

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

	=N=	=N=	=N=	=N=	=N=
	C1 CBN's Rate @1528.7105	C2 BUDGETED RATE @1500.0000	C1 - E2	C2 - E2	VARIANCE C1 - E2
<b>1 NIGERIA NATIONAL PETROLEUM CORP. (NNPC)</b>					
(A) Crude Oil Receipts (1st - 30th June, 2025)					
Less: (1) Excess Crude (Export)	-	-	-	-	-
Less (2) Joint Venture Cash Call (Foreign)	-	-	-	-	-
<b>Sub-total (A)</b>	-	-	-	-	-
(B) Gas Receipts (1st - 30th June, 2025)					
Less: (1) Excess Gas (Export)	-	-	-	-	-
<b>Sub-total (B)</b>	-	-	-	-	-
(C) Domestic Crude Oil Cost Naira a/c					
Sub-total (c.i)	-	-	-	-	-
(ii) Domestic Gas receipt	-	-	-	-	-
(ii) Less: DPR JV GAS	-	-	-	-	-
<b>Sub-total (c.i.&amp;c.ii)</b>	-	-	-	-	-
(Eii) Gas Revenue to the Federation					
(Ei) Crude Oil Revenue to the Federation					
<b>Sub-total (e.i.&amp;e.ii)</b>	-	-	-	-	-
<b>2 MINISTRY OF PETROLEUM RESOURCES</b>					
(a) Royalties (i) Crude Oil	537,034,823,688.40	526,948,847,115.00	10,085,976,583.40		
Adc (ii) DPR Royalty	537,034,823,688.40	526,948,847,115.00	10,085,976,583.40		
<b>Sub-total</b>	17,049,522,880.93	16,729,318,155.00	320,204,725.93		
<b>Sub-total</b>	554,084,346,579.33	543,678,165,270.00	10,406,181,309.33		
(c) Rentals	1,562,963,104.03	1,533,628,935.00	29,334,169.03		
(d) Gas Flared	68,938,487,859.06	67,643,763,675.00	1,294,724,184.06		
(e) Miscellaneous Oil Revenue	1,621,517,031.81	1,603,614,086.77	17,902,945.04		
(f) Gas Sales Royalty	4,757,577,428.43	4,757,577,428.43	-		
<b>FEDERAL INLAND REVENUE SERVICES</b>					
i. PPT from Oil June 2025	343,494,950,833.43	337,043,819,775.00	6,451,131,058.43		
iii. CIT Jpsiteam	55,955,657,818.25	54,904,762,365.00	1,050,895,453.25		
iv. PP* from Gas	399,450,698,651.68	391,948,592,140.00	7,502,106,511.68		
v FIRS PPT JV Gas					
<b>Sub-total</b>	1,125,567,843,961.60	1,125,567,843,961.60	-		
<b>Sub-total</b>	1,043,538,264,560.45	1,023,939,717,062.63	19,600,546,847.82		
Company Income Tax	6,476,869,426.04	6,476,869,426.04	-		
Taxes	2,795,649,355.04	2,795,649,355.04	-		
Stamp Duty					
<b>SUBTOTAL</b>	2,577,829,235,954.81	2,550,728,661,945.31	26,100,574,009.50		
<b>4 CUSTOMS &amp; EXCISE ACCOUNTS</b>					
(a) Import Duty Collection	272,593,567,304.32	272,593,567,304.32	-		
(b) Excise Duty Collection	16,120,112,431.06	16,120,112,431.06	-		
(c) Fees Collection	6,842,838,055.53	6,842,838,055.53	-		
(d) 2008-2012 CET Special Levy	19,719,757,711.06	19,719,757,711.06	-		
(e) Customs Penalty Charges.	-	-	-		
(f) Audit Sales	14,010,170.70	14,010,170.70	-		
<b>SUBTOTAL</b>	315,290,285,672.67	315,290,285,672.67	-		
<b>5 Excess Bank Charges, Verification &amp; Reconciliation on Accruals into the Federation Account</b>					
<b>6 Release from solid Mineral Revenue Account</b>					
	3,524,084,433,630.74	3,485,235,697,013.18	38,848,736,617.56		

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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 JULY, 2025

BUDGETED RATE @ 1500.000

1 NIGERIAN NATIONAL PETROLEUM CORP. (NNPC)		N	N
(A1)	Crude Oil Receipts (1st -30th June, 2025)		
B	Gas Receipts (1st - 30th June, 2025)		
	Gas Receipts (1st - 30th June, 2025)		
Less: (1)	Less: (1) Gas Receipts (1st - 30th June, 2025)		
Less: (2)	Less: (2) Joint Venture Cash Call (JVC)		
(C) 1.	Sub-Total (B)		
	Domestic Crude Oil Cost Naira a/c		
	DPR JV Royalty		
	FIRS JV PPT		
Less: (1)	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)	Add: (1) Miscellaneous Receipts for the month		
!!	Sub-Total (C.1)		
!!!	Gas Revenue to the Federation, June 2025		
	Crude Oil Revenue to the Federation, June 2025		
	Sub-Total (a+b+c)		
2 MINISTRY OF PETROLEUM RESOURCES			
(a)	Royalties (i) Crude Oil	526,948,847,115.00	
	DPR Royalty		
	Sub-Total	526,948,847,115.00	
	Royalties (ii) Gas	16,729,318,155.00	
	Sub-Total	543,678,165,270.00	
(b)	Rentals	1,533,628,935.00	
(c)	Gas Flared	67,643,763,675.00	
(d)	Miscellaneous Oil Revenue	1,603,614,086.77	
(e)	Gas Sales Royalty	4,757,577,428.43	
3 FEDERAL INLAND REVENUE SERVICES			
(a) 1. PPT from Oil			
	Less: (1) Excess Proceeds on PPT from Oil	337,043,819,775.00	
	CIT Upstream	54,904,762,365.00	
	Sub-Total	391,948,582,140.00	
	FIRS PPT from Gas		
	Less: Excess Proceeds on PPT from Gas		
	Sub Total		
	a. Company Income Tax (CIT)	1,125,567,843,961.60	
	b. Taxes	1,023,939,717,062.63	
	c. Capital Gain Tax	6,476,869,426.04	
	d. FIRS Stamp Duty	2,795,649,355.04	
4 CUSTOMS & EXCISE ACCOUNTS			
(a) Import Duty Account			
(b) Excise Duty Account		272,593,567,304.32	
(c) Fees Collection		16,120,112,431.06	
(d) 2008-2012 CET Special Levy		6,842,838,055.53	
(e) Customs Penalty Charges		19,719,757,711.08	
(f) Auction Sales			
	Release from Solid Mineral Revenue Account	14,010,170.70	
5 EXCESS BANK CHARGES RECOVERED			
	Total Revenue as per Component Statement		3,485,235,697,013.18
	Less Solid Mineral Revenue		
	Net Amount Available for Distribution		3,485,235,697,013.18



Jun-2025

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

NARRATION	RECEIPTS		PAYMENTS		CBN MONTH END @1528.7105	NAIRA AMOUNT TO THE FEDERATION ACCOUNT	BUDGETED	BUDGETED NAIRA AMOUNT	DIFFERENCE
	USD	USD	USD	RATE					
CRUDE SALES	-	-	-	1,528.7105	-	-	-	-	-
GAS SALES	-	-	-	1,528.7105	-	-	-	-	-
TOTAL (A)	-	-	-	-	-	-	-	-	-
CRUDE MONETISED	-	-	-	1,528.7105	-	-	1,500.00	-	-
EXCESS CRUDE	-	-	-	1,528.7105	-	-	1,500.00	-	-
IJC CRUDE	-	-	-	1,528.7105	-	-	1,500.00	-	-
OIL ROYALTY	351,299,231.41	351,299,231.41	-	1,528.7105	537,034,823,698.40	526,948,847,115.00	1,500.00	10,085,976,583.40	-
EXCESS OIL ROYALTY	-	-	-	1,528.7105	953,254,735.04	-	1,500.00	-	-
MISC OIL REV	623,567.86	623,567.86	-	1,528.7105	935,351,790.00	-	1,500.00	-	17,902,945.04
SUB TOTAL (B)	351,922,799.27	351,922,799.27	351,922,799.27	1,528.7105	537,988,078,433.44	527,884,198,905.00	-	10,103,879,528.44	-
GAS MONETISED	-	-	-	1,528.7105	-	-	1,500.00	-	-
EXCESS GAS	-	-	-	1,528.7105	-	-	1,500.00	-	-
GAS ROYALTY	11,152,878.77	11,152,878.77	-	1,528.7105	17,049,522,880.93	16,729,318,155.00	1,500.00	320,204,725.93	-
EXCESS GAS ROYALTY	-	-	-	1,528.7105	-	-	1,500.00	-	-
GAS FLARED	45,095,842.45	45,095,842.45	-	1,528.7105	68,938,487,859.66	67,643,763,675.00	1,500.00	1,294,724,184.66	-
CIT UPSTREAM	36,603,174.91	36,603,174.91	-	1,528.7105	55,955,657,818.25	54,904,762,365.00	1,500.00	1,050,895,453.25	-
SUB TOTAL (C)	92,851,896.13	92,851,896.13	92,851,896.13	1,528.7105	141,943,668,558.84	139,277,844,195.00	-	2,665,824,363.84	-
PPT	224,695,879.85	224,695,879.85	224,695,879.85	1,528.7105	343,494,950,833.43	337,043,819,775.00	1,500.00	6,451,131,058.43	-
EXCESS PPT	-	-	-	1,528.7105	-	-	1,500.00	-	-
RENTALS	1,022,419.29	1,022,419.29	1,022,419.29	1,528.7105	1,562,983,104.03	1,533,628,935.00	1,500.00	29,354,169.03	-
TAXES	682,626,478.04	682,626,478.04	682,626,478.04	1,528.7105	1,043,538,264,560.45	1,023,939,717,062.63	1,500.00	19,598,547,497.82	-
SUB TOTAL (D)	908,344,777.18	908,344,777.18	908,344,777.18	1,528.7105	1,388,596,198,497.91	1,362,517,165,772.63	-	26,079,032,725.28	-
TOTAL (a+b+d+c)	1,353,119,472.58	1,353,119,472.58	1,353,119,472.58	1,528.7105	2,068,527,945,490.19	2,029,679,208,872.63	-	38,848,736,617.56	-
GRAND TOTAL	1,353,119,472.58	1,353,119,472.58	1,353,119,472.58	1,528.7105	2,068,527,945,490.19	2,029,679,208,872.63	-	38,848,736,617.56	-

