

CENTRAL BANK OF NIGERIA, ABUJA
SUPPLEMENTARY FEDERATION ACCOUNT COMPONENT STATEMENT
FOR THE MONTH OF APRIL, 2025

	=N=	=N=	=N=	C2 BUDGETED RATE @1500.0000 =N=	VARIANCE C1 - E2 =N=
1 NIGERIA NATIONAL PETROLEUM CORP. (NNPC)					
(A) Crude Oil Receipts (1st - 30th April, 2025)	1,035,916,847.92			973,795,755.00	
(Aii) Crude Oil Receipts (1st - 30th April, 2025)	-			-	
Less: (1) Excess Crude (Export)	-			-	
Less (2) Joint Venture Cash Call (Foreign)	-			-	
Sub-total (A)	1,035,916,847.92	1,035,916,847.92		973,795,755.00	62,121,092.92
(B) Gas Receipts (1st - 30th April, 2025)	2,958,618,318.10			2,781,198,090.00	
(Bii) Gas Receipts (1st - 30th April, 2025)	-			-	
Less: (1) Excess Gas (Export)	-			-	
Sub-total (B)	2,958,618,318.10	2,958,618,318.10		2,781,198,090.00	177,420,228.10
(C) Domestic Crude Oil Cost Naira a/c	-			-	
Sub-total (c-i)	-			-	
(i) Domestic Gas receipt	-			-	
(ii) Less: DPR JV GAS	-			-	
Sub-total (c.i.&c.ii)	-			-	
(Eii) Gas Revenue to the Federation	44,777,844,535.95			44,777,844,535.95	
(Ei) Crude Oil Revenue to the Federation	44,777,844,535.95	44,777,844,535.95		44,777,844,535.95	
Sub-total (e.i.&e.ii)					
2 MINISTRY OF PETROLEUM RESOURCES					
(a) Royalties (i) Crude Oil	45,359,556,048.95			45,359,556,048.95	
Add (ii) DPR Royalty	45,359,556,048.95			45,359,556,048.95	
Sub-total					
Royalties (i) Gas					
DPR Royalty Gas					
Sub-total	45,359,556,048.95	45,359,556,048.95		45,359,556,048.95	
(c) Rentals					
(d) Gas Flared					
(e) Miscellaneous Oil Revenue					
(f) Gas Sales Royalty	25,133,664,264.39	25,133,664,264.39		25,133,664,264.39	
FEDERAL INLAND REVENUE SERVICES					
i. PPT from Oil Apr 2025	14,869,575,097.28		70,493,220,313.34	14,869,575,097.28	
iii. CIT Upstream					
iv. PPT from Gas v FIRS PPT JV Gas	14,869,575,097.28			14,869,575,097.28	
Company Income Tax					
Taxes					
Capital Gain Tax					
Stamp Duty					
SUBTOTAL		14,869,575,097.28		14,869,575,097.28	
4 CUSTOMS & EXCISE ACCOUNTS					
(a) Import Duty Collection					
(b) Excise Duty Collection					
(c) Fees Collection					
(d) 2006-2012 CET Special Levy					
(e) Customs Penalty Charges.					
(f) Auction Sales					
SUBTOTAL					
Excess Bank Charges, Verification & Reconciliation on					
5 Accruals into the Federation Account					
6 Release from solid Mineral Revenue Account					
		134,135,175,112.59		133,895,633,791.57	239,541,321.02

ZAINAB IBRAHIM, AMSA
 BANKING SERVICES DEPARTMENT

YAHAYA HALIDU SAYUTI
 BANKING SERVICES DEPARTMENT

DANIELLA ANGYUN
 BANKING SERVICES DEPARTMENT

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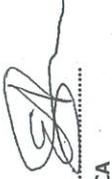


INTERNATIONAL FUNDS OFFICE, BANKING SERVICES DEPARTMENT, CENTRAL BANK OF NIGERIA
 FOREIGN CURRENCY RECEIPTS - CBN COMPONENT STATEMENT
 SUMMARY OF OIL AND GAS, PPT, ROYALTY, TAXES AND OTHER RECEIPTS FOR

Apr-2025

NARRATION	RECEIPTS		PAYMENTS		CBN MONTH END @1595.6891	Naira Amount to THE FEDERATION ACCOUNT	BUDGETED	BUDGETED Naira Amount	DIFFERENCE
	USD	USD	USD	USD					
CRUDE SALES					1,595.6891	-			
GAS SALES					1,595.6891	-			
TOTAL (A)									
CRUDE MONETISED					1,595.6891	-	1,500.00		
EXCESS CRUDE					1,595.6891	-	1,500.00		
JVC CRUDE					1,595.6891	-	1,500.00		
OIL ROYALTY	299,567,349.33		299,567,349.33		1,595.6891	478,016,354,041.77	1,500.00	449,351,023,995.00	28,665,330,046.77
EXCESS OIL ROYALTY					1,595.6891	-	1,500.00		
MISC OIL REV	5,811,840.88		5,811,840.88		1,595.6891	9,273,891,143.15	1,500.00	8,717,761,320.00	556,129,823.15
SUB TOTAL (B)	305,379,190.21		305,379,190.21		1,595.6891	487,290,245,184.92		458,068,785,315.00	29,221,459,869.92
GAS MONETISED					1,595.6891	-	1,500.00		
EXCESS GAS					1,595.6891	-	1,500.00		
GAS ROYALTY	13,860,216.76		13,860,216.76		1,595.6891	22,116,596,807.57	1,500.00	20,790,325,140.00	1,326,271,667.57
EXCESS GAS ROYALTY					1,595.6891	-	1,500.00		
GAS FLARED	19,054,308.12		19,054,308.12		1,595.6891	30,404,751,775.13	1,500.00	28,581,462,180.00	1,823,289,595.13
CIT UPSTREAM	72,792,245.37		72,792,245.37		1,595.6891	116,153,792,501.43	1,500.00	109,188,368,055.00	6,965,424,446.43
SUB TOTAL (C)	105,706,770.25		105,706,770.25		1,595.6891	168,675,141,084.13		158,560,155,375.00	10,114,985,709.13
PPT	257,711,888.91		257,711,888.91		1,595.6891	411,228,052,074.10	1,500.00	386,567,833,365.00	24,660,218,709.10
EXCESS PPT					1,595.6891	-	1,500.00		
RENTALS	4,128,563.63		4,128,563.63		1,595.6891	6,587,903,983.05	1,500.00	6,192,845,445.00	395,058,538.05
TAXES	175,322,293.02		175,322,293.02		1,595.6891	279,759,871,952.74	1,500.00	262,983,439,524.09	16,776,432,428.64
SUB TOTAL (D)	437,162,745.56		437,162,745.56			697,575,828,009.88		655,744,118,334.09	41,831,709,675.79
TOTAL (a+b+d+c)	848,248,706.02		848,248,706.02			1,353,541,214,278.94		1,272,373,059,024.09	81,168,155,254.84
GRAND TOTAL	848,248,706.02		848,248,706.02			1,353,541,214,278.94		1,272,373,059,024.09	81,168,155,254.84

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PREPARED BY: 
 AILEKU REBECCA

CHECKED BY: 
 KATUKA MUBARAK

APPROVED BY: 
 RABIU BELLO

TABLE 1

CENTRAL BANK OF NIGERIA, ABUJA.

BALANCES OF FEDERATION REVENUE ACCOUNTS (DOMESTIC OIL & NON - OIL)

S/N	ACCOUNT NAME	ACCOUNT NO.	AMOUNT (N) APRIL 2025	AMOUNT (N) MARCH 2025	VARIANCE
A	NON - OIL REVENUE				
1	IMPORT DUTY	300008035	296,270,619,086.70	241,058,873,178.69	55,211,745,908.01
2	EXCISE DUTY	300008042	23,312,119,885.41	20,791,808,446.73	2,520,311,438.68
3	FEES ACCT	300008059	7,880,523,977.63	3,658,942,075.83	4,221,581,901.80
4	AUCTION SALES	300007928	799,760.00	38,526,888.46	(37,727,128.46)
5	2008-2012 CET SPECIAL LEVY	300008286	30,617,043,007.09	17,877,337,758.66	12,739,705,248.43
6	PENALTY CHARGES	300007997	-	-	-
7	COMPANY INCOME TAX	300002174	277,502,550,322.00	199,494,805,120.74	78,007,745,201.26
8	STAMP DUTY TSA	3000103686	5,459,086,223.73	4,387,224,486.04	1,071,861,737.69
9	CAPITAL GAIN TAX	3000103741	357,463,302.78	229,652,038.92	127,811,263.86
	TOTAL		641,400,205,565.34	487,537,169,994.07	153,863,035,571.27
B	OIL REVENUE				
8	MISCELLANEOUS OIL REVENUE	300002198	775,412,861.41	726,475,780.49	48,937,080.92
9	GAS SALES ROYALTY	300055761	2,040,328,621.87	4,647,350,745.75	(2,607,022,123.88)
10	PETROLEUM PROFIT TAX (Local)	3000091156	-	-	-
11	MPR DPR ROYALTY OIL CARGO TSA		34,082,999,131.33	-	34,082,999,131.33
	SUB - TOTAL (A+B)		678,298,946,179.95	492,910,996,520.31	185,387,949,659.64
C	VALUE ADDED TAX				
12	VALUE ADDED TAX	300008468	642,264,589,877.19	637,617,636,174.63	4,646,953,702.56
D	ELECTRONIC MONEY TRANSFER LEVY (EMTL)				
13	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	3000109444	40,480,923,620.64	26,010,943,485.73	14,469,980,134.91
	GRAND TOTAL (B+C+D+E)		1,361,044,459,677.78	1,156,539,576,180.67	204,504,883,497.11

