

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

	=N=	=N=	=N=	=N=	=N=	VARIANCE C1-E2
	C1	C2	BUDGETED RATE @ 1600.0000			
NIGERIA NATIONAL PETROLEUM CORP. (NNPC)						
(A) Crude Oil Receipts (1st - 30th September, 2025)	100,105,086,248.36	101,846,650,720.00				
Less: (1) Excess Crude (Export)						
Less (2) Joint Venture Cash Call (Forum)						
Sub-total (A)	100,105,086,248.36	101,846,650,720.00				
(B) Gas Receipts (1st - 30th September, 2025)	9,135,065,159.19	9,294,009,450.00				
Less: (1) Excess Gas (Export)						
Sub-total (B)	9,135,065,159.19	9,294,009,450.00				
(C) Domestic Crude Oil Cost Net/ta e/c						
(d) Domestic Gas receipt						
(e) Less: DPR JV GAS						
Sub-total (C & d & e)						
(E)(i) Gas Revenue to the Federation	91,444,878.95	91,444,878.95				
(E)(ii) Crude Oil Revenue to the Federation	91,444,878.95	91,444,878.95				
Sub-total (E)	182,889,757.90	182,889,757.90				
MINISTRY OF PETROLEUM RESOURCES						
(a) Royalties (i) Crude Oil	640,056,253,897.35	651,102,823,425.00				
Add (ii) DPR Royalty	19,775,599,629.05	19,102,241,540.00				
Sub-total	659,831,853,526.40	670,205,064,965.00				
(c) Rentals	2,945,682,164.56	2,997,430,630.00				
(d) Gas Flared	69,094,923,159.13	70,293,994,435.00				
(e) Miscellaneous Oil Revenue	5,183,599,824.41	6,246,969,117.62				
FEDERAL INLAND REVENUE SERVICES	4,953,733,304.58	4,953,733,304.58				
i. PPT from Oil July 2025	283,213,500,599.22	288,141,234,360.00				
ii. CIT Upstream	19,249,559,629.21	19,635,358,605.00				
iv. PPT from Gas	302,515,959,227.43	307,776,592,065.00				
v. FIRS PPT JV Gas						
Company Income Tax						
Taxes						
Capital Gain Tax	442,622,043,775.83	442,622,043,775.83				
Stamp Duty	162,433,677,356.79	165,259,919,469.92				
SUBTOTAL	8,494,628,416.90	8,494,628,416.90				
CUSTOMS & EXCISE ACCOUNTS						
(a) Import Duty Collection	10,771,054,481.93	10,771,054,481.93				
(b) Excise Duty Collection						
(c) Fees Collection						
(d) 2008-2012 CET Special Levy	272,851,702,394.68	272,851,702,394.68				
(e) Customs Penalty Charges	20,576,510,933.64	20,576,510,933.64				
(f) Aviation Sales	35,078,899,874.17	36,078,899,874.17				
(g) Aviation Sales	19,384,360,130.54	19,584,360,130.54				
SUBTOTAL	5,489,727.59	5,489,727.59				
Excess Bank Charges/Venification & Reconciliation on Accruals into the Federation Account						
Refesse from <i>soild Mineral Revenue Account</i>						
	349,107,363,050.92	349,107,363,050.92				
	2,128,800,473,716.40	2,150,870,337,481.66				

ZAINAB ALIBI, AMSA
 BANKING SERVICES DEPARTMENT

MUHAMMAD BELLO, HUSSAINI
 BANKING SERVICES DEPARTMENT

ANGYU, DANIELLA
 BANKING SERVICES DEPARTMENT

Abello
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Sep-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 @1474.3473		Naira Amount to the Federation Account	Budgeted	Budgeted Naira Amount	Difference
	USD	USD	USD	USD	Rate	Rate				
CRUDE SALES	67,897,900.48				1,474.3473		100,105,086,248.36			
GAS SALES	6,196,006.30				1,474.3473		9,135,065,159.19			
TOTAL (A)	74,093,906.78						109,240,151,407.55			
CRUDE MONETISED			67,897,900.48		1,474.3473		100,105,086,248.36	1,500.00	101,846,850,720.00	(1,741,764,471.64)
EXCESS CRUDE					1,474.3473			1,500.00		
JVC CRUDE					1,474.3473			1,500.00		
OIL ROYALTY	434,128,548.95		434,128,548.95		1,474.3473		640,056,253,997.35	1,500.00	651,192,823,425.00	(11,136,569,427.65)
EXCESS OIL ROYALTY					1,474.3473			1,500.00		
MISC OIL REV	3,235,109.49		3,235,109.49		1,474.3473		4,769,674,941.79	1,500.00	4,852,664,235.00	(82,989,293.21)
SUB TOTAL (B)	437,363,658.44		505,261,558.92		1,474.3473		744,931,015,187.49		757,892,338,380.00	(12,961,323,192.51)
GAS MONETISED			6,196,006.30		1,474.3473		9,135,065,159.19	1,500.00	9,294,009,450.00	(158,944,290.81)
EXCESS GAS					1,474.3473			1,500.00		
GAS ROYALTY	12,734,827.56		12,734,827.56		1,474.3473		18,775,558,629.05	1,500.00	19,102,241,340.00	(326,682,710.95)
EXCESS GAS ROYALTY					1,474.3473			1,500.00		
GAS FLARED	46,855,936.29		46,855,936.29		1,474.3473		69,081,923,158.13	1,500.00	70,283,904,435.00	(1,201,981,276.87)
CIT UPSTREAM	13,090,239.07		13,090,239.07		1,474.3473		19,299,558,629.21	1,500.00	19,635,358,605.00	(335,799,975.79)
SUB TOTAL (C)	72,681,002.92		78,877,009.22		1,474.3473		116,292,105,575.58		118,315,513,830.00	(2,023,408,254.42)
PPF										
EXCESS PPT	192,094,156.24		192,094,156.24		1,474.3473		283,213,500,598.22	1,500.00	288,141,234,360.00	(4,927,733,761.78)
RENTALS					1,474.3473			1,500.00		
TAXES	1,996,092.42		1,998,092.42		1,474.3473		2,945,882,164.58	1,500.00	2,997,138,630.00	(51,256,465.42)
EXCESS TAXES	110,173,279.66		110,173,279.66		1,474.3473		162,433,677,398.79	1,500.00	165,259,919,489.93	(2,826,242,091.13)
SUB TOTAL (D)	304,265,528.32		304,265,528.32				448,593,060,161.59		455,398,292,479.93	(7,805,232,318.33)
TOTAL (a+b+d+c)	888,404,096.46		888,404,096.46				1,309,816,180,924.67		1,332,606,144,689.93	(22,789,963,765.26)
GRAND TOTAL	888,404,096.46		888,404,096.46				1,309,816,180,924.67		1,332,606,144,689.93	(22,789,963,765.26)

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PREPARED BY: AILEKU REBECCA HARUNA

CHECKED BY: RABIU BELLO

APPROVED BY: HALIMA USMAN NAGADO

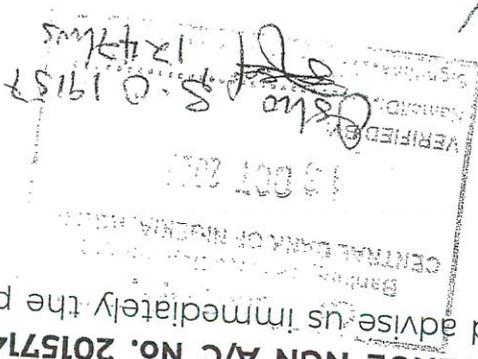
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CC: Accountant General of the Federation
Funds Division

Name: Shattima A. Garba
Name: Ibrahim Sadiq

1st Signatory: [Signature]
2nd Signatory: [Signature]

For: NNPC Limited
Yours faithfully,



Kindly debit the NNPC GAS REVENUE NGN A/C No. 20157141105 with the sum of NGN911,444,878.95 (Nine Hundred and Eleven Million, Four Hundred and Forty-Four Thousand, Eight Hundred and Seventy-Eight Naira and Ninety-Five Kobo).

Upon receipt of this mandate, please pay into the FEDERATION ACCOUNT, ACCOUNT WITH CBN TRANSFER OF SEPTEMBER 2025 GAS REVENUE INTO THE FEDERATION

Dear Sir,
ATTENTION: SENIOR MANAGER, DOM. ACCOUNT

The Director,
Banking Services Department
Central Bank of Nigeria,
Central Business District,
Gariki, Abuja.

Received By: [Signature]
Name/Id/Sign: [Signature]
Submitted By: [Signature]
Name/Sign: [Signature]
13 OCT 2025 10:40 am
BANKING SERVICES DEPARTMENT
CBN - NNPC

October 10, 2025

CFAD/CBN/O&GRFN/25/10/R9

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

MONTHS	AMOUNT (N)	TOTAL
JANUARY		
FEBRUARY		
MARCH	4,175,834,877.91	4,175,834,877.91
APRIL	3,782,483,596.42	3,782,483,596.42
MAY	2,145,558,607.44	2,145,558,607.44
JUNE	7,883,905,297.02	7,883,905,297.02
JULY	9,656,242,898.25	9,656,242,898.25
AUGUST	4,747,362,474.02	4,747,362,474.02
SEPTEMBER	5,841,277,270.00	5,841,277,270.00
OCTOBER	6,231,166,410.20	6,231,166,410.20
NOVEMBER	7,323,620,919.48	7,323,620,919.48
DECEMBER		
TOTAL	51,787,452,350.74	51,787,452,350.74

Prepared by: [Signature]
 ZANNA-IBRAHIM, AMSA
 ASSISTANT MANAGER

Checked by: [Signature]
 MOHAMMED-BELLO, HUSSAINI
 D. MGR

Authorised by [Signature]
 SANI, HUSSAINI KAGARA
 ASSISTANT DIRECTOR

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SN	DESCRIPTION	Sep 2025	Aug 2025	VARIANCE
1	(11) ROYALTY (CRUDE)	640,056,253,997.35	580,574,682,540.00	59,481,571,457.35
2	(1) PETROLEUM PROFIT TAX (PPT)	283,213,500,598.22	266,799,619,515.00	16,413,881,083.22
3	Crude Oil Receipts Export	100,105,086,248.36	89,163,018,690.00	10,942,067,558.36
4	(IV) PENALTY FOR GAS FLARED	69,081,923,158.13	58,234,371,150.00	10,847,552,008.13
5	CIT UPSTREAM	19,299,558,629.21	364,829,696,910.00	-345,530,138,280.79
6	ROYALTIES (GAS)	18,775,558,629.05	20,493,314,550.00	-1,717,755,920.95
7	GAS RECEIPTS (EXPORT)	9,135,065,159.19	13,984,808,010.00	-4,849,742,850.81
8	(D) MISCELLANEOUS OIL REVENUE	6,163,599,824.41	1,905,609,367.96	4,257,990,456.45
9	GAS SALES ROYALTY DPR	4,963,733,304.58	4,122,060,564.59	841,672,739.99
10	(111) RENT	2,945,882,164.58	1,536,900,090.00	1,408,982,074.58
11	GAS REVENUE TO FEDERATION	911,444,878.95	0.00	911,444,878.95
12	GAS AND CRUDE REVENUE TO FEDERATION	0.00	6,275,182,077.01	-6,275,182,077.01
13	NEC Ad-Hoc Committee on CRUDE OIL THEFT PREVENTION AND CONTROL	0.00	-25,000,000,000.00	25,000,000,000.00
14	13% NLNG REFUND TO OIL PRODUCING STATES	0.00	-150,000,000,000.00	150,000,000,000.00
15	DPR ROYALTY	0.00	64,843,729,126.70	-64,843,729,126.70
16	13% Derivation Refund on withdrawals from JVC/DECA	0.00	-100,000,000,000.00	100,000,000,000.00
17	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
18	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND	-20,523,750,008.54	-6,589,545,042.54	-13,934,204,966.00
19	4% Cost of Collection - NUPRC	-29,679,478,043.12	-29,808,143,405.03	128,665,661.91
20	TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-66,318,646,231.80	-57,044,351,309.67	-9,274,294,922.13
Sub Total MINERAL REVENUE		1,019,966,653,456.19	1,086,157,873,981.64	-66,191,220,525.45
21	(B) COMPANIES INCOME TAX ETC.	624,321,404,073.45	1,043,449,115,249.73	-419,127,711,176.28
22	(1) CUSTOMS & EXCISE DUTIES, ETC.	349,107,363,050.92	322,002,437,869.34	27,104,925,181.58
23	LESS REFUND TO FIRS	0.00	-50,000,000,000.00	50,000,000,000.00
24	LESS REFUND TO NCS	0.00	-178,554,929.00	178,554,929.00
25	0.5% OF NON OIL FEDERATION REVENUE TO RMAFC	-4,867,143,835.62	-6,891,339,839.15	2,024,196,003.53
26	7% Cost Of Collection - NCS	-24,437,515,413.56	-22,527,671,805.82	-1,909,843,607.74
27	4% Cost Of Collection - FIRS	-24,972,856,162.94	-42,250,621,198.40	17,277,765,035.46
28	DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-700,000,000,000.00	-851,168,319,131.64	151,168,319,131.64
Sub Total NON MINERAL REVENUE		219,151,251,712.25	392,435,046,215.06	-173,283,794,502.81
Sub Total 1		1,239,117,905,168.44	1,478,592,920,196.70	-239,475,015,028.26
29	ELECTRONIC MONEY TRANSFER LEVY	53,837,616,650.00	33,684,960,112.00	20,152,656,538.00
30	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-2,153,504,666.00	-1,347,398,404.48	-806,106,261.52
Sub Total ELECTRONIC MONEY TRANSFER LEVY		51,684,111,984.00	32,337,561,707.52	19,346,550,276.48

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

SN	DESCRIPTION	Sep 2025	Aug 2025	VARIANCE
31	EXCHANGE DIFFERENCE	0.00	28,467,822,868.71	-28,467,822,868.71
	Sub Total OTHER MINERAL REVENUE	0.00	28,467,822,868.71	-28,467,822,868.71
	OTHER NON-MINERAL REVENUE			
32	EXCHANGE DIFFERENCE NON MINERAL REVENUE	0.00	12,816,414,710.37	-12,816,414,710.37
	Sub Total OTHER NON-MINERAL REVENUE	0.00	12,816,414,710.37	-12,816,414,710.37
	VAT			
33	VAT FOR DISTRIBUTION	872,629,904,298.89	722,618,716,083.78	150,011,188,215.11
34	3%VAT FOR NORTH EAST COMMISSION	-25,131,741,243.81	-20,811,419,023.21	-4,320,322,220.60
35	Cost Of Collection - FIRS & NCS (VAT)	-34,905,196,171.96	-28,904,748,643.35	-6,000,447,528.61
	Sub Total VAT	812,592,966,883.12	672,902,548,417.22	139,690,418,465.90
	Sub Total 2	864,277,078,867.12	746,524,347,703.82	117,752,731,163.30
	GRAND TOTAL	2,103,394,984,035.56	2,225,117,267,900.52	-121,722,283,864.96

TOTAL AMOUNT FOR DISTRIBUTION

	AGENCY'S COLLECTION	TOTAL FUNDS	DEDUCTIONS	TOTAL NET
1	1NON MINERAL REVENUE FIRS CURRENT MONTH	624,321,404,073.45	729,839,999,998.56	-105,518,595,925.11
2	MINERAL REVENUE NUPRC CURRENT MONTH	741,986,951,078.10	114,161,203,127.30	627,825,747,950.80
3	MINERAL REVENUE FIRS CURRENT MONTH	302,513,059,227.43	0.00	302,513,059,227.43
4	NON MINERAL REVENUE NCS	349,107,363,050.92	24,437,515,413.56	324,669,847,637.36
5	MINERAL REVENUE NNPC CURRENT MONTH	110,151,596,286.50	20,523,750,008.54	89,627,846,277.96
		2,128,080,373,716.40	888,962,468,547.96	1,239,117,905,168.44
6	VAT	872,629,904,298.89	60,036,937,415.77	812,592,966,883.12
		872,629,904,298.89	60,036,937,415.77	812,592,966,883.12
		3,000,710,278,015.29	948,999,405,963.73	2,051,710,872,051.56

DISTRIBUTION AMONG THE THREE TIERS OF GOVERNMENTS

BENEFICIARY	MINERAL REVENUE	NON-MINERAL REV	TOTAL SRA	TOTAL VAT	TOTAL		
Federal Government	45.7096%	466,223,156,453.30	52.68%	115,448,879,402.01	581,672,035,855.31	121,888,945,032.47	703,560,980,887.78
State Governments	23.1845%	236,474,615,422.02	26.72%	58,557,214,457.51	295,031,829,879.54	406,296,483,441.56	701,328,313,321.10
Local Governments	17.8743%	182,312,016,380.75	20.60%	45,145,157,852.72	227,457,174,233.48	284,407,538,409.09	511,864,712,642.57
13% Derivation Share	13.2315%	134,956,865,200.11	0.00%	0.00	134,956,865,200.11	0.00	134,956,865,200.11
Grand Total	100%	1,019,966,653,456.19	100%	219,151,251,712.25	1,239,117,905,168.44	812,592,966,883.12	2,051,710,872,051.56

FGN SHARE OF OIL AND NON OIL REVENUE FROM COLLECTING AGENCIES

	RATE	NNPC	NCS	CIT OTHERS	NUPRC	PPT	VAT	TOTAL
FCT-ABUJA	1.00	777,687,398	3,246,698,476	-1,055,185,959	5,447,549,980	2,624,860,505	8,125,929,669	19,167,540,069
Federal Government	48.50	37,717,838,793	157,464,876,104	-51,176,519,024	264,206,174,026	127,305,734,485	113,763,015,364	649,281,119,748
1.46% Deriv. & Ecology F	1.00	777,687,398	3,246,698,476	-1,055,185,959	5,447,549,980	2,624,860,505	0	11,041,610,400
0.72% STABILIZATION A	0.50	388,843,699	1,623,349,238	-527,592,980	2,723,774,990	1,312,430,252	0	5,520,805,200
3.0% DEVELOPMENT OF	1.68	1,306,514,828	5,454,453,440	-1,772,712,412	9,151,883,966	4,409,765,648	0	18,549,905,471
	52.68	40,968,572,116	171,036,075,735	-55,587,196,333	286,976,932,942	138,277,651,395	121,888,945,032	703,560,980,888

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: September, 2025



	Sep 2025	Aug 2025	INCREASE/DECREASE
1 TOTAL FUNDS AVAILABLE FOR DISTRIBUTION	2,128,080,373,716.40	2,838,214,545,710.33	-710,134,171,993.93
2 LESS REFUND TO NCS	0.00	-178,554,929.00	178,554,929.00
3 LESS REFUND TO FIRS	0.00	-50,000,000,000.00	50,000,000,000.00
4 4% Cost Of Collection - FIRS	-24,972,856,162.94	-42,250,621,198.40	17,277,765,035.46
5 7% Cost Of Collection - NCS	-24,437,515,413.56	-22,527,671,805.82	-1,909,843,607.74
6 TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-66,318,646,231.80	-57,044,351,309.67	-9,274,294,922.13
7 NEC Ad-Hoc Committee on CRUDE OIL THEFT PREVENTION AND CONTROL	0.00	-25,000,000,000.00	25,000,000,000.00
8 4% Cost of Collection - NUPRC	-29,679,478,043.12	-29,808,143,405.03	128,665,361.91
9 13% REFUND ON SUBSIDY, PRIORITY PROJECTS AND POLICE TRUST FUND 1999 TO 2021	-8,163,078,852.38	-18,163,078,852.38	0.00
10 13% NLNG REFUND TO OIL PRODUCING STATES	0.00	-150,000,000,000.00	150,000,000,000.00
11 13% Derivation Refund on withdrawals from JVC/DECA	0.00	-100,000,000,000.00	100,000,000,000.00
12 13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND	-20,523,750,008.54	-6,589,545,042.54	-13,934,204,966.00
13 DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-700,000,000,000.00	-851,168,319,131.64	151,168,319,131.64
14 0.5% OF NON OIL FEDERATION REVENUE TO RMAFC	-4,867,143,835.62	-6,891,339,839.15	2,024,196,003.53
TOTAL FUNDS AVAILABLE FOR DISTRIBUTION (NET)	1,239,117,905,168.44	1,478,592,920,196.70	-239,475,015,028.26

<u>BENEFICIARY</u>	<u>MINERAL REVENUE</u>	<u>NON-MINERAL REV</u>	<u>TOTAL SHARED IN Sep 2025</u>	<u>TOTAL SHARED IN Aug 2025</u>		
1 Federal Government	45.7096%	466,223,156,453.30	52.6800%	115,448,879,402.01	581,672,035,855.31	684,461,334,225.74
2 State Governments	23.1845%	236,474,615,422.02	26.7200%	58,557,214,457.51	295,031,829,879.54	347,167,935,658.92
3 Local Governments	17.8743%	182,312,016,380.75	20.6000%	45,145,157,852.72	227,457,174,233.48	267,651,926,443.63
4 13% Derivation Share	13.2315%	134,956,865,200.11	0.0000%	0.00	134,956,865,200.11	179,311,723,868.42
Grand Total	100.00%	1,019,966,653,456.19	100.00%	219,151,251,712.25	1,239,117,905,168.44	1,478,592,920,196.70

13% DERIVATION OIL, GAS AND SOLID MIN. REVENUE

<u>TOTAL MINERAL REVENUE</u>		<u>13% DERIVATION SHARE FOR THE MONTH</u>	
Oil Revenue	918,010,373,205.24	Oil Revenue	119,341,348,516.68
Gas Revenue	101,956,280,250.95	Gas Revenue	13,254,316,432.62
Add back Refund (Detailed below)	18,163,078,852.38	Add back Refund	2,361,200,250.81
TOTAL DERIVATION	1,038,129,732,308.57	Total Current Derivation	134,956,865,200.11
PM SUBSIDY DERIVATION	0.00	Add PM SUBSIDY DERIVATION	0.00
		TOTAL DERIVATION	134,956,865,200.11

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

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

LGC's Allocations respectively.