NOTE: NNPC FIGURES WAS SUBMITTED AS A SUPPLEMENTARY SHEET

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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 &amp; NON - OIL)

S/N	ACCOUNT NAME	ACCOUNT NO.	AMOUNT (N) JUNE 2025	AMOUNT (N) MAY 2025	VARIANCE
A	NON - OIL REVENUE				
1	IMPORT DUTY	3000008035	272,593,567,304.32	310,389,435,599.22	(37,795,868,294.90)
2	EXCISE DUTY	3000008042	16,120,112,431.06	23,708,934,740.87	(7,588,822,309.81)
3	FEES ACCT	3000008059	6,842,838,055.53	4,002,013,525.22	2,840,824,530.31
4	AUCTION SALES	3000007928	14,010,170.70	480,855.70	13,529,315.00
5	2008-2012 CET SPECIAL LEVY	3000008286	19,719,757,711.06	21,319,197,226.05	(1,599,439,514.99)
6	PENALTY CHARGES	3000007997	-	-	-
7	COMPANY INCOME TAX	3000002174	1,125,567,843,961.60	370,937,708,130.08	754,630,135,831.52
8	STAMP DUTY TSA	3000103686	2,795,649,355.04	11,907,074,074.57	(9,111,424,719.53)
9	CAPITAL GAIN TAX	3000103741	6,476,869,426.04	845,009,054.22	5,631,860,371.82
	TOTAL		1,450,130,648,415.35	743,109,853,205.93	707,020,795,209.42
B	OIL REVENUE				
8	MISCELLANEOUS OIL REVENUE	3000002198	668,262,296.77	922,230,343.64	(253,968,046.87)
9	GAS SALES ROYALTY	3000055761	4,757,577,428.43	314,377,236.76	4,443,200,191.67
10	PETROLEUM PROFIT TAX (Local)				
11	MPR DPR ROYALTY OIL CARGO TSA	3000091156	-	-	-
	SUB - TOTAL (A+B)		1,455,556,488,140.55	744,346,460,786.33	711,210,027,354.22
C	VALUE ADDED TAX				
12	VALUE ADDED TAX	3000008468	678,165,183,460.17	742,820,459,960.75	(64,655,276,500.58)
D	ELECTRONIC MONEY TRANSFER LEVY (EMTL)				
13	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	3000109444	30,379,578,750.00	28,819,669,802.00	1,559,908,948.00
	GRAND TOTAL (B+C+D+E)		2,164,101,250,350.72	1,515,986,590,549.08	648,114,659,801.64

Prepared by:   
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Authorised by:   
 SANI, HUSSAINI KAGARA  
 ASSISTANT DIRECTOR

Source: Banking Services Department, Abuja

**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	4,747,362,474.02	4,747,362,474.02
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		
<b>TOTAL</b>	<b>32,391,387,751.06</b>	<b>32,391,387,751.06</b>

Prepared by:   
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Checked by:   
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Authorised by   
**SANI, HUSSAINI KAGARA**  
 ASSISTANT DIRECTOR

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FEDERATION ACCOUNT: JUNE, 2025

SCHEDULE I

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

SN	DESCRIPTION	Jun 2025	May 2025	VARIANCE
<b>MINERAL REVENUE</b>				
1	(11) ROYALTY (CRUDE)	526,948,847.15	505,863,603.09	21,085,244.02
2	(1) PETROLEUM PROFIT TAX (PPT)	337,043,819.77	199,656,231.25	137,387,588.52
3	(IV) PENALTY FOR GAS FLARED	67,643,763.67	40,682,722.41	26,961,041.26
4	CIT UPSTREAM	54,904,762.36	143,809,736.44	-88,904,974.08
5	ROYALTIES (GAS)	16,729,318.15	30,842,585.85	-14,113,267.69
6	GAS SALES ROYALTY DPR	4,757,577.42	314,377.23	4,443,200.19
7	(D) MISCELLANEOUS OIL REVENUE	1,603,614.08	2,927,924.26	-1,324,310.17
8	(11) RENT	1,533,628.93	1,519,130.77	14,498.16
9	GAS RECEIPTS (EXPORT)	0.00	5,096,036.49	-5,096,036.49
10	GAS REVENUE TO THE FEDERATION ACCOUNT	0.00	652,128,921.44	-652,128,921.44
11	Crude Oil Receipts Export	0.00	43,238,441.47	-43,238,441.47
12	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND 2024	-10,087,441.92	-9,510,514.04	-576,827.88
13	13% REFUND ON SUBSIDY, PRIORITY PROJECTS AND POLICE TRUST FUND 1999 TO 2021	-18,163,078.85	-18,163,078.85	0.00
14	NEG Ad-Hoc Committee on CRUDE OIL THEFT PREVENTION AND CONTROL	-25,000,000.00	0.00	-25,000,000.00
15	4% Cost of Collection - NNPC	-25,238,596.48	-24,605,112.38	-633,484,099.99
16	TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-66,180,948.34	-41,272,521.64	-24,908,426.70
17	13% Derivation Refund on withdrawals from JVC/DECA	-100,000,000.00	-100,000,000.00	0.00
18	13% NLNG REFUND TO OIL PRODUCING STATES	-300,000,000.00	-150,000,000.00	-150,000,000.00
<b>NON MINERAL REVENUE</b>				
<b>Sub Total MINERAL REVENUE</b>		<b>466,495,265,931.00</b>	<b>631,051,591,295.34</b>	<b>-164,556,325,364.34</b>
19	(B) COMPANIES INCOME TAX ETC.	2,158,780,079.80	760,567,952.92	1,398,212,126.88
20	(1) CUSTOMS & EXCISE DUTIES, ETC.	315,290,285.67	359,420,061.94	-44,129,776.27
21	0.5% OF NON OIL FEDERATION REVENUE TO RMAFC	-12,468,344.56	-5,706,913.67	-6,761,430.89
22	7% Cost Of Collection - NCS	-22,070,319.99	-25,159,404.33	3,089,084.33
23	4% Cost Of Collection - FIRS	-87,135,145.09	-31,278,506.91	-55,856,638.17
24	LESS REFUND TO FIRS	-300,000,000.00	-25,000,000.00	-275,000,000.00
25	DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-1,500,000,000.00	-800,000,000.00	-700,000,000.00
<b>Sub Total NON MINERAL REVENUE</b>		<b>552,396,555,823.88</b>	<b>232,843,189,945.03</b>	<b>319,553,365,878.85</b>
<b>Sub Total 1</b>		<b>1,018,891,821,754.88</b>	<b>863,894,781,240.37</b>	<b>154,997,040,514.51</b>
<b>ELECTRONIC MONEY TRANSFER LEVY</b>				
26	ELECTRONIC MONEY TRANSFER LEVY	30,379,578.75	28,819,669.80	1,559,908.94
27	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,215,183.15	-1,152,786.79	-62,396.35
<b>Sub Total ELECTRONIC MONEY TRANSFER LEVY</b>		<b>29,164,395,600.00</b>	<b>27,666,883,009.92</b>	<b>1,497,512,590.08</b>
<b>OTHER MINERAL REVENUE</b>				
28	EXCHANGE DIFFERENCE	19,250,189.11	55,219,298.05	-35,969,108.93
<b>Sub Total OTHER MINERAL REVENUE</b>		<b>19,250,189,119.74</b>	<b>55,219,298,057.76</b>	<b>-35,969,108,938.02</b>

SN	DESCRIPTION	Jun 2025	May 2025	VARIANCE
29	EXCHANGE DIFFERENCE NON MINERAL REVENUE	19,598,547,497.82	21,394,719,982.30	-1,796,172,484.48
	<b>OTHER NON-MINERAL REVENUE</b>			
	Sub Total OTHER NON-MINERAL REVENUE	19,598,547,497.82	21,394,719,982.30	-1,796,172,484.48
	<b>VAT</b>			
30	VAT FOR DISTRIBUTION	678,165,183,460.17	742,820,459,960.75	-64,655,276,500.58
31	3%VAT FOR NORTH EAST COMMISSION	-19,531,157,283.65	-21,393,229,246.87	1,862,071,963.22
32	Cost Of Collection - FIRS & NCS (VAT)	-27,126,607,338.41	-29,712,818,398.43	2,586,211,060.02
	Sub Total VAT	631,507,418,838.11	691,714,412,315.45	-60,206,993,477.34
	Sub Total 2	699,520,551,055.67	795,995,313,365.43	-96,474,762,309.76
	<b>GRAND TOTAL</b>	1,718,412,372,810.55	1,659,890,094,605.80	58,522,278,204.75

**TOTAL AMOUNT FOR DISTRIBUTION**

AGENCY'S COLLECTION		TOTAL FUNDS	DEDUCTIONS	TOTAL NET
1	1NON MINERAL REVENUE FIRS CURRENT MONTH	2,158,780,079,805.31	1,899,603,489,657.01	259,176,590,148.30
2	MINERAL REVENUE NUPRC CURRENT MONTH	619,216,749,395.20	234,582,623,677.78	384,634,125,717.42
3	MINERAL REVENUE FIRS CURRENT MONTH	391,948,582,140.00	300,000,000,000.00	91,948,582,140.00
4	NON MINERAL REVENUE NCS	315,290,285,672.67	22,070,319,997.09	293,219,965,675.58
5	MINERAL REVENUE NNPC CURRENT MONTH	0.00	10,087,441,926.42	-10,087,441,926.42
		<b>3,485,235,697,013.18</b>	<b>2,466,343,875,258.30</b>	<b>1,018,891,821,754.88</b>
6	VAT	678,165,183,460.17	46,657,764,622.06	631,507,418,838.11
		<b>678,165,183,460.17</b>	<b>46,657,764,622.06</b>	<b>631,507,418,838.11</b>
		<b>4,163,400,880,473.35</b>	<b>2,513,001,639,880.36</b>	<b>1,650,399,240,592.99</b>

