

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

| | =N= | =N= | =N= | =N= | =N= |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------|
| | C1 CBN's Rate @1530.5703 | C1 CBN's Rate @1530.5703 | C2 BUDGETED RATE @1500.0000 | C2 BUDGETED RATE @1500.0000 | VARIANCE C1 - E2 |
| 1 NIGERIA NATIONAL PETROLEUM CORP. (NNPC) | | | | | |
| (A) Crude Oil Receipts (1st - 31st August, 2025) | 90,980,178,843.51 | 90,980,178,843.51 | 89,163,016,690.00 | 89,163,016,690.00 | 1,817,160,153.51 |
| Less: (1) Excess Crude (Export) | - | - | - | - | - |
| Less (2) Joint Venture Cash Call (Foreign) | - | - | - | - | - |
| Sub-total (A) | 90,980,178,843.51 | 90,980,178,843.51 | 89,163,016,690.00 | 89,163,016,690.00 | 1,817,160,153.51 |
| (B) Gas Receipts (1st - 31st August, 2025) | 14,269,821,194.21 | 14,269,821,194.21 | 13,984,806,010.00 | 13,984,806,010.00 | 285,013,184.21 |
| Less: (1) Excess Gas (Export) | - | - | - | - | - |
| Sub-total (B) | 14,269,821,194.21 | 14,269,821,194.21 | 13,984,806,010.00 | 13,984,806,010.00 | 285,013,184.21 |
| (C) Domestic Crude Oil Cost Naira a/c | - | - | - | - | - |
| Sub-total (C) | - | - | - | - | - |
| (ii) Domestic Gas receipt | - | - | - | - | - |
| (ii) Less: DPR JV GAS | - | - | - | - | - |
| Sub-total (c.i.&c.ii) | - | - | - | - | - |
| (Eii) Gas Revenue to the Federation | - | - | - | - | - |
| (Ei) Crude Oil Revenue to the Federation | - | - | - | - | - |
| Sub-total (c.i.&c.iii) | - | - | - | - | - |
| 2 MINISTRY OF PETROLEUM RESOURCES | | | | | |
| (a) Royalties (i) Crude Oil | 592,406,910,685.10 | 592,406,910,685.10 | 590,574,682,540.00 | 590,574,682,540.00 | 11,832,228,145.10 |
| Add (ii) DPR Royalty | 64,843,729,126.70 | 64,843,729,126.70 | 64,843,729,126.70 | 64,843,729,126.70 | - |
| Royalties (i) Gas | 657,250,639,811.80 | 657,250,639,811.80 | 645,418,411,666.70 | 645,418,411,666.70 | 11,832,228,145.10 |
| DPR Royalty Gas | 20,910,972,399.19 | 20,910,972,399.19 | 20,493,314,550.00 | 20,493,314,550.00 | 417,657,849.19 |
| Sub-total | 678,161,612,210.99 | 678,161,612,210.99 | 665,911,726,216.70 | 665,911,726,216.70 | 11,832,228,145.10 |
| (c) Rentals | 1,568,222,421.21 | 1,568,222,421.21 | 1,536,900,000.00 | 1,536,900,000.00 | 31,322,331.21 |
| (d) Gas Flared | 59,421,199,280.91 | 59,421,199,280.91 | 59,234,371,150.00 | 59,234,371,150.00 | 1,886,828,130.91 |
| (e) Miscellaneous Oil Revenue | 1,930,490,647.93 | 1,930,490,647.93 | 1,905,609,387.96 | 1,905,609,387.96 | 24,881,279.97 |
| (f) Gas Sales Royalty | 4,122,060,564.59 | 4,122,060,564.59 | 4,122,060,564.59 | 4,122,060,564.59 | - |
| FEDERAL INLAND REVENUE SERVICES | | | | | |
| i. PPT from Oil August 2025 | 272,237,049,120.64 | 272,237,049,120.64 | 266,799,619,515.00 | 266,799,619,515.00 | 5,437,429,605.64 |
| iii. CIT Upstream | 372,264,999,098.97 | 372,264,999,098.97 | 364,820,696,910.00 | 364,820,696,910.00 | 7,435,302,188.97 |
| iv. PPT from Gas | 644,502,048,219.61 | 644,502,048,219.61 | 631,629,316,425.00 | 631,629,316,425.00 | 12,872,731,794.61 |
| v. FRS PPT JV Gas | - | - | - | - | - |
| Sub-total | 1,700,767,578,179.71 | 1,700,767,578,179.71 | 1,675,078,431,674.73 | 1,675,078,431,674.73 | 25,689,146,504.98 |
| Company Income Tax | 397,736,093,647.22 | 397,736,093,647.22 | 397,736,093,647.22 | 397,736,093,647.22 | - |
| Taxes | 641,982,407,701.99 | 641,982,407,701.99 | 638,069,992,991.62 | 638,069,992,991.62 | 3,912,414,710.37 |
| Capital Gain Tax | 7,065,396,975.00 | 7,065,396,975.00 | 7,065,396,975.00 | 7,065,396,975.00 | - |
| Stamp Duty | 9,781,631,631.89 | 9,781,631,631.89 | 9,781,631,631.89 | 9,781,631,631.89 | - |
| SUBTOTAL | 3,832,863,099,235.81 | 3,832,863,099,235.81 | 3,800,000,000,000.00 | 3,800,000,000,000.00 | 32,863,099,235.81 |
| 4 CUSTOMS & EXCISE ACCOUNTS | | | | | |
| (a) Import Duty Collection | 238,890,757,430.64 | 238,890,757,430.64 | 238,890,757,430.64 | 238,890,757,430.64 | - |
| (b) Excise Duty Collection | 21,436,772,729.18 | 21,436,772,729.18 | 21,436,772,729.18 | 21,436,772,729.18 | - |
| (c) Fees Collection | 39,109,831,774.01 | 39,109,831,774.01 | 39,109,831,774.01 | 39,109,831,774.01 | - |
| (d) 2008-2012 CET Special Levy | 22,561,467,018.51 | 22,561,467,018.51 | 22,561,467,018.51 | 22,561,467,018.51 | - |
| (e) Customs Penalty Charges, | - | - | - | - | - |
| (f) Auction Sales | - | - | - | - | - |
| SUBTOTAL | 3,608,917.00 | 3,608,917.00 | 3,608,917.00 | 3,608,917.00 | - |
| 5 Excess Bank Charges, Verification & Reconciliation on Accruals into the Federation Account | | | | | |
| | - | - | - | - | - |
| 6 Release from solid Mineral Revenue Account | | | | | |
| | 2,873,223,601,212.40 | 2,873,223,601,212.40 | 2,831,939,363,633.32 | 2,831,939,363,633.32 | 41,284,237,579.08 |

OKOROAFOR CHINYERE
 BANKING SERVICES DEPARTMENT

YAHAYA HALIDU SAYUTI
 BANKING SERVICES DEPARTMENT

ANGYU DANIELLA
 BANKING SERVICES DEPARTMENT

12

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

| | C1 CBN's Rate @ 632.5540 =N# | C2 BUDGETED RATE @ 1500.0000 =N# | VARIANCE C1 - E2 =N# |
|--|---------------------------------|-------------------------------------|-------------------------|
| 1 NIGERIA NATIONAL PETROLEUM CORP. (NNPC) | | | |
| (A) Crude Oil Receipts (1st - 30th June, 2025) | | | |
| (B) Gas Receipts (1st - 30th June, 2025) | | | |
| (C) Crude Oil Receipts (1st - 30th June, 2025) | | | |
| Less: (1) Excess Crude (Export) | | | |
| Less (2) Joint Venture Cash Call (Foreign) | | | |
| Sub-total (A) | | | |
| (B) Gas Receipts (1st - 30th June, 2025) | | | |
| (C) Gas Receipts (1st - 30th June, 2025) | | | |
| Less: (1) Excess Gas (Export) | | | |
| Sub-total (B) | | | |
| (C) Domestic Crude Oil Cost Naira a/c | | | |
| Sub-total (c.1) | | | |
| (i) Domestic Gas receipt | | | |
| (ii) Less: DPR JV GAS | | | |
| Sub-total (c.1&ii) | | | |
| (Eii) Gas Revenue to the Federation | 1,795,949,034.13 | 1,795,949,034.13 | |
| (Ei) Crude Oil Revenue to the Federation | 4,479,233,042.88 | 4,479,233,042.88 | |
| Sub-total (e.1&ii) | 6,275,182,077.01 | 6,275,182,077.01 | 6,275,182,077.01 |
| 2 MINISTRY OF PETROLEUM RESOURCES | | | |
| (a) Royalties (i) Crude Oil | | | |
| Add (ii) DPR Royalty | | | |
| Sub-total | | | |
| Royalties (i) Gas | | | |
| DPR Royalty Gas | | | |
| Sub-total | | | |
| (c) Rentals | | | |
| (d) Gas Flared | | | |
| (e) Miscellaneous Oil Revenue | | | |
| (f) Gas Sales Royalty | | | |
| FEDERAL INLAND REVENUE SERVICES | | | |
| 1. PPT from Oil Apr 2025 | | | |
| iii. CIT Upstream | | | |
| iv. PPT from Gas | | | |
| v. FIRS PPT JV Gas | | | |
| Sub-total | | | |
| Company Income Tax | | | |
| Taxes | | | |
| Capital Gain Tax | | | |
| Stamp Duty | | | |
| SUBTOTAL | | | |
| 4 CUSTOMS & EXCISE ACCOUNTS | | | |
| (i) Import Duty Collection | | | |
| (ii) Excise Duty Collection | | | |
| (c) Excise Duty Collection | | | |
| (d) 2008/2012 CET Special Levy | | | |
| (e) Customs Penalty Charges. | | | |
| (f) Auction Sales | | | |
| SUBTOTAL | | | |
| 5 Excess Bank Charges, Verification & Reconciliation on | | | |
| Accruals into the Federation Account | | | |
| 6 Release from solid Mineral Revenue Account | | | |
| | 6,275,182,077.01 | 6,275,182,077.01 | 6,275,182,077.01 |

OKORO FOR C. N. BANKING SERVICES DEPARTMENT

YAHAYA, HALIDU SAYUJI BANKING SERVICES DEPARTMENT

OGBULLU, IMMAN PETER BANKING SERVICES DEPARTMENT

121



(A) D(PAD) ✓ Aef ✓

(B) D(DCA) ✓

(C) AD(PA) ✓

ffora, pls. ✓

Adoff 2/18/24 ✓

AD(PA) ✓

ffora, pls ✓

AD 12/08/2025 ✓

D(PA) ✓

PACTAD ✓

Pls treat ✓

AD(PA) ✓

Office of the Accountant General of the Federation

Federal Ministry of Finance, Abuja

ANALYSIS OF FEDERATION ACCOUNT INFLOW FOR THE MONTH OF SEPTEMBER, 2025

BUDGETED RATE @ 1500.000

| 1 NIGERIAN NATIONAL PETROLEUM CORP. (NNPC) | | | |
|--|--|----------------------|---|
| (A) | Crude Oil Receipts (1st -31st August, 2025) | 89,163,018,690.00 | N |
| B | Gas Receipts (1st - 31st August, 2025) | 13,984,808,010.00 | N |
| Less: (1) | Gas Receipts (1st - 31st August, 2025) | - | |
| Less: (2) | Joint Venture Cash Call (JVC) | - | |
| (C) i. | Domestic Crude Oil Cost Naira a/c | - | |
| | DPR JV Royalty | - | |
| | FIRS JV PPT | - | |
| Less: (1) | Joint Venture Cash Call (JVC) | - | |
| | Pre-Export Financing Cost for the Month | - | |
| | Domestic Gas Development | - | |
| | Gas Infrastructure Development | - | |
| | Nigeria Morocco Gas Pipeline | - | |
| | Frontier Exploration Service | - | |
| | National Domestic Gas Development | - | |
| | Refinery Rehabilitation | - | |
| | Transfer to Excess Crude Account (ECA) | - | |
| | FIRS JV CITA | - | |
| Add: (1) | Miscellaneous Receipts for the month | - | |
| | Sub-Total (c.i) | 1,795,949,034.13 | |
| ii. | Gas Revenue to the Federation, August 2025 | 6,275,182,077.01 | |
| iii. | Crude Oil Revenue to the Federation, August 2025 | 109,423,008,777.01 | |
| | Sub-Total (a+b+c) | - | |
| 2 MINISTRY OF PETROLEUM RESOURCES | | | |
| (a) | Royalties (i) Crude Oil | 580,574,682,540.00 | |
| Add: | DPR Royalty | 64,843,729,126.70 | |
| | Sub-Total | 645,418,411,666.70 | |
| | Royalties (ii) Gas | 20,493,314,550.00 | |
| | Sub Total | 665,911,726,216.70 | |
| (b) | Rentals | 1,536,900,090.00 | |
| (c) | Gas Flared | 58,234,371,150.00 | |
| (d) | Miscellaneous Oil Revenue | 1,905,609,367.96 | |
| (e) | Gas Sales Royalty | 4,122,060,564.59 | |
| 3 FEDERAL INLAND REVENUE SERVICES | | | |
| (a) i. | PPT from Oil | 266,799,619,515.00 | |
| | Less: (1) Excess Proceeds on PPT from Oil | - | |
| | CIT Upstream | 364,829,696,910.00 | |
| | Sub-Total | 631,629,316,425.00 | |
| | FIRS PPT from Gas | - | |
| | Less: Excess Proceeds on PPT from Gas | - | |
| | Sub Total | - | |
| | a. Company Income Tax (CIT) | 397,736,093,647.22 | |
| | b. Taxes | 628,865,992,991.62 | |
| | c. Capital Gain Tax | 7,065,396,979.00 | |
| | d. FIRS Stamp Duty | 9,781,631,631.89 | |
| 4 CUSTOMS & EXCISE ACCOUNTS | | | |
| (a) | Import Duty Account | 238,890,757,430.64 | |
| (b) | Excise Duty Account | 21,436,772,729.18 | |
| (c) | Fees Collection | 39,109,831,774.01 | |
| (d) | 2008-2012 COT Special Levy | 22,561,467,018.51 | |
| (e) | Customs Penalty Charges | - | |
| (f) | Auction Sales | 3,608,917.00 | |
| | Release from Solid Mineral Revenue Account | 322,002,437,869.34 | |
| 5 EXCESS BANK CHARGES RECOVERED | | | |
| | Release from Solid Mineral Revenue Account | - | |
| | Total Revenue as per Component Statement | 2,838,214,545,710.33 | |
| | Net Amount Available for Distribution | 2,838,214,545,710.33 | |