Prepared by: 
 ZANNA-IBRAHIM AMSA
 A/MGR

Checked by: 
 HALIDU. S. YAHAYA
 MGR

Authorised by: 
 DANIELLA ANGYU
 SENIOR MANAGER

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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		
JUNE		
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		
TOTAL	17,987,782,378.79	17,987,782,378.79

Prepared by: 
ZANNA-IBRAHIM, AMSA
A/MGR

Checked by: 
H. S. YAHAYA
MGR

Authorised by: 
DANIELLA ANGYU
SENIOR MANAGER

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The receipts for the month were derived from the following sources:-

SCHEDULE I

FEDERATION ACCOUNT: APRIL, 2025

SN	DESCRIPTION	Apr 2025	Mar 2025	VARIANCE
1	(11) ROYALTY (CRUDE)	449,351,023,995.00	527,184,986,550.00	-77,833,962,555.00
2	(1) PETROLEUM PROFIT TAX (PPT)	401,437,408,462.28	196,428,193,275.00	205,009,215,187.28
3	CIT UPSTREAM	109,188,368,055.00	201,570,416,055.00	-92,382,048,000.00
4	DPR ROYALTY	79,442,555,180.28	0.00	79,442,555,180.28
5	GAS REVENUE TO THE FEDERATION ACCOUNT	44,777,844,535.95	825,330,285.10	43,952,514,250.85
6	(IV) PENALTY FOR GAS FLARED	28,581,462,180.00	53,907,943,140.00	-25,326,480,960.00
7	GAS SALES ROYALTY DPR	27,173,992,886.26	4,647,350,745.75	22,526,642,140.51
8	ROYALTIES (GAS)	20,790,325,140.00	12,251,310,030.00	8,539,015,110.00
9	(D) MISCELLANEOUS OIL REVENUE	9,493,174,181.41	2,144,585,395.49	7,348,588,785.92
10	(11) RENT	6,192,845,445.00	3,846,809,910.00	2,346,035,535.00
11	GAS RECEIPTS (EXPORT)	2,781,198,090.00	9,544,164,660.00	-6,762,966,570.00
12	Crude Oil Receipts Export	973,795,755.00	47,467,495,425.00	-46,493,699,670.00
13	CRUDE OIL REVENUE TO THE FEDERATION ACCOUNT	0.00	22,787,018,380.00	-22,787,018,380.00
14	13% REFUND ON SIGNATURE BONUS	0.00	-47,708,976,562.32	47,708,976,562.32
15	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND 2024	-15,987,131,073.65	-9,958,067,240.69	-6,029,063,832.96
16	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
17	4% Cost of Collection - NUPRC	-26,151,658,347.14	-24,731,043,855.53	-1,420,614,491.61
18	TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-29,188,561,704.12	-52,987,309,324.74	23,798,747,620.62
19	13% Derivation Refund on withdrawals from JVC/DECA	-100,000,000,000.00	-100,000,000,000.00	0.00
20	13% NLNG REFUND TO OIL PRODUCING STATES	-100,000,000,000.00	-100,000,000,000.00	0.00
Sub Total MINERAL REVENUE				
		890,693,563,928.89	729,057,128,015.68	161,636,435,913.21
21	(B) COMPANIES INCOME TAX ETC.	546,302,539,372.60	352,941,359,399.99	193,361,179,972.61
22	(1) CUSTOMS & EXCISE DUTIES, ETC.	358,081,105,716.83	283,425,488,348.37	74,655,617,368.46
23	0.5% OF NON OIL FEDERATION REVENUE TO RMAFC	-4,605,800,387.59	0.00	-4,605,800,387.59
24	4% Cost of Collection - FIRS	-22,523,158,872.05	-14,259,799,815.27	-8,263,359,056.78
25	7% Cost of Collection - NCS	-25,065,677,400.18	-19,839,784,184.39	-5,225,893,215.79
26	DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-780,000,000,000.00	-400,000,000,000.00	-380,000,000,000.00
Sub Total NON MINERAL REVENUE				
		72,189,008,429.61	202,267,263,748.70	-130,078,255,319.09
Sub Total 1				
		962,882,572,358.50	931,324,391,764.38	31,558,180,594.12
27	ELECTRONIC MONEY TRANSFER LEVY	40,480,932,620.64	26,010,943,485.73	14,469,989,134.91
28	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,619,236,944.83	-1,040,437,739.43	-578,799,205.40
Sub Total ELECTRONIC MONEY TRANSFER LEVY				
		38,861,695,675.81	24,970,505,746.30	13,891,189,929.51

SN	DESCRIPTION	Apr 2025	Mar 2025	VARIANCE
29	EXCHANGE DIFFERENCE	64,631,264,147.22	25,157,481,821.95	39,473,782,325.27
	Sub Total OTHER MINERAL REVENUE	64,631,264,147.22	25,157,481,821.95	39,473,782,325.27
	OTHER NON-MINERAL REVENUE	64,631,264,147.22	25,157,481,821.95	39,473,782,325.27
30	EXCHANGE DIFFERENCE NON MINERAL REVENUE	16,776,432,428.64	3,553,635,981.72	13,222,796,446.92
	Sub Total OTHER NON-MINERAL REVENUE	16,776,432,428.64	3,553,635,981.72	13,222,796,446.92
	VAT			
31	VAT FOR DISTRIBUTION	642,264,589,877.19	637,617,636,174.63	4,646,953,702.56
32	3%VAT FOR NORTH EAST COMMISSION	-18,497,220,188.46	-18,363,387,921.83	-133,832,266.63
33	Cost Of Collection - FIRS & NCS (VAT)	-25,690,583,595.09	-25,504,705,446.99	-185,878,148.10
	Sub Total VAT	598,076,786,093.64	593,749,542,805.81	4,327,243,287.83
	Sub Total 2	718,346,178,345.31	647,431,166,355.78	70,915,011,989.53
	GRAND TOTAL	1,681,228,750,703.81	1,578,755,558,120.16	102,473,192,583.65

TOTAL AMOUNT FOR DISTRIBUTION

AGENCY'S COLLECTION		TOTAL FUNDS	DEDUCTIONS	TOTAL NET
1	NON MINERAL REVENUE FIRS CURRENT MONTH	546,302,539,372.60	807,128,959,259.64	-260,826,419,887.04
2	MINERAL REVENUE NUPRC CURRENT MONTH	621,025,379,007.95	173,503,298,903.64	447,522,080,104.31
3	MINERAL REVENUE FIRS CURRENT MONTH	510,625,776,517.28	100,000,000,000.00	410,625,776,517.28
4	NON MINERAL REVENUE NCS	358,081,105,716.83	25,065,677,400.18	333,015,428,316.65
5	MINERAL REVENUE NNPC CURRENT MONTH	48,532,838,380.95	15,987,131,073.65	32,545,707,307.30
		2,084,567,638,995.61	1,121,685,066,637.11	962,882,572,358.50
6	VAT	642,264,589,877.19	44,187,803,783.55	598,076,786,093.64
		642,264,589,877.19	44,187,803,783.55	598,076,786,093.64
		2,726,832,228,872.80	1,165,872,870,420.66	1,560,959,358,452.14

DISTRIBUTION AMONG THE THREE TIERS OF GOVERNMENTS

BENEFICIARY	MINERAL REVENUE	NON-MINERAL REV	TOTAL SRA	TOTAL VAT	TOTAL	
Federal Government	44.1542%	393,278,431,153.51	52.68%	431,307,600,794.23	89,711,517,914.05	521,019,118,708.27
State Governments	22.3956%	199,476,075,938.15	26.72%	218,764,978,990.54	299,038,393,046.82	517,803,372,037.36
Local Governments	17.2661%	153,787,693,275.67	20.60%	14,870,935,736.50	168,658,629,012.17	377,985,504,144.94
13% Derivation Share	16.1842%	144,151,363,561.57	0.00%	0.00	144,151,363,561.57	144,151,363,561.57
Grand Total	100%	890,693,563,928.89	100%	72,189,008,429.61	962,882,572,358.50	1,560,959,358,452.14