**DISTRIBUTION AMONG THE THREE TIERS OF GOVERNMENTS**

BENEFICIARY	MINERAL REVENUE	NON-MINERAL REV	TOTAL SRA	TOTAL VAT	TOTAL		
Federal Government	39.3257%	183,452,664,008.31	52.68%	291,002,505,608.02	474,455,169,616.33	94,726,112,825.72	569,181,282,442.04
13% Derivation Share	25.3498%	118,255,584,821.84	0.00%	0.00	118,255,584,821.84	0.00	118,255,584,821.84
State Governments	19.9465%	93,049,642,792.37	26.72%	147,600,359,716.14	240,650,002,508.51	315,753,709,419.06	556,403,711,927.56
Local Governments	15.3779%	71,737,374,308.49	20.60%	113,793,690,499.72	185,531,064,808.21	221,027,596,593.34	406,558,661,401.55
<b>Grand Total</b>	<b>100%</b>	<b>466,495,265,931.00</b>	<b>100%</b>	<b>552,396,555,823.88</b>	<b>1,018,891,821,754.88</b>	<b>631,507,418,838.11</b>	<b>1,650,399,240,592.99</b>

**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	-75,302,963	2,932,199,657	2,591,765,901	2,871,301,706	686,398,068	6,315,074,188	15,321,436,558
1.46% Deriv. & Ecology F	48.50	-3,652,193,690	142,211,683,353	125,700,646,222	139,258,132,733	33,290,306,294	88,411,038,637	525,219,613,550
0.72% STABILIZATION A	1.00	-75,302,963	2,932,199,657	2,591,765,901	2,871,301,706	686,398,068	0	9,006,362,369
3.0% DEVELOPMENT OF	0.50	-37,651,481	1,466,099,828	1,295,882,951	1,435,650,853	343,199,034	0	4,503,181,185
	1.68	-126,508,977	4,926,095,423	4,354,166,714	4,823,786,866	1,153,148,754	0	15,130,688,780
	52.68	-3,966,960,074	154,468,277,918	136,534,227,690	151,260,173,864	36,159,450,218	94,726,112,826	569,181,282,442

# 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: June, 2025



	Jun 2025	May 2025	INCREASE/DECREASE
1 TOTAL FUNDS AVAILABLE FOR DISTRIBUTION	3,485,235,697,013.18	2,094,590,933,083.71	1,390,644,763,929.47
2 LESS REFUND TO FIRS	-300,000,000,000.00	-25,000,000,000.00	-275,000,000,000.00
3 4% Cost Of Collection - FIRS	-87,135,145,092.13	-31,278,506,916.28	-55,856,638,175.85
4 7% Cost Of Collection - NCS	-22,070,319,997.09	-25,159,404,336.29	3,089,084,339.20
5 TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-66,180,948,345.27	-41,272,521,642.72	-24,908,426,702.55
6 NEC Ad-Hoc Committee on CRUDE OIL THEFT PREVENTION AND CONTROL	-25,000,000,000.00	0.00	-25,000,000,000.00
7 4% Cost of Collection - NUPRC	-25,238,596,480.13	-24,605,112,380.14	-633,484,099.99
8 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
9 13% NLNG REFUND TO OIL PRODUCING STATES	-300,000,000,000.00	-150,000,000,000.00	-150,000,000,000.00
10 13% Derivation Refund on withdrawals from JVC/DECA	-100,000,000,000.00	-100,000,000,000.00	0.00
11 13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND 2024	-10,087,441,926.42	-9,510,614,041.26	-576,827,885.16
12 DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-1,500,000,000,000.00	-800,000,000,000.00	-700,000,000,000.00
13 0.5% OF NON OIL FEDERATION REVENUE TO RMAFC	-12,468,344,564.88	-5,706,913,674.27	-6,761,430,890.61
<b>TOTAL FUNDS AVAILABLE FOR DISTRIBUTION (NET)</b>	<b>1,018,891,821,754.88</b>	<b>863,894,781,240.37</b>	<b>154,997,040,514.51</b>

<u>BENEFICIARY</u>	<u>MINERAL REVENUE</u>	<u>NON-MINERAL REV</u>	<u>TOTAL SHARED IN Jun 2025</u>	<u>TOTAL SHARED IN May 2025</u>
1 Federal Government	39.3257% 183,452,664,008.31	52.6800% 291,002,505,608.02	474,455,169,616.33	393,517,953,287.03
2 13% Derivation Share	25.3498% 118,255,584,821.84	0.0000% 0.00	118,255,584,821.84	116,897,907,119.20
3 State Governments	19.9465% 93,049,642,792.37	26.7200% 147,600,359,716.14	240,650,002,508.51	199,597,564,765.18
4 Local Governments	15.3779% 71,737,374,308.49	20.6000% 113,793,690,499.72	185,531,064,808.21	153,881,356,068.96
<b>Grand Total</b>	<b>100.00%</b> <b>466,495,265,931.00</b>	<b>100.00%</b> <b>552,396,555,823.88</b>	<b>1,018,891,821,754.88</b>	<b>863,894,781,240.37</b>

**13% DERIVATION OIL, GAS AND SOLID MIN. REVENUE**

<u>TOTAL MINERAL REVENUE</u>	<u>13% DERIVATION SHARE FOR THE MONTH</u>
Oil Revenue 377,364,606,672.57	Oil Revenue 49,057,398,867.43
Gas Revenue 89,130,659,258.43	Gas Revenue 11,586,985,703.60
Add back Refund (Detailed below) 443,163,078,852.38	Add back Refund 57,611,200,250.81
<b>TOTAL 4 DERIVATION 909,658,344,783.38</b>	<b>Total Current Derivation 118,255,584,821.84</b>
<b>PM SUBSIDY DERIVATION 0.00</b>	<b>Add PM SUBSIDY DERIVATION 0.00</b>
	<b>TOTAL DERIVATION 118,255,584,821.84</b>

# 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.

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FEDERATION ACCOUNT: June, 2025

## ECOLOGICAL FUNDS FROM MINERAL REVENUE

	<i>TOTAL MINERAL REVENUE</i>	<i>NET MIN REV</i>	<i>ECOLOGICAL FUNDS</i>
Federal Government	52.68	183,452,664,008.31	0
13% Derivation State	0	118,255,584,821.84	0
State Governments	26.72	93,049,642,792.37	0.72
Local Governments	20.6	71,737,374,308.49	0.6
<b>Total</b>	<b>466,495,265,931.00</b>	<b>461,898,502,140.36</b>	<b>4,596,763,790.64</b>

## ECOLOGICAL FUNDS FROM NON MINERAL REVENUE

	<i>TOTAL NON MINERAL REV</i>	<i>NET NON MINERAL REV</i>	<i>ECOLOGICAL NON-MINERAL REV2</i>
Federal Government	52.68	291,002,505,608.02	0
State Governments	26.72	147,600,359,716.14	0.72
Local Governments	20.6	113,793,690,499.72	0.6
<b>Total</b>	<b>552,396,555,823.88</b>	<b>545,104,921,287.01</b>	<b>7,291,634,536.88</b>

## TOTAL FUNDS FOR DISTRIBUTION AND TOTAL ECOLOGICAL FUNDS COMPUTATION

	<i>TOTAL REVENUE</i>	<i>TOTAL NET REVENUE</i>	<i>TOTAL ECOLOGICAL REVENUE</i>
Federal Government	474,455,169,616.33	474,455,169,616.33	0.00
13% Derivation Share	118,255,584,821.84	118,255,584,821.84	0.00
State Governments	240,650,002,508.51	234,165,421,602.59	6,484,580,905.92
Local Governments	185,531,064,808.21	180,127,247,386.61	5,403,817,421.60
<b>Grand Total</b>	<b>1,018,891,821,754.88</b>	<b>1,007,003,423,427.36</b>	<b>11,888,398,327.52</b>

## 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	436,808,574,912.53	-106,784,391,979.33	330,024,182,933.19
2	1.46% Deriv. & Ecology FGN Share	1	9,006,362,369.33	0.00	9,006,362,369.33
3	FCT-ABUJA	1	9,006,362,369.33	-371,934,302.00	8,634,428,067.33
4	0.72% STABILIZATION ACCOUNT	0.5	4,503,181,184.67	0.00	4,503,181,184.67
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	15,130,688,780.48	0.00	15,130,688,780.48
		<b>52.68</b>	<b>474,455,169,616.33</b>	<b>-107,156,326,281.33</b>	<b>367,298,843,334.99</b>

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

BENEFICIARY	EXCHANGE GAIN	GOOD & VALUABLE CONSIDERATION	OTHER NON MINERAL REVZ.	TOTAL
Federal Government	0.00	19,147,184,498.45	0.00	19,147,184,498.45
13% Derivation Share	0.00	2,502,524,585.57	0.00	2,502,524,585.57
State Governments	0.00	9,711,707,854.95	0.00	9,711,707,854.95
Local Governments	0.00	7,487,319,678.59	0.00	7,487,319,678.59
	0.00	38,848,736,617.56	0.00	38,848,736,617.56

**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. REVZ	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	261,692,726.63	0.00	261,692,726.63
Local Governments	0.00	218,077,272.19	0.00	218,077,272.19
	0.00	479,769,998.82	0.00	479,769,998.82

## Distribution of Value Added Tax (VAT)

		<u>Jun 2025</u>	<u>May 2025</u>	<u>INCREASE/DECREASE</u>	
1	Federal Government	15%	94,726,112,825.72	103,757,161,847.32	-9,031,049,021.60
2	State Governments	50%	315,753,709,419.06	345,857,206,157.73	-30,103,496,738.67
3	Local Governments	35%	221,027,596,593.34	242,100,044,310.41	-21,072,447,717.07
		<u>100%</u>	<u>631,507,418,838.11</u>	<u>691,714,412,315.45</u>	<u>-60,206,993,477.34</u>
1	FIRS -VAT Cost of Collections	0%	24,060,681,300.88	26,163,093,816.68	-2,102,412,515.80
2	NCS -IMPORT VAT Cost of Collections	0%	3,065,926,037.53	3,549,724,581.75	-483,798,544.22
		<u>0%</u>	<u>27,126,607,338.41</u>	<u>29,712,818,398.43</u>	<u>-2,586,211,060.02</u>
1	NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0%	19,531,157,283.65	21,393,229,246.87	-1,862,071,963.22
		<u>0%</u>	<u>19,531,157,283.65</u>	<u>21,393,229,246.87</u>	<u>-1,862,071,963.22</u>
			678,165,183,460.17	742,820,459,960.75	-64,655,276,500.58

