

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

	C1 CBNS Rate @1420.7343	C2 BUDGETED RATE @1500.0000	VARIANCE C1 - E2
	=N=	=N=	=N=
NIGERIA NATIONAL PETROLEUM CORP. (NNPC)			
(A) Crude Oil Receipts (1st - 31st October, 2025)	7,493,347,648.13	7,911,416,995.00	(418,069,346.87)
Less: (1) Excess Crude (Export)	-	-	-
Less (2) Joint Venture Crude Oil (Foreign)	-	-	-
Sub-total (A)	7,493,347,648.13	7,911,416,995.00	(418,069,346.87)
(B) Gas Receipts (1st - 31st October, 2025)	5,802,277,432.05	6,125,998,470.00	(323,721,037.95)
Less: (1) Excess Gas (Export)	-	-	-
Sub-total (B)	5,802,277,432.05	6,125,998,470.00	(323,721,037.95)
(C) Domestic Crude Oil Cost Naira etc	-	-	-
Sub-total (C)	-	-	-
(D) Domestic Gas receipt	-	-	-
Sub-total (D)	-	-	-
(E) DPR JV GAS	-	-	-
Sub-total (E)	-	-	-
(F) Gas Revenue to the Federation	1,432,551,086.50	1,432,551,086.50	-
(G) Crude Oil Revenue to the Federation	1,432,551,086.50	1,432,551,086.50	-
Sub-total (G)	1,432,551,086.50	1,432,551,086.50	-
MINISTRY OF PETROLEUM RESOURCES			
(A) Royalties @ Crude Oil	790,085,500,026.80	834,166,001,370.00	(44,080,501,343.20)
Add (B) DPR Royalty	15,195,290,148.75	18,043,068,760.00	(2,847,778,611.25)
Royalties (A) Gas	-	-	-
DPR Royalty Gas	-	-	-
Sub-total	805,280,790,175.55	852,209,068,130.00	(46,928,277,954.45)
(C) Gas Fund	61,888,245,287.21	65,351,637,266.00	(3,463,391,978.79)
(E) Miscellaneous Oil Revenue	594,421,594.33	959,376,585.88	(364,954,991.55)
(F) Gas Sales Royalty	1,793,893,092.16	1,793,893,092.16	-
FEDERAL INLAND REVENUE SERVICES	242,651,353,746.95	255,197,700,915.00	(13,546,346,288.05)
I. PPT from Oil October 2025	73,024,896,916.44	77,099,105,585.00	(4,074,208,768.56)
Sub-total	315,646,250,663.39	332,256,806,600.00	(16,610,555,936.61)
III. CIT Upstream	-	-	-
IV. PPT from Gas	-	-	-
V. FIRS PPT JV Gas	-	-	-
Sub-total	-	-	-
Company Income Tax	379,035,024,736.33	379,035,024,736.33	-
Taxes	196,276,391,214.59	207,227,273,527.26	(10,950,876,612.67)
Capital Gain Tax	7,379,591,168.05	7,379,591,168.05	-
Stamp Duty	8,460,822,681.87	8,460,822,681.87	-
Sub-total	591,151,817,800.82	592,082,719,113.51	(930,901,312.69)
CUSTOMS & EXCISE ACCOUNTS			
(A) Import Duty Collection	295,645,139,556.20	295,645,139,556.20	-
(B) Excise Duty Collection	24,342,395,890.28	24,342,395,890.28	-
(C) Fees Collection	25,708,287,058.42	25,708,287,058.42	-
(D) 2006-2012 CET Special Levy	24,584,534,530.12	24,584,534,530.12	-
(E) Customs Penalty Charges	-	-	-
(F) Auction Sales	772,143.26	772,143.26	-
Sub-total	370,251,129,180.31	370,251,129,180.31	-
Excess Bank Charges Verification & Reconciliation on Accruals into the Federation Account	-	-	-
Release from solid Mineral Revenue Account	-	-	-
TOTAL	2,164,912,255,663.92	2,242,800,330,119.35	(77,888,074,466.44)

ZAINAB RAHIM, ANISA
BANKING SERVICES DEPARTMENT

OKOROGAFOR, PATRICK INENNA
BANKING SERVICES DEPARTMENT

YAHAYA, YALLOU SAYUTI
BANKING SERVICES DEPARTMENT

12

Office of the Accountant General of the Federation			
Federal Ministry of Finance, Abuja			
ANALYSIS OF FEDERATION ACCOUNT INFLOW FOR THE MONTH OF NOVEMBER, 2025			
CBN'S RATE @ 1,420.7343			
		₦	₦
1	<u>NIGERIAN NATIONAL PETROLEUM CORP. (NNPC)</u>		
(Ai)	Crude Oil Receipts (1st -31st October, 2025)	7,493,347,648.13	-
	Sub-Total (A)	-	7,493,347,648.13
B	Gas Receipts (1st -31st October, 2025)	5,802,277,432.05	5,802,277,432.05
Less: (1)	Gas Receipts (1st -31st October, 2025)	-	-
Less: (2)	Joint Venture Cash Call (JVC)	-	-
	Sub-Total (B)	-	13,295,625,080.18
(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)	-	-
ii.	Gas Revenue to the Federation, October 2025	1,432,551,086.50	1,432,551,086.50
iii.	Crude Oil Revenue to the Federation, October 2025	-	-
	Sub-Total (a+b+c)	-	14,728,176,166.68
2	<u>MINISTRY OF PETROLEUM RESOURCES</u>		
(a)	Royalties (i) Crude Oil	790,085,500,026.80	
Add:	DPR Royalty	15,195,290,148.75	
	Sub-Total	805,280,790,175.55	
	Royalties (ii) Gas	-	
	Sub Total	805,280,790,175.55	
(b)	Rentals	3,197,370,853.45	
(c)	Gas Flared	61,898,246,297.21	
(d)	Miscellaneous Oil Revenue	934,421,594.33	
(e)	Gas Sales Royalty	1,793,835,052.16	873,104,663,972.70
3	<u>FEDERAL INLAND REVENUE SERVICES</u>		
(a) i.	PPT from Oil	242,621,353,746.95	
Less: (1)	Excess Proceeds on PPT from Oil		
	CIT Upstream	73,024,896,816.44	
	Sub-Total	315,646,250,563.39	
	FIRS PPT from Gas		
Less:	Excess Proceeds on PPT from Gas	-	
	Sub Total	-	
a.	Company Income Tax (CIT)	379,035,024,736.33	
b.	Taxes	196,276,597,214.59	
c.	Capital Gain Tax	7,379,591,168.05	
d.	FIRS Stamp Duty	8,460,822,661.87	906,798,286,344.23
4	<u>CUSTOMS & EXCISE ACCOUNTS</u>		
(a)	Import Duty Account	295,645,139,558.20	
(b)	Excise Duty Account	24,342,395,890.28	
(c)	Fees Collection	25,708,287,058.42	
(d)	2008-2012 CET Special Levy	24,584,534,530.12	
(e)	Customs Penalty Charges	-	
(f)	Auction Sales	772,143.29	370,281,129,180.31
	Release from Solid Mineral Revenue Account	-	-
5	<u>EXCESS BANK CHARGES RECOVERED</u>		
	Total Revenue as per Component Statement		2,164,912,255,663.92
	Less Solid Mineral Revenue		-
	Net Amount Available for Distribution		2,164,912,255,663.92

0 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

Oct-2025



NARRATION	RECEIPTS USD	PAYMENTS USD	CBN MONTH END @1420.7343	NAIRA AMOUNT TO THE FEDERATION ACCOUNT	BUDGETED RATE	BUDGETED NAIRA AMOUNT	DIFFERENCE
CRUDE SALES	5,274,277.99		1,420.7343	7,493,347,648.13	1,500.00	7,911,416,985.00	(418,069,336.87)
GAS SALES	4,083,998.98		1,420.7343	5,802,277,432.05	1,500.00	-	(44,080,501,343.20)
TOTAL (A)	9,358,276.97			13,295,625,080.18			
CRUDE MONETISED		5,274,277.99	1,420.7343	7,493,347,648.13	1,500.00	7,911,416,985.00	(418,069,336.87)
EXCESS CRUDE			1,420.7343	-	1,500.00	-	
JVC CRUDE			1,420.7343	-	1,500.00	-	
OIL ROYALTY	556,110,667.58	556,110,667.58	1,420.7343	790,085,500,026.80	1,500.00	834,166,001,370.00	(44,080,501,343.20)
EXCESS OIL ROYALTY			1,420.7343	-	1,500.00	-	
MISC OIL REV	314,822.08	314,822.08	1,420.7343	447,278,527.45	1,500.00	472,233,120.00	(24,954,592.55)
SUB TOTAL (B)	556,425,489.66	561,699,767.65		796,026,126,202.39		842,549,651,475.00	(44,523,525,272.61)
GAS MONETISED		4,083,998.98	1,420.7343	5,802,277,432.05	1,500.00	6,125,998,470.00	(323,721,037.95)
EXCESS GAS			1,420.7343	-	1,500.00	-	
GAS ROYALTY	10,695,377.84	10,695,377.84	1,420.7343	15,195,290,148.75	1,500.00	16,043,066,760.00	(847,776,611.25)
EXCESS GAS ROYALTY			1,420.7343	-	1,500.00	-	
GAS FLARED	43,567,784.84	43,567,784.84	1,420.7343	61,898,246,297.21	1,500.00	65,351,677,260.00	(3,453,430,966.79)
CIT UPSTREAM	51,399,404.39	51,399,404.39	1,420.7343	73,024,896,816.44	1,500.00	77,099,106,585.00	(4,074,209.76)
SUB TOTAL (C)	105,662,567.07	109,746,566.05		155,920,710,694.45		164,619,849,075.00	(8,699,138,380.55)
PPT	170,771,800.01	170,771,800.01	1,420.7343	242,621,353,746.95	1,500.00	256,157,700,015.00	(13,536,346,266.05)
EXCESS PPT			1,420.7343	-	1,500.00	-	
RENTALS	2,250,505.85	2,250,505.85	1,420.7343	3,197,370,853.45	1,500.00	3,375,758,775.00	(178,387,921.55)
TAXES	138,151,515.88	138,151,515.88	1,420.7343	196,276,597,214.59	1,500.00	207,227,273,827.26	(10,950,676,612.67)
SUB TOTAL (D)	311,173,821.74	311,173,821.74		442,095,321,814.98		466,760,732,617.26	(24,565,410,795.28)
TOTAL (a+b+d+c)	982,620,155.44	982,620,155.44		1,396,042,158,711.82		1,473,930,233,167.26	(77,888,074,455.44)
GRAND TOTAL	982,620,155.44	982,620,155.44		1,396,042,158,711.82		1,473,930,233,167.26	(77,888,074,455.44)

PREPARED BY...

CHECKED BY...

APPROVED BY...

RABU BELLO

[Signature]

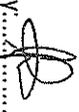
[Signature]

[Signature]

13

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

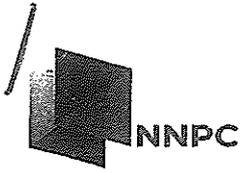
S/N	ACCOUNT NAME	ACCOUNT NO.	AMOUNT (N) OCTOBER 2025	AMOUNT (N) SEPTEMBER 2025	VARIANCE
A	NON - OIL REVENUE				
1	IMPORT DUTY	3000008035	295,645,139,558.20	272,861,702,384.68	22,783,437,173.52
2	EXCISE DUTY	3000008042	24,342,395,890.28	20,576,910,933.94	3,765,484,956.34
3	FEES ACCT	3000008059	25,708,287,058.42	36,078,899,874.17	(10,370,612,815.75)
4	AUCTION SALES	3000007928	772,143.29	5,489,727.59	(4,717,584.30)
5	2008-2012 CET SPECIAL LEVY	3000008286	24,584,534,530.12	19,584,360,130.54	5,000,174,399.58
6	PENALTY CHARGES	3000007997	-	-	-
7	COMPANY INCOME TAX	3000002174	379,035,024,736.33	442,622,043,775.83	(63,587,019,039.50)
8	STAMP DUTY TSA	3000103686	8,460,822,661.87	10,771,054,481.93	(2,310,231,820.06)
9	CAPITAL GAIN TAX	3000103741	7,379,591,168.05	8,494,628,416.90	(1,115,037,248.85)
	TOTAL		765,156,567,746.56	810,995,089,725.58	(45,838,521,979.02)
B	OIL REVENUE				
8	MISCELLANEOUS OIL REVENUE	3000002198	487,143,066.88	1,393,924,882.62	(906,781,815.74)
9	GAS SALES ROYALTY	3000055761	1,793,835,052.16	4,963,733,304.58	(3,169,898,252.42)
10	PETROLEUM PROFIT TAX (Local)	3000091156	-	-	-
11	MPR DPR ROYALTY OIL CARGO TSA		-	-	-
	SUB - TOTAL (A+B)		767,437,545,865.60	817,352,747,912.78	(49,915,202,047.18)
C	VALUE ADDED TAX				
12	VALUE ADDED TAX	3000008468	719,827,347,661.49	872,629,904,298.89	(152,802,556,637.40)
D	ELECTRONIC MONEY TRANSFER LEVY (EMTL)				
13	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	3000109444	49,865,111,320.49	53,837,616,660.00	(3,972,505,329.51)
	GRAND TOTAL (B+C+D+E)		1,537,130,004,847.58	1,743,820,268,861.67	(206,690,264,014.09)

Prepared by: 
ZANNA-IBRAHIM AMISA
ASSISTANT MANAGER

Checked by: 
OKOROAFOR, CHINYERE NNIENNA
MANAGER

Authorised by: 
YAHAYA, HALIDU SAYUTI
SENIOR MANAGER

Source: Banking Services Department, Abuja



RC:1843987

Stamp: CBN - NNPC
Banking Services Department
CENTRAL BANK OF NIGERIA, ABUJA

Handwritten: *M. Musa MM/24/20*
12:39pm

GFAD/CBN/O&GRFN/25/11/R7
November 10, 2025

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

Handwritten: *HDPO*
pls treat
13/11/25

Handwritten: *Adedapo/Dr Musa*
pls verify
13/11

ATTENTION: SENIOR MANAGER, DOM. ACCOUNT

Dear Sir,

TRANSFER OF OCTOBER 2025 GAS REVENUE INTO THE FEDERATION ACCOUNT WITH CBN

Upon receipt of this mandate, please pay into the **FEDERATION ACCOUNT**, the sum of **NGN1,432,551,086.50 (One Billion, Four Hundred and Thirty-Two Million, Five Hundred and Fifty-One Thousand, Eighty-Six Naira and Fifty Kobo)**.

Kindly debit the **NNPCL GAS REVENUE NGN A/C No. 20157141105** with **CENTRAL BANK OF NIGERIA** and advise us immediately the payment is effected.

Yours faithfully,
For: NNPC Limited

Stamp: CBN - NNPC
Banking Services Department
CENTRAL BANK OF NIGERIA, ABUJA

Handwritten: *14/11/25*
12:28 pm
Cura Ahmed/19879

Handwritten: *Hussaini B*
pls treat
14/11/25

1st Signatory *[Signature]*

2nd Signatory *[Signature]*

Name *S. K. Musa*

Name *Muhammad L. Yakubu*
DM, GARA

cc: Accountant General of the Federation
Funds Division

Handwritten: *SM/PSO*
pls treat

BOARD MEMBERS

- Mr. Ahmadu Musa Kida (Non-Executive Chairman), Engr. Bashir Bayo Ojulari (Group CEO/Executive Board Member)
- Mr. Adedapo Segun (CFO/Executive Board Member) Mr. Bello Rabiu (Non-Executive Director) Mr. Yusuf Usman (Non-Executive Director)
- Mr. Babs Omotowa (Non-Executive Director) Mr. Austin Avuru (Non-Executive Director) Mr. David Ige (Non-Executive Director)
- Mr. Henry Obih (Non-Executive Director) Mrs. Lydia Shehu Jafiya (Representing Ministry of Finance)
- Mr. Aminu Said Ahmed (Representing Ministry of Petroleum) Mrs. Adesua Dozie (General Counsel/Company Secretary)

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	7,323,620,919.48	7,323,620,919.48
OCTOBER	6,856,944,406.42	6,856,944,406.42
NOVEMBER		
DECEMBER		
TOTAL	58,644,396,757.16	58,644,396,757.16

Prepared by: 
ZANNA-IBRAHIM, AMSA
ASSISTANT MANAGER

Checked by: 
OKOROAFOR, CHINYERE NNENNA
MANAGER

Authorised by: 
YAHAYA, HALIDU SAYUTI
SENIOR MANAGER

15

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

SN	DESCRIPTION	Oct 2025	Sep 2025	VARIANCE
MINERAL REVENUE				
1	(11) ROYALTY (CRUDE)	790,085,500,026.80	640,056,253,997.35	150,029,246,029.45
2	(1) PETROLEUM PROFIT TAX (PPT)	242,621,353,746.95	283,213,500,598.22	-40,592,146,851.27
3	CIT UPSTREAM	73,024,896,816.44	19,299,558,629.21	53,725,338,187.23
4	(IV) PENALTY FOR GAS FLARED	61,898,246,297.21	69,081,923,158.13	-7,183,676,860.92
5	ROYALTIES (GAS)	15,195,290,148.75	18,775,558,629.05	-3,580,268,480.30
6	Crude Oil Receipts Export	7,493,347,648.13	100,105,086,248.36	-92,611,738,600.23
7	GAS RECEIPTS (EXPORT)	5,802,277,432.05	9,135,065,159.19	-3,332,787,727.14
8	(111) RENT	3,197,370,853.45	2,945,882,164.58	251,488,688.87
9	GAS SALES ROYALTY DPR	1,793,835,052.16	4,963,733,304.58	-3,169,898,252.42
10	GAS REVENUE TO FEDERATION	1,432,551,086.50	911,444,878.95	521,106,207.55
11	(D) MISCELLANEOUS OIL REVENUE	934,421,594.33	6,163,599,824.41	-5,229,178,230.08
12	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
13	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND	-21,479,561,278.17	-20,523,750,008.54	-955,811,269.63
14	4% Cost of Collection - NUPRC	-34,924,186,558.91	-29,679,478,043.12	-5,244,708,515.79
15	TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-59,422,316,445.32	-66,318,646,231.80	6,896,329,786.48
Sub Total MINERAL REVENUE		1,069,489,947,567.99	1,019,966,653,456.19	49,523,294,111.80
NON MINERAL REVENUE				
16	(B) COMPANIES INCOME TAX ETC.	591,152,035,780.84	624,321,404,073.45	-33,169,368,292.61
17	(1) CUSTOMS & EXCISE DUTIES, ETC.	370,281,129,180.31	349,107,363,050.92	21,173,766,129.39
18	0.5% OF NON OIL FEDERATION REVENUE TO RMAFC	-4,807,165,824.80	-4,867,143,835.62	59,978,010.82
19	4% Cost Of Collection - FIRS	-23,646,081,431.23	-24,972,856,162.94	1,326,774,731.71
20	7% Cost Of Collection - NCS	-25,919,679,042.62	-24,437,515,413.56	-1,482,163,629.06
21	LESS REFUND TO FIRS	-100,000,000,000.00	0.00	-100,000,000,000.00
22	DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-500,000,000,000.00	-700,000,000,000.00	200,000,000,000.00
Sub Total NON MINERAL REVENUE		307,060,238,662.50	219,151,251,712.25	87,908,986,950.25
Sub Total 1		1,376,550,186,230.49	1,239,117,905,168.44	137,432,281,062.05
ELECTRONIC MONEY TRANSFER LEVY				
23	ELECTRONIC MONEY TRANSFER LEVY	49,865,111,320.49	53,837,616,650.00	-3,972,505,329.51
24	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,994,604,452.82	-2,153,504,666.00	158,900,213.18
Sub Total ELECTRONIC MONEY TRANSFER LEVY		47,870,506,867.67	51,684,111,984.00	-3,813,605,116.33
VAT				
25	VAT FOR DISTRIBUTION	719,827,347,661.49	872,629,904,298.89	-152,802,556,637.40
26	3%VAT FOR NORTH EAST COMMISSION	-20,731,027,612.65	-25,131,741,243.81	4,400,713,631.16
27	Cost Of Collection - FIRS & NCS (VAT)	-28,793,093,906.46	-34,905,196,171.96	6,112,102,265.50
Sub Total VAT		670,303,226,142.38	812,592,966,883.12	-142,289,740,740.74
Sub Total 2		718,173,733,010.05	864,277,078,867.12	-146,103,345,857.07
GRAND TOTAL		2,094,723,919,240.54	2,103,394,984,035.56	-8,671,064,795.02

TOTAL AMOUNT FOR DISTRIBUTION

AGENCY'S COLLECTION		TOTAL FUNDS	DEDUCTIONS	TOTAL NET
1	1 NON MINERAL REVENUE FIRS CURRENT MONTH	591,152,035,780.84	628,453,247,256.03	-37,301,211,475.19
2	MINERAL REVENUE NUPRC CURRENT MONTH	873,104,663,972.70	112,509,581,856.61	760,595,082,116.09
3	MINERAL REVENUE FIRS CURRENT MONTH	315,646,250,563.39	0.00	315,646,250,563.39
4	NON MINERAL REVENUE NCS	370,281,129,180.31	25,919,679,042.62	344,361,450,137.69
5	MINERAL REVENUE NINPC CURRENT MONTH	14,728,176,166.68	21,479,561,278.17	-6,751,385,111.49
6	VAT	719,827,347,661.49	49,524,121,519.11	670,303,226,142.38
		719,827,347,661.49	49,524,121,519.11	670,303,226,142.38
		2,884,739,603,325.41	837,886,190,952.54	2,046,853,412,372.87

DISTRIBUTION AMONG THE THREE TIERS OF GOVERNMENTS

BENEFICIARY	MINERAL REVENUE	NON-MINERAL REV	TOTAL SRA	TOTAL VAT	TOTAL
Federal Government	45.7153%	488,920,474,517.45	52.68%	161,759,333,727.41	650,679,808,244.85
State Governments	23.1874%	247,986,998,464.43	26.72%	82,046,495,770.62	330,033,494,235.05
Local Governments	17.8765%	191,187,581,151.47	20.60%	63,254,409,164.48	254,441,990,315.94
13% Derivation Share	13.2208%	141,394,893,434.65	0.00%	0.00	141,394,893,434.65
Grand Total	100%	1,069,489,947,567.99	100%	307,060,238,662.50	1,376,550,186,230.49
				670,303,226,142.38	2,046,853,412,372.87

FGN SHARE OF OIL AND NON OIL REVENUE FROM COLLECTING AGENCIES

FCT-ABUJA	RATE	NNPC	NCS	CIT OTHERS	NUPRC	PPT	VAT	TOTAL	
Federal Government	1.00	-58,587,995	3,443,614,501	-373,012,115	6,600,384,936	2,739,153,600	6,703,032,261	19,054,585,189	
1.46% Deriv. & Ecology F	1.00	-2,841,517,740	167,015,303,317	-18,091,087,565	320,118,669,395	132,848,949,600	93,842,451,660	692,892,768,666	
0.72% STABILIZATION A	0.50	-58,587,995	3,443,614,501	-373,012,115	6,600,384,936	2,739,153,600	6,703,032,261	12,351,552,928	
3.0% DEVELOPMENT OF	1.68	-29,293,997	1,721,807,251	-186,506,057	3,300,192,468	1,369,576,800	0	6,175,776,464	
		-98,427,831	5,785,272,362	-626,660,353	11,088,646,692	4,601,778,048	0	20,750,608,919	
		52.68	-3,086,415,557	181,409,611,933	-19,650,278,205	347,708,278,427	144,298,611,648	100,545,483,921	751,225,292,166

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: October, 2025

	Oct 2025	Sep 2025	INCREASE/DECREASE
1 TOTAL FUNDS AVAILABLE FOR DISTRIBUTION	2,164,912,255.663.92	2,128,080,373,716.40	36,831,881,947.52
2 LESS REFUND TO FIRS	-100,000,000,000.00	0.00	-100,000,000,000.00
3 4% Cost Of Collection - FIRS	-23,646,081,431.23	-24,972,856,162.94	1,326,774,731.71
4 7% Cost Of Collection - NCS	-25,919,679,042.62	-24,437,515,413.56	-1,482,163,629.06
5 TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-59,422,316,445.32	-66,318,646,231.80	6,896,329,786.48
6 4% Cost of Collection - NUPRC	-34,924,186,558.91	-29,679,478,043.12	-5,244,708,515.79
7 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
8 13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND	-21,479,561,278.17	-20,523,750,008.54	-955,811,269.63
9 DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-500,000,000,000.00	-700,000,000,000.00	200,000,000,000.00
10 0.5% OF NON OIL FEDERATION REVENUE TO RMAFC	-4,807,165,824.80	-4,867,143,835.62	59,978,010.82
TOTAL FUNDS AVAILABLE FOR DISTRIBUTION (NET)	1,376,550,186,230.49	1,239,117,905,168.44	137,432,281,062.05

BENEFICIARY

MINERAL REVENUE

NON-MINERAL REV

TOTAL SHARED IN Oct 2025

TOTAL SHARED IN Sep 2025

18 November 2025

PM = PREVIOUS MONTH

Page 18 (1 OF 2)

DBS

1 Federal Government	45.7153%	488,920,474,517.45	52.6800%	161,759,333,727.41	650,679,808,244.85	581,672,035,865.31
2 State Governments	23.1874%	247,986,998,464.43	26.7200%	82,046,495,770.62	330,033,494,235.05	296,031,829,879.54
3 Local Governments	17.8765%	191,187,581,151.47	20.6000%	63,254,409,164.48	254,441,990,315.94	227,457,174,233.48
4 13% Derivation Share	13.2208%	141,394,893,434.65	0.0000%	0.00	141,394,893,434.65	134,956,865,200.11
Grand Total	100.00%	1,069,489,947,567.99	100.00%	307,060,238,662.50	1,376,550,186,230.49	1,239,117,905,168.44

13% DERIVATION OIL, GAS AND SOLID MIN. REVENUE

TOTAL MINERAL REVENUE		13% DERIVATION SHARE FOR THE MONTH	
OilRevenue	984,800,298,637.82	OilRevenue	128,024,038,822.92
GasRevenue	84,689,648,930.17	GasRevenue	11,009,654,360.92
Add back Refund (Detailed below)	18,163,078,852.38	Add back Refund	2,361,200,250.81
TOTAL DERIVATION	1,087,653,026,420.37	Total Current Derivation	141,394,893,434.65
PM SUBSIDY DERIVATION	0.00	Add PM SUBSIDY DERIVATION	0.00
		TOTAL DERIVATION	141,394,893,434.65

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

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

IGC's Allocations respectively.
FEDERATION ACCOUNT: October, 2025



ECOLOGICAL FUNDS FROM MINERAL REVENUE

	TOTAL MINERAL REVENUE	NET MINREV	ECOLOGICAL FUNDS
Federal Government	52.68	488,920,474,517.45	0
State Governments	26.72	247,986,998,464.43	0.72
Local Governments	20.6	191,187,581,151.47	0.6
13% Derivation Share	0	141,394,893,434.65	0
Total	1,069,489,947,567.99	1,057,239,092,853.43	12,250,854,714.56

ECOLOGICAL FUNDS FROM NON MINERAL REVENUE

BENEFICIARY	TOTAL NONMINERALREV	NET NON MINERAL REV	ECOLOGICAL NON- MINERAL REV2
Federal Government	52.68	161,759,333,727.41	0
State Governments	26.72	82,046,495,770.62	0.72
Local Governments	20.6	63,254,409,164.48	0.6
Total	307,060,238,662.50	303,007,043,512.16	4,053,195,150.35

TOTAL FUNDS FOR DISTRIBUTION AND TOTAL ECOLOGICAL FUNDS COMPUTATION

BENEFICIARY	TOTAL REVENUE	TOTAL NET REVENUE	TOTAL ECOLOGICAL
Federal Government	650,679,808,244.85	650,679,808,244.85	0.00
State Governments	330,033,494,235.05	321,140,376,126.92	8,893,118,108.13
Local Governments	254,441,990,315.94	247,031,058,559.17	7,410,931,756.78
13% Derivation Share	141,394,893,434.65	141,394,893,434.65	0.00
Grand Total	1,376,550,186,230.49	1,360,246,136,365.58	16,304,049,864.91

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	599,050,317,005.98	-107,595,600,689.80	491,454,716,316.18
2	1.46% Deriv. & Ecology FGN Share	1	12,351,552,927.96	0.00	12,351,552,927.96
3	FCT-ABUJA	1	12,351,552,927.96	-359,874,453.00	11,991,678,474.96
4	0.72% STABILIZATION ACCOUNT	0.5	6,175,776,463.98	0.00	6,175,776,463.98
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	20,750,608,918.97	0.00	20,750,608,918.97
		52.68	650,679,808,244.85	-107,955,475,142.80	542,724,333,102.05

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	0.00	0.00	0.00
Local Governments	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00

Distribution of Value Added Tax (VAT)

