--------------------|--------------------|----------------------|
| | 21,394,719,982.30 | 742,820,459,960.75 | -21,393,229,246.87 | -29,712,818,398.43 | 691,714,412,315.45 | 795,995,313,365.43 | 1,659,890,094,605.80 |
| | 16,776,432,428.64 | 642,264,589,877.19 | -18,497,220,188.46 | -25,690,583,595.09 | 598,076,786,093.64 | 718,346,169,345.31 | 1,681,228,741,703.81 |
| | 4,618,287,553.66 | 100,555,870,083.56 | -2,896,009,058.41 | -4,022,234,803.34 | 93,637,626,221.81 | 77,649,144,020.12 | -21,338,647,098.01 |
| | 21,394,719,982.30 | 742,820,459,960.75 | -21,393,229,246.87 | -29,712,818,398.43 | 691,714,412,315.45 | 795,995,313,365.43 | 1,659,890,094,605.80 |
| | 16,776,432,428.64 | 642,264,589,877.19 | -18,497,220,188.46 | -25,690,583,595.09 | 598,076,786,093.64 | 718,346,169,345.31 | 1,681,228,741,703.81 |
| | 4,618,287,553.66 | 100,555,870,083.56 | -2,896,009,058.41 | -4,022,234,803.34 | 93,637,626,221.81 | 77,649,144,020.12 | -21,338,647,098.01 |

TOTAL AMOUNT FOR DISTRIBUTION

| AGENCY'S COLLECTION | | TOTAL FUNDS | DEDUCTIONS | TOTAL NET |
|---------------------|--|-----------------------------|-----------------------------|-----------------------------|
| 1 | NON MINERAL REVENUE FIRS CURRENT MONTH | 760,567,952,924.81 | 861,985,420,590.55 | -101,417,467,665.74 |
| 2 | MINERAL REVENUE NUPRC CURRENT MONTH | 582,150,343,625.40 | 184,040,712,875.24 | 398,109,630,750.16 |
| 3 | MINERAL REVENUE FIRS CURRENT MONTH | 343,465,967,700.00 | 150,000,000,000.00 | 193,465,967,700.00 |
| 4 | NON MINERAL REVENUE NCS | 359,420,061,947.06 | 25,159,404,336.29 | 334,260,657,610.77 |
| 5 | MINERAL REVENUE NNPC CURRENT MONTH | 48,986,606,886.44 | 9,510,614,041.26 | 39,475,992,845.18 |
| | | 2,094,590,933,083.71 | 1,230,696,151,843.34 | 863,894,781,240.37 |
| 6 | VAT | 742,820,459,960.75 | 51,106,047,645.30 | 691,714,412,315.45 |
| | | 742,820,459,960.75 | 51,106,047,645.30 | 691,714,412,315.45 |
| | | 2,837,411,393,044.46 | 1,281,802,199,488.64 | 1,555,609,193,555.82 |

DISTRIBUTION AMONG THE THREE TIERS OF GOVERNMENTS

| BENEFICIARY | MINERAL REVENUE | NON-MINERAL REV | TOTAL SRA | TOTAL VAT | TOTAL | | |
|----------------------|-----------------|---------------------------|-------------|---------------------------|---------------------------|---------------------------|-----------------------------|
| Federal Government | 42.9214% | 270,856,160,823.99 | 52.68% | 122,661,792,463.04 | 393,517,953,287.03 | 103,757,161,847.32 | 497,275,115,134.35 |
| State Governments | 21.7703% | 137,381,864,411.86 | 26.72% | 62,215,700,353.31 | 199,597,564,765.18 | 345,857,206,157.73 | 545,454,770,922.90 |
| 13% Derivation Share | 18.5243% | 116,897,907,119.20 | 0.00% | 0.00 | 116,897,907,119.20 | 0.00 | 116,897,907,119.20 |
| Local Governments | 16.7840% | 105,915,658,940.28 | 20.60% | 47,965,697,128.68 | 153,881,356,068.96 | 242,100,044,310.41 | 395,981,400,379.37 |
| Grand Total | 100% | 631,051,591,295.34 | 100% | 232,843,189,945.03 | 863,894,781,240.37 | 691,714,412,315.45 | 1,555,609,193,555.82 |

FGN SHARE OF OIL AND NON OIL REVENUE FROM COLLECTING AGENCIES

| | RATE | NNPC | NCS | CIT OTHERS | NUPRC | PPT | VAT | TOTAL |
|--------------------------|-------|----------------|-----------------|-----------------|-----------------|----------------|-----------------|-----------------|
| FCT-ABUJA | 1.00 | 321,633,404 | 3,342,606,576 | -1,014,174,677 | 3,243,625,976 | 1,576,277,462 | 6,917,144,123 | 14,387,112,864 |
| Federal Government | 48.50 | 15,599,220,107 | 162,116,418,941 | -49,187,471,818 | 157,315,859,824 | 76,449,456,895 | 96,840,017,724 | 459,133,501,673 |
| 1.46% Deriv. & Ecology F | 1.00 | 321,633,404 | 3,342,606,576 | -1,014,174,677 | 3,243,625,976 | 1,576,277,462 | 0 | 7,469,968,741 |
| 0.72% STABILIZATION A | 0.50 | 160,816,702 | 1,671,303,288 | -507,087,338 | 1,621,812,988 | 788,138,731 | 0 | 3,734,984,371 |
| 3.0% DEVELOPMENT OF | 1.68 | 540,344,119 | 5,615,579,048 | -1,703,813,457 | 5,449,291,639 | 2,648,146,136 | 0 | 12,549,547,485 |
| | 52.68 | 16,943,647,737 | 176,088,514,429 | -53,426,721,966 | 170,874,216,402 | 83,038,296,685 | 103,757,161,847 | 497,275,115,134 |

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

Detailed Computation based on the Allocation of Revenue (Fed. A/c, etc)



Modification Order 2002

FEDERATION ACCOUNT: May,2025

| | <u>May 2025</u> | <u>Apr 2025</u> | <u>INCREASE/DECREASE</u> |
|--|---------------------------|---------------------------|---------------------------|
| 1 TOTAL FUNDS AVAILABLE FOR DISTRIBUTION | 2,094,590,933,083.71 | 2,084,567,638,995.61 | =N= 10,023,294,088.10 |
| 2 LESS REFUND TO FIRS | -25,000,000,000.00 | 0.00 | -25,000,000,000.00 |
| 3 4% Cost Of Collection - FIRS | -31,278,506,916.28 | -22,523,158,872.05 | -8,755,348,044.23 |
| 4 7% Cost Of Collection - NCS | -25,159,404,336.29 | -25,065,677,400.18 | -93,726,936.11 |
| 5 TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MIDGIF) GAS FLARED PENALTY | -41,272,521,642.72 | -29,188,561,704.12 | -12,083,959,938.60 |
| 6 4% Cost of Collection - NUPRC | -24,605,112,380.14 | -26,151,658,347.14 | 1,546,545,967.00 |
| 7 13% REFUND ON SUBSIDY, PRIORITY PROJECTS AND POLICE TRUST FUND 1999 TO 2021 | -18,163,078,852.38 | -18,163,078,852.38 | 0.00 |
| 8 13% NLNG REFUND TO OIL PRODUCING STATES | -150,000,000,000.00 | -100,000,000,000.00 | -50,000,000,000.00 |
| 9 13% Derivation Refund on withdrawals from JVC/DECA | -100,000,000,000.00 | -100,000,000,000.00 | 0.00 |
| 10 13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND 2024 | -9,510,614,041.26 | -15,987,131,073.65 | 6,476,517,032.39 |
| 11 DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT | -800,000,000,000.00 | -780,000,000,000.00 | -20,000,000,000.00 |
| 12 0.5% OF NON OIL FEDERATION REVENUE TO RMAFC | -5,706,913,674.27 | -4,605,800,387.59 | -1,101,113,286.68 |
| TOTAL FUNDS AVAILABLE FOR DISTRIBUTION (NET) | 863,894,781,240.37 | 962,882,572,358.50 | -98,987,791,118.13 |

| BENEFICIARY | MINERAL REVENUE | NON-MINERAL REV | TOTAL SHARED IN May 2025 | TOTAL SHARED IN Apr 2025 |
|------------------------|---|---|---------------------------------|---------------------------------|
| 1 Federal Government | 42.9214% 270,856,160,823.99 | 52.6800% 122,661,792,463.04 | 393,517,953,287.03 | 431,307,600,794.23 |
| 2 State Governments | 21.7703% 137,381,864,411.86 | 26.7200% 62,215,700,353.31 | 199,597,564,765.18 | 218,764,978,990.54 |
| 3 13% Derivation Share | 18.5243% 116,897,907,119.20 | 0.0000% 0.00 | 116,897,907,119.20 | 144,151,363,561.57 |
| 4 Local Governments | 16.7840% 105,915,658,940.28 | 20.6000% 47,965,697,128.68 | 153,881,356,068.96 | 168,658,629,012.17 |
| Grand Total | 100.00% 631,051,591,295.34 | 100.00% 232,843,189,945.03 | 863,894,781,240.37 | 962,882,572,358.50 |

13% DERIVATION OIL, GAS AND SOLID MIN. REVENUE

| TOTAL MINERAL REVENUE | | 13% DERIVATION SHARE FOR THE MONTH | |
|----------------------------------|---------------------------|---|---------------------------|
| Oil Revenue | 553,463,740,387.14 | Oil Revenue | 71,950,286,250.33 |
| Gas Revenue | 77,587,850,908.20 | Gas Revenue | 10,086,420,618.07 |
| Add back Refund (Detailed below) | 268,163,078,852.38 | Add back Refund | 34,861,200,250.81 |
| TOTAL DERIVATION | 899,214,670,147.72 | Total Current Derivation | 116,897,907,119.20 |
| PM SUBSIDY DERIVATION | 0.00 | Add PM SUBSIDY DERIVATION | 0.00 |
| | | TOTAL DERIVATION | 116,897,907,119.20 |

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

Computation of ECOLOGICAL funds being 0.72% and 0.6% of State's and

LGC's Allocations respectively.