## Distribution of FGN Value Added Tax (VAT)

DESCRIPTION		<u>Jun 2025</u>	<u>May 2025</u>	<u>INCREASE/DECREASE</u>
Federal Government	14	88,411,038,637.34	96,840,017,724.16	-8,428,979,086.83
FCT-ABUJA	1	6,315,074,188.38	6,917,144,123.15	-602,069,934.77
	<u>15.00</u>	<u>94,726,112,825.72</u>	<u>103,757,161,847.32</u>	<u>-9,031,049,021.60</u>

**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
	2	3	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	4,331,922,586,394.19	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	3,495,798,278,792.55	-	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	3,932,680,594,643.25	-	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	3,839,040,548,400.30	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	3,473,445,361,004.39	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	3,463,422,066,916.29	76,614,018,040.06	28,819,669,802.00
7	July	3,485,235,697,013.18	-	3,485,235,697,013.18	5,558,013,000,000.00	2,072,777,302,986.82	38,848,736,617.56	30,379,578,750.00
		<b>14,083,004,260,922.20</b>	<b>214,000,000,000.00</b>	<b>14,297,004,260,922.20</b>	<b>38,905,091,000,000.00</b>	<b>24,609,086,739,077.80</b>	<b>628,295,961,733.43</b>	<b>216,242,063,129.06</b>

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				35,365,465.74
2	20-Jan-22	Accrued Interest on Funds - December, 2021	27,366,759.81	7,998,705.93	35,365,465.74	35,368,086.48
3	30-Jan-22	Accrued Interest on Funds - January, 2022	193.13	2,427.61	2,620.74	35,370,371.60
4	28-Feb-22	Accrued Interest on Funds - February, 2022	193.13	2,037.99	2,231.12	35,371,693.24
5	23-May-22	Accrued Interest on Funds - March, 2022	174.44	1,201.20	1,375.64	35,376,655.09
6	29-Jun-22	Part payment for the procurement of 2 X High Endurance Offshore Patrol Vessels	629.09	4,332.76	4,961.85	376,655.09
7	15-Aug-22	Accrued Interest on Funds - April, 2022	(27,000,000.00)	(8,000,000.00)	(35,000,000.00)	385,499.39
8	15-Aug-22	Accrued Interest on Funds - May, 2022	1,121.40	7,722.90	8,844.30	407,418.89
9	15-Aug-22	Accrued Interest on Funds - June, 2022	2,779.15	19,140.35	21,919.50	441,350.89
10	15-Aug-22	Accrued Interest on Funds - July, 2022	4,302.08	29,629.92	33,932.00	470,599.54
11	19-Sep-22	Accrued Interest on Funds - August, 2022	3,903.81	25,344.84	29,248.65	471,531.40
12	21-Oct-22	Accrued Interest on Funds - September, 2022	786.78	145.08	931.86	472,513.64
13	12-Dec-22	Accrued Interest on Funds - October, 2022	829.30	152.94	982.24	473,754.57
		Total	1,047.80	193.13	1,240.93	473,754.57
			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: June, 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 (867116)	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, 2009 - Bayelsa state Refund (867116)	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 (877116)	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 (877116)	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 (887116)	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 (887116)	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 (897116)	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 (897116)	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 (907116)	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 (907116)	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 (917116)	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 (917116)	30,120,221.00		7,618,779,563.07	
14	16-Jul-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (927116)	69,464,593.00		7,688,244,156.07	
15	16-Jul-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2010 - Bayelsa state Refund (927116)	30,120,221.00		7,718,364,377.07	
Total			7,718,364,377.07			

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

Exchange Gain June, 2025

S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	01-Jan-24		Balance b/f			
2	16-Jan-24	FD/FA/202/Vol. 6	Exchange Gain Difference in December, 2023	80,230,572,340.52	-	80,230,572,340.52
3	16-Jan-24	FD/FA/202/Vol. 6	Distribution of ₦287,743,073,742.24 to the three tiers of Government being exchange gain for December, 2023	287,743,073,742.24		367,973,646,082.76
4	19-Feb-24	FD/FA/202/Vol. 6	Exchange Gain Difference in January, 2024		287,743,073,742.24	80,230,572,340.52
5	19-Feb-24	FD/FA/202/Vol. 6	Distribution of ₦279,028,533,214.23 to the three tiers of Government being exchange gain for January, 2024	479,028,533,214.23		559,259,105,554.75
6	19-Feb-24	FD/FA/202/Vol. 6	Transfer of Savings to FAAC Withheld ESCROW Account		279,028,533,214.23	280,230,572,340.52
7	20-Mar-24	FD/FA/202/Vol. 6	Exchange Gain Difference in February, 2024		200,000,000,000.00	80,230,572,340.52
8	20-Mar-24	FD/FA/202/Vol. 6	Transfer of Savings to FAAC Withheld ESCROW Account		737,674,975,636.43	80,230,572,340.52
9	20-Mar-24	FD/FA/202/Vol. 6	Distribution of ₦607,444,403,295.91 to the three tiers of Government being exchange gain for February, 2024	607,444,403,295.91		687,674,975,636.43
10	16-Apr-24	FD/FA/202/Vol. 6	Exchange Gain Difference in March, 2024		607,444,403,295.91	80,230,572,340.52
11	16-Apr-24	FD/FA/202/Vol. 6	Distribution of ₦285,524,332,949.18 to the three tiers of Government being exchange gain for March, 2024	285,524,332,949.18		365,754,905,289.70
12	13-May-24	FD/FA/202/Vol. 6	Exchange Gain Difference in April, 2024		285,524,332,949.18	80,230,572,340.52
13	13-May-24	FD/FA/202/Vol. 6	Distribution of ₦438,884,270,725.75 to the three tiers of Government being exchange gain for April, 2024	438,884,270,725.75		519,114,843,066.27
14	06-Jun-24	FD/FA/202/Vol. 6	Exchange Gain Difference in May, 2024		438,884,270,725.75	80,230,572,340.52
15	10-Jun-24	FD/FA/202/Vol. 6	Distribution of ₦507,456,251,714.36 to the three tiers of Government being exchange gain for May, 2024	507,456,251,714.36		667,585,824,054.88
16	10-Jun-24	FD/FA/202/Vol. 6	Transfer to FAAC Withheld ESCROW Account		80,000,000,000.00	80,230,572,340.52
17	16-Jul-24	FD/FA/202/Vol. 6	Exchange Gain Difference in June, 2024		80,000,000,000.00	552,422,822,616.01
18	16-Jul-24	FD/FA/202/Vol. 6	Distribution of ₦472,191,680,275.49 to the three tiers of Government being exchange gain for June, 2024	472,191,680,275.49		80,230,572,340.52
19	16-Aug-24	FD/FA/202/Vol. 6	Exchange Gain Difference in July, 2024		472,191,680,275.49	80,230,572,340.52
20	16-Aug-24	FD/FA/202/Vol. 6	Distribution of ₦581,710,154,656.08 to the three tiers of Government being exchange gain for July, 2024	581,710,154,656.08		661,940,726,996.60
21	16-Sep-24	FD/FA/202/Vol. 6	Exchange Gain Difference in August, 2024		581,710,154,656.08	80,230,572,340.52
22	16-Sep-24	FD/FA/202/Vol. 6	Distribution of ₦468,245,152,867.23 to the three tiers of Government being exchange gain for August, 2024	468,245,152,867.23		548,475,725,207.75
23	14-Oct-24	FD/FA/202/Vol. 6	Exchange Gain Difference in September, 2024		468,245,152,867.23	80,230,572,340.52
24	14-Oct-24	FD/FA/202/Vol. 6	Distribution of ₦462,190,641,740.28 to the three tiers of Government being exchange gain for September, 2024	462,190,641,740.28		542,421,214,080.80
25	20-Nov-24	FD/FA/202/Vol. 6	Exchange Gain Difference in October, 2024		462,190,641,740.28	80,230,572,340.52
26	20-Nov-24	FD/FA/202/Vol. 6	Distribution of ₦566,000,180,842.36 to the three tiers of Government being exchange gain for October, 2024	566,000,180,842.36		726,230,753,182.88
27	20-Nov-24	FD/FA/202/Vol. 6	Transfer to FAAC WITHHELD as Refund to States		80,000,000,000.00	160,230,572,340.52
28	13-Dec-24	FD/FA/202/Vol. 6	Exchange Gain Difference in October, 2024		80,000,000,000.00	80,230,572,340.52
29	13-Dec-24	FD/FA/202/Vol. 6	Distribution of ₦671,392,032,058.65 to the three tiers of Government being exchange gain for November, 2024	671,392,032,058.65		751,622,604,399.17
30	15-Jan-25	FD/FA/202/Vol. 6	Exchange Gain Difference in November, 2024		671,392,032,058.65	80,230,572,340.52
31	15-Jan-25	FD/FA/202/Vol. 6	Distribution of ₦402,714,392,696.28 to the three tiers of Government being exchange gain for December, 2024	402,714,392,696.28		482,944,965,036.80
32	04-Feb-25	FA/439/VOLI	Payment of judgement debt plus 22% interest for full and final settlement to A-Z Petroleum Products Limited		402,714,392,696.28	80,230,572,340.52
33	15-Apr-25	FD/FA/202/Vol. 6	Exchange Gain Difference in March, 2025		23,002,098,876.70	57,228,473,463.82
34	15-Apr-25	FD/FA/202/Vol. 6	Distribution of ₦28,711,117,803.67 to the three tiers of Government being exchange gain for April, 2025	28,711,117,803.67		85,939,581,267.49
35	16-May-25	FD/FA/202/Vol. 6	Exchange Gain Difference in April, 2025		28,711,117,803.67	57,228,473,463.82
36	16-May-25	FD/FA/202/Vol. 6	Distribution of ₦81,407,696,575.86 to the three tiers of Government being exchange gain for May, 2025	81,407,696,575.86		138,636,170,039.68
37	17-Jun-25	FD/FA/202/Vol. 6	Exchange Gain Difference in May, 2025		81,407,696,575.86	57,228,473,463.82
38	17-Jun-25	FD/FA/202/Vol. 6	Distribution of ₦76,614,018,040.06 to the three tiers of Government being exchange gain for June, 2025	76,614,018,040.06		133,842,481,503.88
39	16-Jul-25	FD/FA/202/Vol. 6	Exchange Gain Difference in June, 2025		81,407,696,575.86	57,228,473,463.82
40	16-Jul-25	FD/FA/202/Vol. 6	Distribution of ₦38,848,736,617.56 to the three tiers of Government being exchange gain for July, 2025	38,848,736,617.56		96,077,210,081.38
			Total	6,746,337,242,155.71	6,689,108,768,691.89	57,228,473,463.82