		<u>Oct 2025</u>	<u>Sep 2025</u>	<u>INCREASE/DECREASE</u>
1	Federal Government	100,545,483,921.36	121,888,945,032.47	-21,343,461,111.11
2	State Governments	335,151,613,071.19	406,296,483,441.56	-71,144,870,370.37
3	Local Governments	234,606,129,149.83	284,407,538,409.09	-49,801,409,259.26
1	FIRS -VAT Cost of Collections	670,303,226,142.38	812,592,966,883.12	-142,289,740,740.74
		25,071,248,949.18	31,431,145,189.98	-6,359,896,240.80
2	NCS -IMPORT VAT Cost of Collections	3,721,844,957.28	3,474,050,981.98	247,793,975.30
1	NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	28,793,093,906.46	34,905,196,171.96	-6,112,102,265.50
		20,731,027,612.65	25,131,741,243.81	-4,400,713,631.16
		719,827,347,661.49	872,629,904,298.89	-152,802,556,637.40

Distribution of FGN Value Added Tax (VAT)

DESCRIPTION		<u>Oct 2025</u>	<u>Sep 2025</u>	<u>INCREASE/DECREASE</u>
Federal Government	14	93,842,451,659.93	113,763,015,363.64	-19,920,563,703.70
FCT-ABUJA	1	6,703,032,261.42	8,125,929,668.83	-1,422,897,407.41
		15.00	100,545,483,921.36	-121,888,945,032.47
			121,888,945,032.47	-21,343,461,111.11

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
			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	4,331,922,586,534.19	402,714,392,696.28	32,510,919,306.99
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	26,711,117,803.67	26,010,943,485.73
5	May	2,084,567,638,995.61	-	2,084,567,638,995.61	5,558,013,000,000.00	3,473,445,361,004.39	81,407,696,575.86	40,480,932,670.64
6	June	2,094,590,933,083.71	-	2,094,590,933,083.71	5,558,013,000,000.00	3,463,422,066,916.29	76,614,018,040.06	28,819,689,802.00
7	July	3,485,235,697,013.18	100,000,000,000.00	3,585,235,697,013.18	5,558,013,000,000.00	1,972,777,302,986.82	38,848,736,617.56	30,379,578,750.00
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	39,745,440,504.29	39,168,321,000.00
9	September	2,838,214,545,710.33	-	2,838,214,545,710.33	5,558,013,000,000.00	2,719,798,454,289.67	41,284,237,579.08	33,684,960,112.00
10	October	2,128,080,373,716.40	-	2,128,080,373,716.40	5,558,013,000,000.00	3,429,992,626,283.60	-	53,837,616,650.00
11	November	2,164,912,255,663.92	-	2,164,912,255,663.92	5,558,013,000,000.00	3,393,100,744,336.08	-	49,865,111,320.49
		24,284,339,121,391.30	314,000,000,000.00	24,598,339,121,391.30	61,138,143,000,000.00	36,539,803,878,608.70	709,325,639,816.80	392,798,072,211.55

Office of the Accountant General of the Federation

Federation Account Department

TRANSFER TO EXCESS CRUDE, PPT AND ROYALTY ACCOUNT FOR THE MONTH: October, 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				
2	20-Jan-22	Accrued Interest on Funds - December, 2021	27,366,759.81	7,998,705.93	35,365,465.74	35,365,465.74
3	30-Jan-22	Accrued Interest on Funds - January, 2022	193.13	2,427.61	2,620.74	35,368,086.48
4	28-Feb-22	Accrued Interest on Funds - February, 2022	193.13	2,037.99	2,231.12	35,370,317.60
5	23-May-22	Accrued Interest on Funds - March, 2022	174.44	1,201.20	1,375.64	35,371,693.24
6	29-Jun-22	Part payment for the procurement of 2 X High Endurance Offshore Patrol Vessels	629.09	4,332.76	4,961.85	35,376,655.09
7	15-Aug-22	Accrued Interest on Funds - April, 2022	(27,000,000.00)	(8,000,000.00)	(35,000,000.00)	376,655.09
8	15-Aug-22	Accrued Interest on Funds - May, 2022	1,121.40	7,722.90	8,844.30	385,499.39
9	15-Aug-22	Accrued Interest on Funds - June, 2022	2,779.15	19,140.35	21,919.50	407,418.89
10	15-Aug-22	Accrued Interest on Funds - July, 2022	4,302.08	29,629.92	33,932.00	441,350.89
11	19-Sep-22	Accrued Interest on Funds - August, 2022	3,903.81	25,344.84	29,248.65	470,599.54
12	21-Oct-22	Accrued Interest on Funds - September, 2022	786.78	145.08	931.86	471,531.40
13	12-Dec-22	Accrued Interest on Funds - October, 2022	829.30	152.94	982.24	472,513.64
14	20-Aug-25	Accrued Interest on Funds - November, 2022	1,047.80	193.13	1,240.93	473,754.57
15	20-Aug-25	Accrued Interest on Funds - December, 2022	1,241.61	228.81	1,470.42	475,224.99
16	20-Aug-25	Accrued Interest on Funds - January, 2023	1,401.97	258.43	1,660.40	476,885.39
17	20-Aug-25	Accrued Interest on Funds - February, 2023	1,490.79	274.66	1,765.45	478,650.84
18	20-Aug-25	Accrued Interest on Funds - March, 2023	1,424.62	262.46	1,687.08	480,337.92
19	20-Aug-25	Accrued Interest on Funds - April, 2023	1,611.54	297.11	1,908.65	482,246.57
20	20-Aug-25	Accrued Interest on Funds - May, 2023	1,628.70	300.30	1,929.00	484,175.57
21	20-Aug-25	Accrued Interest on Funds - June, 2023	1,766.18	325.59	2,091.77	486,267.34
22	20-Aug-25	Accrued Interest on Funds - July, 2023	1,727.70	318.30	2,046.00	488,313.34
23	20-Aug-25	Accrued Interest on Funds - August, 2023	1,804.21	332.58	2,136.79	490,450.13
24	20-Aug-25	Accrued Interest on Funds - September, 2023	1,889.76	348.44	2,238.20	492,688.33
25	20-Aug-25	Accrued Interest on Funds - October, 2023	1,837.20	338.70	2,175.90	494,864.23
26	20-Aug-25	Accrued Interest on Funds - November, 2023	1,906.81	351.54	2,258.35	497,122.58
27	20-Aug-25	Accrued Interest on Funds - December, 2023	1,853.70	341.70	2,195.40	499,317.98
28	20-Aug-25	Accrued Interest on Funds - January, 2024	1,923.86	354.64	2,278.50	501,596.48
29	20-Aug-25	Accrued Interest on Funds - February, 2024	1,932.85	356.19	2,289.04	503,885.52
30	20-Aug-25	Accrued Interest on Funds - March, 2024	1,816.27	334.66	2,150.93	506,036.45
31	20-Aug-25	Accrued Interest on Funds - April, 2024	1,949.90	359.29	2,309.19	508,345.64
32	20-Aug-25	Accrued Interest on Funds - May, 2024	1,895.70	349.50	2,245.20	510,590.84
33	20-Aug-25	Accrued Interest on Funds - June, 2024	1,967.57	362.70	2,330.27	512,921.11
34	20-Aug-25	Accrued Interest on Funds - July, 2024	1,912.80	352.50	2,265.30	515,186.41
35	20-Aug-25	Accrued Interest on Funds - August, 2024	1,985.24	365.80	2,351.04	517,537.45
36	20-Aug-25	Accrued Interest on Funds - September, 2024	1,994.23	367.66	2,361.89	519,899.34
37	20-Aug-25	Accrued Interest on Funds - October, 2024	1,871.61	344.98	2,216.59	522,115.93
38	20-Aug-25	Accrued Interest on Funds - November, 2024	1,822.18	335.73	2,157.91	524,273.84
39	20-Aug-25	Accrued Interest on Funds - December, 2024	1,703.06	313.86	2,016.92	526,290.76
40	20-Aug-25	Accrued Interest on Funds - January, 2025	1,696.56	312.69	2,009.25	528,300.01
41	20-Aug-25	Accrued Interest on Funds - February, 2025	1,632.46	300.70	1,933.16	530,233.17
42	20-Aug-25	Accrued Interest on Funds - March, 2025	1,479.80	272.72	1,752.52	531,985.69
43	20-Aug-25	Accrued Interest on Funds - April, 2025	1,643.93	302.87	1,946.80	533,932.49
		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	535,823.39

Office of the Accountant General of the Federation

Federation Account Department

Domestic Excess Crude Oil Proceeds: October, 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	16-Jan-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (68/116)	69,464,593.00		7,090,735,272.07
3	16-Jan-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (66/116)	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 (67/116)	69,464,593.00		7,190,320,086.07
5	19-Feb-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (67/116)	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 (68/116)	69,464,593.00		7,289,904,900.07
7	19-Mar-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (68/116)	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 (69/116)	69,464,593.00		7,389,489,714.07
9	15-Apr-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (69/116)	30,120,221.00		7,419,609,935.07
10	16-May-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (69/116)	69,464,593.00		7,489,074,528.07
11	16-May-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (90/116)	30,120,221.00		7,519,194,749.07
12	17-Jun-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (91/116)	69,464,593.00		7,588,659,342.07
13	17-Jun-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (91/116)	30,120,221.00		7,618,779,563.07
14	16-Jul-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (92/116)	69,464,593.00		7,688,244,156.07
15	16-Jul-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (92/116)	30,120,221.00		7,718,364,377.07
16	21-Aug-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (93/116)	69,464,593.00		7,787,828,970.07
17	21-Aug-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (93/116)	30,120,221.00		7,817,949,191.07
18	08-Sep-25	Payment of Accrued 112 days Post-Judgment 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 December, 2005 - June, 2010 - Bayelsa state Refund (94/116)	30,120,221.00		6,371,258,792.76
21	16-Oct-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (95/116)	69,464,593.00		6,440,723,385.76
22	16-Oct-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (95/116)	30,120,221.00		6,470,843,606.76
23	18-Nov-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (96/116)	69,464,593.00		6,540,308,199.76
24	18-Nov-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (96/116)	30,120,221.00		6,570,428,420.76
		Total	8,116,703,633.07	1,546,275,212.31	

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

S/N	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	01-Jan-24	FDFA/202Vol. 6	Balance b/f			
2	16-Jan-24	FDFA/202Vol. 6	Exchange Gain Difference in December, 2023	80,230,572,340.52		80,230,572,340.52
3	16-Jan-24	FDFA/202Vol. 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		357,973,646,082.76
4	19-Feb-24	FDFA/202Vol. 6	Exchange Gain Difference in January, 2024	479,028,533,214.23		80,230,572,340.52
5	19-Feb-24	FDFA/202Vol. 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		59,202,039,126.29
6	19-Mar-24	FDFA/202Vol. 6	Transfer of Savings to FAAC Withheld ESCROW Account	200,000,000,000.00		59,202,039,126.29
7	20-Mar-24	FDFA/202Vol. 6	Exchange Gain Difference in February, 2024	657,444,403,295.91		59,202,039,126.29
8	20-Mar-24	FDFA/202Vol. 6	Transfer of Savings to FAAC Withheld ESCROW Account	50,000,000,000.00		59,202,039,126.29
9	20-Mar-24	FDFA/202Vol. 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		59,202,039,126.29
10	16-Apr-24	FDFA/202Vol. 6	Exchange Gain Difference in March, 2024	285,524,332,949.18		59,202,039,126.29
11	16-Apr-24	FDFA/202Vol. 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		59,202,039,126.29
12	13-May-24	FDFA/202Vol. 6	Exchange Gain Difference in April, 2024	438,894,270,725.75		59,202,039,126.29
13	13-May-24	FDFA/202Vol. 6	Distribution of ₦438,894,270,725.75 to the three tiers of Government being exchange gain for April, 2024	438,894,270,725.75		59,202,039,126.29
14	06-Jun-24	FDFA/202Vol. 6	Exchange Gain Difference in May, 2024	597,456,251,714.36		59,202,039,126.29
15	10-Jun-24	FDFA/202Vol. 6	Distribution of ₦597,456,251,714.36 to the three tiers of Government being exchange gain for May, 2024	597,456,251,714.36		59,202,039,126.29
16	10-Jun-24	FDFA/202Vol. 6	Transfer to FAAC Withheld ESCROW Account	80,000,000,000.00		59,202,039,126.29
17	16-Jul-24	FDFA/202Vol. 6	Exchange Gain Difference in June, 2024	472,191,660,275.49		59,202,039,126.29
18	16-Jul-24	FDFA/202Vol. 6	Distribution of ₦472,191,660,275.49 to the three tiers of Government being exchange gain for June, 2024	472,191,660,275.49		59,202,039,126.29
19	16-Aug-24	FDFA/202Vol. 6	Exchange Gain Difference in July, 2024	591,710,154,656.08		59,202,039,126.29
20	16-Aug-24	FDFA/202Vol. 6	Distribution of ₦591,710,154,656.08 to the three tiers of Government being exchange gain for July, 2024	591,710,154,656.08		59,202,039,126.29
21	18-Sep-24	FDFA/202Vol. 6	Exchange Gain Difference in August, 2024	468,245,152,867.23		59,202,039,126.29
22	16-Sep-24	FDFA/202Vol. 6	Distribution of ₦468,245,152,867.23 to the three tiers of Government being exchange gain for August, 2024	468,245,152,867.23		59,202,039,126.29
23	14-Oct-24	FDFA/202Vol. 6	Exchange Gain Difference in September, 2024	462,190,641,740.28		59,202,039,126.29
24	14-Oct-24	FDFA/202Vol. 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		59,202,039,126.29
25	20-Nov-24	FDFA/202Vol. 6	Exchange Gain Difference in October, 2024	646,000,180,842.36		59,202,039,126.29
26	20-Nov-24	FDFA/202Vol. 6	Distribution of ₦646,000,180,842.36 to the three tiers of Government being exchange gain for October, 2024	646,000,180,842.36		59,202,039,126.29
27	20-Nov-24	FDFA/202Vol. 6	Transfer to FAAC WITHHELD as Refund to States	566,000,180,842.36		59,202,039,126.29
28	13-Dec-24	FDFA/202Vol. 6	Exchange Gain Difference in October, 2024	80,000,000,000.00		59,202,039,126.29
29	13-Dec-24	FDFA/202Vol. 6	Distribution of ₦80,000,000,000.00 to the three tiers of Government being exchange gain for November, 2024	80,000,000,000.00		59,202,039,126.29
30	15-Jan-25	FDFA/202Vol. 6	Exchange Gain Difference in November, 2024	671,392,032,058.65		59,202,039,126.29
31	15-Jan-25	FDFA/202Vol. 6	Distribution of ₦671,392,032,058.65 to the three tiers of Government being exchange gain for December, 2024	671,392,032,058.65		59,202,039,126.29
32	04-Feb-25	FAA/202Vol. 1	Exchange Gain Difference in November, 2024	402,714,392,696.28		59,202,039,126.29
33	15-Jan-25	FDFA/202Vol. 6	Payment of judgement debt plus 22% interest for full and final settlement to AZ Petroleum Products Limited	23,002,098,976.70		59,202,039,126.29
34	15-Apr-25	FDFA/202Vol. 6	Exchange Gain Difference in March, 2025	28,711,117,803.67		59,202,039,126.29
35	16-May-25	FDFA/202Vol. 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		59,202,039,126.29
36	16-May-25	FDFA/202Vol. 6	Exchange Gain Difference in April, 2025	81,407,696,575.86		59,202,039,126.29
37	17-Jun-25	FDFA/202Vol. 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		59,202,039,126.29
38	17-Jun-25	FDFA/202Vol. 6	Exchange Gain Difference in May, 2025	76,614,018,040.06		59,202,039,126.29
39	16-Jul-25	FDFA/202Vol. 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		59,202,039,126.29
40	16-Jul-25	FDFA/202Vol. 6	Exchange Gain Difference in June, 2025	38,848,736,617.56		59,202,039,126.29
41	21-Aug-25	FDFA/202Vol. 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		59,202,039,126.29
42	21-Aug-25	FDFA/202Vol. 6	Exchange Gain Difference in July, 2025	39,745,440,504.29		59,202,039,126.29
43	17-Sep-25	FDFA/202Vol. 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		59,202,039,126.29
44	17-Sep-25	FDFA/202Vol. 6	Exchange Gain Difference in August, 2025	41,284,237,579.08		59,202,039,126.29
			Distribution of ₦41,284,237,579.08 to the three tiers of Government being exchange gain for September, 2025	41,284,237,579.08		59,202,039,126.29
			Total	6,027,366,920,239.08	6,770,138,446,775.26	57,220,473,463.92

Office of the Accountant General of the Federation								
Federation Account Department								
Non-Oil Excess Revenue Account for October, 2025								
S/n	DATE	REF. NO.	DETAILS					
				Receipt Payment Cumm Balance				
				=N=				
1	1-Nov-23		Balance b/f					
2	2-Nov-23	42730/RS/Vol. 164	Payment of Infrastructure to States and FCT	707,610,239,905.84	-	707,610,239,905.84		
3	20-Nov-23	42730/RS/Vol. 164	Refund of PAYE to Akwa Ibom State on 14/04/2023 which was not posted	-	259,000,000,000.00	448,610,239,905.84		
4	20-Nov-23	42730/RS/Vol. 164	Transfer of Savings from October, 2023 Non Oil Revenue (FAAC Withheld Account)	-	7,178,960,487.28	441,431,279,418.56		
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	621,431,279,418.56		
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	722,431,279,418.56		
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		822,431,279,418.56		
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	797,431,279,418.56		
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		997,431,279,418.56		
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		1,097,431,279,418.56		
16	23-Feb-24	42730/RS/Vol. 166	Reversal of January, 2024 Transfer to Non Oil Revenue (FAAC Withheld)		100,000,000,000.00	997,431,279,418.56		
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		998,870,095,089.06		
18	3-Jan-24	FA/FS&AV/Vol.420	Payment of Infrastructure to FCT		7,000,000,000.00	1,005,870,095,089.06		
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		1,255,870,095,089.06		
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	1,455,870,095,089.06		
21	25-Apr-24	FA/RS&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 Refund of VAT Deducted from the Consultant Professional Fees(AAP Financial Service Limited) from Exchange Rate Differential and Excess Crude Account/Signature Bonus to States		9,958,630,000.00	1,465,828,725,089.06		
22	25-Apr-24	FA/RS&SA/Vol.418/VOL. T	Account/Signature Bonus to States		33,044,069,512.76	1,498,872,794,601.82		
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		1,698,872,794,601.82		
24	16-Jul-24	42730/RS/Vol. 168	Distribution of N200Billion to the Three tiers of Government as Augmentation		200,000,000,000.00	1,898,872,794,601.82		
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	1,899,822,794,601.82		
26	2-Sept-24	42730/RS/Vol. 168	Payment of Refund of WHT and Stamp Duty to States and FCT		52,674,184,830.91	1,952,496,979,432.73		
27	2-Sept-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	2,008,371,333,672.46		
28	16-Oct-24	42730/RS/Vol. 170	Distribution of N150Billion to the Three tiers of Government as Augmentation		150,000,000,000.00	2,158,371,333,672.46		

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	FAF&SA/418/VOL III (Account)	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	FAF&SA/418/VOL.IV	Refund of arrears of Deviation to Akwa Ibom State in respect of Ekangir Oil field and Consultancy Fee		18,136,106,100.59	768,234,750,405.07
32	21-Jan-25	OAGF/ED/FA/248/VOL. V	Overstatement of the Federation Account Statutory Revenue Component Statement for the month of November, 2024		392,346,521,152.68	375,888,229,252.39
33	19-Feb-25	42730/RS/Vol. 171	Transfer of Savings from January, 2024 Non Oil Revenue (FAAC Withheld Account)	300,000,000,000.00		675,888,229,252.39
34	27-Feb-25	FAF&SA/418/VOL. V	Distribution of N214Billion to the three tiers of Government as Augmentation		214,000,000,000.00	461,888,229,252.39
35	19-Mar-25	FAF&SA/418/VOL. V (Account)	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	FAF&SA/418/VOL. V	Transfer from Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature bonus Account	100,000,000,000.00		639,888,229,252.39
37	24-Mar-25	FAF&SA/418/VOL. VI	Distribution of M178Billion to the three tiers of Government as Augmentation		178,000,000,000.00	461,888,229,252.39
38	7-Apr-25	FAF&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	FAF&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	FAF&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 NING		100,000,000,000.00	259,768,985,271.32
43	27-May-25	FAF&SA/418/VOL. VI	Transfer to State Infrastructure & Security		150,000,000,000.00	109,768,985,271.32
44	27-May-25	FAF&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	FAF&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	FAF&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/NING 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	FAF&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	FAF&SA/418/VOL. VIII	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	FAF&SA/418/VOL. VIII	Payment to States, FCT, Federal Ministry of Budget and National 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	FAF&SA/418/VOL. VIII	Payment to OAGF Treasury Single Account (Sub-Recurrent)		100,000,000,000.00	190,260,674,500.83
56	17-Sep-25	42730/RS/Vol. 174	Transfer of Savings from August, 2025 Non Oil Revenue (FAAC Withheld Account)	300,000,000,000.00		490,260,674,500.83
57	17-Sep-25	42730/RS/Vol. 174	Reversal of Transfer of Savings from August, 2025 Non Oil Revenue (FAAC Withheld Account)		300,000,000,000.00	190,260,674,500.83
58	17-Sep-25	42730/RS/Vol. 174	Transfer of Savings from August, 2025 Non Oil Revenue (FAAC Withheld Account)	210,000,000,000.00		400,260,674,500.83

S/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
59	22-Sep-25	FAF&SAA/18/VOL. VIII	Payment to OAGF Treasury Single Account (Sub-Recurrent)		175,000,000,000.00	225,260,674,500.83
59	6-Oct-25	FAF&SAA/18/VOL. VIII	Payment to OAGF Treasury Single Account (Sub-Recurrent)		160,000,000,000.00	65,260,674,500.83
60	16-Oct-25	42730/RS/Vol. 175	Transfer of Savings from September, 2025 Non Oil Revenue (FAAC Withheld Account)	300,000,000,000.00		365,260,674,500.83
61	29-Oct-25	FAF&SAA/18/VOL. VIII	Payment to Office of the National Security Adviser and Defence Intelligence Support Services from Non Oil Revenue (FAAC Withheld Account)		132,000,000,000.00	233,260,674,500.83
62	4-Nov-25	FAF&SAA/18/VOL. VIII	Payment to Oil Producing States and Consultancy fees from Non Oil Revenue (FAAC Withheld Account)		241,000,032,448.18	7,739,357,947.35
63	18-Nov-25	42730/RS/Vol. 175	Transfer of Savings from October, 2025 Non Oil Revenue (FAAC Withheld Account)	300,000,000,000.00		292,260,642,052.65
			Total	5,254,049,055,576.34	4,961,788,413,523.69	

Office of the Accountant General of the Federation						
Federation Account Department						
OH Excess Revenue Account October, 2025						
S/n	DATE	REF. NO.	DETAILS	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, October, 2015

S/n	Date	DETAILS	Crude cost =N=	Amount Paid into Federation Account =N=	Certified Subsidy Claims =N=	Amount Withheld =N=	Cumulative =N=
1	17-May-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2012	240,854,084,675.79	134,071,403,417.70		106,782,681,258.09	106,782,681,258.09
2	18-Jun-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2012	294,378,986,017.79	126,153,668,750.00		168,225,317,267.79	275,008,000,525.88
3	18-Jul-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2012	274,065,540,332.86	95,489,034,937.00		178,576,505,395.86	453,584,505,921.74
4	14-Aug-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2012	224,574,167,564.43	137,132,689,750.00		97,441,477,814.43	551,025,993,736.17
5	17-Aug-12	Part Refund by NNPC		143,069,400,000.00		(143,069,400,000.00)	407,956,593,736.17
6	15-Sep-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2012	391,920,421,477.48	142,714,568,750.00		249,205,852,727.48	657,162,446,463.65
7	17-Oct-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2012	153,715,267,463.49	111,434,568,750.00		42,280,698,713.49	699,443,145,177.14
8	12-Nov-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2012	220,095,987,093.46	113,232,689,750.00		106,863,297,343.46	806,306,442,520.60
9	16-Dec-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2012	236,159,572,323.59	97,097,568,750.00		139,061,999,573.59	945,368,442,094.19
10	14-Jan-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2012	274,043,362,129.93	112,399,568,750.00		161,643,793,379.93	1,107,012,235,474.12
11	13-Feb-13	Part Refund by NNPC from Domestic Crude Oil Cost for the month of August, 2012		6,000,000,000.00		(6,000,000,000.00)	1,101,012,235,474.12
12	13-Feb-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2012	203,417,717,504.12	112,535,609,750.00		90,882,107,754.12	1,191,900,443,228.24
13	12-Mar-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2012	181,709,957,592.95	109,332,689,750.00		72,377,267,842.95	1,264,277,711,071.19
14	10-Apr-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2012	307,669,246,918.75	127,192,568,750.00		180,476,678,168.75	1,444,754,389,239.94
15	14-May-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2013	346,155,376,739.41	182,383,368,750.00		163,772,007,989.41	1,608,526,397,229.35
16	12-Jun-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2013	177,916,657,507.04	112,382,568,750.00		65,534,088,757.04	1,674,060,485,986.39
17	11-Jul-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2013	267,647,550,771.72	112,382,568,750.00		155,264,982,021.72	1,829,325,468,008.11
18	12-Aug-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2013	160,091,660,666.39	105,193,568,750.00		54,898,091,906.39	1,884,223,560,914.50
19	11-Sep-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2013	188,997,745,781.25	116,382,568,750.00		72,615,177,031.25	1,956,838,737,945.75
20	21-Sep-13	Part Refund by NNPC		75,000,000,000.00		(75,000,000,000.00)	1,881,838,737,945.75
21	08-Oct-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2013	220,300,748,906.79	122,382,568,750.00		97,918,180,156.79	1,979,756,918,102.54
22	12-Nov-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2013	193,766,030,063.15	112,382,568,750.00		81,383,461,313.15	2,061,140,379,415.69
23	12-Dec-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2013	202,700,232,241.96	142,000,528,750.00		60,779,703,491.96	2,121,920,082,907.65
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	2,202,985,811,712.31
25	12-Feb-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2013	209,124,356,944.99	124,702,568,750.00		84,421,788,194.99	2,287,407,599,907.30
26	12-Mar-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2013	220,300,837,004.57	125,433,568,688.00		94,867,268,316.57	2,382,274,868,223.87
27	14-Apr-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2013	235,099,030,944.29	123,697,568,750.00		111,401,462,184.29	2,493,736,330,408.16
28	13-May-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2014	192,764,736,075.29	115,420,000,620.00		77,344,735,455.29	2,571,081,085,863.45
29	16-Jun-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2014	249,687,218,131.22	121,230,500,000.00		128,456,718,131.22	2,699,537,803,994.67
30	14-Jul-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2014	190,865,565,601.98	124,769,978,760.00		66,095,586,841.98	2,765,633,390,836.65
31	15-Aug-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2014	177,432,131,032.15	91,619,978,885.00		85,812,152,147.15	2,851,445,542,983.80
32	15-Sep-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2014	260,899,559,287.90	98,619,978,450.00		162,279,580,837.90	2,993,725,123,821.70
33	14-Oct-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2014	205,454,423,151.10	110,690,650,000.00		94,763,773,151.10	3,088,488,896,972.80
34	21-Nov-14	Part Refund by NNPC from Sales of Domestic Crude Cost In July, 2014		110,394,106,451.61		(110,394,106,451.61)	2,978,094,790,521.19
35	14-Dec-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2014	146,625,743,354.40	89,469,606,451.61		57,156,136,892.79	3,035,250,897,313.90
36	15-Jan-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2014	248,415,600,644.93	88,469,606,451.61		160,000,000,000.00	3,195,250,897,313.90
37	24-Dec-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2014		55,601,250,000.00		(55,601,250,000.00)	3,139,650,897,313.90
38	14-Jan-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2014	298,384,510,680.52	132,379,606,451.61		166,004,904,228.91	3,305,655,801,542.81
39	17-Feb-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2014	193,356,989,831.22	125,839,605,234.61		67,517,384,606.61	3,373,173,188,149.42
40	23-Feb-15	Part Refund Payable by NNPC from Sales of Domestic Crude Cost In October, 2014		4,418,648,542.00		(4,418,648,542.00)	3,368,754,539,607.42
41	17-Mar-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2014	140,359,919,640.92	72,127,787,311.01		68,232,132,329.91	3,300,522,407,277.51
42	16-Apr-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2014	120,786,721,631.42	84,619,806,451.61		36,166,915,179.81	3,264,355,291,107.70
43	21-Apr-15	Part Refund Payable by NNPC from Sales of Domestic Crude Cost In Dec, 2014		9,489,755,440.00		(9,489,755,440.00)	3,254,865,545,667.70
44	13-May-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2015	107,447,571,535.88	81,627,606,451.61		26,420,000,000.00	3,228,445,545,667.70
45	12-Jun-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2015	161,316,709,513.75	95,883,106,451.61		65,433,603,062.14	3,293,879,148,729.84
46	22-Jul-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2015	149,222,243,260.66	91,539,806,451.61		57,682,436,809.05	3,351,561,585,538.89
47	20-Aug-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2015	729,233,853,135.39	68,983,606,451.61		650,250,246,683.78	3,901,811,832,222.67
48	16-Sep-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2015	152,353,935,606.26	67,239,806,451.61		85,114,129,154.65	4,016,925,961,377.32
49	26-Oct-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2015	712,525,659,853.83	64,921,971,618.83		648,003,688,235.00	4,664,929,650,012.32
50	24-Nov-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2015	157,782,872,916.76	78,419,991,724.17		79,362,881,192.59	4,744,342,531,204.81
51	16-Dec-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2015	95,983,816,906.15	60,019,423,318.42		35,964,392,587.73	4,780,306,923,792.54
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		44,821,439,394.03	4,825,138,363,186.57