FEDERATION ACCOUNT: September, 2025

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ECOLOGICAL FUNDS FROM MINERAL REVENUE

	<i>TOTAL MINERAL REVENUE</i>	<i>NET MINREV</i>	<i>ECOLOGICAL FUNDS</i>
Federal Government	52.68	466,223,156,453.30	0
State Governments	26.72	236,474,615,422.02	0.72
Local Governments	20.6	182,312,016,380.75	0.6
13% Derivation Share	0	134,956,865,200.11	0
Total	1,019,966,653,456.19	1,008,284,524,251.21	11,682,129,204.98

ECOLOGICAL FUNDS FROM NON MINERAL REVENUE

<i>BENEFICIARY</i>	<i>TOTAL NONMINERALREV</i>	<i>NET NON MINERAL REV</i>	<i>ECOLOGICAL NON-MINERAL REV2</i>
Federal Government	52.68	115,448,879,402.01	0
State Governments	26.72	58,557,214,457.51	0.72
Local Governments	20.6	45,145,157,852.72	0.6
Total	219,151,251,712.25	216,258,455,189.65	2,892,796,522.60

TOTAL FUNDS FOR DISTRIBUTION AND TOTAL ECOLOGICAL FUNDS COMPUTATION

<i>BENEFICIARY</i>	<i>TOTAL REVENUE</i>	<i>TOTAL NET REVENUE</i>	<i>TOTAL ECOLOGICAL REVENUE</i>
Federal Government	581,672,035,855.31	581,672,035,855.31	0.00
State Governments	295,031,829,879.54	287,081,870,391.77	7,949,959,487.77
Local Governments	227,457,174,233.48	220,832,207,993.67	6,624,966,239.81
13% Derivation Share	134,956,865,200.11	134,956,865,200.11	0.00
Grand Total	1,239,117,905,168.44	1,224,542,979,440.86	14,574,925,727.58

DISTRIBUTION OF FGN SHARE OF STATUTORY REVENUE

SN	BENEFICIARY	RATE	FGNSHARE	TOTAL DEDUCTIONS	NET
1	Federal Government	48.5	535,516,104,384.64	-107,277,939,626.69	428,240,164,757.95
2	1.46% Deriv. & Ecology FGN Share	1	11,041,610,399.68	0.00	11,041,610,399.68
3	FCT-ABUJA	1	11,041,610,399.68	-359,874,453.00	10,681,735,946.68
4	0.72% STABILIZATION ACCOUNT	0.5	5,520,805,199.84	0.00	5,520,805,199.84
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	18,549,905,471.47	0.00	18,549,905,471.47
		52.68	581,672,035,855.31	-107,637,814,079.69	474,034,221,775.62

**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	0.00	0.00	0.00
Local Governments	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00

Distribution of Value Added Tax (VAT)

	Sep 2025	Aug 2025	INCREASE/DECREASE
1 Federal Government	15%	121,888,945,032.47	100,935,382,262.58
2 State Governments	50%	406,296,483,441.56	336,451,274,208.61
3 Local Governments	35%	284,407,538,409.09	235,515,891,946.03
	<u>100%</u>	<u>812,592,966,883.12</u>	<u>672,902,548,417.22</u>
1 FIRS -VAT Cost of Collections	0%	31,431,145,189.98	25,969,391,631.43
2 NCS -IMPORT VAT Cost of Collections	0%	3,474,050,981.98	2,935,357,011.92
	<u>0%</u>	<u>34,905,196,171.96</u>	<u>28,904,748,643.35</u>
1 NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0%	25,131,741,243.81	20,811,419,023.21
	<u>0%</u>	<u>25,131,741,243.81</u>	<u>20,811,419,023.21</u>
		872,629,904,298.89	722,618,716,083.78
		<u>4,320,322,220.60</u>	<u>150,011,188,215.11</u>

Distribution of FGN Value Added Tax (VAT)

DESCRIPTION	Sep 2025	Aug 2025	INCREASE/DECREASE
Federal Government	14	113,763,015,363.64	94,206,356,778.41
FCT-ABUJA	1	8,125,929,668.83	6,729,025,484.17
	<u>15.00</u>	<u>121,888,945,032.47</u>	<u>100,935,382,262.58</u>
		20,953,562,769.89	19,556,658,585.23

FEDERATION ACCOUNT INCOME DISTRIBUTION FOR THE YEAR 2025 STATUTORY REVENUE										
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		
1	2	3	4	5 = 3 + 4	6	7 = 5 - 6	8	9		
		N	N	N	N	N	N	N		N
1	January	1,226,090,413,665.81	-	1,226,090,413,665.81	5,558,013,000,000.00	4,331,922,586,334.19	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	28,619,669,802.00		
7	July	3,485,235,697,013.18	100,000,000,000.00	3,585,235,697,013.18	5,558,013,000,000.00	1,972,777,302,986.82	38,848,736,617.56	30,579,578,750.00		
8	August	3,070,127,685,378.48	-	3,070,127,685,378.48	5,558,013,000,000.00	2,487,885,314,621.52	39,745,440,504.29	39,168,321,000.00		
9	September	2,838,214,545,710.33	-	2,838,214,545,710.33	5,558,013,000,000.00	2,719,798,454,289.67	41,284,237,579.08	33,684,960,112.00		
10	October	2,123,080,373,716.40	-	2,123,080,373,716.40	5,558,013,000,000.00	3,429,932,626,283.60	-	53,837,616,650.00		
		22,119,426,865,727.40	314,000,000,000.00	22,433,426,865,727.40	55,580,130,000,000.00	33,146,703,134,272.60	709,325,639,816.80	342,932,960,891.05		

Office of the Accountant General of the Federation									
Federation Account Department									
TRANSFER TO EXCESS CRUDE, PPT AND ROYALTY ACCOUNT FOR THE MONTH: September, 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	27,366,759.81	7,998,705.93	35,365,465.74	35,365,465.74			
2	20-Jan-22	Accrued Interest on Funds - December, 2021	193.13	2,427.61	2,620.74	35,368,086.48			
3	30-Jan-22	Accrued Interest on Funds - January, 2022	193.13	2,037.99	2,231.12	35,370,317.60			
4	28-Feb-22	Accrued Interest on Funds - February, 2022	174.44	1,201.20	1,375.64	35,371,693.24			
5	23-May-22	Accrued Interest on Funds - March, 2022	629.09	4,332.76	4,961.85	35,376,655.09			
6	29-Jun-22	Part payment for the procurement of 2 X High Endurance Offshore Patrol Vessels	(27,000,000.00)	(8,000,000.00)	(35,000,000.00)	376,655.09			
7	15-Aug-22	Accrued Interest on Funds - April, 2022	1,121.40	7,722.90	8,844.30	385,499.39			
8	15-Aug-22	Accrued Interest on Funds - May, 2022	2,779.15	19,140.35	21,919.50	407,418.89			
9	15-Aug-22	Accrued Interest on Funds - June, 2022	4,302.08	29,629.92	33,932.00	441,350.89			
10	15-Aug-22	Accrued Interest on Funds - July, 2022	3,903.81	25,344.84	29,248.65	470,599.54			
11	19-Sep-22	Accrued Interest on Funds - August, 2022	786.78	145.08	931.86	471,531.40			
12	21-Oct-22	Accrued Interest on Funds - September, 2022	829.30	152.94	982.24	472,513.64			
13	12-Dec-22	Accrued Interest on Funds - October, 2022	1,047.80	193.13	1,240.93	473,754.57			
14	20-Aug-25	Accrued Interest on Funds - November, 2022	1,241.61	228.81	1,470.42	475,224.99			
15	20-Aug-25	Accrued Interest on Funds - December, 2022	1,401.97	258.43	1,660.40	476,885.39			
16	20-Aug-25	Accrued Interest on Funds - January, 2023	1,490.79	274.66	1,765.45	478,650.84			
17	20-Aug-25	Accrued Interest on Funds - February, 2023	1,424.62	262.46	1,687.08	480,337.92			
18	20-Aug-25	Accrued Interest on Funds - March, 2023	1,611.54	297.11	1,908.65	482,246.57			
19	20-Aug-25	Accrued Interest on Funds - April, 2023	1,628.70	300.30	1,929.00	484,175.57			
20	20-Aug-25	Accrued Interest on Funds - May, 2023	1,766.18	325.59	2,091.77	486,267.34			
21	20-Aug-25	Accrued Interest on Funds - June, 2023	1,727.70	318.30	2,046.00	488,313.34			
22	20-Aug-25	Accrued Interest on Funds - July, 2023	1,804.21	332.58	2,136.79	490,450.13			
23	20-Aug-25	Accrued Interest on Funds - August, 2023	1,899.76	348.44	2,238.20	492,688.33			
24	20-Aug-25	Accrued Interest on Funds - September, 2023	1,837.20	338.70	2,175.90	494,864.23			
25	20-Aug-25	Accrued Interest on Funds - October, 2023	1,906.81	351.54	2,258.35	497,122.58			
26	20-Aug-25	Accrued Interest on Funds - November, 2023	1,853.70	341.70	2,195.40	499,317.98			
27	20-Aug-25	Accrued Interest on Funds - December, 2023	1,923.86	354.64	2,278.50	501,596.48			
28	20-Aug-25	Accrued Interest on Funds - January, 2024	1,932.85	356.19	2,289.04	503,885.52			
29	20-Aug-25	Accrued Interest on Funds - February, 2024	1,816.27	334.66	2,150.93	506,036.45			
30	20-Aug-25	Accrued Interest on Funds - March, 2024	1,949.90	359.29	2,309.19	508,345.64			
31	20-Aug-25	Accrued Interest on Funds - April, 2024	1,895.70	349.50	2,245.20	510,590.84			
32	20-Aug-25	Accrued Interest on Funds - May, 2024	1,967.57	362.70	2,330.27	512,921.11			
33	20-Aug-25	Accrued Interest on Funds - June, 2024	1,912.80	352.50	2,265.30	515,186.41			
34	20-Aug-25	Accrued Interest on Funds - July, 2024	1,985.24	365.80	2,351.04	517,537.45			
35	20-Aug-25	Accrued Interest on Funds - August, 2024	1,994.23	367.66	2,361.89	519,899.34			
36	20-Aug-25	Accrued Interest on Funds - September, 2024	1,871.61	344.98	2,216.59	522,115.93			
37	20-Aug-25	Accrued Interest on Funds - October, 2024	1,822.18	335.73	2,157.91	524,273.84			
38	20-Aug-25	Accrued Interest on Funds - November, 2024	1,703.06	313.86	2,016.92	526,290.76			
39	20-Aug-25	Accrued Interest on Funds - December, 2024	1,696.56	312.69	2,009.25	528,300.01			
40	20-Aug-25	Accrued Interest on Funds - January, 2025	1,632.46	300.70	1,933.16	530,233.17			
41	20-Aug-25	Accrued Interest on Funds - February, 2025	1,479.80	272.72	1,752.52	531,985.69			
42	20-Aug-25	Accrued Interest on Funds - March, 2025	1,643.93	302.87	1,946.80	533,932.49			
43	20-Aug-25	Accrued Interest on Funds - April, 2025	1,596.60	294.30	1,890.90	535,823.39			
		Total	435,129.33	100,694.06	535,823.39				

Office of the Accountant General of the Federation						
Federation Account Department						
Domestic Excess Crude Oil Proceeds: September, 2025						
S/n	Date	Description	Receipt =N=	Payment =N=	Cumm Balance =N=	
1	01-Jan-25	Balance b/f	7,021,270,679.07		7,021,270,679.07	
2	15-Jan-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (86/116)	69,454,593.00		7,090,735,272.07	
3	15-Jan-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (86/116)	30,120,221.00		7,120,855,493.07	
4	19-Feb-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (87/116)	69,454,593.00		7,190,320,086.07	
5	19-Feb-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (87/116)	30,120,221.00		7,220,440,307.07	
6	19-Mar-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (88/116)	69,454,593.00		7,289,904,900.07	
7	19-Mar-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (88/116)	30,120,221.00		7,320,025,121.07	
8	15-Apr-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (89/116)	69,454,593.00		7,389,489,714.07	
9	15-Apr-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (89/116)	30,120,221.00		7,419,609,935.07	
10	16-May-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (90/116)	69,454,593.00		7,489,074,528.07	
11	16-May-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (90/116)	30,120,221.00		7,519,194,749.07	
12	17-Jun-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (91/116)	69,454,593.00		7,588,659,342.07	
13	17-Jun-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (91/116)	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 (92/116)	69,454,593.00		7,688,244,156.07	
15	16-Jul-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (92/116)	30,120,221.00		7,718,364,377.07	
16	21-Aug-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (93/116)	69,454,593.00		7,787,828,970.07	
17	21-Aug-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (93/116)	30,120,221.00		7,817,949,191.07	
18	08-Sep-25	Payment of Accrued 112 days Post-Judgement Interest to A-Z Petroleum Production LTD		1,546,275,212.31	6,271,673,978.76	
19	17-Sep-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (94/116)	69,454,593.00		6,341,138,571.76	
20	17-Sep-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (94/116)	30,120,221.00		6,371,258,792.76	
21	16-Oct-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (95/116)	69,454,593.00		6,440,723,385.76	
22	16-Oct-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (95/116)	30,120,221.00		6,470,843,606.76	
		Total	8,017,118,819.07	1,546,275,212.31		

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

S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	01-Jan-24		Balance b/f	80,230,572,340.52		80,230,572,340.52
2	16-Jan-24	FD/FA/2024/Vol. 6	Exchange Gain Difference In December, 2023	287,743,073,742.24		367,973,646,082.76
3	16-Jan-24	FD/FA/2024/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	80,230,572,340.52
4	19-Feb-24	FD/FA/2024/Vol. 6	Exchange Gain Difference In January, 2024	479,028,533,214.23		559,259,105,554.75
5	19-Feb-24	FD/FA/2024/Vol. 6	Distribution of ₦479,028,533,214.23 to the three tiers of Government being exchange gain for January, 2024		479,028,533,214.23	280,230,572,340.52
6	19-Feb-24	FD/FA/2024/Vol. 6	Transfer of Savings to FAAC Withheld ESCROW Account	279,028,533,214.23		80,230,572,340.52
7	20-Mar-24	FD/FA/2024/Vol. 6	Exchange Gain Difference In February, 2024	657,444,403,295.91		737,674,975,636.43
8	20-Mar-24	FD/FA/2024/Vol. 6	Transfer of Savings to FAAC Withheld ESCROW Account		50,000,000,000.00	687,674,975,636.43
9	20-Mar-24	FD/FA/2024/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	80,230,572,340.52
10	16-Apr-24	FD/FA/2024/Vol. 6	Exchange Gain Difference In March, 2024	285,524,332,949.18		365,754,905,289.70
11	16-Apr-24	FD/FA/2024/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	80,230,572,340.52
12	13-May-24	FD/FA/2024/Vol. 6	Exchange Gain Difference In April, 2024	438,884,270,725.75		519,114,843,066.27
13	13-May-24	FD/FA/2024/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	80,230,572,340.52
14	08-Jun-24	FD/FA/2024/Vol. 6	Exchange Gain Difference In May, 2024	597,456,251,714.36		667,666,824,054.88
15	10-Jun-24	FD/FA/2024/Vol. 6	Distribution of ₦597,456,251,714.36 to the three tiers of Government being exchange gain for May, 2024		597,456,251,714.36	160,230,572,340.52
16	10-Jun-24	FD/FA/2024/Vol. 6	Transfer to FAAC Withheld ESCROW Account		80,000,000,000.00	80,230,572,340.52
17	16-Jul-24	FD/FA/2024/Vol. 6	Exchange Gain Difference In June, 2024	472,191,680,275.49		552,422,252,616.01
18	16-Jul-24	FD/FA/2024/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/2024/Vol. 6	Exchange Gain Difference In July, 2024	581,710,154,656.08		661,940,726,996.60
20	16-Aug-24	FD/FA/2024/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	80,230,572,340.52
21	16-Sep-24	FD/FA/2024/Vol. 6	Exchange Gain Difference In August, 2024	468,245,152,867.23		548,475,725,207.79
22	16-Sep-24	FD/FA/2024/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	80,230,572,340.52
23	14-Oct-24	FD/FA/2024/Vol. 6	Exchange Gain Difference In September, 2024	462,190,641,740.28		542,421,214,080.80
24	14-Oct-24	FD/FA/2024/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	80,230,572,340.52
25	20-Nov-24	FD/FA/2024/Vol. 6	Exchange Gain Difference In October, 2024	646,000,180,842.36		726,230,753,182.88
26	20-Nov-24	FD/FA/2024/Vol. 6	Distribution of ₦646,000,180,842.36 to the three tiers of Government being exchange gain for October, 2024		646,000,180,842.36	160,230,572,340.52
27	20-Nov-24	FD/FA/2024/Vol. 6	Transfer to FAAC WITHHELD as Refund to States		80,000,000,000.00	80,230,572,340.52
28	13-Dec-24	FD/FA/2024/Vol. 6	Exchange Gain Difference In October, 2024	671,392,032,058.65		791,622,604,399.17
29	13-Dec-24	FD/FA/2024/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	80,230,572,340.52
30	15-Jan-25	FD/FA/2024/Vol. 6	Exchange Gain Difference In November, 2024	402,714,392,696.28		482,944,965,036.80
31	15-Jan-25	FD/FA/2024/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	80,230,572,340.52
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			
33	15-Apr-25	FD/FA/2024/Vol. 6	Exchange Gain Difference In March, 2025	28,711,117,803.67		57,228,473,463.82
34	15-Apr-25	FD/FA/2024/Vol. 6	Distribution of ₦28,711,117,803.67 to the three tiers of Government being exchange gain for April, 2025		23,002,098,876.70	65,939,591,267.49
35	16-May-25	FD/FA/2024/Vol. 6	Exchange Gain Difference In April, 2025	81,407,696,575.86		57,228,473,463.82
36	16-May-25	FD/FA/2024/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/2024/Vol. 6	Exchange Gain Difference In May, 2025	76,614,018,040.06		133,842,491,503.88
38	17-Jun-25	FD/FA/2024/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	57,228,473,463.82
39	16-Jul-25	FD/FA/2024/Vol. 6	Exchange Gain Difference In June, 2025	38,846,736,617.56		96,077,210,081.38
40	16-Jul-25	FD/FA/2024/Vol. 6	Distribution of ₦38,846,736,617.56 to the three tiers of Government being exchange gain for July, 2025			57,228,473,463.82
41	21-Aug-25	FD/FA/2024/Vol. 6	Exchange Gain Difference In July, 2025	39,745,440,504.29		96,973,913,968.11
42	21-Aug-25	FD/FA/2024/Vol. 6	Distribution of ₦39,745,440,504.29 to the three tiers of Government being exchange gain for August, 2025		39,745,440,504.29	57,228,473,463.82
43	17-Sep-25	FD/FA/2024/Vol. 6	Exchange Gain Difference In August, 2025	41,284,237,579.08		98,512,711,042.90
44	17-Sep-25	FD/FA/2024/Vol. 6	Distribution of ₦41,284,237,579.08 to the three tiers of Government being exchange gain for September, 2025		41,284,237,579.08	57,228,473,463.82
			Total	6,827,366,920,239.08	6,770,138,446,775.26	57,228,473,463.82