Office of the Accountant General of the Federation						
Federation Account Department						
Non-Oil Excess Revenue Account for June, 2025						
S/n	DATE	REF. NO.	DETAILS	Receipt N	Payment N	Cumm Balance =N=
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 1/04/2023 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	100,000,000,000.00	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	Account of Savings from January, 2024 Non Oil Revenue (FAAC Withheld)	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. I	Payment of Capacity Building Programme and Provision of Report on the Activities of FAAC to Revenue Mobilisation Allocation and Fiscal Commission	-	9,958,630,000.00	628,911,465,089.06
22	25-Apr-24	FA/F&SA/Vol.418/VOL. I	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 Payment for the Distribution of 3.4 Million HIV Kids to the 774 Local Government Councils	-	200,000,000,000.00	595,867,395,576.30
25	20-Aug-24	42730/RS/Vol. 168	Payment of Refund of WHIT and Stamp Duty to States and FCT	-	950,000,000.00	594,917,395,576.30
26	2-Sept-24	42730/RS/Vol. 168	Payment of 10% consultancy fee for the Recovery of WHIT and Stamp Duty to States and FCT	-	52,674,184,830.91	542,243,210,745.39
27	2-Sept-24	42730/RS/Vol. 168	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 Transfer of Savings from October, 2024 Non Oil Revenue (FAAC Withheld Account)	-	150,000,000,000.00	386,370,856,505.66
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

S/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
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			
33	19-Feb-25	42730/RS/Vol.171	Statement for the month of November, 2024		392,346,521,152.68	375,888,229,252.39
34	27-Feb-25	FA/F&SA/418/VOL.V	Transfer of Savings from January, 2024 Non Oil Revenue (FAAC Withheld Account)	300,000,000,000.00		675,888,229,252.39
35	19-Mar-25	FA/F&SA/418/VOL.V	Distribution of ₦21.4Billion to the three tiers of Government as Augmentation		214,000,000,000.00	461,888,229,252.39
36	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
37	24-Mar-25	FA/F&SA/418/VOL.VI	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
38	7-Apr-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
39	22-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
40	29-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
41	16-May-25	42730/RS/Vol.173	Payment to OAGF Consolidated Pool II Account		100,000,000,000.00	229,768,985,271.32
42	23-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
43	27-May-25	FA/F&SA/418/VOL.VI	Refund to State on NLNG		100,000,000,000.00	259,768,985,271.32
44	27-May-25	FA/F&SA/418/VOL.VI	Transfer to State Infrastructure & Security		150,000,000,000.00	109,768,985,271.32
45	2-Jun-25	FA/F&SA/418/VOL.VI	Payment to OAGF Consolidated Pool II Account		50,000,000,000.00	59,768,985,271.32
46	26-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
47	16-Jul-25	42730/RS/Vol.174	Payment of Arrears of 4% cost of Collection on Tax credit of company Income Tax		40,223,218,364.71	5,122,923,800.83
			Transfer of Savings from June, 2025 Non Oil Revenue (FAAC Withheld Account)	700,000,000,000.00		705,122,923,800.83
			Total	3,744,049,055,576.34	3,038,976,131,775.51	



Office of the Accountant General of the Federation  
Federation Account Department

		Amount Withheld by NNPC - June, 2015				Amount Paid Into Federation Account				Amount Withheld		Cumulative	
S/n	Date	DETAILS	Crude cost	=N=	Federation Account	=N=	Certified Subsidy Claims	=N=	Amount Withheld	=N=		=N=	
1	17-May-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2012	240,854,084,675.79		134,071,903,417.70				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	294,379,965,077.79		126,155,588,750.00				168,224,376,327.79		275,006,579,585.88		
3	18-Jun-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2012	214,065,540,392.88		93,489,634,951.00				120,575,905,441.88		453,582,485,027.74		
4	14-Aug-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2012	234,574,767,564.43		137,139,588,750.00				97,435,178,814.43		551,019,290,742.17		
5	17-Aug-12	Part Refund by NNPC			423,069,400,000.00				(423,069,400,000.00)		497,950,890,742.17		
6	12-Sep-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2012	191,920,421,477.18		112,714,568,750.00				79,205,852,727.18		487,156,743,469.35		
7	11-Oct-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2012	157,145,267,483.49		111,434,568,750.00				45,710,698,733.49		532,867,442,202.84		
8	12-Nov-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2012	220,095,961,093.46		113,237,588,750.00				106,858,372,343.46		639,725,814,546.30		
9	10-Dec-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2012	236,159,975,393.59		97,007,588,750.00				139,152,386,643.59		774,382,841,099.89		
10	14-Jan-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2012	274,043,262,199.93		112,399,588,750.00				161,643,673,449.93		936,027,634,479.82		
11	10-Feb-13	Part Refund by NNPC from Domestic Crude Oil Cost for the month of August, 2012			6,099,000,000.00				(6,099,000,000.00)		930,012,634,479.82		
12	12-Feb-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2012	203,477,717,594.72		112,335,608,750.00				91,142,108,884.72		1,021,959,743,323.54		
13	12-Mar-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2012	181,708,957,592.95		109,337,588,750.00				72,371,368,842.95		1,094,346,132,066.49		
14	10-Apr-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2012	307,689,348,916.75		177,199,588,750.00				130,489,760,166.75		1,273,827,912,235.64		
15	14-May-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2013	346,355,376,739.41		183,383,988,750.00				162,971,387,989.41		1,436,799,320,225.05		
16	12-Jun-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2013	177,616,537,507.44		112,389,588,750.00				65,226,948,757.44		1,602,026,268,982.49		
17	12-Jun-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2013	112,389,588,750.00		112,389,588,750.00				(112,389,588,750.00)		1,489,636,700,232.49		
18	12-Jun-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2013	160,931,861,856.39		105,183,588,750.00				55,748,273,106.39		1,545,384,973,338.88		
19	11-Sep-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2013	188,997,749,781.25		116,382,588,750.00				72,615,161,031.25		1,718,000,134,370.20		
20	21-Sep-13	Part Refund by NNPC			75,000,000,000.00				(75,000,000,000.00)		1,718,000,134,370.20		
21	09-Oct-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2013	220,390,148,986.79		122,362,588,750.00				98,027,560,236.79		1,816,027,704,607.24		
22	12-Nov-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2013	174,166,024,942.15		112,382,588,750.00				61,783,442,194.15		1,877,810,196,801.39		
23	12-Dec-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2013	202,780,332,241.98		142,009,538,750.00				60,770,793,491.98		1,938,580,990,293.37		
24	10-Jan-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2013	203,446,297,554.68		122,398,588,750.00				81,047,708,804.68		2,019,628,709,108.05		
25	12-Feb-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2013	209,384,350,547.62		124,702,988,750.00				84,681,361,797.62		2,104,310,069,905.67		
26	12-Mar-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2013	220,300,007,404.57		125,438,588,699.00				94,861,418,705.57		2,199,171,488,611.24		
27	14-Apr-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2013	236,059,030,544.29		122,697,588,750.00				113,361,441,794.29		2,312,532,930,405.53		
28	15-May-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2014	192,784,156,075.29		116,420,040,620.00				76,364,115,455.29		2,488,897,045,860.82		
29	16-Jun-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2014	249,697,616,191.92		123,230,900,000.00				126,466,716,191.92		2,615,363,762,052.74		
30	14-Jul-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2014	190,885,235,507.88		124,769,978,760.00				66,115,466,747.88		2,681,529,508,800.62		
31	16-Aug-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2014	177,438,791,028.15		91,519,978,885.00				85,918,812,143.15		2,767,448,320,943.77		
32	15-Sep-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2014	260,899,559,297.80		91,905,186,706.00				168,994,372,591.80		2,936,442,703,535.57		
33	21-Oct-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2014	205,454,825,157.19		90,619,978,450.00				114,834,846,707.19		3,051,287,550,242.76		
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)		3,021,286,900,242.76		
35	14-Nov-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2014	146,625,743,254.40		110,394,106,451.61				36,231,636,802.79		3,057,518,737,045.55		
36	15-Dec-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2014	248,475,900,644.93		88,489,606,451.61				160,000,294,193.32		3,217,519,031,238.87		
37	24-Dec-14	Part refund by NNPC from Sales of Domestic Crude Cost In August, 2014			85,601,250,000.00				(85,601,250,000.00)		3,131,917,831,238.87		
38	14-Jan-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2014	208,384,610,690.32		102,379,606,451.61				106,005,004,238.71		3,237,922,835,477.58		
39	17-Feb-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2014	193,396,589,891.92		125,839,605,234.61				67,556,984,657.31		3,305,479,820,134.89		
40	23-Feb-15	Part refund Payable by NNPC from Sales of Domestic Crude Cost In October, 2014			4,418,649,549.00				(4,418,649,549.00)		3,299,061,180,585.89		
41	17-Mar-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2014	140,359,919,840.92		72,121,877,317.01				68,238,042,523.91		3,367,299,203,109.80		
42	15-Apr-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2014	130,786,721,631.42		84,619,606,451.61				46,167,115,179.81		3,413,466,318,289.61		
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)		3,403,976,592,849.61		
44	13-May-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2015	107,447,511,555.89		81,021,606,451.61				26,425,905,084.28		3,430,402,497,933.89		
45	12-Jun-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2015	161,316,705,512.26		95,693,106,451.61				65,623,603,060.65		3,496,026,100,994.54		
46	22-Jul-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2015	129,222,810,260.86		93,539,906,451.61				35,682,903,809.25		3,531,609,004,803.79		
47	20-Aug-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2015	148,233,855,133.39		66,987,606,451.61				81,246,248,681.78		3,612,855,253,485.57		
48	16-Sep-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2015	150,383,935,609.76		67,339,606,451.61				83,044,329,158.15		3,695,900,412,643.72		
49	26-Oct-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2015	172,525,959,853.81		64,571,911,665.81				107,954,048,188.00		3,803,854,460,831.72		
50	24-Nov-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2015	157,782,872,916.76		78,419,911,743.17				79,362,961,173.59		3,883,217,421,984.91		
51	18-Dec-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2015	95,983,816,906.15		60,019,423,319.42				35,964,393,586.73		3,919,181,815,571.64		
52	22-Jan-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2015	126,329,010,307.64		81,507,573,993.61				44,821,436,314.03		3,964,003,281,885.67		