FEDERATION ACCOUNT: May.2025



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ECOLOGICAL FUNDS FROM MINERAL REVENUE

| | <i>TOTAL MINERAL REVENUE</i> | <i>NET MINREV</i> | <i>ECOLOGICAL FUNDS</i> |
|----------------------|------------------------------|---------------------------|-------------------------|
| Federal Government | 52.68 | 270,856,160,823.99 | 0 |
| State Governments | 26.72 | 137,381,864,411.86 | 0.72 |
| 13% Derivation Share | 0 | 116,897,907,119.20 | 0 |
| Local Governments | 20.6 | 105,915,658,940.28 | 0.6 |
| Total | 631,051,591,295.34 | 624,264,762,664.22 | 6,786,828,631.13 |

ECOLOGICAL FUNDS FROM NON MINERAL REVENUE

| | <i>TOTAL NONMINERALREV</i> | <i>NET NON MINERAL REV</i> | <i>ECOLOGICAL NON-MINERAL REV2</i> |
|--------------------|----------------------------|----------------------------|------------------------------------|
| Federal Government | 52.68 | 122,661,792,463.04 | 0 |
| State Governments | 26.72 | 62,215,700,353.31 | 0.72 |
| Local Governments | 20.6 | 47,965,697,128.68 | 0.6 |
| Total | 232,843,189,945.03 | 229,769,659,837.76 | 3,073,530,107.27 |

TOTAL FUNDS FOR DISTRIBUTION AND TOTAL ECOLOGICAL FUNDS COMPUTATION

| <i>BENEFICIARY</i> | <i>TOTAL REVENUE</i> | <i>TOTAL NET REVENUE</i> | <i>TOTAL ECOLOGICAL REVENUE</i> |
|----------------------|---------------------------|---------------------------|---------------------------------|
| Federal Government | 393,517,953,287.03 | 393,517,953,287.03 | 0.00 |
| State Governments | 199,597,564,765.18 | 194,219,187,271.50 | 5,378,377,493.67 |
| 13% Derivation Share | 116,897,907,119.20 | 116,897,907,119.20 | 0.00 |
| Local Governments | 153,881,356,068.96 | 149,399,374,824.23 | 4,481,981,244.73 |
| Grand Total | 863,894,781,240.37 | 854,034,422,501.97 | 9,860,358,738.40 |

DISTRIBUTION OF FGN SHARE OF STATUTORY REVENUE

| <u>SN</u> | <u>BENEFICIARY</u> | <u>RATE</u> | <u>FGNSHARE</u> | <u>TOTAL DEDUCTIONS</u> | <u>NET</u> |
|-----------|-----------------------------------|-------------|--------------------|-------------------------|--------------------|
| 1 | Federal Government | 48.5 | 362,293,483,948.77 | -106,411,816,524.51 | 255,881,667,424.25 |
| 2 | 1.46% Deriv. & Ecology FGN Share | 1 | 7,469,968,741.21 | 0.00 | 7,469,968,741.21 |
| 3 | FCT-ABUJA | 1 | 7,469,968,741.21 | -371,934,302.00 | 7,098,034,439.21 |
| 4 | 0.72% STABILIZATION ACCOUNT | 0.5 | 3,734,984,370.61 | 0.00 | 3,734,984,370.61 |
| 5 | 3.0% DEVELOPMENT OF NATURAL RESOU | 1.68 | 12,549,547,485.24 | 0.00 | 12,549,547,485.24 |
| | | 52.68 | 393,517,953,287.03 | -106,783,750,826.51 | 286,734,202,460.52 |

1) DISTRIBUTION OF ADDITIONAL REVENUES (GROSS) FOR THE MONTH

| BENEFICIARY | EXCHANGE GAIN | GOOD & VALUABLE CONSIDERATION | OTHER NON MINERAL REV2. | TOTAL |
|----------------------|---------------|-------------------------------|-------------------------|-------------------|
| Federal Government | 0.00 | 36,578,626,295.32 | 0.00 | 36,578,626,295.32 |
| 13% Derivation Share | 0.00 | 7,178,508,747.51 | 0.00 | 7,178,508,747.51 |
| State Governments | 0.00 | 18,553,168,082.97 | 0.00 | 18,553,168,082.97 |
| Local Governments | 0.00 | 14,303,714,914.27 | 0.00 | 14,303,714,914.27 |
| | 0.00 | 76,614,018,040.06 | 0.00 | 76,614,018,040.06 |

2) DISTRIBUTION OF ECOLOGICAL FUNDS TO STATES 0.72% of 26.72% AND LGCs 0.6% of 20.6% from THE ADDITIONAL REVENUES FOR THE MONTH

| BENEFICIARY | EXCHANGE GAIN | GOOD & VALUABLE CONSIDERATION | OTHER NON MIN. REV2 | TOTAL |
|----------------------|---------------|-------------------------------|---------------------|----------------|
| Federal Government | 0.00 | 0.00 | 0.00 | 0.00 |
| 13% Derivation Share | 0.00 | 0.00 | 0.00 | 0.00 |
| State Governments | 0.00 | 499,935,666.91 | 0.00 | 499,935,666.91 |
| Local Governments | 0.00 | 416,613,055.76 | 0.00 | 416,613,055.76 |
| | 0.00 | 916,548,722.66 | 0.00 | 916,548,722.66 |

Distribution of Value Added Tax (VAT)

| | | <u>May 2025</u> | <u>Apr 2025</u> | <u>INCREASE/DECREASE</u> |
|---|------|--------------------|--------------------|--------------------------|
| 1 Federal Government | 15% | 103,757,161,847.32 | 89,711,517,914.05 | 14,045,643,933.27 |
| 2 State Governments | 50% | 345,857,206,157.73 | 299,038,393,046.82 | 46,818,813,110.91 |
| 3 Local Governments | 36% | 242,100,044,310.41 | 209,326,875,132.77 | 32,773,169,177.63 |
| 1 FIRS -VAT Cost of Collections | 100% | 691,714,412,315.45 | 598,076,786,093.64 | 93,637,626,221.81 |
| 2 NCS -IMPORT VAT Cost of Collections | 0% | 26,163,093,816.68 | 22,135,303,550.61 | 4,027,790,266.07 |
| 1 NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT | 0% | 3,549,724,581.75 | 3,555,280,044.48 | -5,555,462.73 |
| | 0% | 29,712,818,398.43 | 25,690,583,595.09 | 4,022,234,803.34 |
| | 0% | 21,393,229,246.87 | 18,497,220,188.46 | 2,896,009,058.41 |
| | 0% | 21,393,229,246.87 | 18,497,220,188.46 | 2,896,009,058.41 |
| | 0% | 742,820,459,960.75 | 642,264,589,877.19 | 100,555,870,083.56 |

Distribution of FGN Value Added Tax (VAT)

| | | <u>May 2025</u> | <u>Apr 2025</u> | <u>INCREASE/DECREASE</u> |
|--------------------|-------|--------------------|-------------------|--------------------------|
| DESCRIPTION | | | | |
| Federal Government | 14 | 96,840,017,724.16 | 83,730,750,053.11 | 13,109,267,671.05 |
| FCT-ABUJA | 1 | 6,917,144,123.15 | 5,980,767,860.94 | 936,376,262.22 |
| | 15.00 | 103,757,161,847.32 | 89,711,517,914.05 | 14,045,643,933.27 |

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

FEDERATION ACCOUNT INCOME DISTRIBUTION FOR THE YEAR 2025 STATUTORY REVENUE

| SN | MONTH | FED ACCT | AUGMENTATION | TOTAL ACTUAL | BUDGET | BUDGET VARIANCE | EXCHANGE GAIN DIFF | EMTL SHARED |
|----|----------|------------------------------|---------------------------|------------------------------|------------------------------|-----------------|---------------------------|---------------------------|
| | | 3 | 4 | 5 = 3 + 4 | 6 | 7 = 5 - 6 | 8 | 9 |
| | | N | N | N | N | N | N | N |
| 1 | January | 1,226,090,413,665.81 | - | 1,226,090,413,665.81 | 5,558,013,000,000.00 | - | 402,714,392,696.28 | 32,510,919,306.39 |
| 2 | February | 1,848,214,721,207.45 | 214,000,000,000.00 | 2,062,214,721,207.45 | 5,558,013,000,000.00 | - | - | 21,403,688,302.23 |
| 3 | March | 1,625,332,405,356.75 | - | 1,625,332,405,356.75 | 5,558,013,000,000.00 | - | - | 36,636,330,862.07 |
| 4 | April | 1,718,972,451,599.70 | - | 1,718,972,451,599.70 | 5,558,013,000,000.00 | - | 28,711,117,803.67 | 26,010,943,485.73 |
| 5 | May | 2,084,567,638,995.61 | - | 2,084,567,638,995.61 | 5,558,013,000,000.00 | - | 81,407,696,575.86 | 40,480,932,620.64 |
| 6 | June | 2,094,590,933,083.71 | - | 2,094,590,933,083.71 | 5,558,013,000,000.00 | - | 76,614,018,040.06 | 28,819,669,802.00 |
| | | 10,597,768,563,909.00 | 214,000,000,000.00 | 10,811,768,563,909.00 | 33,348,078,000,000.00 | - | 589,447,225,115.87 | 185,862,484,379.06 |

Office of the Accountant General of the Federation
 Federation Account Department

TRANSFER TO EXCESS CRUDE, PPT AND ROYALTY ACCOUNT FOR THE MONTH: JUNE, 2025

| s/n | DATE | DESCRIPTION | FOREIGN EXCESS CRUDE US\$ | EXCESS PPT & ROYALTY US\$ | TOTAL US\$ | CUMM BALANCE US\$ |
|-----|-----------|--|------------------------------|------------------------------|-----------------|----------------------|
| 1 | 1-Jan-22 | Balance b/f | | 7,998,705.93 | 35,365,465.74 | 35,365,465.74 |
| 2 | 20-Jan-22 | Accrued Interest on Funds - December, 2021 | 193.13 | 2,427.61 | 2,620.74 | 35,368,086.48 |
| 3 | 30-Jan-22 | Accrued Interest on Funds - January, 2022 | 193.13 | 2,037.99 | 2,231.12 | 35,370,317.60 |
| 4 | 28-Feb-22 | Accrued Interest on Funds - February, 2022 | 174.44 | 1,201.20 | 1,375.64 | 35,371,693.24 |
| 5 | 23-May-22 | Accrued Interest on Funds - March, 2022 | 629.09 | 4,332.76 | 4,961.85 | 35,376,655.09 |
| 6 | 29-Jun-22 | Part payment for the procurement of 2 X High Endurance Offshore Patrol Vessels | (27,000,000.00) | (8,000,000.00) | (35,000,000.00) | 376,655.09 |
| 7 | 15-Aug-22 | Accrued Interest on Funds - April, 2022 | 1,121.40 | 7,722.90 | 8,844.30 | 385,499.39 |
| 8 | 15-Aug-22 | Accrued Interest on Funds - May, 2022 | 2,779.15 | 19,140.35 | 21,919.50 | 407,418.89 |
| 9 | 15-Aug-22 | Accrued Interest on Funds - June, 2022 | 4,302.08 | 29,629.92 | 33,932.00 | 441,350.89 |
| 10 | 15-Aug-22 | Accrued Interest on Funds - July, 2022 | 3,903.81 | 25,344.84 | 29,248.65 | 470,599.54 |
| 11 | 19-Sep-22 | Accrued Interest on Funds - August, 2022 | 786.78 | 145.08 | 931.86 | 471,531.40 |
| 12 | 21-Oct-22 | Accrued Interest on Funds - September, 2022 | 829.30 | 152.94 | 982.24 | 472,513.64 |
| 13 | 12-Dec-22 | Accrued Interest on Funds - October, 2022 | 1,047.80 | 193.13 | 1,240.93 | 473,754.57 |
| | | Total | 382,719.92 | 91,034.65 | 473,754.57 | |