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

Aug-2025



| NARRATION | RECEIPTS | | PAYMENTS | | CBN MONTH END @N1530.5703 | NAIRA AMOUNT TO THE FEDERATION ACCOUNT | BUDGETED | BUDGETED NAIRA AMOUNT | DIFFERENCE |
|--------------------|------------------|------------------|------------------|------------|------------------------------|--|----------------------|--------------------------|------------|
| | USD | USD | USD | RATE | | | | | |
| CRUDE SALES | 59,442,012.46 | | | 1,530.5703 | 90,980,178,843.51 | | | | |
| GAS SALES | 9,323,205.34 | | | 1,530.5703 | 14,269,821,194.21 | | | | |
| TOTAL (A) | 68,765,217.80 | | | | 105,250,000,037.71 | | | | |
| CRUDE MONETISED | | 59,442,012.46 | | 1,530.5703 | 90,980,178,843.51 | 1,500.00 | 89,163,018,690.00 | 1,817,160,153.51 | |
| EXCESS CRUDE | | | | 1,530.5703 | - | 1,500.00 | - | - | |
| JVC CRUDE | | | | 1,530.5703 | - | 1,500.00 | - | - | |
| OIL ROYALTY | 387,049,788.36 | | 387,049,788.36 | 1,530.5703 | 592,406,910,685.10 | 1,500.00 | 580,574,682,540.00 | 11,832,228,145.10 | |
| EXCESS OIL ROYALTY | | | | 1,530.5703 | - | 1,500.00 | - | - | |
| MISC OIL REV | 813,903.69 | | 813,903.69 | 1,530.5703 | 1,245,736,814.97 | 1,500.00 | 1,220,855,535.00 | 24,881,279.97 | |
| | | | | 1,530.5703 | - | | | | |
| SUB TOTAL (B) | 387,863,692.05 | 447,305,704.51 | 447,305,704.51 | | 684,632,826,343.58 | | 670,958,556,765.00 | 13,674,269,578.58 | |
| GAS MONETISED | | | 9,323,205.34 | 1,530.5703 | 14,269,821,194.21 | 1,500.00 | 13,984,808,010.00 | 285,013,184.21 | |
| EXCESS GAS | | | | 1,530.5703 | - | 1,500.00 | - | - | |
| GAS ROYALTY | 13,662,209.70 | | 13,662,209.70 | 1,530.5703 | 20,910,972,399.19 | 1,500.00 | 20,493,314,550.00 | 417,657,849.19 | |
| EXCESS GAS ROYALTY | | | | 1,530.5703 | - | 1,500.00 | - | - | |
| GAS FLARED | 38,822,914.10 | | 38,822,914.10 | 1,530.5703 | 59,421,199,280.91 | 1,500.00 | 58,234,371,150.00 | 1,186,828,130.91 | |
| CIT UPSTREAM | 243,219,797.94 | | 243,219,797.94 | 1,530.5703 | 372,264,999,098.97 | 1,500.00 | 364,829,696,910.00 | 7,435,302,188.97 | |
| | | | | 1,530.5703 | - | | | | |
| SUB TOTAL (C) | 295,704,921.74 | 305,028,127.08 | 305,028,127.08 | | 466,866,991,973.27 | | 457,542,190,620.00 | 9,324,801,353.27 | |
| PPT | 177,866,413.01 | | 177,866,413.01 | 1,530.5703 | 272,237,049,120.64 | 1,500.00 | 266,799,619,515.00 | 5,437,429,605.64 | |
| EXCESS PPT | | | | 1,530.5703 | - | 1,500.00 | - | - | |
| RENTALS | 1,024,600.06 | | 1,024,600.06 | 1,530.5703 | 1,568,222,421.21 | 1,500.00 | 1,536,900,090.00 | 31,322,331.21 | |
| TAXES | 419,243,995.33 | | 419,243,995.33 | 1,530.5703 | 641,682,407,701.99 | 1,500.00 | 628,865,992,991.62 | 12,816,414,710.37 | |
| | | | | | | | | | |
| SUB TOTAL (D) | 598,135,008.40 | 598,135,008.40 | 598,135,008.40 | | 915,487,679,243.84 | | 897,202,512,596.62 | 18,285,166,647.22 | |
| TOTAL (a+b+d+c) | 1,350,468,839.99 | 1,350,468,839.99 | 1,350,468,839.99 | | 2,066,987,497,560.70 | | 2,025,703,259,981.62 | 41,284,237,579.08 | |
| GRAND TOTAL | 1,350,468,839.99 | 1,350,468,839.99 | 1,350,468,839.99 | | 2,066,987,497,560.70 | | 2,025,703,259,981.62 | 41,284,237,579.08 | |

PREPARED BY:
 AILEKU REBECCA

CHECKED BY:
 OLOWOSAGBA, C.N

13

APPROVED BY:
 NAGADO, H.U

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

| S/N | ACCOUNT NAME | ACCOUNT NO. | AMOUNT (N) AUGUST 2025 | AMOUNT (N) JULY 2025 | VARIANCE |
|----------|--|-------------|-----------------------------|-----------------------------|-----------------------------|
| A | NON - OIL REVENUE | | | | |
| 1 | IMPORT DUTY | 3000008035 | 238,890,757,430.64 | 276,744,063,446.03 | (37,853,306,015.39) |
| 2 | EXCISE DUTY | 3000008042 | 21,436,772,729.18 | 31,931,718,313.96 | (10,494,945,584.78) |
| 3 | FEES ACCT | 3000008059 | 39,109,831,774.01 | 26,573,876,882.24 | 12,535,954,891.77 |
| 4 | AUCTION SALES | 3000007928 | 3,608,917.00 | 15,465,359.00 | (11,856,442.00) |
| 5 | 2008-2012 CET SPECIAL LEVY | 3000008286 | 22,561,467,018.51 | 17,974,420,853.23 | 4,587,046,165.28 |
| 6 | PENALTY CHARGES | 3000007997 | - | - | - |
| 7 | COMPANY INCOME TAX | 3000002174 | 397,736,093,647.22 | 810,406,343,872.87 | (412,670,250,225.65) |
| 8 | STAMP DUTY TSA | 3000103686 | 9,781,631,631.89 | 4,256,744,955.61 | 5,524,886,676.28 |
| 9 | CAPITAL GAIN TAX | 3000103741 | 7,065,396,979.00 | 21,290,387,542.37 | (14,224,990,563.37) |
| | TOTAL | | 736,585,560,127.45 | 1,189,193,021,225.31 | (452,607,461,097.86) |
| B | OIL REVENUE | | | | |
| 8 | MISCELLANEOUS OIL REVENUE | 3000002198 | 684,753,832.96 | 706,008,580.63 | (21,254,747.67) |
| 9 | GAS SALES ROYALTY | 3000055761 | 4,122,060,564.59 | 6,614,654,583.52 | (2,492,594,018.93) |
| 10 | PETROLEUM PROFIT TAX (Local) | 3000091156 | - | 27,523,000,000.00 | (27,523,000,000.00) |
| 11 | MPR DPR ROYALTY OIL CARGO TSA | | 64,843,729,126.70 | 309,598,725.62 | 64,534,130,401.08 |
| | SUB - TOTAL (A+B) | | 806,236,103,651.70 | 1,224,346,263,115.08 | (418,110,179,463.38) |
| C | VALUE ADDED TAX | | | | |
| 12 | VALUE ADDED TAX | 3000008468 | 722,618,716,083.78 | 687,939,893,231.51 | 34,678,822,852.27 |
| D | ELECTRONIC MONEY TRANSFER LEVY (EMTL) | | | | |
| 13 | ELECTRONIC MONEY TRANSFER LEVY (EMTL) | 3000109444 | 33,684,960,112.00 | 39,168,321,000.00 | (5,483,360,888.00) |
| | GRAND TOTAL (B+C+D+E) | | 1,562,539,779,847.48 | 1,951,454,497,346.59 | (388,914,717,499.11) |

Prepared by: 
OKOROAFOR CHINYERE
MANAGER

Checked by: 
YAHAYA, HALIDU SAYUTI
S. MGR

Authorised by: 
ANGYU, DANIELLA
PRINCIPAL MGR

3 629 527,277,408.18
3 629 527,277,408.18

Source: Banking Services Department, Abuja

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

| MONTHS | AMOUNT (N) | TOTAL |
|--------------|--------------------------|--------------------------|
| JANUARY | 4,175,834,877.91 | 4,175,834,877.91 |
| FEBRUARY | 3,782,483,596.42 | 3,782,483,596.42 |
| MARCH | 2,145,558,607.44 | 2,145,558,607.44 |
| APRIL | 7,883,905,297.02 | 7,883,905,297.02 |
| MAY | 9,656,242,898.25 | 9,656,242,898.25 |
| JUNE | 4,747,362,474.02 | 4,747,362,474.02 |
| JULY | 5,841,277,270.00 | 5,841,277,270.00 |
| AUGUST | 6,231,166,410.20 | 6,231,166,410.20 |
| SEPTEMBER | | |
| OCTOBER | | |
| NOVEMBER | | |
| DECEMBER | | |
| TOTAL | 44,463,831,431.26 | 44,463,831,431.26 |

Prepared by: 
OKOROAFOR, CHINYERE
MANAGER

Checked by: 
YAHAYA, HALIDU SAYUTI
S.MGR

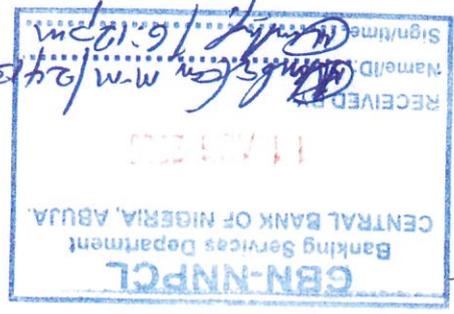
Authorised by: 
OGBULU, INWAN PETER
ASSISTANT DIRECTOR

15



CFAD/CBN/O&GRFN/25/08/R16

August 11, 2025



Handwritten: Hhmo, pls trust, 12/8/25

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

ATTENTION: SENIOR MANAGER, DOM, ACCOUNT

Dear Sir,

TRANSFER OF JULY 2025 CRUDE REVENUE INTO THE FEDERATION ACCOUNT WITH CBN

Upon receipt of this mandate, please pay into the **FEDERATION ACCOUNT**, the sum of **NGN4,479,233,042.88 (Four Billion, Four Hundred and Seventy-Nine Million, Two Hundred and Thirty-Three Thousand, Forty-Two Naira and Eighty-Eight Kobo).**

Kindly debit the **NNPCL CRUDE OIL REVENUE NGN A/C No. 3000135526** with **CENTRAL BANK OF NIGERIA** and advise us immediately the payment is effected.