FGN SHARE OF OIL AND NON OIL REVENUE FROM COLLECTING AGENCIES

FCT-ABUJA	RATE	NNPC	NCS	CIT OTHERS	NUPRC	PPT	VAT	TOTAL
Federal Government	1.00	272,784,546	3,330,154,283	-2,608,264,199	3,750,943,444	3,441,694,014	5,980,767,861	14,168,079,949
1.46% Deriv. & Ecology F	48.50	13,230,050,481	161,512,482,734	-126,500,813,645	181,920,757,018	166,922,159,679	83,730,750,053	480,815,386,320
0.72% STABILIZATION A	1.00	272,784,546	3,330,154,283	-2,608,264,199	3,750,943,444	3,441,694,014	0	8,187,312,088
3.0% DEVELOPMENT OF	0.50	136,392,273	1,665,077,142	-1,304,132,099	1,875,471,722	1,720,847,007	0	4,093,656,044
	1.68	458,278,037	5,594,659,196	-4,381,883,854	6,301,584,985	5,782,045,944	0	13,754,684,308
52.68	14,370,289,883	175,432,527,637	-137,403,357,996	197,599,700,613	181,308,440,658	89,711,517,914	521,019,118,708	

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: April, 2025



	Apr 2025	Mar 2025	INCREASE/DECREASE
1 TOTAL FUNDS AVAILABLE FOR DISTRIBUTION	2,084,567,638,995.61	=N= 1,718,972,451,599.70	=N= 365,595,187,395.91
2 4% Cost Of Collection - FIRS	-22,523,158,872.05	-14,259,799,815.27	-8,263,359,056.78
3 7% Cost Of Collection - NCS	-25,065,677,400.18	-19,839,784,184.39	-5,225,893,215.79
4 TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-29,188,561,704.12	-52,987,309,324.74	23,798,747,620.62
5 4% Cost of Collection - NUPRC	-26,151,658,347.14	-24,731,043,855.53	-1,420,614,491.61
6 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
7 13% NLNG REFUND TO OIL PRODUCING STATES	-100,000,000,000.00	-100,000,000,000.00	0.00
8 13% REFUND ON SIGNATURE BONUS	0.00	-47,708,976,562.32	47,708,976,562.32
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	-15,987,131,073.65	-9,958,067,240.69	-6,029,063,832.96
11 DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-780,000,000,000.00	-400,000,000,000.00	-380,000,000,000.00
12 0.5% OF NON OIL FEDERATION REVENUE TO RMAFC	-4,605,800,387.59	0.00	-4,605,800,387.59
TOTAL FUNDS AVAILABLE FOR DISTRIBUTION (NET)	962,882,572,358.50	931,324,391,764.38	31,558,180,594.12

<u>BENEFICIARY</u>	<u>MINERAL REVENUE</u>	<u>NON-MINERAL REV</u>	<u>TOTAL SHARED IN Apr 2025</u>	<u>TOTAL SHARED IN Mar 2025</u>
1 Federal Government	44.1542% 393,278,431,153.51	52.6800% 38,029,169,640.72	431,307,600,794.23	422,484,959,383.43
2 State Governments	22.3956% 199,476,075,938.15	26.7200% 19,288,903,052.39	218,764,978,990.54	214,290,017,363.80
3 Local Governments	17.2661% 153,787,693,275.67	20.6000% 14,870,935,736.50	168,658,629,012.17	165,208,621,171.20
4 13% Derivation Share	16.1842% 144,151,363,561.57	0.0000% 0.00	144,151,363,561.57	129,340,793,845.95
Grand Total	100.00% 890,693,563,928.89	100.00% 72,189,008,429.61	962,882,572,358.50	931,324,391,764.38

13% DERIVATION OIL, GAS AND SOLID MIN. REVENUE

<u>TOTAL MINERAL REVENUE</u>		<u>13% DERIVATION SHARE FOR THE MONTH</u>	
Oil Revenue	766,588,741,096.68	Oil Revenue	99,656,536,342.57
Gas Revenue	124,104,822,832.21	Gas Revenue	16,133,626,968.19
Add back Refund (Detailed below)	218,163,078,852.38	Add back Refund	28,361,200,250.81
TOTAL DERIVATION	1,108,856,642,781.27	Total Current Derivation	144,151,363,561.57
PM SUBSIDY DERIVATION	0.00	Add PM SUBSIDY DERIVATION	0.00
		TOTAL DERIVATION	144,151,363,561.57

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

LGC's Allocations respectively.

FEDERATION ACCOUNT: April, 2025

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ECOLOGICAL FUNDS FROM MINERAL REVENUE

	TOTAL MINERAL REVENUE	NET MINREV	ECOLOGICAL FUNDS
Federal Government	52.68	393,278,431,153.51	0
State Governments	26.72	199,476,075,938.15	0.72
Local Governments	20.6	153,787,693,275.67	0.6
13% Derivation Share	0	144,151,363,561.57	0
Total		890,693,563,928.89	9,854,357,044.85

ECOLOGICAL FUNDS FROM NON MINERAL REVENUE

BENEFICIARY	TOTAL NONMINERALREV	NET NON MINERAL REV	ECOLOGICAL NON-MINERAL REV2
Federal Government	52.68	38,029,169,640.72	0
State Governments	26.72	19,288,903,052.39	0.72
Local Governments	20.6	14,870,935,736.50	0.6
Total		72,189,008,429.61	952,894,911.27

TOTAL FUNDS FOR DISTRIBUTION AND TOTAL ECOLOGICAL FUNDS COMPUTATION

BENEFICIARY	TOTAL REVENUE	TOTAL NET REVENUE	TOTAL ECOLOGICAL REVENUE
Federal Government	431,307,600,794.23	431,307,600,794.23	0.00
State Governments	218,764,978,990.54	212,870,114,287.20	5,894,864,703.34
Local Governments	168,658,629,012.17	163,746,241,759.39	4,912,387,252.78
13% Derivation Share	144,151,363,561.57	144,151,363,561.57	0.00
Grand Total	962,882,572,358.50	952,075,320,402.38	10,807,251,956.12

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	397,084,636,266.51	-106,585,772,286.10	290,498,863,980.41
2	1.46% Deriv. & Ecology FGN Share	1	8,187,312,087.97	0.00	8,187,312,087.97
3	FCT-ABUJA	1	8,187,312,087.97	-371,934,302.00	7,815,377,785.97
4	0.72% STABILIZATION ACCOUNT	0.5	4,093,656,043.98	0.00	4,093,656,043.98
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	13,754,684,307.79	0.00	13,754,684,307.79
		52.68	431,307,600,794.23	-106,957,706,588.10	324,349,894,206.12

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

BENEFICIARY	EXCHANGE GAIN	GOOD & VALUABLE CONSIDERATION	OTHER NON MINERAL REV2.	TOTAL
Federal Government	0.00	38,459,367,062.30	0.00	38,459,367,062.30
13% Derivation Share	0.00	8,402,064,339.14	0.00	8,402,064,339.14
State Governments	0.00	19,507,104,933.65	0.00	19,507,104,933.65
Local Governments	0.00	15,039,160,240.76	0.00	15,039,160,240.76
	0.00	81,407,696,575.86	0.00	81,407,696,575.86

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	525,640,552.10	0.00	525,640,552.10
Local Governments	0.00	438,033,793.42	0.00	438,033,793.42
	0.00	963,674,345.52	0.00	963,674,345.52

Distribution of Value Added Tax (VAT)

	<u>Apr 2025</u>	<u>Mar 2025</u>	<u>INCREASE/DECREASE</u>	
1 Federal Government	15%	89,711,517,914.05	89,062,431,420.87	649,086,493.17
2 State Governments	50%	299,038,393,046.82	296,874,771,402.91	2,163,621,643.91
3 Local Governments	35%	209,326,875,132.77	207,812,339,982.03	1,514,535,150.74
1 FIRS -VAT Cost of Collections	<u>100%</u>	<u>598,076,786,093.64</u>	<u>593,749,542,805.81</u>	<u>4,327,243,287.83</u>
2 NCS -IMPORT VAT Cost of Collections	0%	22,135,303,550.61	22,603,957,752.35	-468,654,201.74
	0%	3,555,280,044.48	2,900,747,694.64	654,532,349.84
1 NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	<u>0%</u>	<u>25,690,583,595.09</u>	<u>25,504,705,446.99</u>	<u>185,878,148.10</u>
	0%	18,497,220,188.46	18,363,387,921.83	133,832,266.63
	<u>0%</u>	<u>18,497,220,188.46</u>	<u>18,363,387,921.83</u>	<u>133,832,266.63</u>
		642,264,589,877.19	637,617,636,174.63	4,646,953,702.56