Amount Withheld by NINPC : October, 2015

Sl#	Date	DETAILS	Crude Cost	Federation Paid Into	Certified Subsidy	Amount Withheld	Cumulative
53	19-Feb-16	Balance Payable by NINPC from Sales of Domestic Crude Cost In October, 2015	112,278,942,793.37	85,072,434,611.61	-	27,207,009,361.76	3,950,977,578,611.52
54	18-Mar-16	Balance Payable by NINPC from Sales of Domestic Crude Cost In November, 2015	93,341,700,092.84	75,609,439,241.61	-	17,872,206,851.23	3,968,849,785,462.75
55	19-Apr-16	Balance Payable by NINPC from Sales of Domestic Crude Cost In December, 2015	87,043,512,817.17	67,009,642,166.07	-	20,014,471,411.10	3,988,864,256,873.85
56	20-May-16	Balance Payable by NINPC from Sales of Domestic Crude Cost In January, 2016	62,861,752,684.08	52,557,401,458.95	-	10,304,651,225.13	3,999,165,908,098.98
57	20-Jun-16	Balance Payable by NINPC from Sales of Domestic Crude Cost In February, 2016	65,313,972,244.41	53,547,566,204.54	-	11,766,606,039.89	4,001,755,569,138.87
58	20-Jul-16	Balance Payable by NINPC from Sales of Domestic Crude Cost In March, 2016	107,622,651,185.95	102,677,538,055.17	-	4,945,063,130.78	4,006,700,632,289.65
59	23-Aug-16	Balance Payable by NINPC from Sales of Domestic Crude Cost In April, 2016	107,389,015,058.86	90,814,444,652.93	-	16,553,866,395.93	4,023,254,200,685.58
60	20-Sep-16	Balance Payable by NINPC from Sales of Domestic Crude Cost In May, 2016	104,637,723,245.66	88,017,639,935.49	-	16,620,082,310.17	4,039,880,252,995.75
61	19-Oct-16	Balance Payable by NINPC from Sales of Domestic Crude Cost In June, 2016	84,793,506,205.75	73,603,750,476.38	-	11,179,755,729.37	4,051,060,000,725.12
62	22-Nov-16	Balance Payable by NINPC from Sales of Domestic Crude Cost In July, 2016	114,473,876,974.85	101,404,041,450.73	-	12,713,835,694.12	4,063,793,844,919.24
63	14-Dec-16	Balance Payable by NINPC from Sales of Domestic Crude Cost In August, 2016	131,392,706,171.70	119,628,245,630.29	-	12,754,460,522.51	4,076,548,334,751.75
64	19-Jan-17	Balance Payable by NINPC from Sales of Domestic Crude Cost In September, 2016	80,797,613,738.86	60,797,613,738.86	-	-	4,076,548,334,751.75
65	20-Feb-17	Balance Payable by NINPC from Sales of Domestic Crude Cost In October, 2016	180,622,099,676.12	131,017,097,436.93	-	49,605,002,239.19	4,126,151,336,990.94
66	17-Mar-17	Balance Payable by NINPC from Sales of Domestic Crude Cost In November, 2016	191,476,033,524.39	167,805,923,124.55	-	23,670,109,392.84	4,149,823,446,393.78
67	22-Apr-17	Balance Payable by NINPC from Sales of Domestic Crude Cost In December, 2016	154,937,684,099.52	133,495,629,388.66	-	22,442,054,700.86	4,172,265,500,994.64
68	22-May-17	Balance Payable by NINPC from Sales of Domestic Crude Cost In January, 2017	161,302,931,124.68	130,864,154,235.97	-	11,528,708,688.69	4,183,794,294,683.33
69	20-Jun-17	Balance Payable by NINPC from Sales of Domestic Crude Cost In February, 2017	94,913,022,276.35	72,392,647,393.07	-	20,920,374,922.28	4,204,774,674,906.61
70	21-Jul-17	Balance Payable by NINPC from Sales of Domestic Crude Cost In March, 2017	122,515,740,414.20	146,581,654,692.31	-	26,922,585,821.99	4,231,707,260,628.60
71	21-Aug-17	Balance Payable by NINPC from Sales of Domestic Crude Cost In April, 2017	164,167,969,118.20	140,376,640,012.47	-	24,493,929,105.73	4,256,201,189,734.33
72	27-Sep-17	Balance Payable by NINPC from Sales of Domestic Crude Cost In May, 2017	194,832,326,077.46	115,206,655,121.45	-	79,626,690,756.31	4,335,827,879,490.64
73	23-Oct-17	Balance Payable by NINPC from Sales of Domestic Crude Cost In June, 2017	134,936,666,418.10	86,357,978,998.16	-	48,596,607,419.32	4,384,426,565,909.96
74	22-Nov-17	Balance Payable by NINPC from Sales of Domestic Crude Cost In July, 2017	106,572,722,515.82	88,354,855,532.60	-	18,222,866,983.22	4,402,649,433,893.18
75	14-Dec-17	Balance Payable by NINPC from Sales of Domestic Crude Cost In August, 2017	153,010,014,300.92	127,926,248,910.75	-	25,083,765,400.17	4,427,733,903,373.35
76	23-Jan-18	Balance Payable by NINPC from Sales of Domestic Crude Cost In September, 2017	112,740,544,868.90	89,106,972,512.92	-	23,631,572,356.01	4,451,366,471,729.36
77	21-Feb-18	Balance Payable by NINPC from Sales of Domestic Crude Cost In October, 2017	161,645,120,794.32	108,983,340,884.16	-	52,661,788,900.14	4,504,038,260,629.50
78	26-Mar-18	Balance Payable by NINPC from Sales of Domestic Crude Cost In November, 2017	113,409,885,619.12	39,100,439,453.10	-	73,305,649,166.02	4,577,234,200,795.52
79	24-Apr-18	Balance Payable by NINPC from Sales of Domestic Crude Cost In December, 2017	194,337,066,757.10	150,566,380,573.67	-	43,770,686,183.53	4,621,104,894,979.05
80	22-May-18	Balance Payable by NINPC from Sales of Domestic Crude Cost In January, 2018	179,559,250,179.28	86,990,840,871.39	-	92,568,409,917.26	4,713,704,804,890.31
81	20-Jun-18	Certified Subsidy Claims by PEPDA from January, 2010 - December, 2015	-	-	4,026,360,608,361.67	-	681,303,608,528.64
82	25-Jun-18	Balance Payable by NINPC from Sales of Domestic Crude Cost In February, 2018	276,323,237,066.42	173,709,826,755.68	-	101,613,530,210.76	780,917,136,639.40
83	26-Jul-18	Balance Payable by NINPC from Sales of Domestic Crude Cost In March, 2018	270,851,925,236.14	195,347,043,041.39	-	83,504,882,194.55	872,422,019,833.95
84	28-Aug-18	Balance Payable by NINPC from Sales of Domestic Crude Cost In April, 2018	143,472,931,706.10	76,480,817,642.64	-	66,992,116,053.46	931,365,176,887.41
85	25-Sep-18	Balance Payable by NINPC from Sales of Domestic Crude Cost In May, 2018	144,904,006,658.06	75,097,895,309.63	-	69,892,112,348.43	1,001,257,329,235.84
86	24-Oct-18	Balance Payable by NINPC from Sales of Domestic Crude Cost In June, 2018	184,889,819,970.74	93,669,903,736.18	-	91,201,916,234.56	1,092,469,212,770.40
87	24-Nov-18	Balance Payable by NINPC from Sales of Domestic Crude Cost In July, 2018	181,284,729,341.74	109,957,987,099.60	-	71,426,942,252.14	1,163,896,155,022.54
88	18-Dec-18	Balance Payable by NINPC from Sales of Domestic Crude Cost In August, 2018	112,620,900,400.40	86,770,962,812.74	-	85,839,937,487.66	1,249,736,092,610.20
89	24-Jan-19	Balance Payable by NINPC from Sales of Domestic Crude Cost In September, 2018	165,220,572,855.34	100,514,846,390.97	-	64,705,726,464.37	1,314,451,810,074.57
90	26-Feb-19	Balance Payable by NINPC from Sales of Domestic Crude Cost In October, 2018	206,544,248,139.95	149,440,464,386.67	-	57,104,383,972.28	1,371,556,203,047.85
91	26-Mar-19	Balance Payable by NINPC from Sales of Domestic Crude Cost In November, 2018	181,587,180,682.76	147,287,238,483.06	-	14,299,782,198.70	1,385,855,946,246.55
92	25-Apr-19	Balance Payable by NINPC from Sales of Domestic Crude Cost In December, 2018	189,464,251,296.31	149,363,265,729.80	-	20,100,985,566.51	1,405,956,980,802.06
93	20-May-19	Balance Payable by NINPC from Sales of Domestic Crude Cost In January, 2019	155,130,900,659.37	63,672,707,752.26	-	91,555,102,907.11	1,497,512,083,710.17
94	20-Jun-19	Balance Payable by NINPC from Sales of Domestic Crude Cost In February, 2019	142,000,804,691.18	27,082,141,731.09	-	115,318,622,960.26	1,612,830,706,670.43
95	24-Jul-19	Balance Payable by NINPC from Sales of Domestic Crude Cost In March, 2019	120,211,046,266.77	89,000,213,670.71	-	52,180,832,589.06	1,665,011,530,249.49
96	21-Aug-19	Balance Payable by NINPC from Sales of Domestic Crude Cost In April, 2019	213,144,238,151.62	103,708,901,456.60	-	110,205,535,696.02	1,775,217,074,944.54
97	18-Sep-19	Balance Payable by NINPC from Sales of Domestic Crude Cost In May, 2019	170,267,663,400.08	112,444,466,786.64	-	86,122,736,613.24	1,861,353,811,557.78
98	16-Oct-19	Balance Payable by NINPC from Sales of Domestic Crude Cost In June, 2019	220,544,324,363.51	179,316,364,740.64	-	44,405,479,622.87	1,905,759,291,180.65
99	18-Nov-19	Balance Payable by NINPC from Sales of Domestic Crude Cost In July, 2019	155,654,144,723.55	131,393,670,514.50	-	34,260,473,209.05	1,940,028,764,389.70
100	16-Dec-19	Balance Payable by NINPC from Sales of Domestic Crude Cost In August, 2019	212,080,191,251.77	176,188,676,891.83	-	36,890,514,369.94	1,976,919,278,759.64
101	15-Jan-20	Balance Payable by NINPC from Sales of Domestic Crude Cost In September, 2019	206,609,605,668.55	170,675,544,739.02	-	36,014,060,878.53	1,983,930,399,638.17
102	15-Feb-20	Balance Payable by NINPC from Sales of Domestic Crude Cost In October, 2019	184,491,641,934.40	133,953,480,871.12	-	50,496,281,067.37	2,034,426,680,705.54
103	17-Mar-20	Balance Payable by NINPC from Sales of Domestic Crude Cost In November, 2019	171,542,280,396.33	142,395,419,667.16	-	29,216,840,728.57	2,063,672,510,321.91
104	20-Apr-20	Balance Payable by NINPC from Sales of Domestic Crude Cost In December, 2019	199,320,257,121.69	144,614,473,001.58	-	45,736,284,120.02	2,109,408,724,441.93
105	14-May-20	Balance Payable by NINPC from Sales of Domestic Crude Cost In January, 2020	222,491,790,074.99	121,069,557,029.83	-	99,422,233,045.06	2,208,832,027,486.99

S/n	Date	DETAILS	Amount Withheld by NNPC : October, 2025	Federation Account	Certified Subsidy Claims	Amount Withheld	Commutative
106	15-Jun-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2020	184,094,237,198.92	106,006,615,097.69	-	78,087,622,101.23	2,300,839,695,526.22
107	16-Jul-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2020	71,202,116,493.67	58,779,549,882.78	-	12,502,566,610.89	2,299,342,352,399.11
108	16-Aug-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2020	60,715,229,305.52	70,154,161,783.82	-	1,438,932,298.30	2,297,903,319,600.87
109	15-Sep-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2020	46,516,873,525.54	47,419,014,669.08	-	903,141,344.24	2,297,000,179,657.57
110	13-Oct-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2020	89,859,477,934.92	96,533,555,463.06	-	6,674,077,527.14	2,290,326,101,128.43
111	17-Nov-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2020	135,346,376,224.84	135,346,179,151.17	-	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	169,628,599,079.04	169,729,344,813.61	-	99,749,724.57	2,290,540,597,465.57
113	18-Jan-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2020	129,667,642,265.69	126,249,810,039.06	-	6,562,163,772.37	2,291,978,433,693.20
114	17-Feb-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2020	156,023,575,925.47	163,625,644,146.56	-	5,592,062,215.09	2,292,366,355,478.11
115	18-Mar-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2020	155,860,190,376.37	128,048,022,322.47	-	27,832,177,993.90	2,293,198,491,472.07
116	21-Apr-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2020	146,094,050,519.92	86,305,699,900.13	-	58,731,354,619.79	2,294,593,849,091.80
117	19-May-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2021	123,684,938,671.47	86,305,699,900.13	-	123,684,938,671.47	2,298,534,686,723.27
118	22-Jun-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2021	231,075,243,727.47	104,465,241,231.29	-	127,411,027,916.18	2,261,945,323,639.45
119	14-Jul-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2021	184,526,847,688.09	52,641,747,728.05	-	131,885,100,940.04	2,247,871,023,579.49
120	16-Aug-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2021	300,207,005,784.26	91,248,971,923.38	-	75,097,216,431.35	2,822,928,245,070.84
121	21-Sep-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2021	239,260,097,871.91	173,550,548,433.06	-	167,429,665,971.20	2,990,366,919,992.14
122	24-Oct-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2021	242,117,169,123.16	81,258,296,618.80	-	125,709,543,378.08	3,116,076,460,360.22
124	16-Dec-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2021	156,148,296,648.42	39,444,548,950.97	-	160,758,872,504.36	3,276,825,322,864.58
125	21-Jan-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2021	334,824,548,499.03	74,402,159,417.59	-	280,421,396,381.44	3,564,260,977,304.53
126	23-Feb-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2021	249,286,046,146.21	41,291,271,934.53	-	207,747,774,641.68	3,667,635,571,946.21
127	21-Mar-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2021	233,444,946,916.51	46,376,705,934.01	-	207,047,742,412.80	4,468,613,493,359.07
128	25-Apr-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2022	246,365,566,639.96	11,453,604,272.97	-	237,211,963,366.99	4,305,915,497,726.00
129	23-May-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2022	399,906,820,602.89	66,697,310,996.90	-	285,575,282,291.58	4,561,672,720,017.39
130	21-Jun-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2022	308,371,718,298.88	64,000,447,210.37	-	312,906,871,947.69	4,874,579,593,955.27
131	25-Jul-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2022	322,445,977,621.62	98,679,656,672.93	-	322,370,671,092.57	5,196,950,369,057.84
132	23-Aug-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2022	399,906,820,602.89	562,842,556.25	-	399,343,978,047.64	5,596,294,241,105.48
133	21-Sep-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2022	423,372,982,622.63	-	-	423,372,982,622.63	6,070,667,133,728.11
134	21-Oct-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2022	341,097,822,134.94	-	-	341,097,822,134.94	6,411,762,267,863.05
135	16-Nov-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2022	380,049,365,808.77	-	-	380,049,365,808.77	6,739,808,321,671.82
136	12-Dec-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2022	247,439,389,374.04	1,806,649,597.28	-	310,231,672,609.40	7,050,539,995,280.22
137	13-Jan-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2022	290,840,725,178.69	2,994,397,788.47	-	246,846,327,016.76	7,298,122,735,206.98
138	16-Feb-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2022	418,457,197,479.30	4,015,952,807.64	-	414,441,244,671.65	7,710,613,979,974.64
139	20-Mar-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2022	472,927,238,356.88	5,176,085,927.40	-	281,816,337,390.22	7,998,460,317,304.56
140	17-Apr-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2023	350,329,021,329.83	1,880,427,311.60	-	467,751,150,428.48	8,466,211,467,733.24
141	17-May-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2023	282,124,593,356.07	370,732,904.97	-	246,448,594,078.23	8,814,660,061,751.57
142	20-Jun-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2023	99,351,248,209.03	3,440,931,926.74	-	281,794,220,161.04	9,096,474,281,902.61
143	19-Jul-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2023	40,489,923,349.11	5,372,592,442.08	-	98,351,248,208.03	9,194,765,530,110.64
144	19-Sep-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2023	71,223,729,633.37	66,857,217,343.32	-	35,316,340,906.13	9,229,881,871,016.77
145	16-Oct-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2023	146,091,901,740.80	34,414,931,926.74	-	14,356,451,734.05	9,244,248,322,870.82
146	20-Nov-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2023	69,450,410,094.45	70,824,993,441.90	-	110,676,989,778.06	9,354,925,292,888.88
147	13-Dec-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2023	148,165,429,552.42	115,646,312,746.65	-	1,374,589,347.45	9,350,470,014,550.97
149	19-Feb-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2023	263,130,990,885.99	92,827,620,326.02	-	33,519,116,811.77	9,383,929,157,362.74
150	19-Mar-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2023	65,406,078,870.90	8,241,109,666.66	-	170,648,089,950.96	9,554,576,321,313.20
151	16-Apr-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2023	27,487,067,244.50	5,821,728,945.12	-	30,092,951,820.32	9,524,485,769,463.38
152	13-May-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2023	-	8,281,242,970.30	-	57,191,716,824.24	9,581,687,590,407.62
153	10-Jun-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2024	-	8,281,242,970.30	-	5,521,729,945.12	9,576,145,777,362.50
154	16-Jul-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2024	-	8,281,242,970.30	-	19,215,819,674.50	9,595,387,596,037.00
155	16-Aug-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2024	-	8,481,632,951.06	-	8,441,632,951.06	9,586,879,963,075.04
156	16-Sep-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2024	-	46,586,719,851.67	-	46,806,179,851.67	9,647,319,530,736.66
157	16-Oct-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2024	-	40,739,395,695.37	-	40,739,395,695.37	9,689,441,810,884.99
158	20-Nov-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2024	-	-	-	-	9,689,441,810,884.99

Amount Withheld by NNPC : October, 2025							
S/n	Date	DETAILS	Crude cost	Amount Paid into Federation Account	Certified Subsidy Claims	Amount Withheld	Cumulative
159	17-Jan-25	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2024	71,507,754,095.82	32,814,933,716.87	-	38,692,210,384.75	9,499,395,645,574.37
160	19-Feb-25	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2024	86,358,118,571.00	64,312,955,289.89	-	21,982,163,247.11	9,520,377,809,821.48
161	19-Mar-25	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2024	-	58,075,961,517.61	-	58,075,961,517.61	9,462,301,847,303.87
162	15-Apr-25	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2024	48,991,058,414.40	81,295,287,569.10	-	35,994,229,145.70	9,426,307,618,158.17
163	16-May-25	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2025	32,951,706,922.35	44,777,844,535.85	-	11,826,137,612.60	9,414,481,480,545.57
164	17-Jun-25	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2025	59,957,545,950.00	652,128,921.44	-	59,315,417,028.56	9,410,796,897,574.13
165	16-Jul-25	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2025	108,412,546,377.58	-	-	106,412,546,377.58	9,577,209,443,951.71
166	21-Aug-25	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2025	-	13,219,045,315.33	-	13,219,045,315.33	9,563,800,398,636.38
167	17-Sep-25	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2025	-	5,275,182,077.01	-	6,275,182,077.01	9,557,615,216,559.37
168	16-Oct-25	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2025	-	914,444,878.95	-	914,444,878.95	9,556,703,771,680.43
169	18-Nov-25	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2025	-	1,432,557,098.50	-	1,432,557,098.50	9,555,271,229,593.93
		Total	27,616,869,285,123.00	14,025,227,856,161.40	4,026,369,699,361.67	13,591,640,918,955.60	

Office of the Accountant General of the Federation
 Federation Account Department

Ledger of Forex Equalisation Account for FAAC (Difference Between Mandated and CBN Exchange Rate) - October, 2025						
S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	1-Jan-2023	42730/RS/Vol. 138	Balance B/F	127,591,823,395.14	-	127,591,823,395.14
2	13-Jan-2023	42730/RS/Vol. 158	Difference between Mandated and CBN Exchange Rate in December, 2022	20,856,111,625.05		148,447,935,020.19
3	16-Feb-23	42730/RS/Vol. 158	Difference between Mandated and CBN Exchange Rate in January, 2023	16,440,342,248.36		164,888,277,268.55
4	20-Mar-23	42730/RS/Vol. 159	Difference between Mandated and CBN Exchange Rate in February, 2023	12,140,302,004.02		177,028,579,272.57
5	20-Mar-23	42730/RS/Vol. 159	Distribution to Three Tiers of Government from FOREX Equalization Account march 2023		120,000,000,000.00	57,028,579,272.57
6	17-Apr-23	42730/RS/Vol. 160	Difference between Mandated and CBN Exchange Rate in March, 2023	11,371,485,876.00		68,400,065,148.57
7	17-May-23	42730/RS/Vol. 160	Difference between Mandated and CBN Exchange Rate in April, 2023	10,758,359,428.46		79,158,424,577.03
9	17-May-23	42730/RS/Vol. 161	Distribution to Three Tiers of Government from FOREX Equalization Account May 2023		50,000,000,000.00	29,158,424,577.03
10	22-May-23	42730/RS/Vol. 161	Distribution to Three Tiers of Government from FOREX Equalization Account May 2023		20,000,000,000.00	9,158,424,577.03
11	20-Jun-23	42730/RS/Vol. 162	Difference between Mandated and CBN Exchange Rate in June, 2023	14,998,751,845.75		24,157,176,422.78
12	21-Jul-23	42730/RS/Vol. 162	Payment of outstanding unremitted liabilities of PAYE to Nasarawa State		5,656,431,519.76	18,500,744,903.02
13	2-Jun-25	FD/FA/299/VOL.3	Payment to Revenue Mobilization Allocation and Fiscal Commission (RMAFC) Consultancy fees		6,740,353,919.53	11,790,390,983.49
14	2-Jun-25	FD/FA/299/VOL.3	Payment to 13% Derivation to oil Producing States		2,405,096,837.39	9,385,294,146.10
15	13-Jun-25	FD/FA/299/VOL.3	Distribution to Three Tiers of Government		9,385,294,146.10	-
			Total	214,157,176,422.78	214,157,176,422.78	0.00

Office of the Accountant General of the Federation
Federation Account Department

Good and Valuable Consideration Account October, 2025

s/n	DATE	REF. NO.	DETAILS	Receipts \$	Payments \$	Cumm Balance \$
			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	FT223339GSD7	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.	2,871,355.00		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	FT230459S8HD	Receipts through OANDO Tanding DMCC in February, 2023.	37,883,250.00		166,512,455.00
10	1-Mar-23	FT230607BZQ8	Receipts through Duke Oil Company INCOR Porated in March, 2023.	8,586,200.00		175,098,655.00
11	15-Mar-23	FT23074XRYT76	Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023.	11,936,820.00		187,035,475.00
12	15-Mar-23	FT23074MKNTT	Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023.	12,789,450.00		199,824,925.00
13	30-Mar-23	FT23089QXYNT	Receipts being Balance of OML 11GVC in March, 2023.	35,000,000.00		234,824,925.00
14	3-Apr-23	FT23074MKNTT	Payment for Cost of Collection to NUPRC April, 2023.		4,450,150.93	230,374,774.07
15	3-Apr-23	FT230938F1MG	Payment for Cost of Collection to NUPRC April, 2023.		29,603,938.33	200,770,835.74
16	12-May-23	FT23132K730Q	Receipts through NNPC Trading SA NEPLIO ML40/04/052/2 in May, 2023.	26,714,700.00		227,485,535.74
17	12-May-23	FT23132SPM9P	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	FT23202RXYX10	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 October, 2025						
s/n	DATE	REF. NO.	DETAILS	Receipts	Payments	Cumm Balance
s/n				\$	\$	\$
27	11-Sep-23	FT232541V2KD	Receipts through NNPC LIMITED/NEPU/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)M1,561.88 to \$1		1,530,882.36	530,732,003.33
38	16-Mar-24		Receipts through RECLASSIFICATION OF GVC in February, 2024.	32,115,600.00		562,847,603.33
39	12-Apr-24		Receipts through RECLASSIFICATION OF GVC in April, 2024.	8,720,710.00		571,568,313.33
40	17-Apr-24	FD/FA/343/VOL.1/11	Payment to the three tiers of Government		499,388,524.92	72,179,788.41
41	23-Apr-24		Receipts through RECLASSIFICATION OF GVC in April, 2024.	8,720,710.00		80,900,498.41
42	7-Oct-24	FD/DF/FA/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 October, 2025

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

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

S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	1-Jun-20		Balance b/f	-	-	-
2	16-Jun-20	42730/RSMVol. 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/RSMVol. 136	0.5% Deduction from Federation Account Revenue for the month of June, 2020 distributed in July, 2020	2,636,790,470.25	-	5,053,973,435.25
4	17-Aug-20	42730/RSMVol. 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/RSMVol. 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/RSMVol. 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/RSMVol. 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/RSMVol. 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/RSMVol. 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/RSMVol. 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/RSMVol. 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/RSMVol. 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/RSMVol. 140	0.5% Deduction from Federation Account revenue for the month of April, 2021 distributed in May, 2021	2,498,229,918.48	-	28,778,881,619.75
14	21-Jun-21	42730/RSMVol. 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/RSMVol. 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/RSMVol. 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/RSMVol. 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/RSMVol. 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/RSMVol. 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/RSMVol. 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/RSMVol. 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/RSMVol. 148	Payment of FGN share of contribution to NPPTF	-	23,676,634,565.29	28,650,501,588.59
23	5-Jul-22	42730/RSMVol. 153	Payment to Rivers State and her Local Government Councils share of contribution	-	1,280,727,855.77	27,369,773,732.82
24	24-Oct-22	42730/RSMVol. 155	Payment of 35 States and their LGCs' Contribution for the period June, 2020 to January, 2022 to NPPTF	-	27,389,773,732.82	0.00
25	18-Jan-24	42730/RSMVol. 155	Refund by FGN to Police Trust Fund 1/3	9,129,924,577.61	-	9,129,924,577.61
26	19-Feb-24	42730/RSMVol. 155	Refund by FGN to Police Trust Fund 2/3	9,129,924,577.61	-	18,259,849,155.22
27	20-Mar-24	42730/RSMVol. 155	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 OCTOBER 2025

S/n	MONTH	DETAILS	RECEIPTS N	PAYMENTS N	BALANCE N
1	JANUARY, 2024	Balance b/f			13,953,481,584.12
2	JANUARY, 2024	Inflow	16,585,117,476.98		30,538,599,061.10
3	JANUARY, 2024	Outflow		16,585,117,476.98	13,953,481,584.12
4	FEBRUARY, 2024	Inflow	15,788,312,054.60		29,741,793,638.72
5	FEBRUARY, 2024	Outflow		15,788,312,054.60	13,953,481,584.12
6	MARCH, 2024	Inflow	15,369,495,789.06		29,322,977,373.18
7	MARCH, 2024	Outflow		15,369,495,789.06	13,953,481,584.12
8	APRIL, 2024	Inflow	18,774,893,688.18		32,728,375,272.30
9	APRIL, 2024	Outflow		18,774,893,688.18	13,953,481,584.12
10	May, 2024	Inflow	15,777,221,983.99		29,730,703,568.11
11	May, 2024	Outflow		15,777,221,983.99	13,953,481,584.12
12	June, 2024	Inflow	16,346,073,626.31		30,299,555,210.43
13	June, 2024	Outflow		16,346,073,626.31	13,953,481,584.12
14	July, 2024	Inflow	19,602,075,826.00		33,555,557,410.12
15	July, 2024	Outflow		19,602,075,826.00	13,953,481,584.12
16	August, 2024	Inflow	15,642,981,643.25		29,596,463,227.37
17	August, 2024	Outflow		15,642,981,643.25	13,953,481,584.12
18	September, 2024	Inflow	19,213,055,292.00		33,166,536,876.12
19	September, 2024	Outflow		19,213,055,292.00	13,953,481,584.12
20	October, 2024	Inflow	17,823,739,533.00		31,777,221,117.12
21	October, 2024	Outflow		17,823,739,533.00	13,953,481,584.12
22	November, 2024	Inflow	15,673,196,093.18		29,626,677,677.30
23	November, 2024	Outflow		15,673,196,093.18	13,953,481,584.12
24	December, 2024	Inflow	32,510,919,306.39		46,464,400,890.51
25	December, 2024	Outflow		32,510,919,306.39	13,953,481,584.12
26	JANUARY, 2025	Revenue for stamp duty included in the EMTL Ledger		10,515,254,646.41	3,438,226,937.71
27	JANUARY, 2025	Reversal 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	-
46	SEPTEMBER, 2025	Inflow	53,837,616,650.00		53,837,616,650.00
47	SEPTEMBER, 2025	Outflow		53,837,616,650.00	-
48	OCTOBER, 2025	Inflow	49,865,111,320.49		49,865,111,320.49
49	OCTOBER, 2025	Outflow		49,865,111,320.49	-
	TOTAL		579,394,226,218.10	593,347,707,802.22	-