Yours faithfully,
For: NNPC Limited



1st Signatory *Alimohamed*
2nd Signatory *Stefany A.*

Name *Stefany A. Osoa*
Name *Ibrahim Sadiq*

cc: Accountant General of the Federation
Funds Division

Handwritten: Mrs Verity & Company
www.nnpcgroup.com

Handwritten: p/pso, pls trust, Government, 13/8/25

Handwritten: p/pso, pls trust, Government, 13/8/25

| SN | DESCRIPTION | Aug 2025 | Jul 2025 | VARIANCE |
|--------------------------------------|---|-----------------------------|-----------------------------|----------------------------|
| 1 | (11) ROYALTY (CRUDE) | 580,574,682,540.00 | 621,671,828,205.00 | -41,097,145,665.00 |
| 2 | CIT UPSTREAM | 364,829,696,910.00 | 3,907,869,645.00 | 360,921,827,265.00 |
| 3 | (1) PETROLEUM PROFIT TAX (PPT) | 266,799,619,515.00 | 239,412,330,345.00 | 27,387,289,170.00 |
| 4 | Crude Oil Receipts Export | 89,163,018,690.00 | 14,215,791,480.00 | 74,947,227,210.00 |
| 5 | DPR ROYALTY | 64,843,729,126.70 | 309,598,725.62 | 64,534,130,401.08 |
| 6 | (IV) PENALTY FOR GAS FLARED | 58,234,371,150.00 | 51,978,784,785.00 | 6,255,586,365.00 |
| 7 | ROYALTIES (GAS) | 20,493,314,550.00 | 22,547,749,755.00 | -2,054,435,205.00 |
| 8 | GAS RECEIPTS (EXPORT) | 13,984,808,010.00 | 20,696,728,905.00 | -6,711,920,895.00 |
| 9 | GAS AND CRUDE REVENUE TO FEDERATION | 6,275,182,077.01 | 0.00 | 6,275,182,077.01 |
| 10 | GAS SALES ROYALTY DPR | 4,122,060,564.59 | 6,614,654,583.52 | -2,492,594,018.93 |
| 11 | (D) MISCELLANEOUS OIL REVENUE | 1,905,609,367.96 | 1,539,587,275.63 | 366,022,092.33 |
| 12 | (111) RENT | 1,536,900,090.00 | 3,306,375,300.00 | -1,769,475,210.00 |
| 13 | GAS REVENUE TO FEDERATION | 0.00 | 977,210,766.82 | -977,210,766.82 |
| 14 | 13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND 2024 | 0.00 | -1,776,376,440.82 | 1,776,376,440.82 |
| 15 | 13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND | -6,589,545,042.54 | 0.00 | -6,589,545,042.54 |
| 16 | 13% REFUND ON SUBSIDY, PRIORITY PROJECTS AND POLICE TRUST FUND 1999 TO 2021 | -18,163,078,852.38 | -18,163,078,852.38 | 0.00 |
| 17 | NEC Ad-Hoc Committee on CRUDE OIL THEFT PREVENTION AND CONTROL | -25,000,000,000.00 | -25,000,000,000.00 | 0.00 |
| 18 | 4% Cost of Collection - NUPRC | -29,808,143,405.03 | -28,926,711,506.88 | -881,431,898.15 |
| 19 | TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY | -57,044,351,309.67 | -50,982,588,503.93 | -6,061,762,805.74 |
| 20 | 13% Derivation Refund on withdrawals from JVC/DECA | -100,000,000,000.00 | -100,000,000,000.00 | 0.00 |
| 21 | 13% NLNG REFUND TO OIL PRODUCING STATES | -150,000,000,000.00 | -300,000,000,000.00 | 150,000,000,000.00 |
| 22 | (B) COMPANIES INCOME TAX ETC. | 1,043,449,115,249.73 | 1,729,709,630,752.43 | -686,260,515,502.70 |
| 23 | (1) CUSTOMS & EXCISE DUTIES, ETC. | 322,002,437,669.34 | 353,239,544,854.48 | -31,237,106,985.14 |
| 24 | LESS REFUND TO NCS | -178,554,929.00 | -296,270,069.31 | 117,715,140.31 |
| 25 | 0.5% OF NON OIL FEDERATION REVENUE TO RMAFC | -6,891,339,839.15 | -10,510,248,987.20 | 3,618,909,148.05 |
| 26 | 7% Cost Of Collection - NCS | -22,527,671,805.82 | -24,706,029,235.10 | 2,178,357,429.28 |
| 27 | 4% Cost Of Collection - FIRS | -42,250,621,198.40 | -69,964,260,906.09 | 27,713,639,707.69 |
| 28 | LESS REFUND TO FIRS | -50,000,000,000.00 | 0.00 | -50,000,000,000.00 |
| 29 | DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT | -851,168,319,131.64 | -1,156,930,428,372.56 | 305,762,109,240.92 |
| Sub Total NON MINERAL REVENUE | | 392,435,046,215.06 | 820,541,938,036.65 | -428,106,891,821.59 |
| Sub Total 1 | | 1,478,592,920,196.70 | 1,282,871,692,504.23 | 195,721,227,692.47 |
| NON MINERAL REVENUE | | 1,086,157,873,981.64 | 462,329,754,467.58 | 623,828,119,514.06 |

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

SCHEDULE I

FEDERATION ACCOUNT: AUGUST, 2025

| SN | DESCRIPTION | Aug 2025 | Jul 2025 | VARIANCE |
|----|---|-----------------------------|-----------------------------|---------------------------|
| 30 | ELECTRONIC MONEY TRANSFER LEVY | 33,684,960,112.00 | 39,168,321,000.00 | -5,483,360,888.00 |
| 31 | LESS 4% ELECTRONIC MONEY TRANSFER LEVY | -1,347,398,404.48 | -1,566,732,840.00 | 219,334,435.52 |
| | Sub Total ELECTRONIC MONEY TRANSFER LEVY | 32,337,561,707.52 | 37,601,588,160.00 | -5,264,026,452.48 |
| | OTHER MINERAL REVENUE | | | |
| 32 | EXCHANGE DIFFERENCE | 28,467,822,868.71 | 20,348,548,604.46 | 8,119,274,264.25 |
| | Sub Total OTHER MINERAL REVENUE | 28,467,822,868.71 | 20,348,548,604.46 | 8,119,274,264.25 |
| | OTHER NON-MINERAL REVENUE | | | |
| 33 | EXCHANGE DIFFERENCE NON MINERAL REVENUE | 12,816,414,710.37 | 19,396,891,899.83 | -6,580,477,189.46 |
| | Sub Total OTHER NON-MINERAL REVENUE | 12,816,414,710.37 | 19,396,891,899.83 | -6,580,477,189.46 |
| | VAT | | | |
| 34 | VAT FOR DISTRIBUTION | 722,618,716,083.78 | 687,939,893,231.51 | 34,678,822,852.27 |
| 35 | 3%VAT FOR NORTH EAST COMMISSION | -20,811,419,023.21 | -19,812,668,925.07 | -998,750,098.14 |
| 36 | Cost Of Collection - FIRS & NCS (VAT) | -28,904,748,643.35 | -27,517,595,729.26 | -1,387,152,914.09 |
| | Sub Total VAT | 672,902,548,417.22 | 640,609,628,577.18 | 32,292,919,840.04 |
| | Sub Total 2 | 746,524,347,703.82 | 717,956,657,241.47 | 28,567,690,462.35 |
| | GRAND TOTAL | 2,225,117,267,900.52 | 2,000,828,349,745.70 | 224,288,918,154.82 |

TOTAL AMOUNT FOR DISTRIBUTION

| AGENCY'S COLLECTION | | TOTAL FUNDS | DEDUCTIONS | TOTAL NET |
|---------------------|--|-----------------------------|-----------------------------|-----------------------------|
| 1 | NON MINERAL REVENUE FIRS CURRENT MONTH | 1,043,449,115,249.73 | 950,488,835,098.19 | 92,960,280,151.54 |
| 2 | MINERAL REVENUE NUPRC CURRENT MONTH | 731,710,667,389.25 | 230,015,573,567.08 | 501,695,093,822.17 |
| 3 | MINERAL REVENUE FIRS CURRENT MONTH | 631,629,316,425.00 | 150,000,000,000.00 | 481,629,316,425.00 |
| 4 | NON MINERAL REVENUE NCS | 322,002,437,869.34 | 22,527,671,805.82 | 299,474,766,063.52 |
| 5 | MINERAL REVENUE NNPC CURRENT MONTH | 109,423,008,777.01 | 6,589,545,042.54 | 102,833,463,734.47 |
| | | 2,838,214,545,710.33 | 1,359,621,625,513.63 | 1,478,592,920,196.70 |
| 6 | VAT | 722,618,716,083.78 | 49,716,167,666.56 | 672,902,548,417.22 |
| | | 722,618,716,083.78 | 49,716,167,666.56 | 672,902,548,417.22 |
| | | 3,560,833,261,794.11 | 1,409,337,793,180.19 | 2,151,495,468,613.92 |

DISTRIBUTION AMONG THE THREE TIERS OF GOVERNMENTS

| BENEFICIARY | MINERAL REVENUE | NON-MINERAL REV | TOTAL SRA | TOTAL VAT | TOTAL | |
|----------------------|-----------------|-----------------------------|-------------|---------------------------|-----------------------------|-----------------------------|
| Federal Government | 43.9832% | 477,726,551,879.64 | 52.68% | 684,461,334,225.74 | 100,935,382,262.58 | 785,396,716,488.32 |
| State Governments | 22.3088% | 242,309,291,310.25 | 26.72% | 347,167,935,658.92 | 336,451,274,208.61 | 683,619,209,867.53 |
| Local Governments | 17.1992% | 186,810,306,923.32 | 20.60% | 267,651,926,443.63 | 235,515,891,946.03 | 503,167,818,389.65 |
| 13% Derivation Share | 16.5088% | 179,311,723,868.42 | 0.00% | 179,311,723,868.42 | 0.00 | 179,311,723,868.42 |
| Grand Total | 100% | 1,086,157,873,981.64 | 100% | 392,435,046,215.06 | 1,478,592,920,196.70 | 2,151,495,468,613.92 |

FGN SHARE OF OIL AND NON OIL REVENUE FROM COLLECTING AGENCIES

| | RATE | NNPC | NCS | CIT OTHERS | NUPRC | PPT | VAT | TOTAL |
|--------------------------|-----------------------|------------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|-----------------|
| FCT-ABUJA | 1.00 | 858,568,841 | 2,994,747,661 | 929,602,802 | 4,188,712,113 | 4,021,180,547 | 6,729,025,484 | 19,721,837,447 |
| Federal Government | 48.50 | 41,640,588,784 | 145,245,261,541 | 45,085,735,873 | 203,152,537,492 | 195,027,256,529 | 94,206,356,778 | 724,357,736,998 |
| 1.46% Deriv. & Ecology F | 1.00 | 858,568,841 | 2,994,747,661 | 929,602,802 | 4,188,712,113 | 4,021,180,547 | 0 | 12,992,811,963 |
| 0.72% STABILIZATION A | 0.50 | 429,284,420 | 1,497,373,830 | 464,801,401 | 2,094,356,057 | 2,010,590,273 | 0 | 6,496,405,982 |
| 3.0% DEVELOPMENT OF | 1.68 | 1,442,395,653 | 5,031,176,070 | 1,561,732,707 | 7,037,036,350 | 6,755,583,319 | 0 | 21,827,924,098 |
| 52.68 | 45,229,406,539 | 157,763,306,762 | 48,971,475,584 | 220,661,354,125 | 211,835,791,216 | 100,935,382,263 | 785,396,716,488 | |

TOTAL AMOUNT FOR DISTRIBUTION

| | AGENCY'S COLLECTION | TOTAL FUNDS | DEDUCTIONS | TOTAL NET |
|---|--|-----------------------------|-----------------------------|-----------------------------|
| 1 | NON MINERAL REVENUE FIRS CURRENT MONTH | 1,043,449,115,249.73 | 950,488,835,098.19 | 92,960,280,151.54 |
| 2 | MINERAL REVENUE NUPRC CURRENT MONTH | 731,710,667,389.25 | 230,015,573,567.08 | 501,695,093,822.17 |
| 3 | MINERAL REVENUE FIRS CURRENT MONTH | 631,629,316,425.00 | 150,000,000,000.00 | 481,629,316,425.00 |
| 4 | NON MINERAL REVENUE NCS | 322,002,437,869.34 | 22,527,671,805.82 | 299,474,766,063.52 |
| 5 | MINERAL REVENUE NNPC CURRENT MONTH | 109,423,008,777.01 | 6,589,545,042.54 | 102,833,463,734.47 |
| | | 2,838,214,545,710.33 | 1,359,621,625,513.63 | 1,478,592,920,196.70 |
| 6 | VAT | 722,618,716,083.78 | 49,716,167,666.56 | 672,902,548,417.22 |
| | | 722,618,716,083.78 | 49,716,167,666.56 | 672,902,548,417.22 |
| | | 3,560,833,261,794.11 | 1,409,337,793,180.19 | 2,151,495,468,613.92 |

DISTRIBUTION AMONG THE THREE TIERS OF GOVERNMENTS

| BENEFICIARY | MINERAL REVENUE | NON-MINERAL REV | TOTAL SRA | TOTAL VAT | TOTAL | | |
|----------------------|-----------------|-----------------------------|-------------|---------------------------|-----------------------------|---------------------------|-----------------------------|
| Federal Government | 43.9832% | 477,726,551,879.64 | 52.68% | 206,734,782,346.09 | 684,461,334,225.74 | 100,935,382,262.58 | 785,396,716,488.32 |
| State Governments | 22.3088% | 242,309,291,310.25 | 26.72% | 104,858,644,348.66 | 347,167,935,658.92 | 336,451,274,208.51 | 683,619,209,867.53 |
| Local Governments | 17.1992% | 186,810,306,923.32 | 20.60% | 80,841,619,520.30 | 267,651,926,443.63 | 235,515,891,946.03 | 503,167,818,389.65 |
| 13% Derivation Share | 16.5088% | 179,311,723,868.42 | 0.00% | 0.00 | 179,311,723,868.42 | 0.00 | 179,311,723,868.42 |
| Grand Total | 100% | 1,085,157,873,981.64 | 100% | 392,435,046,215.06 | 1,478,592,920,196.70 | 672,902,548,417.22 | 2,151,495,468,613.92 |

FGN SHARE OF OIL AND NON OIL REVENUE FROM COLLECTING AGENCIES

| | RATE | NNPC | NCS | CIT OTHERS | NUPRC | PPT | VAT | TOTAL |
|--------------------------|-----------------------|------------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|-----------------|
| FCT-ABUJA | 1.00 | 858,568,841 | 2,994,747,661 | 929,602,802 | 4,188,712,113 | 4,021,180,547 | 6,729,023,484 | 19,721,837,447 |
| Federal Government | 48.50 | 41,640,588,784 | 145,245,261,541 | 45,085,735,873 | 203,152,537,492 | 195,027,256,529 | 94,206,356,778 | 724,357,736,998 |
| 1.46% Deriv. & Ecology F | 1.00 | 858,568,841 | 2,994,747,661 | 929,602,802 | 4,188,712,113 | 4,021,180,547 | 0 | 12,992,811,963 |
| 0.72% STABILIZATION A | 0.50 | 429,284,420 | 1,497,373,830 | 464,801,401 | 2,094,356,057 | 2,010,590,273 | 0 | 6,496,405,982 |
| 3.0% DEVELOPMENT OF | 1.68 | 1,442,395,653 | 5,031,176,070 | 1,561,732,707 | 7,037,036,350 | 6,755,583,319 | 0 | 21,827,924,098 |
| 52.68 | 45,229,406,539 | 157,763,306,762 | 48,971,475,584 | 220,661,354,125 | 211,835,791,216 | 100,935,382,263 | 785,396,716,488 | |