Distribution of FGN Value Added Tax (VAT)

DESCRIPTION	<u>Apr 2025</u>	<u>Mar 2025</u>	<u>INCREASE/DECREASE</u>	
Federal Government	14	83,730,750,053.11	83,124,935,992.81	605,814,060.30
FCT-ABUJA	1	5,980,767,860.94	5,937,495,428.06	43,272,432.88
	<u>15.00</u>	<u>89,711,517,914.05</u>	<u>89,062,431,420.87</u>	<u>649,086,493.17</u>

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FEDERATION ACCOUNT INCOME DISTRIBUTION FOR THE YEAR 2025 STATUTORY REVENUE

MONTH 1	FED ACCT 2	AUGMENTATION 3	TOTAL ACTUAL 4= 2+3	BUDGET 5	BUDGET VARIANCE 6= 4-5	EXCHANGE GAIN DIFF	EMTL SHARED
01 January	1,226,090,413,665.81	N0.00	1,226,090,413,665.81	5,558,013,000,000.00	-4,331,922,586,334.19	402,714,392,696.28	32,510,919,306.39
02 February	1,848,214,721,207.45	N214,000,000,000.00	2,062,214,721,207.45	5,558,013,000,000.00	-3,495,798,278,792.55	0.00	21,403,688,302.23
03 March	1,625,332,405,356.75	N0.00	1,625,332,405,356.75	5,558,013,000,000.00	-3,932,680,594,643.25	0.00	36,636,330,862.07
04 April	1,718,972,451,599.70	N0.00	1,718,972,451,599.70	5,558,013,000,000.00	-3,839,040,548,400.30	28,711,117,803.67	26,010,943,485.73
05 May	2,084,567,638,995.61	N0.00	2,084,567,638,995.61	5,558,013,000,000.00	-3,473,445,361,004.39	81,407,696,575.86	40,480,932,620.64
	9,503,177,630,825.32	N214,000,000,000.00	8,717,177,630,825.32	27,790,065,000,000.00	-19,072,887,369,174.68	512,833,207,075.81	157,042,814,577.06

Office of the Accountant General of the Federation
Federation Account Department

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

s/n	DATE	DESCRIPTION	FOREIGN EXCESS CRUDE		EXCESS PPT & ROYALTY		TOTAL	CUMM BALANCE
			US\$		US\$			
1	1-Jan-22	Balance b/f					35,365,465.74	35,365,465.74
2	20-Jan-22	Accrued Interest on Funds - December, 2021	27,366,759.81		7,998,705.93		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: April, 2025						
S/n	Date	Description	Receipt =N=	Payment =N=	Cumm Balance =N=	
1	01-Jan-25	Balance b/f	7,021,270,879.07		7,021,270,879.07	
2	15-Jan-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (86/116)	69,464,593.00		7,090,735,272.07	
3	15-Jan-25	Comprehensive Reconciliation December, 2005 - 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 December, 2005 - 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 December, 2005 - 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 December, 2005 - 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 December, 2005 - June, 2010 - Bayelsa state Refund (90/116)	30,120,221.00		7,519,194,749.07	
		Total	7,519,194,749.07			

Office of the Accountant General of the Federation
Federation Account Department.

Exchange Gain April, 2025

DETAILS					
S/n	DATE	REF. NO.	Receipt =N=	Payment =N=	Cumm Balance =N=
1	01-Jan-24				
2	16-Jan-24	FD/FA/2022/Vol. 6	80,230,572,340.52		80,230,572,340.52
3	16-Jan-24	FD/FA/2022/Vol. 6	287,743,073,742.24		367,973,646,082.76
4	19-Feb-24	FD/FA/2022/Vol. 6		287,743,073,742.24	80,230,572,340.52
5	19-Feb-24	FD/FA/2022/Vol. 6	479,028,533,214.23		559,259,105,554.75
6	19-Feb-24	FD/FA/2022/Vol. 6		279,028,533,214.23	280,230,572,340.52
7	20-Mar-24	FD/FA/2022/Vol. 6	657,444,403,295.91		80,230,572,340.52
8	20-Mar-24	FD/FA/2022/Vol. 6		200,000,000,000.00	737,674,975,636.43
9	20-Mar-24	FD/FA/2022/Vol. 6		50,000,000,000.00	687,674,975,636.43
10	16-Apr-24	FD/FA/2022/Vol. 6	285,524,332,949.18		80,230,572,340.52
11	16-Apr-24	FD/FA/2022/Vol. 6		607,444,403,295.91	365,754,905,289.70
12	13-May-24	FD/FA/2022/Vol. 6	438,884,270,725.75		80,230,572,340.52
13	13-May-24	FD/FA/2022/Vol. 6		285,524,332,949.18	519,114,843,066.27
14	06-Jun-24	FD/FA/2022/Vol. 6	587,456,251,714.36		80,230,572,340.52
15	10-Jun-24	FD/FA/2022/Vol. 6		438,884,270,725.75	667,686,824,054.88
16	10-Jun-24	FD/FA/2022/Vol. 6		507,456,251,714.36	160,230,572,340.52
17	16-Jul-24	FD/FA/2022/Vol. 6	472,191,680,275.49		80,230,572,340.52
18	16-Jul-24	FD/FA/2022/Vol. 6		80,000,000,000.00	552,422,252,616.01
19	16-Aug-24	FD/FA/2022/Vol. 6	581,710,154,656.08		80,230,572,340.52
20	16-Aug-24	FD/FA/2022/Vol. 6		472,191,680,275.49	661,940,726,956.60
21	16-Sep-24	FD/FA/2022/Vol. 6	468,245,152,867.23		80,230,572,340.52
22	16-Sep-24	FD/FA/2022/Vol. 6		581,710,154,656.08	80,230,572,340.52
23	14-Oct-24	FD/FA/2022/Vol. 6	462,190,641,740.28		548,475,725,207.75
24	14-Oct-24	FD/FA/2022/Vol. 6		468,245,152,867.23	80,230,572,340.52
25	20-Nov-24	FD/FA/2022/Vol. 6	646,000,180,842.36		542,421,214,080.80
26	20-Nov-24	FD/FA/2022/Vol. 6		462,190,641,740.28	80,230,572,340.52
27	20-Nov-24	FD/FA/2022/Vol. 6		462,190,641,740.28	726,230,753,182.88
28	13-Dec-24	FD/FA/2022/Vol. 6	671,392,032,058.65		160,230,572,340.52
29	13-Dec-24	FD/FA/2022/Vol. 6		566,000,180,842.36	80,230,572,340.52
30	15-Jan-25	FD/FA/2022/Vol. 6	402,714,392,696.28		751,622,604,399.17
31	15-Jan-25	FD/FA/2022/Vol. 6		671,392,032,058.65	80,230,572,340.52
32	04-Feb-25	FA/439/VOL.1		402,714,392,696.28	482,944,965,036.80
33	15-Apr-25	FD/FA/2022/Vol. 6	28,711,117,803.67		80,230,572,340.52
34	15-Apr-25	FD/FA/2022/Vol. 6		23,002,098,876.70	57,228,473,463.82
35	16-May-25	FD/FA/2022/Vol. 6	81,407,696,575.86		85,939,591,267.49
36	16-May-25	FD/FA/2022/Vol. 6		28,711,117,803.67	57,228,473,463.82
			6,630,874,487,498.09		138,636,170,039.68
				81,407,696,575.86	57,228,473,463.82
				6,573,646,014,034.27	
					57,228,473,463.82

Office of the Accountant General of the Federation

Federation Account Department

Non- Oil Excess Revenue Account for April, 2025

S/n	DATE	REF. NO.	DETAILS	Receipt ₦	Payment ₦	Cumm Balance ₦
1	1-Nov-23		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 Ibom 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	Currm 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.418/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 Ibom State in respect of Ekanga Oil field and Consultancy Fee		18,136,106,100.59	768,234,750,405.07
32	21-Jan-25	OAGF/FD/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 bouns 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
			Total	3,044,049,055,576.34	2,684,280,070,305.02	