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

S/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
29	20-Nov-24	42730/RS/Vol. 170	Transfer of Savings from October, 2024 Non Oil Revenue (FAAC Withheld Account)	100,000,000,000.00		486,370,856,505.66
30	13-Dec-24	FA/F&SA/Vol.418/VOL.III	Transfer of Savings from November, 2024 Non Oil Revenue (FAAC Withheld Account)	300,000,000,000.00		786,370,856,505.66
31	16-Dec-24	FA/F&SA/418/VOL.IV	Refund of arrears of Derivation to Akwa Ibom State in respect of Ekanga Oil field and Consultancy Fee		18,136,106,100.59	768,234,750,405.07
32	21-Jan-25	OAGF/FD/FA/248/VOL.V	Overstatement of the Federation Account Statutory Revenue Component Statement for the month of November,2024		392,346,521,152.68	375,888,229,252.39
33	19-Feb-25	42730/RS/Vol. 171	Transfer of Savings from January, 2024 Non Oil Revenue (FAAC Withheld Account)	300,000,000,000.00		675,888,229,252.39
34	27-Feb-25	FA/F&SA/418/VOL.V	Distribution of ₦214Billion to the three tiers of Government as Augmentation		214,000,000,000.00	461,888,229,252.39
35	19-Mar-25	FA/F&SA/418/VOL.V	Transfer of Savings from February, 2025 Non Oil Revenue (FAAC Withheld Account)	78,000,000,000.00		539,888,229,252.39
36	19-Mar-25	FA/F&SA/418/VOL.V	Transfer from Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature bouns Account	100,000,000,000.00		639,888,229,252.39
37	24-Mar-25	FA/F&SA/418/VOL.VI	Distribution of ₦178Billion to the three tiers of Government as Augmentation		178,000,000,000.00	461,888,229,252.39
38	7-Apr-25	FA/F&SA/418/VOL.VI	Payment to OAGF Consolidated Pool II Account		100,000,000,000.00	361,888,229,252.39
39	22-Apr-25	FA/F&SA/418/VOL.VI	Payment of Refund of WHT and Stamp Duty to States and FCT		32,119,243,981.07	329,768,985,271.32
40	29-Apr-25	FA/F&SA/418/VOL.VI	Payment to OAGF Consolidated Pool II Account		100,000,000,000.00	229,768,985,271.32
41	16-May-25	42730/RS/Vol. 173	Transfer of Savings from April, 2024 Non Oil Revenue (FAAC Withheld Account)	130,000,000,000.00		359,768,985,271.32
42	23-May-25	42730/RS/Vol. 173	Refund to State on NLNG		100,000,000,000.00	259,768,985,271.32
43	27-May-25	FA/F&SA/418/VOL.VI	Transfer to State Infrastructure & Security		150,000,000,000.00	109,768,985,271.32
44	27-May-25	FA/F&SA/418/VOL.VI	Payment to OAGF Consolidated Pool II Account		50,000,000,000.00	59,768,985,271.32
45	2-Jun-25	FA/F&SA/418/VOL.VI	Payment of Arrears of 0.5% on Non Oil Federation Revenue to Revenue Mobilization Allocation and Fiscal Commission		14,422,843,105.78	45,346,142,165.54
46	26-Jun-25	FA/F&SA/418/VOL.VI	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
47	16-Jul-25	42730/RS/Vol. 174	Transfer of Savings from June, 2025 Non Oil Revenue (FAAC Withheld Account)	650,000,000,000.00		655,122,923,800.83
48	16-Jul-25	42730/RS/Vol. 174	Transfer of Savings from FCT 1% of Signature Bonus/ECA/NLNG Refund	50,000,000,000.00		705,122,923,800.83
49	21-Jul-25	42730/RS/Vol. 174	Payment of Augmentation to the three tiers of Government		100,000,000,000.00	605,122,923,800.83
50	21-Jul-25	FA/F&SA/418/VOL.VII	Payment to OAGF Capital End of Year Rollover TSA Account		575,000,000,000.00	30,122,923,800.83
51	21-Aug-25	42730/RS/Vol. 174	Transfer of Savings from July, 2025 Non Oil Revenue (FAAC Withheld Account)	400,000,000,000.00		430,122,923,800.83
52	28-Aug-25	FA/F&SA/418/VOL.VIIT	Payment of Capacity Building Programme for member of FAAC,Sub-Committees and Secretariat to Revenue Mobilization Allocation and Fiscal Commission		14,562,249,300.00	415,760,674,500.83
54	16-Sep-25	FA/F&SA/418/VOL.VIIT	Payment to States,FCT, Federal Ministry of Budget and Nitiional Planning,National Emergency Management Agency,Federal Ministry of Water Resources and Federal Ministry of Environment		125,500,000,000.00	290,260,674,500.83
55	17-Sep-25	FA/F&SA/418/VOL.VIIT	Payment to OAGF Treasury Single Account (Sub-Recurrent)		100,000,000,000.00	190,260,674,500.83
56	17-Sep-25	42730/RS/Vol. 174	Transfer of Savings from August, 2025 Non Oil Revenue (FAAC Withheld Account)	300,000,000,000.00		490,260,674,500.83
57	17-Sep-25	42730/RS/Vol. 174	Reversal of Transfer of Savings from August, 2025 Non Oil Revenue (FAAC Withheld Account)		300,000,000,000.00	190,260,674,500.83
58	17-Sep-25	42730/RS/Vol. 174	Transfer of Savings from August, 2025 Non Oil Revenue (FAAC Withheld Account)	210,000,000,000.00		400,260,674,500.83

S/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
59	22-Sep-25	FA/FS&SA/418/VOL.VIIT	Payment to OAGF Treasury Single Account (Sub-Recurrent)		175,000,000,000.00	225,260,674,500.83
59	6-Oct-25	FA/FS&SA/418/VOL.VIII	Payment to OAGF Treasury Single Account (Sub-Recurrent)		160,000,000,000.00	65,260,674,500.83
60	16-Oct-25	42730/RS/Vol. 175	Transfer of Savings from September, 2025 Non-Oil Revenue (F.A.C Withheld Account)	300,000,000,000.00		365,260,674,500.83
			Total	4,954,049,055,576.34	4,588,788,381,075.51	

Office of the Accountant General of the Federation						
Federation Account Department						
Oil Excess Revenue Account September, 2025						
DETAILS						
S/n	DATE	REF. NO.		Receipt	Payment	Cumm Balance
				=N=	=N=	=N=
1	1 Jan, 2024		Balance b/f	67,990,026.62	-	67,990,026.62
			Total	67,990,026.62	-	

Office of the Accountant General of the Federation
Federation Account Department

Amount Withheld by NNPC : September, 2025

Sl#	Date	DETAILS	Amount Paid Into Federation Account		Certified Subsidy Claims	Amount Withheld		Cumulative
			#N#	₦N#		#N#	₦N#	
1	17-May-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2012	240,954,094,875.79	134,071,903,417.70		106,782,181,258.09	106,782,181,258.09	
2	18-May-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2012	294,378,966,017.70	126,162,568,750.00		168,216,397,267.70	275,000,578,525.88	
3	18-Jun-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2012	274,065,548,515.86	95,809,324,955.00		178,256,223,560.86	453,256,802,086.74	
4	14-Aug-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2012	234,574,787,664.43	137,192,869,750.00		87,442,198,814.43	540,700,290,742.17	
5	17-Aug-12	Part Refund by NNPC		142,069,400,000.00		(142,069,400,000.00)	407,960,900,742.17	
6	13-Sep-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2012	161,929,421,477.18	119,714,568,750.00		79,205,852,727.18	487,166,742,469.35	
7	17-Oct-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2012	182,719,287,663.49	114,534,568,750.00		71,280,988,713.49	558,447,731,182.84	
8	12-Nov-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2012	220,931,603,956.39	119,232,369,750.00		106,863,932,443.48	665,311,663,626.32	
9	10-Dec-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2012	216,139,575,323.39	97,087,369,750.00		139,072,006,573.39	774,383,670,199.89	
10	14-Jan-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2012	274,043,362,729.93	112,398,569,750.00		161,644,793,379.93	939,027,634,479.82	
11	13-Feb-13	Part Refund by NNPC from Domestic Crude Oil Cost for the month of August, 2012		6,000,000,000.00		(6,000,000,000.00)	933,027,634,479.82	
12	13-Feb-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2012	203,477,717,604.12	112,535,608,750.00		90,942,108,754.12	1,023,969,743,233.94	
13	12-Mar-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2012	181,708,957,692.95	109,332,569,750.00		72,376,388,932.95	1,096,346,132,066.89	
14	10-Apr-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2012	307,669,248,918.75	177,192,568,750.00		180,476,700,168.75	1,276,822,912,215.64	
15	14-May-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2013	346,356,376,739.41	182,393,369,750.00		165,972,007,989.41	1,442,794,920,225.05	
16	12-Jun-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2013	177,916,557,697.04	112,382,568,750.00		65,533,988,757.04	1,508,328,908,982.09	
17	11-Jul-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2013	267,141,559,777.72	112,382,568,750.00		165,449,922,027.72	1,673,778,831,009.81	
18	12-Aug-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2013	160,937,603,956.39	109,193,369,750.00		95,689,094,106.39	1,769,467,935,116.20	
19	11-Sep-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2013	189,987,769,787.25	116,382,569,750.00		72,605,183,037.25	1,842,073,118,153.45	
20	27-Sep-13	Part Refund by NNPC		75,000,000,000.00		(75,000,000,000.00)	1,767,073,118,153.45	
21	09-Oct-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2013	220,390,748,936.79	122,382,568,750.00		95,000,560,216.79	1,862,104,744,370.24	
22	12-Nov-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2013	193,769,033,063.15	112,397,369,750.00		81,361,664,313.15	1,943,466,208,683.39	
23	12-Dec-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2013	202,769,522,441.96	142,092,522,441.96		60,777,000,000.00	1,994,265,072,183.39	
24	13-Jan-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2013	203,449,297,654.66	122,392,569,750.00		81,065,728,904.66	2,075,331,740,988.07	
25	12-Feb-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2013	269,364,366,941.65	124,702,369,750.00		84,651,286,191.65	2,159,993,529,179.66	
26	12-Mar-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2013	220,300,397,004.57	126,433,369,698.00		94,867,018,306.57	2,214,860,547,486.23	
27	14-Apr-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2013	236,099,030,944.29	123,697,569,750.00		112,401,462,194.29	2,327,268,009,680.52	
28	13-May-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2014	192,784,736,075.79	115,420,040,620.00		77,284,095,455.79	2,404,526,105,136.31	
29	16-Jun-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2014	249,087,818,131.92	122,230,500,000.00		126,457,318,131.92	2,531,093,423,268.23	
30	14-Jul-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2014	190,885,255,071.99	124,769,979,760.00		66,115,276,741.99	2,597,193,700,010.21	
31	15-Aug-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2014	177,428,793,038.15	91,619,978,885.00		65,908,812,153.15	2,663,107,512,163.36	
32	15-Sep-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2014	260,999,559,397.90	92,905,186,706.00		167,994,372,691.90	2,831,101,894,755.26	
33	14-Oct-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2014	205,454,825,151.10	98,619,978,450.00		106,834,846,701.10	2,937,936,731,456.36	
34	21-Oct-14	Part Refund by NNPC from Sales of Domestic Crude Cost In July, 2014		30,000,450,000.00		(30,000,450,000.00)	2,907,936,281,456.36	
35	14-Nov-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2014	146,025,743,354.40	110,294,106,451.67		36,231,636,902.79	2,964,167,119,359.15	
36	15-Dec-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2014	248,475,900,644.93	89,489,606,451.67		160,006,294,193.32	3,124,174,012,552.47	
37	24-Dec-14	Part Refund by NNPC from Sales of Domestic Crude Cost In October, 2014		55,601,250,000.00		(55,601,250,000.00)	3,068,572,762,552.47	
38	14-Jan-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2014	298,364,510,990.62	132,379,606,451.67		166,004,904,238.91	3,234,577,666,791.38	
39	17-Feb-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2014	193,396,999,831.32	125,929,605,234.67		67,556,984,596.71	3,302,134,651,388.09	
40	23-Feb-15	Part Refund Payable by NNPC from Sales of Domestic Crude Cost In October, 2014		4,418,649,542.00		(4,418,649,542.00)	3,297,716,001,846.09	
41	17-Mar-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2014	140,339,579,840.92	79,277,787,317.07		69,232,132,929.91	3,366,948,134,775.00	
42	15-Apr-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2014	130,766,721,631.42	84,619,606,451.67		46,167,115,179.81	3,413,115,249,548.81	
43	13-May-15	Part Refund Payable by NNPC from Sales of Domestic Crude Cost In Dec., 2014		9,489,735,440.00		(9,489,735,440.00)	3,403,625,524,108.81	
44	21-Jun-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2015	107,447,511,535.89	81,021,606,451.67		26,425,905,064.28	3,429,051,429,194.09	
45	12-Jun-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2015	161,116,709,513.75	96,693,109,451.67		65,623,603,062.14	3,494,675,032,256.23	
46	22-Jul-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2015	149,222,813,260.66	93,539,606,451.67		55,663,206,809.25	3,550,338,239,065.48	
47	20-Aug-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2015	129,239,655,135.39	69,983,606,451.67		60,250,248,683.78	3,610,608,487,749.26	
48	16-Sep-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2015	152,353,925,609.76	67,339,606,451.67		85,014,329,159.15	3,695,627,616,907.41	
49	26-Oct-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2015	132,626,859,853.83	64,521,911,686.83		68,003,948,108.00	3,763,636,765,095.41	
50	24-Nov-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2015	167,782,872,916.76	79,478,991,743.17		79,383,681,173.59	3,843,020,646,269.00	
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	3,878,955,039,855.72	
52	22-Jan-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2015	126,229,073,387.64	81,507,573,993.67		44,871,439,394.03	3,923,776,479,249.75	

Amount Withheld by NNPC : September, 2025

S/n	Date	DETAILS	Crude cost	Amount Paid into Federation Account	Certified Subsidy Claims	Amount Withheld	Cumulative
53	19-Feb-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2015	112,279,942,793.37	85,077,843,431.61	-	27,202,099,361.76	3,950,977,576,611.52
54	16-Mar-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2015	93,341,700,092.84	93,341,700,092.84	-	75,669,649,241.61	3,968,649,276,852.75
55	16-Apr-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2015	87,043,313,817.17	87,043,313,817.17	-	20,034,471,431.10	3,988,684,256,893.85
56	20-May-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2016	62,861,752,694.08	62,861,752,694.08	-	10,304,851,225.13	3,998,986,008,118.98
57	20-Jun-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2016	66,313,327,244.43	66,313,327,244.43	-	2,766,661,039.89	4,001,752,669,158.87
58	29-Jul-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2016	107,622,927,165.55	107,622,927,165.55	-	4,945,065,130.78	4,006,700,632,299.65
59	23-Aug-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2016	107,369,313,058.86	107,369,313,058.86	-	16,551,568,395.93	4,023,254,200,695.58
60	20-Sep-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2016	104,637,132,245.66	104,637,132,245.66	-	16,626,052,310.17	4,039,880,352,995.75
61	19-Oct-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2016	84,783,506,205.75	84,783,506,205.75	-	11,179,755,729.37	4,051,060,099,725.12
62	22-Nov-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2016	114,173,376,374.85	101,440,041,480.73	-	12,733,835,494.12	4,063,793,844,219.24
63	14-Dec-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2016	131,392,706,171.70	118,928,216,639.19	-	12,754,490,532.51	4,076,548,334,751.75
64	19-Jan-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2016	60,797,613,768.85	60,797,613,768.85	-	-	4,076,548,334,751.75
65	20-Feb-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2016	180,622,099,676.12	131,017,097,436.93	-	49,605,002,239.19	4,126,153,336,990.94
66	17-Mar-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2016	181,478,032,524.39	167,905,923,221.55	-	23,670,109,202.84	4,149,823,466,203.78
67	22-Apr-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2016	154,937,684,069.92	132,495,639,386.66	-	22,442,054,700.86	4,172,265,500,904.64
68	23-May-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2017	151,393,832,124.66	139,164,134,235.97	-	11,528,798,888.69	4,183,794,299,883.32
69	20-Jun-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2017	94,912,022,316.35	73,932,647,395.07	-	20,960,374,923.28	4,204,774,674,806.61
70	21-Jul-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2017	172,515,740,414.30	145,983,154,592.31	-	26,932,585,821.99	4,231,707,260,628.60
71	21-Aug-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2017	164,767,988,118.20	140,724,040,012.47	-	24,493,928,105.73	4,256,201,188,734.33
72	27-Sep-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2017	194,833,326,077.46	115,206,635,121.15	-	79,626,690,756.31	4,335,827,879,490.64
73	23-Oct-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2017	134,956,866,418.18	86,357,978,998.86	-	48,598,877,419.22	4,384,426,566,909.86
74	23-Nov-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2017	106,577,722,516.82	89,354,855,539.60	-	19,222,866,983.22	4,403,649,433,893.18
75	14-Dec-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2017	153,010,814,390.92	127,936,248,910.75	-	25,083,765,480.17	4,428,733,199,373.35
76	23-Jan-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2017	112,740,544,068.90	89,106,972,512.89	-	23,633,573,356.01	4,452,366,771,729.36
77	21-Feb-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2017	161,645,739,794.32	102,803,340,894.18	-	52,661,788,900.14	4,505,028,560,629.50
78	26-Mar-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2017	112,409,886,619.12	39,103,428,455.10	-	79,305,649,166.02	4,577,334,209,795.52
79	24-Apr-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2017	194,337,866,757.10	150,366,380,373.57	-	43,770,666,183.53	4,621,104,894,979.05
80	22-May-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2018	179,559,250,729.25	86,930,840,817.99	-	92,568,409,911.26	4,713,673,304,890.31
81	20-Jun-18	Certified Subsidy Claims by PPPRA from January, 2010 - December, 2015	-	-	4,026,369,639,361.67	-	687,203,606,529.64
82	25-Jun-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2018	275,323,257,066.42	173,709,826,755.66	-	101,613,530,310.76	788,917,136,639.40
83	26-Jul-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2018	278,871,925,236.74	195,417,043,041.59	-	83,504,892,194.55	872,422,019,031.95
84	28-Aug-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2018	135,412,932,796.10	76,169,837,642.64	-	58,943,156,153.46	931,365,175,187.41
85	25-Sep-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2018	144,994,006,658.06	75,091,885,109.63	-	69,892,121,240.43	1,001,257,296,935.84
86	24-Oct-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2018	184,886,819,970.74	93,883,903,736.18	-	91,201,916,234.56	1,092,459,212,770.40
87	24-Nov-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2018	181,284,729,341.74	109,637,767,089.60	-	71,426,942,252.14	1,163,886,155,022.54
88	16-Dec-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2018	172,830,500,400.40	86,770,962,412.74	-	65,859,337,597.66	1,229,746,092,610.20
89	26-Jan-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2018	165,230,572,855.34	100,514,846,300.97	-	64,705,726,464.37	1,314,451,819,074.57
90	26-Feb-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2018	205,544,846,359.95	148,440,484,366.67	-	57,104,383,973.28	1,371,556,203,047.85
91	26-Mar-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2018	181,587,280,683.76	167,287,398,485.06	-	14,298,782,188.70	1,385,855,085,236.55
92	25-Apr-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2018	169,464,281,286.31	169,464,281,286.31	-	20,100,935,556.51	1,405,956,080,803.06
93	20-May-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2019	155,130,900,659.37	169,464,281,286.31	-	91,552,102,907.11	1,497,512,083,710.17
94	25-Jun-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2019	142,409,804,681.18	27,082,161,731.09	-	115,318,622,950.09	1,612,830,706,660.26
95	24-Jul-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2019	120,213,846,266.77	68,030,213,878.71	-	52,180,822,568.06	1,665,011,539,248.32
96	21-Aug-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2019	219,314,338,751.62	103,108,903,155.60	-	110,205,515,506.02	1,775,217,074,844.34
97	16-Sep-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2019	172,444,466,786.84	112,444,466,786.84	-	58,122,796,613.24	1,833,339,871,457.58
98	16-Oct-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2019	223,541,824,363.51	179,136,264,140.64	-	44,035,679,622.87	1,877,375,551,080.45
99	16-Nov-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2019	155,674,743,733.55	121,393,670,991.83	-	34,280,473,219.05	1,911,656,024,299.50
100	16-Dec-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2019	212,069,184,251.77	176,169,676,891.83	-	35,899,514,359.94	1,947,555,383,659.44
101	15-Jan-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2019	206,695,605,606.55	170,715,544,192.02	-	36,014,060,876.53	1,983,910,399,535.97
102	15-Feb-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2019	184,491,641,924.49	133,995,390,177.12	-	50,456,261,057.37	2,034,426,660,593.34
103	17-Mar-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2019	171,542,289,398.33	142,985,419,667.76	-	29,246,849,128.57	2,063,673,510,321.91
104	20-Apr-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2019	190,350,757,121.60	144,514,473,091.59	-	45,736,284,120.02	2,109,409,794,441.93
105	14-May-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2020	222,491,730,074.89	123,089,557,029.83	-	89,422,233,045.06	2,208,832,027,486.99