Office of the Accountant General of the Federation
 Federation Account Department

Ledger of Refund of amount due to States on Withdrawals from ECA (2009-2015) and Signature Bonus Account- October, 2025					
S/n	DATE	REF. NO.	DETAILS		
				Receipt =N=	
				Payment =N=	
				Cumm Balance =N=	
1	1-Jan-22		Balance b/f	-	-
2	25 Apr, 2022		Transfer from March, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	60,000,000,000.00
3	23 May, 2022		Transfer from April, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	120,000,000,000.00
4	21 June, 2022		Transfer from May, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	180,000,000,000.00
5	21 July, 2022		Transfer from June, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	260,000,000,000.00
6	23 Aug, 2022		Transfer from July, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	340,000,000,000.00
7	21 Spt, 2022		Transfer from August, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	400,000,000,000.00
8	11 Oct, 2022		Distribution of =N=300Billion to the States and LGCs	-	400,000,000,000.00
9	21 Oct, 2022		Transfer from September, 2022 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	200,000,000,000.00
10	26 Oct, 2022		Transfer from October, 2022 Non Oil Revenue (FAAC Withheld)	20,000,000,000.00	220,000,000,000.00
11	16 Nov, 2022		Transfer from November, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	300,000,000,000.00
12	12 Dec, 2022		Transfer from December, 2022 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	420,000,000,000.00
13	23 Dec, 2022		Distribution of =N=225,685 Billion to the States and LGCs	225,685,621,775.00	194,314,378,225.00
14	13 Jan, 2023		Transfer from January, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	344,314,378,225.00
15	2 Feb, 2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	143,510,705,120.00
16	16 Mar, 2023		Transfer from February, 2023 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	263,510,705,120.00
17	13 Apr, 2023		Distribution of =N=240 Billion to the States and LGCs	-	240,000,000,000.00
18	17 May, 2023		Transfer from April, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	23,510,705,120.00
19	18 May, 2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	73,510,705,120.00
20	20 June, 2023		Transfer from May, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	50,000,000,000.00
21	19 July, 2023		Transfer from June, 2023 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	250,000,000,000.00
22	26 July, 2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	200,000,000,000.00
23	17 Aug, 2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	166,526,676,552.14
24	18 Aug, 2023		Transfer from July, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	316,526,676,552.14
25	15 Spt, 2023		Distribution of =N=240 Billion to the States and LGCs	-	150,000,000,000.00
26	19 Spt, 2023		Transfer from August, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	300,000,000,000.00
27	18 Oct, 2023		Transfer from September, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	400,000,000,000.00
28	20 Nov, 2023		Transfer from October, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	500,000,000,000.00
29	12 Dec, 2023		Transfer from November, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	424,000,000,000.00
31	29 Dec, 2023		Part Payment of Consultancy fee	-	100,000,000,000.00
31	3 Jan, 2024		Part of Refund to States on Withdrawals from Signature Bonus	324,000,000,000.00	200,000,000,000.00
32	17 Jan, 2024		Transfer from December, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	100,000,000,000.00
33	2 Feb, 2024		Reversal of December, 2023 Transfer to Non Oil Revenue (FAAC Withheld)	-	100,000,000,000.00
34	2 Feb, 2024		Actual Amount Transfer for December, 2023 to Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	250,000,000,000.00
35	2 Feb, 2024		Part Payment of Consultancy fee	-	25,000,000,000.00
36	19 Feb, 2024		Transfer from January, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	425,000,000,000.00
40	27 Feb, 2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	65,000,000,000.00
41	27 Feb, 2024		Part Payment of Consultancy fee	-	65,000,000,000.00
42	20 Feb, 2024		Transfer from February, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	250,000,000,000.00
43	17 Apr, 2024		Transfer from March, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	500,000,000,000.00
44	24 Apr, 2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	500,000,000,000.00
45	24 Apr, 2024		Part Payment of Consultancy fee	-	52,745,632,644.81
46	13 May, 2024		Transfer from April, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	302,745,632,644.81
47	10 June, 2024		Transfer from May, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	502,745,632,644.81
48	13 June, 2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	142,745,632,644.81
49	21 June, 2024		Part Payment of Consultancy fee	-	55,841,411,824.39
50	16 July, 2024		Transfer from June, 2024 Non Oil Revenue (FAAC Withheld)	350,000,000,000.00	405,841,411,824.39
51	27 July, 2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	117,841,411,824.39
52	27 July, 2024		Part Payment of Consultancy fee	-	117,841,411,824.39
53	16 Aug, 2024		Transfer from July, 2024 Non Oil Revenue (FAAC Withheld)	400,000,000,000.00	400,000,000,000.00
54	20 Aug, 2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	252,000,000,000.00
55	20 Aug, 2024		Part Payment of Consultancy fee	-	48,000,000,000.00
56	20 Aug, 2024		Part Payment of Legal Mediation Cost	-	100,000,000,000.00

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Refund of amount due to States on Withdrawals from ECA (2009-2015) and Signature Bonus Account- October, 2025

DETAILS

S/n	DATE	REF. NO.		Receipt =N=	Payment =N=	Cumm Balance =N=
57	16 Sept,2024		Transfer from August, 2024 Non Oil Revenue (FAAC Withheld)	325,000,000,000.00		325,000,000,000.00
58	23 Sept,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		218,664,881,772.33	106,335,118,227.67
59	23 Sept,2024		Part Payment of Consultancy fee		41,142,729,358.05	65,192,388,869.62
60	23 Sept,2024		Part Payment of Consultancy fee		24,000,000,000.00	41,192,388,869.62
61	23 Sept,2024		Part Payment of Consultancy fee		41,142,729,358.05	49,659,511.57
62	21 Oct,2024		Received from Net off with States from the withdrawals made from ECA Transfer from September Allocation	100,000,000,000.00		100,049,659,511.57
63	21 Oct,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		100,000,000,000.00	49,659,511.57
64	20 Nov,2024		Transfer from September, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00		250,049,659,511.57
65	27 Nov,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		200,049,659,511.57	50,000,000,000.00
66	27 Nov,2024		Payment of Mediation fees to AJAP		50,000,000,000.00	
67	13 Dec,2024		Transfer from November, 2024 Non Oil Revenue (FAAC Withheld)	450,000,000,000.00	560,966,099.28	450,000,000,000.00
68	17 Dec,2024		Distribution to States Being Final Releases of Withdrawals from Signature Bonus		90,000,000,000.00	449,439,033,900.72
69	17 Dec,2024		Payment of Legal Mediation Cost		359,439,033,900.72	359,439,033,900.72
71	17 Dec,2024		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		200,000,000,000.00	200,000,000,000.00
72	17 Jan,2025		Transfer from December, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00		200,000,000,000.00
73	21 Jan,2025		Payment of Mediation Cost on refund on Signature Bonus		50,000,000,000.00	150,000,000,000.00
74	21 Jan,2025		Payment of Mediation Cost on refund of amount due to States on Signature Bonus		50,000,000,000.00	100,000,000,000.00
76	28 Jan,2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		100,000,000,000.00	
76	19 Feb,2025		Transfer from January, 2025 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00		200,000,000,000.00
78	25 Feb,2024		Payment of Consultancy fee on refund of amount due to LGCs from Signature Bonus		50,000,000,000.00	150,000,000,000.00
79	25 Feb,2024		Payment of Consultancy fee on refund of amount due to LGCs from Signature Bonus		61,000,000,000.00	89,000,000,000.00
80	19 Mar,2025		Transfer from February, 2025 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00		189,000,000,000.00
81	19 Mar,2025		Transfer for payment of NLNG to States		50,000,000,000.00	139,000,000,000.00
82	19 Mar,2025		Transfer for payment of NLNG as 13% Divertation to Oil producing States		50,000,000,000.00	89,000,000,000.00
83	20 Mar,2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		89,000,000,000.00	
			Total	5,715,000,000,000.00	5,715,000,000,000.00	-

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

Ledger of Special Intervention Programme for Nigerian Military October, 2025

SN	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
			Balance b/f	-	-	-
1	19-Oct-23		Transfer from September, 2023 Allocation 1/10	100,000,000,000.00	-	100,000,000,000.00
2	19-Oct-23	FAF&SA4398VOL.1	Payment to Military	-	100,000,000,000.00	-
3	08-Nov-23	FAF&SA4398VOL.1	Transfer from October, 2023 Allocation 2/10	100,000,000,000.00	-	100,000,000,000.00
4	20-Nov-23		Payment to Military	-	100,000,000,000.00	-
5	20-Dec-23		Transfer from November, 2023 Allocation 3/10	100,000,000,000.00	-	100,000,000,000.00
6	20-Dec-23		Payment to Military and Para Military Agencies	100,000,000,000.00	-	100,000,000,000.00
7	20-Dec-23		Transfer from December, 2023 Allocation 4/10	100,000,000,000.00	-	100,000,000,000.00
8	17-Jan-24		Payment to Military and Para Military Agencies	100,000,000,000.00	-	100,000,000,000.00
9	02-Feb-24		Transfer from January, 2024 Allocation 5/10	100,000,000,000.00	-	100,000,000,000.00
10	27-Feb-24	FAF&SA418VQL.1T	Transfer from February, 2024 Allocation 6/10	100,000,000,000.00	-	100,000,000,000.00
11	01-Mar-24		Transfer from March, 2024 Allocation 7/10	100,000,000,000.00	-	100,000,000,000.00
12	20-Mar-24		Payment to Military and Para Military Agencies	100,000,000,000.00	-	100,000,000,000.00
13	12-Apr-24		Transfer from April, 2024 Allocation 8/10	100,000,000,000.00	-	100,000,000,000.00
14	16-Apr-24		Payment to Military and Para Military Agencies	100,000,000,000.00	-	100,000,000,000.00
15	25-Apr-24		Transfer from May, 2024 Allocation 9/10	100,000,000,000.00	-	100,000,000,000.00
16	13-May-24		Payment to Military and Para Military Agencies	100,000,000,000.00	-	100,000,000,000.00
17	25-May-24		Transfer from June, 2024 Allocation 10/10	100,000,000,000.00	-	100,000,000,000.00
18	10-Jun-24		Payment to Military and Para Military Agencies	100,000,000,000.00	-	100,000,000,000.00
19	13-Jun-24		Transfer from July, 2024 Allocation 1/10	100,000,000,000.00	-	100,000,000,000.00
20	16-Jul-24		Second Phase, Transfer from August, 2024 Allocation 2/10	100,000,000,000.00	-	100,000,000,000.00
21	27-Jul-24		Second Phase, Transfer from September, 2024 Allocation 3/10	100,000,000,000.00	-	100,000,000,000.00
22	16-Aug-24		Second Phase, Transfer from October, 2024 Allocation 4/10	100,000,000,000.00	-	100,000,000,000.00
23	27-Aug-24	FAF&SA418VOLI.I	Second Phase, Transfer from November, 2024 Allocation 5/10	100,000,000,000.00	-	100,000,000,000.00
24	16-Sep-24	FAF&SA418VOLI.II	Second Phase, Transfer from December, 2024 Allocation 6/10	100,000,000,000.00	-	100,000,000,000.00
25	26-Sep-24	FAF&SA418VOLI.III	Second Phase, Transfer from January, 2025 Allocation 7/10	100,000,000,000.00	-	100,000,000,000.00
26	11-Oct-24	FAF&SA418VOLI.IV	Second Phase, Transfer from February, 2025 Allocation 8/10	100,000,000,000.00	-	100,000,000,000.00
27	21-Oct-24	FAF&SA418VOLI.V	Second Phase, Transfer from March, 2025 Allocation 9/10	100,000,000,000.00	-	100,000,000,000.00
28	20-Nov-24	FAF&SA418VOLI.VI	Second Phase, Transfer from April, 2025 Allocation 10/10	100,000,000,000.00	-	100,000,000,000.00
29	27-Nov-24	FAF&SA418VOLI.VII	Second Phase, Transfer from May, 2025 Allocation 01/10	100,000,000,000.00	-	100,000,000,000.00
30	13-Dec-24	FAF&SA418VOLI.VIII	Second Phase, Transfer from June, 2025 Allocation 02/10	100,000,000,000.00	-	100,000,000,000.00
31	17-Dec-24	FAF&SA418VOLI.IX	Second Phase, Transfer from July, 2025 Allocation 03/10	100,000,000,000.00	-	100,000,000,000.00
32	17-Jan-25	FAF&SA418VOLI.X	Second Phase, Transfer from August, 2025 Allocation 04/10	100,000,000,000.00	-	100,000,000,000.00
33	17-Feb-25	FAF&SA418VOLI.XI	Second Phase, Transfer from September, 2025 Allocation 05/10	100,000,000,000.00	-	100,000,000,000.00
34	19-Feb-25	FAF&SA418VOLI.XII	Second Phase, Transfer from October, 2025 Allocation 06/10	100,000,000,000.00	-	100,000,000,000.00
35	10-Mar-25	FAF&SA418VOLI.XIII	Second Phase, Transfer from November, 2025 Allocation 07/10	100,000,000,000.00	-	100,000,000,000.00
36	19-Mar-25	FAF&SA418VOLI.XIV	Second Phase, Transfer from December, 2025 Allocation 08/10	100,000,000,000.00	-	100,000,000,000.00
37	28-Mar-25	FAF&SA418VOLI.XV	Second Phase, Transfer from January, 2026 Allocation 09/10	100,000,000,000.00	-	100,000,000,000.00
38	15-Apr-25	FAF&SA418VOLI.XVI	Second Phase, Transfer from February, 2026 Allocation 10/10	100,000,000,000.00	-	100,000,000,000.00
39	24-Apr-25	FAF&SA418VOLI.XVII	Second Phase, Transfer from March, 2026 Allocation 01/10	100,000,000,000.00	-	100,000,000,000.00
40	16-May-25	FAF&SA418VOLI.XVIII	Second Phase, Transfer from April, 2026 Allocation 02/10	100,000,000,000.00	-	100,000,000,000.00
41	03-Jun-25	FAF&SA418VOLI.XIX	Second Phase, Transfer from May, 2026 Allocation 03/10	100,000,000,000.00	-	100,000,000,000.00
42	17-Jun-25	FAF&SA418VOLI.XXX	Second Phase, Transfer from June, 2026 Allocation 04/10	100,000,000,000.00	-	100,000,000,000.00
43	19-Jun-25	FAF&SA418VOLI.XXXI	Second Phase, Transfer from July, 2026 Allocation 05/10	100,000,000,000.00	-	100,000,000,000.00
44	16-Jul-25	FAF&SA418VOLI.XXXII	Second Phase, Transfer from August, 2026 Allocation 06/10	100,000,000,000.00	-	100,000,000,000.00
45	16-Jul-25	FAF&SA418VOLI.XXXIII	Second Phase, Transfer from September, 2026 Allocation 07/10	100,000,000,000.00	-	100,000,000,000.00
46	21-Aug-25	FAF&SA418VOLI.XXXIV	Second Phase, Transfer from October, 2026 Allocation 08/10	100,000,000,000.00	-	100,000,000,000.00
47	01-Sep-25	FAF&SA418VOLI.XXXV	Second Phase, Transfer from November, 2026 Allocation 09/10	100,000,000,000.00	-	100,000,000,000.00
			Total	2,300,000,000,000.00	2,300,000,000,000.00	-

Office of the Accountant General of the Federation

Federation Account Department

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

s/n	DATE	REF. NO.	DETAILS	Receipt ₦	Payment ₦	Curm Balance ₦
1	20-Mar-24	FA/FS&SA/Vol.1	Transfer from Non Oil Ledger being savings on Intervention to States Infrastructure and Security for the month of January & February, 2024	200,000,000,000.00	-	200,000,000,000.00
2	20-Mar-24	FA/FS&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of March, 2024	100,000,000,000.00	-	300,000,000,000.00
3	12-Apr-24	FA/FS&SA/Vol.1	Payment for Intervention to States and FCT		259,000,000,000.00	41,000,000,000.00
4	12-Apr-24	FA/FS&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of April, 2024	100,000,000,000.00		141,000,000,000.00
5	15-May-24	FA/FS&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of May, 2024	100,000,000,000.00		241,000,000,000.00
6	25-May-24	FA/FS&SA/Vol.1	Payment for Intervention to States and FCT		222,000,000,000.00	19,000,000,000.00
7	10-Jun-24	FA/FS&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of June, 2024	100,000,000,000.00		119,000,000,000.00
8	16-Jul-24	FA/FS&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of July, 2024	100,000,000,000.00		219,000,000,000.00
9	16-Aug-24	FA/FS&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of August, 2024	100,000,000,000.00		319,000,000,000.00
10	16-Sep-24	FA/FS&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of September, 2024	100,000,000,000.00		419,000,000,000.00
11	23-Sep-24	FA/FS&SA/Vol.1	Payment for Intervention to States and FCT		370,000,000,000.00	49,000,000,000.00
12	11-Oct-24	FA/FS&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of October, 2024	100,000,000,000.00		149,000,000,000.00
13	20-Nov-24	FA/FS&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of November, 2024	200,000,000,000.00		349,000,000,000.00
14	9-Dec-24	FA/FS&SA/Vol.1	Payment for Intervention to States and FCT		333,000,000,000.00	16,000,000,000.00
15	17-Jan-25	FA/FS&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of December, 2024	100,000,000,000.00		116,000,000,000.00
16	19-Feb-25	FA/FS&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of January, 2025	100,000,000,000.00		216,000,000,000.00
17	27-Feb-25	FA/FS&SA/Vol.1	Payment for Intervention to States and FCT		216,000,000,000.00	-
18	19-Mar-25	FA/FS&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of February, 2025	100,000,000,000.00		100,000,000,000.00
19	15-Apr-25	FA/FS&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of March, 2025	100,000,000,000.00		200,000,000,000.00
20	22-Apr-25	FA/FS&SA/Vol.1	Payment for Intervention to States and FCT		200,000,000,000.00	-
21	16-May-25	FA/FS&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of April, 2025	100,000,000,000.00		100,000,000,000.00
22	16-May-25	FA/FS&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of April, 2025	150,000,000,000.00		250,000,000,000.00
23	26-May-25	FA/FS&SA/Vol.1	Payment for Intervention to States and FCT		250,000,000,000.00	-
24	17-Jun-25	FA/FS&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of May, 2025	250,000,000,000.00		250,000,000,000.00
25	23-Jun-25	FA/FS&SA/Vol.1	Payment for Intervention to States and FCT		250,000,000,000.00	-
26	16-Jul-25	FA/FS&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of June, 2025	250,000,000,000.00		250,000,000,000.00
27	21-Jul-25	FA/FS&SA/Vol.1	Payment for Intervention to States and FCT		250,000,000,000.00	-
28	21-Aug-25	FA/FS&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of July, 2025	100,000,000,000.00		100,000,000,000.00
29	25-Aug-25	FA/FS&SA/Vol.1	Payment for Intervention to States and FCT		100,000,000,000.00	-
			TOTAL	2,450,000,000,000.00	2,450,000,000,000.00	

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of 13% Derivation Refund on Withdrawals from Signature Bonus: October, 2025						
S/N	Date	Details	Receipts #	Payments #	Cumm Balance #	
1	27-Feb-24	January, 2024 Allocation Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	100,000,000,000.00	-	100,000,000,000.00	
2	13-Mar-24	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	40,000,000,000.00	60,000,000,000.00	
3	13-Mar-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	35,000,000,000.00	25,000,000,000.00	
4	13-Mar-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	150,000,000,000.00	25,000,000,000.00	150,000,000,000.00	
5	20-Mar-24	February, 2024 Allocation	100,000,000,000.00	-	250,000,000,000.00	
6	12-Apr-24	March, 2024 Allocation	100,000,000,000.00	-	350,000,000,000.00	
7	14-May-24	April, 2024 Allocation	135,000,000,000.00	-	385,000,000,000.00	
8	21-May-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	150,000,000,000.00	235,000,000,000.00	
9	21-May-24	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	137,000,000,000.00	98,000,000,000.00	
10	21-May-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	98,000,000,000.00	200,000,000,000.00	
11	10-Jun-24	May, 2024 Allocation	200,000,000,000.00	-	200,000,000,000.00	
12	13-Jun-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	64,093,653,515.66	135,906,346,484.34	
13	13-Jun-24	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	72,906,346,484.34	63,000,000,000.00	
14	13-Jun-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	63,000,000,000.00	-	
15	16-Jul-24	June, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
16	8-Aug-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
17	16-Aug-24	July, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
18	20-Aug-24	Producing States	-	100,000,000,000.00	-	
19	16-Sep-24	August, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
20	23-Sep-24	Refund of 13% Derivation fund on Withdrawals from signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
21	20-Oct-24	September, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
22	21-Oct-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
23	20-Nov-24	October, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
24	27-Nov-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
25	13-Dec-24	November, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
26	17-Dec-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
27	17-Jan-25	December, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
28	21-Jan-25	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
29	19-Feb-25	January, 2025 Allocation	100,000,000,000.00	-	100,000,000,000.00	
30	25-Feb-25	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
29	19-Mar-25	February, 2025 Allocation	100,000,000,000.00	-	100,000,000,000.00	
30	15-Apr-25	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
31	15-Apr-25	March, 2024 Allocation	47,708,976,562.32	-	47,708,976,562.32	
32	22-Apr-2025	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	47,708,976,562.32	-	
		Total	1,632,708,976,562.32	1,632,708,976,562.32		

Office of the Accountant General of the Federation
Federation Account Department
Ledger of 13% Derivation Refund on JVC and DECA : October, 2025

S/N	Date	Details	Receipts	Payments	Current Balance
1	30-Nov-25	October, 2025 Allocation	40,000,000,000.00	-	40,000,000,000.00
2	01-Dec-25	November, 2025 Allocation	50,000,000,000.00	-	90,000,000,000.00
3	22-Jan-24	December, 2023 Allocation	50,000,000,000.00	-	140,000,000,000.00
4	20-Feb-24	January, 2024 Allocation	50,000,000,000.00	-	190,000,000,000.00
5	12-Mar-24	February, 2024 Allocation	50,000,000,000.00	-	240,000,000,000.00
6	15-Apr-24	March, 2024 Allocation	50,000,000,000.00	-	290,000,000,000.00
7	14-May-24	April, 2024 Allocation	60,000,000,000.00	-	350,000,000,000.00
8	10-Jun-24	May, 2024 Allocation	100,000,000,000.00	-	450,000,000,000.00
9	16-Jul-24	June, 2024 Allocation	100,000,000,000.00	-	550,000,000,000.00
10	16-Aug-24	July, 2024 Allocation	100,000,000,000.00	-	650,000,000,000.00
11	20-Sep-24	Condonation fee and Mission cost on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	200,000,000,000.00	-	850,000,000,000.00
12	20-Sep-24	State on withdrawals from JVC/Domestic Excess	450,000,000,000.00	-	1,300,000,000,000.00
13	16-Sep-24	August, 2024 Allocation	100,000,000,000.00	-	1,400,000,000,000.00
14	11-Oct-25	September, 2024 Allocation	100,000,000,000.00	-	1,500,000,000,000.00
15	21-Oct-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	61,627,986,976.74	-	1,561,627,986,976.74
16	21-Oct-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	30,372,093,023.26	-	1,592,000,080,000.00
17	21-Oct-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	50,000,000,000.00	-	1,642,000,080,000.00
18	21-Oct-24	Condonation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	50,000,000,000.00	-	1,692,000,080,000.00
19	30-Nov-24	October, 2024 Allocation	100,000,000,000.00	-	1,792,000,080,000.00
20	13-Dec-24	November, 2024 Allocation	100,000,000,000.00	-	1,892,000,080,000.00
21	12-Dec-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	100,000,000,000.00	-	1,992,000,080,000.00
22	12-Dec-24	Mission fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	50,000,000,000.00	-	2,042,000,080,000.00
23	17-Dec-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	50,000,000,000.00	-	2,092,000,080,000.00
24	17-Dec-24	Condonation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	100,000,000,000.00	-	2,192,000,080,000.00
25	18-Feb-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	100,000,000,000.00	-	2,292,000,080,000.00
26	25-Feb-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	100,000,000,000.00	-	2,392,000,080,000.00
27	25-Feb-25	Mission fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	50,000,000,000.00	-	2,442,000,080,000.00
28	25-Feb-25	Condonation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	50,000,000,000.00	-	2,492,000,080,000.00
29	19-Mar-25	February, 2025 Allocation	100,000,000,000.00	-	2,592,000,080,000.00
30	15-Apr-25	March, 2025 Allocation	100,000,000,000.00	-	2,692,000,080,000.00
31	22-Apr-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	92,362,841,448.55	-	2,784,362,921,448.55
32	22-Apr-25	Mission fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	57,637,158,551.45	-	2,842,000,080,000.00
33	22-Apr-25	Condonation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	50,000,000,000.00	-	2,892,000,080,000.00
34	16-May-25	April, 2025 Allocation	100,000,000,000.00	-	2,992,000,080,000.00
35	12-Jun-25	May, 2025 Allocation	100,000,000,000.00	-	3,092,000,080,000.00
36	23-Jun-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	100,000,000,000.00	-	3,192,000,080,000.00
37	23-Jun-25	Mission fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	50,000,000,000.00	-	3,242,000,080,000.00
38	23-Jun-25	Condonation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	50,000,000,000.00	-	3,292,000,080,000.00
39	16-Jul-25	June, 2025 Allocation	100,000,000,000.00	-	3,392,000,080,000.00
40	22-Jul-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	34,000,000,000.00	-	3,426,000,080,000.00
41	22-Jul-25	Mission fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	33,000,000,000.00	-	3,459,000,080,000.00
42	22-Jul-25	Condonation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	33,000,000,000.00	-	3,492,000,080,000.00
43	21-Aug-25	July, 2025 Allocation	100,000,000,000.00	-	3,592,000,080,000.00
44	21-Aug-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	34,000,000,000.00	-	3,626,000,080,000.00
45	21-Aug-25	Mission fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	33,000,000,000.00	-	3,659,000,080,000.00
46	21-Aug-25	Condonation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	33,000,000,000.00	-	3,692,000,080,000.00
47	17-Sep-25	August, 2025 Allocation	100,000,000,000.00	-	3,792,000,080,000.00
48	17-Sep-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	150,000,000,000.00	-	3,942,000,080,000.00
49	17-Sep-25	Mission fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	100,000,000,000.00	-	4,042,000,080,000.00
50	22-Sep-25	Condonation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	50,000,000,000.00	-	4,092,000,080,000.00
51	22-Sep-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	50,000,000,000.00	-	4,142,000,080,000.00
52	22-Sep-25	Mission fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess	50,000,000,000.00	-	4,192,000,080,000.00
		Total	2,410,000,000,000.00	2,310,000,000,000.00	-

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

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

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

Ledger of Funding for Presidential Metering Initiative: October, 2025

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

Office of the Accountant General of the Federation

Federation Account Department

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

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

Office of the Accountant General of the Federation
 Federation Account Department

Ledger of Savings on Oil Theft Prevention : October, 2025

s/n	DATE	REF. NO.	DETAILS	Receipt N	Payment N	Cumm Balance =N=
1	16 Aug,2024	42730/RS/Vol. 166	Transfer from July,2024 Allocation being savings on Oil Theft Prevention	40,000,000,000.00	-	40,000,000,000.00
2	11 Sept,2024	FA/F&SA/418/Vol11/D(FA)	Release to NPC Crude Oil Theft & Prevention e-Collect Account	-	40,000,000,000.00	-
3	16 July,2025	FA/F&SA/418/Vol VII	Transfer from June 2025 Allocation being NEC Ad-Hoc Committee on Crude Oil theft and control 1/12	25,000,000,000.00	-	25,000,000,000.00
4	21 July,2025	42730/RS/Vol. 174	Payment to Crude Oil Theft Prevention and Control Committee Account	-	25,000,000,000.00	-
5	21 August,2025	FA/F&SA/418/Vol VII	Transfer from July 2025 Allocation being NEC Ad-Hoc Committee on Crude Oil theft and control 2/12	25,000,000,000.00	-	25,000,000,000.00
6	25 August,2025	42730/RS/Vol. 174	Payment to Crude Oil Theft Prevention and Control Committee Account	-	25,000,000,000.00	-
7	17 September,2025	FA/F&SA/418/Vol VII	Transfer from August 2025 Allocation being NEC Ad-Hoc Committee on Crude Oil theft and control 3/12	25,000,000,000.00	-	25,000,000,000.00
			TOTAL	115,000,000,000.00	90,000,000,000.00	25,000,000,000.00