Amount Withheld by NNPC : June, 2015

Slr	Date	DETAILS	Crude cost	Amount Paid Into Federation Account	Certified Subsidy Claims	Amount Withheld	Cummulative
53	19-Feb-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2015	112,276,942,793.37	85,077,692,431.61		27,201,099,361.76	3,989,877,578,111.52
54	18-Mar-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2015	83,341,700,092.84	75,683,693,241.61		17,657,206,851.23	3,989,849,785,462.75
55	19-Apr-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2015	87,043,471,817.17	67,009,442,386.07		20,034,471,431.10	3,988,684,256,033.85
56	20-May-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2016	62,881,752,684.08	52,557,101,456.95		10,304,651,225.13	3,998,868,908,118.98
57	20-Jun-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2016	66,313,927,244.43	53,547,266,204.54		2,766,661,029.89	4,001,256,569,158.87
58	20-Jul-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2016	107,622,651,185.95	103,677,889,055.17		4,945,063,130.78	4,006,706,632,289.65
59	23-Aug-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2016	107,359,612,068.86	99,815,444,669.93		7,544,167,403.93	4,014,250,799,693.58
60	20-Sep-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2016	104,937,552,245.66	88,071,689,935.49		16,865,862,310.17	4,031,116,662,004.75
61	19-Oct-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2016	84,783,806,205.25	73,603,250,476.38		11,180,555,528.87	4,042,307,217,533.62
62	22-Nov-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2016	114,173,876,974.85	101,440,941,480.19		12,732,935,494.66	4,055,040,152,028.28
63	14-Dec-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2016	131,302,706,171.70	119,638,115,619.19		11,664,590,552.51	4,066,704,742,580.79
64	19-Jan-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2016	60,297,613,708.86	60,787,913,786.86		-	4,066,704,742,580.79
65	20-Feb-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2016	180,622,099,676.12	131,077,097,436.93		48,605,002,239.19	4,115,309,744,819.98
66	17-Mar-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2016	191,476,632,524.29	167,805,233,221.55		23,671,400,302.74	4,138,981,145,122.72
67	22-Apr-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2016	154,937,684,089.52	133,495,979,386.66		21,441,704,702.86	4,160,422,849,825.58
68	22-May-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2017	157,592,553,124.66	139,804,134,235.97		17,788,418,888.69	4,178,211,268,714.27
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	4,204,774,674,637.55
70	21-Jul-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2017	172,515,740,414.30	145,563,154,593.31		26,952,585,821.00	4,231,707,260,458.55
71	21-Aug-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2017	164,767,985,110.20	140,274,040,012.47		24,493,945,097.73	4,256,201,185,556.28
72	27-Sep-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2017	194,833,316,077.46	115,206,935,331.15		79,626,380,746.31	4,335,827,879,302.59
73	23-Oct-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2017	124,956,666,418.48	86,357,978,998.86		38,598,687,419.62	4,374,426,566,722.21
74	22-Nov-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2017	106,577,723,515.82	88,354,805,639.60		18,221,917,876.22	4,402,648,484,598.43
75	14-Dec-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2017	153,010,614,390.92	127,946,248,910.75		25,064,365,480.17	4,427,712,850,078.60
76	23-Jan-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2017	117,404,544,868.99	89,106,972,812.89		28,307,572,056.10	4,456,020,422,134.70
77	21-Feb-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2017	161,645,129,794.32	108,880,340,894.18		52,865,781,900.14	4,508,886,204,034.84
78	26-Mar-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2017	112,409,086,619.12	89,103,438,453.10		23,305,648,166.02	4,532,191,852,200.86
79	22-Apr-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2017	194,337,066,787.10	150,566,980,573.57		43,770,086,213.53	4,575,961,838,414.39
80	14-May-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2018	178,555,200,728.45	86,960,840,817.99		91,594,359,910.46	4,667,556,198,324.85
81	20-Jun-18	Certified Subsidy Claims by PPPRA from January, 2010 - December, 2015	-	-	4,026,989,698,861.67	-	687,303,606,528.64
82	25-Jun-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2018	276,333,357,066.42	173,709,826,755.66		102,623,530,310.76	789,930,138,843.50
83	26-Jul-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2018	276,851,925,236.14	195,347,043,041.59		81,504,882,194.55	871,435,021,038.05
84	28-Aug-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2018	135,412,992,796.10	76,463,937,645.64		58,949,156,150.46	930,384,177,188.51
85	25-Sep-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2018	144,984,006,658.08	75,091,185,308.63		69,892,811,349.45	1,000,277,038,538.04
86	24-Oct-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2018	184,885,819,970.74	109,857,987,069.60		75,027,831,901.14	1,075,304,870,439.18
87	24-Nov-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2018	181,284,729,341.74	109,857,987,069.60		71,426,832,272.14	1,146,731,702,711.32
88	18-Dec-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2018	172,630,909,400.40	86,779,942,812.74		85,851,959,588.58	1,232,583,662,300.90
89	24-Jan-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2018	163,220,572,653.34	100,574,946,390.97		62,708,716,262.37	1,295,292,378,563.27
90	26-Feb-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2018	205,544,848,359.95	148,440,464,266.87		57,104,384,092.08	1,352,396,762,655.35
91	26-Mar-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2018	181,587,180,633.76	167,187,398,485.08		14,399,782,148.68	1,366,796,544,804.03
92	25-Apr-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2018	183,464,616,286.31	169,303,885,726.80		13,160,730,559.51	1,380,000,000,000.00
93	20-May-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2019	155,130,901,659.37	63,575,977,752.26		91,554,923,907.11	1,471,554,923,907.11
94	25-Jun-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2019	144,400,804,681.18	27,082,181,731.69		116,318,622,949.49	1,587,873,546,856.60
95	24-Jul-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2019	120,211,046,266.17	68,030,213,676.71		52,180,832,589.46	1,640,054,379,446.06
96	21-Aug-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2019	213,374,438,791.62	103,109,903,155.60		110,264,535,636.02	1,750,318,915,082.08
97	18-Sep-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2019	170,267,653,008.08	117,144,466,786.84		53,121,186,221.24	1,803,440,101,303.32
98	18-Oct-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2019	223,541,834,363.51	179,136,364,746.64		44,405,470,616.87	1,847,845,571,920.19
99	18-Nov-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2019	153,674,143,733.55	127,393,670,816.50		26,280,473,919.05	1,874,126,045,839.24
100	18-Dec-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2019	212,060,197,251.77	176,166,676,897.83		35,893,514,353.94	1,909,990,399,533.97
101	15-Jan-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2019	206,689,605,668.95	206,689,605,668.95		36,014,000,576.53	1,946,004,400,110.50
102	15-Feb-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2019	184,491,644,934.49	133,893,300,872.12		50,608,344,062.37	2,004,412,744,172.87
103	17-Mar-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2019	177,542,268,396.43	142,295,419,667.16		35,246,849,725.27	2,039,659,593,898.14
104	20-Apr-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2019	190,330,757,121.60	144,614,473,007.68		45,716,284,124.02	2,085,375,878,022.16
105	14-May-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2020	224,497,790,074.89	123,069,557,029.83		99,472,233,045.06	2,184,848,111,067.22