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: August, 2025



| | <u>Aug 2025</u> | <u>Jul 2025</u> | INCREASE/DECREASE |
|---|----------------------|-----------------------|------------------------|
| 1 TOTAL FUNDS AVAILABLE FOR DISTRIBUTION | 2,838,214,545,710.33 | 3,070,127,685,378.50 | =N=-231,913,139,668.17 |
| 2 LESS REFUND TO NCS | -178,554,929.00 | -296,270,069.31 | =N=117,715,140.31 |
| 3 LESS REFUND TO FIRS | -50,000,000,000.00 | 0.00 | -50,000,000,000.00 |
| 4 4% Cost Of Collection - FIRS | -42,250,621,198.40 | -69,964,260,906.09 | 27,713,639,707.69 |
| 5 7% Cost Of Collection - NCS | -22,527,671,805.82 | -24,706,029,235.10 | 2,178,357,429.28 |
| 6 TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY | -57,044,351,309.67 | -50,982,588,503.93 | -6,061,762,805.74 |
| 7 NEC Ad-Hoc Committee on CRUDE OIL THEFT PREVENTION AND CONTROL | -25,000,000,000.00 | -25,000,000,000.00 | 0.00 |
| 8 4% Cost of Collection - NUPRC | -29,808,143,405.03 | -28,926,711,506.88 | -881,431,898.15 |
| 9 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 |
| 10 13% NLNG REFUND TO OIL PRODUCING STATES | -150,000,000,000.00 | -300,000,000,000.00 | 150,000,000,000.00 |
| 11 13% Derivation Refund on withdrawals from JVC/DECA | -100,000,000,000.00 | -100,000,000,000.00 | 0.00 |
| 12 13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND 2024 | 0.00 | -1,776,376,440.82 | 1,776,376,440.82 |
| 13 13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND | -6,589,545,042.54 | 0.00 | -6,589,545,042.54 |
| 14 DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT | -851,168,319,131.64 | -1,156,930,428,372.56 | 305,762,109,240.92 |
| 15 0.5% OF NON OIL FEDERATION REVENUE TO RMAFC | -6,891,339,839.15 | -10,510,248,987.20 | 3,618,909,148.05 |

TOTAL FUNDS AVAILABLE FOR DISTRIBUTION (NET)

1,478,592,920,196.70

1,282,871,692,504.23

195,721,227,692.47

| <u>BENEFICIARY</u> | <u>MINERAL REVENUE</u> | <u>NON-MINERAL REV</u> | <u>TOTAL SHARED IN Aug 2025</u> | <u>TOTAL SHARED IN Jul 2025</u> |
|------------------------|-------------------------------------|-----------------------------------|---------------------------------|---------------------------------|
| 1 Federal Government | 43.9832% 477,726,551,879.64 | 52.6800% 206,734,782,346.09 | 684,461,334,225.74 | 613,805,036,414.14 |
| 2 State Governments | 22.3088% 242,309,291,310.25 | 26.7200% 104,858,644,348.66 | 347,167,935,658.92 | 311,330,117,178.93 |
| 3 Local Governments | 17.1992% 186,810,306,923.32 | 20.6000% 80,841,619,520.30 | 267,651,926,443.63 | 240,022,470,579.56 |
| 4 13% Derivation Share | 16.5088% 179,311,723,868.42 | 0.0000% 0.00 | 179,311,723,868.42 | 117,714,068,331.59 |
| Grand Total | 100.00% 1,086,157,873,981.64 | 100.00% 392,435,046,215.06 | 1,478,592,920,196.70 | 1,282,871,692,504.23 |

13% DERIVATION OIL, GAS AND SOLID MIN. REVENUE

| <u>TOTAL MINERAL REVENUE</u> | |
|----------------------------------|-----------------------------|
| Oil Revenue | 989,323,319,707.05 |
| Gas Revenue | 96,834,554,274.59 |
| Add back Refund (Detailed below) | 293,163,078,852.38 |
| TOTAL4DERIVATION | 1,379,320,952,834.02 |
| PM SUBSIDY DERIVATION | 0.00 |

13% DERIVATION SHARE FOR THE MONTH

| | | | |
|---------------------------------|---------------------------|-------------------------|---------------------------|
| Oil Revenue | 128,612,031,561.92 | TOTAL DERIVATION | 179,311,723,868.42 |
| Gas Revenue | 12,588,492,055.70 | | |
| Add back Refund | 38,111,200,250.81 | | |
| Total Current Derivation | 179,311,723,868.42 | | |
| Add PM SUBSIDY DERIVATION | 0.00 | | |

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: August, 2025

Page 18A

ECOLOGICAL FUNDS FROM MINERAL REVENUE

| | TOTAL MINERAL REVENUE | NET MINREV | ECOLOGICAL FUNDS |
|----------------------|------------------------------|-----------------------------|--------------------------|
| Federal Government | 477,726,551,879.64 | 477,726,551,879.64 | 0 |
| State Governments | 242,309,291,310.25 | 235,779,999,029.44 | 0.72 |
| Local Governments | 186,810,306,923.32 | 181,369,230,022.64 | 0.6 |
| 13% Derivation Share | 179,311,723,868.42 | 179,311,723,868.42 | 0 |
| Total | 1,086,157,873,981.64 | 1,074,187,504,800.15 | 11,970,369,181.49 |

ECOLOGICAL FUNDS FROM NON MINERAL REVENUE

| BENEFICIARY | TOTAL NONMINERALREV | NET NON MINERAL REV | ECOLOGICAL NON-MINERAL REV2 |
|--------------------|----------------------------|----------------------------|------------------------------------|
| Federal Government | 206,734,782,346.09 | 206,734,782,346.09 | 0 |
| State Governments | 104,858,644,348.66 | 102,033,112,015.92 | 0.72 |
| Local Governments | 80,841,619,520.30 | 78,487,009,243.01 | 0.6 |
| Total | 392,435,046,215.06 | 387,254,903,605.02 | 5,180,142,610.04 |

TOTAL FUNDS FOR DISTRIBUTION AND TOTAL ECOLOGICAL FUNDS COMPUTATION

| BENEFICIARY | TOTAL REVENUE | TOTAL NET REVENUE | TOTAL ECOLOGICAL REVENUE |
|----------------------|-----------------------------|-----------------------------|---------------------------------|
| Federal Government | 684,461,334,225.74 | 684,461,334,225.74 | 0.00 |
| State Governments | 347,167,935,658.92 | 337,813,111,045.35 | 9,354,824,613.56 |
| Local Governments | 267,651,926,443.63 | 259,856,239,265.66 | 7,795,687,177.97 |
| 13% Derivation Share | 179,311,723,868.42 | 179,311,723,868.42 | 0.00 |
| Grand Total | 1,478,592,920,196.70 | 1,461,442,408,405.17 | 17,150,511,791.53 |

DISTRIBUTION OF FGN SHARE OF STATUTORY REVENUE

| <u>SN</u> | <u>BENEFICIARY</u> | <u>RATE</u> | <u>FGNSHARE</u> | <u>TOTAL DEDUCTIONS</u> | <u>NET</u> |
|-----------|-----------------------------------|-------------|--------------------|-------------------------|--------------------|
| 1 | Federal Government | 48.5 | 630,151,380,219.21 | -107,751,106,005.87 | 522,400,274,213.35 |
| 2 | 1.46% Deriv. & Ecology FGN Share | 1 | 12,992,811,963.28 | 0.00 | 12,992,811,963.28 |
| 3 | FCT-ABUJA | 1 | 12,992,811,963.28 | -359,874,453.00 | 12,632,937,510.28 |
| 4 | 0.72% STABILIZATION ACCOUNT | 0.5 | 6,496,405,981.64 | 0.00 | 6,496,405,981.64 |
| 5 | 3.0% DEVELOPMENT OF NATURAL RESOU | 1.68 | 21,827,924,098.32 | 0.00 | 21,827,924,098.32 |
| | | 52.68 | 684,461,334,225.74 | -108,110,980,458.87 | 576,350,353,766.87 |

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

| BENEFICIARY | EXCHANGE GAIN | GOOD & VALUABLE CONSIDERATION | OTHER NON MINERAL REV2. | TOTAL |
|----------------------|---------------|-------------------------------|-------------------------|-------------------|
| Federal Government | 0.00 | 19,798,945,975.32 | 0.00 | 19,798,945,975.32 |
| 13% Derivation Share | 0.00 | 3,700,816,972.93 | 0.00 | 3,700,816,972.93 |
| State Governments | 0.00 | 10,042,289,985.96 | 0.00 | 10,042,289,985.96 |
| Local Governments | 0.00 | 7,742,184,644.87 | 0.00 | 7,742,184,644.87 |
| | 0.00 | 41,284,237,579.08 | 0.00 | 41,284,237,579.08 |

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

| BENEFICIARY | EXCHANGE GAIN | GOOD & VALUABLE CONSIDERATION | OTHER NON MIN. REV2 | TOTAL |
|----------------------|---------------|-------------------------------|---------------------|----------------|
| Federal Government | 0.00 | 0.00 | 0.00 | 0.00 |
| 13% Derivation Share | 0.00 | 0.00 | 0.00 | 0.00 |
| State Governments | 0.00 | 270,600,628.36 | 0.00 | 270,600,628.36 |
| Local Governments | 0.00 | 225,500,523.64 | 0.00 | 225,500,523.64 |
| | 0.00 | 496,101,152.00 | 0.00 | 496,101,152.00 |

Distribution of Value Added Tax (VAT)

| | <u>Aug 2025</u> | <u>Jul 2025</u> | <u>INCREASE/DECREASE</u> |
|---|-----------------|---------------------------|--------------------------|
| 1 Federal Government | 15% | 96,091,444,286.58 | 4,843,937,976.01 |
| 2 State Governments | 50% | 320,304,814,288.59 | 16,146,459,920.02 |
| 3 Local Governments | 35% | 224,213,370,002.01 | 11,302,521,944.01 |
| | <u>100%</u> | <u>640,609,628,577.18</u> | <u>32,292,919,840.04</u> |
| 1 FIRS -VAT Cost of Collections | 0% | 24,331,138,084.47 | 1,638,253,546.96 |
| 2 NCS -IMPORT VAT Cost of Collections | 0% | 3,186,457,644.79 | -251,100,632.87 |
| | <u>0%</u> | <u>27,517,595,729.26</u> | <u>1,387,152,914.09</u> |
| 1 NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT | 0% | 19,812,668,925.07 | 998,750,098.14 |
| | <u>0%</u> | <u>19,812,668,925.07</u> | <u>998,750,098.14</u> |
| | | 687,939,893,231.51 | 34,678,822,852.27 |

Distribution of FGN Value Added Tax (VAT)

| DESCRIPTION | <u>Aug 2025</u> | <u>Jul 2025</u> | <u>INCREASE/DECREASE</u> |
|--------------------|-----------------|--------------------------|--------------------------|
| Federal Government | 14 | 89,685,348,000.81 | 4,521,008,777.61 |
| FCT-ABUJA | 1 | 6,406,096,285.77 | 322,929,198.40 |
| | <u>15.00</u> | <u>96,091,444,286.58</u> | <u>4,843,937,976.01</u> |

FEDERATION ACCOUNT INCOME DISTRIBUTION FOR THE YEAR 2025 STATUTORY REVENUE

| 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 | 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 | 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 | 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 | 28,819,669,802.00 | |
| 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 | 30,379,578,750.00 | |
| 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 | 39,168,321,000.00 | |
| 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 | 33,684,960,112.00 | |
| | | 19,991,346,492,011.00 | 314,000,000,000.00 | 20,305,346,492,011.00 | 50,022,117,000,000.00 | - | 29,716,770,507,989.00 | 289,095,344,241.06 | |

| Office of the Accountant General of the Federation Federation Account Department | | | | | | |
|---|-----------|--|------------------------------|------------------------------|-----------------|----------------------|
| TRANSFER TO EXCESS CRUDE, PPT AND ROYALTY ACCOUNT FOR THE MONTH: AUGUST, 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 | 29,679.92 | 33,982.00 | 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 | 1,889.76 | 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: August, 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) | 69,464,593.00 | | 7,090,735,272.07 |
| 3 | 15-Jan-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (87/116) | 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 (88/116) | 69,464,593.00 | | 7,190,320,086.07 |
| 5 | 19-Feb-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (89/116) | 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 (90/116) | 69,464,593.00 | | 7,289,904,900.07 |
| 7 | 19-Mar-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (91/116) | 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 (92/116) | 69,464,593.00 | | 7,389,489,714.07 |
| 9 | 15-Apr-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (93/116) | 30,120,221.00 | | 7,419,609,935.07 |
| 10 | 15-May-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (94/116) | 69,464,593.00 | | 7,489,074,528.07 |
| 11 | 16-May-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (95/116) | 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 (96/116) | 69,464,593.00 | | 7,588,659,342.07 |
| 13 | 17-Jun-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (97/116) | 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 (98/116) | 69,464,593.00 | | 7,688,244,156.07 |
| 15 | 16-Jul-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (99/116) | 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) | 69,464,593.00 | | 7,787,828,970.07 |
| 17 | 21-Aug-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (94/116) | 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) | 69,464,593.00 | | 6,341,138,571.76 |
| 20 | 17-Sep-25 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (94/116) | 30,120,221.00 | | 6,371,258,792.76 |
| | | Total | 7,917,534,005.07 | 1,546,275,212.31 | |