Office of the Accountant General of the Federation

Federation Account Department

Domestic Excess Crude Oil Proceeds: May, 2025

| S/n | Date | Description | Receipt =N= | Payment =N= | Cumm Balance =N= |
|-----|-----------|--|------------------|----------------|---------------------|
| 1 | 01-Jan-25 | Balance b/f | 7,021,270,679.07 | | 7,021,270,679.07 |
| 2 | 15-Jan-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (88/116) | 69,464,593.00 | | 7,090,735,272.07 |
| 3 | 15-Jan-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2010 - Bayelsa state Refund (86/116) | 30,120,221.00 | | 7,120,855,493.07 |
| 4 | 19-Feb-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (87/116) | 69,464,593.00 | | 7,190,320,086.07 |
| 5 | 19-Feb-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2010 - Bayelsa state Refund (87/116) | 30,120,221.00 | | 7,220,440,307.07 |
| 6 | 19-Mar-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (88/116) | 69,464,593.00 | | 7,289,904,900.07 |
| 7 | 19-Mar-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2010 - Bayelsa state Refund (88/116) | 30,120,221.00 | | 7,320,025,121.07 |
| 8 | 15-Apr-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (89/116) | 69,464,593.00 | | 7,389,489,714.07 |
| 9 | 15-Apr-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2010 - Bayelsa state Refund (89/116) | 30,120,221.00 | | 7,419,609,935.07 |
| 10 | 16-May-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (90/116) | 69,464,593.00 | | 7,489,074,528.07 |
| 11 | 16-May-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2010 - Bayelsa state Refund (90/116) | 30,120,221.00 | | 7,519,194,749.07 |
| 12 | 17-Jun-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (91/116) | 69,464,593.00 | | 7,588,659,342.07 |
| 13 | 17-Jun-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2010 - Bayelsa state Refund (91/116) | 30,120,221.00 | | 7,618,779,563.07 |
| | | Total | 7,618,779,563.07 | | |

Office of the Accountant General of the Federation
 Federation Account Department.
 Exchange Gain May, 2025

| S/n | DATE | REF. NO. | DETAILS | | | | Cumm Balance =N= |
|-----|-----------|------------------|----------------------|----------------------|--|----------------------|---------------------|
| | | | Receipt =N= | Payment =N= | | | |
| 1 | 01-Jan-24 | | | | | 80,230,572,340.52 | |
| 2 | 16-Jan-24 | FD/FA/202/Vol. 6 | 80,230,572,340.52 | | | 367,973,646,082.76 | |
| 3 | 16-Jan-24 | FD/FA/202/Vol. 6 | 287,743,073,742.24 | | | 80,230,572,340.52 | |
| 4 | 19-Feb-24 | FD/FA/202/Vol. 6 | 479,028,533,214.23 | 287,743,073,742.24 | | 559,259,105,654.75 | |
| 5 | 19-Feb-24 | FD/FA/202/Vol. 6 | | 279,028,533,214.23 | | 280,230,572,340.52 | |
| 6 | 19-Feb-24 | FD/FA/202/Vol. 6 | | 200,000,000,000.00 | | 80,230,572,340.52 | |
| 7 | 20-Mar-24 | FD/FA/202/Vol. 6 | 657,444,403,295.91 | | | 737,674,975,636.43 | |
| 8 | 20-Mar-24 | FD/FA/202/Vol. 6 | | 50,000,000,000.00 | | 687,674,975,636.43 | |
| 9 | 16-Apr-24 | FD/FA/202/Vol. 6 | 285,524,332,949.18 | 607,444,403,295.91 | | 80,230,572,340.52 | |
| 10 | 16-Apr-24 | FD/FA/202/Vol. 6 | | 285,524,332,949.18 | | 365,754,905,289.70 | |
| 11 | 16-Apr-24 | FD/FA/202/Vol. 6 | | 285,524,332,949.18 | | 80,230,572,340.52 | |
| 12 | 13-May-24 | FD/FA/202/Vol. 6 | 438,884,270,725.75 | | | 519,114,843,066.27 | |
| 13 | 13-May-24 | FD/FA/202/Vol. 6 | | 438,884,270,725.75 | | 80,230,572,340.52 | |
| 14 | 06-Jun-24 | FD/FA/202/Vol. 6 | 587,456,251,714.36 | | | 667,696,924,054.88 | |
| 15 | 10-Jun-24 | FD/FA/202/Vol. 6 | | 507,456,251,714.36 | | 160,230,572,340.52 | |
| 16 | 10-Jun-24 | FD/FA/202/Vol. 6 | | 80,000,000,000.00 | | 80,230,572,340.52 | |
| 17 | 16-Jul-24 | FD/FA/202/Vol. 6 | 472,191,680,275.49 | | | 562,422,252,616.01 | |
| 18 | 16-Jul-24 | FD/FA/202/Vol. 6 | | 472,191,680,275.49 | | 80,230,572,340.52 | |
| 19 | 16-Aug-24 | FD/FA/202/Vol. 6 | 581,710,154,656.08 | | | 661,940,726,996.80 | |
| 20 | 16-Aug-24 | FD/FA/202/Vol. 6 | | 581,710,154,656.08 | | 80,230,572,340.52 | |
| 21 | 16-Sep-24 | FD/FA/202/Vol. 6 | 468,245,152,867.23 | | | 548,475,725,207.75 | |
| 22 | 16-Sep-24 | FD/FA/202/Vol. 6 | | 468,245,152,867.23 | | 80,230,572,340.52 | |
| 23 | 14-Oct-24 | FD/FA/202/Vol. 6 | 462,190,641,740.28 | | | 542,421,214,080.80 | |
| 24 | 14-Oct-24 | FD/FA/202/Vol. 6 | | 462,190,641,740.28 | | 80,230,572,340.52 | |
| 25 | 20-Nov-24 | FD/FA/202/Vol. 6 | 646,000,180,842.36 | | | 726,230,753,182.88 | |
| 26 | 20-Nov-24 | FD/FA/202/Vol. 6 | | 646,000,180,842.36 | | 160,230,572,340.52 | |
| 27 | 20-Nov-24 | FD/FA/202/Vol. 6 | | 80,000,000,000.00 | | 80,230,572,340.52 | |
| 28 | 13-Dec-24 | FD/FA/202/Vol. 6 | 671,392,032,058.65 | | | 751,622,604,399.17 | |
| 29 | 13-Dec-24 | FD/FA/202/Vol. 6 | | 671,392,032,058.65 | | 80,230,572,340.52 | |
| 30 | 15-Jan-25 | FD/FA/202/Vol. 6 | 402,714,392,696.28 | | | 482,944,965,036.80 | |
| 31 | 15-Jan-25 | FD/FA/202/Vol. 6 | | 402,714,392,696.28 | | 80,230,572,340.52 | |
| 32 | 04-Feb-25 | FA/439/VOL. 1 | | | | 57,228,473,463.82 | |
| 33 | 15-Apr-25 | FD/FA/202/Vol. 6 | 28,711,117,803.67 | | | 85,939,591,267.49 | |
| 34 | 15-Apr-25 | FD/FA/202/Vol. 6 | | 28,711,117,803.67 | | 57,228,473,463.82 | |
| 35 | 16-May-25 | FD/FA/202/Vol. 6 | 81,407,696,575.86 | | | 138,636,170,039.68 | |
| 36 | 16-May-25 | FD/FA/202/Vol. 6 | | 81,407,696,575.86 | | 57,228,473,463.82 | |
| 37 | 17-Jun-25 | FD/FA/202/Vol. 6 | 76,614,018,040.06 | | | 133,842,491,503.88 | |
| 38 | 17-Jun-25 | FD/FA/202/Vol. 6 | 6,707,488,505,538.15 | | | 57,228,473,463.82 | |
| | | | 6,707,488,505,538.15 | 76,614,018,040.06 | | 6,550,260,032,074.33 | |
| | | | | 6,550,260,032,074.33 | | | |

| Office of the Accountant General of the Federation | | | | | | |
|--|-----------|-----------------------|---|--------------------|--------------------|--------------------|
| Federation Account Department | | | | | | |
| Non- Oil Excess Revenue Account for May, 2025 | | | | | | |
| S/n | DATE | REF. NO. | DETAILS | Receipt ₦ | Payment ₦ | Cumm Balance =N= |
| 1 | 1-Nov-23 | 42730/RS/Vol. 164 | Balance b/f | 707,610,239,905.84 | - | 707,610,239,905.84 |
| 2 | 2-Nov-23 | 42730/RS/Vol. 164 | Payment of Infrastructure to States and FCT | - | 259,000,000,000.00 | 448,610,239,905.84 |
| 3 | 20-Nov-23 | 42730/RS/Vol. 164 | Refund of PAYE to Akwa Ibor State on 14/04/2023 which was not posted | - | 7,178,960,487.28 | 441,431,279,418.56 |
| 4 | 20-Nov-23 | 42730/RS/Vol. 164 | Transfer of Savings from October, 2023 Non Oil Revenue (FAAC Withheld Account) | 180,000,000,000.00 | - | 621,431,279,418.56 |
| 5 | 20-Nov-23 | 42730/RS/Vol. 164 | Augmentation to the three tiers of Government for the month of November, 2023 | - | 60,000,000,000.00 | 561,431,279,418.56 |
| 6 | 20-Nov-23 | 42730/RS/Vol. 164 | Transfer of Savings from Exchange Gain October, 2023 Non Oil Revenue (FAAC Withheld Account) | 60,000,000,000.00 | - | 621,431,279,418.56 |
| 7 | 11-Dec-23 | 42730/RS/Vol. 164 | Reversal of transfer of Savings from October, 2023 Non Oil Revenue (FAAC Withheld Account) | - | 180,000,000,000.00 | 441,431,279,418.56 |
| 8 | 11-Dec-23 | 42730/RS/Vol. 164 | Transfers from Non-Oil Revenue | 40,000,000,000.00 | - | 481,431,279,418.56 |
| 9 | 11-Dec-23 | 42730/RS/Vol. 164 | Release of Special Intervention Fund to States for Infrastructure and Security | - | 100,000,000,000.00 | 381,431,279,418.56 |
| 10 | 12-Dec-23 | 42730/RS/Vol. 164 | Transfer of Savings from November, 2023 Non Oil Revenue (FAAC Withheld Account) | 100,000,000,000.00 | - | 481,431,279,418.56 |
| 11 | 18-Dec-23 | 42730/RS/Vol. 165 | Payment of Infrastructure to States and FCT | - | 259,000,000,000.00 | 222,431,279,418.56 |
| 12 | 18-Jan-24 | 42730/RS/Vol. 165 | Transfer of Savings from December, 2023 Non Oil Revenue (FAAC Withheld Account) | 100,000,000,000.00 | - | 322,431,279,418.56 |
| 13 | 2-Feb-24 | 42730/RS/Vol. 165 | Part Payment of Outstanding Balance for Management of 2023 General Election to Independent National Electoral Commission (INEC) | - | 25,000,000,000.00 | 297,431,279,418.56 |
| 14 | 20-Feb-24 | 42730/RS/Vol. 166 | Transfer of Savings from January, 2024 Exchange Gain (FAAC Withheld) for three tiers | 200,000,000,000.00 | - | 497,431,279,418.56 |
| 15 | 20-Feb-24 | 42730/RS/Vol. 166 | Transfer of Savings from January, 2024 Non Oil Revenue (FAAC Withheld Account) | 100,000,000,000.00 | - | 597,431,279,418.56 |
| 16 | 23-Feb-24 | 42730/RS/Vol. 166 | Reversal of January, 2024 Transfer to Non Oil Revenue (FAAC Withheld) | - | 100,000,000,000.00 | 497,431,279,418.56 |
| 17 | 23-Feb-24 | 42730/RS/Vol. 166 | Actual Amount Transfer for January, 2024 to Non Oil Revenue (FAAC Withheld) | 98,438,815,670.50 | - | 595,870,095,089.06 |
| 18 | 3-Jan-24 | FA/F&SA/Vol.420 | Payment of Infrastructure to FCT | - | 7,000,000,000.00 | 588,870,095,089.06 |
| 19 | 20-Mar-24 | 42730/RS/Vol. 166 | Transfer of Savings from February, 2024 Non Oil Revenue (FAAC Withheld Account) | 250,000,000,000.00 | - | 838,870,095,089.06 |
| 20 | 20-Mar-24 | 42730/RS/Vol. 166 | Transfer of savings for the month of January & February, 2024 being Intervention to States on Infrastructure & Security | - | 200,000,000,000.00 | 638,870,095,089.06 |
| 21 | 25-Apr-24 | FA/F&SA/Vol.418/VOL.T | Payment of Capacity Building Programme and Provision of Report on the Activities of FAAC to Revenue Mobilisation Allocation and Fiscal Commission Programme | - | 9,958,630,000.00 | 628,911,465,089.06 |
| 22 | 25-Apr-24 | FA/F&SA/Vol.418/VOL.T | Refund of VAT Deducted from the Consultant Professional fees(AJAP Financial Service Limited) from Exchange Rate Differential and Excess Crude Account/Signature Bonus to States | - | 33,044,069,512.76 | 595,867,395,576.30 |
| 23 | 16-Jul-24 | 42730/RS/Vol. 167 | Transfer of Savings from June, 2024 Non Oil Revenue (FAAC Withheld Account) | 200,000,000,000.00 | - | 795,867,395,576.30 |
| 24 | 16-Jul-24 | 42730/RS/Vol. 168 | Distribution of ₦200Billion to the Three tiers of Government as Augmentation | - | 200,000,000,000.00 | 595,867,395,576.30 |
| 25 | 20-Aug-24 | 42730/RS/Vol. 168 | Payment for the Distribution of 3.4 Million HIV Kids to the 774 Local Government Councils | - | 950,000,000.00 | 594,917,395,576.30 |
| 26 | 2-Sep-24 | 42730/RS/Vol. 168 | Payment of Refund of WHT and Stamp Duty to States and FCT | - | 52,674,184,830.91 | 542,243,210,745.39 |
| 27 | 2-Sep-24 | 42730/RS/Vol. 168 | Payment of 10% consultancy fee for the Recovery of WHT and Stamp Duty to States and FCT | - | 5,872,354,239.73 | 536,370,856,505.66 |
| 28 | 16-Oct-24 | 42730/RS/Vol. 170 | Distribution of ₦150Billion to the Three tiers of Government as Augmentation | - | 150,000,000,000.00 | 386,370,856,505.66 |