Amount Withheld by NNPC: September, 2025

S/n	Date	DETAILS	Crude cost	Amount Paid into Federation Account	Certified Subsidy Claims	Amount Withheld	Cumulative
106	15-Jun-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2020	184,094,373,158.92	106,086,615,087.69	-	78,007,758,071.23	2,286,839,685,558.22
107	16-Jul-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2020	71,282,16,493.67	59,739,549,852.78	-	12,502,666,640.89	2,299,342,352,199.11
108	18-Aug-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2020	68,715,329,385.62	70,154,161,783.82	-	1,438,832,398.20	2,297,903,119,000.81
109	15-Sep-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2020	46,519,014,669.08	47,419,014,669.08	-	903,141,143.24	2,297,000,178,857.57
110	13-Oct-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2020	89,859,471,931.92	96,532,555,463.06	-	6,674,077,531.14	2,290,326,101,286.43
111	17-Nov-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2020	135,663,75,224.88	135,949,129,151.17	-	314,246,073.71	2,290,640,387,200.14
112	18-Dec-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2020	169,638,195,079.04	169,738,344,813.61	-	99,749,734.57	2,290,540,637,465.57
113	18-Jan-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2020	129,687,446,265.69	129,687,446,265.69	-	8,562,163,772.37	2,281,978,433,693.29
114	17-Feb-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2020	163,625,544,140.56	163,625,544,140.56	-	5,592,062,215.09	2,276,386,385,478.11
115	18-Mar-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2020	155,860,250,316.37	128,948,022,222.47	-	27,812,127,993.90	2,248,574,392,472.01
116	21-Apr-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2020	145,094,050,510.92	86,362,685,900.13	-	58,731,364,610.79	2,189,843,027,861.30
117	19-May-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2021	123,604,658,631.47	-	-	123,604,658,631.47	2,066,238,369,229.83
118	22-Jun-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2021	231,876,343,747.47	104,465,221,831.29	-	127,411,027,916.18	2,015,945,828,639.45
119	14-Jul-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2021	184,526,547,688.09	52,641,747,748.05	-	131,885,199,940.04	2,147,831,028,579.49
120	18-Aug-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2021	166,346,977,923.28	91,249,977,923.07	-	75,097,000,000.21	2,072,834,028,579.30
121	21-Sep-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2021	300,207,005,784.26	132,768,319,812.96	-	167,438,685,971.30	2,005,395,457,608.00
122	21-Oct-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2021	239,260,097,811.91	119,550,548,433.83	-	120,709,549,378.08	2,116,684,906,986.08
123	21-Nov-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2021	242,117,769,122.15	81,359,296,618.80	-	160,759,472,504.36	2,277,444,379,490.44
124	16-Dec-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2021	155,148,706,648.42	39,144,549,589.91	-	117,004,248,058.51	2,394,448,627,549.00
125	21-Jan-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2021	334,824,985,499.03	74,403,189,117.59	-	260,421,396,381.44	2,654,869,977,930.52
126	23-Feb-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2021	249,298,646,146.21	41,921,271,504.53	-	207,374,774,641.60	2,862,244,752,572.12
127	21-Mar-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2021	253,424,480,946.81	46,376,706,949.07	-	207,047,774,000.00	3,069,292,526,572.12
128	25-Apr-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2021	248,385,956,639.95	11,153,804,272.97	-	237,232,152,366.98	3,306,524,678,939.10
129	23-May-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2022	322,440,522,688.48	66,697,310,396.90	-	255,743,188,291.58	3,562,267,867,230.68
130	21-Jun-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2022	411,465,797,821.62	98,578,067,821.62	-	312,887,729,960.00	3,875,155,637,191.68
131	21-Jul-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2022	366,371,708,228.88	64,900,442,236.21	-	301,471,266,592.67	4,176,626,903,784.35
132	23-Aug-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2022	399,906,200,003.89	399,906,200,003.89	-	399,906,200,003.89	4,576,533,103,788.24
133	21-Sep-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2022	422,372,892,622.63	-	-	422,372,892,622.63	5,000,000,000,000.00
134	21-Oct-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2022	341,091,822,134.94	-	-	341,091,822,134.94	5,341,091,822,134.94
135	16-Nov-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2022	360,049,365,808.77	-	-	360,049,365,808.77	5,701,141,187,943.71
136	12-Dec-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2022	310,717,673,608.40	-	-	310,717,673,608.40	6,011,859,611,552.11
137	13-Jan-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2022	247,439,399,374.04	1,806,640,357.28	-	245,632,749,016.76	6,257,492,360,568.87
138	16-Feb-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2022	418,457,197,419.20	4,015,952,801.64	-	414,441,244,617.56	6,671,944,617.56
139	20-Mar-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2022	290,840,735,176.69	2,994,397,788.47	-	287,846,337,388.22	7,959,460,317,324.85
140	17-Apr-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2022	472,927,206,955.88	5,176,885,927.40	-	467,750,320,928.48	8,426,311,467,253.34
141	17-May-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2023	350,329,091,329.89	1,810,227,311.60	-	348,518,864,018.29	8,774,830,331,271.63
142	30-Jun-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2023	282,124,952,336.01	370,732,204.97	-	281,754,220,131.04	9,055,554,551,472.67
143	19-Jul-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2023	99,351,280,208.03	-	-	99,351,280,208.03	9,154,905,831,680.70
144	19-Sep-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2023	40,488,923,431.11	5,372,502,442.98	-	35,116,420,988.13	9,200,022,252,670.83
145	16-Oct-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2023	71,223,729,835.37	56,857,277,841.32	-	14,366,451,994.05	9,214,378,744,664.88
146	20-Nov-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2023	145,091,901,740.80	34,414,831,962.74	-	110,676,969,778.06	9,325,054,724,442.94
147	12-Dec-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2023	-	3,140,674,690.46	-	-	9,328,195,394,133.40
148	16-Jan-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2023	69,450,410,094.45	70,834,893,441.90	-	1,384,483,347.45	9,329,579,841,480.85
149	19-Feb-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2023	149,165,439,955.42	115,546,271,740.65	-	33,619,168,214.77	9,363,199,009,695.62
150	19-Mar-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2023	263,130,590,885.99	92,481,620,935.03	-	170,648,969,950.96	9,533,848,000,646.58
151	16-Apr-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2023	65,105,018,820.90	30,092,251,830.32	-	35,012,766,990.58	9,568,860,767,637.16
152	13-May-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2023	8,224,201,996.66	8,224,201,996.66	-	8,224,201,996.66	9,577,082,964,633.82
153	10-Jun-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2024	27,697,061,244.80	5,521,728,945.12	-	22,175,338,300.00	9,600,000,000,000.00
154	16-Jul-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2024	-	8,481,632,961.06	-	-	9,608,481,632,961.06
155	18-Aug-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2024	-	39,541,432,339.28	-	-	9,648,023,065,300.34
156	16-Sep-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2024	-	46,836,719,851.67	-	-	9,694,859,785,151.99
157	16-Oct-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2024	-	40,738,395,695.37	-	-	9,735,595,480,847.36
158	20-Nov-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2024	-	-	-	-	9,735,595,480,847.36

Amount Withheld by NNPC : September, 2025							
S/n	Date	DETAILS	Crude cost	Amount Paid into Federation Account	Certified Subsidy Claims	Amount Withheld	Cummulative
159	17-Jan-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2024	71,507,154,095.62	32,814,923,710.87	-	38,692,230,384.75	9,499,395,645,574.37
160	19-Feb-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2024	86,359,119,577.00	64,375,955,269.89	-	21,982,163,307.11	9,520,377,808,821.48
161	19-Mar-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2024	-	58,075,961,857.61	-	58,075,961,857.61	9,462,301,847,303.87
162	15-Apr-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2024	49,991,056,474.40	81,885,287,560.70	-	35,894,229,145.70	9,426,307,618,158.17
163	16-May-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2025	32,951,706,923.25	44,177,844,535.95	-	11,226,137,612.60	9,414,481,480,545.57
164	17-Jun-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2025	56,967,545,950.00	653,128,921.44	-	56,314,417,028.56	9,470,796,897,574.13
165	16-Jul-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2025	106,412,546,377.58	-	-	106,412,546,377.58	9,577,209,443,951.71
166	21-Aug-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2025	-	13,319,045,315.33	-	13,319,045,315.33	9,563,890,398,636.38
167	17-Sep-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2025	-	6,275,182,077.01	-	6,275,182,077.01	9,557,615,216,559.37
168	16-Oct-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2025	-	911,444,878.95	-	911,444,878.95	9,556,703,771,680.43
		Total	27,616,869,785,121.00	14,033,795,315,080.90	4,026,389,698,167.67	13,583,073,470,042.10	

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) - September, 2025					
DETAILS					
S/n	DATE	REF. NO.	Receipt =N=	Payment =N=	Cumm Balance =N=
1	1 Jan,2023	42730/RS/Vol. 138	127,591,823,395.14	-	127,591,823,395.14
2	13 Jan,2023	42730/RS/Vol. 158	20,856,111,625.05		148,447,935,020.19
3	16-Feb-23	42730/RS/Vol. 158	16,440,342,248.36		164,888,277,268.55
4	20-Mar-23	42730/RS/Vol. 159	12,140,302,004.02		177,028,579,272.57
5	20-Mar-23	42730/RS/Vol. 159		120,000,000,000.00	57,028,579,272.57
6	17-Apr-23	42730/RS/Vol. 160	11,371,485,876.00		68,400,065,148.57
7	17-May-23	42730/RS/Vol. 160	10,758,359,428.46		79,158,424,577.03
9	17-May-23	42730/RS/Vol. 161		50,000,000,000.00	29,158,424,577.03
10	22-May-23	42730/RS/Vol. 161		20,000,000,000.00	9,158,424,577.03
11	20-Jun-23	42730/RS/Vol. 162	14,998,751,845.75		24,157,176,422.78
12	21-Jul-23	42730/RS/Vol. 162		5,656,431,519.76	18,500,744,903.02
13	2-Jun-25	FD/FA/299/VOL.3		6,710,353,919.53	11,790,390,983.49
14	2-Jun-25	FD/FA/299/VOL.3		2,405,096,837.39	9,385,294,146.10
15	13-Jun-25	FD/FA/299/VOL.3		9,385,294,146.10	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 September, 2025

s/n		DATE	REF. NO.	DETAILS	Receipts	Payments	Cumm Balance
s/n					\$	\$	\$
		1-Jan-22		Balance b/f			0.00
1	27-Jun-22	FT22178WDD9K		Receipts through Petrogas Energy Pls Quote - June, 2022.	40,853,920.00		40,853,920.00
2	27-Jun-22	FT22178MCZM		Receipts through Sahara Energy Resource Limited in June, 2022.	14,381,350.00		55,235,270.00
3	20-Sep-22	FT223339Q5D7		Receipts through Duke Oil Company INCOR in September, 2022.	21,475,800.00		76,711,070.00
4	5-Dec-22	FT22263KL0LX		Receipts through Classification of Funds in December, 2022.	21,563,800.00		98,274,870.00
5	17-Jan-23	FT23017B7BQK.		Receipts through Petroforce Trading and Shipping in January, 2023.	2,871,365.00		101,146,235.00
6	17-Jan-23	FT23017QJR0Q		Receipts through Petroforce Trading and Shipping in January, 2023.	5,086,418.00		106,232,653.00
7	17-Jan-23	FT23017BLW7D		Receipts through Petroforce Trading and Shipping in January, 2023.	9,680,602.00		115,913,255.00
8	14-Feb-23	FT23045XH422		Receipts through Sahara Energy Resource Limited Payment by February, 2023.	12,715,950.00		128,629,205.00
9	14-Feb-23	FT23045958HD		Receipts through OANDO Tanding DMCC in February, 2023.	37,883,250.00		166,512,455.00
10	1-Mar-23	FT23060TBZQ8		Receipts through Duke Oil Company INCOR Porated in March, 2023.	8,586,200.00		175,098,655.00
11	15-Mar-23	FT23074XRYT76		Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023.	11,936,820.00		187,035,475.00
12	15-Mar-23	FT23074MKNTT		Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023.	12,789,450.00		199,824,925.00
13	30-Mar-23	FT23089QXYNT		Receipts being Balance of OML 11GVC in March, 2023.	35,000,000.00		234,824,925.00
14	3-Apr-23	FT23074MKNTT		Payment for Cost of Collection to NUPRC April, 2023.		4,450,150.93	230,374,774.07
15	3-Apr-23	FT230938P1MG		Payment for Cost of Collection to NUPRC April, 2023.		29,603,938.33	200,770,835.74
16	12-May-23	FT23132K730Q		Receipts through NNPC Trading SA NEPL/O ML40/04/052/2 in May, 2023.	26,714,700.00		227,485,535.74
17	12-May-23	FT231325PM9P		Receipts through NNPC Trading SA BNG PYT on ILCINL-2 in May, 2023.	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	FT23178QJHINK		Receipts through VITOL SA FOR ILCIN in June, 2023.	3,783,550.00		265,433,335.74
22	27-Jun-23	FT23178H4SSY		Receipts through VITOL SA-PAYMENT FOR ILCIN 23-005 in June, 2023.	3,783,550.00		269,216,885.74
23	27-Jun-23	FT23178VT4MW		Receipts through VITOL SA-PAYMENT FOR ILCIN 23-005 in June, 2023.	7,567,100.00		276,783,985.74
24	21-Jul-23	FT23202RYX10		Receipts through RECLASSIFICATION OF GVC in July, 2023.	100,840,000.00		377,623,985.74
25	21-Jul-23	FT23202J30PN		Receipts through RECLASSIFICATION OF GVC in July, 2023.	64,380,000.00		442,003,985.74
26	28-Jul-23	FT2320947MCR		Receipts through CBN MPR DPR GOOD AND VAL CONSDN OF DIV ASSET in June, 2023.	3,706,950.00		445,710,935.74

Good and Valuable Consideration Account September, 2025

s/n		DATE	REF. NO.	DETAILS	Receipts	Payments	Cumm Balance
s/n					\$	\$	\$
27	11-Sep-23	FT232541V2KD		Receipts through NNPC LIMITED/NEPL/GVC FORCADO in May, 2023.	30,000,000.00		475,710,935.74
28	23-Oct-23			Receipts through RECLASSIFICATION OF GVC in October, 2023.	29,627,700.00		505,338,635.74
29	1-Dec-23			Receipts through RECLASSIFICATION OF GVC in December, 2023.	16,471,600.00		521,810,235.74
30	19-Jan-24			Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024.	4,133,250.00		525,943,485.74
31	19-Jan-24			Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024.	8,266,500.00		534,209,985.74
32	19-Jan-24			Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024.	4,959,900.00		539,169,885.74
33	19-Jan-24			Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024.	3,306,600.00		542,476,485.74
34	23-Jan-24			Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024.	3,989,350.00		546,465,835.74
35	23-Jan-24			Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024.	7,978,700.00		554,444,535.74
36	1-Mar-24	FD/FA/343/VOL..1/11		Payment of Cost of Collection on Good and Valuable Consideration and Signature Bonus to NUPRC March, 2024.		22,181,650.05	532,262,885.69
37	1-Mar-24	FD/FA/343/VOL..1/11		Payment of Cost of Collection on Signature Bonus to NUPRC March, 2024.(N2,391,054,543.49)N1,561.88 to \$1		1,530,882.36	530,732,003.33
38	16-Mar-24			Receipts through RECLASSIFICATION OF GVC in February, 2024.	32,115,600.00		562,847,603.33
39	12-Apr-24			Receipts through RECLASSIFICATION OF GVC in April, 2024.	8,720,710.00		571,568,313.33
40	17-Apr-24	FD/FA/343/VOL..1/11		Payment to the three tiers of Government		499,388,524.92	72,179,788.41
41	23-Apr-24			Receipts through RECLASSIFICATION OF GVC in April, 2024.	8,720,710.00		80,900,498.41
42	7-Oct-24	FD/IDFA/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 September, 2025

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

Office of the Accountant General of the Federation						
Federation Account Department						
Police Trust Fund Account September, 2025						
DETAILS						
S/n	DATE	REF. NO.		Receipt =N=	Payment =N=	Cumm Balance =N=
1	1-Jun-20		Balance b/f	-	-	-
2	18-Jun-20	42730/RS/Vol. 135	0.5% Deduction from Federation Account Revenue for the month of May, 2020 distributed in June, 2020	2,217,182,965.00	-	2,217,182,965.00
3	16-Jul-20	42730/RS/Vol. 136	0.5% Deduction from Federation Account Revenue for the month of June, 2020 distributed in July, 2020	2,836,790,470.25	-	5,053,973,435.25
4	17-Aug-20	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of July, 2020 distributed in August, 2020	2,700,579,185.13	-	7,754,552,620.38
5	15-Sep-20	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of August, 2020 distributed in September, 2020	2,659,151,545.29	-	10,413,704,165.67
6	13-Oct-20	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of September, 2020 distributed in October, 2020	1,707,505,486.58	-	12,121,209,652.25
7	17-Nov-20	42730/RS/Vol. 137	0.5% Deduction from Federation Account revenue for the month of October, 2020 distributed in November, 2020	1,890,742,981.42	-	14,011,952,633.67
8	15-Dec-20	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of November, 2020 distributed in December, 2020	2,182,286,238.93	-	16,194,238,872.60
9	18-Jan-21	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of December, 2020 distributed in January, 2021	2,205,445,397.47	-	18,399,684,270.07
10	17-Feb-21	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of January, 2021 distributed in February, 2021	2,414,796,099.80	-	20,814,480,369.87
11	18-Mar-21	42730/RS/Vol. 139	0.5% Deduction from Federation Account revenue for the month of February, 2021 distributed in March, 2021	2,199,983,830.37	-	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	2,499,229,918.48	-	28,778,881,619.75
14	21-Jun-21	42730/RS/Vol. 141	0.5% Deduction from Federation Account revenue for the month of May, 2021 distributed in June, 2021	2,149,631,558.80	-	30,928,513,178.55
15	14-Jul-21	42730/RS/Vol. 142	0.5% Deduction from Federation Account revenue for the month of June, 2021 distributed in July, 2021	4,080,502,780.10	-	35,009,015,958.65
16	18-Aug-21	42730/RS/Vol. 143	0.5% Deduction from Federation Account revenue for the month of July, 2021 distributed in August, 2021	3,017,760,083.13	-	38,026,776,041.78
17	21-Sep-21	42730/RS/Vol. 143	0.5% Deduction from Federation Account revenue for the month of August, 2021 distributed in September, 2021	2,703,750,448.40	-	40,730,526,490.18
18	21-Oct-21	42730/RS/Vol. 145	0.5% Deduction from Federation Account revenue for the month of September, 2021 distributed in October, 2021	3,476,935,584.18	-	44,207,462,074.36
19	15-Nov-21	42730/RS/Vol. 147	0.5% Deduction from Federation Account revenue for the month of October, 2021 distributed in November, 2021	2,055,409,670.59	-	46,262,871,744.95
20	18-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	9,129,924,577.61	-	27,389,773,732.83
			Total	79,716,909,886.71	52,327,136,153.88	

**Office of The Accountant General of The Federation
Federation Account Department**

LEDGER OF EMTL SEPTEMBER 2025

S/n	MONTH	DETAILS	RECEIPTS N	PAYMENTS N	BALANCE N
1	JANUARY, 2024	Balance b/f			13,953,481,584.12
2	JANUARY, 2024	Inflow	16,585,117,476.98		30,538,599,061.10
3	JANUARY, 2024	Outflow		16,585,117,476.98	13,953,481,584.12
4	FEBRUARY, 2024	Inflow	15,788,312,054.60		29,741,793,638.72
5	FEBRUARY, 2024	Outflow		15,788,312,054.60	13,953,481,584.12
6	MARCH, 2024	Inflow	15,369,495,789.06		29,322,977,373.18
7	MARCH, 2024	Outflow		15,369,495,789.06	13,953,481,584.12
8	APRIL, 2024	Inflow	18,774,893,688.18		32,728,375,272.30
9	APRIL, 2024	Outflow		18,774,893,688.18	13,953,481,584.12
10	May, 2024	Inflow	15,777,221,983.99		29,730,703,568.11
11	May, 2024	Outflow		15,777,221,983.99	13,953,481,584.12
12	June, 2024	Inflow	16,346,073,626.31		30,299,555,210.43
13	June, 2024	Outflow		16,346,073,626.31	13,953,481,584.12
14	July, 2024	Inflow	19,602,075,826.00		33,555,557,410.12
15	July, 2024	Outflow		19,602,075,826.00	13,953,481,584.12
16	August, 2024	Inflow	15,642,981,643.25		29,596,463,227.37
17	August, 2024	Outflow		15,642,981,643.25	13,953,481,584.12
18	September, 2024	Inflow	19,213,055,292.00		33,166,536,876.12
19	September, 2024	Outflow		19,213,055,292.00	13,953,481,584.12
20	October, 2024	Inflow	17,823,739,533.00		31,777,221,117.12
21	October, 2024	Outflow		17,823,739,533.00	13,953,481,584.12
22	November, 2024	Inflow	15,673,196,093.18		29,626,677,677.30
23	November, 2024	Outflow		15,673,196,093.18	13,953,481,584.12
24	December, 2024	Inflow	32,510,919,306.39		46,464,400,890.51
25	December, 2024	Outflow		32,510,919,306.39	13,953,481,584.12
26	JANUARY, 2025	Revenue for stamp duty included in the EMTL Ledger		10,515,254,646.41	3,438,226,937.71
27	JANUARY, 2025	Reversal ifo 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	-
42	JULY, 2025	Inflow	39,168,321,000.00		39,168,321,000.00
43	JULY, 2025	Outflow		39,168,321,000.00	-
44	August, 2025	Inflow	33,684,960,112.00		33,684,960,112.00
45	August, 2025	Outflow		33,684,960,112.00	-
46	September, 2025	Inflow	53,837,616,650.00		53,837,616,650.00
47	September, 2025	Outflow		53,837,616,650.00	-
	TOTAL		529,529,114,897.61	543,482,596,481.73	