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

Exchange Gain August, 2025

| Sl# | DATE | REF. NO. | DETAILS | Receipt =N= | Payment =N= | Cumm Balance =N= |
|-----|-----------|------------------|--|----------------------|----------------------|----------------------|
| 1 | 01-Jan-24 | | Balance b/f | | | 80,230,572,340.52 |
| 2 | 16-Jan-24 | FDIFA/202/Vol. 6 | Exchange Gain Difference in December, 2023 | 80,230,572,340.52 | - | 367,973,646,082.76 |
| 3 | 16-Jan-24 | FDIFA/202/Vol. 6 | Distribution of ₦287,743,073,742.24 to the three tiers of Government being exchange gain for December, 2023 | 287,743,073,742.24 | | 80,230,572,340.52 |
| 4 | 19-Feb-24 | FDIFA/202/Vol. 6 | Exchange Gain Difference in January, 2024 | 479,028,635,214.23 | 287,743,073,742.24 | 559,259,105,554.75 |
| 5 | 19-Feb-24 | FDIFA/202/Vol. 6 | Distribution of ₦279,028,533,214.23 to the three tiers of Government being exchange gain for January, 2024 | 279,028,533,214.23 | | 80,230,572,340.52 |
| 6 | 19-Feb-24 | FDIFA/202/Vol. 6 | Transfer of Savings to FAAC Withheld ESCROW Account | | 200,000,000,000.00 | 80,230,572,340.52 |
| 7 | 20-Mar-24 | FDIFA/202/Vol. 6 | Exchange Gain Difference in February, 2024 | 657,444,403,295.91 | | 737,674,975,636.43 |
| 8 | 20-Mar-24 | FDIFA/202/Vol. 6 | Transfer of Savings to FAAC Withheld ESCROW Account | | 50,000,000,000.00 | 667,674,975,636.43 |
| 9 | 20-Mar-24 | FDIFA/202/Vol. 6 | Distribution of ₦607,444,403,295.91 to the three tiers of Government being exchange gain for February, 2024 | 607,444,403,295.91 | | 80,230,572,340.52 |
| 10 | 16-Apr-24 | FDIFA/202/Vol. 6 | Exchange Gain Difference in March, 2024 | 285,524,332,949.18 | | 365,754,905,289.70 |
| 11 | 16-Apr-24 | FDIFA/202/Vol. 6 | Distribution of ₦285,524,332,949.18 to the three tiers of Government being exchange gain for March, 2024 | 285,524,332,949.18 | | 80,230,572,340.52 |
| 12 | 13-May-24 | FDIFA/202/Vol. 6 | Exchange Gain Difference in April, 2024 | 438,884,270,725.75 | | 519,114,843,066.27 |
| 13 | 13-May-24 | FDIFA/202/Vol. 6 | Distribution of ₦438,884,270,725.75 to the three tiers of Government being exchange gain for April, 2024 | 438,884,270,725.75 | | 80,230,572,340.52 |
| 14 | 06-Jun-24 | FDIFA/202/Vol. 6 | Exchange Gain Difference in May, 2024 | 587,456,251,714.36 | | 667,666,824,054.88 |
| 15 | 10-Jun-24 | FDIFA/202/Vol. 6 | Distribution of ₦587,456,251,714.36 to the three tiers of Government being exchange gain for May, 2024 | 587,456,251,714.36 | | 160,230,572,340.52 |
| 16 | 10-Jun-24 | FDIFA/202/Vol. 6 | Transfer to FAAC Withheld ESCROW Account | | 80,000,000,000.00 | 80,230,572,340.52 |
| 17 | 16-Jul-24 | FDIFA/202/Vol. 6 | Exchange Gain Difference in June, 2024 | 472,191,680,275.49 | | 552,422,252,616.01 |
| 18 | 16-Jul-24 | FDIFA/202/Vol. 6 | Distribution of ₦472,191,680,275.49 to the three tiers of Government being exchange gain for June, 2024 | 472,191,680,275.49 | | 80,230,572,340.52 |
| 19 | 16-Aug-24 | FDIFA/202/Vol. 6 | Exchange Gain Difference in July, 2024 | 581,710,154,656.08 | | 651,940,726,996.60 |
| 20 | 16-Aug-24 | FDIFA/202/Vol. 6 | Distribution of ₦581,710,154,656.08 to the three tiers of Government being exchange gain for July, 2024 | 581,710,154,656.08 | | 80,230,572,340.52 |
| 21 | 16-Sep-24 | FDIFA/202/Vol. 6 | Exchange Gain Difference in August, 2024 | 465,245,152,867.23 | | 548,475,726,207.75 |
| 22 | 16-Sep-24 | FDIFA/202/Vol. 6 | Distribution of ₦465,245,152,867.23 to the three tiers of Government being exchange gain for August, 2024 | 465,245,152,867.23 | | 80,230,572,340.52 |
| 23 | 14-Oct-24 | FDIFA/202/Vol. 6 | Exchange Gain Difference in September, 2024 | 462,190,641,740.28 | | 542,421,214,080.80 |
| 24 | 14-Oct-24 | FDIFA/202/Vol. 6 | Distribution of ₦462,190,641,740.28 to the three tiers of Government being exchange gain for September, 2024 | 462,190,641,740.28 | | 80,230,572,340.52 |
| 25 | 20-Nov-24 | FDIFA/202/Vol. 6 | Exchange Gain Difference in October, 2024 | 646,000,180,642.36 | | 726,230,753,182.88 |
| 26 | 20-Nov-24 | FDIFA/202/Vol. 6 | Distribution of ₦646,000,180,642.36 to the three tiers of Government being exchange gain for October, 2024 | 646,000,180,642.36 | | 160,230,572,340.52 |
| 27 | 20-Nov-24 | FDIFA/202/Vol. 6 | Transfer to FAAC WITHHELD as Refund to States | | 80,000,000,000.00 | 80,230,572,340.52 |
| 28 | 13-Dec-24 | FDIFA/202/Vol. 6 | Exchange Gain Difference in October, 2024 | 671,392,032,056.65 | | 751,622,604,399.17 |
| 29 | 13-Dec-24 | FDIFA/202/Vol. 6 | Distribution of ₦671,392,032,056.65 to the three tiers of Government being exchange gain for November, 2024 | 671,392,032,056.65 | | 80,230,572,340.52 |
| 30 | 15-Jan-25 | FDIFA/202/Vol. 6 | Exchange Gain Difference in November, 2024 | 402,714,392,696.28 | | 482,944,965,036.80 |
| 31 | 15-Jan-25 | FDIFA/202/Vol. 6 | Distribution of ₦402,714,392,696.28 to the three tiers of Government being exchange gain for December, 2024 | 402,714,392,696.28 | | 80,230,572,340.52 |
| 32 | 04-Feb-25 | FAA/39/VOL.1 | Payment of judgement debt plus 22% interest for full and final settlement to A-Z Petroleum Products Limited | | 23,002,098,876.70 | 57,228,473,463.82 |
| 33 | 15-Apr-25 | FDIFA/202/Vol. 6 | Exchange Gain Difference in March, 2025 | 28,711,117,803.67 | | 85,939,591,267.49 |
| 34 | 15-Apr-25 | FDIFA/202/Vol. 6 | Distribution of ₦28,711,117,803.67 to the three tiers of Government being exchange gain for April, 2025 | 28,711,117,803.67 | | 138,636,170,039.68 |
| 35 | 15-May-25 | FDIFA/202/Vol. 6 | Exchange Gain Difference in April, 2025 | 81,407,696,575.86 | | 57,228,473,463.82 |
| 36 | 15-May-25 | FDIFA/202/Vol. 6 | Distribution of ₦81,407,696,575.86 to the three tiers of Government being exchange gain for May, 2025 | 81,407,696,575.86 | | 133,042,491,503.88 |
| 37 | 17-Jun-25 | FDIFA/202/Vol. 6 | Exchange Gain Difference in May, 2025 | 76,614,018,040.06 | | 57,228,473,463.82 |
| 38 | 17-Jun-25 | FDIFA/202/Vol. 6 | Distribution of ₦76,614,018,040.06 to the three tiers of Government being exchange gain for June, 2025 | 76,614,018,040.06 | | 96,077,210,081.38 |
| 39 | 16-Jul-25 | FDIFA/202/Vol. 6 | Exchange Gain Difference in June, 2025 | 38,848,736,617.56 | | 57,228,473,463.82 |
| 40 | 16-Jul-25 | FDIFA/202/Vol. 6 | Distribution of ₦38,848,736,617.56 to the three tiers of Government being exchange gain for July, 2025 | 38,848,736,617.56 | | 96,973,913,968.11 |
| 41 | 21-Aug-25 | FDIFA/202/Vol. 6 | Exchange Gain Difference in July, 2025 | 39,745,440,504.29 | | 57,228,473,463.82 |
| 42 | 21-Aug-25 | FDIFA/202/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 | | 96,512,711,042.90 |
| 43 | 17-Sep-25 | FDIFA/202/Vol. 6 | Exchange Gain Difference in August, 2025 | 41,284,237,579.08 | | 57,228,473,463.82 |
| 44 | 17-Sep-25 | FDIFA/202/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 | | 6,827,366,920,239.08 |
| | | | 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 August, 2025 | | | | | | |
| S/n | DATE | REF. NO. | DETAILS | Receipt ₦ | Payment ₦ | Cumm Balance ₦ |
| 1 | 1-Nov-23 | | Balance b/f | 707,610,239,905.84 | - | 707,610,239,905.84 |
| 2 | 2-Nov-23 | 42730/RS/Vol. 164 | Payment of Infrastructure to States and FCT | | 259,000,000,000.00 | 448,610,239,905.84 |
| 3 | 20-Nov-23 | 42730/RS/Vol. 164 | Refund of PAYE to Akwa Ibom State on 14/04/2023 which was not posted | | 7,178,960,487.28 | 441,431,279,418.56 |
| 4 | 20-Nov-23 | 42730/RS/Vol. 164 | Transfer of Savings from October, 2023 Non Oil Revenue (FAAC Withheld Account) | 180,000,000,000.00 | | 621,431,279,418.56 |
| 5 | 20-Nov-23 | 42730/RS/Vol. 164 | Augmentation to the three tiers of Government for the month of November, 2023 | | 60,000,000,000.00 | 561,431,279,418.56 |
| 6 | 20-Nov-23 | 42730/RS/Vol. 164 | Transfer of Savings from Exchange Gain October, 2023 Non Oil Revenue (FAAC Withheld Account) | 60,000,000,000.00 | | 621,431,279,418.56 |
| 7 | 11-Dec-23 | 42730/RS/Vol. 164 | Reversal of transfer of Savings from October, 2023 Non Oil Revenue (FAAC Withheld Account) | | 180,000,000,000.00 | 441,431,279,418.56 |
| 8 | 11-Dec-23 | 42730/RS/Vol. 164 | Transfers from Non-Oil Revenue | 40,000,000,000.00 | | 481,431,279,418.56 |
| 9 | 11-Dec-23 | 42730/RS/Vol. 164 | Release of Special Intervention Fund to States for Infrastructure and Security | | 100,000,000,000.00 | 381,431,279,418.56 |
| 10 | 12-Dec-23 | 42730/RS/Vol. 164 | Transfer of Savings from November, 2023 Non Oil Revenue (FAAC Withheld Account) | 100,000,000,000.00 | | 481,431,279,418.56 |
| 11 | 18-Dec-23 | 42730/RS/Vol. 165 | Payment of Infrastructure to States and FCT | | 259,000,000,000.00 | 222,431,279,418.56 |
| 12 | 18-Jan-24 | 42730/RS/Vol. 165 | Transfer of Savings from December, 2023 Non Oil Revenue (FAAC Withheld Account) | 100,000,000,000.00 | | 322,431,279,418.56 |
| 13 | 2-Feb-24 | 42730/RS/Vol. 165 | Part Payment of Outstanding Balance for Management of 2023 General Election to Independent National Electoral Commission(INEC) | | 25,000,000,000.00 | 297,431,279,418.56 |
| 14 | 20-Feb-24 | 42730/RS/Vol. 166 | Transfer of Savings from January, 2024 Exchange Gain (FAAC Withheld) for three tiers | 200,000,000,000.00 | | 497,431,279,418.56 |
| 15 | 20-Feb-24 | 42730/RS/Vol. 166 | Transfer of Savings from January, 2024 Non Oil Revenue (FAAC Withheld Account) | 100,000,000,000.00 | | 597,431,279,418.56 |
| 16 | 23-Feb-24 | 42730/RS/Vol. 166 | Reversal of January, 2024 Transfer to Non Oil Revenue (FAAC Withheld) | | 100,000,000,000.00 | 497,431,279,418.56 |
| 17 | 23-Feb-24 | 42730/RS/Vol. 166 | Actual Amount Transfer for January, 2024 to Non Oil Revenue (FAAC Withheld) | 98,438,815,670.50 | | 595,870,095,089.06 |
| 18 | 3-Jan-24 | FA/F&SA/Vol.420 | Payment of Infrastructure to FCT | | 7,000,000,000.00 | 588,870,095,089.06 |
| 19 | 20-Mar-24 | 42730/RS/Vol. 166 | Transfer of Savings from February, 2024 Non Oil Revenue (FAAC Withheld Account) | 250,000,000,000.00 | | 838,870,095,089.06 |
| 20 | 20-Mar-24 | 42730/RS/Vol. 166 | Transfer of savings for the month of January & February, 2024 being Intervention to States on Infrastructure & Security | | 200,000,000,000.00 | 638,870,095,089.06 |
| 21 | 25-Apr-24 | FA/F&SA/Vol.418/VOL.T | Payment of Capacity Building Programme and Provision of Report on the Activities of FAAC to Revenue Mobilisation Allocation and Fiscal Commission Programme | | 9,958,630,000.00 | 628,911,465,089.06 |
| 22 | 25-Apr-24 | FA/F&SA/Vol.418/VOL.T | Refund of VAT Deducted from the Consultant Professional fees(AJAP Financial Service Limited) from Exchange Rate Differential and Excess Crude Account/Signature Bonus to States | | 33,044,069,512.76 | 595,867,395,576.30 |
| 23 | 16-Jul-24 | 42730/RS/Vol. 167 | Transfer of Savings from June, 2024 Non Oil Revenue (FAAC Withheld Account) | 200,000,000,000.00 | | 795,867,395,576.30 |
| 24 | 16-Jul-24 | 42730/RS/Vol. 168 | Distribution of ₦200Billion to the Three tiers of Government as Augmentation | | 200,000,000,000.00 | 595,867,395,576.30 |
| 25 | 20-Aug-24 | 42730/RS/Vol. 168 | Payment for the Distribution of 3.4 Million HIV Kids to the 774 Local Government Councils | | 950,000,000.00 | 594,917,395,576.30 |
| 26 | 2-Sep-24 | 42730/RS/Vol. 168 | Payment of Refund of WHT and Stamp Duty to States and FCT | | 52,674,184,830.91 | 542,243,210,745.39 |
| 27 | 2-Sep-24 | 42730/RS/Vol. 168 | Payment of 10% consultancy fee for the Recovery of WHT and Stamp Duty to States and FCT | | 5,872,354,239.73 | 536,370,856,505.66 |
| 28 | 16-Oct-24 | 42730/RS/Vol. 170 | Distribution of ₦150Billion to the Three tiers of Government as Augmentation | | 150,000,000,000.00 | 386,370,856,505.66 |