Amount Withheld by NNPC : June, 2025

Sl#	Date	DETAILS	Crude cost	Amount Paid Into Federation Account	Certified Subsidy Claims	Amount Withheld	Cummulative
106	15-Jun-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2020	164,094,273,159.92	106,086,615,087.69	-	78,007,658,071.23	2,386,839,665,538.22
107	16-Jun-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2020	71,282,115,493.67	56,779,589,825.78	-	124,827,247,897.01	2,399,347,357,193.11
108	16-Jul-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2020	68,755,229,386.52	70,154,151,783.82	-	1,438,932,388.30	2,397,903,319,800.81
109	15-Sep-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2020	46,515,073,525.84	47,415,014,669.08	-	903,144,143.24	2,397,000,178,657.57
110	13-Oct-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2020	89,889,877,931.92	86,533,355,463.06	-	6,074,077,531.14	2,390,326,101,128.43
111	17-Nov-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2020	135,663,375,374.86	135,348,129,151.47	-	314,245,073.71	2,390,640,347,200.14
112	15-Dec-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2020	169,638,956,078.04	169,739,344,913.61	-	99,749,734.57	2,390,540,597,465.27
113	16-Jan-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2020	429,687,646,265.69	429,687,646,265.69	-	5,862,163,772.27	2,385,976,433,693.20
114	17-Feb-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2020	150,021,975,345.47	150,021,975,345.47	-	5,592,068,215.09	2,379,386,965,478.11
115	19-Mar-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2020	155,669,150,316.37	155,669,150,316.37	-	27,821,127,993.30	2,351,565,967,484.81
116	21-Apr-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2020	145,094,050,519.52	86,382,695,000.13	-	58,731,354,619.79	2,302,834,602,865.02
117	19-May-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2021	123,604,556,631.47	-	-	123,604,556,631.47	2,426,439,169,496.49
118	25-Jun-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2021	231,876,243,747.47	104,465,221,937.29	-	127,141,021,916.18	2,615,580,191,412.67
119	14-Jul-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2021	184,576,547,868.09	52,641,747,748.05	-	131,935,199,940.64	2,747,515,391,353.31
120	16-Aug-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2021	165,346,087,920.38	91,248,971,092.03	-	75,097,246,251.35	2,822,612,637,604.66
121	21-Sep-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2021	300,207,005,784.28	137,768,339,817.96	-	162,438,665,971.30	2,985,051,303,576.02
122	21-Oct-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2021	239,260,097,871.91	133,550,548,433.83	-	125,709,549,278.08	3,110,760,852,854.10
123	21-Nov-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2021	242,117,069,123.16	81,358,296,618.80	-	160,758,872,504.36	3,271,519,725,358.46
124	16-Dec-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2021	156,148,796,648.42	39,144,548,389.91	-	117,004,248,088.51	3,388,523,973,447.37
125	21-Jan-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2021	334,824,985,499.03	74,403,169,117.59	-	260,421,816,381.44	3,648,945,790,028.81
126	23-Feb-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2021	249,296,046,146.21	52,641,747,848.05	-	207,374,714,641.68	3,856,320,504,670.49
127	17-Mar-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2021	253,424,448,946.81	46,376,524,504.01	-	207,047,745,412.89	4,063,368,250,083.38
128	25-Apr-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2021	248,985,566,639.96	11,153,604,771.97	-	237,831,962,266.99	4,301,200,212,350.37
129	23-May-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2022	372,446,572,868.48	66,691,310,996.90	-	265,575,262,291.58	4,566,775,474,641.95
130	21-Jun-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2022	411,485,937,621.62	84,006,447,246.31	-	312,906,871,947.48	4,879,681,346,589.43
131	21-Jul-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2022	386,371,118,328.88	64,006,447,246.31	-	323,370,671,092.57	5,199,052,017,681.90
132	23-Aug-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2022	399,906,620,603.89	567,847,556.25	-	399,338,773,047.64	5,598,390,810,729.54
133	21-Sep-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2022	423,372,892,622.63	567,847,556.25	-	423,372,892,622.63	6,021,763,703,352.17
134	21-Oct-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2022	344,091,822,134.94	-	-	344,091,822,134.94	6,365,855,525,487.11
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	6,745,904,891,295.88
136	12-Dec-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2022	310,791,673,608.40	-	-	310,791,673,608.40	7,056,696,564,904.28
137	13-Jan-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2022	247,439,389,374.04	1,005,649,357.28	-	246,433,740,016.76	7,303,130,304,921.04
138	16-Feb-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2022	418,467,937,419.30	4,015,922,001.64	-	414,452,015,417.66	7,717,582,320,338.70
139	20-Mar-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2022	290,640,135,178.69	2,594,337,788.47	-	288,045,797,390.22	7,995,628,128,128.92
140	17-Apr-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2022	473,957,235,358.88	5,176,952,927.40	-	468,780,284,431.48	8,464,409,012,560.40
141	17-May-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2023	350,328,021,328.83	1,880,427,311.60	-	348,447,604,017.23	8,812,856,619,577.63
142	20-Jun-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2023	281,194,952,356.01	370,722,304.97	-	281,194,952,356.01	9,094,051,571,933.64
143	15-Jul-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2023	98,351,248,208.02	5,372,582,442.98	-	92,978,665,765.04	9,187,030,237,698.68
144	18-Sep-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2023	40,468,923,348.11	-	-	35,116,340,906.13	9,222,146,578,604.81
145	19-Oct-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2023	71,223,728,635.57	56,957,277,841.32	-	14,266,451,794.05	9,236,413,070,398.86
146	20-Nov-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2023	148,691,991,740.80	34,414,931,982.74	-	114,277,059,758.06	9,350,690,030,156.92
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	9,353,830,720,847.38
148	16-Jan-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2023	69,450,110,094.45	70,924,939,441.90	-	1,374,583,347.45	9,355,205,304,194.83
149	19-Feb-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2023	148,165,433,452.42	115,646,312,740.65	-	32,519,120,711.77	9,387,724,424,906.60
150	16-Mar-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2023	263,130,530,886.59	30,092,351,830.37	-	30,092,351,830.37	9,417,816,776,737.37
151	16-Apr-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2023	65,406,038,820.30	8,224,301,986.66	-	57,181,736,833.64	9,475,008,513,571.01
152	13-May-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2024	-	5,521,728,945.12	-	5,521,728,945.12	9,480,530,242,516.13
153	16-Jun-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2024	27,491,081,244.80	8,281,242,270.30	-	19,210,840,974.50	9,499,741,083,490.63
154	16-Jul-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2024	-	8,481,632,951.06	-	8,481,632,951.06	9,508,222,716,441.69
155	16-Sep-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2024	-	39,541,437,339.28	-	39,541,437,339.28	9,547,764,153,780.97
157	16-Oct-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2024	-	46,896,719,951.67	-	46,896,719,951.67	9,594,660,873,732.64
158	20-Nov-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2024	-	40,728,395,695.37	-	40,728,395,695.37	9,635,389,269,428.01

Amount Withheld by NNPC : June, 2025							
S/n	Date	DETAILS	Crude cost	Amount Paid Into Federation Account	Certified Subsidy Claims	Amount Withheld	Cumulative
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	9,520,377,805,621.48
161	19-Mar-25	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2024	45,991,059,474.40	56,075,961,617.61	-	39,075,961,517.61	9,462,391,847,303.87
162	15-Apr-25	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2024	32,951,706,923.35	81,895,397,600.10	-	35,994,229,146.70	9,426,397,616,158.17
163	15-May-25	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2025	56,967,646,900.00	44,777,844,535.93	-	11,026,137,612.60	9,414,489,545.57
164	17-Jun-25	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2025	106,422,646,377.58	652,128,921.44	-	56,319,417,928.66	9,470,799,697,974.13
165	16-Jul-25	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2025	27,619,868,765,193.00	14,013,289,642,809.60	4,026,389,690,361.67	196,412,546,377.56	9,577,209,443,951.71
Total						13,603,579,142,313.40	

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of Forex Equalisation Account for FAAC (Difference Between Mandated and CBN Exchange Rate) - June, 2025						
S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	1 Jan,2023	42730/RS/Vol. 138	Balance B/F	127,591,823,395.14	-	127,591,823,395.14
2	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
3	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
4	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
5	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
6	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
7	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
9	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
10	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
11	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
12	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
13	2-Jun-25	FD/FA/299/VOL.3	Payment to Revenue Mobilization Allocation and Fiscal Commission (RMAFC)	-	6,710,353,919.53	11,790,390,983.49
14	2-Jun-25	FD/FA/299/VOL.3	Consultancy fees	-	2,405,096,837.39	9,385,294,146.10
15	13-Jun-25	FD/FA/299/VOL.3	Payment to 13% Derivation to oil Producing States	-	9,385,294,146.10	-
			Distribution to Three Tiers of Government	-	-	0.00
			Total	214,157,176,422.78	214,157,176,422.78	

Office of the Accountant General of the Federation  
Federation Account Department

Good and Valuable Consideration Account June, 2025						
DETAILS						
s/n	DATE	REF. NO.		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	FT223339QSD7	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	FT23017QJROQ	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 Duke Oil Company INCOR Porated 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	FT230938PIMG	Paymen for Cost of Collection to NUPRC April , 2023.		4,450,150.93	230,374,774.07
			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	FT23178HASSY	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.			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 June, 2025						
DETAILS						
s/n	DATE	REF. NO.		Receipts	Payments	Cumm Balance
s/n				\$	\$	\$
27	11-Sep-23	FT232541V2KD	Receipts through MNPC 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	Paymen 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	

Office of the Accountant General of the Federation  
Federation Account Department

Good and Valuable Consideration Account June, 2025

DETAILS						
S/n	DATE	REF. NO.		Receipt	Payment	Cumm Balance
				=N=	=N=	=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	-
			<b>Total</b>	<b>116,307,224,099.81</b>	<b>116,307,224,099.81</b>	

Office of the Accountant General of the Federation

Federation Account Department

Police Trust Fund Account June, 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	1,707,505,466.58	-	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	2,149,631,568.80	-	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 to 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	79,716,909,886.71	-	27,389,773,732.83
			Total		52,327,136,153.88	

Office of The Accountant General of The Federation						
Federation Account Department						
LEDGER OF EMTL JUNE 2025						
S/n	MONTH	DETAILS	RECEIPTS	PAYMENTS	BALANCE	
			₦	₦	₦	₦
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		30,299,565,210.43	
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	-	
38	MAY, 2025	Inflow	28,819,669,802.00		28,819,669,802.00	
39	MAY, 2025	Outflow		28,819,669,802.00	-	
40	JUNE, 2025	Inflow	30,379,578,750.00		30,379,578,750.00	
41	JUNE, 2025	Outflow		30,379,578,750.00	-	
	TOTAL		402,838,217,135.61	416,791,698,719.73		

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- June, 2025						
DETAILS						
S/n	DATE	REF. NO.		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	12 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		Distribution of N=240 Billion to the States and LGCS	-	240,000,000,000.00	23,510,705,120.00
18	17 May.2023		Transfer from April, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	-	73,510,705,120.00
19	18 May.2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	73,510,705,120.00	-
20	20 June.2023		Transfer from May, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	-	50,000,000,000.00
21	19 July.2023		Transfer from June, 2023 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	250,000,000,000.00
22	26 July.2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	50,000,000,000.00	200,000,000,000.00
23	17 Aug.2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	33,473,321,647.86	166,526,678,352.14
24	18 Aug.2023		Transfer from July, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	316,526,678,352.14
25	15 Spt.2023		Distribution of N=240 Billion to the States and LGCS	-	316,526,678,352.14	-
26	19 Spt.2023		Transfer from August, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	150,000,000,000.00
27	18 Oct.2023		Transfer from September, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	300,000,000,000.00
28	20 Nov.2023		Transfer from October, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	400,000,000,000.00
29	12 Dec.2023		Transfer from November, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	500,000,000,000.00
31	29 Dec.2023		Part Payment of Consultancy fee	-	76,000,000,000.00	424,000,000,000.00
31	3 Jan.2024		Part of Refund to States on withdrawals from Signature Bonus	-	324,000,000,000.00	100,000,000,000.00
32	17 Jan.2024		Transfer from December, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	200,000,000,000.00
33	2 Feb.2024		Reversal of December,2023 Transfer to Non Oil Revenue (FAAC Withheld)	-	100,000,000,000.00	100,000,000,000.00
34	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
35	12 Feb.2024		Part Payment of Consultancy fee	-	25,000,000,000.00	225,000,000,000.00
36	19 Feb.2024		Transfer from January, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	425,000,000,000.00
40	27 Feb.2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	360,000,000,000.00	65,000,000,000.00
41	27 Feb.2024		Part Payment of Consultancy fee	-	65,000,000,000.00	-
42	20 Feb.2024		Transfer from February, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	250,000,000,000.00
43	17 Apr.2024		Transfer from March, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	500,000,000,000.00
44	24 Apr.2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	87,254,367,355.19	140,000,000,000.00
45	24 Apr.2024		Part Payment of Consultancy fee	-	52,745,632,644.81	302,745,632,644.81
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		Distribution to States Being Part of Withdrawals from Signature Bonus	-	350,000,000,000.00	142,745,632,644.81
48	13 June.2024		Part Payment of Consultancy fee	-	86,904,220,820.42	55,841,411,824.39
49	21 June.2024		Transfer from May, 2024 Non Oil Revenue (FAAC Withheld)	350,000,000,000.00	-	405,841,411,824.39
50	16 July.2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	288,000,000,000.00	117,841,411,824.39
51	27 July.2024		Part Payment of Consultancy fee	-	117,841,411,824.39	-
52	27 July.2024		Transfer from June, 2024 Non Oil Revenue (FAAC Withheld)	400,000,000,000.00	-	400,000,000,000.00
53	16 Aug.2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	252,000,000,000.00	148,000,000,000.00
54	20 Aug.2024		Part Payment of Consultancy fee	-	48,000,000,000.00	100,000,000,000.00
55	20 Aug.2024		Part Payment of Legal Mediation Cost	-	100,000,000,000.00	-

