

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

Comparison of Revenue Generated for the Months of September and August 2025 Agency by Agency

S/n	Agencies	Sept-25	Aug-25	Variances
		a	b	c = a - b
		₦'B	₦'B	₦'B
1	NNPCL			
2	NNPCL Supplementary	110.151	105.250	4.901
3	NUPRC	0.000	6.275	(6.275)
4	FIRS (Oil)	741.987	745.204	(3.217)
5	FIRS(Non Oil)	302.513	644.502	(341.989)
6	NCS	624.321	1056.265	(431.944)
7	VAT	349.107	322.002	27.105
8	EMTL	872.630	722.619	150.011
9	Solid Minerals	53.838	33.685	20.153
10	Total Revenue	0.000	0.000	0.000
12	Transfer to Midstream and Downstream Gas Infrastructure Fund (MDGIF) Gas Flared Penalty	3,054.547	3,635.802	(581.255)
13	Net Revenue	(66.319)	(57.044)	(9.275)
14	Savings	2,988,228	3,578.758	(590.530)
15	Special Intervention Programme for Nigerian Military 3/10 (3rd phase)	(300.000)	(210.000)	(90.000)
16	Intervention to States for Infrastructure & Security 3/10 (3rd Phase)	0.000	0.000	0.000
17	Part of Refund of total amount due to States on NLNG Dividend	0.000	0.000	0.000
18	Cost of Collection (FIRS, NCS, NUPRC & Refund of NCS)	0.000	(150.000)	150.000
19	Transfers to NEDC	(116.148)	(125.018)	8.870
20	13% Derivation Refund on JVC and Domestic Excess Crude Account	(25.132)	(20.811)	(4.321)
21	13% Derivation Refund on NLNG Dividend	0.000	(100.000)	100.000
22	13% Derivation Refund on Subsidy, Priority Projects and Police Trust Fund (1999 to 2021, 44/60 instalments)	0.000	(150.000)	150.000
23	13% Derivation in respect of NNPC Management Fee and Frontier Exploration Fund July 2025	(18.163)	(18.163)	0.000
24	RMAFC 0.5% of Federation Non Oil Revenue	(20.524)	(6.590)	(13.934)
25	Part Refund of NLNG Dividend to FCT	(4.867)	(6.891)	2.024
26	NEC Ad-Hoc Committee on Crude Oil Theft Prevention and Control 3/12	0.000	(50.000)	50.000
27	Refund of 13% on CIT for June, NLNG Dividend for Oct and Dec 2024	0.000	(25.000)	25.000
28	Recovery of VAT Erroneously Posted into Federation Account	0.000	0.000	0.000
29	Balance of FIRS Refund approved in February, 2025	0.000	(101.168)	101.168
30	Renewed Hope Ward Development Programme (RHWDP)	0.000	(50.000)	50.000
31	Funding of Security	(400.000)	(300.000)	(100.000)
32	Total Deductions (b)	0.000	(40.000)	40.000
33	Amount Available for Distribution C = (a-b)	(884.834)	(1,353.641)	468.807
		2,103.394	2,225.117	(121.723)

Note: 1. The sum of ₦7.324 Billion was generated by MSMD