| S/n | DATE | REF. NO. | DETAILS | Receipt | Payment | 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/DFDA/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 | | 14,362,249,300.00 | 415,760,674,500.83 |
| 54 | 16-Sep-25 | FA/F&SA/418/VOL.VIIT | Payment to States,FCT, Federal Ministry of Budget and Ntional 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 |
| | | | Total | 4,444,049,055,576.34 | 3,953,788,381,075.51 | |

| Office of the Accountant General of the Federation | | | | | | |
|--|-------------|----------|-------------|----------------|----------------|---------------------|
| Federation Account Department | | | | | | |
| Oil Excess Revenue Account August, 2025 | | | | | | |
| DETAILS | | | | | | |
| S/n | DATE | REF. NO. | | Receipt =N= | Payment =N= | Cumm Balance =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 : August, 2025

| S/n | Date | DETAILS | Crude cost =N= | Amount Paid into Federation Account =N= | Certified Subsidy Claims =N= | Amount Withheld =N= | Cummulative =N= |
|-----|-----------|--|--------------------|---|------------------------------------|------------------------|----------------------|
| 1 | 17-May-12 | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2012 | 240,854,084,675.79 | 124,071,903,417.70 | | 106,782,181,258.09 | 106,782,181,258.09 |
| 2 | 18-Jun-12 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2012 | 294,378,966,017.79 | 126,152,568,750.00 | | 168,226,397,267.79 | 275,008,578,525.88 |
| 3 | 18-Jul-12 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2012 | 274,065,034,951.00 | 126,065,034,951.00 | | 148,000,000,000.00 | 423,008,578,525.88 |
| 4 | 14-Aug-12 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2012 | 234,574,761,564.43 | 137,132,668,750.00 | | 97,442,092,814.43 | 520,450,671,340.31 |
| 5 | 17-Aug-12 | Part Refund by NNPC | | 143,069,400,000.00 | | 407,880,870,814.43 | 551,030,290,742.17 |
| 6 | 13-Sep-12 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2012 | 191,920,421,477.18 | 112,714,668,750.00 | | 79,165,752,727.18 | 487,165,749,469.35 |
| 7 | 11-Oct-12 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2012 | 152,715,267,463.49 | 111,434,668,750.00 | | 41,280,598,713.49 | 528,446,348,182.84 |
| 8 | 12-Nov-12 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2012 | 220,095,961,093.46 | 133,232,668,750.00 | | 106,863,292,343.46 | 635,310,340,526.30 |
| 9 | 10-Dec-12 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2012 | 216,159,576,323.59 | 97,097,568,750.00 | | 119,061,907,573.59 | 754,372,248,100.89 |
| 10 | 14-Jan-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2012 | 274,043,363,129.93 | 112,398,568,750.00 | | 161,644,794,379.93 | 916,017,042,480.82 |
| 11 | 12-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) | 910,017,042,480.82 |
| 12 | 13-Feb-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2012 | 203,477,117,594.12 | 112,555,608,750.00 | | 90,921,508,844.12 | 1,000,938,551,324.94 |
| 13 | 12-Mar-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2012 | 181,708,957,592.95 | 109,332,668,750.00 | | 72,376,288,832.95 | 1,073,314,840,157.89 |
| 14 | 10-Apr-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2012 | 307,659,248,918.75 | 127,192,568,750.00 | | 180,466,680,168.75 | 1,253,781,520,326.64 |
| 15 | 14-May-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2013 | 346,355,376,739.41 | 182,383,368,750.00 | | 163,972,007,989.41 | 1,417,753,528,316.05 |
| 16 | 11-Jun-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2013 | 177,916,557,507.04 | 112,382,568,750.00 | | 65,533,988,757.04 | 1,483,292,517,073.09 |
| 17 | 11-Jul-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2013 | 267,847,550,771.72 | 112,382,568,750.00 | | 155,464,982,021.72 | 1,638,757,499,094.81 |
| 18 | 12-Aug-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2013 | 160,891,650,856.39 | 105,351,568,750.00 | | 55,539,092,106.39 | 1,694,296,591,201.20 |
| 19 | 11-Sep-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2013 | 186,987,749,761.25 | 116,382,568,750.00 | | 70,605,181,011.25 | 1,764,901,772,212.45 |
| 20 | 27-Sep-13 | Part Refund by NNPC | | 75,000,000,000.00 | | 145,605,181,011.25 | 1,910,506,772,212.45 |
| 21 | 09-Oct-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2013 | 220,390,148,965.79 | 122,382,568,750.00 | | 97,997,590,215.79 | 2,008,504,362,428.24 |
| 22 | 12-Nov-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2013 | 193,365,031,063.15 | 112,382,568,750.00 | | 80,982,462,313.15 | 2,089,486,824,741.39 |
| 23 | 12-Dec-13 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2013 | 202,700,022,241.96 | 142,005,528,750.00 | | 60,694,493,491.96 | 2,150,181,318,233.35 |
| 24 | 13-Jan-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2013 | 203,448,297,554.66 | 122,382,568,750.00 | | 81,065,728,804.66 | 2,231,247,047,038.01 |
| 25 | 12-Feb-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2013 | 209,364,516,941.65 | 124,705,568,750.00 | | 84,658,948,191.65 | 2,315,905,995,229.66 |
| 26 | 12-Mar-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2013 | 220,380,987,004.57 | 125,433,589,696.00 | | 94,947,397,308.57 | 2,410,853,392,538.23 |
| 27 | 14-Apr-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2013 | 226,099,030,944.79 | 123,697,568,750.00 | | 102,401,462,194.79 | 2,513,254,854,733.02 |
| 28 | 13-May-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2014 | 192,764,116,076.79 | 115,420,040,620.00 | | 77,344,075,456.79 | 2,590,600,930,189.81 |
| 29 | 16-Jun-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2014 | 249,667,818,191.92 | 123,230,500,000.00 | | 126,437,318,191.92 | 2,717,038,248,381.73 |
| 30 | 14-Jul-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2014 | 190,885,255,501.98 | 124,769,978,760.00 | | 66,115,276,741.98 | 2,783,153,525,123.71 |
| 31 | 15-Aug-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2014 | 177,429,791,038.15 | 91,519,978,885.00 | | 85,909,816,153.15 | 2,869,063,341,276.86 |
| 32 | 15-Sep-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2014 | 260,899,659,297.90 | 92,905,186,706.00 | | 167,994,472,591.90 | 3,037,057,813,868.76 |
| 33 | 14-Oct-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2014 | 205,454,825,151.10 | 99,619,978,450.00 | | 106,834,846,701.10 | 3,143,892,660,569.86 |
| 34 | 21-Oct-14 | Part Refund by NNPC from Sales of Domestic Crude Cost In June, 2014 | | 30,000,650,000.00 | | (30,000,650,000.00) | 3,113,892,010,569.86 |
| 35 | 14-Nov-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2014 | 146,625,743,354.40 | 110,394,106,451.61 | | 36,231,636,902.79 | 3,150,123,647,472.65 |
| 36 | 15-Dec-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2014 | 248,475,900,644.93 | 88,469,606,451.61 | | 160,006,294,193.32 | 3,310,130,143,665.97 |
| 37 | 24-Dec-14 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2014 | | 55,601,250,000.00 | | (55,601,250,000.00) | 3,254,528,893,665.97 |
| 38 | 14-Jan-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2014 | 298,384,510,690.52 | 132,379,606,451.61 | | 166,004,904,238.91 | 3,420,533,797,904.88 |
| 39 | 17-Feb-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2014 | 193,396,889,871.32 | 125,939,605,234.61 | | 67,457,284,637.71 | 3,488,033,635,542.59 |
| 40 | 23-Feb-15 | Part Refund by NNPC from Sales of Domestic Crude Cost In October, 2014 | | 4,418,649,542.61 | | (4,418,649,542.61) | 3,483,614,986,000.00 |
| 41 | 17-Mar-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2014 | 140,359,919,840.92 | 72,127,807,217.01 | | 68,232,112,623.91 | 3,551,847,103,623.91 |
| 42 | 15-Apr-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2014 | 130,786,721,631.42 | 84,619,606,451.61 | | 46,167,115,179.81 | 3,598,014,218,703.72 |
| 43 | 21-Apr-15 | Part Refund by NNPC from Sales of Domestic Crude Cost In Dec, 2014 | | 9,609,735,440.00 | | (9,489,726,440.00) | 3,588,524,792,263.72 |
| 44 | 13-May-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2015 | 107,447,511,536.89 | 81,021,606,451.61 | | 26,425,905,085.28 | 3,614,950,697,348.00 |
| 45 | 12-Jun-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2015 | 161,316,709,513.75 | 95,693,106,451.61 | | 65,623,603,062.14 | 3,680,574,300,410.14 |
| 46 | 22-Jul-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2015 | 149,222,813,260.86 | 93,939,605,451.61 | | 55,283,207,809.25 | 3,735,857,508,219.39 |
| 47 | 20-Aug-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2015 | 129,233,855,135.39 | 68,983,606,451.61 | | 60,250,246,683.78 | 3,796,107,754,903.17 |
| 48 | 16-Sep-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2015 | 132,353,935,609.76 | 67,339,606,451.61 | | 65,014,329,158.15 | 3,861,122,084,061.32 |
| 49 | 26-Oct-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2015 | 157,872,872,916.78 | 64,321,911,665.83 | | 92,550,961,250.95 | 3,953,673,045,312.27 |
| 50 | 24-Nov-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2015 | 172,181,991,743.17 | 78,418,991,743.17 | | 93,762,999,999.00 | 4,047,436,045,311.44 |
| 51 | 18-Dec-15 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2015 | 95,983,816,906.15 | 60,019,433,919.42 | | 35,964,382,986.73 | 4,083,400,428,298.17 |
| 52 | 22-Jan-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2015 | 126,329,013,387.64 | 81,507,573,993.61 | | 44,811,439,394.03 | 4,128,211,867,692.20 |