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

LEDGER OF THE SOLID MINERAL REVENUE ACCOUNT FOR OCTOBER, 2025
 DETAILS

S/n	DATE	REF. NO.	DETAILS	Receipt		Payment		Cumm Balance
				=N=		=N=		
1	1-Jan-24		Balance b/f	14,937,889,619.54	-	-	14,937,889,619.54	
2	31-Jan-24		Receipt form Solid Minerals for January, 2024	945,436,131.53	-	-	15,883,325,751.07	
3	29-Feb-24		Receipt form Solid Minerals for February, 2024	746,163,135.01	-	-	16,629,488,886.08	
4	31-Mar-24		Receipt form Solid Minerals for March, 2024	1,723,003,663.28	-	-	18,352,492,549.36	
5	30-Apr-24		Receipt form Solid Minerals for April, 2024	1,043,333,538.60	-	-	19,395,826,087.96	
6	31-May-24		Receipt form Solid Minerals for May, 2024	1,754,796,569.39	-	-	21,150,622,657.35	
7	12-Jul-24		Receipt form Solid Minerals for June, 2024	2,518,052,134.59	-	-	23,668,674,791.94	
8	9-Jul-24	FD/FA/258/VOL.2	Payment to the three tiers of Government in July, 2024	-	13,647,077,128.94	-	10,021,597,663.10	
9	16-Aug-24		Receipt form Solid Minerals for August, 2024	1,697,238,975.36	-	-	11,718,836,638.46	
10	16-Sep-24		Receipt form Solid Minerals for September, 2024	2,108,642,980.13	-	-	13,827,479,618.59	
11	16-Oct-24		Receipt form Solid Minerals for October, 2024	3,497,885,776.63	-	-	17,320,365,395.22	
12	21-Nov-24		Receipt form Solid Minerals for November, 2024	3,401,818,820.80	-	-	20,722,184,216.02	
13	13-Dec-24		Receipt form Solid Minerals for December, 2024	2,407,269,880.74	-	-	23,129,454,096.76	
14	17-Jan-25		Receipt form Solid Minerals for January, 2025	5,137,844,542.77	-	-	28,267,298,639.53	
15	19-Feb-25		Receipt form Solid Minerals for February, 2025	4,175,834,877.91	-	-	32,443,133,517.44	
16	19-Mar-25	FD/FA/258/VOL.2	Payment to the three tiers of Government in February, 2025	-	28,218,818,355.40	-	4,224,315,162.04	
17	19-Mar-25		Receipt form Solid Minerals for February, 2025	3,782,483,596.42	-	-	8,006,798,758.46	
18	15-Apr-25		Receipt form Solid Minerals for March, 2025	2,145,558,607.44	-	-	10,152,357,365.90	
19	16-May-25		Receipt form Solid Minerals for April, 2025	7,883,905,297.02	-	-	18,036,262,662.92	
20	17-Jun-25		Receipt form Solid Minerals for May, 2025	9,656,242,898.25	-	-	27,692,505,561.17	
21	16-Jul-25		Receipt form Solid Minerals for June, 2025	4,747,362,474.02	-	-	32,439,868,035.19	
22	21-Aug-25		Receipt form Solid Minerals for July, 2025	5,841,277,270.00	-	-	38,281,145,305.19	
23	17-Sep-25		Receipt form Solid Minerals for August, 2025	6,231,166,410.20	-	-	44,512,311,715.39	
24	16-Oct-25		Receipt form Solid Minerals for September, 2025	7,323,620,919.48	-	-	51,835,932,634.87	
25	18-Nov-25		Receipt form Solid Minerals for October, 2025	6,856,944,406.42	-	-	58,692,877,041.29	
			Total	100,558,772,525.53		41,865,895,484.24		

Office of the Accountant General of the Federation

Federation Account Department

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

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

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings on Part Funding of Military and Para Military Non Regular Allowances : October, 2025

DETAILS

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

Office of the Accountant-General of the Federation					
Federation Account Department					
Ledger of Renewed Hope Ward Development Programme: October, 2025					
S/n	DATE	DETAILS	Receipts ₦	Payments ₦	Cumm Balance ₦
1	17-Sep-25	First tranche of Renewed Hope Ward Development Programme: August, 2025	300,000,000.00	-	300,000,000.00
2	18-Sep-25	Payment to Renewed Hope Ward Development Programme		300,000,000.00	-
3	16-Oct-25	Second tranche of Renewed Hope Ward Development Programme: September, 2025	400,000,000.00		400,000,000.00
4	20-Oct-25	Payment to Renewed Hope Ward Development Programme		400,000,000.00	-
5	18-Nov-25	Third tranche of Renewed Hope Ward Development Programme: October, 2025	200,000,000.00		200,000,000.00
		Total	900,000,000.00	700,000,000.00	200,000,000.00

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

S/N	Date	REF. NO	DETAILS	Allocation/Transfer N	Cumulative Total N
1	01/06/2025	42730/RS/173/DF	Bel. b/f	62,915,634,688.63	62,915,634,688.63
2	18/06/2025	42730/RS/174/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (96th of 117th Instalments). Deduction from statutory Allocation of the State. Released to Nigerian Sovereign Investment Authority (NSIA)	28,784,136.55	62,944,418,825.18
3	18/06/2025	42730/RS/174/DF	approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of May, 2025.	(1,020,540,479.27)	61,923,878,345.91
4	16/07/2025	42730/RS/174/DF	June, 2025 Allocation	4,503,181,184.67	66,427,059,530.58
5	16/07/2025	42730/RS/174/DF	Distribution of = N=38,848,736,617.56 from Exchange Gain to the three tiers of Govt.	181,731,060.16	66,608,790,590.74
6	21/07/2025	42730/RS/174/DF	Distribution of = N=100,000,000,000.00 from Non Mineral Revenue to the three tiers of Govt.	500,000,000.00	67,108,790,590.74
7	21/07/2025	42730/RS/174/DF	Released to Nigerian Sovereign Investment Authority (NSIA)		
8	20/08/2025	42730/RS/174/DF	approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of June, 2025.	(1,296,228,061.21)	65,812,562,529.53
9	20/08/2025	42730/RS/174/DF	July, 2025 Allocation	5,825,788,120.86	71,638,350,650.39
10	21/08/2025	42730/RS/174/DF	Distribution of = N=39,745,440,504.29 from Exchange Gain to the three tiers of Govt.	185,500,645.93	71,823,851,296.32
11	26/08/2025	42730/RS/174/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (96th of 117th Instalments). Deduction from statutory Allocation of the State. Released to Nigerian Sovereign Investment Authority (NSIA)	28,784,136.55	71,852,635,432.87
12	16/09/2025	42730/RS/174/DF	approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of July, 2025.	(1,502,822,191.70)	70,349,813,241.17
13	16/09/2025	42730/RS/174/DF	August, 2025 Allocation	6,496,405,981.64	76,846,219,222.81
14	17/09/2025	42730/RS/174/DF	Distribution of = N=41,284,237,579.08 from Exchange Gain to the three tiers of Govt.	187,917,103.03	77,034,136,325.84
15	17/09/2025	42730/RS/174/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (97th of 117th Instalments). Deduction from statutory Allocation of the State. Released to Nigerian Sovereign Investment Authority (NSIA)	28,784,136.55	77,062,920,462.39
16	16/10/2025	42730/RS/175/DF	approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of August, 2025.	(1,671,080,771.17)	75,391,839,691.22
17	20/10/2025	42730/RS/175/DF	September, 2025 Allocation	5,520,805,199.84	80,912,644,891.06
18	20/10/2025	42730/RS/175/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (98th of 117th Instalments). Deduction from statutory Allocation of the State. Released to Nigerian Sovereign Investment Authority (NSIA)	28,784,136.55	80,941,429,027.61
19	13/11/2025	42730/RS/175/DF	approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of September, 2025.	(1,380,201,299.96)	79,561,227,727.65
20	18/11/2025	42730/RS/175/DF	The transfer represent the amount approved by Mr. President for the Funding of the obligations of Government under the Defence Support and Supply Services Agreement. October, 2025 Allocation	(20,000,000,000.00)	59,561,227,727.65
				6,175,776,463.98	65,737,004,191.63
				65,737,004,191.63	

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

S/N	Date	REF. NO	DETAILS	Allocation/Transfer N	Cumulative Total N
1	01/06/2025	FD/FA/124/VOL.XX/D(F)	Bal. b/f	76,991,282,593.90	76,991,282,593.90
2	18/06/2025	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	(685,803,202.07)	76,305,479,391.83
3	18/06/2025	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of May, 2025.	(1,371,606,404.11)	74,933,872,987.72
4	16/07/2025	FD/FA/124/VOL.XX/D(F)	June, 2025 Allocation	15,130,688,780.48	90,064,561,768.20
5	16/07/2025	FD/FA/124/VOL.XX/D(F)	Distribution of = N=38,848,736,617.86 from Exchange Gain to the three tiers of Govt.	610,616,362.14	90,675,178,130.34
6	21/07/2025	FD/FA/124/VOL.XX/D(F)	Distribution of = N=100,000,000,000.00 from Non Mineral Revenue to the three tiers of Govt.	1,680,000,000.00	92,355,178,130.34
7	21/07/2025	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	(871,065,257.13)	91,484,112,873.21
8	21/07/2025	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of June, 2025.	(1,742,130,514.26)	89,741,982,358.95
9	20/08/2025	FD/FA/124/VOL.XX/D(F)	July, 2025 Allocation	19,574,648,086.10	109,316,630,445.05
10	20/08/2025	FD/FA/124/VOL.XX/D(F)	Distribution of = N=39,745,440,504.29 from Exchange Gain to the three tiers of Govt.	623,282,170.32	109,939,912,615.37
11	25/08/2025	FD/FA/124/VOL.XX/D(F)	The transfer represent payment of = N=12.5billion approved by Mr President for expansion of ongoing intervention programs implemented by the Solid Mineral Development Fund to increase the capacity and efficiency of artisan and small-scale miners to support the National Gold purchase program under SMDF	(12,500,000,000.00)	97,439,912,615.37
12	26/08/2025	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	(1,009,896,512.82)	96,430,016,102.55
13	26/08/2025	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of July, 2025.	(2,019,793,025.64)	94,410,223,076.91
14	16/09/2025	FD/FA/124/VOL.XX/D(F)	August, 2025 Allocation	21,827,924,098.32	116,238,147,175.23
15	16/09/2025	FD/FA/124/VOL.XX/D(F)	Distribution of = N=41,284,237,579.08 from Exchange Gain to the three tiers of Govt.	631,401,466.18	116,869,548,641.41
16	17/09/2025	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	(1,122,966,278.23)	115,746,582,363.18
17	17/09/2025	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of August, 2025.	(2,245,932,556.45)	113,500,649,806.73
18	16/10/2025	FD/FA/124/VOL.XX/D(F)	September, 2025 Allocation	18,549,905,471.47	132,050,555,278.20
19	20/10/2025	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority	(927,495,273.57)	131,123,060,004.63
20	20/10/2025	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of August, 2025.	(1,854,990,547.15)	129,268,069,457.48
21	13/11/2025	FD/FA/124/VOL.XX/D(F)	The transfer represent the amount approved by Mr. President for the Funding of the obligations of Government under the Defence Support and Supply Services Agreement.	(80,000,000,000.00)	49,268,069,457.48
22	18/11/2025	FD/FA/124/VOL.XX/D(F)	October, 2025 Allocation	20,750,608,918.97	70,018,678,376.45
				70,018,678,376.45	

2013 APPROVED INDICES FOR THE STATE GOVERNMENTS FOR REVENUE SHARING Page 25

SINO	STATE	EQUAL ITY	POPULA TION	Indices pop	LANDMA SS (50%) OF (10%)	indices an	TERRAI N	REV EFFORT (10%)	indices v	PRIMARY ENROLLMEN T (24% OF	indices pri	DIREC T SEC (8%)	indices ent	INVERS ESE (8% OF	HOSPI TAL B	indices hos	WATER SUPPLY SPREAD	Indices wat	RAINF ALL F(15%)	TOTAL INDICES	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
1	ABIA	.002969	2833999	0.001639	4902.3	0.000070	0.000371	201.58	0.000875	697051	0.000132	823412	0.000066	0.000066	14521	0.000277	0.02112	0.00021	0.0001	0.006598	1
2	ADAMAWA	.002969	3168101	0.001833	38823.29	0.000558	0.000371	137.22	0.000396	706665	0.000133	708162	0.000057	0.000057	8792	0.000168	0.16726	0.00167	0.0001	0.007019	2
3	AKWA IBOM	.002969	3920208	0.002268	6772.13	0.000097	0.000371	143.50	0.000623	1703182	0.000322	645705	0.000052	0.000052	10002	0.000191	0.02918	0.00029	0.0001	0.007084	3
4	ANAMBRA	.002969	4182032	0.002419	4816.24	0.000069	0.000371	120.29	0.000622	872088	0.000165	789246	0.000063	0.000063	12174	0.000232	0.02075	0.00021	0.0001	0.007066	4
5	BAUCHI	.002969	4646465	0.002688	49933.88	0.000717	0.000371	154.86	0.000673	1521363	0.000287	1063806	0.000085	0.000085	11903	0.000227	0.21513	0.00215	0.0001	0.008429	5
6	BAYELSA	.002969	1703368	0.000985	9445.75	0.000135	0.000371	244.92	0.001064	750862	0.000142	546734	0.000044	0.000044	17265	0.000329	0.04057	0.00041	0.0001	0.006235	6
7	BENUE	.002969	4219244	0.002441	31276.73	0.000449	0.000371	201.23	0.000874	1352752	0.000255	809611	0.000065	0.000065	8775	0.000167	0.13475	0.00135	0.0001	0.007802	7
8	BORNO	.002969	4151193	0.002401	75540.9	0.001085	0.000371	205.80	0.000894	1158720	0.000219	868070	0.000069	0.000069	12673	0.000242	0.32645	0.00325	0.0001	0.008755	8
9	CROSS RIVER	.002969	2888966	0.001671	21686.6	0.000311	0.000371	247.73	0.001076	832139	0.000157	663792	0.000053	0.000053	11531	0.000220	0.09322	0.00093	0.0001	0.007086	9
10	DELTA	.002969	4088391	0.002371	17239.27	0.000248	0.000371	116.37	0.000305	664186	0.000125	768337	0.000061	0.000061	13461	0.000257	0.07427	0.00074	0.0001	0.007155	10
11	EBONYI	.002969	2173501	0.001257	6421.26	0.000092	0.000371	215.78	0.000937	920015	0.000174	534643	0.000043	0.000043	14628	0.000279	0.02766	0.00028	0.0001	0.006304	11
12	EDO	.002969	3218332	0.001862	19819.27	0.000285	0.000371	102.17	0.000444	557264	0.000105	768418	0.000061	0.000061	12249	0.000234	0.08539	0.00085	0.0001	0.006589	12
13	EKITI	.002969	2384212	0.001379	5887.91	0.000085	0.000371	221.93	0.000964	528884	0.000099	521992	0.000042	0.000042	11170	0.000213	0.02637	0.00025	0.0001	0.006300	13
14	ENUGU	.002969	3257298	0.001884	7660.19	0.000110	0.000371	247.76	0.001076	976004	0.000184	710866	0.000057	0.000057	12246	0.000234	0.03300	0.00033	0.0001	0.007086	14
15	GOMBE	.002969	2353879	0.001362	17982.06	0.000258	0.000371	236.22	0.001026	604276	0.000114	819519	0.000066	0.000066	11388	0.000217	0.07747	0.00077	0.0001	0.006637	15
16	IMO	.002969	3934899	0.002276	5182.84	0.000074	0.000371	199.58	0.000867	1109835	0.000210	938548	0.000075	0.000075	14424	0.000275	0.02233	0.00022	0.0001	0.007326	16
17	JIGAWA	.002969	4348649	0.002516	24515.62	0.000352	0.000371	219.71	0.000964	922798	0.000174	478422	0.000038	0.000038	13124	0.000250	0.10562	0.00106	0.0001	0.007380	17
18	KADUNA	.002969	6066562	0.003509	45711.19	0.000656	0.000371	170.42	0.000740	1529331	0.000293	1274873	0.000102	0.000102	9479	0.000181	0.19693	0.00197	0.0001	0.009232	18
19	KANO	.002969	9383682	0.003542	21276.89	0.000306	0.000371	208.81	0.000907	1806269	0.000341	1758838	0.000141	0.000141	19424	0.000370	0.09167	0.00092	0.0001	0.011177	19
20	KATSINA	.002969	5792578	0.003351	24971.24	0.000359	0.000371	156.20	0.000678	1804579	0.000341	1195378	0.000096	0.000096	9584	0.000183	0.10758	0.00108	0.0001	0.008862	20
21	KEBBI	.002969	3238628	0.001874	37727.96	0.000542	0.000371	202.51	0.000678	891583	0.000168	716616	0.000059	0.000059	13039	0.000249	0.16254	0.00163	0.0001	0.007440	21
22	KOGI	.002969	3278487	0.001897	29551.9	0.000425	0.000371	309.70	0.001345	1331025	0.000251	743638	0.000059	0.000059	9036	0.000172	0.12745	0.00127	0.0001	0.007788	22
23	KWARA	.002969	2371089	0.001372	34467.57	0.000495	0.000371	106.85	0.000464	457566	0.000086	397686	0.000032	0.000032	10054	0.000192	0.14849	0.00148	0.0001	0.006272	23
24	LAGOS	.002969	9013534	0.005214	3496.48	0.000050	0.000371	13.64	0.000059	573255	0.000108	1009816	0.000081	0.000081	19901	0.000380	0.17506	0.00151	0.0001	0.009439	24
25	NASSARAWA	.002969	1863275	0.001078	27271.49	0.000392	0.000371	247.99	0.000877	941695	0.000178	432448	0.000035	0.000035	7117	0.000136	0.11749	0.00117	0.0001	0.006498	25
26	NIGER	.002969	3950249	0.002285	74108.59	0.001064	0.000371	201.82	0.000220	439332	0.000083	481007	0.000038	0.000038	6646	0.000127	0.31928	0.00319	0.0001	0.008347	26
27	OGUN	.002969	3728098	0.002157	16980.54	0.000244	0.000371	50.73	0.000220	439332	0.000083	516352	0.000041	0.000041	12346	0.000235	0.07316	0.00073	0.0001	0.006546	27
28	ONDO	.002969	3441024	0.001991	15820	0.000227	0.000371	109.49	0.000476	733930	0.000139	525238	0.000042	0.000042	6498	0.000124	0.08616	0.00068	0.0001	0.006559	28
29	OSUN	.002969	3423535	0.001980	9026	0.000130	0.000371	67.13	0.000292	898878	0.000170	591093	0.000047	0.000047	14167	0.000270	0.03889	0.00039	0.0001	0.006426	29
30	OYO	.002969	5591589	0.003235	28245.29	0.000406	0.000371	48.54	0.000211	1113306	0.000210	839865	0.000067	0.000067	7049	0.000134	0.12169	0.00122	0.0001	0.007303	30
31	PLATEAU	.002969	3178712	0.001839	27271.67	0.000391	0.000371	228.25	0.000991	1055255	0.000199	855057	0.000068	0.000068	12188	0.000232	0.14452	0.00146	0.0001	0.007358	31
32	RIVERS	.002969	5185400	0.003000	10432.31	0.000150	0.000371	108.24	0.000470	500299	0.000094	923832	0.000074	0.000074	12637	0.000241	0.04494	0.00045	0.0001	0.007399	32
33	SOKOTO	.002969	3686999	0.002139	33776.9	0.000485	0.000371	225.89	0.000991	938710	0.000177	792034	0.000063	0.000063	13636	0.000260	0.14552	0.00146	0.0001	0.007786	33
34	TARABA	.002969	2300736	0.001331	60291.82	0.000666	0.000371	117.78	0.000512	1049741	0.000198	263829	0.000021	0.000021	6696	0.000128	0.25975	0.00260	0.0001	0.006788	34
35	YOBE	.002969	2321591	0.001343	46990.76	0.000674	0.000371	194.69	0.000846	813283	0.000154	593854	0.000048	0.000048	12208	0.000233	0.2021	0.00202	0.0001	0.006997	35
36	ZAMFARA	.002969	3259846	0.001886	35170.61	0.000505	0.000371	167.13	0.000726	412017	0.000078	355938	0.000028	0.000028	8266	0.000158	0.15162	0.00152	0.0001	0.007012	36
Grand Total		0.00	138563341		930309.75			5.15246		33964355		26717696			420297		4.008				
Indices Total		0.10868	0.08016	0.013360	0.01336	0.02672	0.006413	0.002138	0.0021376	0.008016	0.004008	0.004008	0.2672								

GROSS ALLOCATION OF STATUTORY REVENUE TO STATE GOVERNMENTS

S/NO	STATE	EQUALITY (40%)	INDICES ON POPULATION (%)	POPULATION (30%)	LAND MASS TERKAIN (10%)	SOCIAL DEV. FACTOR (10%)	INTERNAL REV. EFFORT (10%)	TOTAL
1	ABIA	3,667,038,824.83	0.001639	2,024,952,999.82	545,356,009.31	830,973,850.16	1,081,326,034.92	8,149,627,719.04
2	ZADAMAWA	3,667,038,824.83	0.001833	2,263,676,036.48	1,147,020,709.36	865,984,121.46	736,082,738.92	8,669,802,431.05
3	3AKWA IBOM	3,667,038,824.83	0.002268	2,801,072,600.78	578,502,733.00	933,986,819.96	769,770,245.12	8,750,370,223.69
4	4ANAMBRA	3,667,038,824.83	0.002419	2,988,151,457.98	543,809,491.80	809,294,859.52	645,266,942.75	8,653,560,576.88
5	5BAUCHI	3,667,038,824.83	0.002688	3,319,998,786.28	1,344,098,448.29	1,248,679,088.46	830,708,154.42	10,410,523,302.28
6	6BAYELSA	3,667,038,824.83	0.000985	1,217,086,782.98	625,394,810.94	877,496,076.82	1,313,812,741.70	7,700,828,237.27
7	7BENUE	3,667,038,824.83	0.002441	3,014,740,229.19	1,013,161,123.01	986,149,850.55	1,079,448,546.52	9,760,538,574.09
8	8BORNO	3,667,038,824.83	0.002401	2,966,116,331.80	1,798,311,375.09	1,277,848,205.60	1,103,963,180.80	10,813,277,918.12
9	9CROSS RIVER	3,667,038,824.83	0.001671	2,064,228,098.91	842,166,151.24	849,543,157.36	1,328,886,291.45	8,751,862,523.79
10	10DELTA	3,667,038,824.83	0.002371	2,928,388,171.59	764,167,066.24	853,106,976.50	624,238,072.64	8,836,939,111.81
11	11EBONYI	3,667,038,824.83	0.001257	1,553,013,028.61	572,279,061.15	836,501,812.51	1,157,498,421.54	7,786,331,148.64
12	12EDO	3,667,038,824.83	0.001862	2,299,567,162.10	809,930,663.54	813,361,624.55	548,066,686.02	8,137,963,961.03
13	13EKITI	3,667,038,824.83	0.001379	1,703,570,552.29	562,818,590.37	666,020,824.96	1,190,488,574.90	7,781,937,367.35
14	14ENUGU	3,667,038,824.83	0.001894	2,327,409,203.89	594,254,988.90	834,867,631.97	1,329,047,219.03	8,752,617,868.62
15	15GOMBE	3,667,038,824.83	0.001362	1,681,866,973.95	777,342,547.81	804,365,807.06	1,267,143,744.26	8,197,787,897.91
16	16IMO	3,667,038,824.83	0.002276	2,811,569,635.01	550,312,179.69	949,400,067.55	1,070,597,529.76	9,048,918,236.84
17	17JIGAWA	3,667,038,824.83	0.002516	3,107,202,874.01	893,233,713.98	886,895,632.47	1,178,579,934.18	9,732,950,979.47
18	18KADUNA	3,667,038,824.83	0.003509	4,334,688,616.30	1,269,197,097.65	1,218,183,752.94	914,175,924.55	11,403,284,116.28
19	19KANO	3,667,038,824.83	0.005428	6,704,841,820.80	835,785,676.98	1,477,169,045.31	1,120,109,581.07	13,804,944,948.98
20	20KATSINA	3,667,038,824.83	0.003351	4,138,921,078.59	901,315,423.36	1,153,267,867.72	837,896,252.87	10,698,439,447.37
21	21KEBBI	3,667,038,824.83	0.001874	2,314,069,088.91	1,127,591,933.77	994,998,223.02	1,086,314,789.82	9,190,012,860.35
22	22KOGI	3,667,038,824.83	0.001897	2,342,549,198.34	983,098,519.29	965,173,521.84	1,661,309,023.78	9,619,169,088.08
23	23KWARA	3,667,038,824.83	0.001372	1,694,193,887.65	1,069,759,695.40	743,079,687.11	573,170,388.09	7,747,242,483.08
24	24LAGOS	3,667,038,824.83	0.005214	6,440,363,144.91	520,399,815.38	956,201,386.20	73,168,405.18	11,659,171,576.50
25	25NASSARAWA	3,667,038,824.83	0.001078	1,331,349,805.47	942,116,863.15	755,373,268.82	1,330,280,997.12	8,026,159,859.40
26	26NIGER	3,667,038,824.83	0.002285	2,822,537,538.86	1,772,905,306.08	964,149,687.21	1,082,613,455.54	10,309,244,982.52
27	27OGUN	3,667,038,824.83	0.002157	2,663,805,890.10	759,577,757.90	723,219,156.66	272,128,533.34	8,085,770,162.84
28	28ONDO	3,667,038,824.83	0.001991	2,458,685,966.96	738,992,298.52	649,740,473.88	587,332,014.90	8,101,788,979.08
29	29OSUN	3,667,038,824.83	0.001980	2,446,189,101.78	618,481,492.31	845,730,229.24	360,102,275.64	7,937,541,923.81
30	30OYO	3,667,038,824.83	0.003235	3,995,310,132.20	959,389,960.46	879,497,259.69	260,380,820.20	9,761,616,997.37
31	31PLATEAU	3,667,038,824.83	0.001839	2,271,257,823.30	941,149,796.75	984,550,011.69	1,224,390,651.21	9,088,387,107.78
32	32RIVERS	3,667,038,824.83	0.003000	3,706,079,989.68	643,426,377.78	789,982,066.04	580,626,699.17	9,386,153,957.52
33	33SOKOTO	3,667,038,824.83	0.002139	2,641,584,988.35	1,057,508,709.46	1,013,933,093.11	1,211,731,015.12	9,591,796,630.87
34	34TARABA	3,667,038,824.83	0.001331	1,643,925,161.94	1,527,825,810.67	913,039,543.20	631,801,668.78	8,383,631,009.42
35	35YOBE	3,667,038,824.83	0.001343	1,658,826,506.22	1,290,457,126.64	981,758,575.94	1,044,366,334.65	8,642,447,368.28
36	36ZAMFARA	3,667,038,824.83	0.001886	2,329,229,804.48	1,092,230,098.29	686,826,996.47	896,527,533.56	8,660,853,257.63
		132,013,397,694.02	0.080160	99,010,048,270.51	33,003,349,423.50	33,003,349,423.51	33,003,349,423.50	330,033,484,235.05