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- September, 2025						
S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	1-Jan-22		Balance b/f	-	-	-
2	25 Apr,2022		Transfer from March, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	60,000,000,000.00
3	23 May,2022		Transfer from April, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	120,000,000,000.00
4	21 June,2022		Transfer from May, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	180,000,000,000.00
5	21 July,2022		Transfer from June, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	260,000,000,000.00
6	23 Aug,2022		Transfer from July, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	340,000,000,000.00
7	21 Spt,2022		Transfer from August, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	400,000,000,000.00
8	11 Oct,2022		Distribution of =N=300Billion to the States and LGCs	-	300,000,000,000.00	100,000,000,000.00
9	21 Oct,2022		Transfer from September, 2022 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	200,000,000,000.00
10	26 Oct,2022		Transfer from October, 2022 Non Oil Revenue (FAAC Withheld)	20,000,000,000.00	-	220,000,000,000.00
11	16 Nov,2022		Transfer from November, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	300,000,000,000.00
12	12 Dec,2022		Transfer from December, 2022 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	420,000,000,000.00
13	23 Dec,2022		Distribution of =N=225.685 Billion to the States and LGCs	-	225,685,621,775.00	194,314,378,225.00
14	13 Jan,2023		Transfer from January, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	344,314,378,225.00
15	2 Feb,2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	200,803,673,105.00	143,510,705,120.00
16	16 Mar,2023		Transfer from February, 2023 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	263,510,705,120.00
17	13 Apr,2023		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
32	17 Jan,2024		Part of Refund to States on withdrawals from Signature Bonus	-	324,000,000,000.00	100,000,000,000.00
33	2 Feb,2024		Transfer from December, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	200,000,000,000.00
34	2 Feb,2024		Reversal of December,2023 Transfer to Non Oil Revenue (FAAC Withheld)	-	100,000,000,000.00	100,000,000,000.00
35	2 Feb,2024		Actual Amount Transfer for December,2023 to Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	250,000,000,000.00
36	19 Feb,2024		Part Payment of Consultancy fee	-	25,000,000,000.00	225,000,000,000.00
40	27 Feb,2024		Transfer from January, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	425,000,000,000.00
41	27 Feb,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	360,000,000,000.00	65,000,000,000.00
42	20 Feb,2024		Part Payment of Consultancy fee	-	65,000,000,000.00	-
43	17 Apr,2024		Transfer from February, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	250,000,000,000.00
44	24 Apr,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	360,000,000,000.00	140,000,000,000.00
45	13 Apr,2024		Part Payment of Consultancy fee	-	87,254,367,355.19	52,745,632,644.81
46	13 May,2024		Transfer from April, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	302,745,632,644.81
47	10 June,2024		Transfer from May, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	502,745,632,644.81
48	15 June,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	360,000,000,000.00	142,745,632,644.81
49	21 June,2024		Part Payment of Consultancy fee	-	86,904,220,820.42	55,841,411,824.39
50	16 July,2024		Transfer from June, 2024 Non Oil Revenue (FAAC Withheld)	350,000,000,000.00	-	405,841,411,824.39
51	27 July,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	288,000,000,000.00	117,841,411,824.39
52	27 July,2024		Part Payment of Consultancy fee	-	117,841,411,824.39	-
53	16 Aug,2024		Transfer from July, 2024 Non Oil Revenue (FAAC Withheld)	400,000,000,000.00	-	400,000,000,000.00
54	20 Aug,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	252,000,000,000.00	148,000,000,000.00
55	20 Aug,2024		Part Payment of Consultancy fee	-	48,000,000,000.00	100,000,000,000.00
56	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- September, 2025						
S/n	DATE	REF. NO.	DETAILS	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		200,000,000,000.00
73	21 Jan,2025		Payment of Mediation Cost on refund on Signature Bonus		50,000,000,000.00	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		100,000,000,000.00	-
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% Divertation 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 September, 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	FAJ&SA/398VOL.1	Payment to Military	-	100,000,000,000.00	-
4	20-Nov-23	FAJ&SA/398VOL.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	FAJ&SA/418VOL.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	FAJ&SA/418VOL.II	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
24	16-Sep-24	FAJ&SA/418VOL.II	Second Phase, Transfer from August, 2024 Allocation 2/10	100,000,000,000.00	-	100,000,000,000.00
25	26-Sep-24	FAJ&SA/418VOL.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
26	11-Oct-24	FAJ&SA/418VOL.III	Second Phase, Transfer from September, 2024 Allocation 3/10	100,000,000,000.00	-	100,000,000,000.00
27	21-Oct-24	FAJ&SA/418VOL.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
28	20-Nov-24	FAJ&SA/418VOL.III	Second Phase, Transfer from October, 2024 Allocation 4/10	100,000,000,000.00	-	100,000,000,000.00
29	27-Nov-24	FAJ&SA/418VOL.IV	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
30	13-Dec-24	FAJ&SA/418VOL.IV	Second Phase, Transfer from November, 2024 Allocation 5/10	100,000,000,000.00	-	100,000,000,000.00
31	17-Dec-24	FAJ&SA/418VOL.IV	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
32	17-Jan-25	FAJ&SA/418VOL.IV	Second Phase, Transfer from December, 2024 Allocation 6/10	100,000,000,000.00	-	100,000,000,000.00
33	17-Feb-25	FAJ&SA/418VOL.IV	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
34	19-Feb-25	FAJ&SA/418VOL.IV	Second Phase, Transfer from January, 2025 Allocation 7/10	100,000,000,000.00	-	100,000,000,000.00
35	10-Mar-25	FAJ&SA/418VOL.V	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
36	19-Mar-25	FAJ&SA/418VOL.V	Second Phase, Transfer from February, 2025 Allocation 8/10	100,000,000,000.00	-	100,000,000,000.00
37	28-Mar-25	FAJ&SA/418VOL.V	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
38	15-Apr-25	FAJ&SA/418VOL.VI	Second Phase, Transfer from March, 2025 Allocation 9/10	100,000,000,000.00	-	100,000,000,000.00
39	24-Apr-25	FAJ&SA/418VOL.VI	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
40	16-May-25	FAJ&SA/418VOL.VI	Second Phase, Transfer from April, 2025 Allocation 10/10	100,000,000,000.00	-	100,000,000,000.00
41	03-Jun-25	FAJ&SA/418VOL.VI	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
42	17-Jun-25	FAJ&SA/418VOL.VI	Third Phase, Transfer from April, 2025 Allocation 01/10	100,000,000,000.00	-	100,000,000,000.00
43	19-Jun-25	FAJ&SA/418VOL.VII	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
44	16-Jul-25	FAJ&SA/418VOL.VII	Third Phase, Transfer from May, 2025 Allocation 02/10	100,000,000,000.00	-	100,000,000,000.00
45	16-Jul-25	FAJ&SA/418VOL.VII	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
46	21-Aug-25	FAJ&SA/418VOL.VII	Third Phase, Transfer from June, 2025 Allocation 03/10	100,000,000,000.00	-	100,000,000,000.00
47	01-Sep-25	FAJ&SA/418VOL.VII	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
			Total	2,300,000,000,000.00	2,300,000,000,000.00	

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings on Intervention to States Infrastructure & Security : September, 2025

s/n	DATE	REF. NO.	DETAILS	Receipt		Payment		Cumm Balance ₦
				₦		₦		
1	20-Mar-24	FAF&SA/Vol.1	Transfer from Non Oil Ledger being savings on Intervention to States Infrastructure and Security for the month of January & February, 2024	206,000,000,000.00		-		200,000,000,000.00
2	20-Mar-24	FAF&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	FAF&SA/Vol.1	Payment for Intervention to States and FCT			259,000,000,000.00		41,000,000,000.00
4	12-Apr-24	FAF&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	FAF&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	FAF&SA/Vol.1	Payment for Intervention to States and FCT			222,000,000,000.00		19,000,000,000.00
7	10-Jun-24	FAF&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	FAF&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	FAF&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	FAF&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	FAF&SA/Vol.1	Payment for Intervention to States and FCT			370,000,000,000.00		49,000,000,000.00
12	11-Oct-24	FAF&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	FAF&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	FAF&SA/Vol.1	Payment for Intervention to States and FCT			333,000,000,000.00		16,000,000,000.00
15	17-Jan-25	FAF&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	FAF&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	FAF&SA/Vol.1	Payment for Intervention to States and FCT			216,000,000,000.00		-
18	19-Mar-25	FAF&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	FAF&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	FAF&SA/Vol.1	Payment for intervention to States and FCT			200,000,000,000.00		-
21	16-May-25	FAF&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	FAF&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	FAF&SA/Vol.1	Payment for Intervention to States and FCT			250,000,000,000.00		-
24	17-Jun-25	FAF&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	FAF&SA/Vol.VII	Payment for intervention to States and FCT			250,000,000,000.00		-
26	16-Jul-25	FAF&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
27	21-Jul-25	FAF&SA/Vol.VII	Payment for Intervention to States and FCT			250,000,000,000.00		-
28	21-Aug-25	FAF&SA/Vol.VII	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of July, 2025	100,000,000,000.00				100,000,000,000.00
29	25-Aug-25	FAF&SA/Vol.VII	Payment for Intervention to States and FCT			100,000,000,000.00		-
			TOTAL	2,450,000,000,000.00		2,450,000,000,000.00		-

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of 13% Derivation Refund on Withdrawals from Signature Bonus: September, 2025						
S/N	Date	Details	Receipts ₦	Payments ₦	Cumm Balance ₦	
1	27-Feb-24	January, 2024 Allocation Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	100,000,000,000.00	-	100,000,000,000.00	
2	13-Mar-24	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	40,000,000,000.00	60,000,000,000.00	
3	13-Mar-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	35,000,000,000.00	25,000,000,000.00	
4	13-Mar-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	25,000,000,000.00	-	
5	20-Mar-24	February, 2024 Allocation	150,000,000,000.00	-	150,000,000,000.00	
6	12-Apr-24	March, 2024 Allocation	100,000,000,000.00	-	250,000,000,000.00	
7	14-May-24	April, 2024 Allocation	135,000,000,000.00	-	385,000,000,000.00	
8	21-May-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	150,000,000,000.00	235,000,000,000.00	
9	21-May-24	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	137,000,000,000.00	98,000,000,000.00	
10	21-May-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	98,000,000,000.00	-	
11	10-Jun-24	May, 2024 Allocation	200,000,000,000.00	-	200,000,000,000.00	
12	13-Jun-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	64,093,653,515.66	135,906,346,484.34	
13	13-Jun-24	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	72,906,346,484.34	63,000,000,000.00	
14	13-Jun-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	63,000,000,000.00	-	
15	16-Jul-24	June, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
16	8-Aug-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
17	16-Aug-24	July, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
18	20-Aug-24	Producing States	-	-	-	
19	16-Sep-24	August, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
20	23-Sep-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
21	20-Oct-24	September, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
22	21-Oct-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
23	20-Nov-24	October, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
24	27-Nov-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
25	13-Dec-24	November, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
26	17-Dec-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
27	17-Jan-25	December, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
28	21-Jan-25	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
29	19-Feb-25	January, 2025 Allocation	100,000,000,000.00	-	100,000,000,000.00	
30	25-Feb-25	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
29	19-Mar-25	February, 2025 Allocation	100,000,000,000.00	-	100,000,000,000.00	
30	15-Apr-25	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
31	15-Apr-25	March, 2024 Allocation	47,708,976,562.32	-	47,708,976,562.32	
32	22-Apr-2025	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	47,708,976,562.32	-	
Total			1,632,708,976,562.32	1,632,708,976,562.32	-	

Office of the Accountant General of the Federation Federation Account Department Ledger of 13% Derivation Refund on JVC and DECA - September, 2025						
S/N	Date	Details	Receipts M	Payments M	Current Balance M	
1	20-Nov-23	October, 2023 Allocation	40,000,000,000.00	-	40,000,000,000.00	
2	20-Dec-23	November, 2023 Allocation	50,000,000,000.00	-	90,000,000,000.00	
3	27-Jan-24	December, 2023 Allocation	50,000,000,000.00	-	140,000,000,000.00	
4	20-Feb-24	January, 2024 Allocation	50,000,000,000.00	-	190,000,000,000.00	
5	12-Mar-24	February, 2024 Allocation	50,000,000,000.00	-	240,000,000,000.00	
6	15-Apr-24	March, 2024 Allocation	50,000,000,000.00	-	290,000,000,000.00	
7	16-May-24	April, 2024 Allocation	50,000,000,000.00	-	340,000,000,000.00	
8	15-Jun-24	May, 2024 Allocation	50,000,000,000.00	-	390,000,000,000.00	
9	15-Jul-24	June, 2024 Allocation	100,000,000,000.00	-	490,000,000,000.00	
10	16-Aug-24	July, 2024 Allocation	100,000,000,000.00	-	590,000,000,000.00	
11	20-Aug-24	Crude Oil	200,000,000,000.00	-	790,000,000,000.00	
12	20-Aug-24	Consistency fee and Mediation cost on refund of 13% Derivation Fund in favour of oil Producing State on withdrawal from JVC/Domestic Excess	-	450,000,000,000.00	340,000,000,000.00	
13	16-Sep-24	August, 2024 Allocation	100,000,000,000.00	-	440,000,000,000.00	
14	11-Oct-24	September, 2024 Allocation	100,000,000,000.00	-	540,000,000,000.00	
15	21-Oct-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	61,627,906,926.74	478,372,093,073.26	
16	21-Oct-24	VAT in favour of FIRS from refund of JVC/DEC to Production States	-	38,372,093,073.26	440,000,000,000.00	
17	21-Oct-24	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	50,000,000,000.00	390,000,000,000.00	
18	21-Oct-24	Consistency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	50,000,000,000.00	340,000,000,000.00	
19	20-Nov-24	October, 2024 Allocation	100,000,000,000.00	-	440,000,000,000.00	
20	13-Dec-24	November, 2024 Allocation	100,000,000,000.00	-	540,000,000,000.00	
21	17-Dec-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	100,000,000,000.00	440,000,000,000.00	
22	17-Dec-24	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	50,000,000,000.00	390,000,000,000.00	
23	17-Dec-24	Consistency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	50,000,000,000.00	340,000,000,000.00	
24	11-Jan-25	December, 2024 Allocation	100,000,000,000.00	-	440,000,000,000.00	
25	19-Feb-25	January, 2025 Allocation	100,000,000,000.00	-	540,000,000,000.00	
26	25-Feb-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	100,000,000,000.00	440,000,000,000.00	
27	25-Feb-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	50,000,000,000.00	390,000,000,000.00	
28	25-Feb-25	Consistency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	50,000,000,000.00	340,000,000,000.00	
29	19-Mar-25	February, 2025 Allocation	100,000,000,000.00	-	440,000,000,000.00	
30	15-Apr-25	March, 2025 Allocation	100,000,000,000.00	-	540,000,000,000.00	
31	22-Apr-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	92,362,841,448.55	447,637,158,551.45	
32	22-Apr-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	57,637,158,551.45	390,000,000,000.00	
33	22-Apr-25	Consistency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	50,000,000,000.00	340,000,000,000.00	
34	16-May-25	April, 2025 Allocation	100,000,000,000.00	-	440,000,000,000.00	
35	17-Jun-25	May, 2025 Allocation	100,000,000,000.00	-	540,000,000,000.00	
36	23-Jun-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	100,000,000,000.00	440,000,000,000.00	
37	23-Jun-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	50,000,000,000.00	390,000,000,000.00	
38	23-Jun-25	Consistency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	50,000,000,000.00	340,000,000,000.00	
39	16-Jul-25	June, 2025 Allocation	100,000,000,000.00	-	440,000,000,000.00	
40	22-Jul-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	34,000,000,000.00	406,000,000,000.00	
41	22-Jul-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	33,000,000,000.00	373,000,000,000.00	
42	22-Jul-25	Consistency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	33,000,000,000.00	340,000,000,000.00	
43	21-Aug-25	July, 2025 Allocation	100,000,000,000.00	-	440,000,000,000.00	
44	21-Aug-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	34,000,000,000.00	406,000,000,000.00	
45	21-Aug-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	33,000,000,000.00	373,000,000,000.00	
46	21-Aug-25	Consistency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	33,000,000,000.00	340,000,000,000.00	
47	17-Sep-25	August, 2025 Allocation	100,000,000,000.00	-	440,000,000,000.00	
48	17-Sep-25	Reversal of August, 2025 Allocation	-	100,000,000,000.00	340,000,000,000.00	
49	17-Sep-25	August, 2025 Allocation	150,000,000,000.00	-	490,000,000,000.00	
50	22-Sep-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	50,000,000,000.00	440,000,000,000.00	
51	22-Sep-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	50,000,000,000.00	390,000,000,000.00	
52	22-Sep-25	Consistency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	-	50,000,000,000.00	340,000,000,000.00	
53	22-Sep-25	Total	3,100,000,000,000.00	2,100,000,000,000.00	1,000,000,000,000.00	

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of Refund due to States from the net off with States from the withdrawals made from ECA: September,2025						
S/N	Date	Details	Receipts ₦	Payments ₦	Cumm Balance ₦	
1	7 June,2024	Refund due to States from the net off with States from the withdrawals made from ECA, 1/4	200,000,000,000.00	-	200,000,000,000.00	
2	13 July,2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		200,000,000,000.00	-	
3	11 Oct 2024	Refund due to States from the net off with States from the withdrawals made from ECA, 2/4	200,000,000,000.00		200,000,000,000.00	
4	21 Oct 2024	Transfer to Signature Bonus		100,000,000,000.00	100,000,000,000.00	
5	21 Oct 2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		100,000,000,000.00	-	
6	20 Nov 2024	Refund due to States from the net off with States from the withdrawals made from ECA, 3/4 Transfer from October,2024 Allocation for Refund to States Net off	100,000,000,000.00		100,000,000,000.00	
7	27 Nov 2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		100,000,000,000.00	-	
8	13 Dec,2024	Refund due to States from the net off with States from the withdrawals made from ECA, 4/4 Transfer from November,2024 Allocation for Refund to States Net off	200,000,000,000.00		200,000,000,000.00	
9	17 Dec,2024	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		200,000,000,000.00	-	
10	17 Dec,2024	Refund due to States from the net off with States from the withdrawals made from ECA, Transfer from December,2024 Allocation for Refund to States Net off	100,000,000,000.00		100,000,000,000.00	
11	19 Feb,2025	Refund due to States from the net off with States from the withdrawals made from ECA, Transfer from January,2025 Allocation for Refund to States Net off	63,417,515,339.90		163,417,515,339.90	
12	27 Mar,2025	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		100,000,000,000.00	63,417,515,339.90	
13	17 July,2025	Payment on Refund due to States from the net off with States from the withdrawals made from ECA,		63,417,515,339.90	-	
		Total	863,417,515,339.90	863,417,515,339.90		

Office of the Accountant-General of the Federation						
Federation Account Department						
Ledger of Funding for Presidential Metering Initiative: September, 2025						
DETAILS						
S/n	DATE		Receipts ₦	Payments ₦	Cumm Balance ₦	
1	13-May-24	First tranche of funding for Presidential Metering Initiative May, 2024	120,000,000,000.00	-	120,000,000,000.00	
2	10-Jun-24	Second tranche of funding for Presidential Metering Initiative May, 2024	100,000,000,000.00	-	220,000,000,000.00	
3	16-Jul-24	Third tranche of funding for Presidential Metering Initiative June, 2024	100,000,000,000.00	-	320,000,000,000.00	
4	16-Aug-24	Fourth tranche of funding for Presidential Metering Initiative July, 2024	100,000,000,000.00	-	420,000,000,000.00	
5	20-Aug-24	Part Payment to State House: Smart Grid Development Ltd.e -Collection Account		420,000,000,000.00	-	
6	16-Sep-24	Fifth tranche of funding for Presidential Metering Initiative August, 2024	100,000,000,000.00		100,000,000,000.00	
7	11-Oct-24	Sixth tranche of funding for Presidential Metering Initiative September, 2024	100,000,000,000.00		200,000,000,000.00	
8	20-Nov-24	Seventh tranche of funding for Presidential Metering Initiative October, 2024	80,000,000,000.00		280,000,000,000.00	
9	17-Dec-24	Final Payment to State House: Smart Grid Development Ltd.e -Collection Account		280,000,000,000.00	-	
Total			700,000,000,000.00	700,000,000,000.00		

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings on FCT 1% of Signature Bonus/ECA/NLNG Refund : September, 2025

s/n	DATE	REF. NO.	DETAILS		Receipt ₦	Payment ₦	Cumm Balance =N=
1	16-Aug-24	42730/RS/Vol. 166		Transfer from July,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	100,000,000,000.00	-	100,000,000,000.00
2	20-Aug-24	FA/F&SA/418/Vol. IT		Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	-	70,000,000,000.00	30,000,000,000.00
3	20-Aug-24	FA/F&SA/418/Vol. IT		Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	30,000,000,000.00	-
4	16-Sep-24	42730/RS/Vol. 169		Transfer from August,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	100,000,000,000.00	-	100,000,000,000.00
5	23-Sep-24	FA/F&SA/418/Vol. III		Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	-	70,000,000,000.00	30,000,000,000.00
6	23-Sep-24	FA/F&SA/418/Vol. III		Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	30,000,000,000.00	-
7	11-Oct-24	FA/F&SA/418/Vol. III		Transfer from September,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	100,000,000,000.00	-	100,000,000,000.00
8	21-Oct-24	FA/F&SA/418/Vol. III		Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	-	70,000,000,000.00	30,000,000,000.00
9	21-Oct-24	FA/F&SA/418/Vol. III		Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	20,000,000,000.00	10,000,000,000.00
10	21-Oct-24	FA/F&SA/418/Vol. III		Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	10,000,000,000.00	-
11	20-Nov-24	FA/F&SA/418/Vol. III		Transfer from September,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA	48,788,522,090.24	-	48,788,522,090.24
12	27-Nov-24	FA/F&SA/418/Vol. III		Payment of 1%to FCT on withdrawals from Signature Bonus/ECA	-	23,030,817,672.19	25,757,704,418.05
13	27-Nov-24	FA/F&SA/418/Vol. III		Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	9,757,704,418.05	16,000,000,000.00
14	27-Nov-24	FA/F&SA/418/Vol. III		Mediation fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA	-	16,000,000,000.00	-
15	17-Jun-25	FA/F&SA/418/Vol. VI		Transfer from May,2025 Allocation being savings on FCT 1% of Part of Refund on NLNG Dividend	50,000,000,000.00	-	50,000,000,000.00
16	16-Jul-25	FA/F&SA/418/Vol. VII		Transfer from June,2025 Allocation being savings on FCT 1% of Part of Refund on NLNG Dividend	50,000,000,000.00	-	100,000,000,000.00
17	16-Jul-25	FA/F&SA/418/Vol. VII		Transfer to Non Oil Excess Revenue (FAAC Withheld Account)	-	50,000,000,000.00	50,000,000,000.00
18	21-Aug-25	FA/F&SA/418/Vol. VII		Transfer from July,2025 Allocation being savings on FCT 1% of Part of Refund on NLNG Dividend	50,000,000,000.00	-	100,000,000,000.00
19	26-Aug-25	FA/F&SA/418/Vol. VII		Payment of 1%to FCT on withdrawals from refund of NLNG Dividend	-	70,000,000,000.00	30,000,000,000.00
20	26-Aug-25	FA/F&SA/418/Vol. VII		Consultancy fee on refund of 1% to FCT refund of NLNG Dividend	-	20,000,000,000.00	10,000,000,000.00
21	26-Aug-25	FA/F&SA/418/Vol. VII		Mediation Coston refund of 1% to FCT on refund of NLNG Dividend	-	10,000,000,000.00	-
				TOTAL	498,788,522,090.24	498,788,522,090.24	