Amount Withheld by NNPC : August, 2025

| S/n | Date | DETAILS | Crude cost | Amount Paid into Federation Account | Certified Subsidy Claims | Amount Withheld | Cummulative |
|-----|-----------|--|--------------------|-------------------------------------|--------------------------|--------------------|----------------------|
| 53 | 19-Feb-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2015 | 112,278,942,793.37 | 85,077,843,431.61 | - | 27,201,099,361.76 | 3,950,771,578,611.52 |
| 54 | 18-Mar-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2015 | 93,341,700,092.84 | 75,669,489,241.61 | - | 17,672,206,851.23 | 3,968,449,785,462.75 |
| 55 | 19-Apr-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2015 | 87,849,573,817.17 | 67,009,042,386.07 | - | 20,840,471,431.10 | 3,998,684,256,893.85 |
| 56 | 20-May-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2016 | 62,861,752,684.08 | 52,557,101,458.95 | - | 10,304,651,225.13 | 3,998,988,908,118.98 |
| 57 | 20-Jun-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2016 | 65,319,977,244.43 | 63,567,266,204.54 | - | 2,766,687,039.89 | 4,001,755,569,158.87 |
| 58 | 20-Jul-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2016 | 107,622,651,185.95 | 102,677,588,055.17 | - | 4,945,063,130.78 | 4,006,700,632,289.65 |
| 59 | 20-Aug-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2016 | 107,289,013,358.86 | 90,854,444,622.93 | - | 16,551,568,335.93 | 4,023,254,200,625.58 |
| 60 | 20-Sep-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2016 | 104,637,152,245.65 | 86,071,699,326.49 | - | 16,624,052,310.17 | 4,039,880,252,935.75 |
| 61 | 19-Oct-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2016 | 84,783,506,205.75 | 71,603,750,476.38 | - | 11,179,755,729.37 | 4,051,059,998,725.12 |
| 62 | 22-Nov-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2016 | 114,173,876,874.86 | 101,440,041,480.73 | - | 12,733,835,394.12 | 4,063,793,844,219.24 |
| 63 | 14-Dec-16 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2016 | 131,382,706,171.70 | 118,628,215,639.19 | - | 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 | 60,737,613,788.86 | 60,737,613,788.86 | - | - | 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 | 191,476,032,824.39 | 167,805,923,221.55 | - | 23,670,109,302.84 | 4,149,823,446,293.78 |
| 67 | 22-Apr-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2016 | 154,937,654,089.52 | 132,495,629,388.66 | - | 22,442,024,700.86 | 4,172,265,500,994.64 |
| 68 | 22-May-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2017 | 151,392,933,124.65 | 139,864,134,235.97 | - | 11,528,798,888.68 | 4,183,794,299,883.33 |
| 69 | 20-Jun-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2017 | 94,913,022,316.35 | 73,922,647,393.07 | - | 20,990,374,921.28 | 4,204,774,674,806.61 |
| 70 | 21-Jul-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2017 | 172,515,740,114.30 | 145,583,154,592.31 | - | 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 | 184,767,969,118.20 | 140,274,040,072.47 | - | 24,493,928,105.73 | 4,256,201,186,734.33 |
| 72 | 27-Sep-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2017 | 194,833,326,077.48 | 115,206,635,321.15 | - | 79,626,690,756.33 | 4,335,827,879,490.64 |
| 73 | 22-Oct-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2017 | 134,956,866,418.16 | 89,597,879,988.86 | - | 48,358,987,419.32 | 4,384,226,566,909.96 |
| 74 | 22-Nov-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2017 | 186,577,722,515.82 | 88,354,855,893.22 | - | 102,222,866,622.60 | 4,486,449,433,893.56 |
| 75 | 14-Dec-17 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2017 | 153,010,014,309.92 | 127,936,248,910.75 | - | 25,083,765,400.17 | 4,421,733,199,373.35 |
| 76 | 23-Jan-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2017 | 112,740,544,868.90 | 89,106,872,512.89 | - | 23,633,572,356.01 | 4,445,366,771,729.36 |
| 77 | 21-Feb-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2017 | 161,645,129,794.22 | 108,983,240,894.18 | - | 52,663,536,835.18 | 4,508,030,308,564.54 |
| 78 | 26-Mar-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2017 | 112,409,086,619.12 | 39,103,438,453.57 | - | 73,305,648,165.62 | 4,577,334,208,729.52 |
| 79 | 24-Apr-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2017 | 194,337,066,757.10 | 150,566,380,573.57 | - | 43,770,686,183.53 | 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 | 86,990,640,877.99 | - | 92,568,609,871.26 | 4,713,673,304,850.31 |
| 81 | 20-Jun-18 | Certified Subsidy Claims by PPPRA from January, 2018 - December, 2018 | - | - | 4,028,389,698,381.67 | - | 687,303,606,528.64 |
| 82 | 25-Jun-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2018 | 275,323,357,066.42 | 173,709,626,755.66 | - | 101,613,500,310.76 | 788,917,116,839.40 |
| 83 | 26-Jul-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2018 | 278,851,925,216.14 | 195,347,043,041.59 | - | 83,504,882,194.55 | 872,422,019,033.95 |
| 84 | 28-Aug-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2018 | 135,412,993,796.10 | 76,469,837,642.64 | - | 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 | 144,984,096,658.06 | 75,091,885,309.63 | - | 69,892,211,248.43 | 1,001,257,296,535.84 |
| 86 | 24-Oct-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2018 | 184,885,819,970.74 | 83,663,003,736.18 | - | 91,207,916,234.56 | 1,092,459,212,770.40 |
| 87 | 24-Nov-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2018 | 181,284,729,347.74 | 109,657,787,089.60 | - | 71,626,942,258.14 | 1,164,086,155,028.54 |
| 88 | 18-Dec-18 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2018 | 170,630,900,400.00 | 112,770,962,812.74 | - | 57,863,937,587.66 | 1,221,950,092,616.20 |
| 89 | 24-Jan-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2018 | 165,220,572,855.34 | 100,514,846,980.97 | - | 64,705,726,634.37 | 1,286,656,829,250.57 |
| 90 | 26-Feb-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2018 | 205,544,848,339.95 | 148,440,464,386.67 | - | 57,104,383,973.28 | 1,343,760,803,223.85 |
| 91 | 26-Mar-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2018 | 181,587,180,983.76 | 167,287,388,485.06 | - | 14,293,792,498.70 | 1,358,054,595,722.55 |
| 92 | 25-Apr-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2018 | 189,464,267,286.31 | 169,383,665,729.80 | - | 20,080,601,556.51 | 1,378,135,197,279.06 |
| 93 | 20-May-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2019 | 155,130,900,639.37 | 63,575,197,752.26 | - | 91,555,102,887.11 | 1,469,690,300,166.17 |
| 94 | 25-Jun-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2019 | 142,400,894,897.19 | 27,062,161,731.09 | - | 115,338,723,166.09 | 1,584,999,023,332.26 |
| 95 | 24-Jul-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2019 | 120,311,046,266.77 | 68,030,213,678.71 | - | 52,300,810,587.56 | 1,637,300,766,919.82 |
| 96 | 21-Aug-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2019 | 219,374,439,751.62 | 103,109,303,155.60 | - | 116,265,136,596.02 | 1,753,565,903,516.34 |
| 97 | 16-Sep-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2019 | 170,267,263,400.09 | 112,144,466,786.84 | - | 58,122,796,613.24 | 1,811,702,700,129.58 |
| 98 | 16-Oct-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2019 | 229,541,834,383.51 | 179,135,354,740.64 | - | 44,405,479,622.87 | 1,856,178,179,752.45 |
| 99 | 18-Nov-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2019 | 155,674,143,732.55 | 121,393,670,514.50 | - | 34,280,473,218.05 | 1,890,458,652,971.50 |
| 100 | 16-Dec-19 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2019 | 213,060,191,251.77 | 176,169,676,891.83 | - | 36,890,514,359.94 | 1,927,349,167,331.44 |
| 101 | 15-Jan-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2019 | 206,689,605,688.55 | 170,675,544,792.02 | - | 36,014,060,876.53 | 1,963,363,228,207.97 |
| 102 | 15-Feb-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2019 | 184,911,641,934.49 | 133,995,309,877.12 | - | 50,916,332,057.37 | 2,014,279,560,265.34 |
| 103 | 17-Mar-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2019 | 171,542,269,396.33 | 142,395,419,667.76 | - | 29,146,849,728.57 | 2,043,426,409,993.91 |
| 104 | 20-Apr-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2019 | 180,350,757,121.60 | 144,614,473,091.68 | - | 45,736,284,120.02 | 2,109,162,694,114.93 |
| 105 | 14-May-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2020 | 222,491,790,074.89 | 121,069,557,029.83 | - | 99,422,233,045.06 | 2,208,584,927,160.99 |

| Amount Withheld by NNPC : August, 2025 | | | | | | | |
|--|-----------|--|--------------------|----------------------|--------------------------|--------------------|----------------------|
| S/n | Date | DETAILS | Crude cost | Federation Paid into | Certified Subsidy Claims | Amount Withheld | Cummulative |
| 106 | 15-Jun-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2020 | 184,094,273,158.92 | 108,086,615,087.69 | - | 78,007,658,071.23 | 2,286,839,695,559.22 |
| 107 | 16-Jul-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2020 | 71,282,116,493.67 | 58,779,549,832.78 | - | 12,502,566,660.89 | 2,299,342,262,189.11 |
| 108 | 18-Aug-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2020 | 63,715,229,385.52 | 70,154,161,783.82 | - | 1,439,932,398.30 | 2,297,902,379,890.81 |
| 109 | 15-Sep-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2020 | 46,518,873,525.84 | 47,419,014,659.84 | - | 903,141,143.24 | 2,297,000,178,657.57 |
| 110 | 13-Oct-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2020 | 89,839,477,931.92 | 96,533,555,663.06 | - | 6,674,077,531.14 | 2,290,326,107,126.43 |
| 111 | 17-Nov-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2020 | 135,639,375,224.88 | 135,349,129,151.17 | - | 314,246,073.71 | 2,290,640,347,200.14 |
| 112 | 15-Dec-20 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2020 | 169,738,344,813.61 | 169,738,344,813.61 | - | 99,749,734.57 | 2,290,540,597,465.57 |
| 113 | 18-Jan-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2020 | 129,687,646,265.69 | 136,249,810,038.06 | - | 6,562,163,772.37 | 2,283,978,433,693.20 |
| 114 | 17-Feb-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2020 | 158,030,575,925.47 | 153,635,644,340.56 | - | 5,592,088,215.09 | 2,278,386,365,478.11 |
| 115 | 18-Mar-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2020 | 155,068,150,716.37 | 129,048,022,327.47 | - | 27,121,127,993.90 | 2,251,265,372,484.21 |
| 116 | 17-Apr-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2020 | 145,894,050,519.92 | 86,362,695,900.13 | - | 58,731,354,619.79 | 2,192,534,057,864.42 |
| 117 | 19-May-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2021 | 123,604,958,631.47 | 104,465,221,831.29 | - | 123,604,958,631.47 | 2,068,929,109,232.99 |
| 118 | 22-Jun-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2021 | 231,876,243,747.47 | 59,641,747,748.05 | - | 172,234,496,000.42 | 2,091,163,605,232.57 |
| 119 | 14-Jul-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2021 | 184,326,947,088.09 | 74,403,189,117.59 | - | 109,923,757,970.50 | 2,101,087,363,203.07 |
| 120 | 18-Aug-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2021 | 166,346,187,023.38 | 41,921,271,504.53 | - | 124,424,915,518.85 | 2,125,512,278,721.92 |
| 121 | 21-Sep-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2021 | 309,207,005,784.26 | 46,376,705,534.01 | - | 262,830,300,190.25 | 2,151,742,578,912.17 |
| 122 | 21-Oct-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2021 | 239,860,097,811.91 | 111,855,604,272.97 | - | 128,004,493,538.94 | 2,279,747,072,451.11 |
| 123 | 21-Nov-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2021 | 242,117,169,123.16 | 66,691,210,386.90 | - | 175,425,958,736.26 | 2,455,173,031,187.37 |
| 124 | 16-Dec-21 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2021 | 195,148,796,648.42 | 81,358,296,818.80 | - | 113,790,499,829.62 | 2,568,963,531,016.99 |
| 125 | 21-Jan-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2021 | 334,824,585,099.03 | 39,144,548,589.91 | - | 295,679,996,509.12 | 2,864,643,527,526.11 |
| 126 | 23-Feb-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2021 | 249,265,046,146.21 | 74,403,189,117.59 | - | 174,861,856,928.62 | 3,039,505,484,454.73 |
| 127 | 21-Mar-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2021 | 253,424,448,346.81 | 41,921,271,504.53 | - | 211,503,176,842.28 | 3,251,008,661,296.91 |
| 128 | 25-Apr-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2021 | 248,365,586,030.96 | 11,855,604,272.97 | - | 236,510,981,757.99 | 3,487,519,643,054.90 |
| 129 | 23-May-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2022 | 322,448,572,688.48 | 66,691,210,386.90 | - | 255,757,282,291.58 | 3,743,276,925,346.48 |
| 130 | 21-Jun-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2022 | 411,685,757,821.62 | 98,578,885,673.81 | - | 313,106,872,147.81 | 4,056,383,807,494.29 |
| 131 | 21-Jul-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2022 | 396,371,119,328.88 | 64,000,447,236.31 | - | 332,370,672,092.57 | 4,388,754,479,586.86 |
| 132 | 23-Aug-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2022 | 399,806,820,003.89 | 562,844,556.25 | - | 399,243,975,447.64 | 4,788,000,455,034.50 |
| 133 | 21-Sep-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2022 | 422,372,892,822.63 | 422,372,892,822.63 | - | 422,372,892,822.63 | 5,210,373,347,862.13 |
| 134 | 21-Oct-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2022 | 341,091,872,134.94 | 341,091,872,134.94 | - | 341,091,872,134.94 | 5,551,465,220,000.07 |
| 135 | 16-Nov-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2022 | 380,049,365,088.77 | - | - | 380,049,365,088.77 | 5,931,514,585,088.84 |
| 136 | 12-Dec-22 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2022 | 310,731,673,608.40 | - | - | 310,731,673,608.40 | 6,242,246,258,697.24 |
| 137 | 13-Jan-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2022 | 247,439,389,314.04 | 1,806,649,357.28 | - | 245,632,739,956.76 | 6,487,879,018,654.00 |
| 138 | 16-Feb-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2022 | 418,457,197,419.30 | 4,015,952,801.84 | - | 414,441,244,617.46 | 6,902,320,263,271.46 |
| 139 | 20-Mar-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2022 | 290,840,735,778.69 | 2,994,397,768.47 | - | 287,846,337,990.22 | 7,190,166,601,261.68 |
| 140 | 17-Apr-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2022 | 472,927,236,355.88 | 5,176,085,927.40 | - | 467,751,150,428.48 | 7,657,917,761,690.16 |
| 141 | 17-May-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2023 | 350,329,021,329.83 | 1,850,427,311.60 | - | 348,478,604,018.23 | 8,006,396,365,708.39 |
| 142 | 20-Jun-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2023 | 282,124,952,156.01 | 370,732,204.97 | - | 281,754,220,151.04 | 8,288,150,585,860.43 |
| 143 | 19-Jul-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2023 | 98,351,248,208.03 | 1,850,427,311.60 | - | 96,500,820,896.43 | 8,384,651,406,756.86 |
| 144 | 19-Sep-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2023 | 40,888,923,349.11 | 5,372,863,442.98 | - | 35,516,060,906.13 | 8,420,167,467,662.99 |
| 145 | 16-Oct-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2023 | 71,223,729,635.37 | 58,857,277,841.32 | - | 12,366,451,794.05 | 8,432,533,959,457.04 |
| 146 | 20-Nov-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2023 | 145,091,901,740.80 | 34,414,931,962.74 | - | 110,676,968,778.06 | 8,543,210,928,235.10 |
| 147 | 12-Dec-23 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2023 | - | 3,140,674,690.46 | - | 3,140,674,690.46 | 8,546,351,622,925.56 |
| 148 | 16-Jan-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2023 | 69,450,410,894.45 | 70,824,933,441.90 | - | 1,374,522,547.45 | 8,547,726,155,473.01 |
| 149 | 19-Feb-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2023 | 149,165,429,532.42 | 115,646,175,740.65 | - | 33,519,288,791.77 | 8,581,245,444,264.78 |
| 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 | 8,751,894,414,215.74 |
| 151 | 13-Apr-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2023 | 30,092,151,800.32 | 30,092,151,800.32 | - | 30,092,151,800.32 | 8,781,986,566,016.06 |
| 152 | 13-May-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2023 | 65,406,038,820.90 | 57,181,736,824.24 | - | 8,224,300,001.66 | 8,790,206,867,017.72 |
| 153 | 10-Jun-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2024 | - | 5,521,728,945.12 | - | 5,521,728,945.12 | 8,795,728,595,962.84 |
| 154 | 16-Jul-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2024 | 27,487,061,244.80 | 8,291,242,570.30 | - | 19,195,818,674.50 | 8,814,924,414,637.34 |
| 155 | 16-Aug-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2024 | - | 8,481,632,961.06 | - | 8,481,632,961.06 | 8,823,406,047,598.40 |
| 156 | 16-Sep-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2024 | - | 39,541,423,339.28 | - | 39,541,423,339.28 | 8,862,947,470,937.68 |
| 157 | 16-Oct-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2024 | - | 46,896,719,851.67 | - | 46,896,719,851.67 | 8,909,844,190,789.35 |
| 158 | 20-Nov-24 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2024 | - | 40,738,395,695.37 | - | 40,738,395,695.37 | 8,950,582,586,484.72 |