| S/n | DATE | REF. NO. | DETAILS | Receipt | Payment | Cumm Balance |
|-----|-----------|--------------------------|---|----------------------|----------------------|--------------------|
| 29 | 20-Nov-24 | 42730/RS/Vol. 170 | Transfer of Savings from October, 2024 Non Oil Revenue (FAAC Withheld Account) | 100,000,000,000.00 | | 486,370,856,505.66 |
| 30 | 13-Dec-24 | FA/F&SA/Vol.4/18/VOL.III | Transfer of Savings from November, 2024 Non Oil Revenue (FAAC Withheld Account) | 300,000,000,000.00 | | 786,370,856,505.66 |
| 31 | 16-Dec-24 | FA/F&SA/418/VOL.IV | Refund of arrears of Derivation to Akwa Ithom State in respect of Ekeanga Oil field and Consultancy Fee | | 18,136,106,100.59 | 768,234,750,405.07 |
| 32 | 21-Jan-25 | OAGF/ID/FA/248/VOL.V | Overstatement of the Federation Account Statutory Revenue Component Statement for the month of November,2024 | | 392,346,521,152.68 | 375,888,229,252.39 |
| 33 | 19-Feb-25 | 42730/RS/Vol. 171 | Transfer of Savings from January, 2024 Non Oil Revenue (FAAC Withheld Account) | 300,000,000,000.00 | | 675,888,229,252.39 |
| 34 | 27-Feb-25 | FA/F&SA/418/VOL.V | Distribution of ₦214Billion to the three tiers of Government as Augmentation | | 214,000,000,000.00 | 461,888,229,252.39 |
| 35 | 19-Mar-25 | FA/F&SA/418/VOL.V | Transfer of Savings from February, 2025 Non Oil Revenue (FAAC Withheld Account) | 78,000,000,000.00 | | 539,888,229,252.39 |
| 36 | 19-Mar-25 | FA/F&SA/418/VOL.V | Transfer from Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature bonus Account | 100,000,000,000.00 | | 639,888,229,252.39 |
| 37 | 24-Mar-25 | FA/F&SA/418/VOL.VI | Distribution of ₦178Billion to the three tiers of Government as Augmentation | | 178,000,000,000.00 | 461,888,229,252.39 |
| 38 | 7-Apr-25 | FA/F&SA/418/VOL.VI | Payment to OAGF Consolidated Pool II Account | | 100,000,000,000.00 | 361,888,229,252.39 |
| 39 | 22-Apr-25 | FA/F&SA/418/VOL.VI | Payment of Refund of WHT and Stamp Duty to States and FCT | | 32,119,243,981.07 | 329,768,985,271.32 |
| 40 | 29-Apr-25 | FA/F&SA/418/VOL.VI | Payment to OAGF Consolidated Pool II Account | | 100,000,000,000.00 | 229,768,985,271.32 |
| 41 | 16-May-25 | 42730/RS/Vol. 173 | Transfer of Savings from April, 2024 Non Oil Revenue (FAAC Withheld Account) | 130,000,000,000.00 | | 359,768,985,271.32 |
| 42 | 23-May-25 | 42730/RS/Vol. 173 | Refund to State on NLNG | | 100,000,000,000.00 | 259,768,985,271.32 |
| 43 | 27-May-25 | FA/F&SA/418/VOL.VI | Transfer to State Infrastructure & Security | | 150,000,000,000.00 | 109,768,985,271.32 |
| 44 | 27-May-25 | FA/F&SA/418/VOL.VI | Payment to OAGF Consolidated Pool II Account | | 50,000,000,000.00 | 59,768,985,271.32 |
| 45 | 2-Jun-25 | FA/F&SA/418/VOL.VI | Payment of Arrears of 0.5% on Non Oil Federation Revenue to Revenue Mobilization Allocation and Fiscal Commission | | 14,422,843,105.78 | 45,346,142,165.54 |
| | | | Total | 3,044,049,055,576.34 | 2,998,702,913,410.80 | |

Office of the Accountant General of the Federation
 Federation Account Department