FEDERATION ACCOUNT

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

S/NO	STATE	L/MASS	LAND MASS 50% of 10% =N=	TERRAIN 50% of 10% =N=	LAND MASS + TERRAIN (10%) =N=	REV EFF	REV EFFORT RATIO 10% =N=	TOTAL IGR =N=
1	ABIA	0.000070	88,956,156.20	458,379,853.10	545,336,009.31	0.000875	1,081,326,034.92	1,081,326,034.92
2	ZADAMAWA	0.000558	698,640,856.25	458,379,853.10	1,147,020,709.36	0.000595	736,082,738.92	736,082,738.92
3	3AKWAIBOM	0.000097	120,122,879.90	458,379,853.10	578,502,733.00	0.000523	769,770,245.12	769,770,245.12
4	4ANAMBRA	0.000069	85,429,638.69	458,379,853.10	543,809,491.80	0.000522	645,265,942.75	645,265,942.75
5	5BAUCHI	0.000717	885,718,595.18	458,379,853.10	1,344,098,448.29	0.000673	830,708,154.42	830,708,154.42
6	6BAYELSA	0.000135	167,014,957.83	458,379,853.10	625,394,810.94	0.001054	1,313,812,741.70	1,313,812,741.70
7	7BENUE	0.000449	554,781,269.99	458,379,853.10	1,013,161,123.01	0.000874	1,079,448,546.52	1,079,448,546.52
8	8BORNO	0.001085	1,339,931,521.98	458,379,853.10	1,798,311,375.09	0.000894	1,103,963,180.80	1,103,963,180.80
9	9CROSS RIVER	0.000311	383,786,298.13	458,379,853.10	842,166,151.24	0.001076	1,328,886,291.45	1,328,886,291.45
10	10DELTA	0.000248	305,787,213.14	458,379,853.10	764,167,086.24	0.000505	624,238,072.64	624,238,072.64
11	11EBONYI	0.000285	113,899,208.04	458,379,853.10	572,279,061.15	0.000937	1,157,498,421.54	1,157,498,421.54
12	12EDO	0.000285	351,550,810.43	458,379,853.10	809,930,663.54	0.000444	548,065,686.02	548,065,686.02
13	13EKITI	0.000085	104,438,737.26	458,379,853.10	562,818,590.37	0.000964	1,190,488,574.90	1,190,488,574.90
14	14ENUGU	0.000110	135,875,135.79	458,379,853.10	594,254,988.90	0.001078	1,329,047,219.03	1,329,047,219.03
15	15GOMBE	0.000258	318,962,684.70	458,379,853.10	777,342,547.81	0.001026	1,267,143,744.26	1,267,143,744.26
16	16IMO	0.000074	91,932,326.59	458,379,853.10	550,312,179.69	0.000867	1,070,597,529.76	1,070,597,529.76
17	17JIGAWA	0.000352	434,853,860.87	458,379,853.10	893,233,713.98	0.000954	1,178,579,934.18	1,178,579,934.18
18	18KADUNA	0.000656	810,817,244.54	458,379,853.10	1,269,197,097.65	0.000740	914,175,924.55	914,175,924.55
19	19KANO	0.000306	377,405,823.88	458,379,853.10	835,785,676.98	0.000907	1,120,109,581.07	1,120,109,581.07
20	20KATSINA	0.000359	442,935,570.25	458,379,853.10	901,315,423.36	0.000678	837,896,252.87	837,896,252.87
21	21KEBBI	0.000542	669,212,080.66	458,379,853.10	1,127,591,933.77	0.000879	1,086,314,789.82	1,086,314,789.82
22	22KOGI	0.000425	524,718,666.18	458,379,853.10	983,098,519.29	0.001345	1,661,309,023.78	1,661,309,023.78
23	23KWARA	0.000495	611,379,842.30	458,379,853.10	1,069,759,695.40	0.000464	573,170,388.09	573,170,388.09
24	24LAGOS	0.000050	62,019,962.27	458,379,853.10	520,399,815.38	0.000059	73,168,405.18	73,168,405.18
25	25NASSARAWA	0.000392	483,737,010.05	458,379,853.10	942,116,863.15	0.001077	1,330,280,997.12	1,330,280,997.12
26	26NIGER	0.001064	1,314,525,452.98	458,379,853.10	1,772,905,306.08	0.000876	1,082,613,455.54	1,082,613,455.54
27	27OGUN	0.000244	301,197,904.79	458,379,853.10	759,577,757.90	0.000220	272,128,533.34	272,128,533.34
28	28ONDO	0.000227	280,612,445.41	458,379,853.10	738,992,298.52	0.000476	587,332,014.90	587,332,014.90
29	29OSUN	0.000130	160,101,639.21	458,379,853.10	618,481,492.31	0.000292	360,102,275.64	360,102,275.64
30	30OYO	0.000406	501,010,107.35	458,379,853.10	959,389,960.46	0.000211	260,380,820.20	260,380,820.20
31	31PLATEAU	0.000391	482,789,943.64	458,379,853.10	941,149,796.75	0.000991	1,224,390,651.21	1,224,390,651.21
32	32RIVERS	0.000150	185,046,524.68	458,379,853.10	643,426,377.78	0.000470	580,626,699.17	580,626,699.17
33	33SOKOTO	0.000485	599,128,856.35	458,379,853.10	1,057,508,709.46	0.000981	1,211,731,015.12	1,211,731,015.12
34	34TARABA	0.000666	1,069,445,957.56	458,379,853.10	1,527,825,810.67	0.000512	631,801,668.78	631,801,668.78
35	35YOBE	0.000674	832,072,273.54	458,379,853.10	1,290,457,126.64	0.000846	1,044,366,334.65	1,044,366,334.65
36	36ZAMFARA	0.000505	623,850,245.18	458,379,853.10	1,082,230,098.29	0.000726	898,527,533.56	898,527,533.56
		0.01336	16,501,674,711.75	16,501,674,711.75	33,003,349,423.50	0.02672	33,003,349,423.50	33,003,349,423.50

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

S/NO	STATE	PRIMARY ENROLMENT 24%		DIRECT SEC/COMMERCIAL ENROLMENT 8%		INVERSE SEC/COMMERCIAL ENROLMENT 8%		HOSPITAL BEDS 30%	WATER SUPPLY SPREAD 15%	RAINFALL PROPORTION 15%	TOTAL				
		ENROLMENT	24%	ENROLMENT	8%	ENROLMENT	8%								
1	ABIA	0.000132	162,558,784.13	0.000066	81,370,351.56	0.000021	81,370,351.56	0.000277	342,073,560.11	0.000021	26,086,846.86	0.000114	137,513,955.93	839,973,850.16	1
2	ADAMAWA	0.000133	164,800,858.46	0.000057	69,981,237.71	0.000167	69,981,237.71	0.000168	207,114,574.79	0.000167	206,592,266.88	0.000111	137,513,955.93	855,984,121.46	2
3	AKWA IBOM	0.000322	397,197,902.41	0.000052	63,809,177.98	0.000029	63,809,177.98	0.000191	235,618,741.70	0.000029	235,618,741.70	0.000029	36,036,863.97	933,885,819.56	3
4	ANAMBRA	0.000166	203,379,042.47	0.000063	77,994,035.17	0.000023	77,994,035.17	0.000023	266,784,899.17	0.000021	266,784,899.17	0.000111	137,513,955.93	809,294,859.92	4
5	BAUCHI	0.000287	354,796,018.51	0.000085	105,126,313.70	0.000215	105,126,313.70	0.000227	290,400,908.06	0.000215	265,715,578.56	0.000111	137,513,955.93	1,248,679,088.46	5
6	BAYELSA	0.000142	175,105,678.32	0.000044	54,028,770.28	0.000041	54,028,770.28	0.000329	406,714,414.66	0.000041	50,104,487.35	0.000111	137,513,955.93	877,496,076.82	6
7	BENUE	0.000255	315,474,363.21	0.000065	80,006,523.71	0.000135	80,006,523.71	0.000167	206,714,103.02	0.000135	166,434,380.97	0.000111	137,513,955.93	988,149,850.55	7
8	BORNO	0.000219	270,224,283.99	0.000069	84,795,587.86	0.000325	84,795,587.86	0.000242	296,539,923.37	0.000325	401,979,456.59	0.000111	137,513,955.93	1,277,848,205.60	8
9	CROSS RIVER	0.000157	194,062,563.67	0.000053	65,596,552.40	0.000093	65,596,552.40	0.000220	271,637,643.50	0.000093	115,135,889.44	0.000111	137,513,955.93	849,543,157.36	9
10	DELTA	0.000125	154,894,360.09	0.000061	75,929,764.46	0.000074	75,929,764.46	0.000257	317,102,967.61	0.000074	91,736,163.94	0.000111	137,513,955.93	853,106,976.50	10
11	EBONYI	0.000174	214,556,085.17	0.000043	52,833,926.24	0.000028	52,833,926.24	0.000279	344,594,176.52	0.000028	34,169,782.41	0.000111	137,513,955.93	836,501,812.51	11
12	EDO	0.000105	129,959,154.04	0.000061	75,935,792.54	0.000085	75,935,792.54	0.000234	288,551,686.37	0.000085	105,465,243.13	0.000111	137,513,955.93	813,361,624.55	12
13	EKITI	0.000099	122,874,255.14	0.000042	51,583,742.47	0.000025	51,583,742.47	0.000234	263,481,014.88	0.000025	31,331,621.18	0.000111	137,513,955.93	658,020,824.96	13
14	ENUGU	0.000184	227,613,221.34	0.000057	70,248,449.54	0.000033	70,248,449.54	0.000033	288,481,014.88	0.000033	40,762,540.74	0.000111	137,513,955.93	834,867,631.97	14
15	GOMBE	0.000114	140,922,790.21	0.000066	80,985,641.62	0.000077	80,985,641.62	0.000217	266,268,989.25	0.000077	95,888,808.41	0.000111	137,513,955.93	804,365,807.06	15
16	IMO	0.000210	258,823,856.77	0.000075	92,847,020.77	0.000022	92,847,020.77	0.000275	339,788,515.32	0.000022	27,579,697.98	0.000111	137,513,955.93	949,400,067.55	16
17	JIGAWA	0.000174	215,205,086.68	0.000038	47,278,113.91	0.000106	47,278,113.91	0.000250	309,164,203.77	0.000106	130,456,158.26	0.000111	137,513,955.93	886,995,632.47	17
18	KADUNA	0.000293	362,157,870.07	0.000102	125,984,153.99	0.000197	125,984,153.99	0.000181	223,298,345.59	0.000197	243,245,173.36	0.000111	137,513,955.93	1,218,183,722.94	18
19	KANO	0.000341	421,238,750.75	0.000141	173,810,131.22	0.000092	173,810,131.22	0.000370	457,574,329.01	0.000092	113,321,747.16	0.000111	137,513,955.93	1,477,169,045.31	19
20	KATSINA	0.000341	420,844,627.02	0.000096	118,128,383.01	0.000108	118,128,383.01	0.000183	225,771,847.68	0.000108	132,880,671.08	0.000111	137,513,955.93	994,998,223.02	20
21	KEBBI	0.000168	207,925,458.01	0.000057	70,616,669.97	0.000163	70,616,669.97	0.000249	307,161,844.93	0.000163	200,763,624.20	0.000111	137,513,955.93	944,998,223.02	21
22	KOGI	0.000251	310,407,424.49	0.000059	73,487,009.53	0.000127	73,487,009.53	0.000172	212,862,522.50	0.000127	157,415,599.85	0.000111	137,513,955.93	965,173,521.84	22
23	KWARA	0.000086	106,708,652.05	0.000032	39,289,706.14	0.000148	39,289,706.14	0.000192	236,843,714.16	0.000148	183,413,982.69	0.000111	137,513,955.93	743,079,687.11	23
24	LAGOS	0.000108	133,688,404.14	0.000081	99,780,970.90	0.000015	99,780,970.90	0.000380	468,811,095.64	0.000015	18,605,988.68	0.000111	137,513,955.93	958,201,386.20	24
25	NASSARAWA	0.000178	219,612,043.05	0.000035	42,734,919.81	0.000117	42,734,919.81	0.000136	166,656,327.20	0.000117	145,121,103.01	0.000111	137,513,955.93	755,873,268.82	25
26	NIGER	0.000146	180,650,229.72	0.000038	47,533,566.06	0.000319	47,533,566.06	0.000127	156,560,903.55	0.000319	394,357,635.89	0.000111	137,513,955.93	964,149,857.21	26
27	ONDO	0.000083	102,456,313.45	0.000041	51,026,392.34	0.000073	51,026,392.34	0.000235	299,836,731.16	0.000073	90,359,371.44	0.000111	137,513,955.93	723,219,156.66	27
28	OSUN	0.000170	209,626,719.94	0.000047	58,412,368.55	0.000039	58,412,368.55	0.000270	333,734,324.50	0.000039	48,030,481.76	0.000111	137,513,955.93	849,740,473.88	28
30	OYO	0.000210	259,633,326.29	0.000067	82,986,252.56	0.000122	82,986,252.56	0.000134	166,054,440.14	0.000122	150,303,032.21	0.000111	137,513,955.93	873,497,259.69	30
31	PLATEAU	0.000189	246,095,292.52	0.000068	84,487,540.35	0.000117	84,487,540.35	0.000232	287,114,699.44	0.000117	144,830,983.09	0.000111	137,513,955.93	984,550,011.69	31
32	RIVERS	0.000094	116,674,385.58	0.000074	91,293,950.81	0.000045	91,293,950.81	0.000241	297,691,885.51	0.000045	55,513,957.40	0.000111	137,513,955.93	789,982,066.04	32
33	SOKOTO	0.000177	218,915,913.26	0.000063	78,289,547.96	0.000146	78,289,547.96	0.000260	321,725,471.09	0.000146	179,738,656.91	0.000111	137,513,955.93	1,013,039,643.20	33
34	TARABA	0.000198	244,809,376.37	0.000021	26,071,830.97	0.000260	26,071,830.97	0.000128	157,738,761.69	0.000260	249,623,787.27	0.000111	137,513,955.93	913,039,643.20	34
35	YOBE	0.000154	189,665,168.88	0.000048	58,685,213.18	0.000202	58,685,213.18	0.000233	287,585,842.70	0.000202	320,823,182.06	0.000111	137,513,955.93	981,758,575.94	35
36	ZAMFARA	0.000078	96,086,201.10	0.000028	35,174,129.35	0.000152	35,174,129.35	0.000158	194,723,507.19	0.000152	187,155,073.55	0.000111	137,513,955.93	685,626,986.47	36
		0.006413	7,320,803,861.64	0.0021	2,640,267,353.88	0.004008	2,640,267,353.88	0.0080	9,901,004,827.05	0.004008	4,950,502,413.53	0.004008	4,950,502,413.53	33,003,349,423.5	

STATES DEDUCTIONS FOR THE MONTH SUMMARY BY STATES and FGN

FEDERATION ACCOUNT: October, 2025

AMT DEDUCTED

<i>BENEFICIARIES</i>	<i>TOTAL NO OF DEDUCTIONS</i>	31 October 2025	30 September 2025	
<u>1 MAIN DISTRIBUTION</u>				
1 ABIA	8	855,358,120.41	832,068,388.40	1
2 ADAMAWA	5	1,301,576,439.63	1,276,821,759.92	2
3 AKWA IBOM	4	1,464,484,925.63	1,439,523,192.18	3
4 ANAMBRA	3	784,681,925.22	759,952,070.84	4
5 BAUCHI	26	4,639,225,694.38	4,609,474,851.00	5
6 BAYELSA	9	1,798,913,445.53	1,776,906,277.58	6
7 BENUE	6	636,676,325.63	608,782,986.75	7
8 BORNO	4	594,784,914.87	563,883,092.91	8
9 CROSS RIVER	9	3,648,265,344.30	3,623,254,565.92	9
10 DELTA	7	2,753,530,442.48	2,728,276,535.09	10
11 EBONYI	8	2,028,788,552.29	2,001,495,787.33	11
12 EDO	5	2,276,178,132.96	2,252,921,733.24	12
13 EKITI	9	2,434,824,512.76	2,412,585,553.87	13
14 ENUGU	3	1,092,760,096.07	1,067,747,159.09	14
15 GOMBE	9	2,284,764,181.14	2,261,336,818.50	15
16 IMO	9	2,366,564,735.54	2,340,705,041.33	16
17 JIGAWA	2	561,965,374.79	534,150,874.82	17
18 KADUNA	4	4,607,202,667.22	4,574,614,745.38	18
19 KANO	5	1,864,676,204.24	1,825,224,896.85	19
20 KATSINA	3	2,091,247,252.51	2,060,673,612.06	20
21 KEBBI	3	709,550,850.01	650,324,216.92	21
22 KOGI	7	1,581,186,882.30	993,298,195.73	22
23 KWARA	4	1,305,871,024.59	1,283,731,215.57	23
24 LAGOS	2	7,251,981,401.76	7,218,662,213.34	24
25 NASSARAWA	2	557,140,206.46	534,203,316.74	25
26 NIGER	15	1,887,016,130.74	1,857,568,345.02	26
27 OGUN	6	4,410,398,326.41	4,387,291,084.37	27
28 ONDO	5	1,264,875,090.07	1,391,955,329.97	28
29 OSUN	3	2,055,343,467.02	2,032,659,826.66	29
30 OYO	6	3,276,118,315.77	3,248,221,895.01	30
31 PLATEAU	6	1,768,261,554.44	1,742,289,067.42	31
32 RIVERS	5	5,278,093,364.49	5,251,269,931.10	32
33 SOKOTO	6	1,345,492,617.62	1,318,081,503.79	33
34 TARABA	4	817,554,533.90	793,596,075.16	34
35 YOBE	5	1,111,619,970.89	1,087,021,875.46	35
36 ZAMFARA	8	1,214,056,356.60	1,189,345,661.43	36
37 FCT-ABUJA	1	359,874,452.73	359,874,452.73	37
38 Federal Government	3	107,595,600,689.80	107,277,939,626.69	38
		<u>183,876,504,523.23</u>	<u>182,167,733,776.17</u>	
<u>6 VAT REVENUE</u>				
24 LAGOS	8	8,886,025,186.97	6,886,025,186.97	1
		<u>8,886,025,186.97</u>	<u>6,886,025,186.97</u>	
Grand Total		192,762,529,710.20	189,053,758,963.14	

STATES DEDUCTIONS FOR THE MONTH by TYPE OF DEDUCTION

FEDERATION ACCOUNT: October,2025

TYPE OF DEDUCTION	TOTAL NO	AMTDEDUCTED
1 MAIN DISTRIBUTION		
1 8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 100/120)	2	128,368,951.00
2 Abia Counterpart Funding for Various Projects ifo UBA PLC	1	45,444,713.63
3 ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS	1	37,327,563.56
4 BOND ISSUANCE PROGRAMME1	19	4,597,296,395.89
5 BOND ISSUANCE PROGRAMME2	16	2,588,659,681.02
6 BOND ISSUANCE PROGRAMME3	6	1,896,820,622.69
7 CBN ANCHOR BORROWERS	1	41,516,710.45
8 CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	13	3,862,693,612.48
9 CBN POWER INTERVENTION FUNDS	1	116,108,479.22
10 COMMERCIAL AGRICULTURAL CREDIT SCHEME	6	656,377,914.65
11 COMMERCIAL AGRICULTURAL CREDIT SCHEME2	1	80,046,438.66
12 CONTRACTUAL OBLIGATION	1	292,615,190.00
13 COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK	3	602,447,600.59
14 DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE	6	74,174,500.03
15 DEDUCTIONS IFO FAMILY HOMES FUNDS LTD	11	1,165,301,180.13
16 DELTA UTM OFFSHORE FLNG FACILITY 2	1	753,501,346.72
17 DELTA UTM OFFSHORE FLNG FACILITY I	1	415,167,104.53
18 ECOLOGICAL FUNDS DISTRIBUTION STATES	36	8,893,118,108.13
19 FEDERAL GOVERNMENT NET OFF WITH STATES (21/96)	1	18,059,991,433.01
20 FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)- BALANCES OF NET OFF STATES LIABILITY 1 (18)	4	398,547,666.48
21 FOREIGN LOANS TO STATE GOVERNMENTS	38	123,042,252,772.42
22 HEALTH CARE DEDUCTIONS	16	424,638,673.64
23 LOAN FACILITY FROM COMMERCIAL BANKS	8	2,430,178,767.62
24 MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA	1	2,995,251,585.03
25 NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT	1	1,000,000.00
26 NATIONAL FADAMA PROJECT	1	1,000,000.00
27 Payment of Arrears of Derivation Revenue to Akwa Ibom state iro Ekanga Oil Field from July 2023 to April, 2011(10/36)B	8	503,780,725.02
28 POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME	1	77,863,311.49
29 Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F July, 2008 to Sept. 2018 (23/56)	1	1,004,597,886.60
30 RESTRUCTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS 116/226	22	7,864,087,736.94
31 SPECIAL FINANCIAL. SUPPORT TO EBONYI STATE ON AIRPORT PROJECT - 5/96	2	191,163,705.18
32 TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP(PPP) B	1	635,164,146.42
		<u>183,876,504,523.23</u>
6 VAT REVENUE		
33 BOND ISSUANCE PROGRAMME3	2	2,000,000,000.00
34 BOND ISSUANCE PROGRAMME4	2	1,050,000,000.00
35 BOND ISSUANCE PROGRAMME6	1	2,000,000,000.00

	<i>TYPE OF DEDUCTION</i>	<i>TOTAL NO</i>	<i>AMTDEDUCTED</i>
36	CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN	2	2,817,853,446.50
37	LOAN FACILITY FROM COMMERCIAL BANKS	2	1,018,171,740.47
			8,886,025,186.97
<i>Grand Total</i>			<u>192,762,529,710.20</u>

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

SNO	STATE	AMTDEDUCTED	SNO	STATE	AMTDEDUCTED
<u>I MAIN DISTRIBUTION</u>			<u>CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN</u>		
<u>8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 100/120)</u>			1	BAUCHI	253,351,547.50
1	BAYELSA	128,368,951.00	2	EKITI	146,490,204.30
		<u>128,368,951.00</u>	3	GOMBE	192,027,492.28
<u>Abia Counterpart Funding for Various Projects ifo UBA PLC</u>			4	IMO	945,190,963.21
1	ABIA	45,444,713.63	5	KOGI	146,502,032.74
		<u>45,444,713.63</u>	6	OGUN	723,781,959.83
<u>ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS</u>			7	OYO	1,037,917,761.32
1	DELTA	37,327,563.56	8	SOKOTO	166,682,112.21
		<u>37,327,563.56</u>	9	YOBE	250,749,539.09
					<u>3,862,693,612.48</u>
<u>BOND ISSUANCE PROGRAMME1</u>			<u>CBN POWER INTERVENTION FUNDS</u>		
1	BAUCHI	201,255,000.00	1	KANO	116,108,479.22
2	CROSS RIVER	541,305,066.40			<u>116,108,479.22</u>
3	EDO	510,923,032.41	<u>COMMERCIAL AGRICULTURAL CREDIT SCHEME</u>		
4	EKITI	345,000,000.00	1	ANAMBRA	38,540,982.12
5	GOMBE	164,916,320.90	2	BAYELSA	199,080,338.99
6	KATSINA	850,000,000.00	3	EKITI	50,713,329.21
7	KWARA	559,212,440.21	4	KADUNA	261,766,982.01
8	NIGER	296,453,561.97	5	NIGER	30,812,882.41
9	OGUN	500,000,000.00	6	TARABA	75,463,399.91
10	SOKOTO	206,017,834.00			<u>656,377,914.65</u>
11	ZAMFARA	422,213,140.00	<u>COMMERCIAL AGRICULTURAL CREDIT SCHEME2</u>		
		<u>4,597,296,395.89</u>	1	EBONYI	80,046,438.66
<u>BOND ISSUANCE PROGRAMME2</u>					<u>80,046,438.66</u>
1	BAUCHI	958,484,991.20	<u>CONTRACTUAL OBLIGATION</u>		
2	CROSS RIVER	512,347,771.28	1	KANO	292,615,190.00
3	GOMBE	473,578,155.62			<u>292,615,190.00</u>
4	ONDO	644,248,762.92	<u>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK</u>		
		<u>2,588,659,681.02</u>	1	KOGI	602,447,600.59
<u>BOND ISSUANCE PROGRAMME3</u>					<u>602,447,600.59</u>
1	BAUCHI	495,025,392.81	<u>DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE</u>		
2	GOMBE	553,432,649.47	1	BAUCHI	19,272,115.68
3	NIGER	217,827,441.00	2	BENUE	19,207,256.98
4	PLATEAU	630,535,139.41	3	NIGER	35,695,127.37
		<u>1,896,820,622.69</u>			<u>74,174,500.03</u>
<u>CBN ANCHOR BORROWERS</u>			<u>DEDUCTIONS IFO FAMILY HOMES FUNDS LTD</u>		
1	OYO	41,516,710.45	1	ADAMAWA	88,321,423.85
		<u>41,516,710.45</u>			

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
2	AKWA IBOM	83,368,281.65	30	OYO	263,037,583.76
3	BAUCHI	215,881,080.79	31	PLATEAU	244,896,658.59
4	BORNO	50,056,998.35	32	RIVERS	252,920,300.05
5	GOMBE	82,496,643.49	33	SOKOTO	258,461,585.86
6	KEBBI	99,462,721.15	34	TARABA	225,906,224.80
7	NIGER	77,624,030.85	35	YOBE	232,880,318.31
8	YOBE	384,630,000.00	36	ZAMFARA	233,376,285.39
9	ZAMFARA	83,460,000.00			<u>8,893,118,108.13</u>
		<u>1,165,301,180.13</u>		<u>FEDERAL GOVERNMENT NET OFF WITH STATES (21/96)</u>	
<u>DELTA UTM OFFSHORE FLNG FACILITY 2</u>					
1	DELTA	753,501,346.72	1	Federal Government	18,059,991,433.01
		<u>753,501,346.72</u>			<u>18,059,991,433.01</u>
<u>DELTA UTM OFFSHORE FLNG FACILITY 1</u>					
1	DELTA	415,167,104.53	1	BAYELSA	82,685,290.30
		<u>415,167,104.53</u>	2	EKITI	75,620,944.19
			3	GOMBE	93,009,093.45
			4	KOGI	147,232,338.54
					<u>398,547,666.48</u>
<u>ECOLOGICAL FUNDS DISTRIBUTION STATES</u>					
1	ABIA	219,600,746.92	<u>FOREIGN LOANS TO STATE GOVERNMENTS</u>		
2	ADAMAWA	233,617,430.78	1	ABIA	463,840,668.67
3	AKWA IBOM	235,788,419.20	2	ADAMAWA	825,432,002.51
4	ANAMBRA	233,179,776.02	3	AKWA IBOM	294,513,930.90
5	BAUCHI	280,523,083.00	4	ANAMBRA	512,961,167.08
6	BAYELSA	207,507,347.71	5	BAUCHI	1,470,683,469.77
7	BENUE	263,008,524.45	6	BAYELSA	289,148,452.84
8	BORNO	291,375,752.28	7	BENUE	184,313,296.01
9	CROSS RIVER	235,828,630.88	8	BORNO	226,266,346.93
10	DELTA	238,121,113.79	9	CROSS RIVER	1,908,417,057.70
11	EBONYI	209,811,318.38	10	DELTA	269,399,303.85
12	EDO	219,286,454.04	11	EBONYI	1,161,877,829.26
13	EKITI	209,692,923.07	12	EDO	1,375,175,039.71
14	ENUGU	235,848,984.48	13	EKITI	696,903,496.43
15	GOMBE	220,898,476.29	14	ENUGU	778,266,799.25
16	IMO	243,833,126.14	15	GOMBE	477,319,532.33
17	JIGAWA	262,265,146.15	16	IMO	651,911,005.21
18	KADUNA	307,274,122.89	17	JIGAWA	299,700,228.64
19	KANO	371,989,534.55	18	KADUNA	3,863,744,277.09
20	KATSINA	288,281,302.47	19	KANO	831,259,840.47
21	KEBBI	247,635,077.08	20	KATSINA	952,965,950.04
22	KOGI	259,199,167.04	21	KEBBI	362,453,051.78
23	KWARA	208,758,030.98	22	KOGI	389,159,341.46
24	LAGOS	314,169,293.98	23	KWARA	326,435,898.26
25	NASSARAWA	216,273,768.67	24	LAGOS	6,937,812,107.78
26	NIGER	277,794,026.48	25	NASSARAWA	340,866,437.79
27	OGUN	217,880,034.33	26	NIGER	547,716,532.13
28	ONDO	218,311,679.08	27	OGUN	2,080,616,395.96
29	OSUN	213,885,860.22			

<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>	<i>SNO</i>	<i>STATE</i>	<i>AMTDEDUCTED</i>
		<u>7,864,087,736.94</u>			
<u>SPECIAL FINANCIAL SUPPORT TO EBONYI STATE ON AIRPORT PROJECT - 5/96</u>					
1	EBONYI	191,163,705.18			
		<u>191,163,705.18</u>			
<u>TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP (PPP) B</u>					
1	EKITI	635,164,146.42			
		<u>635,164,146.42</u>			
		<u>183,876,504,523.23</u>			
		<u>183,876,504,523.23</u>			