Office of the Accountant General of the Federation

Federation Account Department

Amount Withheld by NNPC : April, 2021

Sl#	Date	DETAILS	Crude cost =N=	Federation Account =N=	Certified Subsidy Claims =N=	Amount Withheld =N=	Cumulative =N=
1	17-May-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2012	240,854,084,875.79	124,071,905,417.70		106,782,181,258.09	106,782,181,258.09
2	18-Jun-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2012	284,378,956,017.78	126,152,568,750.00		168,226,387,267.78	275,008,578,525.88
3	18-Jun-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2012	274,865,548,352.86	94,406,024,951.00		178,579,513,401.86	453,588,091,927.74
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	191,820,421,672.48	112,744,568,750.00		79,205,852,727.48	487,166,743,469.35
7	14-Oct-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2012	152,715,267,463.48	117,424,568,750.00		35,290,698,713.48	522,457,442,182.84
8	12-Nov-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2012	220,095,967,951.46	117,222,568,750.00		102,873,399,201.46	625,330,841,384.30
9	10-Dec-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2012	216,159,515,223.93	97,007,568,750.00		119,151,947,473.93	744,482,788,858.23
10	14-Jan-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2012	214,043,462,749.93	117,308,568,750.00		96,734,894,319.93	841,217,683,178.16
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)	835,217,683,178.16
12	13-Feb-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2012	203,477,717,504.12	112,535,604,750.00		90,942,112,754.12	926,159,795,932.28
13	10-Apr-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2012	181,708,957,582.95	109,332,568,750.00		72,376,388,832.95	1,000,856,124,765.23
14	10-Apr-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2012	307,669,348,918.75	127,192,568,750.00		180,476,780,168.75	1,181,332,904,934.00
15	14-May-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2013	346,355,376,729.41	182,392,864,750.00		163,962,511,979.41	1,345,295,416,913.41
16	12-Jun-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2013	177,916,557,507.04	112,392,568,750.00		65,523,988,757.04	1,410,819,405,670.45
17	11-Jul-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2013	267,847,550,711.72	112,392,568,750.00		155,454,981,961.72	1,566,274,387,632.17
18	12-Aug-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2013	160,891,660,956.39	105,193,568,750.00		55,698,092,206.39	1,621,972,479,838.56
19	17-Sep-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2013	188,987,749,781.25	116,392,568,750.00		72,605,181,031.25	1,694,577,660,869.81
20	27-Sep-13	Part Refund by NNPC		75,000,000,000.00		(75,000,000,000.00)	1,619,577,660,869.81
21	09-Oct-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2013	220,330,144,886.79	122,392,568,750.00		98,007,586,236.79	1,717,585,147,106.60
22	12-Nov-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2013	193,766,033,063.15	112,392,568,750.00		81,373,464,313.15	1,800,958,511,419.75
23	12-Dec-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2013	202,780,332,241.96	142,002,538,750.00		60,777,803,491.96	1,861,736,314,911.71
24	13-Jan-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2013	203,448,297,554.66	142,002,538,750.00		61,445,756,804.66	1,923,182,071,716.37
25	12-Feb-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2013	209,364,356,941.63	124,702,568,750.00		84,661,788,191.63	2,007,843,860,528.00
26	12-Mar-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2013	220,300,587,004.57	125,423,568,698.00		94,877,018,306.57	2,102,720,878,834.57
27	14-Apr-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2013	236,098,030,944.29	123,697,568,750.00		112,401,462,194.29	2,215,122,340,648.86
28	13-May-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2014	192,764,136,075.79	115,420,940,620.00		77,343,195,455.79	2,292,465,496,104.65
29	16-Jun-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2014	249,687,878,131.92	123,230,900,000.00		126,456,978,131.92	2,418,922,474,236.57
30	14-Jul-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2014	180,885,255,501.98	124,769,978,760.00		56,115,276,741.98	2,475,038,250,978.55
31	15-Aug-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2014	177,428,971,038.15	91,519,978,885.00		85,908,992,153.15	2,560,947,243,131.70
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	2,728,941,615,723.60
33	14-Oct-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2014	205,454,825,157.10	96,619,978,450.00		108,834,846,707.10	2,837,786,462,430.70
34	21-Oct-14	Part refund by NNPC from Sales of Domestic Crude Cost In June, 2014		110,394,106,451.81		(110,394,106,451.81)	2,727,392,355,978.89
35	14-Nov-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2014	146,625,743,364.40	86,469,006,451.81		60,156,739,912.59	2,667,235,643,066.30
36	15-Dec-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2014	248,475,900,644.93	55,601,250,000.00		192,874,650,644.93	2,860,110,293,711.23
37	24-Dec-14	Part refund by NNPC from Sales of Domestic Crude Cost In August, 2014		122,379,606,451.81		(122,379,606,451.81)	2,737,730,687,259.42
38	14-Jan-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2014	298,384,510,690.52	125,839,605,234.61		172,544,905,455.91	2,910,275,592,715.33
39	17-Feb-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2014	193,346,589,931.32	4,418,649,542.00		188,927,940,389.32	3,099,203,533,104.65
40	23-Feb-15	Part refund Payable by NNPC from Sales of Domestic Crude Cost In October, 2014		72,127,787,317.01		(72,127,787,317.01)	3,027,075,745,787.64
41	17-Mar-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2014	140,359,918,840.92	84,619,006,451.81		55,740,912,389.11	3,082,816,658,176.75
42	15-Apr-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2014	130,786,721,631.42	84,619,006,451.81		46,121,715,179.61	3,128,938,373,356.36
43	21-Apr-15	Part refund Payable by NNPC from Sales of Domestic Crude Cost In Dec, 2014		9,488,725,440.00		(9,488,725,440.00)	3,119,450,647,916.36
44	19-May-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2015	107,447,571,535.89	81,021,606,451.81		26,425,965,084.08	3,145,876,612,999.44
45	12-Jun-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2015	161,316,709,535.75	85,693,106,451.81		75,623,603,083.94	3,221,500,216,083.38
46	22-Jul-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2015	149,222,817,260.86	93,539,006,451.81		55,683,810,809.05	3,277,184,026,892.43
47	20-Aug-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2015	128,233,855,125.39	68,963,006,451.81		59,270,848,673.58	3,336,454,875,566.01
48	16-Sep-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2015	152,351,935,009.78	87,339,006,451.81		65,012,928,557.97	3,401,467,804,123.98
49	26-Oct-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2015	132,525,859,653.81	81,511,653,811.65		51,014,205,842.16	3,452,482,009,966.14
50	24-Nov-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2015	157,782,872,116.76	78,418,991,743.17		79,363,880,373.59	3,531,845,890,339.73
51	18-Dec-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2015	95,983,816,906.15	60,019,223,319.42		35,964,593,586.72	3,567,810,483,926.45
52	22-Jan-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2015	126,329,013,387.64	81,077,572,993.61		44,921,439,394.03	3,612,731,923,320.48
53	19-Feb-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2015	112,278,942,793.37	85,077,843,431.61		27,201,099,361.76	3,640,031,022,682.24
54	18-Mar-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2015	92,341,700,092.84	75,669,493,241.61		17,672,206,851.23	3,657,703,229,533.47
55	19-Apr-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2015	87,009,042,386.07	87,009,042,386.07		0.00	3,657,703,229,533.47
56	20-May-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2016	62,851,752,684.08	52,557,101,458.95		10,294,651,225.13	3,667,994,980,758.60