Amount Withheld by NNPC : May, 2025

| S/n | Date | DETAILS | Crude cost =N= | Amount Paid into Federation Account =N= | Certified Subsidy Claims =N= | Amount Withheld =N= | Cummulative =N= |
|-----|-----------|--|--------------------|---|------------------------------------|------------------------|----------------------|
| 1 | 17-May-12 | Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2012 | 240,854,064,675.79 | 134,071,903,417.70 | | 106,782,161,258.09 | |
| 2 | 18-Jun-12 | Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2012 | 294,378,865,017.79 | 126,452,568,017.90 | | 168,226,397,267.79 | 275,008,578,525.88 |
| 3 | 18-Jul-12 | Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2012 | 274,055,548,352.65 | 85,485,034,957.00 | | 178,579,513,407.86 | 453,588,091,932.74 |
| 4 | 14-Aug-12 | Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2012 | 234,574,767,564.43 | 137,132,568,750.00 | | 97,442,198,814.43 | 551,030,290,742.17 |
| 5 | 17-Aug-12 | Part Refund by NNPC | | 143,069,400,000.00 | | (143,069,400,000.00) | 407,960,890,742.17 |
| 6 | 13-Sep-12 | Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2012 | 189,030,434,477.48 | 112,714,568,750.00 | | 79,305,865,727.19 | 487,166,743,469.35 |
| 7 | 14-Oct-12 | Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2012 | 151,757,871,463.48 | 117,432,568,750.00 | | 41,260,698,715.49 | 529,447,442,184.84 |
| 8 | 13-Nov-12 | Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2012 | 230,029,871,931.46 | 113,222,568,750.00 | | 106,865,397,343.46 | 635,310,841,528.30 |
| 9 | 16-Dec-12 | Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2012 | 236,199,975,323.59 | 97,087,568,750.00 | | 139,072,206,573.59 | 774,382,841,099.89 |
| 10 | 14-Jan-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2012 | 274,043,362,129.93 | 112,390,568,750.00 | | 161,644,793,379.93 | 936,027,634,479.82 |
| 11 | 13-Feb-13 | Part Refund by NNPC from Domestic Crude Oil Cost for the month of August, 2012 | | 6,000,000,000.00 | | (6,000,000,000.00) | 930,027,634,479.82 |
| 12 | 13-Feb-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2012 | 203,477,177,504.72 | 172,535,608,750.00 | | 90,942,108,754.72 | 1,020,969,743,233.94 |
| 13 | 12-Mar-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2012 | 181,708,957,582.95 | 109,332,568,750.00 | | 72,376,389,332.95 | 1,093,346,132,066.89 |
| 14 | 10-Apr-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2012 | 307,669,348,918.75 | 127,199,568,750.00 | | 180,470,780,168.75 | 1,273,822,912,215.64 |
| 15 | 14-May-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2013 | 340,355,376,733.41 | 182,382,568,750.00 | | 165,972,807,983.41 | 1,439,794,950,215.05 |
| 16 | 12-Jun-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2013 | 177,916,557,507.04 | 112,186,568,750.00 | | 65,533,988,757.04 | 1,505,328,909,282.09 |
| 17 | 11-Jul-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2013 | 207,347,550,771.72 | 172,382,568,750.00 | | 155,464,922,021.72 | 1,660,793,891,003.87 |
| 18 | 12-Aug-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2013 | 160,877,600,869.39 | 105,199,568,750.00 | | 55,699,092,106.39 | 1,716,492,983,110.20 |
| 19 | 11-Sep-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2013 | 168,987,149,181.25 | 116,392,568,750.00 | | 72,605,181,031.25 | 1,789,097,164,141.45 |
| 20 | 27-Sep-13 | Part Refund by NNPC | | 75,000,000,000.00 | | (75,000,000,000.00) | 1,714,097,164,141.45 |
| 21 | 16-Oct-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2013 | 220,390,145,986.79 | 122,392,568,750.00 | | 98,007,580,236.79 | 1,812,104,744,378.24 |
| 22 | 12-Nov-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2013 | 193,760,025,063.15 | 112,392,568,750.00 | | 81,367,456,313.15 | 1,893,468,206,691.39 |
| 23 | 12-Dec-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2013 | 202,760,312,241.96 | 142,000,528,750.00 | | 60,759,783,491.96 | 1,954,226,072,183.35 |
| 24 | 13-Jan-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2013 | 203,449,297,554.66 | 122,392,568,750.00 | | 81,056,728,804.66 | 2,035,331,740,988.01 |
| 25 | 12-Feb-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2013 | 209,304,356,941.65 | 124,702,569,750.00 | | 84,601,789,191.65 | 2,119,939,529,179.66 |
| 26 | 12-Mar-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2013 | 220,300,877,004.57 | 125,432,568,698.00 | | 94,867,018,306.57 | 2,214,850,547,486.23 |
| 27 | 14-Apr-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2013 | 236,099,020,944.29 | 123,697,568,750.00 | | 112,401,452,194.29 | 2,327,252,009,680.52 |
| 28 | 13-May-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2014 | 192,749,136,075.79 | 115,420,040,620.00 | | 77,329,095,455.79 | 2,404,626,105,136.31 |
| 29 | 15-Jun-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2014 | 248,687,818,131.92 | 123,230,900,000.00 | | 125,457,318,131.92 | 2,530,083,423,268.23 |
| 30 | 14-Jul-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2014 | 190,885,255,501.98 | 124,789,970,000.00 | | 66,115,276,741.98 | 2,597,199,700,010.21 |
| 31 | 15-Aug-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2014 | 177,428,791,028.15 | 91,519,978,865.00 | | 85,908,812,163.15 | 2,683,107,512,163.36 |
| 32 | 15-Sep-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2014 | 260,899,559,297.90 | 92,905,186,706.00 | | 167,994,372,591.90 | 2,851,101,884,755.26 |
| 33 | 14-Oct-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2014 | 205,454,823,151.10 | 98,619,978,450.00 | | 106,834,846,701.10 | 2,957,936,731,456.36 |
| 34 | 21-Oct-14 | Part Refund by NNPC from Sales of Domestic Crude Cost in June, 2014 | | 30,000,650,000.00 | | (30,000,650,000.00) | 2,927,936,081,456.36 |
| 35 | 14-Nov-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2014 | 146,625,743,354.40 | 110,394,106,451.61 | | 36,231,636,902.79 | 2,964,167,718,359.15 |
| 36 | 15-Dec-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2014 | 248,475,909,644.93 | 88,469,606,451.61 | | 160,006,294,193.32 | 3,124,174,012,552.47 |
| 37 | 24-Dec-14 | Part Refund by NNPC from Sales of Domestic Crude Cost in August, 2014 | | 55,601,250,000.00 | | (55,601,250,000.00) | 3,068,572,762,552.47 |
| 38 | 14-Jan-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2014 | 298,384,510,690.52 | 132,379,606,451.61 | | 166,004,904,238.91 | 3,234,577,666,791.38 |
| 39 | 17-Feb-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2014 | 193,396,599,931.32 | 125,839,605,234.61 | | 67,556,994,696.71 | 3,302,134,651,388.09 |
| 40 | 23-Feb-15 | Part Refund Payable by NNPC from Sales of Domestic Crude Cost in October, 2014 | | 4,416,649,542.00 | | (4,416,649,542.00) | 3,297,716,001,846.09 |
| 41 | 17-Mar-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2014 | 140,359,919,840.92 | 72,127,187,177.01 | | 68,232,732,663.91 | 3,365,948,734,370.00 |
| 42 | 15-Apr-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2014 | 130,766,721,631.42 | 84,619,606,451.61 | | 46,167,115,179.81 | 3,412,115,249,549.81 |
| 43 | 21-Apr-15 | Part Refund Payable by NNPC from Sales of Domestic Crude Cost in Dec., 2014 | | 9,489,725,440.00 | | (9,489,725,440.00) | 3,402,625,524,109.81 |
| 44 | 13-May-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2015 | 107,447,511,535.89 | 81,021,606,451.61 | | 26,423,905,084.28 | 3,429,051,429,194.09 |
| 45 | 12-Jun-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2015 | 161,316,709,513.75 | 95,693,106,451.61 | | 65,623,603,062.14 | 3,494,675,032,256.23 |
| 46 | 22-Jul-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2015 | 149,222,812,260.86 | 93,539,606,451.61 | | 55,683,206,809.25 | 3,550,358,239,065.48 |
| 47 | 20-Aug-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2015 | 129,233,855,135.39 | 68,983,606,451.61 | | 60,250,248,683.78 | 3,610,608,467,749.26 |
| 48 | 16-Sep-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2015 | 152,351,935,609.76 | 67,339,606,451.61 | | 85,014,329,158.15 | 3,695,622,816,907.41 |
| 49 | 24-Oct-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2015 | 132,525,859,853.83 | 64,521,911,668.83 | | 68,003,948,188.00 | 3,763,626,765,095.41 |
| 50 | 24-Nov-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2015 | 157,782,872,916.76 | 78,419,991,713.17 | | 79,362,881,173.59 | 3,842,990,640,269.00 |
| 51 | 18-Dec-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2015 | 95,982,816,906.15 | 60,019,222,319.42 | | 35,964,393,586.73 | 3,878,955,039,855.73 |
| 52 | 22-Jan-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2015 | 126,329,013,387.64 | 81,507,573,992.61 | | 44,821,439,394.03 | 3,923,776,479,249.76 |

Amount Withheld by NNPC - May, 2025

| S/n | Date | DETAILS | Crude cost | Amount Paid Into Federation Account | Certified Subsidy Claims | Amount Withheld | Cummulative |
|-----|-----------|--|--------------------|-------------------------------------|--------------------------|--------------------|----------------------|
| 53 | 19-Feb-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2015 | 112,278,842,783.37 | 85,077,843,831.61 | | 27,201,099,351.76 | 3,959,977,570,611.52 |
| 54 | 18-Mar-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2015 | 93,341,700,092.84 | 75,689,493,241.61 | | 17,652,206,851.23 | 3,985,649,785,462.75 |
| 55 | 19-Apr-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2015 | 87,043,513,817.17 | 67,009,042,386.07 | | 20,034,471,431.10 | 3,988,684,256,893.85 |
| 56 | 20-May-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2016 | 62,861,62,684.08 | 52,557,101,458.95 | | 10,304,521,225.13 | 3,999,989,908,118.98 |
| 57 | 20-Jun-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2016 | 66,310,927,244.43 | 63,547,266,004.54 | | 2,763,661,039.89 | 4,001,755,569,158.87 |
| 58 | 20-Jul-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2016 | 107,622,651,185.95 | 102,877,588,055.17 | | 4,745,063,130.78 | 4,006,700,632,289.65 |
| 59 | 23-Aug-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2016 | 107,369,013,058.86 | 90,815,444,665.59 | | 16,553,568,393.27 | 4,023,254,200,682.92 |
| 60 | 20-Sep-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2016 | 104,837,732,245.66 | 88,011,689,935.49 | | 16,826,042,310.17 | 4,039,880,529,995.75 |
| 61 | 19-Oct-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2016 | 84,783,506,205.75 | 73,603,506,205.75 | | 11,179,999,999.99 | 4,051,080,009,725.12 |
| 62 | 22-Nov-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2016 | 114,173,976,974.85 | 101,440,041,480.73 | | 12,733,935,494.12 | 4,063,793,844,219.24 |
| 63 | 14-Dec-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2016 | 131,392,706,171.70 | 119,628,315,639.19 | | 11,764,390,532.51 | 4,075,548,334,751.75 |
| 64 | 19-Jan-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2016 | 60,797,613,788.86 | 60,797,613,788.86 | | - | 4,075,548,334,751.75 |
| 65 | 20-Feb-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2016 | 180,622,069,676.12 | 151,017,087,438.93 | | 29,604,982,237.19 | 4,105,153,316,988.94 |
| 66 | 17-Mar-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2016 | 191,476,032,524.33 | 167,805,923,221.55 | | 23,670,109,302.78 | 4,149,823,446,291.72 |
| 67 | 22-Apr-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2016 | 154,937,684,089.52 | 132,495,629,386.65 | | 22,442,054,702.86 | 4,172,265,500,994.58 |
| 68 | 22-May-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2017 | 151,392,932,124.66 | 139,854,134,235.97 | | 11,538,798,888.69 | 4,183,794,299,883.27 |
| 69 | 20-Jun-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2017 | 94,913,022,316.35 | 73,935,647,939.07 | | 20,977,374,947.28 | 4,204,771,674,830.55 |
| 70 | 21-Jul-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2017 | 172,515,740,414.30 | 145,932,154,592.31 | | 26,583,588,821.99 | 4,231,355,263,652.54 |
| 71 | 21-Aug-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2017 | 164,767,668,118.20 | 140,274,040,012.47 | | 24,493,628,105.73 | 4,255,848,891,758.27 |
| 72 | 27-Sep-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2017 | 194,337,066,757.46 | 175,206,635,321.15 | | 19,130,431,436.31 | 4,274,979,323,194.58 |
| 73 | 23-Oct-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2017 | 134,956,666,418.18 | 86,357,976,998.86 | | 48,598,689,419.32 | 4,323,577,812,613.90 |
| 74 | 22-Nov-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2017 | 106,577,725,915.82 | 88,354,855,532.60 | | 18,222,870,383.22 | 4,401,848,686,997.12 |
| 75 | 14-Dec-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2017 | 153,010,014,390.92 | 127,926,248,910.75 | | 25,083,765,480.17 | 4,427,132,452,477.29 |
| 76 | 21-Jan-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2017 | 112,740,544,688.90 | 89,106,972,818.89 | | 23,635,579,658.40 | 4,450,768,032,135.69 |
| 77 | 21-Feb-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2017 | 161,645,129,784.32 | 108,982,340,800.14 | | 52,662,787,334.18 | 4,503,430,819,469.87 |
| 78 | 26-Mar-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2017 | 112,409,086,619.12 | 39,103,438,453.10 | | 73,305,648,166.02 | 4,576,736,467,635.89 |
| 79 | 24-Apr-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2017 | 194,337,066,757.46 | 150,566,380,571.57 | | 43,770,686,185.89 | 4,620,507,153,821.78 |
| 80 | 22-May-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2018 | 179,559,959,729.25 | 86,990,840,817.99 | | 92,569,118,911.26 | 4,713,076,304,733.04 |
| 81 | 20-Jun-18 | Certified Subsidy Claims by PPPRA from January, 2010 - December, 2015 | | | 4,036,389,609,361.67 | | 87,002,694,394.71 |
| 82 | 25-Jun-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2018 | 275,323,357,066.42 | 173,709,826,755.66 | | 101,613,520,310.76 | 768,917,116,839.40 |
| 83 | 26-Jul-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2018 | 276,851,925,236.14 | 195,347,043,041.93 | | 81,504,882,194.21 | 850,421,009,033.61 |
| 84 | 28-Aug-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2018 | 135,412,993,786.10 | 76,468,837,642.64 | | 58,943,156,143.46 | 909,364,165,177.07 |
| 85 | 25-Sep-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2018 | 144,984,006,658.06 | 75,091,885,309.63 | | 69,892,121,348.43 | 1,001,257,286,525.50 |
| 86 | 24-Oct-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2018 | 184,855,819,970.74 | 83,683,903,735.18 | | 101,173,912,240.32 | 1,092,431,198,765.82 |
| 87 | 24-Nov-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2018 | 181,284,729,341.74 | 109,857,787,089.60 | | 71,426,942,252.14 | 1,163,858,141,017.96 |
| 88 | 18-Dec-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2018 | 172,630,900,400.40 | 86,770,962,827.74 | | 85,867,178,189.66 | 1,249,725,319,207.62 |
| 89 | 26-Feb-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2018 | 165,220,572,855.24 | 100,514,846,390.97 | | 64,705,726,464.27 | 1,314,451,045,671.89 |
| 90 | 25-Mar-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2018 | 205,544,048,359.95 | 148,440,464,386.67 | | 57,103,584,975.28 | 1,371,554,630,647.17 |
| 91 | 26-Apr-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2018 | 181,587,180,683.76 | 167,287,398,485.06 | | 14,299,782,198.70 | 1,385,854,812,845.87 |
| 92 | 25-May-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2018 | 189,464,261,286.31 | 169,363,665,729.60 | | 20,100,995,556.71 | 1,405,955,808,402.58 |
| 93 | 20-Jun-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2019 | 155,130,900,659.37 | 63,575,757,522.26 | | 91,555,102,907.11 | 1,497,512,091,310.17 |
| 94 | 25-Jul-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2019 | 142,400,804,881.48 | 27,082,181,721.09 | | 115,318,622,959.09 | 1,612,830,714,269.26 |
| 95 | 24-Aug-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2019 | 120,211,046,266.77 | 66,030,313,678.71 | | 54,180,732,587.06 | 1,667,013,506,856.32 |
| 96 | 21-Sep-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2019 | 213,438,316,162.62 | 103,108,303,155.60 | | 110,330,013,000.02 | 1,777,343,519,856.34 |
| 97 | 18-Oct-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2019 | 176,267,263,400.08 | 112,144,066,766.64 | | 64,119,196,639.44 | 1,841,462,716,495.78 |
| 98 | 16-Nov-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2019 | 223,841,834,383.51 | 179,136,254,740.64 | | 44,706,581,645.11 | 1,886,169,308,140.89 |
| 99 | 18-Dec-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2019 | 155,674,163,733.55 | 121,393,676,514.50 | | 34,280,473,219.05 | 1,920,453,781,360.94 |
| 100 | 16-Jan-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2019 | 212,060,191,251.77 | 176,169,676,819.83 | | 35,890,514,439.94 | 1,956,344,295,800.88 |
| 101 | 15-Feb-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2019 | 206,089,605,668.55 | 170,675,544,702.02 | | 35,414,060,968.53 | 1,991,758,366,769.41 |
| 102 | 15-Mar-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2019 | 184,491,641,634.49 | 133,995,360,871.12 | | 50,496,265,057.37 | 2,042,254,631,826.78 |
| 103 | 17-Apr-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2019 | 171,542,269,396.33 | 142,295,419,667.76 | | 29,246,849,728.57 | 2,071,501,481,555.35 |
| 104 | 20-May-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2019 | 190,350,787,121.60 | 144,614,475,001.58 | | 45,736,309,120.02 | 2,117,237,790,675.37 |
| 105 | 14-Jun-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2020 | 222,491,790,074.83 | 123,059,597,029.83 | | 99,432,193,045.00 | 2,216,670,000,720.37 |