NET STATUTORY ALLOCATION TO STATE GOVERNMENTS **FEDERATION ACCOUNT.** **PAGE 32**
 October, 2025

S/N	STATE	3) GROSS ALLOCATION		4) ECOLOGY		5) FOREIGN LOANS TO STATES		6) OTHER DEDUCTION		7) TOTAL DEDUCTION		STATE NET=3-4-7		STATE NET		STATE GROSS	
1	ABIA	8,149,627,719.04	219,600,746.92	463,840,668.67	171,916,704.82	635,757,373.49	7,294,269,598.63	6,453,251,498.17	7,255,319,886.57								
2	ADAMAWA	8,669,802,431.05	233,617,430.78	825,432,002.51	242,527,006.34	1,067,959,008.85	7,366,225,991.42	6,473,505,769.28	7,750,327,529.20								
3	AKWA IBOM	8,750,370,223.69	235,788,419.20	294,513,930.90	934,152,575.53	1,228,696,506.43	7,285,885,298.06	6,382,827,521.65	7,822,350,713.83								
4	ANAMBRA	8,653,560,576.88	233,179,776.02	512,961,167.08	38,540,982.12	551,502,149.20	7,868,878,651.66	6,975,856,132.17	7,735,808,203.01								
5	BAUCHI	10,410,523,302.28	280,523,083.00	1,470,683,489.77	2,888,019,141.61	4,358,702,617.38	5,771,297,607.90	4,686,961,597.19	9,306,436,448.20								
6	BAYELSA	7,700,828,237.27	207,507,347.71	289,148,452.84	1,302,257,644.98	1,591,406,097.82	5,901,914,791.74	5,107,211,504.75	6,894,117,782.53								
7	BENUE	9,760,538,574.09	263,008,524.45	184,313,296.01	189,354,505.17	373,667,801.18	9,123,862,248.46	8,116,602,789.01	8,725,385,775.76								
8	BORNO	10,813,277,918.12	291,375,752.28	226,286,346.93	77,142,815.66	303,409,162.59	10,218,493,003.24	9,102,593,876.57	9,666,476,969.47								
9	CROSS RIVER	8,751,862,523.79	235,828,630.88	1,908,417,057.70	1,504,019,655.72	3,412,436,713.42	5,103,597,179.49	4,200,430,182.30	7,823,684,748.22								
10	DELTA	8,836,939,111.81	238,121,113.79	269,399,303.85	2,246,010,024.84	2,515,409,328.69	6,083,408,669.33	5,171,462,013.37	7,899,738,548.46								
11	EBONYI	7,786,331,148.64	209,811,318.38	1,161,877,829.26	657,089,404.66	1,818,977,233.92	5,757,542,596.35	4,959,056,904.93	6,960,552,692.25								
12	EDO	8,137,963,961.03	219,286,454.04	1,375,175,039.71	681,716,639.21	2,056,891,678.92	5,861,785,828.07	5,021,971,393.84	7,274,893,127.08								
13	EKITI	7,781,937,367.35	209,692,823.07	696,903,496.43	1,528,228,093.26	2,225,131,589.69	5,347,112,854.59	4,544,039,339.06	6,956,624,892.93								
14	ENUGU	8,752,617,868.62	235,848,984.48	778,266,799.25	78,644,312.34	856,911,111.59	7,659,857,772.54	6,756,612,825.95	7,824,356,985.04								
15	GOMBE	8,197,787,897.91	220,898,476.29	477,319,532.33	1,586,546,172.52	2,063,865,704.85	5,913,023,716.76	5,067,035,624.70	7,328,372,443.19								
16	IMO	9,048,918,236.84	243,833,126.14	651,911,005.21	1,470,820,604.19	2,122,731,609.40	6,682,353,501.30	5,748,531,210.38	8,089,236,251.71								
17	JIGAWA	9,732,960,979.47	262,265,146.15	299,700,228.64	0.00	299,700,228.64	9,170,985,604.68	8,166,573,105.51	8,700,723,980.32								
18	KADUNA	11,403,284,116.28	307,274,122.89	3,863,744,277.09	436,184,267.24	4,299,928,544.33	6,796,081,449.05	5,619,295,382.61	10,193,910,128.00								
19	KANO	13,804,944,948.98	371,989,534.55	831,259,840.47	661,426,829.22	1,492,686,669.69	11,940,268,744.74	10,515,638,199.86	12,340,863,096.71								
20	KATSINA	10,698,439,447.37	288,281,302.47	952,965,950.04	850,000,000.00	1,802,965,950.04	8,607,192,194.86	7,503,144,087.50	9,553,817,679.57								
21	KEBBI	9,190,012,860.35	247,635,077.08	362,453,051.78	99,462,721.15	461,915,772.93	8,480,462,010.34	7,565,042,884.20	8,215,367,101.12								
22	KOGI	9,619,169,098.08	259,199,167.04	389,159,341.46	932,628,373.80	1,321,987,715.26	8,037,982,205.77	7,605,711,018.63	8,589,009,214.36								
23	KWARA	7,747,242,483.08	208,758,030.98	326,435,988.26	770,677,095.35	1,097,112,993.61	6,441,371,458.49	5,641,878,355.06	6,925,609,570.64								
24	LAGOS	11,559,171,576.50	314,169,293.98	6,937,812,107.78	0.00	6,937,812,107.78	4,407,190,174.74	3,203,997,259.65	10,422,659,472.99								
25	NASSARAWA	8,026,159,859.40	216,273,768.67	340,866,437.79	0.00	340,866,437.79	7,469,019,652.94	6,640,743,079.87	7,174,946,396.62								
26	NIGER	10,309,244,992.52	277,794,026.48	547,716,532.13	1,061,505,572.13	1,609,222,104.26	8,422,228,851.79	7,358,330,844.00	9,215,899,188.02								
27	OGUN	8,085,770,162.84	217,880,034.33	2,080,616,395.95	2,111,901,896.12	4,192,518,292.08	3,675,371,636.43	2,840,943,651.79	7,228,234,736.16								
28	ONDO	8,101,788,979.08	218,311,679.08	315,444,540.81	731,118,870.18	1,046,563,410.99	6,836,913,889.01	5,860,599,348.72	7,242,554,678.69								
29	OSUN	7,937,541,923.81	213,885,860.22	699,186,662.79	1,142,270,944.01	1,841,457,606.80	5,882,198,456.79	5,063,066,998.36	7,095,726,826.02								
30	OYO	9,761,616,997.37	263,037,583.76	1,784,632,076.88	1,228,448,655.33	3,013,080,732.01	6,485,498,681.60	5,478,127,931.97	8,726,349,826.99								
31	PLATEAU	9,088,387,107.78	244,896,658.59	253,322,998.77	1,270,041,897.08	1,523,364,895.85	7,320,125,553.34	6,382,230,188.65	8,124,519,266.07								
32	RIVERS	9,388,153,357.52	252,920,300.05	3,536,900,512.44	1,488,272,552.00	5,025,173,064.44	4,108,059,993.03	3,139,456,098.27	8,390,705,940.37								
33	SOKOTO	9,591,796,630.87	258,461,585.86	248,059,055.01	838,971,976.75	1,087,031,031.76	8,246,304,013.25	7,256,458,236.17	8,574,539,799.96								
34	TARABA	8,383,631,009.42	225,906,224.80	365,748,424.86	228,899,884.24	591,648,309.10	7,566,076,475.52	6,700,909,909.69	7,494,505,994.85								
35	YOBE	8,642,447,368.28	232,880,318.31	218,154,778.17	660,584,874.41	878,739,652.58	7,530,827,397.40	6,638,851,729.02	7,725,873,604.47								
36	ZAMFARA	8,660,853,257.63	233,376,286.39	201,412,138.55	779,267,932.66	980,680,071.21	7,446,796,901.04	6,552,981,797.90	7,742,327,459.34								
		330,033,494,235.05	8,893,118,108.13	36,142,020,647.93	30,885,890,624.64	67,027,911,272.57	254,112,464,854.35	220,501,910,182.79	295,031,829,879.54								

ALLOCATION TO MINERAL PRODUCING STATES

S/N	STATE	OIL DERIVATION INDICES (13%)	GROSS DERIVATION ON OIL USING NEW INDICES	GAS DERIVATION INDICES (13%)	GROSS DERIVATION ON GAS USING NEW 13% DERIVATION	OIL DERIVATION INDICES (13%) PM	GROSS DERIVATION ON OIL USING PM INDICES	GAS DERIVATION INDICES (13%) PM	GROSS DERIVATION ON GAS USING PM 13% DERIVATION	TOTAL MINERAL REVENUE Oct 2025	TOTAL MINERAL REVENUE Sep 2025	S/N
1	ABIA	0.0141505708	1,842,379,734.43	0.0035756657	40,035,408.03	0.014304958	0.00	0.003424251	0.00	1,882,415,142.45	1,783,767,797.91	1
2	ADAMAWA	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2
3	AKWA IBOM	0.1973571417	25,695,556,999.40	0.153858612908	1,722,698,055.10	0.189674860	0.00	0.14677775	0.00	27,418,255,054.51	26,233,905,182.16	3
4	ANAMBRA	0.0150679163	1,961,816,528.58	0.011919191163	132,028,329.90	0.014812775	0.00	0.010257681	0.00	2,093,844,858.48	1,937,635,870.30	4
5	BAUCHI	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5
6	BAYELSA	0.2044008973	26,612,653,497.62	0.249511372426	2,793,686,670.39	0.198281120	0.00	0.270791294	0.00	29,406,340,168.01	27,737,585,517.65	6
7	BENUE	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7
8	BORNO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8
9	CROSS RIVER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9
10	DELTA	0.3316316599	43,177,866,013.49	0.245168730079	2,745,063,708.16	0.331710463	0.00	0.230982065	0.00	45,922,929,721.64	43,407,743,585.26	10
11	EBONYI	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11
12	EDO	0.0232926771	3,032,666,093.75	0.082265200908	921,093,066.74	0.022165893	0.00	0.075786851	0.00	3,953,759,160.49	3,714,804,605.40	12
13	EKITI	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13
14	ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14
15	GOMBE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15
16	IWO	0.0254701635	3,316,171,042.70	0.006675096374	74,738,588.39	0.026509327	0.00	0.007108544	0.00	3,390,909,631.09	3,315,892,484.67	16
17	JIGAWA	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17
18	KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18
19	KANO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19
20	KATSINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20
21	KEBBI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21
22	KOGI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22
23	KWARA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23
24	LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24
25	NASSARAWA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25
26	NIGER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26
27	OGUN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27
28	ONDO	0.0306220552	3,973,918,688.66	0.02272797143	254,476,700.65	0.028652421	0.00	0.019119733	0.00	4,228,395,389.31	3,738,241,653.74	28
29	OSUN	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29
30	OYO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30
31	PLATEAU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31
32	RIVERS	0.1561068271	20,585,234,224.64	0.224425559013	2,512,810,084.02	0.163888083	0.00	0.235751831	0.00	23,098,044,308.67	23,087,288,523.03	32
33	SOKOTO	0.0000000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33
34	TARABA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34
35	YOBE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35
36	ZAMFARA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37
40	Escrow/Rivers &	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40
42	REFUND TO NG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42
43	GABETOKUN DE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43
44	Delta/Ondo Dispu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44
93	MBEDE DERIVA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93
94	AKRI DERIVATI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94
		100%	130,198,262,823.27	100%	11,196,630,611.38	100.00000%	0.00	100.00000%	0.00	141,394,893,434.65	134,956,865,200.11	

GROSS ALLOCATION TO LOCAL GOVERNMENT COUNCILS:

SN	STATES	NO OF LGS	40%-EQUAL	30%-POPULATION	5%-LAND	5%-TERRAIN	10%-REV	4%-PRIMARY	3%-HOSPITAL	1.5%-WATER	1.5%-RAINFALL	TOTAL
1	ABA	17	2,235,407,666.86	1,545,481,387.00	66,463,319.80	279,425,958.36	565,544,490.29	208,339,213.07	278,812,162.05	19,938,997.64	83,827,787.51	5,281,240,982.58
2	ADAMAWA	21	2,761,385,941.41	1,727,679,200.89	526,353,044.42	345,173,242.68	649,186,241.22	209,185,399.80	181,106,547.94	157,805,926.79	103,551,972.80	6,661,527,517.94
3	AWKAIBOM	31	4,076,331,627.80	2,137,830,146.44	91,814,249.71	505,541,453.48	1,066,124,572.71	504,170,822.70	306,543,518.06	27,544,277.26	152,862,436.04	8,872,763,204.20
4	ANAMBRA	21	2,761,385,941.41	2,280,612,172.36	65,286,964.14	346,733,242.68	600,706,999.20	258,152,244.10	283,061,521.30	19,589,087.91	103,551,972.80	6,697,527,118.90
5	BAUCHI	20	2,629,891,372.77	2,533,884,159.05	676,966,668.51	325,737,421.60	500,486,082.30	420,348,144.07	180,968,837.42	203,096,017.87	98,620,926.48	7,603,076,637.05
6	BAVELSA	8	1,051,956,549.11	928,902,282.99	127,665,666.19	131,494,566.64	438,014,016.19	222,256,660.00	116,675,238.28	38,296,670.12	39,448,370.59	3,094,706,881.10
7	BENUE	23	3,024,375,078.69	2,300,905,211.76	424,039,334.51	378,046,884.84	1,176,427,018.05	400,436,419.05	328,405,163.16	127,211,811.20	113,414,065.45	8,273,260,986.69
8	BORNO	27	3,550,353,353.25	2,263,794,558.63	1,024,167,991.07	443,794,169.16	726,051,046.64	343,008,282.14	180,745,057.82	307,247,423.51	133,138,260.75	8,882,282,132.96
9	CROSS RIVER	18	2,366,902,235.50	1,575,458,865.26	293,341,710.11	295,862,779.44	658,106,491.75	246,327,026.50	177,835,923.08	88,002,520.54	88,758,833.83	5,790,594,386.01
10	DELTA	25	3,287,364,215.97	2,234,999,732.59	233,724,196.17	410,920,527.00	634,341,391.93	196,610,967.57	228,461,723.08	70,117,264.83	123,276,158.10	7,419,816,207.24
11	EBONYI	13	1,708,429,392.30	1,185,288,117.65	87,057,272.84	213,678,674.04	537,692,205.66	272,339,367.47	187,802,721.98	26,117,184.08	64,103,602.21	4,283,508,538.22
12	EDO	18	2,366,902,235.50	1,755,071,968.34	288,702,964.19	295,862,779.44	514,245,469.62	164,960,127.92	142,048,401.63	80,610,896.13	88,758,833.83	5,677,163,676.60
13	EKITI	16	2,103,913,098.22	1,300,186,389.86	79,826,293.80	262,989,137.28	394,946,972.84	165,966,888.31	107,190,426.19	23,947,890.18	78,896,374.18	4,507,873,837.87
14	ENUGU	17	2,235,407,666.86	1,776,321,526.90	103,854,287.05	278,428,956.36	692,808,146.19	288,913,261.88	276,367,800.31	31,156,282.77	83,827,787.51	5,768,082,697.83
15	GOMBE	11	1,446,440,255.03	1,293,664,716.10	243,794,691.95	180,806,031.88	380,866,186.68	178,875,213.26	110,478,264.87	73,138,413.82	54,241,509.56	3,952,294,293.14
16	IMO	27	3,550,353,353.25	2,145,841,676.11	71,080,788.33	443,794,169.16	693,866,647.19	328,529,872.17	342,554,919.11	21,324,236.32	133,138,260.75	7,730,613,914.38
17	JIGAWA	27	3,550,353,353.25	2,371,474,403.52	332,374,490.23	443,794,169.16	717,968,886.57	273,163,769.97	199,663,040.54	99,712,355.57	133,138,260.75	8,121,632,719.55
18	KADUNA	23	3,024,375,078.69	3,308,314,030.49	619,736,864.66	378,046,884.84	779,002,871.62	459,693,049.81	265,041,110.02	188,921,076.25	113,414,065.45	9,133,545,030.83
19	KANO	44	5,786,761,020.10	5,117,268,641.43	288,464,883.51	723,220,127.51	1,465,386,133.08	541,331,394.38	316,458,775.52	86,539,472.43	216,966,038.26	14,541,386,486.22
20	KATSINA	34	4,470,615,333.72	3,158,900,720.07	338,551,632.20	558,851,916.71	1,340,202,464.01	534,184,993.97	399,876,923.16	101,565,498.32	167,655,575.01	11,070,605,047.18
21	KEBBI	21	2,761,385,941.41	1,766,140,105.71	611,502,930.47	346,173,242.68	840,049,888.70	263,923,663.63	241,561,466.32	153,450,892.22	103,551,972.80	6,968,740,093.95
22	KOGI	21	2,761,385,941.41	1,787,876,649.23	401,061,402.18	326,989,137.28	440,045,479.45	394,005,191.51	310,640,506.04	120,318,430.91	103,551,972.80	7,221,307,665.43
23	KWARA	16	2,103,913,098.22	1,293,039,946.88	487,299,664.79	262,989,137.28	387,512,420.05	169,693,707.94	113,094,764.75	14,221,229.44	98,620,926.48	8,704,578,586.95
24	LAGOS	20	2,629,891,372.77	4,915,403,649.80	47,404,094.11	328,736,421.60	387,512,420.05	278,756,386.28	136,402,270.30	110,921,302.74	64,103,602.21	4,558,850,454.69
25	NASSARAWA	13	1,709,429,392.30	1,016,110,743.64	369,737,644.27	213,678,674.04	669,710,438.91	278,756,386.28	136,402,270.30	301,421,790.55	123,276,158.10	8,438,080,534.97
26	NIGER	25	3,287,364,215.97	2,154,212,582.13	1,004,739,216.18	410,920,527.00	717,522,273.36	229,303,780.93	209,319,990.77	301,421,790.55	123,276,158.10	8,438,080,534.97
27	OGUN	20	2,629,891,372.77	2,033,065,667.25	230,217,506.89	328,736,421.60	717,522,273.36	130,050,466.28	104,780,492.09	69,064,932.57	88,758,833.83	5,749,190,690.61
28	ONDO	18	2,366,902,235.50	1,876,513,909.93	214,481,535.31	295,862,779.44	469,286,436.68	217,265,367.61	155,785,026.03	36,711,603.05	147,931,389.72	7,787,424,013.01
29	OSUN	30	3,944,837,059.16	1,866,976,530.43	382,940,095.64	542,415,095.63	718,835,145.03	329,567,637.15	183,258,274.81	114,882,038.46	162,724,528.69	9,823,227,763.85
30	OYO	33	4,339,320,765.08	3,049,294,203.45	122,371,999.72	493,104,632.40	743,706,938.08	266,083,676.98	166,700,183.48	88,758,833.83	88,758,833.83	8,823,227,763.85
31	PLATEAU	17	2,235,407,666.86	1,733,465,760.10	368,998,480.53	279,425,958.36	812,470,487.32	312,371,642.39	221,180,309.33	110,699,553.60	83,827,787.51	6,157,847,645.99
32	RIVERS	23	3,024,375,078.69	2,827,784,760.75	141,437,733.09	378,046,884.84	722,127,936.36	148,097,322.62	235,278,423.84	42,431,323.55	113,414,065.45	7,682,905,887.59
33	SOKOTO	23	3,024,375,078.69	2,016,106,266.19	457,935,794.36	378,046,884.84	1,035,607,071.04	277,873,372.76	246,866,604.24	137,380,750.02	113,414,065.45	7,682,905,887.59
34	TARABA	16	2,103,913,098.22	1,264,673,930.52	817,416,118.27	262,989,137.28	507,941,666.34	310,739,651.06	180,090,332.85	246,224,856.39	76,896,741.18	5,761,886,332.11
35	YOBE	17	2,235,407,666.86	1,266,046,910.65	636,986,671.63	279,425,958.36	726,309,114.30	240,746,668.77	134,525,564.46	190,796,017.76	83,827,787.51	5,793,071,760.29
36	ZAMFARA	14	1,840,923,960.94	1,777,711,042.77	476,831,243.50	230,115,495.12	441,262,229.67	121,564,799.45	133,544,777.01	143,049,386.25	69,036,648.54	5,234,427,582.44
37	FCT-ABUJA	6	788,967,411.83	766,306,547.92	108,460,211.57	98,620,926.48	287,967,296.02	117,016,904.38	83,022,229.69	32,538,066.24	29,688,277.94	2,311,896,872.28
774			101,776,796,126.38	76,332,697,094.78	12,722,099,515.80	12,722,099,515.80	25,444,199,031.89	10,177,679,612.64	7,633,269,709.48	3,816,629,854.74	3,816,629,854.74	254,441,990,316.94

FEDERATION ACCOUNT: October,2025

NET ALLOCATION TO LGCs:

SN	STATES	NOofLGCS	GROSS	TOT- DEDUCTN+ ECOLOGICAL	NET	NET	GROSS	
					Oct 2025	Sep 2025	Sep 2025	
1	ABIA	17	5,281,240,982.58	153,822,562.89	5,127,418,429.69	4,583,630,656.56	4,721,139,576.26	1
2	ADAMAWA	21	6,661,527,517.94	194,025,073.34	6,467,502,444.60	5,781,592,215.07	5,955,039,981.52	2
3	AKWA IBOM	31	8,872,763,204.20	258,429,996.24	8,614,333,207.96	7,700,741,088.20	7,931,763,320.85	3
4	ANAMBRA	21	6,697,527,118.90	195,073,605.41	6,502,453,513.49	5,812,836,552.36	5,987,221,648.93	4
5	BAUCHI	20	7,603,018,637.05	221,447,144.77	7,381,571,492.29	6,598,719,774.80	6,796,681,368.05	5
6	BAYELSA	8	3,094,706,881.10	90,137,093.62	3,004,569,787.48	2,685,920,483.48	2,766,498,097.99	6
7	BENUUE	23	8,273,260,986.69	240,968,766.60	8,032,292,220.09	7,180,428,390.49	7,395,841,242.21	7
8	BORNO	27	8,982,282,132.96	261,619,867.95	8,720,662,265.01	7,795,793,429.30	8,029,667,232.18	8
9	CROSS RIVER	18	5,790,594,386.01	168,658,088.91	5,621,936,297.09	5,025,702,488.29	5,176,473,562.94	9
10	DELTA	25	7,419,816,207.24	216,111,151.67	7,203,705,055.57	6,439,716,942.62	6,632,908,450.90	10
11	EBONYI	13	4,283,508,538.22	124,762,384.61	4,158,746,153.61	3,717,690,807.56	3,829,221,531.79	11
12	EDO	18	5,677,163,676.60	165,354,281.84	5,511,809,394.76	4,927,255,081.95	5,075,072,734.41	12
13	EKITI	16	4,507,873,837.87	131,297,296.25	4,376,576,541.62	3,912,419,218.77	4,029,791,795.33	13
14	ENUGU	17	5,768,082,697.83	168,002,408.67	5,600,080,289.16	5,006,164,416.77	5,156,349,349.27	14
15	GOMBE	11	3,952,294,293.14	115,115,367.76	3,837,178,925.37	3,430,227,354.81	3,533,134,175.45	15
16	IMO	27	7,730,513,914.38	225,160,599.45	7,505,353,314.93	6,709,373,930.45	6,910,655,148.36	16
17	JIGAWA	27	8,121,632,719.55	236,552,409.31	7,885,080,310.24	7,048,829,022.85	7,260,293,893.54	17
18	KADUNA	23	9,133,545,030.83	266,025,583.42	8,867,519,447.41	7,927,075,690.08	8,164,887,960.78	18
19	KANO	44	14,541,386,486.22	423,535,528.72	14,117,850,957.50	12,620,583,894.40	12,999,201,411.24	19
20	KATSINA	34	11,070,605,047.18	322,444,807.20	10,748,160,239.98	9,608,265,339.22	9,896,513,299.39	20
21	KEBBI	21	6,986,740,093.95	203,497,284.29	6,783,242,809.66	6,063,846,771.94	6,245,762,175.10	21
22	KOGI	21	7,221,307,655.43	210,329,349.19	7,010,978,306.24	6,267,429,806.58	6,455,452,700.77	22
23	KWARA	16	5,109,831,561.51	148,830,045.48	4,961,001,516.03	4,434,863,069.59	4,567,908,961.67	23
24	LAGOS	20	8,704,578,586.95	253,531,415.15	8,451,047,171.80	7,554,772,333.86	7,781,415,503.87	24
25	NASSARAWA	13	4,558,850,454.69	132,782,052.08	4,426,068,402.61	3,956,662,226.12	4,075,362,092.90	25
26	NIGER	25	8,438,080,534.97	245,769,335.97	8,192,311,199.00	7,323,476,574.96	7,543,180,872.21	26
27	OGUN	20	6,019,696,144.62	175,330,955.67	5,844,365,188.95	5,224,541,709.55	5,381,277,960.84	27
28	ONDO	18	5,749,190,590.61	167,452,153.12	5,581,738,437.48	4,989,767,808.07	5,139,460,842.31	28
29	OSUN	30	7,787,424,013.01	226,818,175.14	7,560,605,837.88	6,758,766,653.42	6,961,529,653.02	29
30	OYO	33	9,823,227,783.85	286,113,430.60	9,537,114,353.25	8,525,656,785.03	8,781,426,488.58	30
31	PLATEAU	17	6,157,847,645.99	179,354,785.81	5,978,492,860.18	5,344,444,486.00	5,504,777,820.58	31
32	RIVERS	23	7,632,993,529.18	222,320,199.88	7,410,673,329.30	6,624,735,219.83	6,823,477,276.43	32
33	SOKOTO	23	7,687,605,887.59	223,910,851.10	7,463,695,036.50	6,672,133,715.96	6,872,297,727.43	33
34	TARABA	16	5,761,886,332.11	167,821,932.00	5,594,064,400.10	5,000,786,542.14	5,150,810,138.41	34
35	YOBE	17	5,793,071,750.29	168,730,245.15	5,624,341,505.14	5,027,852,612.27	5,178,688,190.64	35
36	ZAMFARA	14	5,234,427,582.44	152,459,055.80	5,081,968,526.64	4,543,000,937.77	4,679,290,965.90	36
37	FCT-ABUJA	6	2,311,885,872.28	67,336,481.72	2,244,549,390.57	2,006,503,962.54	2,066,699,081.42	37
		774	254,441,990,315.94	7,410,931,756.78	247,031,058,559.17	220,832,207,993.66	227,457,174,233.48	

FEDERATION ACCOUNT: October, 2025

FAAC LGCS DEDUCTIONS-SUMMARY BY TYPE OF DEDUCTION

LGCNO	TOTAL AMOUNT	LGCNO	TOTAL-AMOUNT
1 STATUTORY REVENUE			<u>67,336,481.72</u>
<u>ABIA LGCS</u>			
17	153,822,552.89	11	115,115,367.76
	<u>153,822,552.89</u>		<u>115,115,367.76</u>
<u>ADAMAWA LGCS</u>			
21	194,025,073.34	27	225,160,599.45
	<u>194,025,073.34</u>		<u>225,160,599.45</u>
<u>AKWA IBOM LG</u>			
31	258,429,996.24	27	236,552,409.31
	<u>258,429,996.24</u>		<u>236,552,409.31</u>
<u>ANAMBRA LGCS</u>			
21	195,073,605.41	23	266,025,583.42
	<u>195,073,605.41</u>		<u>266,025,583.42</u>
<u>BAUCHI LGCS</u>			
20	221,447,144.77	44	423,535,528.72
	<u>221,447,144.77</u>		<u>423,535,528.72</u>
<u>BAYELSA LGCS</u>			
8	90,137,093.62	34	322,444,807.20
	<u>90,137,093.62</u>		<u>322,444,807.20</u>
<u>BENUE LGCS</u>			
23	240,968,766.60	21	203,497,284.29
	<u>240,968,766.60</u>		<u>203,497,284.29</u>
<u>BORNO LGCS</u>			
27	261,619,867.95	21	210,329,349.19
	<u>261,619,867.95</u>		<u>210,329,349.19</u>
<u>CROSS RIVER LG</u>			
18	168,658,088.91	16	148,830,045.48
	<u>168,658,088.91</u>		<u>148,830,045.48</u>
<u>DELTA LGCS</u>			
25	216,111,151.67	20	253,531,415.15
	<u>216,111,151.67</u>		<u>253,531,415.15</u>
<u>EBONYI LGCS</u>			
13	124,762,384.61	13	132,782,052.08
	<u>124,762,384.61</u>		<u>132,782,052.08</u>
<u>EDO LGCS</u>			
18	165,354,281.84	25	245,769,335.97
	<u>165,354,281.84</u>		<u>245,769,335.97</u>
<u>EKITI LGCS</u>			
16	131,297,296.25	20	175,330,955.67
	<u>131,297,296.25</u>		<u>175,330,955.67</u>
<u>ENUGU LGCS</u>			
17	168,002,408.67	18	167,452,153.12
	<u>168,002,408.67</u>		<u>167,452,153.12</u>
<u>FCT-ABUJA LGCS</u>			
6	67,336,481.72	30	226,818,175.14
<u>GOMBE LGCS</u>			
<u>IMO LGCS</u>			
<u>JIGAWA LGCS</u>			
<u>KADUNA LGCS</u>			
<u>KANO LGCS</u>			
<u>KATSINA LGCS</u>			
<u>KEBBI LGCS</u>			
<u>KOGI LGCS</u>			
<u>KWARA LGCS</u>			
<u>LAGOS LGCS</u>			
<u>NASSARAWA LG</u>			
<u>NIGER LGCS</u>			
<u>OGUN LGCS</u>			
<u>ONDO LGCS</u>			
<u>OSUN LGCS/FAA</u>			