S/n	Date	DETAILS		Amount Withheld by NNPC : April, 2025		Amount Paid into		Certified Subsidy Claims	Amount Withheld	Cumulative
		Crude cost	Federation Account	Federation Account	Crude cost					
57	20-Jun-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2016	66,313,927,244.43	63,547,566,204.54					4,766,361,039.89	4,007,755,569,159.87
58	20-Jul-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2016	107,622,651,855.95	107,622,651,855.95					4,845,965,130.78	4,008,700,632,289.65
59	23-Aug-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2016	107,369,013,058.86	90,919,444,862.93					16,553,568,395.93	4,023,254,200,685.58
60	20-Sep-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2016	104,637,752,245.66	88,911,689,935.49					16,626,062,310.17	4,039,880,262,995.75
61	19-Oct-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2016	84,783,506,205.75	73,603,750,476.39					11,179,755,729.37	4,051,060,008,725.12
62	22-Nov-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2016	114,173,876,974.85	101,440,041,480.75					12,733,835,494.12	4,063,793,844,219.24
63	14-Dec-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2016	131,382,706,171.70	118,628,235,639.19					12,754,460,532.51	4,076,548,324,751.75
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					-	4,076,548,324,751.75
65	20-Feb-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2016	180,622,099,676.12	131,017,087,426.93					49,605,002,259.19	4,126,153,336,990.94
66	17-Mar-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2016	191,476,932,574.39	167,805,923,221.55					23,671,009,302.84	4,149,824,346,293.78
67	22-May-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2016	154,937,684,089.52	132,495,629,389.66					22,442,054,700.86	4,172,266,500,994.64
68	22-May-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2017	151,392,933,124.66	139,164,134,235.97					4,183,794,239,853.33	4,183,794,239,853.33
69	20-Jun-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2017	94,913,022,316.35	73,932,647,393.07					20,980,374,923.28	4,204,774,676,806.61
70	21-Jul-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2017	172,515,740,414.30	140,274,040,012.47					24,493,928,105.73	4,229,268,584,912.34
71	21-Aug-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2017	164,767,968,118.20	145,983,154,592.31					18,282,666,983.22	4,247,551,241,895.54
72	27-Sep-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2017	194,833,326,077.46	115,206,635,321.15					48,598,687,419.32	4,296,149,929,314.86
73	23-Oct-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2017	134,856,666,418.78	86,357,978,998.82					25,082,765,480.17	4,321,232,694,805.03
74	22-Nov-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2017	106,571,722,515.92	88,364,855,532.60					23,633,872,956.01	4,344,866,567,761.04
75	14-Dec-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2017	153,010,014,390.92	127,526,248,910.75					26,483,768,850.14	4,371,350,326,611.18
76	23-Jan-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2017	112,740,544,868.90	89,106,972,512.89					24,543,354,347.29	4,395,893,680,958.47
77	21-Feb-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2017	112,409,086,618.12	109,883,340,884.18					43,770,686,183.53	4,439,664,367,141.60
78	26-Mar-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2017	112,409,086,618.12	112,409,086,618.12					82,568,009,911.26	4,522,173,380,059.86
79	24-Apr-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2017	194,337,066,757.10	150,968,380,979.57					41,608,701,979.29	4,563,781,361,039.15
80	22-May-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2018	179,559,250,729.25	86,990,840,917.99					4,577,334,208,795.92	4,650,115,569,835.07
81	20-Jun-18	Certified Subsidy Claims by PPPRA from January, 2010 - December, 2015	-	-	4,026,369,698,361.67				-	4,654,141,968,203.74
82	25-Jun-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2018	275,323,327,066.42	173,709,826,755.66					101,613,530,310.76	4,755,755,498,514.50
83	26-Jul-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2018	278,851,925,236.14	195,417,043,041.59					82,504,982,194.55	4,838,260,480,709.05
84	28-Aug-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2018	153,412,993,796.10	76,669,877,642.64					56,943,156,153.46	4,895,203,636,862.51
85	25-Sep-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2018	144,984,006,658.06	75,091,885,009.63					69,892,121,348.43	4,965,095,758,210.94
86	24-Oct-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2018	164,885,819,870.74	93,883,903,756.19					91,201,916,234.56	5,056,997,674,445.50
87	24-Nov-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2018	181,884,729,341.74	109,857,767,089.60					71,426,842,252.14	5,128,424,516,697.64
88	14-Dec-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2018	172,830,900,400.40	87,670,962,812.74					85,859,937,587.66	5,214,284,454,285.30
89	24-Jan-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2018	165,220,572,855.34	100,514,846,930.97					64,705,726,464.37	5,279,000,180,749.67
90	26-Feb-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2018	205,544,849,359.95	148,449,494,366.87					57,104,383,973.28	5,336,104,564,722.95
91	26-Mar-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2018	181,587,180,683.76	167,387,348,485.06					14,299,782,198.70	5,350,394,346,921.65
92	25-Apr-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2018	189,464,261,284.31	189,383,265,729.80					20,100,995,596.51	5,370,495,342,518.16
93	20-May-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2019	155,130,900,859.37	63,575,797,752.26					91,555,102,907.11	5,462,050,445,425.27
94	25-Jun-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2019	142,409,804,681.18	27,982,181,731.09					115,316,222,950.09	5,577,366,668,375.36
95	24-Jul-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2019	120,211,046,266.77	64,030,213,078.71					52,186,032,588.06	5,629,552,700,963.42
96	21-Aug-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2019	213,314,438,751.62	103,108,903,165.60					110,205,535,596.02	5,739,758,236,559.44
97	14-Sep-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2019	170,387,353,400.08	112,444,466,786.84					58,122,796,673.24	5,837,881,033,232.68
98	16-Oct-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2019	223,541,834,363.51	179,136,354,740.64					44,405,479,622.87	5,882,286,512,855.55
99	14-Nov-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2019	155,874,163,723.55	121,393,670,740.50					34,280,673,218.05	5,916,567,186,073.60
100	14-Dec-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2019	212,060,191,251.77	176,168,676,893.83					35,890,514,359.84	5,952,457,545,433.44
101	15-Jan-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2019	206,639,605,666.55	170,675,540,777.02					36,014,069,876.53	5,988,471,615,309.97
102	15-Feb-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2019	184,491,834,824.49	133,985,360,172.12					50,496,261,057.37	6,038,967,876,367.34
103	17-Mar-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2019	171,642,289,396.33	142,285,419,667.76					29,246,849,729.57	6,068,214,606,096.91
104	20-Apr-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2019	190,350,737,121.60	144,614,671,001.58					45,736,284,120.02	6,113,950,890,216.93
105	14-May-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2020	222,491,790,074.89	123,089,557,928.83					99,422,233,045.06	6,213,373,023,261.99
106	15-Jun-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2020	106,086,616,087.69	106,086,616,087.69					78,007,658,071.23	6,301,380,681,343.22
107	16-Jul-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2020	71,382,116,493.67	58,779,549,832.78					12,502,966,640.89	6,360,147,648,004.11
108	14-Aug-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2020	69,715,229,385.52	70,154,161,793.82					1,438,932,398.30	6,361,586,640,402.93
109	15-Sep-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2020	46,515,873,525.84	47,419,014,689.08					903,141,143.24	6,362,489,783,546.17

Amount Withheld by NNPC : April, 2025							
S/n	Date	DETAILS	Crude cost	Federation Account	Certified Subsidy Claims	Amount Withheld	Cumulative
110	13-Oct-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2020	89,859,177,931.92	96,530,555,483.06	-	6,674,377,551.14	2,290,326,101,126.43
111	17-Nov-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2020	129,663,375,224.88	135,249,128,151.17	-	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	169,738,595,078.04	169,738,595,078.04	-	99,749,734.57	2,290,540,597,465.57
113	18-Jan-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2020	129,687,646,265.69	136,249,810,038.06	-	6,582,163,772.37	2,283,978,433,693.20
114	17-Feb-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2020	158,033,375,936.47	163,326,644,140.56	-	5,992,068,215.09	2,278,386,365,478.11
115	18-Mar-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2020	158,860,150,376.37	128,048,022,332.47	-	27,812,127,993.90	2,250,574,237,484.21
116	21-Apr-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2020	145,094,650,519.92	86,162,695,900.13	-	56,751,354,191.79	2,203,822,883,292.42
117	19-May-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2021	123,604,859,631.47	104,465,221,831.29	-	123,604,858,631.47	2,080,218,024,660.95
118	23-Jun-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2021	231,876,143,747.47	52,641,747,748.05	-	127,411,021,916.18	2,052,807,002,744.77
119	14-Jul-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2021	184,526,847,688.09	91,248,971,492.03	-	131,848,189,940.04	2,020,958,812,804.73
120	18-Aug-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2021	166,346,187,923.39	300,207,097,923.39	-	75,097,216,431.26	2,045,861,000,373.49
121	21-Sep-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2021	390,207,097,923.39	192,769,339,812.96	-	167,438,665,971.30	2,078,299,636,344.79
122	21-Oct-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2021	239,260,097,814.91	113,550,549,432.86	-	125,709,549,378.08	2,104,009,185,963.87
123	21-Nov-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2021	242,177,169,123.16	242,177,169,123.16	-	160,758,872,504.38	2,164,768,058,468.25
124	16-Dec-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2021	156,148,796,648.42	39,144,548,530.91	-	117,004,244,058.51	2,281,772,302,526.76
125	21-Jan-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2021	334,824,595,499.03	74,403,189,117.59	-	260,421,396,381.44	2,542,193,698,908.20
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	2,749,568,473,549.88
127	21-Mar-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2021	253,424,448,446.81	46,976,705,634.01	-	207,447,743,812.80	2,957,016,217,362.68
128	25-Apr-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2021	248,385,866,639.56	11,151,694,272.97	-	237,234,172,366.59	3,194,250,389,729.27
129	23-May-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2022	322,448,372,888.48	66,691,310,396.90	-	255,757,062,291.58	3,450,007,452,020.85
130	21-Jun-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2022	411,485,157,621.62	99,578,845,673.93	-	312,906,311,947.69	3,762,913,763,968.54
131	21-Jul-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2022	396,371,118,328.88	64,000,447,236.31	-	322,370,671,092.57	4,085,284,435,061.11
132	23-Aug-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2022	399,906,820,603.89	582,842,556.25	-	399,323,978,047.64	4,484,608,413,108.75
133	21-Sep-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2022	422,372,892,622.63	822,372,892,622.63	-	422,372,892,622.63	4,906,981,305,731.38
134	21-Oct-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2022	341,091,622,134.94	341,091,622,134.94	-	341,091,622,134.94	5,248,072,927,866.32
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	5,628,122,293,675.09
136	12-Dec-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2022	310,721,673,608.40	-	-	310,721,673,608.40	5,938,843,967,283.49
137	13-Jan-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2022	287,439,389,374.04	1,806,649,357.28	-	285,632,739,016.76	6,224,476,706,300.25
138	16-Feb-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2022	418,457,187,419.30	4,915,952,001.64	-	413,541,235,417.66	6,638,017,941,717.91
139	20-Mar-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2022	290,840,735,178.69	2,994,397,788.47	-	287,846,337,390.22	6,925,864,339,108.13
140	17-Apr-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2022	472,927,236,355.88	5,176,065,927.40	-	467,751,169,428.48	7,393,615,508,536.61
141	17-May-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2023	350,329,021,329.83	4,880,457,317.60	-	345,448,564,012.23	7,739,064,072,548.84
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	8,020,818,272,699.88
143	19-Jul-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2023	98,351,248,208.03	-	-	98,351,248,208.03	8,119,169,520,907.91
144	19-Sep-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2023	40,488,923,249.11	5,372,592,442.93	-	35,116,330,806.13	8,154,285,851,714.04
145	18-Oct-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2023	71,223,729,635.57	55,957,277,841.32	-	14,266,451,794.05	8,168,552,343,508.09
146	20-Nov-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2023	145,091,901,740.80	34,414,931,962.74	-	110,676,969,778.06	8,279,229,313,286.15
147	12-Dec-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2023	-	3,140,674,890.46	-	3,140,674,890.46	8,282,370,008,176.61
148	16-Jan-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2023	63,450,410,094.45	70,824,993,441.90	-	3,140,674,890.46	8,285,514,972,667.07
149	19-Feb-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2023	149,165,428,552.42	115,946,312,740.65	-	33,539,116,811.77	8,319,054,089,478.84
150	17-Mar-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2023	283,139,590,845.99	92,481,820,835.03	-	170,648,969,950.96	8,489,703,049,429.80
151	16-Apr-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2023	30,092,351,830.32	30,092,351,830.32	-	30,092,351,830.32	8,520,055,401,260.12
152	13-May-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2024	65,406,038,820.90	8,224,301,996.66	-	57,181,736,824.24	8,577,237,138,084.36
153	10-Jun-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2024	-	5,521,728,945.12	-	5,521,728,945.12	8,582,764,067,029.48
154	16-Jul-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2024	27,497,081,248.80	9,281,242,570.30	-	18,215,838,678.50	8,599,982,905,707.98
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	8,608,464,538,669.04
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	8,648,005,971,008.32
157	14-Oct-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2024	-	46,896,719,851.87	-	46,896,719,851.87	8,694,902,690,860.19
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	8,735,641,086,555.56
159	17-Jan-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2024	71,507,154,066.62	32,814,923,710.87	-	38,692,230,355.75	8,774,333,316,911.31
160	19-Feb-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2024	86,358,118,517.00	64,375,955,269.89	-	21,982,162,247.11	8,806,315,484,158.42
161	19-Mar-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2024	-	59,075,961,517.61	-	59,075,961,517.61	8,865,391,445,676.03
162	15-Apr-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2024	45,991,058,414.40	81,985,297,560.10	-	35,994,239,145.70	8,901,385,684,821.73