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

Ledger of Savings on Oil Theft Prevention : September, 2025

s/n	DATE	REF. NO.	DETAILS			Receipt ₦	Payment ₦	Cumm Balance =N=
1	16 Aug,2024	42730/RS/Vol. 166		Transfer from July,2024 Allocation being savings on Oil Theft Prevention	40,000,000,000.00	-	40,000,000,000.00	
2	11 Sept,2024	FA/F&SA/418/Vol117/D(PA)		Release to NPC Crude Oil Theft & Prevention e-Collect Account	-	40,000,000,000.00	-	
3	16 July,2025	FA/F&SA/418/Vol VII		Transfer from June 2025 Allocation being NEC Ad-Hoc Committee on Crude Oil theft and control 1/12	25,000,000,000.00	-	25,000,000,000.00	
4	21 July,2025	42730/RS/Vol. 174		Payment to Crude Oil Theft Prevention and Control Committee Account	-	25,000,000,000.00	-	
5	21 August,2025	FA/F&SA/418/Vol VII		Transfer from July 2025 Allocation being NEC Ad-Hoc Committee on Crude Oil theft and control 2/12	25,000,000,000.00	-	25,000,000,000.00	
6	25 August,2025	42730/RS/Vol. 174		Payment to Crude Oil Theft Prevention and Control Committee Account	-	25,000,000,000.00	-	
7	17 September,2025	FA/F&SA/418/Vol VII		Transfer from August 2025 Allocation being NEC Ad-Hoc Committee on Crude Oil theft and control 3/12	25,000,000,000.00	-	25,000,000,000.00	
				TOTAL	115,000,000,000.00	90,000,000,000.00	25,000,000,000.00	

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

LEDGER OF THE SOLID MINERAL REVENUE ACCOUNT FOR SEPTEMBER, 2025

S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	1-Jan-24		Balance b/f	14,937,889,619.54	-	14,937,889,619.54
2	31-Jan-24		Receipt form Solid Minerals for January, 2024	945,436,131.53	-	15,883,325,751.07
3	29-Feb-24		Receipt form Solid Minerals for February, 2024	746,163,135.01	-	16,629,488,886.08
4	31-Mar-24		Receipt form Solid Minerals for March, 2024	1,723,003,663.28	-	18,352,492,549.36
5	30-Apr-24		Receipt form Solid Minerals for April, 2024	1,043,333,538.60	-	19,395,826,087.96
6	31-May-24		Receipt form Solid Minerals for May, 2024	1,754,796,569.39	-	21,150,622,657.35
7	12-Jul-24		Receipt form Solid Minerals for June, 2024	2,518,052,134.59	-	23,668,674,791.94
8	9-Jul-24	FD/FA/258/VOL.2	Payment to the three tiers of Government in July, 2024	-	13,647,077,128.84	10,021,597,663.10
9	16-Aug-24		Receipt form Solid Minerals for July, 2024	1,697,238,975.36	-	11,718,836,638.46
10	16-Sep-24		Receipt form Solid Minerals for August, 2024	2,108,642,980.13	-	13,827,479,618.59
11	16-Oct-24		Receipt form Solid Minerals for September, 2024	3,492,885,776.63	-	17,320,365,395.22
12	21-Nov-24		Receipt form Solid Minerals for October, 2024	3,401,818,820.80	-	20,722,184,216.02
13	13-Dec-24		Receipt form Solid Minerals for November, 2024	2,407,269,880.74	-	23,129,454,096.76
14	17-Jan-25		Receipt form Solid Minerals for December, 2024	5,137,844,542.77	-	28,267,298,639.53
15	19-Feb-25		Receipt form Solid Minerals for January, 2025	4,175,834,877.91	-	32,443,133,517.44
16	19-Mar-25	FD/FA/258/VOL.2	Payment to the three tiers of Government in February, 2025	-	28,218,818,355.40	4,224,315,162.04
17	19-Mar-25		Receipt form Solid Minerals for February, 2025	3,782,483,596.42	-	8,006,798,758.46
18	15-Apr-25		Receipt form Solid Minerals for March, 2025	2,145,558,607.44	-	10,152,357,365.90
19	16-May-25		Receipt form Solid Minerals for April, 2025	7,883,905,297.02	-	18,036,262,662.92
20	17-Jun-25		Receipt form Solid Minerals for May, 2025	9,656,242,898.25	-	27,692,505,561.17
21	16-Jul-25		Receipt form Solid Minerals for June, 2025	4,747,362,474.02	-	32,439,868,035.19
22	21-Aug-25		Receipt form Solid Minerals for July, 2025	5,841,277,270.00	-	38,281,145,305.19
23	17-Sep-25		Receipt form Solid Minerals for August, 2025	6,231,166,410.20	-	44,512,311,715.39
24	16-Oct-25		Receipt form Solid Minerals for September, 2025	7,323,620,919.48	-	51,835,932,634.87
			Total	93,701,828,119.11	41,865,895,484.24	

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings of 13% refund on NLNG : September, 2025

s/n	DATE	REF. NO.	DETAILS	Receipt ₦	Payment ₦	Cumm Balance =N=
1	19 Feb, 2025	FA/F&SA/418/Vol. VI/D(FA)	January, 2025 Allocation for 13% refund on NLNG	100,000,000,000.00	-	100,000,000,000.00
2	19 Mar, 2025	FA/F&SA/418/Vol. VI/D(FA)	FIRS Tax Refund (Reversed)	50,000,000,000.00		150,000,000,000.00
3	25 Mar, 2025	FA/F&SA/418/Vol. VI/D(FA)	Distribution to Oil Producing States of 13% refund on NLNG		50,000,000,000.00	100,000,000,000.00
4	25 Mar, 2025	FA/F&SA/418/Vol. VI/D(FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG		50,000,000,000.00	50,000,000,000.00
5	25 Mar, 2025	FA/F&SA/418/Vol. VI/D(FA)	Payment of Mediation cost to AJAP on refund on *3% refund on NLNG		50,000,000,000.00	-
6	15 Apr, 2025	FA/F&SA/418/Vol. VI/D(FA)	March, 2025 Allocation	100,000,000,000.00		100,000,000,000.00
7	22 Apr, 2025	FA/F&SA/418/Vol. VI/D(FA)	Distribution to Oil Producing States of 13% refund on NLNG		50,000,000,000.00	50,000,000,000.00
8	22 Apr, 2025	FA/F&SA/418/Vol. VI/D(FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG		25,000,000,000.00	25,000,000,000.00
9	22 Apr, 2025	FA/F&SA/418/Vol. VI/D(FA)	Payment of Mediation cost to AJAP on refund on *3% refund on NLNG		25,000,000,000.00	-
10	16 May, 2025	FA/F&SA/418/Vol. VI/D(FA)	April, 2025 Allocation	100,000,000,000.00		100,000,000,000.00
11	16 May, 2025	FA/F&SA/418/Vol. VI/D(FA)	Stepped down Investment on NSIA to NLNG Refund	50,000,000,000.00		150,000,000,000.00
12	23 May, 2025	FA/F&SA/418/Vol. VI/D(FA)	Distribution to Oil Producing States of 13% refund on NLNG		50,000,000,000.00	100,000,000,000.00
13	23 May, 2025	FA/F&SA/418/Vol. VI/D(FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG		50,000,000,000.00	50,000,000,000.00
14	23 May, 2025	FA/F&SA/418/Vol. VI/D(FA)	Payment of Mediation cost to AJAP on refund on *3% refund on NLNG		50,000,000,000.00	-
15	17 June, 2025	FA/F&SA/418/Vol. VI/D(FA)	May, 2025 Allocation	150,000,000,000.00		150,000,000,000.00
16	23 June, 2025	FA/F&SA/418/Vol. VI/D(FA)	Distribution to Oil Producing States of 13% refund on NLNG		50,000,000,000.00	100,000,000,000.00
17	23 June, 2025	FA/F&SA/418/Vol. VI/D(FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG		50,000,000,000.00	50,000,000,000.00
18	23 June, 2025	FA/F&SA/418/Vol. VI/D(FA)	Payment of Mediation cost to AJAP on refund on *3% refund on NLNG		50,000,000,000.00	-
19	16 July, 2025	FA/F&SA/418/Vol. VII	June, 2025 Allocation	300,000,000,000.00		300,000,000,000.00
20	22 July, 2025	FA/F&SA/418/Vol. VII	Distribution to Oil Producing States of 13% refund on NLNG		100,000,000,000.00	200,000,000,000.00
21	22 July, 2025	FA/F&SA/418/Vol. VII	Payment of Consultancy fee to AJAP on 13% refund on NLNG		100,000,000,000.00	100,000,000,000.00
22	22 July, 2025	FA/F&SA/418/Vol. VII	Payment of Mediation cost to AJAP on refund on *3% refund on NLNG		100,000,000,000.00	-
23	21 August, 2025	FA/F&SA/418/Vol. VII	July, 2025 Allocation	300,000,000,000.00		300,000,000,000.00
24	26 August, 2025	FA/F&SA/418/Vol. VII	Distribution to Oil Producing States of 13% refund on NLNG		100,000,000,000.00	200,000,000,000.00
25	26 August, 2025	FA/F&SA/418/Vol. VII	Payment of Consultancy fee to AJAP on 13% refund on NLNG		100,000,000,000.00	100,000,000,000.00
26	26 August, 2025	FA/F&SA/418/Vol. VII	Payment of Mediation cost to AJAP on refund on *3% refund on NLNG		100,000,000,000.00	-
27	17 September, 2025	FA/F&SA/418/Vol. VII	August, 2025 Allocation	150,000,000,000.00		150,000,000,000.00
28	22 September, 2025	FA/F&SA/418/Vol. VIII	Distribution to Oil Producing States of 13% refund on NLNG		50,000,000,000.00	100,000,000,000.00
29	22 September, 2025	FA/F&SA/418/Vol. VIII	Payment of Consultancy fee to AJAP on 13% refund on NLNG		50,000,000,000.00	50,000,000,000.00
30	22 September, 2025	FA/F&SA/418/Vol. VIII	Payment of Mediation cost to AJAP on refund on *3% refund on NLNG		50,000,000,000.00	-
			TOTAL	1,300,000,000,000.00	1,300,000,000,000.00	

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of Savings of refund to States on NLNG : September, 2025						
s/n	DATE	REF. NO.	DETAILS	Receipt N	Payment N	Cumm Balance =N=
1	19 Feb,2025	FA/F&SA/418/Vol.VIID(FA)	January, 2025 Allocation for refund to States on NLNG	150,000,000,000.00	-	150,000,000,000.00
2	19 Mar,2025	FA/F&SA/418/Vol.VIID(FA)	FIRS Tax Refund (Reversed)	50,000,000,000.00	-	200,000,000,000.00
3	25 Mar,2025	FA/F&SA/418/Vol.VIID(FA)	Distribution to States from refund to States on NLNG		125,000,000,000.00	75,000,000,000.00
4	25 Mar,2025	FA/F&SA/418/Vol.VIID(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		75,000,000,000.00	-
5	15 Apr,2025	FA/F&SA/418/Vol.VIID(FA)	March, 2025 Allocation for refund to States on NLNG	200,000,000,000.00	-	200,000,000,000.00
6	22 Apr,2025	FA/F&SA/418/Vol.VIID(FA)	Distribution to States from refund to States on NLNG		200,000,000,000.00	-
7	16 May,2025	FA/F&SA/418/Vol.VIID(FA)	April, 2025 Allocation for refund to States on NLNG	200,000,000,000.00	-	200,000,000,000.00
8	23 May,2025	FA/F&SA/418/Vol.VIID(FA)	Stepped down investment on NSIA to NLNG Refund	50,000,000,000.00	-	250,000,000,000.00
9	23 May,2025	FA/F&SA/418/Vol.VIID(FA)	Transfer from Non Oil Excess Revenue Account	100,000,000,000.00	-	350,000,000,000.00
10	23 May,2025	FA/F&SA/418/Vol.VIID(FA)	Distribution to States from refund to States on NLNG		108,000,000,000.00	242,000,000,000.00
11	23 May,2025	FA/F&SA/418/Vol.VIID(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		50,000,000,000.00	192,000,000,000.00
12	23 May,2025	FA/F&SA/418/Vol.VIID(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		50,000,000,000.00	142,000,000,000.00
13	23 May,2025	FA/F&SA/418/Vol.VIID(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		7,000,000,000.00	71,000,000,000.00
14	23 May,2025	FA/F&SA/418/Vol.VIID(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		7,000,000,000.00	-
15	17 June,2025	FA/F&SA/418/Vol.VIID(FA)	May, 2025 Allocation for refund to States on NLNG	250,000,000,000.00	-	250,000,000,000.00
16	25 June,2025	FA/F&SA/418/Vol.VIID(FA)	Payment of refund on NLNG Divided to States		150,000,000,000.00	100,000,000,000.00
17	25 June,2025	FA/F&SA/418/Vol.VIID(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		30,000,000,000.00	70,000,000,000.00
18	25 June,2025	FA/F&SA/418/Vol.VIID(FA)	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		70,000,000,000.00	-
19	16 July,2025	FA/F&SA/418/Vol.VII	June, 2025 Allocation for refund to States on NLNG	250,000,000,000.00	-	250,000,000,000.00
20	16 July,2025	FA/F&SA/418/Vol.VII	Transfer from FCT 1% of Signature Bonus/ECA/ NLNG	50,000,000,000.00	-	300,000,000,000.00
21	22 July,2025	FA/F&SA/418/Vol.VII	Payment of refund on NLNG Divided to States		150,000,000,000.00	150,000,000,000.00
22	22 July,2025	FA/F&SA/418/Vol.VII	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		40,000,000,000.00	110,000,000,000.00
23	22 July,2025	FA/F&SA/418/Vol.VII	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		110,000,000,000.00	-
24	21 August,2025	FA/F&SA/418/Vol.VII	July, 2025 Allocation for refund to States on NLNG	300,000,000,000.00	-	300,000,000,000.00
25	1 September,2025	FA/F&SA/418/Vol.VII	Payment of refund on NLNG Divided to States		150,000,000,000.00	150,000,000,000.00
26	1 September,2025	FA/F&SA/418/Vol.VII	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		100,000,000,000.00	50,000,000,000.00
27	1 September,2025	FA/F&SA/418/Vol.VII	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		50,000,000,000.00	-
28	17 September,2025	FA/F&SA/418/Vol.VII	August, 2025 Allocation for refund to States on NLNG	150,000,000,000.00	-	150,000,000,000.00
29	22 September,2025	FA/F&SA/418/Vol.VIII	Payment of refund on NLNG Divided to States		75,000,000,000.00	75,000,000,000.00
30	22 September,2025	FA/F&SA/418/Vol.VIII	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		50,000,000,000.00	25,000,000,000.00
31	22 September,2025	FA/F&SA/418/Vol.VIII	Payment of Consultancy fee to Tiaras white on refund of NLNG Divided to States		25,000,000,000.00	-
			TOTAL	1,750,000,000,000.00	1,750,000,000,000.00	

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of Savings on Part Funding of Military and Para Military Non Regular Allowances : September, 2025						
s/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				₦	₦	=N=
1	16-May-25	FA/F&SA/Vol.1	Transfer from Non Oil on Part Funding of Military and Para Military Non Regular Allowances for the month of April, 2025	150,000,000,000.00	-	150,000,000,000.00
2	27-May-25	FA/F&SA/Vol.1	Transfer to SUB - RECURRENT ACCOUNT for the month of April, 2025		150,000,000,000.00	-
3	17-Jun-25	FA/F&SA/Vol.1	Transfer from Non Oil on Part Funding of Military and Para Military Non Regular Allowances for the month of May, 2025	150,000,000,000.00	-	150,000,000,000.00
4	26-Jun-25	FA/F&SA/Vol.VII	Transfer to SUB - RECURRENT ACCOUNT for the month of May, 2025		150,000,000,000.00	-
5	16-Jul-25	FA/F&SA/Vol.VII	Transfer from Non Oil on Part Funding of Military and Para Military Non Regular Allowances for the month of June, 2025	150,000,000,000.00		150,000,000,000.00
6	23-Jul-25	FA/F&SA/Vol.VII	Transfer to SUB - RECURRENT ACCOUNT for the month of June, 2025		150,000,000,000.00	-
			TOTAL	450,000,000,000.00	450,000,000,000.00	

Office of the Accountant-General of the Federation						
Federation Account Department						
Ledger of Renewed Hope Ward Development Programme: September, 2025						
DETAILS						
S/n	DATE		Receipts	Payments	Cumm Balance	
			₦	₦	₦	₦
1	17-Sep-25	First tranche of Renewed Hope Ward Development Programme: August, 2025	300,000,000.00	-	300,000,000.00	300,000,000.00
2	18-Sep-25	Payment to Renewed Hope Ward Development Programme		300,000,000.00		-
3	16-Oct-25	Second tranche of Renewed Hope Ward Development Programme: September, 2025	400,000,000.00		400,000,000.00	400,000,000.00
		Total	700,000,000.00	300,000,000.00		

Office of the Accountant-General of the Federation					
Federation Account Department					
Ledger of Funding Security: September, 2025					
DETAILS					
S/n	DATE		Receipts	Payments	Cumm Balance
			₦	₦	₦
1	17-Sep-25	First tranche of Funding Security: August, 2025	40,000,000,000.00	-	40,000 000,000.00
2	30-Sep-25	Payment of Funding of Security to Office of the National Security Adviser		40,000,000,000.00	-
		Total	40,000,000,000.00	40,000,000,000.00	

STATEMENT OF 0.5% STABILIZATION FUND ACCOUNT AS AT SEPTEMBER, 2025.

S/N	Date	REF. NO	DETAILS		Cumulative Total ₦
			Allocation/Transfer ₦		
1	01/06/2025	42730/RS/173/DF	Bal. b/f	62,915,634,688.63	62,915,634,688.63
2	18/06/2025	42730/RS/174/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August,2008 to December,2009 (95th of 117th Instalments). Deduction from statutory Allocation of the State.	28,784,136.55	62,944,418,825.18
3	18/06/2025	42730/RS/174/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of May, 2025.	(1,020,540,479.27)	61,923,878,345.91
4	16/07/2025	42730/RS/174/DF	June, 2025 Allocation	4,503,181,184.67	66,427,059,530.58
5	16/07/2025	42730/RS/174/DF	Distribution of = N=38,848,736,617.56 from Exchange Gain to the three tiers of Govt.	181,731,060.16	66,608,790,590.74
6	21/07/2025	42730/RS/174/DF	Distribution of = N=100,000,000,000.00 from Non Mineral Revenue to the three tiers of Govt.	500,000,000.00	67,108,790,590.74
7	21/07/2025	42730/RS/174/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of June, 2025.	(1,296,228,061.21)	65,812,562,529.53
8	20/08/2025	42730/RS/174/DF	July, 2025 Allocation	5,825,788,120.86	71,638,350,650.39
9	20/08/2025	42730/RS/174/DF	Distribution of = N=39,745,440,504.29 from Exchange Gain to the three tiers of Govt.	185,500,645.93	71,823,851,296.32
10	21/08/2025	42730/RS/174/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August,2008 to December,2009 (96th of 117th Instalments). Deduction from statutory Allocation of the State.	28,784,136.55	71,852,635,432.87
11	26/08/2025	42730/RS/174/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of July, 2025.	(1,502,822,191.70)	70,349,813,241.17
12	16/09/2025	42730/RS/174/DF	August, 2025 Allocation	6,496,405,981.64	76,846,219,222.81
13	16/09/2025	42730/RS/174/DF	Distribution of = N=41,284,237,579.08 from Exchange Gain to the three tiers of Govt.	187,917,103.03	77,034,136,325.84
14	17/09/2025	42730/RS/174/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August,2008 to December,2009 (97th of 117th Instalments). Deduction from statutory Allocation of the State.	28,784,136.55	77,062,920,462.39
15	17/09/2025	42730/RS/174/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of August, 2025.	(1,671,080,771.17)	75,391,839,691.22
16	16/10/2025	42730/RS/175/DF	September, 2025 Allocation	5,520,805,199.84	80,912,644,891.06
				80,912,644,891.06	

STATEMENT OF 1.68% DEVELOPMENT OF NATURAL RESOURCES FUND ACCOUNT AS AT SEPTEMBER, 2025.