Amount Withheld by NNPC : August, 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 | 9,498,395,645,574.37 |
| 160 | 19-Feb-25 | Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2024 | 86,358,118,517.00 | 64,375,955,369.89 | - | 21,982,163,247.11 | 9,520,377,608,821.48 |
| 161 | 19-Mar-25 | Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2024 | - | 58,076,961,517.61 | - | 58,076,961,517.61 | 9,627,301,647,303.87 |
| 162 | 15-Apr-25 | Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2024 | 45,991,058,414.40 | 81,985,287,560.10 | - | 35,994,229,145.70 | 9,428,307,618,158.17 |
| 163 | 16-May-25 | Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2025 | 32,951,706,923.35 | 44,777,844,535.95 | - | 11,826,137,612.60 | 9,414,491,480,545.57 |
| 164 | 17-Jun-25 | Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2025 | 56,867,545,950.00 | 652,128,921.44 | - | 56,315,417,028.56 | 9,470,796,897,574.13 |
| 165 | 16-Jul-25 | Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2025 | 106,412,546,372.88 | 13,719,045,315.33 | - | 106,412,546,372.88 | 9,577,209,443,951.71 |
| 166 | 21-Aug-25 | Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2025 | - | 6,275,182,077.01 | - | 6,275,182,077.01 | 9,583,890,396,536.38 |
| 167 | 17-Sep-25 | Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2025 | 27,616,868,785,123.00 | 14,022,883,870,202.00 | 4,026,389,698,281.67 | 13,590,260,096,996.10 | 9,657,616,216,559.37 |
| | | Total | | | | | |

Office of the Accountant General of the Federation

Federation Account Department

Good and Valuable Consideration Account August, 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 | FT22263KLOLX | Receipts through Classification of Funds in December, 2022. | 21,563,800.00 | | 98,274,870.00 |
| 5 | | 17-Jan-23 | FT23017B7BQK. | Receipts through Petroforce Trading and Shipping in January, 2023. | 2,871,365.00 | | 101,146,235.00 |
| 6 | | 17-Jan-23 | FT23017QJROQ | Receipts through Petroforce Trading and Shipping in January, 2023. | 5,086,418.00 | | 106,232,653.00 |
| 7 | | 17-Jan-23 | FT23017BLW7D | Receipts through Petroforce Trading and Shipping in January, 2023. | 9,680,602.00 | | 115,913,255.00 |
| 8 | | 14-Feb-23 | FT23045XH422 | Receipts through Sahara Energy Resource Limited Payment by February, 2023. | 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 | Paymen for Cost of Collection to NUPRC April , 2023. | | 4,450,150.93 | 230,374,774.07 |
| 15 | | 3-Apr-23 | FT230938P1MG | Paymen for Cost of Collection to NUPRC April , 2023. | | 29,603,938.33 | 200,770,835.74 |
| 16 | | 12-May-23 | FT23132K730Q | Receipts through NNPC Trading SA NEPLJO ML40/04/052/2 in May, 2023. | 26,714,700.00 | | 227,485,535.74 |
| 17 | | 12-May-23 | FT231325PM9P | Receipts through NNPC Trading SA BNG PYT on ILCINL-2 in May, 2023. | 4,452,450.00 | | 231,937,985.74 |
| 18 | | 17-May-23 | FT23137P63M7 | Receipts through NNPC Trading SA PYT in May, 2023. | 4,452,450.00 | | 236,390,435.74 |
| 19 | | 22-May-23 | MDC2314200088 | Receipts through RECLASSIFICATION OF PYMT in May, 2023. | 21,475,800.00 | | 257,866,235.74 |
| 20 | | 26-Jun-23 | FT23177ND38T | Receipts through CBN MPR DPR GOOD AND VAL CONSDN OF DIV ASSET in June, 2023. | 3,783,550.00 | | 261,649,785.74 |
| 21 | | 27-Jun-23 | FT23178QJHMK | Receipts through VITOL SA FOR ILCIN in June, 2023. | 3,783,550.00 | | 265,433,335.74 |
| 22 | | 27-Jun-23 | FT23178H4SSY | Receipts through VITOL SA-PAYMENT FOR ILCIN 23-005 in June, 2023. | 3,783,550.00 | | 269,216,885.74 |
| 23 | | 27-Jun-23 | FT23178VT4MW | Receipts through VITOL SA-PAYMENT FOR ILCIN 23-005 in June, 2023. | 7,567,100.00 | | 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 August, 2025 | | | | | | |
|--|-----------|--------------------|---|----------------|----------------|----------------|
| DETAILS | | | | | | |
| s/n | DATE | REF. NO. | | Receipts | Payments | Cumm Balance |
| s/n | | | | \$ | \$ | \$ |
| 27 | 11-Sep-23 | FT232541V2KD | Receipts through NNPC LIMITED/NEPL/GVC FORCADO in May, 2023. | 30,000,000.00 | | 475,710,935.74 |
| 28 | 23-Oct-23 | | Receipts through RECLASSIFICATION OF GVC in October, 2023. | 29,627,700.00 | | 505,338,635.74 |
| 29 | 1-Dec-23 | | Receipts through RECLASSIFICATION OF GVC in December, 2023. | 16,471,600.00 | | 521,810,235.74 |
| 30 | 19-Jan-24 | | Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024. | 4,133,250.00 | | 525,943,485.74 |
| 31 | 19-Jan-24 | | Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024. | 8,266,500.00 | | 534,209,985.74 |
| 32 | 19-Jan-24 | | Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024. | 4,959,900.00 | | 539,169,885.74 |
| 33 | 19-Jan-24 | | Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024. | 3,306,600.00 | | 542,476,485.74 |
| 34 | 23-Jan-24 | | Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024. | 3,989,350.00 | | 546,465,835.74 |
| 35 | 23-Jan-24 | | Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024. | 7,978,700.00 | | 554,444,535.74 |
| 36 | 1-Mar-24 | FD/FA/343/VOL.1/11 | Payment of Cost of Collection on Good and Valuable Consideration and Signature Bonus to NUPRC March , 2024. | | 22,181,650.05 | 532,262,885.69 |
| 37 | 1-Mar-24 | FD/FA/343/VOL.1/11 | Payment of Cost of Collection on Signature Bonus to NUPRC March , 2024.(N2,391,054,543.49)N1,561.88 to \$1 | | 1,530,882.36 | 530,732,003.33 |
| 38 | 16-Mar-24 | | Receipts through RECLASSIFICATION OF GVC in February, 2024. | 32,115,600.00 | | 562,847,603.33 |
| 39 | 12-Apr-24 | | Receipts through RECLASSIFICATION OF GVC in April, 2024. | 8,720,710.00 | | 571,568,313.33 |
| 40 | 17-Apr-24 | FD/FA/343/VOL.1/11 | Payment to the three tiers of Government | | 499,388,524.92 | 72,179,788.41 |
| 41 | 23-Apr-24 | | Receipts through RECLASSIFICATION OF GVC in April, 2024. | 8,720,710.00 | | 80,900,498.41 |
| 42 | 7-Oct-24 | FD/DFA/343/VOL.2 | Payment to the three tiers of Government | | 80,900,498.41 | - |
| | | | Total | 638,055,645.00 | 638,055,645.00 | |

Office of the Accountant General of the Federation
Federation Account Department

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

Office of the Accountant General of the Federation
Federation Account Department
Police Trust Fund Account August, 2025

| DETAILS | | | | | | |
|---------|-----------|-------------------|--|-------------------|-------------------|---------------------|
| S/n | DATE | REF. NO. | | Receipt =N= | Payment =N= | Cumm Balance =N= |
| 1 | 1-Jun-20 | | Balance b/f | - | - | - |
| 2 | 16-Jun-20 | 42730/RS/Vol. 135 | 0.5% Deduction from Federation Account Revenue for the month of May, 2020 distributed in June, 2020 | 2,217,182,965.00 | - | 2,217,182,965.00 |
| 3 | 16-Jul-20 | 42730/RS/Vol. 136 | 0.5% Deduction from Federation Account Revenue for the month of June, 2020 distributed in July, 2020 | 2,836,790,470.25 | - | 5,053,973,435.25 |
| 4 | 17-Aug-20 | 42730/RS/Vol. 136 | 0.5% Deduction from Federation Account revenue for the month of July, 2020 distributed in August, 2020 | 2,700,579,185.13 | - | 7,754,552,620.38 |
| 5 | 15-Sep-20 | 42730/RS/Vol. 136 | 0.5% Deduction from Federation Account revenue for the month of August, 2020 distributed in September, 2020 | 2,659,151,545.29 | - | 10,413,704,165.67 |
| 6 | 13-Oct-20 | 42730/RS/Vol. 136 | 0.5% Deduction from Federation Account revenue for the month of September, 2020 distributed in October, 2020 | 1,707,505,486.58 | - | 12,121,209,652.25 |
| 7 | 17-Nov-20 | 42730/RS/Vol. 137 | 0.5% Deduction from Federation Account revenue for the month of October, 2020 distributed in November, 2020 | 1,890,742,981.42 | - | 14,011,952,633.67 |
| 8 | 15-Dec-20 | 42730/RS/Vol. 138 | 0.5% Deduction from Federation Account revenue for the month of November, 2020 distributed in December, 2020 | 2,182,286,238.93 | - | 16,194,238,872.60 |
| 9 | 18-Jan-21 | 42730/RS/Vol. 138 | 0.5% Deduction from Federation Account revenue for the month of December, 2020 distributed in January, 2021 | 2,205,445,397.47 | - | 18,399,684,270.07 |
| 10 | 17-Feb-21 | 42730/RS/Vol. 138 | 0.5% Deduction from Federation Account revenue for the month of January, 2021 distributed in February, 2021 | 2,414,796,099.80 | - | 20,814,480,369.87 |
| 11 | 18-Mar-21 | 42730/RS/Vol. 139 | 0.5% Deduction from Federation Account revenue for the month of February, 2021 distributed in March, 2021 | 2,198,083,830.37 | - | 23,012,564,200.24 |
| 12 | 21-Apr-21 | 42730/RS/Vol. 139 | 0.5% Deduction from Federation Account revenue for the month of March, 2021 distributed in April, 2021 | 3,268,087,501.03 | - | 26,280,651,701.27 |
| 13 | 19-May-21 | 42730/RS/Vol. 140 | 0.5% Deduction from Federation Account revenue for the month of April, 2021 distributed in May, 2021 | 2,488,229,918.48 | - | 28,778,881,619.75 |
| 14 | 21-Jun-21 | 42730/RS/Vol. 141 | 0.5% Deduction from Federation Account revenue for the month of May, 2021 distributed in June, 2021 | 2,149,631,558.80 | - | 30,928,513,178.55 |
| 15 | 14-Jul-21 | 42730/RS/Vol. 142 | 0.5% Deduction from Federation Account revenue for the month of June, 2021 distributed in July, 2021 | 4,080,502,780.10 | - | 35,009,015,958.65 |
| 16 | 18-Aug-21 | 42730/RS/Vol. 143 | 0.5% Deduction from Federation Account revenue for the month of July, 2021 distributed in August, 2021 | 3,017,760,083.13 | - | 38,026,776,041.78 |
| 17 | 21-Sep-21 | 42730/RS/Vol. 143 | 0.5% Deduction from Federation Account revenue for the month of August, 2021 distributed in September, 2021 | 2,703,750,448.40 | - | 40,730,526,490.18 |
| 18 | 21-Oct-21 | 42730/RS/Vol. 145 | 0.5% Deduction from Federation Account revenue for the month of September, 2021 distributed in October, 2021 | 3,476,935,584.18 | - | 44,207,462,074.36 |
| 19 | 15-Nov-21 | 42730/RS/Vol. 147 | 0.5% Deduction from Federation Account revenue for the month of October, 2021 distributed in November, 2021 | 2,055,409,670.59 | - | 46,262,871,744.95 |
| 20 | 16-Dec-21 | 42730/RS/Vol. 147 | 0.5% Deduction from Federation Account revenue for the month of November, 2021 distributed in December, 2021 | 3,238,189,468.44 | - | 49,501,061,213.39 |
| 21 | 20-Jan-22 | 42730/RS/Vol. 148 | 0.5% Deduction from Federation Account revenue for the month of December, 2021 distributed in January, 2022 | 2,826,074,940.49 | - | 52,327,136,153.88 |
| 22 | 23-Feb-22 | 42730/RS/Vol. 148 | Payment of FGN share of contribution to NPTF | 23,676,634,565.29 | 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 | 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 AUGUST 2025

| S/n | MONTH | DETAILS | RECEIPTS # | PAYMENTS # | BALANCE # |
|-----|-----------------|--|---------------------------|---------------------------|-------------------|
| 1 | JANUARY, 2024 | Balance b/f | | | 13,953,481,584.12 |
| 2 | JANUARY, 2024 | Inflow | 16,585,117,476.98 | | 30,538,599,061.10 |
| 3 | JANUARY, 2024 | Outflow | | 16,585,117,476.98 | 13,953,481,584.12 |
| 4 | FEBRUARY, 2024 | Inflow | 15,788,312,054.60 | | 29,741,793,638.72 |
| 5 | FEBRUARY, 2024 | Outflow | | 15,788,312,054.60 | 13,953,481,584.12 |
| 6 | MARCH, 2024 | Inflow | 15,369,495,789.06 | | 29,322,977,373.18 |
| 7 | MARCH, 2024 | Outflow | | 15,369,495,789.06 | 13,953,481,584.12 |
| 8 | APRIL, 2024 | Inflow | 18,774,893,688.18 | | 32,728,375,272.90 |
| 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 ffo 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 | - |
| | TOTAL | | 475,691,498,247.61 | 489,644,979,831.73 | |