Amount Withheld by NNPC : April, 2025							
S/n	Date	DETAILS	Crude cost	Amount Paid into Federation Account	Certified Subsidy Claims	Amount Withheld	Cumulative
163	16-May-25	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2025	32,957,706,922.35	44,777,844,535.95	-	11,825,137,612.60	
		Total	27,453,488,692,795.40	14,012,637,513,888.20	4,026,369,698,361.67	13,440,851,178,907.20	9,414,481,480,546.58

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Good and Valuable Consideration Account April, 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	FT22178MCZM	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	FT22263KL0LX	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.	12,715,950.00		128,629,205.00
9		14-Feb-23	FT23045958HD	Receipts through OANDO Tanding DMCC in February, 2023.	37,883,250.00		166,512,455.00
10		1-Mar-23	FT23060TBEZQ8	Receipts through Duke Oil Company INCOR Porated in March, 2023.	8,586,200.00		175,098,655.00
11		15-Mar-23	FT23074XRYT76	Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023.	11,936,820.00		187,035,475.00
12		15-Mar-23	FT23074MKNTT	Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023.	12,789,450.00		199,824,925.00
13		30-Mar-23	FT23089QXYNT	Receipts being Balance of OML 11GVC in March, 2023.	35,000,000.00		234,824,925.00
14		3-Apr-23	FT23074MKNTT	Paymen for Cost of Collection to NUPRC April, 2023.		4,450,150.93	230,374,774.07
15		3-Apr-23	FT230938P1MG	Paymen 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 NEPLJO 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.	4,452,450.00		231,937,985.74
18		17-May-23	FT23137P63M7	Receipts through NNPC Trading SA PYT in May, 2023.	4,452,450.00		236,390,435.74
19		22-May-23	MDC2314200088	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	FT23178QJHMK	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.	7,587,100.00		276,783,985.74
24		21-Jul-23	FT23202RYX10	Receipts through RECLASSIFICATION OF GVC in July, 2023.	100,840,000.00		377,623,985.74
25		21-Jul-23	FT23202J30PN	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 April, 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. (#2,391,054,543.49) #1,561.88 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/DF/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 April, 2025

S/n	DATE	REF. NO.	DETAILS	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=55,000,000.00 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 April, 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	1,890,742,981.42	-	14,011,952,633.67
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	3,238,189,488.44	-	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 to Rivers State and her Local Government Councils share of contribution	-	1,280,727,865.77	27,369,773,722.82
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	79,716,909,866.71	52,327,136,153.88	

Office of The Accountant General of The Federation

Federation Account Department

LEDGER OF EMTL APRIL 2025

S/n	MONTH	DETAILS	RECEIPTS M	PAYMENTS M	BALANCE M
1	JANUARY, 2024	Balance b/f			13,953,481,584.12
2	JANUARY, 2024	Inflow	16,585,117,476.98		30,538,599,061.10
3	JANUARY, 2024	Outflow		16,585,117,476.98	13,953,481,584.12
4	FEBRUARY, 2024	Inflow	15,788,312,054.60		29,741,793,638.72
5	FEBRUARY, 2024	Outflow		15,788,312,054.60	13,953,481,584.12
6	MARCH, 2024	Inflow	15,369,495,789.06		29,322,977,373.18
7	MARCH, 2024	Outflow		15,369,495,789.06	13,953,481,584.12
8	APRIL, 2024	Inflow	18,774,893,688.18		32,728,375,272.30
9	APRIL, 2024	Outflow		18,774,893,688.18	13,953,481,584.12
10	May, 2024	Inflow	15,777,221,983.99		29,730,703,568.11
11	May, 2024	Outflow		15,777,221,983.99	13,953,481,584.12
12	June, 2024	Inflow	16,346,073,626.31		30,299,555,210.43
13	June, 2024	Outflow		16,346,073,626.31	13,953,481,584.12
14	July, 2024	Inflow	19,602,075,826.00		33,555,557,410.12
15	July, 2024	Outflow		19,602,075,826.00	13,953,481,584.12
16	August, 2024	Inflow	15,642,981,643.25		29,596,463,227.37
17	August, 2024	Outflow		15,642,981,643.25	13,953,481,584.12
18	September, 2024	Inflow	19,213,055,292.00		33,166,536,876.12
19	September, 2024	Outflow		19,213,055,292.00	13,953,481,584.12
20	October, 2024	Inflow	17,823,739,533.00		31,777,221,117.12
21	October, 2024	Outflow		17,823,739,533.00	13,953,481,584.12
22	November, 2024	Inflow	15,673,196,093.18		29,626,677,677.30
23	November, 2024	Outflow		15,673,196,093.18	13,953,481,584.12
24	December, 2024	Inflow	32,510,919,306.39		46,464,400,890.51
25	December, 2024	Outflow		32,510,919,306.39	13,953,481,584.12
26	JANUARY, 2025	Revenue for stamp duty included in the EMTL Ledger		10,515,254,646.41	3,438,226,937.71
27	JANUARY, 2025	Reversal lfo Ecobank		3,403,573,888.22	34,653,049.49
28	JANUARY, 2025	Duplicated Revenue in EMTL Account in December, 2022		34,652,550.00	499.49
29	JANUARY, 2025	Computer Rounding up		499.49	0.00
30	JANUARY, 2025	Inflow	21,403,688,302.23		21,403,688,302.23
31	JANUARY, 2025	Outflow		21,403,688,302.23	-
32	FEBRUARY, 2025	Inflow	36,636,330,862.07		36,636,330,862.07
33	FEBRUARY, 2025	Outflow		36,636,330,862.07	-
34	MARCH, 2025	Inflow	26,010,943,485.73		26,010,943,485.73
35	MARCH, 2025	Outflow		26,010,943,485.73	-
36	APRIL, 2025	Inflow	40,480,923,620.64		40,480,923,620.64
37	APRIL, 2025	Outflow		40,480,923,620.64	-
	TOTAL		343,638,968,583.61	357,592,450,167.73	