S/N	Date	REF. NO	DETAILS	Allocation/Transfer		Cumulative Total
				₦	₦	
1	01/06/2025	FD/FA/124/VOL.XX/D(F)	Bal. b/f	76,991,282,593.90		76,991,282,593.90
2	18/06/2025	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	(685,803,202.07)		76,305,479,391.83
3	18/06/2025	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of May, 2025.	(1,371,606,404.11)		74,933,872,987.72
4	16/07/2025	FD/FA/124/VOL.XX/D(F)	June, 2025 Allocation	15,130,688,780.48		90,064,561,768.20
5	16/07/2025	FD/FA/124/VOL.XX/D(F)	Distribution of = N=38,848,736,617.56 from Exchange Gain to the three tiers of Govt.	610,616,362.14		90,675,178,130.34
6	21/07/2025	FD/FA/124/VOL.XX/D(F)	Distribution of = N=100,000,000,000.00 from Non Mineral Revenue to the three tiers of Govt.	1,680,000,000.00		92,355,178,130.34
7	21/07/2025	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	(871,065,257.13)		91,484,112,873.21
8	21/07/2025	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of June, 2025.	(1,742,130,514.26)		89,741,982,358.95
9	20/08/2025	FD/FA/124/VOL.XX/D(F)	July, 2025 Allocation	19,574,648,086.10		109,316,630,445.05
10	20/08/2025	FD/FA/124/VOL.XX/D(F)	Distribution of = N=39,745,440,504.29 from Exchange Gain to the three tiers of Govt.	623,282,170.32		109,939,912,615.37
11	25/08/2025	FD/FA/124/VOL.XX/D(F)	The transfer represent payment of = N=12.5billion approved by Mr President for expansion of ongoing intervention programs implemented by the Solid Mineral Development Fund to increase the capacity and efficiency of artisan and small-scale miners to support the National Gold purchase program under SMDF	(12,500,000,000.00)		97,439,912,615.37
12	26/08/2025	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	(1,009,896,512.82)		96,430,016,102.55
13	26/08/2025	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of July, 2025.	(2,019,793,025.64)		94,410,223,076.91
14	16/09/2025	FD/FA/124/VOL.XX/D(F)	August, 2025 Allocation	21,827,924,098.32		116,238,147,175.23
15	16/09/2025	FD/FA/124/VOL.XX/D(F)	Distribution of = N=41,284,237,579.08 from Exchange Gain to the three tiers of Govt.	631,401,466.18		116,869,548,641.41
16	17/09/2025	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	(1,122,966,278.23)		115,746,582,363.18
17	17/09/2025	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of August, 2025.	(2,245,932,556.45)		113,500,649,806.73
18	16/10/2025	FD/FA/124/VOL.XX/D(F)	September, 2025 Allocation	18,549,905,471.47		132,050,555,278.20
				132,050,555,278.20		

2013 APPROVED INDICES FOR THE STATE GOVERNMENTS FOR REVENUE SHARING

S/NO	STATE	EQUALITY 40%	POPULATION 30%	INDICES POPULATION	LANDMASS 50% OF 10%	INDICES LANDMASS	TERRAIN 50%	REV EFFORT 10%	INDICES REV EFFORT	PRIMARY ENROLMENT T 24% OF	INDICES PRIMARY ENROLMENT	DIRECT T SEC 6%	INDICES DIRECT T SEC	INVERSES E SE 8% OF	INDICES INVERSES E SE	HOSPITAL B 30%	INDICES HOSPITAL B	WATER SUPPLY SPREAD	INDICES WATER SUPPLY SPREAD	RAINFALL ALL P 15%	INDICES RAINFALL ALL P	TOTAL INDICES
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
1	ABIA	.002969	2833999	0.001639	4902.3	0.000070	0.000371	201.58	0.000875	697051	0.000132	823412	0.000066	0.000066	14521	0.000277	0.02112	0.000021	0.0001	0.006598	1	
2	ADAMAWA	.002969	3168101	0.001833	38823.29	0.000558	0.000371	137.22	0.000596	706665	0.000133	708162	0.000057	0.000057	8792	0.000168	0.16726	0.00167	0.0001	0.007019	2	
3	AKWA IBOM	.002969	3920208	0.002268	6772.13	0.000097	0.000371	143.50	0.000623	1703182	0.000322	645705	0.000052	0.000052	10002	0.000181	0.02918	0.00029	0.0001	0.007084	3	
4	ANAMBRA	.002969	4182032	0.002419	4816.24	0.000069	0.000371	120.29	0.000522	872088	0.000165	789246	0.000063	0.000063	12174	0.000232	0.02975	0.00021	0.0001	0.007006	4	
5	BAUCHI	.002969	4646465	0.002688	49933.88	0.000717	0.000371	154.86	0.000673	1521363	0.000287	1063806	0.000085	0.000085	11903	0.000227	0.21513	0.00215	0.0001	0.008429	5	
6	BAYELSA	.002969	1703358	0.000985	9415.75	0.000135	0.000371	244.92	0.001064	750852	0.000142	546734	0.000044	0.000044	17265	0.000329	0.04057	0.00041	0.0001	0.006235	6	
7	BENUE	.002969	4219244	0.002441	31276.73	0.000449	0.000371	201.23	0.000874	1352752	0.000255	809611	0.000065	0.000065	8775	0.000167	0.13475	0.00135	0.0001	0.007802	7	
8	BORNO	.002969	4151193	0.002401	75540.9	0.001085	0.000371	205.80	0.000894	1158720	0.000219	858070	0.000069	0.000069	12673	0.000242	0.32545	0.00325	0.0001	0.008755	8	
9	CROSS RIVER	.002969	2888966	0.001671	21636.6	0.000311	0.000371	247.73	0.001076	832139	0.000157	663792	0.000053	0.000053	11531	0.000220	0.09322	0.00093	0.0001	0.007086	9	
10	DELTA	.002969	4098391	0.002371	17239.27	0.000248	0.000371	116.37	0.000505	664186	0.000125	768357	0.000061	0.000061	13461	0.000257	0.07427	0.00074	0.0001	0.007155	10	
11	EBONYI	.002969	2173501	0.001257	6421.26	0.000092	0.000371	215.78	0.000937	820015	0.000174	534643	0.000043	0.000043	14628	0.000279	0.02766	0.00028	0.0001	0.006304	11	
12	EDO	.002969	3218332	0.001862	19819.27	0.000285	0.000371	102.17	0.000444	557264	0.000105	768418	0.000061	0.000061	12249	0.000234	0.08539	0.00085	0.0001	0.006589	12	
13	EKITI	.002969	2384212	0.001379	5887.91	0.000085	0.000371	221.93	0.000964	526884	0.000099	521982	0.000042	0.000042	11170	0.000213	0.02537	0.00025	0.0001	0.006300	13	
14	ENUGU	.002969	3257298	0.001884	7660.19	0.000110	0.000371	247.76	0.001076	876004	0.000184	710866	0.000057	0.000057	12246	0.000234	0.03300	0.00033	0.0001	0.007086	14	
15	GOMBE	.002969	2353879	0.001362	17982.06	0.000258	0.000371	236.22	0.001026	604276	0.000114	819519	0.000066	0.000066	11388	0.000217	0.07747	0.00077	0.0001	0.006637	15	
16	IMO	.002969	3934899	0.002276	5182.84	0.000074	0.000371	199.58	0.000867	1139835	0.000210	939548	0.000075	0.000075	14424	0.000275	0.02233	0.00022	0.0001	0.007326	16	
17	JIGAWA	.002969	4348549	0.002516	24515.62	0.000352	0.000371	219.71	0.000954	922798	0.000174	478422	0.000038	0.000038	13124	0.000250	0.10562	0.00106	0.0001	0.007880	17	
18	KADUNA	.002969	6066562	0.003509	45711.19	0.000656	0.000371	170.42	0.000740	1522931	0.000293	1274873	0.000102	0.000102	9479	0.000181	0.19693	0.00197	0.0001	0.009232	18	
19	KANO	.002969	9383682	0.005428	21276.89	0.000306	0.000371	208.81	0.000907	1836269	0.000341	1758839	0.000141	0.000141	19424	0.000370	0.09167	0.00092	0.0001	0.011177	19	
20	KATSINA	.002969	5792578	0.003351	24971.24	0.000339	0.000371	156.20	0.000678	1834579	0.000341	1195378	0.000096	0.000096	9584	0.000183	0.10758	0.00108	0.0001	0.008662	20	
21	KEBBI	.002969	3238628	0.001874	37727.96	0.000542	0.000371	202.51	0.000879	891583	0.000168	716616	0.000057	0.000057	13039	0.000249	0.16254	0.00163	0.0001	0.007440	21	
22	KOGI	.002969	3278487	0.001897	29881.9	0.000425	0.000371	309.70	0.001345	1331025	0.000251	743638	0.000059	0.000059	9036	0.000172	0.12745	0.00127	0.0001	0.007788	22	
23	KWARA	.002969	2371089	0.001372	34467.57	0.000495	0.000371	106.85	0.000464	457566	0.000086	897886	0.000032	0.000032	10054	0.000192	0.14849	0.00148	0.0001	0.006272	23	
24	LAGOS	.002969	9013534	0.005214	3496.48	0.000050	0.000371	13.64	0.000059	573255	0.000108	1009816	0.000081	0.000081	19901	0.000380	0.01506	0.00015	0.0001	0.009439	24	
25	NASSARAWA	.002969	1863275	0.001078	27271.49	0.000392	0.000371	247.99	0.001077	941695	0.000178	432448	0.000035	0.000035	7117	0.000136	0.11749	0.00117	0.0001	0.006498	25	
26	NIGER	.002969	3950249	0.002285	74108.59	0.001064	0.000371	201.82	0.000876	774627	0.000146	481007	0.000038	0.000038	6646	0.000127	0.31928	0.00319	0.0001	0.008347	26	
27	OGUN	.002969	3728098	0.002157	16980.54	0.000244	0.000371	50.73	0.000220	439332	0.000083	516352	0.000041	0.000041	12346	0.000235	0.07316	0.00073	0.0001	0.006546	27	
28	ONDO	.002969	3441024	0.001991	15820	0.000227	0.000371	109.49	0.000476	733930	0.000139	525238	0.000042	0.000042	6498	0.000124	0.06816	0.00068	0.0001	0.006559	28	
29	OSUN	.002969	3423535	0.001980	9026	0.000130	0.000371	67.13	0.000292	898878	0.000170	591093	0.000047	0.000047	14167	0.000270	0.03889	0.00039	0.0001	0.006426	29	
30	OYO	.002969	5591589	0.003235	28245.29	0.000406	0.000371	48.54	0.000211	113306	0.000210	839865	0.000067	0.000067	7049	0.000134	0.12169	0.00122	0.0001	0.007903	30	
31	PLATEAU	.002969	3178712	0.001839	27216.97	0.000391	0.000371	228.25	0.000991	1055255	0.000199	855057	0.000068	0.000068	12188	0.000232	0.11726	0.00117	0.0001	0.007358	31	
32	RIVERS	.002969	5185400	0.003000	10432.31	0.000150	0.000371	108.24	0.000470	500299	0.000094	923932	0.000074	0.000074	12637	0.000241	0.04494	0.00045	0.0001	0.007599	32	
33	SOKOTO	.002969	3696998	0.002139	33776.9	0.000485	0.000371	225.89	0.000981	938710	0.000177	792034	0.000063	0.000063	13636	0.000260	0.14552	0.00145	0.0001	0.007766	33	
34	TARABA	.002969	2300736	0.001331	60291.82	0.000866	0.000371	117.78	0.000512	1049741	0.000198	263829	0.000021	0.000021	6686	0.000128	0.25975	0.00260	0.0001	0.006788	34	
35	YOBE	.002969	2321591	0.001343	46909.76	0.000674	0.000371	184.69	0.000846	83283	0.000154	593854	0.000048	0.000048	12208	0.000233	0.2021	0.00202	0.0001	0.006997	35	
36	ZAMFARA	.002969	3259846	0.001886	35170.61	0.000505	0.000371	167.13	0.000726	42017	0.000078	355938	0.000028	0.000028	8266	0.000158	0.15152	0.00152	0.0001	0.007012	36	

Grand Total	0.00	138568341	950309.75	6,452.46	3,396,435.5	267,176.96	420,297	4,008			
Indices Total	0.10688	0.08016	0.013360	0.01336	0.006413	0.002138	0.0021376	0.008016	0.004008	0.004008	0.2672

GROSS ALLOCATION OF STATUTORY REVENUE TO STATE GOVERNMENTS

S/NO	STATE	EQUALITY (40%)	INDICES ON POPULATION (%)	POPULATION (30%)	LAND MASS TERRAIN (10%)	SOCIAL DEV. FACTOR (10%)	INTERNAL REV. EFFORT (10%)	TOTAL
1	ABIA	3,278,131,443.11	0.001639	1,810,196,841.82	487,500,461.43	742,845,013.84	966,646,126.38	7,285,319,886.57
2	ADAMAWA	3,278,131,443.11	0.001833	2,023,602,134.21	1,025,373,559.66	765,202,823.70	658,017,568.52	7,750,327,529.20
3	AKWA IBOM	3,278,131,443.11	0.002288	2,504,005,167.56	517,149,692.04	834,932,061.01	688,132,350.11	7,822,350,713.93
4	ANAMBRA	3,278,131,443.11	0.002419	2,671,243,398.03	486,135,838.55	723,465,186.07	576,832,337.25	7,735,808,203.01
5	BAUCHI	3,278,131,443.11	0.002688	2,967,896,696.02	1,201,550,241.61	1,116,250,571.03	742,607,496.43	9,306,436,448.20
6	BAYELSA	3,278,131,443.11	0.000985	1,088,007,889.84	559,068,636.03	784,433,331.10	1,174,476,482.16	6,884,117,782.33
7	BENUE	3,278,131,443.11	0.002441	2,695,012,300.17	905,710,436.38	881,563,841.32	964,967,754.80	8,725,385,775.76
8	BORNO	3,278,131,443.11	0.002401	2,651,545,204.53	1,607,591,668.58	1,142,326,160.80	986,882,492.36	9,666,476,969.47
9	CROSS RIVER	3,278,131,443.11	0.001671	1,845,306,624.78	752,850,316.72	759,444,955.30	1,187,951,408.32	7,823,684,748.22
10	DELTA	3,278,131,443.11	0.002371	2,617,818,300.12	683,123,415.73	762,630,814.01	558,034,575.49	7,899,738,548.46
11	EBONYI	3,278,131,443.11	0.001257	1,388,308,410.39	511,586,070.99	747,766,708.78	1,034,740,059.28	6,960,562,692.25
12	EDO	3,278,131,443.11	0.001862	2,055,686,830.53	724,033,559.96	727,100,650.80	489,940,642.59	7,274,893,127.08
13	EKITI	3,278,131,443.11	0.001379	1,522,898,572.87	503,128,929.36	588,234,501.88	1,064,231,445.72	6,956,624,892.93
14	ENUGU	3,278,131,443.11	0.001884	2,080,576,087.87	531,231,344.25	746,325,841.07	1,188,095,268.74	7,824,359,965.04
15	GOMBE	3,278,131,443.11	0.001362	1,503,523,583.40	684,901,573.11	719,058,883.70	1,132,756,959.89	7,328,372,443.19
16	IMO	3,278,131,443.11	0.002276	2,513,388,940.03	491,948,884.63	848,711,552.34	957,055,431.61	8,089,236,251.71
17	JIGAWA	3,278,131,443.11	0.002516	2,777,668,829.80	798,501,914.95	792,836,017.95	1,053,585,774.52	8,700,723,980.32
18	KADUNA	3,278,131,443.11	0.003509	3,874,973,623.17	1,134,592,545.11	1,088,989,414.82	817,223,101.78	10,193,910,128.00
19	KANO	3,278,131,443.11	0.005428	5,993,760,590.96	747,146,522.92	1,320,508,051.73	1,001,316,487.99	12,340,683,086.71
20	KATSINA	3,278,131,443.11	0.003351	3,699,968,278.50	805,726,519.57	1,030,958,176.36	749,033,261.93	9,563,877,679.57
21	KEBBI	3,278,131,443.11	0.001874	2,068,650,757.26	1,008,005,300.64	889,473,800.66	971,105,799.45	8,215,387,101.12
22	KOGI	3,278,131,443.11	0.001897	2,094,110,411.94	878,836,118.65	862,812,154.75	1,485,119,085.92	8,599,009,214.36
23	KWARA	3,278,131,443.11	0.001372	1,514,516,349.32	956,306,453.68	664,272,456.17	512,382,868.36	6,925,609,570.64
24	LAGOS	3,278,131,443.11	0.005214	5,757,331,170.69	465,208,872.68	856,579,448.15	65,408,538.37	10,422,659,472.99
25	MASSARAWA	3,278,131,443.11	0.001078	1,190,153,744.03	842,200,767.35	675,262,243.49	1,189,198,198.64	7,174,946,396.62
26	NIGER	3,278,131,443.11	0.002285	2,523,193,644.10	1,584,880,337.31	861,897,054.75	967,797,009.75	9,215,899,189.02
27	OGUN	3,278,131,443.11	0.002157	2,381,296,262.13	679,020,825.96	646,518,232.00	243,267,972.97	7,228,234,796.16
28	ONDO	3,278,131,443.11	0.001991	2,197,929,772.53	660,618,555.11	580,832,322.49	525,042,585.46	7,242,564,678.69
29	OSUN	3,278,131,443.11	0.001980	2,186,758,797.52	552,888,508.63	756,036,406.84	321,911,670.13	7,085,726,826.02
30	OYO	3,278,131,443.11	0.003235	3,571,587,974.64	857,641,968.30	786,222,278.75	232,766,162.19	8,726,349,826.99
31	PLATEAU	3,278,131,443.11	0.001839	2,030,379,835.51	841,336,263.06	880,133,673.19	1,094,538,041.21	8,124,519,256.07
32	RIVERS	3,278,131,443.11	0.003000	3,312,137,620.22	575,187,867.13	706,200,608.69	519,048,401.23	8,390,765,940.37
33	SOKOTO	3,278,131,443.11	0.002139	2,361,431,995.57	945,354,744.64	906,400,535.28	1,083,221,021.37	8,574,539,799.96
34	TARABA	3,278,131,443.11	0.001331	1,469,578,867.55	1,365,792,419.66	816,207,239.23	564,796,015.30	7,494,565,984.85
35	YOBE	3,278,131,443.11	0.001343	1,482,899,851.48	1,153,597,844.17	877,638,282.83	933,606,182.88	7,725,873,604.47
36	ZAMIFARA	3,278,131,443.11	0.001886	2,082,203,604.87	967,454,309.41	613,091,693.06	801,446,408.88	7,742,927,489.34
		118,012,731,951.82	0.080160	88,509,548,963.86	29,503,182,987.95	29,503,182,987.95	29,503,182,987.95	295,031,829,879.54