| Sr# | Date | Amount Withheld by NNPC : May, 2025 | | Amount Paid into Federation Account | Certified Subsidy Claims | Amount Withheld | Cumulative |
|-----|-----------|--|--------------------|-------------------------------------|--------------------------|--------------------|----------------------|
| | | DETAILS | Crude cost | | | | |
| 106 | 15-Jun-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2020 | 184,094,373,158.92 | 106,086,615,087.69 | - | 79,007,698,071.23 | 2,286,679,695,556.22 |
| 107 | 16-Jul-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2020 | 71,282,116,493.67 | 59,779,549,865.78 | - | 12,502,566,640.89 | 2,299,242,252,196.11 |
| 108 | 18-Aug-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2020 | 68,715,229,365.92 | 70,154,161,783.82 | - | 1,438,932,398.30 | 2,297,900,319,800.81 |
| 109 | 19-Sep-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2020 | 46,515,073,555.84 | 47,419,074,669.08 | - | 903,141,143.24 | 2,297,000,176,657.57 |
| 110 | 13-Oct-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2020 | 39,859,477,931.92 | 96,532,555,463.06 | - | 6,674,077,531.14 | 2,290,326,101,126.43 |
| 111 | 17-Nov-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2020 | 135,663,375,224.89 | 195,349,129,151.17 | - | 314,246,073.71 | 2,290,640,347,200.14 |
| 112 | 15-Dec-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2020 | 169,638,595,079.04 | 169,738,344,813.61 | - | 99,749,724.57 | 2,290,540,597,485.57 |
| 113 | 18-Jan-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2020 | 129,697,646,265.69 | 136,249,810,038.06 | - | 6,582,163,772.37 | 2,283,978,439,693.20 |
| 114 | 17-Feb-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2020 | 158,033,576,925.47 | 163,626,644,740.56 | - | 5,592,068,215.09 | 2,278,386,365,478.11 |
| 115 | 16-Mar-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2020 | 155,860,150,316.37 | 128,049,022,322.47 | - | 27,812,127,993.90 | 2,250,574,337,474.01 |
| 116 | 21-Apr-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2020 | 145,094,050,519.32 | 96,362,695,900.13 | - | 58,731,354,619.79 | 2,264,929,848,091.80 |
| 117 | 19-May-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2021 | 123,604,938,631.47 | - | - | 123,604,938,631.47 | 2,489,534,806,733.27 |
| 118 | 23-Jun-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2021 | 231,876,243,747.47 | 104,465,221,831.29 | - | 127,411,021,916.18 | 2,615,945,828,639.45 |
| 119 | 14-Jul-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2021 | 184,526,947,688.09 | 52,641,747,748.05 | - | 131,885,199,940.04 | 2,747,831,028,579.49 |
| 120 | 16-Aug-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2021 | 300,246,187,923.28 | 91,248,971,492.03 | - | 75,097,216,431.35 | 2,822,928,248,010.84 |
| 121 | 21-Sep-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2021 | 166,346,187,923.28 | 300,207,005,784.26 | - | 167,438,665,971.30 | 2,990,366,910,982.14 |
| 122 | 21-Oct-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2021 | 239,260,097,811.91 | 113,550,548,433.83 | - | 125,709,549,278.08 | 3,116,076,460,260.22 |
| 123 | 21-Nov-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2021 | 242,117,169,123.16 | 242,117,169,123.16 | - | 160,158,872,504.36 | 3,276,235,332,864.58 |
| 124 | 16-Dec-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2021 | 156,148,796,648.42 | 39,144,548,589.91 | - | 117,004,248,068.51 | 3,393,239,580,923.09 |
| 125 | 21-Jan-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2021 | 324,824,583,499.03 | 74,403,189,117.59 | - | 260,421,396,387.44 | 3,653,660,968,310.53 |
| 126 | 23-Feb-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2021 | 249,296,046,146.21 | 41,921,271,504.53 | - | 207,374,774,641.68 | 3,861,035,751,946.21 |
| 127 | 21-Mar-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2021 | 253,424,446,946.81 | 46,377,025,539.01 | - | 237,047,443,412.80 | 4,066,683,496,359.01 |
| 128 | 25-Apr-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2021 | 248,395,666,639.96 | 11,153,604,272.97 | - | 237,241,062,366.99 | 4,303,924,558,726.00 |
| 129 | 23-May-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2022 | 322,446,672,688.48 | 86,691,310,398.90 | - | 255,757,262,291.58 | 4,559,681,820,017.58 |
| 130 | 21-Jun-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2022 | 411,485,757,621.62 | 99,576,885,671.93 | - | 312,908,871,947.69 | 4,872,579,591,965.27 |
| 131 | 21-Jul-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2022 | 396,371,118,228.88 | 64,000,447,236.31 | - | 322,370,671,092.57 | 5,195,950,263,057.84 |
| 132 | 29-Aug-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2022 | 399,906,920,603.89 | 562,842,556.25 | - | 399,343,978,047.64 | 5,596,294,241,105.48 |
| 133 | 21-Sep-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2022 | 422,372,892,622.63 | - | - | 422,372,892,622.63 | 6,019,667,133,728.11 |
| 134 | 11-Oct-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2022 | 341,091,822,134.54 | 341,091,822,134.54 | - | 380,049,365,808.77 | 6,399,759,895,863.05 |
| 135 | 16-Nov-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2022 | 380,049,365,808.77 | - | - | 380,049,365,808.77 | 6,779,809,221,671.82 |
| 136 | 12-Dec-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2022 | 310,731,673,608.40 | - | - | 310,731,673,608.40 | 7,050,539,995,280.22 |
| 137 | 19-Jan-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2022 | 247,439,389,374.04 | 1,806,649,357.28 | - | 245,632,740,016.76 | 7,296,172,735,296.98 |
| 138 | 16-Feb-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2022 | 418,457,197,419.30 | 4,015,952,801.64 | - | 414,441,244,617.66 | 7,710,613,979,914.64 |
| 139 | 20-Mar-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2022 | 290,840,735,178.69 | 2,994,397,786.47 | - | 287,846,337,390.22 | 7,998,460,317,304.86 |
| 140 | 17-Apr-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2022 | 472,927,226,355.88 | 5,176,085,927.40 | - | 467,751,150,428.48 | 8,466,211,467,733.34 |
| 141 | 17-May-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2023 | 390,329,021,329.83 | 1,880,427,371.60 | - | 348,448,594,018.23 | 8,814,660,061,751.57 |
| 142 | 20-Jun-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2023 | 282,124,932,356.01 | 370,732,204.97 | - | 281,754,200,151.04 | 9,096,414,261,902.61 |
| 143 | 19-Jul-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2023 | 98,351,249,208.03 | 5,372,582,442.98 | - | 93,357,249,208.03 | 9,194,766,530,110.64 |
| 144 | 18-Sep-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2023 | 71,223,729,635.37 | 56,857,277,841.32 | - | 35,116,340,906.13 | 9,229,881,871,016.77 |
| 145 | 18-Oct-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2023 | 145,091,001,740.80 | - | - | 14,366,451,794.05 | 9,244,248,322,810.82 |
| 146 | 20-Nov-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2023 | 40,488,923,349.11 | 34,414,931,962.74 | - | 110,676,969,776.06 | 9,354,925,299,598.88 |
| 147 | 12-Dec-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2023 | - | 3,140,674,690.46 | - | 3,140,674,690.46 | 9,358,070,000,289.34 |
| 148 | 16-Jan-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2023 | 69,450,410,094.45 | 70,824,993,441.90 | - | 1,374,583,347.45 | 9,359,443,583,636.79 |
| 149 | 19-Feb-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2023 | 149,165,428,552.42 | 115,646,312,740.65 | - | 33,519,116,211.77 | 9,392,962,795,348.56 |
| 150 | 19-Mar-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2023 | 263,130,590,895.99 | 92,481,620,903.65 | - | 170,648,969,892.34 | 9,563,614,705,240.90 |
| 151 | 15-Apr-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2023 | 30,093,351,830.32 | 30,093,351,830.32 | - | 30,093,351,830.32 | 9,593,708,037,071.22 |
| 152 | 15-May-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2024 | 65,406,018,820.90 | 8,224,301,956.62 | - | 57,181,736,824.24 | 9,650,844,863,895.46 |
| 153 | 10-Jun-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2024 | 5,921,728,945.12 | 5,921,728,945.12 | - | 5,921,728,945.12 | 9,656,773,812,840.58 |
| 154 | 16-Jul-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2024 | 21,497,051,244.80 | 8,281,242,570.30 | - | 19,215,818,674.50 | 9,676,145,771,515.08 |
| 155 | 16-Aug-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2024 | - | 8,481,632,961.06 | - | 8,481,632,961.06 | 9,684,628,404,476.14 |
| 156 | 16-Sep-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2024 | - | 39,541,432,339.28 | - | 39,541,432,339.28 | 9,724,169,846,815.42 |
| 157 | 16-Oct-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2024 | - | 46,896,719,851.67 | - | 46,896,719,851.67 | 9,771,066,566,667.09 |
| 158 | 20-Nov-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2024 | - | 40,738,395,695.37 | - | 40,738,395,695.37 | 9,811,804,962,362.46 |