Federation Account Department						
Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- April, 2025						
Sl/In	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	1-Jan-22		Balance b/f	-	-	-
2	25 Apr,2022		Transfer from March, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	60,000,000,000.00
3	23 May,2022		Transfer from April, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	120,000,000,000.00
4	21 June,2022		Transfer from May, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	180,000,000,000.00
5	21 July,2022		Transfer from June, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	260,000,000,000.00
6	23 Aug,2022		Transfer from July, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	340,000,000,000.00
7	21 Spt,2022		Transfer from August, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	400,000,000,000.00
8	11 Oct,2022		Distribution of =N=300Billion to the States and LGCs	-	300,000,000,000.00	100,000,000,000.00
9	21 Oct,2022		Transfer from September, 2022 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	200,000,000,000.00
10	26 Oct,2022		Transfer from October, 2022 Non Oil Revenue (FAAC Withheld)	20,000,000,000.00	-	220,000,000,000.00
11	16 Nov,2022		Transfer from November, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	300,000,000,000.00
12	12 Dec,2022		Transfer from December, 2022 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	420,000,000,000.00
13	23 Dec,2022		Distribution of =N=225.685 Billion to the States and LGCs	-	225,685,621,775.00	194,314,378,225.00
14	13 Jan,2023		Transfer from January, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	344,314,378,225.00
15	2 Feb,2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	200,803,673,105.00	143,510,705,120.00
16	16 Mar,2023		Transfer from February, 2023 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	263,510,705,120.00
17	13 Apr,2023		Transfer from February, 2023 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	23,510,705,120.00
18	17 May,2023		Distribution of =N=240 Billion to the States and LGCs	-	240,000,000,000.00	73,510,705,120.00
19	18 May,2023		Transfer from April, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	-	-
20	20 June,2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	73,510,705,120.00	50,000,000,000.00
21	19 July,2023		Transfer from May, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	-	250,000,000,000.00
22	26 July,2023		Transfer from June, 2023 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	200,000,000,000.00
23	17 Aug,2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	50,000,000,000.00	166,526,678,352.14
24	18 Aug,2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	33,473,321,647.86	316,526,678,352.14
25	15 Spt,2023		Transfer from July, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	-
26	19 Spt,2023		Distribution of =N=240 Billion to the States and LGCs	-	316,526,678,352.14	150,000,000,000.00
27	18 Oct,2023		Transfer from August, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	300,000,000,000.00
28	20 Nov,2023		Transfer from September, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	400,000,000,000.00
29	12 Dec,2023		Transfer from October, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	500,000,000,000.00
30	12 Dec,2023		Transfer from November, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	600,000,000,000.00
31	3 Jan,2024		Part Payment of Consultancy fee	-	76,000,000,000.00	424,000,000,000.00
32	17 Jan,2024		Part of Refund to States on withdrawals from Signature Bonus	-	324,000,000,000.00	100,000,000,000.00
33	2 Feb,2024		Transfer from December, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	200,000,000,000.00
34	2 Feb,2024		Reversal of December,2023 Transfer to Non Oil Revenue (FAAC Withheld)	-	100,000,000,000.00	100,000,000,000.00
35	2 Feb,2024		Actual Amount Transfer for December,2023 to Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	250,000,000,000.00
36	19 Feb,2024		Part Payment of Consultancy fee	-	25,000,000,000.00	225,000,000,000.00
37	27 Feb,2024		Transfer from January, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	425,000,000,000.00
38	27 Feb,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	360,000,000,000.00	65,000,000,000.00
39	27 Feb,2024		Part Payment of Consultancy fee	-	65,000,000,000.00	-
40	20 Feb,2024		Part Payment of Consultancy fee	-	65,000,000,000.00	250,000,000,000.00
41	17 Apr,2024		Transfer from February, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	500,000,000,000.00
42	24 Apr,2024		Transfer from March, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	750,000,000,000.00
43	24 Apr,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	360,000,000,000.00	390,000,000,000.00
44	24 Apr,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	87,254,367,355.19	302,745,632,644.81
45	24 Apr,2024		Part Payment of Consultancy fee	-	52,745,632,644.81	250,000,000,000.00
46	13 May,2024		Transfer from April, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	502,745,632,644.81
47	10 June,2024		Transfer from May, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	702,745,632,644.81
48	13 June,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	360,000,000,000.00	342,745,632,644.81
49	21 June,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	86,904,220,820.42	255,841,411,824.39
50	16 July,2024		Part Payment of Consultancy fee	-	350,000,000,000.00	405,841,411,824.39
51	27 July,2024		Transfer from June, 2024 Non Oil Revenue (FAAC Withheld)	350,000,000,000.00	-	755,841,411,824.39
52	27 July,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	288,000,000,000.00	467,841,411,824.39
53	16 Aug,2024		Part Payment of Consultancy fee	-	117,841,411,824.39	350,000,000,000.00
54	20 Aug,2024		Transfer from July, 2024 Non Oil Revenue (FAAC Withheld)	400,000,000,000.00	-	750,000,000,000.00
55	20 Aug,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	252,000,000,000.00	498,000,000,000.00
56	20 Aug,2024		Part Payment of Consultancy fee	-	48,000,000,000.00	100,000,000,000.00
57	20 Aug,2024		Part Payment of Legal Mediation Cost	-	100,000,000,000.00	-

Federation Account Department						
Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- April, 2025						
DETAILS						
S/n	DATE	REF. NO.		Receipt =N=	Payment =N=	Cumil Balance =N=
57	16 Sept,2024		Transfer from August, 2024 Non Oil Revenue (FAAC Withheld)	325,000,000,000.00		325,000,000,000.00
58	23 Sept,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		218,664,881,772.33	106,335,118,227.67
59	23 Sept,2024		Part Payment of Consultancy fee		41,142,729,358.05	65,192,388,869.62
60	23 Sept,2024		Part Payment of Consultancy fee		24,000,000,000.00	41,192,388,869.62
61	23 Sept,2024		Part Payment of Consultancy fee.		41,142,729,358.05	49,659,511.57
			Received from Net off with States from the withdrawals made from ECA Transfer from September Allocation	100,000,000,000.00		100,049,659,511.57
62	21 Oct,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		100,000,000,000.00	49,659,511.57
63	21 Oct,2024		Transfer from September, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00		250,049,659,511.57
64	20 Nov, 2024		Distribution to States Being Part of Withdrawals from Signature Bonus		200,049,659,511.57	50,000,000,000.00
65	27 Nov, 2024		Payment of Mediation fees to AJAP		50,000,000,000.00	-
66	27 Nov, 2024		Transfer from November, 2024 Non Oil Revenue (FAAC Withheld)	450,000,000,000.00		450,000,000,000.00
67	13 Dec, 2024		Distribution to States Being Final Releases of Withdrawals from Signature Bonus		560,566,099.28	449,439,033,900.72
68	17 Dec, 2024		Payment of Legal Mediation Cost.		90,000,000,000.00	359,439,033,900.72
69	17 Dec, 2024		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		359,439,033,900.72	-
70	17 Dec, 2024		Transfer from December, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00		200,000,000,000.00
71	17 Dec, 2024		Payment of Mediation Cost on refund on Signature Bonus		50,000,000,000.00	150,000,000,000.00
72	17 Jan, 2025		Transfer from December, 2024 Non Oil Revenue (FAAC Withheld)		50,000,000,000.00	100,000,000,000.00
73	21 Jan, 2025		Payment of Mediation Cost on refund on Signature Bonus		100,000,000,000.00	-
74	21 Jan, 2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		200,000,000,000.00	200,000,000,000.00
75	28 Jan, 2025		Transfer from January, 2025 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00		200,000,000,000.00
76	19 Feb, 2025		Payment of Consultancy fee on refund of amount due to LGCs from Signature Bonus		50,000,000,000.00	150,000,000,000.00
77	25 Feb, 2024		Payment of Consultancy fee on refund of amount due to LGCs from Signature Bonus		61,000,000,000.00	89,000,000,000.00
78	25 Feb, 2024		Transfer from February, 2025 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00		189,000,000,000.00
79	25 Feb, 2024		Transfer for payment of NLNG to States		50,000,000,000.00	139,000,000,000.00
80	19 Mar, 2025		Transfer for payment of NLNG as 13% Diverivation to Oil producing States		50,000,000,000.00	89,000,000,000.00
81	19 Mar, 2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		89,000,000,000.00	-
82	19 Mar, 2025					
83	20 Mar, 2025		Total	5,715,000,000,000.00	5,715,000,000,000.00	