**FEDERATION ACCOUNT
ALLOCATION TO STATE GOVERNMENTS (LAND/TERRAIN and INT. REV. EFFORT)**

S/NO	STATE	L/MASS	LAND MASS 50% of 10% =N=	TERRAIN 50% of 10% =N=	LAND MASS + TERRAIN (10%) =N=	REV EFF RATIO	REV EFFORT RATIO 10% =N=	TOTAL IGR =N=
1	ABIA	0.000070	77,734,031.04	409,766,430.39	487,500,461.43	0.000875	966,646,126.38	966,646,126.38
2	ADAMAWA	0.000588	615,607,129.27	409,766,430.39	1,025,373,559.66	0.000596	658,017,568.52	658,017,568.52
3	AKWA IBOM	0.000097	107,383,261.65	409,766,430.39	517,149,692.04	0.000623	688,132,350.11	688,132,350.11
4	ANAMBRA	0.000069	76,369,430.16	409,766,430.39	486,135,838.55	0.000522	576,832,337.25	576,832,337.25
5	BAUCHI	0.000717	791,783,811.22	409,766,430.39	1,201,550,241.61	0.000673	742,607,496.43	742,607,496.43
6	BAYELSA	0.000135	149,942,205.65	409,766,430.39	559,668,636.03	0.001084	1,174,476,482.16	1,174,476,482.16
7	BENUE	0.000449	495,944,005.99	409,766,430.39	905,710,436.38	0.000874	964,967,754.80	964,967,754.80
8	BORNO	0.001085	1,197,825,238.19	409,766,430.39	1,607,591,668.58	0.000884	986,882,492.36	986,882,492.36
9	CROSS RIVER	0.000311	343,083,886.33	409,766,430.39	752,850,316.72	0.001076	1,187,951,408.32	1,187,951,408.32
10	DELTA	0.000248	273,356,985.34	409,766,430.39	683,123,415.73	0.000505	558,034,575.49	558,034,575.49
11	EBOYI	0.000092	101,819,640.61	409,766,430.39	511,586,070.99	0.000937	1,034,740,059.28	1,034,740,059.28
12	EDO	0.000285	314,267,129.58	409,766,430.39	724,033,559.96	0.000444	489,940,642.59	489,940,642.59
13	EKITI	0.000085	93,362,498.97	409,766,430.39	503,128,929.36	0.000964	1,064,231,445.72	1,064,231,445.72
14	ENUGU	0.000110	121,464,913.86	409,766,430.39	531,231,344.25	0.001076	1,188,095,268.74	1,188,095,268.74
15	GOMBE	0.000258	285,135,142.72	409,766,430.39	694,901,573.11	0.001026	1,132,756,959.89	1,132,756,959.89
16	IMO	0.000074	82,182,454.24	409,766,430.39	491,946,884.63	0.000867	957,055,431.61	957,055,431.61
17	JIGAWA	0.000352	388,735,484.56	409,766,430.39	798,501,914.95	0.000954	1,053,585,774.52	1,053,585,774.52
18	KADUNA	0.000656	724,826,114.73	409,766,430.39	1,134,592,545.11	0.000740	817,223,101.78	817,223,101.78
19	KANO	0.000306	337,380,092.54	409,766,430.39	747,146,522.92	0.000907	1,001,316,487.99	1,001,316,487.99
20	KATSINA	0.000359	395,950,089.18	409,766,430.39	805,726,519.57	0.000878	749,033,261.93	749,033,261.93
21	KEBBI	0.000542	588,238,870.25	409,766,430.39	1,008,005,300.64	0.000879	971,105,799.45	971,105,799.45
22	KOGI	0.000425	469,069,688.26	409,766,430.39	878,836,118.65	0.001345	1,485,119,085.92	1,485,119,085.92
23	KWARA	0.000495	546,540,023.29	409,766,430.39	956,306,453.68	0.000464	512,382,868.96	512,382,868.96
24	LAGOS	0.000050	55,442,442.23	409,766,430.39	465,208,872.68	0.000059	65,408,538.37	65,408,538.37
25	NASSARAWA	0.000392	432,434,336.96	409,766,430.39	842,200,767.35	0.001077	1,189,198,198.64	1,189,198,198.64
26	NIGER	0.001064	1,175,113,606.92	409,766,430.39	1,584,880,037.31	0.000876	967,797,009.75	967,797,009.75
27	OGUN	0.000244	269,254,395.57	409,766,430.39	679,020,825.96	0.000220	243,267,972.97	243,267,972.97
28	ONDO	0.000227	250,852,124.72	409,766,430.39	660,618,555.11	0.000476	525,042,585.46	525,042,585.46
29	OSUN	0.000130	143,122,078.24	409,766,430.39	552,868,508.63	0.000292	321,911,670.13	321,911,670.13
30	OYO	0.000406	447,875,537.92	409,766,430.39	857,641,968.30	0.000211	232,766,162.19	232,766,162.19
31	PLATEAU	0.000391	431,569,832.68	409,766,430.39	841,336,263.06	0.000991	1,094,538,041.21	1,094,538,041.21
32	RIVERS	0.000150	165,421,436.74	409,766,430.39	575,187,867.13	0.000470	519,048,401.23	519,048,401.23
33	SOKOTO	0.000485	535,588,314.25	409,766,430.39	945,354,744.64	0.000981	1,083,221,021.37	1,083,221,021.37
34	TARABA	0.000866	956,025,989.27	409,766,430.39	1,365,792,419.66	0.000612	564,796,015.30	564,796,015.30
35	YOBE	0.000674	743,831,413.79	409,766,430.39	1,153,597,844.17	0.000846	933,606,182.88	933,606,182.88
36	ZAMBEARA	0.000505	557,687,879.03	409,766,430.39	967,454,309.41	0.000726	801,446,408.88	801,446,408.88
0.01336			14,751,591,493.98	14,751,591,493.98	29,503,182,987.95	0.02672	29,503,182,987.95	29,503,182,987.95

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

S/NO	STATE	PRIMARY ENROLMENT 24%	DIRECT SEC./COMMERCIAL ENROLMT 8%	INVERSE SEC./COMMERCIAL ENROLMENT 8%	HOSPITAL BEDS 30%	WATER SUPPLY SPREAD 15%	RAINFALL PROPORTION 15%	TOTAL				
1	ABIA	0.000132	145,318,630.93	0.000086	72,740,628.27	0.000277	305,794,987.95	0.000021	23,320,209.31	0.000111	122,929,929.12	742,845,013.84
2	ADAMAWA	0.000133	147,322,922.33	0.000087	62,559,385.57	0.000167	185,149,082.33	0.000167	184,632,138.78	0.000111	122,929,929.12	765,202,823.70
3	AKWA IBOM	0.000322	355,073,124.45	0.000052	57,041,902.93	0.000029	210,630,223.09	0.000029	32,214,978.30	0.000111	122,929,929.12	834,932,061.01
4	ANAMBRA	0.000165	181,809,701.46	0.000083	69,722,386.72	0.000232	256,369,959.60	0.000021	22,910,822.45	0.000111	122,929,929.12	723,465,186.07
5	BAUCHI	0.000287	317,168,167.49	0.000085	93,977,154.56	0.000227	353,663,021.94	0.000215	237,535,143.37	0.000111	122,929,929.12	1,116,250,571.03
6	BAYELSA	0.000142	156,534,865.71	0.000044	48,298,755.25	0.000041	148,791,082.55	0.000041	44,730,661.69	0.000111	122,929,929.12	784,433,331.10
7	BENUE	0.000255	282,016,765.82	0.000065	71,521,441.02	0.000135	148,793,201.80	0.000111	148,793,201.80	0.000111	122,929,929.12	881,563,841.32
8	BORNO	0.000219	241,565,687.50	0.000069	75,802,333.33	0.000242	266,378,306.06	0.000242	359,347,571.46	0.000111	122,929,929.12	1,142,376,160.80
9	CROSS RIVER	0.000157	173,481,280.75	0.000093	58,639,717.56	0.000093	192,925,165.90	0.000111	102,925,165.90	0.000111	122,929,929.12	759,444,955.30
10	DELTA	0.000125	138,467,056.51	0.000061	67,877,042.01	0.000074	283,472,648.77	0.000074	82,007,095.60	0.000111	122,929,929.12	762,630,814.01
11	EBONYI	0.000174	191,801,346.30	0.000043	47,230,630.25	0.000257	308,048,280.68	0.000028	30,545,892.18	0.000111	122,929,929.12	747,786,708.78
12	EDO	0.000105	116,176,350.87	0.000061	67,882,430.78	0.000234	257,949,370.39	0.000085	94,280,138.87	0.000111	122,929,929.12	727,100,680.80
13	EKITI	0.000099	109,842,840.11	0.000042	46,113,034.58	0.000213	235,226,913.81	0.000025	28,008,749.69	0.000111	122,929,929.12	588,234,501.88
14	ENUGU	0.000184	203,473,727.27	0.000057	62,798,258.29	0.000234	257,886,193.96	0.000033	36,439,474.16	0.000111	122,929,929.12	746,325,841.07
15	GOMBE	0.000114	125,977,239.87	0.000066	72,396,718.70	0.000077	239,817,734.51	0.000077	85,540,542.82	0.000111	122,929,929.12	719,058,883.70
16	IMO	0.000210	231,374,322.34	0.000075	83,000,140.64	0.000022	303,152,283.33	0.000022	26,650,736.27	0.000111	122,929,929.12	848,711,552.34
17	JIGAWA	0.000174	192,381,585.91	0.000038	42,284,038.97	0.000106	119,816,465.17	0.000197	217,447,834.42	0.000111	122,929,929.12	792,836,017.95
18	KADUNA	0.000293	323,749,348.12	0.000102	112,622,919.00	0.000197	112,622,919.00	0.000181	199,816,465.17	0.000111	122,929,929.12	1,088,989,414.82
19	KANO	0.000341	376,564,323.39	0.000141	155,376,717.70	0.000092	155,376,717.70	0.000092	101,214,027.76	0.000111	122,929,929.12	1,320,508,051.73
20	KATSINA	0.000341	376,211,998.40	0.000096	105,600,290.90	0.000108	105,600,290.90	0.000183	409,046,336.06	0.000111	122,929,929.12	1,030,958,176.36
21	KEBBI	0.000168	185,873,947.42	0.000057	63,306,216.17	0.000163	274,585,830.72	0.000163	179,471,661.07	0.000111	122,929,929.12	889,473,800.66
22	KOGI	0.000251	277,487,200.71	0.000059	65,693,353.17	0.000127	190,287,412.10	0.000127	140,720,906.48	0.000111	122,929,929.12	862,812,154.75
23	KWARA	0.000086	95,391,678.20	0.000032	35,131,780.31	0.000148	35,131,780.31	0.000192	211,725,281.24	0.000148	122,929,929.12	664,272,456.17
24	LAGOS	0.000108	119,510,095.78	0.000081	89,207,650.94	0.000015	89,207,650.94	0.000380	419,091,388.69	0.000015	122,929,929.12	856,579,448.15
25	NASSARAWA	0.000146	161,491,390.34	0.000038	38,202,672.80	0.000117	38,202,672.80	0.000136	149,875,554.66	0.000117	122,929,929.12	675,262,243.49
26	NIGER	0.000083	91,590,320.89	0.000041	45,614,794.16	0.000073	45,614,794.16	0.000127	139,956,654.89	0.000073	122,929,929.12	861,897,064.75
27	OGUN	0.000139	153,007,028.33	0.000042	46,399,787.84	0.000068	46,399,787.84	0.000124	136,840,150.93	0.000068	122,929,929.12	646,518,232.00
28	ONDO	0.000170	187,394,782.21	0.000047	52,217,451.51	0.000039	52,217,451.51	0.000270	298,340,169.02	0.000039	122,929,929.12	580,832,322.49
29	OSUN	0.000210	232,097,843.67	0.000067	74,194,084.52	0.000122	74,194,084.52	0.000134	148,443,555.54	0.000122	122,929,929.12	756,036,406.84
30	PLATEAU	0.000193	219,995,684.52	0.000068	75,536,163.41	0.000117	75,536,163.41	0.000232	286,664,782.94	0.000117	122,929,929.12	786,222,278.75
31	RIVERS	0.000094	104,300,497.01	0.000074	81,611,781.33	0.000045	81,611,781.33	0.000241	266,120,188.88	0.000045	122,929,929.12	880,133,673.19
32	SOKOTO	0.000177	195,698,811.20	0.000063	69,968,680.04	0.000146	69,968,680.04	0.000260	287,157,940.62	0.000146	122,929,929.12	706,200,608.69
33	TARABA	0.000198	218,846,146.06	0.000021	23,306,785.93	0.000128	141,009,795.42	0.000260	286,807,796.78	0.000111	122,929,929.12	906,400,535.28
34	YOBE	0.000154	169,550,451.16	0.000048	52,461,359.63	0.000233	257,085,959.16	0.000202	223,149,424.14	0.000111	122,929,929.12	816,207,239.23
35	ZAMFARA	0.000078	85,895,790.07	0.000028	31,443,741.10	0.000152	31,443,741.10	0.000158	174,072,127.98	0.000152	122,929,929.12	877,638,282.83
36		0.006413	7,080,763,917.11	0.0021	2,350,254,639.04	0.004008	8,850,954,896.39	0.004008	4,425,477,448.19	0.004008	4,425,477,448.19	29,503,182,987.95

STATES DEDUCTIONS FOR THE MONTH SUMMARY BY STATES and FGN

FEDERATION ACCOUNT: September, 2025

AMT DEDUCTED

BENEFICIARIES TOTAL NO OF DEDUCTIONS

31 August 2025 30 September 2025

1 MAIN DISTRIBUTION		4 EXCHANGE DIFFERENCE FUNDS	
1	ABIA	832,068,388.40	866,759,193.94
2	ADAMAWA	1,276,821,759.92	1,313,748,234.57
3	AKWA IBOM	1,439,523,192.18	1,476,815,646.32
4	ANAMBRA	759,952,070.84	796,787,985.01
5	BAUCHI	4,609,474,851.00	4,452,872,571.10
6	BAYELSA	1,776,906,277.58	1,809,686,662.66
7	BENUE	608,782,986.75	650,331,012.91
8	BORNO	563,883,092.91	609,912,351.47
9	CROSS RIVER	3,623,254,565.92	3,660,508,925.43
10	DELTA	2,728,276,535.09	2,765,893,043.09
11	EBONYI	2,001,495,787.33	2,045,533,618.79
12	EDO	2,252,921,733.24	2,287,562,889.26
13	EKITI	2,412,585,553.87	2,445,711,199.02
14	ENUGU	1,067,747,159.09	1,105,004,733.91
15	GOMBE	2,261,336,818.50	2,296,232,629.16
16	IMO	2,340,705,041.33	2,379,223,888.30
17	JIGAWA	534,150,874.82	575,581,467.90
18	KADUNA	4,574,614,745.38	4,623,155,503.99
19	KANO	1,825,224,896.85	1,883,988,889.17
20	KATSINA	2,060,673,612.06	2,106,214,033.70
21	KEBBI	650,324,216.92	689,479,672.83
22	KOGI	993,298,195.73	1,034,244,449.45
23	KWARA	1,283,731,215.57	1,316,709,173.80
24	LAGOS	7,218,662,213.34	7,268,292,217.05
25	NASSARAWA	534,203,316.74	568,368,552.32
26	NIGER	1,857,568,345.02	1,901,465,595.39
27	OGUN	4,387,291,084.37	4,421,710,065.22
28	ONDO	1,391,955,329.97	1,276,209,238.70
29	OSUN	2,032,659,826.66	2,066,447,839.18
30	OYO	3,248,221,895.01	3,289,774,511.73
31	PLATEAU	1,742,289,067.42	1,780,975,922.91
32	RIVERS	5,251,269,931.10	5,291,224,298.60
33	SOKOTO	1,318,081,503.79	1,358,911,240.22
34	TARABA	793,596,075.16	829,282,970.70
35	YOBE	1,087,021,875.46	1,123,920,483.65
36	ZAMFARA	1,189,345,661.43	1,226,262,618.62
37	FCT-ABUJA	359,874,452.73	359,874,452.73
38	Federal Government	107,277,939,626.69	107,751,106,005.87
		182,167,733,776.17	183,705,783,788.64
1	ABIA	0.00	6,682,032.04
2	ADAMAWA	0.00	7,108,533.00
3	AKWA IBOM	0.00	7,174,592.04

		6 VAT REVENUE		<i>Grand Total</i>	
4	ANAMBRA	1	0.00	7,095,216.00	
5	BAUCHI	1	0.00	8,535,782.57	
6	BAYELSA	1	0.00	6,314,052.96	
7	BENUE	1	0.00	8,002,847.95	
8	BORNO	1	0.00	8,866,008.60	
9	CROSS RIVER	1	0.00	7,175,815.61	
10	DELTA	1	0.00	7,245,571.49	
11	EBONYI	1	0.00	6,384,158.39	
12	EDO	1	0.00	6,672,468.70	
13	EKITI	1	0.00	6,380,555.85	
14	ENUGU	1	0.00	7,176,434.93	
15	GOMBE	1	0.00	6,721,519.47	
16	IMO	1	0.00	7,419,377.13	
17	JIGAWA	1	0.00	7,980,228.36	
18	KADUNA	1	0.00	9,349,765.71	
19	KANO	1	0.00	11,318,932.30	
20	KATSINA	1	0.00	8,771,850.40	
21	KEBBI	1	0.00	7,535,063.25	
22	KOGI	1	0.00	7,886,936.46	
23	KWARA	1	0.00	6,352,108.86	
24	LAGOS	1	0.00	9,559,572.62	
25	NASSARAWA	1	0.00	6,580,798.43	
26	NIGER	1	0.00	8,452,742.58	
27	OGUN	1	0.00	6,629,674.03	
28	ONDO	1	0.00	6,642,808.16	
29	OSUN	1	0.00	6,508,138.93	
30	OYO	1	0.00	8,003,732.17	
31	PLATEAU	1	0.00	7,451,738.40	
32	RIVERS	1	0.00	7,695,882.51	
33	SOKOTO	1	0.00	7,864,493.27	
34	TARABA	1	0.00	6,873,895.71	
35	YOBE	1	0.00	7,086,104.08	
36	ZAMFARA	1	0.00	7,101,195.41	
			<u>0.00</u>	<u>270,600,628.36</u>	
1	24 LAGOS	8	6,886,025,186.97	7,676,422,630.91	
			<u>6,886,025,186.97</u>	<u>7,676,422,630.91</u>	
					<u>191,652,807,047.92</u>

STATES DEDUCTIONS FOR THE MONTH by TYPE OF DEDUCTION

FEDERATION ACCOUNT: September, 2025

I MAIN DISTRIBUTION	TYPE OF DEDUCTION	TOTAL NO AMT DEDUCTED
1	8 Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (Inst. 99/120)	2 128,368,951.00
2	Abia Counterpart Funding for Various Projects ifo UBA PLC	1 45,444,713.63
3	ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS	1 37,327,563.56
4	BOND ISSUANCE PROGRAMME1	19 4,597,296,395.89
5	BOND ISSUANCE PROGRAMME2	16 2,588,659,681.02
6	BOND ISSUANCE PROGRAMME3	6 1,896,820,622.69
7	CBN ANCHOR BORROWERS	1 41,516,710.45
8	CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	13 3,862,693,612.48
9	CBN POWER INTERVENTION FUNDS	1 116,108,479.22
10	COMMERCIAL AGRICULTURAL CREDIT SCHEME	6 656,377,914.65
11	COMMERCIAL AGRICULTURAL CREDIT SCHEME2	1 80,046,438.66
12	CONTRACTUAL OBLIGATION	1 292,615,190.00
13	COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK	1 42,048,251.93
14	DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE	6 74,174,500.03
15	DEDUCTIONS IFO FAMILY HOMES FUNDS LTD	11 1,132,557,454.90
16	DELTA UTM OFFSHORE FLNG FACILITY 2	1 753,501,346.72
17	DELTA UTM OFFSHORE FLNG FACILITY 1	1 415,167,104.53
18	ECOLOGICAL FUNDS DISTRIBUTION STATES	36 7,949,959,487.77
19	FEDERAL GOVERNMENT NET OFF WITH STATES (20/96)	1 18,059,991,433.01
20	FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)- BALANCES OF NET OFF STATES LIABILITY 1 (17)	4 398,547,666.48
21	FOREIGN LOANS TO STATE GOVERNMENTS	38 123,042,252,772.42
22	HEALTH CARE DEDUCTIONS	16 424,773,016.75
23	LOAN FACILITY FROM COMMERCIAL BANKS	8 2,430,178,767.62
24	MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA	1 2,677,590,521.92
25	NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT	1 1,000,000.00
26	NATIONAL FADAMA PROJECT	1 1,000,000.00
27	OIL PALM VALUE CHAIN (RED GOLD PROJECT)	1 150,233,259.97
28	Payment of Arrears of Derivation Revenue to Akwa Ibom state Iro Ekanga Oil Field from July 2023 to April, 2011(9/36B)	8 503,780,725.02
29	POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME	1 69,605,526.92
30	Retund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F July, 2008 to Sept. 2018 (22/56)	1 1,004,597,886.60
31	RESTRUCTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS 115/226	22 7,864,087,736.94
32	SPECIAL FINANCIAL SUPPORT TO EBONYI STATE ON AIRPORT PROJECT - 5/96	2 194,245,896.96
33	TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP(PPP) B	1 635,164,146.42
6 VAT REVENUE		182,167,733,776.17
34	BOND ISSUANCE PROGRAMME3	2 2,000,000,000.00
35	BOND ISSUANCE PROGRAMME4	2 1,050,000,000.00

TOTAL NO AMT DEDUCTED	TYPE OF DEDUCTION	
2	36 CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	2,817,853,446.50
2	37 LOAN FACILITY FROM COMMERCIAL BANKS	1,018,171,740.47
		6,886,025,186.97
		189,053,758,963.14

Grand Total

DEDUCTIONS FROM STATE GOVERNMENTS, FGN AND FCT, STATUTORY AND VAT

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
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1 MAIN DISTRIBUTION

8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Deduction Indices of (Inst. 99/120)

Abia Counterpart Funding for Various Projects to UBA PLC

1 BAUCHI 128,368,951.00

1 BAYELSA 128,368,951.00

1 ABIA 45,444,713.63

45,444,713.63

ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS

1 DELTA 37,327,563.56

37,327,563.56

BOND ISSUANCE PROGRAMME1

1 BAUCHI 201,255,000.00

2 CROSS RIVER 541,305,066.40

3 EDO 510,923,032.41

4 EKITI 345,000,000.00

5 GOMBE 164,916,320.90

6 KATSINA 850,000,000.00

7 KWARA 559,212,440.21

8 NIGER 296,453,561.97

9 OGUN 500,000,000.00

10 SOKOTO 206,017,834.00

11 ZAMFARA 422,213,140.00

4,597,296,395.89

COMMERCIAL AGRICULTURAL CREDIT SCHEMES2

1 EBONYI

80,046,438.66

CONTRACTUAL OBLIGATION

1 BAUCHI 958,484,991.20

2 CROSS RIVER 512,347,771.28

3 GOMBE 473,578,155.62

4 ONDO 644,248,762.92

2,588,659,681.02

COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK

292,615,190.00

292,615,190.00

1 KANO

BOND ISSUANCE PROGRAMME3

1 BAUCHI 495,025,392.81

2 GOMBE 553,432,649.47

3 NIGER 217,827,441.00

4 PLATEAU 630,535,139.41

1,896,820,622.69

CBN ANCHOR BORROWERS

1 OYO 41,516,710.45

41,516,710.45

DEDUCTIONS IFO FAMILY HOMES FUNDS LTD

74,174,500.03

35,695,127.37

19,207,256.98

19,272,115.68

3 NIGER

2 BENUE

1 BAUCHI

DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE

42,048,251.93

42,048,251.93

1 KOGI

1 ADAMAWA

88,343,013.95