| Amount Withheld by NNPC : May, 2025 | | | | | | | |
|-------------------------------------|-----------|--|-----------------------|-------------------------------------|--------------------------|-----------------------|----------------------|
| S/n | Date | DETAILS | Crude cost | Amount Paid into Federation Account | Certified Subsidy Claims | Amount Withheld | Cummulative |
| 159 | 17-Jan-25 | Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2024 | 71,507,154,095.82 | 32,814,923,710.87 | - | 38,692,230,384.73 | 9,498,395,645,574.37 |
| 160 | 19-Feb-25 | Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2024 | 86,358,718,577.00 | 64,375,955,268.89 | - | 21,982,763,307.11 | 9,520,377,808,821.48 |
| 161 | 19-Mar-25 | Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2024 | 45,991,058,474.40 | 58,075,961,517.61 | - | 58,075,961,517.61 | 9,462,301,847,303.87 |
| 162 | 15-Apr-25 | Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2024 | 32,951,706,923.35 | 81,995,287,560.10 | - | 35,894,229,146.70 | 9,426,307,619,158.17 |
| 163 | 16-May-25 | Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2025 | 59,967,545,950.00 | 44,777,844,535.95 | - | 11,826,137,612.60 | 9,414,481,480,545.57 |
| 164 | 17-Jun-25 | Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2025 | 27,510,456,236,745.40 | 652,128,927.44 | - | 56,315,417,028.58 | 9,470,796,897,574.13 |
| | | Total | | 14,013,289,642,809.60 | 4,026,369,699,361.67 | 13,497,166,595,935.80 | |

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| Ledger of Forex Equalisation Account for FAAC (Difference Between Mandated and CBN Exchange Rate) - May, 2025 | | | | | |
|---|-------------------|---|--------------------|--------------------|---------------------|
| DETAILS | | | | | |
| DATE | REF. NO. | | Receipt =N= | Payment =N= | Cumm Balance =N= |
| 1 Jan,2023 | 42730/RS/Vol. 138 | Balance B/F | 127,591,823,395.14 | - | 127,591,823,395.14 |
| 13 Jan,2023 | 42730/RS/Vol. 158 | Difference between Mandated and CBN Exchange Rate in December, 2022 | 20,856,111,625.05 | | 148,447,935,020.19 |
| 16-Feb-23 | 42730/RS/Vol. 158 | Difference between Mandated and CBN Exchange Rate in January, 2023 | 16,440,342,248.36 | | 164,888,277,268.55 |
| 20-Mar-23 | 42730/RS/Vol. 159 | Difference between Mandated and CBN Exchange Rate in February, 2023 | 12,140,302,004.02 | | 177,028,579,272.57 |
| 20-Mar-23 | 42730/RS/Vol. 159 | Distribution to Three Tiers of Government from FOREX Equalization Account march 2023 | | 120,000,000,000.00 | 57,028,579,272.57 |
| 17-Apr-23 | 42730/RS/Vol. 160 | Difference between Mandated and CBN Exchange Rate in March, 2023 | 11,371,485,876.00 | | 68,400,065,148.57 |
| 17-May-23 | 42730/RS/Vol. 160 | Difference between Mandated and CBN Exchange Rate in April, 2023 | 10,758,359,428.46 | | 79,158,424,577.03 |
| 17-May-23 | 42730/RS/Vol. 161 | Distribution to Three Tiers of Government from FOREX Equalization Account May 2023 | | 50,000,000,000.00 | 29,158,424,577.03 |
| 22-May-23 | 42730/RS/Vol. 161 | Distribution to Three Tiers of Government from FOREX Equalization Account May 2023 | | 20,000,000,000.00 | 9,158,424,577.03 |
| 20-Jun-23 | 42730/RS/Vol. 162 | Difference between Mandated and CBN Exchange Rate in June, 2023 | 14,998,751,845.75 | | 24,157,176,422.78 |
| 21-Jul-23 | 42730/RS/Vol. 162 | Payment of outstanding unremitted liabilities of PAYE to Nasarawa State | | 5,656,431,519.76 | 18,500,744,903.02 |
| 2-Jun-25 | FD/FA/299/VOL.3 | Payment to Revenue Mobilization Allocation and Fiscal Commission (RMAFC) Consultancy fees | | 6,710,353,919.53 | 11,790,390,983.49 |
| 2-Jun-25 | FD/FA/299/VOL.3 | Payment to 13% Derivation to oil Producing States | | 2,405,096,837.39 | 9,385,294,146.10 |
| 13-Jun-25 | FD/FA/299/VOL.3 | Distribution to Three Tiers of Government | | 9,385,294,146.10 | 0.00 |
| | | Total | 214,157,176,422.78 | 214,157,176,422.78 | |

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Good and Valuable Consideration Account May, 2025

| s/n | | DATE | REF. NO. | DETAILS | Receipts | Payments | Cumm Balance |
|-----|-----------|---------------|----------|--|----------------|---------------|----------------|
| s/n | | | | | \$ | \$ | \$ |
| | | 1-Jan-22 | | Balance b/f | | | 0.00 |
| 1 | 27-Jun-22 | FT22178WDD9K | | Receipts through Petrogas Energy Pls Quote - June, 2022. | 40,853,920.00 | | 40,853,920.00 |
| 2 | 27-Jun-22 | FT22178MCMZM | | Receipts through Sahara Energy Resource Limited in June, 2022. | 14,381,350.00 | | 55,235,270.00 |
| 3 | 20-Sep-22 | FT223339Q5D7 | | Receipts through Duke Oil Company INCOR in September, 2022. | 21,475,800.00 | | 76,711,070.00 |
| 4 | 5-Dec-22 | FT222263KL0LX | | Receipts through Classification of Funds in December, 2022. | 21,563,800.00 | | 98,274,870.00 |
| 5 | 17-Jan-23 | FT23017B7BQK. | | Receipts through Petroforce Trading and Shipping in January, 2023. | 2,871,365.00 | | 101,146,235.00 |
| 6 | 17-Jan-23 | FT23017QJR0Q | | Receipts through Petroforce Trading and Shipping in January, 2023. | 5,086,418.00 | | 106,232,653.00 |
| 7 | 17-Jan-23 | FT23017BLW7D | | Receipts through Petroforce Trading and Shipping in January, 2023. | 9,680,602.00 | | 115,913,255.00 |
| 8 | 14-Feb-23 | FT23045XH422 | | Receipts through Sahara Energy Resource Limited Payment by February, 2023. | | | |
| 9 | 14-Feb-23 | FT23045958HD | | Receipts through OANDO Tanding DMCC in February, 2023. | 12,715,950.00 | | 128,629,205.00 |
| 10 | 1-Mar-23 | FT23060TBZQ8 | | Receipts through Duke Oil Company INCOR Porated in March, 2023. | 37,883,250.00 | | 166,512,455.00 |
| 11 | 15-Mar-23 | FT23074XRYT76 | | Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023. | 8,586,200.00 | | 175,098,655.00 |
| 12 | 15-Mar-23 | FT23074MKNTT | | Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023. | 11,936,820.00 | | 187,035,475.00 |
| 13 | 30-Mar-23 | FT23089QXYNT | | Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023. | 12,789,450.00 | | 199,824,925.00 |
| 14 | 3-Apr-23 | FT23074MKNTT | | Receipts being Balance of OML 11GVC in March, 2023. | 35,000,000.00 | | 234,824,925.00 |
| 15 | 3-Apr-23 | FT230938P1MG | | Payment for Cost of Collection to NUPRC April , 2023. | | 4,450,150.93 | 230,374,774.07 |
| | | | | Payment for Cost of Collection to NUPRC April , 2023. | | 29,603,938.33 | 200,770,835.74 |
| 16 | 12-May-23 | FT23132K730Q | | Receipts through NNPC Trading SA NEPL/O ML40/04/052/2 in May, 2023. | 26,714,700.00 | | 227,485,535.74 |
| 17 | 12-May-23 | FT231325PM9P | | Receipts through NNPC Trading SA BNG PYT on ILCINL-2 in May, 2023. | | | |
| 18 | 17-May-23 | FT23137P63M7 | | Receipts through NNPC Trading SA PYT in May, 2023. | 4,452,450.00 | | 231,937,985.74 |
| 19 | 22-May-23 | MDC2314200088 | | Receipts through NNPC Trading SA PYT in May, 2023. | 4,452,450.00 | | 236,390,435.74 |
| | | | | Receipts through RECLASSIFICATION OF PYMT in May, 2023. | 21,475,800.00 | | 257,866,235.74 |
| 20 | 26-Jun-23 | FT23177ND38T | | Receipts through CBN MPR DPR GOOD AND VAL CONSDN OF DIV ASSET in June, 2023. | | 3,783,550.00 | 261,649,785.74 |
| 21 | 27-Jun-23 | FT23178QJHJK | | Receipts through VITOL SA FOR ILCIN in June, 2023. | 3,783,550.00 | | 265,433,335.74 |
| 22 | 27-Jun-23 | FT23178H4SSY | | Receipts through VITOL SA-PAYMENT FOR ILCIN 23-005 in June, 2023. | 3,783,550.00 | | 269,216,885.74 |
| 23 | 27-Jun-23 | FT23178VT4MW | | Receipts through VITOL SA-PAYMENT FOR ILCIN 23-005 in June, 2023. | | | |
| 24 | 21-Jul-23 | FT23202RYX10 | | Receipts through RECLASSIFICATION OF GVC in July, 2023. | 7,567,100.00 | | 276,783,985.74 |
| 25 | 21-Jul-23 | FT23202J30PN | | Receipts through RECLASSIFICATION OF GVC in July, 2023. | 100,840,000.00 | | 377,623,985.74 |
| | | | | Receipts through RECLASSIFICATION OF GVC in July, 2023. | 64,380,000.00 | | 442,003,985.74 |
| 26 | 28-Jul-23 | FT2320947MCR | | Receipts through CBN MPR DPR GOOD AND VAL CONSDN OF DIV ASSET in June, 2023. | 3,706,950.00 | | 445,710,935.74 |