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015), and Signature Bonus Account- June, 2025						
DETAILS						
S/n	DATE	REF. NO.		Receipt =N=	Payment =N=	Cumm 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
62	21 Oct,2024		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
63	21 Oct,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		100,000,000,000.00	49,659,511.57
64	20 Nov,2024		Transfer from September, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00		250,049,659,511.57
65	27 Nov,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		200,049,659,511.57	50,000,000,000.00
66	27 Nov,2024		Payment of Mediation fees to AJAP		50,000,000,000.00	-
67	13 Dec,2024		Transfer from November, 2024 Non Oil Revenue (FAAC Withheld)	450,000,000,000.00		450,000,000,000.00
68	17 Dec,2024		Distribution to States Being Final Releases of Withdrawals from Signature Bonus		560,966,099.28	449,439,033,900.72
69	17 Dec,2024		Payment of Legal Mediation Cost		90,000,000,000.00	359,439,033,900.72
71	17 Dec,2024		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		359,439,033,900.72	-
72	17 Jan,2025		Transfer from December, 2024 Non Oil Revenue (FAAC Withheld)			200,000,000,000.00
73	21 Jan,2025		Payment of Mediation Cost on refund on Signature Bonus	200,000,000,000.00		150,000,000,000.00
74	21 Jan,2025		Payment of Mediation Cost on refund of amount due to States on Signature Bonus		50,000,000,000.00	100,000,000,000.00
75	28 Jan,2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		50,000,000,000.00	-
76	19 Feb,2025		Transfer from January, 2025 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00		200,000,000,000.00
78	25 Feb,2024		Payment of Consultancy fee on refund of amount due to LGCs from Signature Bonus		50,000,000,000.00	150,000,000,000.00
79	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
80	19 Mar,2025		Transfer from February, 2025 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00		189,000,000,000.00
81	19 Mar,2025		Transfer for payment of NLNG to States		50,000,000,000.00	139,000,000,000.00
82	19 Mar,2025		Transfer for payment of NLNG as 13% Diversification to Oil producing States		50,000,000,000.00	89,000,000,000.00
83	20 Mar,2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		89,000,000,000.00	-
			Total	5,715,000,000,000.00	5,715,000,000,000.00	

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

Ledger of Special Intervention Programme for Nigerian Military June, 2025

S/N	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	19-Oct-23		Balance b/f	-	-	-
2	19-Oct-23		Transfer from September, 2023 Allocation 1/10	100,000,000,000.00	-	100,000,000,000.00
3	08-Nov-23	FA/F&SA/398/VOL.1	Payment to Military	-	100,000,000,000.00	-
4	10-Nov-23	FA/F&SA/398/VOL.1	Transfer from October, 2023 Allocation 2/10	100,000,000,000.00	-	100,000,000,000.00
5	20-Dec-23		Payment to Military	-	100,000,000,000.00	-
6	20-Dec-23		Transfer from November, 2023 Allocation 3/10	100,000,000,000.00	-	100,000,000,000.00
7	20-Dec-23		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
8	17-Jan-24		Transfer from December, 2023 Allocation 4/10	100,000,000,000.00	-	100,000,000,000.00
9	02-Feb-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
10	27-Feb-24	FA/F&SA/418/VOL.1T	Transfer from January, 2024 Allocation 5/10	100,000,000,000.00	-	100,000,000,000.00
11	01-Mar-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
12	20-Mar-24		Transfer from February, 2024 Allocation 6/10	100,000,000,000.00	-	100,000,000,000.00
13	12-Apr-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
14	16-Apr-24		Transfer from March, 2024 Allocation 7/10	100,000,000,000.00	-	100,000,000,000.00
15	25-Apr-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
16	13-May-24		Transfer from April, 2024 Allocation 8/10	100,000,000,000.00	-	100,000,000,000.00
17	25-May-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
18	10-Jun-24		Transfer from May, 2024 Allocation 9/10	100,000,000,000.00	-	100,000,000,000.00
19	13-Jun-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
20	16-Jul-24		Transfer from June, 2024 Allocation 10/10	100,000,000,000.00	-	100,000,000,000.00
21	27-Jul-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
22	16-Aug-24		Second Phase, Transfer from July, 2024 Allocation 1/10	100,000,000,000.00	-	100,000,000,000.00
23	27-Aug-24	FA/F&SA/418/Vol.II	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
24	16-Sep-24	FA/F&SA/418/Vol.II	Second Phase, Transfer from August, 2024 Allocation 2/10	100,000,000,000.00	-	100,000,000,000.00
25	26-Sep-24	FA/F&SA/418/Vol.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
26	11-Oct-24	FA/F&SA/418/Vol.III	Second Phase, Transfer from September, 2024 Allocation 3/10	100,000,000,000.00	-	100,000,000,000.00
27	21-Oct-24	FA/F&SA/418/Vol.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
28	20-Nov-24	FA/F&SA/418/Vol.III	Second Phase, Transfer from October, 2024 Allocation 4/10	100,000,000,000.00	-	100,000,000,000.00
29	27-Nov-24	FA/F&SA/418/Vol.IV	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
30	13-Dec-24	FA/F&SA/418/Vol.IV	Second Phase, Transfer from November, 2024 Allocation 5/10	100,000,000,000.00	-	100,000,000,000.00
31	17-Dec-24	FA/F&SA/418/Vol.IV	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
32	17-Jan-25	FA/F&SA/418/Vol.IV	Second Phase, Transfer from December, 2024 Allocation 6/10	100,000,000,000.00	-	100,000,000,000.00
33	17-Feb-25	FA/F&SA/418/Vol.IV	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
34	19-Feb-25	FA/F&SA/418/Vol.IV	Second Phase, Transfer from January, 2025 Allocation 7/10	100,000,000,000.00	-	100,000,000,000.00
35	10-Mar-25	FA/F&SA/418/Vol.V	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
36	19-Mar-25	FA/F&SA/418/Vol.V	Second Phase, Transfer from February, 2025 Allocation 8/10	100,000,000,000.00	-	100,000,000,000.00
37	28-Mar-25	FA/F&SA/418/Vol.V	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
38	15-Apr-25	FA/F&SA/418/Vol.VI	Second Phase, Transfer from March, 2025 Allocation 9/10	100,000,000,000.00	-	100,000,000,000.00
39	24-Apr-25	FA/F&SA/418/Vol.VI	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
40	16-May-25	FA/F&SA/418/Vol.VI	Second Phase, Transfer from April, 2025 Allocation 10/10	100,000,000,000.00	-	100,000,000,000.00
41	03-Jun-25	FA/F&SA/418/Vol.VI	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
42	17-Jun-25	FA/F&SA/418/Vol.VI	Third Phase, Transfer from , 2025 May Allocation 01/10	100,000,000,000.00	-	100,000,000,000.00
43	19-Jun-25	FA/F&SA/418/Vol.VIT	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
44	16-Jul-25	FA/F&SA/418/Vol.VII	Third Phase, Transfer from , 2025 June Allocation 02/10	100,000,000,000.00	-	100,000,000,000.00
			Total	2,200,000,000,000.00	2,100,000,000,000.00	100,000,000,000.00

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of Savings on Intervention to States Infrastructure & Security : June, 2025						
s/n	DATE	REF. NO.	DETAILS	Receipt N	Payment N	Cumm Balance N
1	20-Mar-24	FA/F&SA/Vol.1	Transfer from Non Oil Ledger being savings on Intervention to States Infrastructure and Security for the month of January & February, 2024	200,000,000,000.00	-	200,000,000,000.00
2	20-Mar-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of March, 2024	100,000,000,000.00	-	300,000,000,000.00
3	12-Apr-24	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		259,000,000,000.00	41,000,000,000.00
4	12-Apr-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of April, 2024	100,000,000,000.00		141,000,000,000.00
5	15-May-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of May, 2024	100,000,000,000.00		241,000,000,000.00
6	25-May-24	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		222,000,000,000.00	19,000,000,000.00
7	10-Jun-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of June, 2024	100,000,000,000.00		119,000,000,000.00
8	16-Jul-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of July, 2024	100,000,000,000.00		219,000,000,000.00
9	16-Aug-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of August, 2024	100,000,000,000.00		319,000,000,000.00
10	16-Sep-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of September, 2024	100,000,000,000.00		419,000,000,000.00
11	23-Sep-24	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		370,000,000,000.00	49,000,000,000.00
12	11-Oct-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of October, 2024	100,000,000,000.00		149,000,000,000.00
13	20-Nov-24	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of November, 2024	200,000,000,000.00		349,000,000,000.00
14	9-Dec-24	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		333,000,000,000.00	16,000,000,000.00
15	17-Jan-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of December, 2024	100,000,000,000.00		116,000,000,000.00
16	19-Feb-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of January, 2025	100,000,000,000.00		216,000,000,000.00
17	27-Feb-25	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		216,000,000,000.00	-
18	19-Mar-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of February, 2025	100,000,000,000.00		100,000,000,000.00
19	15-Apr-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of March, 2025	100,000,000,000.00		200,000,000,000.00
20	22-Apr-25	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		200,000,000,000.00	-
21	16-May-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of April, 2025	100,000,000,000.00		100,000,000,000.00
22	16-May-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of April, 2025	150,000,000,000.00		250,000,000,000.00
23	26-May-25	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		250,000,000,000.00	-
24	17-Jun-25	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of May, 2025	250,000,000,000.00		250,000,000,000.00
25	23-Jun-25	FA/F&SA/Vol.VII	Payment for Intervention to States and FCT		250,000,000,000.00	-
26	16-Jul-25	FA/F&SA/Vol.VII	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of June, 2025	250,000,000,000.00		250,000,000,000.00
			TOTAL	2,350,000,000,000.00	2,100,000,000,000.00	