Good and Valuable Consideration Account May, 2025

| s/n | DATE | REF. NO. | DETAILS | Receipts | Payments | Cumm Balance |
|-----|-----------|--------------------|---|----------------|----------------|----------------|
| s/n | | | | \$ | \$ | \$ |
| 27 | 11-Sep-23 | FT232541V2KD | Receipts through NNPC LIMITED/NEPL/GVC FORCADO in May, 2023. | 30,000,000.00 | | 475,710,935.74 |
| 28 | 23-Oct-23 | | Receipts through RECLASSIFICATION OF GVC in October, 2023. | 29,627,700.00 | | 505,338,635.74 |
| 29 | 1-Dec-23 | | Receipts through RECLASSIFICATION OF GVC in December, 2023. | 16,471,600.00 | | 521,810,235.74 |
| 30 | 19-Jan-24 | | Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024. | 4,133,250.00 | | 525,943,485.74 |
| 31 | 19-Jan-24 | | Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024. | 8,266,500.00 | | 534,209,985.74 |
| 32 | 19-Jan-24 | | Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024. | 4,959,900.00 | | 539,169,885.74 |
| 33 | 19-Jan-24 | | Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024. | 3,306,600.00 | | 542,476,485.74 |
| 34 | 23-Jan-24 | | Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024. | 3,989,350.00 | | 546,465,835.74 |
| 35 | 23-Jan-24 | | Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024. | 7,978,700.00 | | 554,444,535.74 |
| 36 | 1-Mar-24 | FD/FA/343/VOL.1/11 | Payment of Cost of Collection on Good and Valuable Consideration and Signature Bonus to NUPRC March , 2024. | | 22,181,650.05 | 532,262,885.69 |
| 37 | 1-Mar-24 | FD/FA/343/VOL.1/11 | Payment of Cost of Collection on Signature Bonus to NUPRC March , 2024.(N2,391,054,543.49)N1,561.88 to \$1 | | 1,530,882.36 | 530,732,003.33 |
| 38 | 16 Mar-24 | | Receipts through RECLASSIFICATION OF GVC in February, 2024. | 32,115,600.00 | | 562,847,603.33 |
| 39 | 12-Apr-24 | | Receipts through RECLASSIFICATION OF GVC in April, 2024. | 8,720,710.00 | | 571,568,313.33 |
| 40 | 17-Apr-24 | FD/FA/343/VOL.1/11 | Payment to the three tiers of Government | | 499,388,524.92 | 72,179,788.41 |
| 41 | 23-Apr-24 | | Receipts through RECLASSIFICATION OF GVC in April, 2024. | 8,720,710.00 | | 80,900,498.41 |
| 42 | 7-Oct-24 | FD/DFA/343/VOL.2 | Payment to the three tiers of Government | | 80,900,498.41 | - |
| | | | Total | 638,055,645.00 | 638,055,645.00 | - |

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| Good and Valuable Consideration Account May, 2025 | | | | | | |
|---|-----------|-------------------|---|--------------------|--------------------|---------------------|
| DETAILS | | | | | | |
| S/n | DATE | REF. NO. | | Receipt =N= | Payment =N= | Cumm Balance =N= |
| 1 | 25-Apr-19 | 42730/RS/Vol. 128 | Transfer of \$311,842,441.05 from Signature Bonus - Refund of Good and Valuable Consideration | 101,307,224,099.81 | - | 101,307,224,099.81 |
| 2 | 25-Apr-19 | 42730/RS/Vol. 128 | Distribution of =N=55,000,000,000.00 to the three tiers of Government in April, 2019 | | 55,000,000,000.00 | 46,307,224,099.81 |
| 3 | 25-Apr-19 | 42730/RS/Vol. 128 | Transfer to ECA as Savings | | 10,000,000,000.00 | 36,307,224,099.81 |
| 4 | 17-May-19 | 42730/RS/Vol. 128 | Distribution of =N=36,307,224,099.81 to the three tiers of Government in May, 2019 | | 36,307,224,099.81 | - |
| 5 | 23-Dec-19 | FD/FA/343/Vol 1 | Transfer to Good and Valuable Consideration | 15,000,000,000.00 | | 15,000,000,000.00 |
| 6 | 23-Dec-19 | FD/FA/343/Vol 1 | Distribution of =N=15,000,000,000.00 to the three tiers of Government in December, 2019 | | 15,000,000,000.00 | - |
| | | | Total | 116,307,224,099.81 | 116,307,224,099.81 | |

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Police Trust Fund Account May, 2025

| S/n | DATE | REF. NO. | DETAILS | Receipt =N= | Payment =N= | Cumm Balance =N= |
|-----|-----------|-------------------|--|--------------------------|--------------------------|---------------------|
| 1 | 1-Jun-20 | | Balance b/f | - | - | - |
| 2 | 16-Jun-20 | 42730/RS/Vol. 135 | 0.5% Deduction from Federation Account Revenue for the month of May, 2020 distributed in June, 2020 | 2,217,182,965.00 | - | 2,217,182,965.00 |
| 3 | 16-Jul-20 | 42730/RS/Vol. 136 | 0.5% Deduction from Federation Account Revenue for the month of June, 2020 distributed in July, 2020 | 2,836,790,470.25 | - | 5,053,973,435.25 |
| 4 | 17-Aug-20 | 42730/RS/Vol. 136 | 0.5% Deduction from Federation Account revenue for the month of July, 2020 distributed in August, 2020 | 2,700,579,185.13 | - | 7,754,552,620.38 |
| 5 | 15-Sep-20 | 42730/RS/Vol. 136 | 0.5% Deduction from Federation Account revenue for the month of August, 2020 distributed in September, 2020 | 2,659,151,545.29 | - | 10,413,704,165.67 |
| 6 | 13-Oct-20 | 42730/RS/Vol. 136 | 0.5% Deduction from Federation Account revenue for the month of September, 2020 distributed in October, 2020 | 1,707,505,486.58 | - | 12,121,209,652.25 |
| 7 | 17-Nov-20 | 42730/RS/Vol. 137 | 0.5% Deduction from Federation Account revenue for the month of October, 2020 distributed in November, 2020 | 1,890,742,881.42 | - | 14,011,952,533.67 |
| 8 | 15-Dec-20 | 42730/RS/Vol. 138 | 0.5% Deduction from Federation Account revenue for the month of November, 2020 distributed in December, 2020 | 2,182,286,238.93 | - | 16,194,238,872.60 |
| 9 | 18-Jan-21 | 42730/RS/Vol. 138 | 0.5% Deduction from Federation Account revenue for the month of December, 2020 distributed in January, 2021 | 2,205,445,397.47 | - | 18,399,684,270.07 |
| 10 | 17-Feb-21 | 42730/RS/Vol. 138 | 0.5% Deduction from Federation Account revenue for the month of January, 2021 distributed in February, 2021 | 2,414,796,099.80 | - | 20,814,480,369.87 |
| 11 | 18-Mar-21 | 42730/RS/Vol. 139 | 0.5% Deduction from Federation Account revenue for the month of February, 2021 distributed in March, 2021 | 2,198,083,830.37 | - | 23,012,564,200.24 |
| 12 | 21-Apr-21 | 42730/RS/Vol. 139 | 0.5% Deduction from Federation Account revenue for the month of March, 2021 distributed in April, 2021 | 3,268,087,501.03 | - | 26,280,651,701.27 |
| 13 | 19-May-21 | 42730/RS/Vol. 140 | 0.5% Deduction from Federation Account revenue for the month of April, 2021 distributed in May, 2021 | 2,498,229,918.48 | - | 28,778,881,619.75 |
| 14 | 21-Jun-21 | 42730/RS/Vol. 141 | 0.5% Deduction from Federation Account revenue for the month of May, 2021 distributed in June, 2021 | 2,149,631,558.80 | - | 30,928,513,178.55 |
| 15 | 14-Jul-21 | 42730/RS/Vol. 142 | 0.5% Deduction from Federation Account revenue for the month of June, 2021 distributed in July, 2021 | 4,080,502,780.10 | - | 35,009,015,958.65 |
| 16 | 18-Aug-21 | 42730/RS/Vol. 143 | 0.5% Deduction from Federation Account revenue for the month of July, 2021 distributed in August, 2021 | 3,017,760,083.13 | - | 38,026,776,041.78 |
| 17 | 21-Sep-21 | 42730/RS/Vol. 143 | 0.5% Deduction from Federation Account revenue for the month of August, 2021 distributed in September, 2021 | 2,703,750,448.40 | - | 40,730,526,490.18 |
| 18 | 21-Oct-21 | 42730/RS/Vol. 145 | 0.5% Deduction from Federation Account revenue for the month of September, 2021 distributed in October, 2021 | 3,476,935,584.18 | - | 44,207,462,074.36 |
| 19 | 15-Nov-21 | 42730/RS/Vol. 147 | 0.5% Deduction from Federation Account revenue for the month of October, 2021 distributed in November, 2021 | 2,055,409,670.59 | - | 46,262,871,744.95 |
| 20 | 16-Dec-21 | 42730/RS/Vol. 147 | 0.5% Deduction from Federation Account revenue for the month of November, 2021 distributed in December, 2021 | 3,238,189,468.44 | - | 49,501,061,213.39 |
| 21 | 20-Jan-22 | 42730/RS/Vol. 148 | 0.5% Deduction from Federation Account revenue for the month of December, 2021 distributed in January, 2022 | 2,826,074,940.49 | - | 52,327,136,153.88 |
| 22 | 23-Feb-22 | 42730/RS/Vol. 148 | Payment of FGN share of contribution to NPTF | - | 23,676,634,565.29 | 28,650,501,588.59 |
| 23 | 5-Jul-22 | 42730/RS/Vol. 153 | Payment of Rivers State and her Local Government Councils share of contribution | - | 1,260,727,855.77 | 27,389,773,732.82 |
| 24 | 24-Oct-22 | 42730/RS/Vol. 155 | Payment of 35 States and their LGCs' Contribution for the period June, 2020 to January, 2022 to NPTF | - | 27,389,773,732.82 | 0.00 |
| 25 | 18-Jan-24 | 42730/RS/Vol. 165 | Refund by FGN to Police Trust Fund 1/3 | 9,129,924,577.61 | - | 9,129,924,577.61 |
| 26 | 19-Feb-24 | 42730/RS/Vol. 165 | Refund by FGN to Police Trust Fund 2/3 | 9,129,924,577.61 | - | 18,259,849,155.22 |
| 27 | 20-Mar-24 | 42730/RS/Vol. 165 | Refund by FGN to Police Trust Fund 3/3 | 9,129,924,577.61 | - | 27,389,773,732.83 |
| | | | Total | 79,716,909,886.71 | 52,327,136,153.88 | |