<i>LGCNO</i>	<i>TOTAL AMOUNT</i>	<i>LGCNO</i>	<i>TOTAL-AMOUNT</i>
	<u>226,818,175.14</u>		
<u>OYO LGCS</u>			
33	ECOLOGICAL FUNDS DISTRIBUTION LGCS	286,113,430.60	
		<u>286,113,430.60</u>	
<u>PLATEAU LGCS</u>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	179,354,785.81	
		<u>179,354,785.81</u>	
<u>RIVERS LGCS</u>			
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	222,320,199.88	
		<u>222,320,199.88</u>	
<u>SOKOTO LGCS</u>			
23	ECOLOGICAL FUNDS DISTRIBUTION LGCS	223,910,851.10	
		<u>223,910,851.10</u>	
<u>TARABA LGCS</u>			
16	ECOLOGICAL FUNDS DISTRIBUTION LGCS	167,821,932.00	
		<u>167,821,932.00</u>	
<u>YOBE LGCS</u>			
17	ECOLOGICAL FUNDS DISTRIBUTION LGCS	168,730,245.15	
		<u>168,730,245.15</u>	
<u>ZAMFARA LGCS</u>			
14	ECOLOGICAL FUNDS DISTRIBUTION LGCS	152,459,055.80	
		<u>152,459,055.80</u>	
		<u>7,410,931,756.78</u>	
		<u>7,410,931,756.78</u>	

FEDERATION ACCOUNT: October,2025

FAAC LGCs DEDUCTIONS-SUMMARY BY TYPE

<i>S/NO</i>	<i>STATES</i>	<i>TOTAL DEDUCTIONS</i>	
			<u>1 STATUTORY REVENUE</u>
1	(774 detail records)	7,410,931,756.78	<u>1</u>
<u>TOTAL 1 STATUTORY REVENUE</u>		<u>7,410,931,756.78</u>	
<u>Grand Total</u>		<u>7,410,931,756.78</u>	

S/N	STATE	GROSS STATUTORY	TOTAL DERIVATION	TOTAL	DEDUCTION	STATE NET	PREV. TOTAL	
						Oct 2025	Sep 2025	
1	ABIA	8,149,627,719.04	1,882,415,142.45	10,032,042,861.49	855,358,120.41	9,176,684,741.08	9,069,087,684.48	1
2	ADAMAWA	8,669,802,431.05	0.00	8,669,802,431.05	1,301,576,439.63	7,368,225,991.42	7,750,327,529.20	2
3	AKWA IBOM	8,750,370,223.69	27,418,255,054.51	36,168,625,278.20	1,464,484,925.63	34,704,140,352.57	34,056,255,896.00	3
4	ANAMBRA	8,653,560,576.88	2,093,844,858.48	10,747,405,435.36	784,681,925.22	9,962,723,510.14	9,673,444,073.31	4
5	BAUCHI	10,410,523,302.28	0.00	10,410,523,302.28	4,639,225,694.38	5,771,297,607.90	9,306,436,448.20	5
6	BAYELSA	7,700,828,237.27	29,406,340,168.01	37,107,168,405.27	1,798,913,445.53	35,308,254,959.74	34,621,703,299.99	6
7	BENUE	9,760,538,574.09	0.00	9,760,538,574.09	636,676,325.63	9,123,862,248.46	8,725,385,775.76	7
8	BORNO	10,813,277,918.12	0.00	10,813,277,918.12	594,784,914.87	10,218,493,003.24	9,666,476,969.47	8
9	CROSS RIVE	8,751,862,523.79	0.00	8,751,862,523.79	3,648,265,344.30	5,103,597,179.49	7,823,684,748.22	9
10	DELTA	8,836,939,111.81	45,922,929,721.64	54,759,868,833.45	2,753,530,442.48	52,006,338,390.97	51,307,482,103.71	10
11	EBONYI	7,786,331,148.64	0.00	7,786,331,148.64	2,028,788,552.29	5,757,542,596.35	6,960,552,692.25	11
12	EDO	8,137,963,961.03	3,953,759,160.49	12,091,723,121.53	2,276,178,132.96	9,815,544,988.57	10,989,697,732.48	12
13	EKITI	7,781,937,367.35	0.00	7,781,937,367.35	2,434,824,512.76	5,347,112,854.59	6,956,624,892.93	13
14	ENUGU	8,752,617,868.62	0.00	8,752,617,868.62	1,092,760,096.07	7,659,857,772.54	7,824,359,985.04	14
15	GOMBE	8,197,787,897.91	0.00	8,197,787,897.91	2,284,764,181.14	5,913,023,716.76	7,328,372,443.19	15
16	IMO	9,048,918,236.84	3,390,909,631.09	12,439,827,867.93	2,366,564,735.54	10,073,263,132.39	11,405,128,746.39	16
17	JIGAWA	9,732,950,979.47	0.00	9,732,950,979.47	561,965,374.79	9,170,985,604.68	8,700,723,980.32	17
18	KADUNA	11,403,284,116.28	0.00	11,403,284,116.28	4,607,202,667.22	6,796,081,449.05	10,193,910,128.00	18
19	KANO	13,804,944,948.98	0.00	13,804,944,948.98	1,864,676,204.24	11,940,268,744.74	12,340,863,096.71	19
20	KATSINA	10,698,439,447.37	0.00	10,698,439,447.37	2,091,247,252.51	8,607,192,194.86	9,563,817,679.57	20
21	KEBBI	9,190,012,860.35	0.00	9,190,012,860.35	709,550,850.01	8,480,462,010.34	8,215,367,101.12	21
22	KOGI	9,619,169,088.08	0.00	9,619,169,088.08	1,581,186,882.30	8,037,982,205.77	8,599,009,214.36	22
23	KWARA	7,747,242,483.08	0.00	7,747,242,483.08	1,305,871,024.59	6,441,371,458.49	6,925,609,570.64	23
24	LAGOS	11,659,171,576.50	0.00	11,659,171,576.50	7,251,981,401.76	4,407,190,174.74	10,422,659,472.99	24
25	NASSARAW	8,026,159,859.40	0.00	8,026,159,859.40	557,140,206.46	7,469,019,652.94	7,174,946,396.62	25
26	NIGER	10,309,244,982.52	0.00	10,309,244,982.52	1,887,016,130.74	8,422,228,851.79	9,215,899,189.02	26
27	OGUN	8,085,770,162.84	0.00	8,085,770,162.84	4,410,398,326.41	3,675,371,836.43	7,228,234,736.16	27
28	ONDO	8,101,788,979.08	4,228,395,389.31	12,330,184,368.39	1,264,875,090.07	11,065,309,278.32	10,980,796,332.43	28
29	OSUN	7,937,541,923.81	0.00	7,937,541,923.81	2,055,343,467.02	5,882,198,456.79	7,095,726,826.02	29
30	OYO	9,761,616,997.37	0.00	9,761,616,997.37	3,276,118,315.77	6,485,498,681.60	8,726,349,826.99	30
31	PLATEAU	9,088,387,107.78	0.00	9,088,387,107.78	1,768,261,554.44	7,320,125,553.34	8,124,519,256.07	31
32	RIVERS	9,386,153,357.52	23,098,044,308.67	32,484,197,666.19	5,278,093,364.49	27,206,104,301.69	31,477,994,463.40	32
33	SOKOTO	9,591,796,630.87	0.00	9,591,796,630.87	1,345,492,617.62	8,246,304,013.25	8,574,539,739.96	33
34	TARABA	8,383,631,009.42	0.00	8,383,631,009.42	817,554,533.90	7,566,076,475.52	7,494,505,984.85	34
35	YOBE	8,642,447,368.28	0.00	8,642,447,368.28	1,111,619,970.89	7,530,827,397.40	7,725,873,604.47	35
36	ZAMFARA	8,660,853,257.63	0.00	8,660,853,257.63	1,214,056,356.60	7,446,796,901.04	7,742,327,459.34	36
		330,033,494,235.05	141,394,893,434.65	471,428,387,669.70	75,921,029,380.70	395,507,358,289.00	429,988,695,079.65	

SUMMARY OF STATUTORY REVENUE ALLOCATION DISTRIBUTION STATES AND LGCS

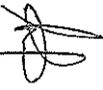
SN-A	STATE-B	GROSS STATUTORY-C	TOTAL DERIVATION OIL & GAS-D	E- ECOLOGY-C+0.72	TOTAL F=C+D	DEDUCTION-G	STATE NET-H=F-G	LGCS GROSS-I	LGCS NET-J	SN
1	ABIA	8,149,627,719.04	1,982,415,142.45	219,600,746.92	10,032,042,861.49	695,757,373.49	9,176,684,741.08	5,281,240,982.58	5,127,418,429.69	1
2	ADAMAWA	8,669,802,431.05	0.00	233,617,430.78	8,669,802,431.05	1,067,959,008.85	7,366,225,991.42	6,661,527,517.94	6,467,502,444.60	2
3	AKWA IBOM	8,750,370,223.69	27,418,255,054.51	235,788,419.20	36,166,625,278.20	1,228,696,506.43	34,704,140,352.57	8,872,763,204.20	8,614,333,207.96	3
4	ANAMBRA	8,653,560,576.88	2,093,844,858.48	233,179,776.02	10,747,405,435.36	551,502,149.20	9,962,723,510.14	6,697,527,118.90	6,502,453,513.49	4
5	BAUCHI	10,410,523,302.28	0.00	280,523,083.00	10,410,523,302.28	4,358,702,611.38	5,771,297,607.90	7,603,018,637.05	7,381,571,492.29	5
6	BAVELSA	7,700,828,237.27	29,406,340,168.01	207,507,347.71	37,107,163,405.27	1,591,406,097.82	35,308,254,959.74	3,094,706,881.10	3,004,569,787.48	6
7	BENUE	9,760,538,574.09	0.00	263,008,524.45	9,760,538,574.09	373,667,801.18	9,123,862,248.46	8,273,260,986.69	8,032,292,220.09	7
8	BORNO	10,813,277,918.12	0.00	291,375,752.28	10,813,277,918.12	303,409,162.59	10,218,493,003.24	8,982,282,132.96	8,720,662,265.01	8
9	CROSS RIVER	8,751,862,523.79	0.00	235,828,630.88	8,751,862,523.79	3,412,436,713.42	5,103,597,179.49	5,790,594,386.01	5,621,936,297.09	9
10	DELTA	8,836,939,111.81	45,922,929,721.64	238,121,113.79	54,759,866,833.45	2,515,409,328.69	52,006,338,390.97	7,419,816,207.24	7,203,705,055.57	10
11	EBONYI	7,786,331,148.64	0.00	209,811,318.38	7,786,331,148.64	1,818,977,233.92	5,757,542,596.35	4,283,508,538.22	4,158,746,153.61	11
12	EDO	8,137,963,961.03	3,953,759,160.49	219,286,454.04	12,091,723,121.53	2,056,891,678.92	9,815,544,988.57	5,677,163,676.60	5,511,809,394.76	12
13	EKITI	7,781,937,367.35	0.00	208,692,923.07	7,781,937,367.35	2,225,131,589.69	5,347,112,854.59	4,507,873,837.87	4,376,576,541.62	13
14	ENUGU	8,752,617,868.62	0.00	235,848,984.48	8,752,617,868.62	856,911,111.59	7,659,857,772.54	5,768,082,697.83	5,600,080,289.16	14
15	GOMBE	8,197,787,897.91	0.00	220,898,476.29	8,197,787,897.91	2,063,865,704.85	5,913,023,716.76	3,952,294,293.14	3,837,179,925.38	15
16	IMO	9,048,918,236.84	3,390,909,631.09	243,833,126.14	12,439,827,867.93	2,122,731,609.40	10,073,263,132.39	7,730,513,914.38	7,505,353,314.93	16
17	JIGAWA	9,732,950,979.47	0.00	262,265,146.15	9,732,950,979.47	299,700,228.64	9,170,985,604.68	8,121,632,719.55	7,885,080,310.24	17
18	KADUNA	11,403,284,116.28	0.00	307,274,122.89	11,403,284,116.28	4,299,928,544.33	6,796,081,449.05	9,133,545,030.83	8,867,519,447.41	18
19	KANO	13,804,944,948.98	0.00	371,989,534.55	13,804,944,948.98	1,492,686,669.69	11,940,268,744.74	14,541,386,486.22	14,117,860,957.50	19
20	KATSINA	10,698,439,447.37	0.00	288,281,302.47	10,698,439,447.37	1,802,965,950.04	8,607,192,194.86	11,070,605,047.18	10,748,160,239.98	20
21	KEBBI	9,190,012,860.35	0.00	247,635,077.08	9,190,012,860.35	461,915,772.93	8,480,462,010.34	6,986,740,093.95	6,783,242,809.66	21
22	KOGI	9,619,169,088.08	0.00	259,199,167.04	9,619,169,088.08	1,321,987,715.26	8,037,982,205.77	7,221,307,655.43	7,010,978,306.24	22
23	KWARA	7,747,242,483.08	0.00	208,758,030.98	7,747,242,483.08	1,097,112,993.61	6,441,371,458.49	5,109,831,561.51	4,961,001,516.03	23
24	LAGOS	11,659,171,576.50	0.00	314,169,293.98	11,659,171,576.50	6,937,812,107.78	4,407,190,174.74	8,704,578,586.95	8,451,047,171.80	24
25	NASSARAWA	8,026,159,859.40	0.00	216,273,768.67	8,026,159,859.40	340,866,437.79	7,469,019,652.94	4,558,850,454.69	4,428,068,402.61	25
26	NIGER	10,309,244,982.52	0.00	277,794,026.48	10,309,244,982.52	1,609,222,104.26	8,422,228,851.79	8,438,080,534.97	8,192,311,199.00	26
27	OGUN	8,085,770,162.84	0.00	217,880,034.33	8,085,770,162.84	4,192,518,292.08	3,675,371,836.43	6,019,696,144.62	5,844,365,188.95	27
28	ONDO	8,101,788,979.08	4,228,395,389.31	218,311,679.08	12,330,184,368.39	1,046,563,410.99	11,065,309,278.32	5,749,190,590.61	5,581,738,437.48	28
29	OSUN	7,937,541,923.81	0.00	213,885,860.22	7,937,541,923.81	1,841,457,606.80	5,882,198,456.79	7,787,424,013.01	7,560,605,837.88	29
30	OYO	9,761,616,997.37	0.00	263,037,583.76	9,761,616,997.37	3,013,080,732.01	6,485,498,881.60	9,823,227,783.85	9,537,114,353.25	30
31	PLATEAU	9,088,387,107.78	0.00	244,896,658.59	9,088,387,107.78	1,523,364,895.85	7,320,125,553.34	6,157,847,645.99	5,978,492,860.18	31
32	RIVERS	9,386,153,357.52	23,098,044,308.67	252,920,300.05	32,484,197,666.19	5,025,173,064.44	27,206,104,301.69	7,632,993,529.18	7,410,673,329.30	32
33	SOKOTO	9,591,796,630.87	0.00	258,461,585.86	9,591,796,630.87	1,087,031,031.76	8,246,304,013.25	7,687,605,887.59	7,483,695,036.50	33
34	TARABA	8,383,631,009.42	0.00	225,906,224.80	8,383,631,009.42	591,648,309.10	7,566,076,475.52	5,761,886,332.11	5,594,064,400.10	34
35	YOBE	8,642,447,368.28	0.00	232,880,318.31	8,642,447,368.28	878,739,652.58	7,530,827,397.40	5,793,071,750.29	5,624,341,505.14	35
36	ZAMFARA	8,660,853,257.63	0.00	233,376,285.39	8,660,853,257.63	980,680,071.21	7,446,796,901.04	5,234,427,582.44	5,081,968,526.64	36
37	FCT-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	2,311,885,872.28	2,244,549,390.57	37
		330,083,494,235.05	141,394,893,434.65	8,893,118,108.13	471,428,387,669.70	67,027,911,272.57	395,507,358,289.00	254,441,990,315.94	247,031,058,559.17	

GROSS STATUTORY AND ECOLOGICAL REVENUE ALLOCATION TO STATES AND LGCS

SN	2) STATE	3) GROSS STATUTORY = 26.72%	4) STATUTORY = 26.0%	5) STATES ECOLOGICAL FUNDS = 0.72%	6) LGCS GROSS = 20.6%	7) LGCS = 20%	8) LGCS ECOLOGICAL FUNDS = 0.6%	TOTAL ECOLOGICAL FUNDS = 5+8	SN
1	ABIA	8,149,627,719.04	7,930,026,972.12	219,600,746.92	5,281,240,982.58	5,127,418,429.69	153,822,552.89	373,423,299.81	1
2	ADAMAWA	8,669,802,431.05	8,436,185,000.27	233,617,430.78	6,661,527,517.94	6,467,502,444.60	194,025,073.34	427,642,504.11	2
3	AKWA IBOM	8,750,370,223.69	8,514,581,804.49	235,788,419.20	8,872,763,204.20	8,614,333,207.96	258,429,996.24	494,218,415.44	3
4	ANAMBRA	8,653,560,576.88	8,420,380,800.86	233,179,776.02	6,697,527,118.90	6,502,453,513.49	195,073,605.40	428,253,381.43	4
5	BAUCHI	10,410,523,302.28	10,130,000,219.28	280,523,083.00	7,603,018,637.05	7,381,571,492.29	221,447,144.77	501,970,227.76	5
6	BAYELSA	7,700,828,237.27	7,493,320,889.56	207,507,347.71	3,094,706,881.10	3,004,569,787.48	90,137,093.62	297,644,441.34	6
7	BENUE	9,760,538,574.09	9,497,530,049.64	263,008,524.45	8,273,260,986.69	8,032,292,220.09	240,968,766.60	503,977,291.05	7
8	BORNO	10,813,277,918.12	10,521,902,165.83	291,375,752.28	8,982,282,132.96	8,720,662,265.01	261,619,867.95	552,995,620.23	8
9	CROSS RIVER	8,751,862,523.79	8,516,033,992.91	235,828,530.88	5,790,594,386.01	5,621,936,297.09	168,658,088.91	404,486,719.79	9
10	DELTA	8,836,939,111.81	8,598,817,986.02	238,121,113.79	7,419,816,207.24	7,203,705,055.57	216,111,151.67	454,232,265.46	10
11	EBONYI	7,786,331,148.64	7,576,519,830.27	209,811,318.38	4,283,508,538.22	4,158,746,153.61	124,762,384.61	334,573,702.98	11
12	EDO	8,137,963,961.03	7,918,677,506.99	219,286,454.04	5,677,163,676.60	5,511,809,394.76	165,354,281.84	384,640,735.88	12
13	EKITI	7,781,937,367.35	7,572,244,444.28	209,692,923.07	4,507,873,837.87	4,376,576,541.62	131,297,296.25	340,990,219.32	13
14	ENUGU	8,752,617,888.62	8,516,768,884.13	235,848,984.48	5,766,082,697.83	5,600,080,289.16	166,002,408.67	403,851,393.16	14
15	GOMBE	8,197,787,897.91	7,976,889,421.61	220,898,476.29	3,952,294,293.14	3,837,178,925.38	115,115,367.76	336,013,844.05	15
16	IMO	9,048,918,236.84	8,805,085,110.70	243,833,126.14	7,730,513,914.38	7,505,353,314.93	225,160,599.45	468,993,725.59	16
17	JIGAWA	9,732,950,979.47	9,470,665,833.32	262,285,146.15	8,121,632,719.55	7,885,080,310.24	236,552,409.31	498,817,555.46	17
18	KADUNA	11,403,284,116.28	11,096,009,993.38	307,274,122.89	9,153,545,030.83	8,867,519,447.41	266,025,583.42	573,299,706.32	18
19	KANO	13,804,944,948.98	13,432,955,414.43	371,989,534.55	14,541,386,486.22	14,117,850,957.50	423,535,528.72	795,525,053.28	19
20	KATSINA	10,698,439,447.37	10,410,158,144.90	288,281,302.47	11,070,605,047.18	10,748,160,239.98	322,444,807.20	610,726,109.67	20
21	KEBBI	9,190,012,860.35	8,942,377,783.27	247,635,077.08	6,986,740,093.95	6,783,242,809.66	203,497,284.29	451,132,361.37	21
22	KOGI	9,619,169,088.08	9,359,969,921.03	259,199,167.04	7,221,307,655.43	7,010,978,306.24	210,329,349.19	469,528,516.23	22
23	KWARA	7,747,242,483.08	7,538,484,452.10	208,758,030.98	5,109,831,561.51	4,961,001,516.03	148,830,045.48	357,588,076.46	23
24	LAGOS	11,659,171,576.50	11,345,002,282.52	314,169,293.98	8,704,578,586.95	8,451,047,171.80	253,531,415.15	567,700,709.13	24
25	NASSARAWA	8,026,159,859.40	7,809,886,090.73	216,273,768.67	4,558,850,454.89	4,426,068,402.61	132,782,052.08	349,055,820.74	25
26	NIGER	10,309,244,982.52	10,031,450,966.05	277,794,026.48	8,438,080,534.97	8,192,311,199.00	245,769,335.97	523,563,362.45	26
27	OGUN	8,085,770,162.84	7,867,890,128.51	217,880,034.33	6,019,696,144.62	5,844,366,188.95	175,330,955.67	393,210,990.00	27
28	ONDO	8,101,788,979.08	7,883,477,300.00	218,311,679.08	5,749,190,590.61	5,581,706,437.48	167,482,153.12	385,763,832.20	28
29	OSUN	7,937,541,923.81	7,723,656,063.59	213,885,860.22	7,787,424,013.01	7,560,605,637.88	226,818,175.14	440,704,035.36	29
30	OYO	9,761,616,997.37	9,498,579,413.61	263,037,583.76	9,823,227,783.85	9,537,114,353.26	286,113,430.60	549,151,014.36	30
31	PLATEAU	9,088,387,107.78	8,843,480,449.19	244,896,658.59	6,157,847,645.99	5,978,492,860.18	179,354,785.81	424,251,444.40	31
32	RIVERS	9,386,153,557.52	9,133,233,057.47	252,920,300.05	7,632,993,529.18	7,410,673,329.30	222,320,199.88	475,240,499.93	32
33	SOKOTO	9,591,796,630.87	9,333,335,045.01	258,461,585.86	7,687,605,887.59	7,463,695,036.50	223,910,851.09	482,372,436.96	33
34	TARABA	8,383,631,009.42	8,157,724,784.62	225,906,224.80	5,781,886,332.11	5,594,064,400.10	167,821,932.00	393,728,156.81	34
35	YOBE	8,642,447,368.28	8,409,567,049.98	232,880,318.31	5,793,071,750.29	5,624,341,505.14	168,730,245.15	401,610,563.46	35
36	ZAMFARA	8,660,853,257.63	8,427,476,972.25	233,376,285.39	5,234,427,582.44	5,081,968,526.64	152,459,055.80	386,835,341.18	36
37	FCT-ABUJA	0.00	0.00	0.00	2,311,885,872.28	2,244,549,390.57	67,336,481.72	67,336,481.72	37
		330,033,494,235.05	321,140,376,126.92	8,893,118,108.13	254,441,990,315.94	247,031,058,559.17	7,410,931,756.78	16,304,049,864.91	

CENTRAL BANK OF NIGERIA, ABUJA
VALUE ADDED TAX (VAT) ACCOUNT COMPONENT STATEMENT
FOR THE MONTH OF OCTOBER, 2025

	=N=
BALANCE AS AT 31ST OCTOBER, 20	719,827,347,661.49
GRAND TOTAL	719,827,347,661.49


ZANNA-IBRAHIM, AMSA


OKOROAFOR, C.N


YAHAYA, HALIDU SAYUTI

BANKING SERVICES DEPARTMENT BANKING SERVICES DEPARTMENT BANKING SERVICES DEPARTM

40

TOTAL VALUE ADDED TAX (VAT)



<i>DESCRIPTION</i>	<u>Oct 2025</u>	<u>Sep 2025</u>	<i>INCREASE/DECREASE</i>
VAT FOR DISTRIBUTION	719,827,347,661.49	872,629,904,298.89	-152,802,556,637.40
VAT DEDUCTIONS AT SOURCE	-49,524,121,519.11	-60,036,937,415.77	10,512,815,896.66
	<u>670,303,226,142.38</u>	<u>812,592,966,883.12</u>	<u>-142,289,740,740.74</u>

Distribution of Value Added Tax (VAT)

		<u>Oct 2025</u>	<u>Sep 2025</u>	<i>INCREASE/DECREA</i>
Federal Government	15.00%	100,545,483,921.36	121,888,945,032.47	-21,343,461,111.1
State Governments	50.00%	335,151,613,071.19	406,296,483,441.56	-71,144,870,370.3
Local Governments	35.00%	234,606,129,149.83	284,407,538,409.09	-49,801,409,259.2
	<u>100.00%</u>	<u>670,303,226,142.38</u>	<u>812,592,966,883.12</u>	<u>-142,289,740,740.7</u>
FIRS -VAT Cost of Collections	0.00%	25,071,248,949.18	31,431,145,189.98	-6,359,896,240.80
NCS -IMPORT VAT Cost of Collections	0.00%	3,721,844,957.28	3,474,050,981.98	247,793,975.30
	<u>0.00%</u>	<u>28,793,093,906.46</u>	<u>34,905,196,171.96</u>	<u>-6,112,102,265.50</u>
NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0.00%	20,731,027,612.65	25,131,741,243.81	-4,400,713,631.16
	<u>0.00%</u>	<u>20,731,027,612.65</u>	<u>25,131,741,243.81</u>	<u>-4,400,713,631.16</u>
		<u>719,827,347,661.49</u>	<u>872,629,904,298.89</u>	<u>152,802,556,637.40</u>

Distribution of FGN Value Added Tax (VAT)

<i>DESCRIPTION</i>		<u>Oct 2025</u>	<u>Sep 2025</u>	<i>INCREASE/DECI</i>
Federal Government	14	93,842,451,659.93	113,763,015,363.64	-19,920,563,703
FCT-ABUJA	1	6,703,032,261.42	8,125,929,668.83	-1,422,897,407
	<u>15.00</u>	<u>100,545,483,921.36</u>	<u>121,888,945,032.47</u>	<u>-21,343,461,111</u>

NON IMPORT VAT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION			
		Oct 2025		Sep 2025	
1	ABIA	1,334,851,730.38	0.2501	1,728,473,905.90	1
2	ADAMAWA	3,757,335,664.15	0.7040	2,091,430,035.72	2
3	AKWA IBOM	1,415,254,379.64	0.2652	6,045,223,192.44	3
4	ANAMBRA	5,746,287,553.37	1.0766	2,603,705,889.87	4
5	BAUCHI	1,455,886,176.29	0.2728	1,940,443,439.19	5
6	BAYELSA	13,105,251,414.21	2.4554	8,021,910,346.76	6
7	BENUE	709,135,932.62	0.1329	6,921,703,327.62	7
8	BORNO	2,021,568,162.51	0.3788	4,747,469,333.84	8
9	CROSS RIVER	446,022,142.09	0.0836	1,453,560,770.91	9
10	DELTA	13,483,097,032.20	2.5262	12,366,949,268.64	10
11	EBONYI	2,498,864,143.16	0.4682	2,712,864,868.59	11
12	EDO	9,754,202,944.52	1.8275	8,777,875,746.83	12
13	EKITI	5,990,469,709.79	1.1224	3,308,557,287.87	13
14	ENUGU	2,440,066,680.78	0.4572	3,206,117,837.47	14
15	GOMBE	2,381,723,234.82	0.4462	3,401,593,602.72	15
16	IMO	1,244,799,726.56	0.2332	3,988,192,152.27	16
17	JIGAWA	3,097,656,015.31	0.5804	6,368,361,180.48	17
18	KADUNA	11,874,783,125.76	2.2248	9,281,978,251.65	18
19	KANO	10,070,181,618.79	1.8867	13,820,264,672.55	19
20	KATSINA	5,112,335,819.18	0.9578	4,221,326,369.66	20
21	KEBBI	2,324,897,552.16	0.4356	2,976,997,716.58	21
22	KOGI	3,331,873,447.15	0.6243	1,801,384,487.09	22
23	KWARA	2,963,939,332.03	0.5553	4,037,377,736.97	23
24	LAGOS	286,239,749,548.02	53.6296	396,075,895,422.82	24
25	NASSARAWA	3,824,996,648.66	0.7166	2,342,741,267.89	25
26	NIGER	6,221,987,833.58	1.1657	3,511,571,731.10	26
27	OGUN	5,200,358,905.81	0.9743	2,756,657,006.29	27
28	ONDO	2,871,464,978.90	0.5380	4,655,525,304.37	28
29	OSUN	1,072,760,399.08	0.2010	9,668,302,130.61	29
30	OYO	31,644,825,482.14	5.9289	37,952,857,569.83	30
31	PLATEAU	3,473,630,447.47	0.6508	3,620,542,996.82	31
32	RIVERS	42,268,598,757.17	7.9194	85,433,459,642.82	32
33	SOKOTO	4,323,850,269.12	0.8101	5,056,357,680.07	33
34	TARABA	7,852,366,335.23	1.4712	1,632,067,339.05	34
35	YOBE	1,474,060,798.18	0.2762	4,148,516,455.21	35
36	ZAMFARA	5,044,613,431.38	0.9452	4,466,046,051.36	36
37	FCT-ABUJA	25,661,352,425.31	4.8079	21,783,053,180.09	37
Grand Total		533,735,099,797.52	100.00	698,927,355,199.95	
		533,735,099,797.52	100.00	698,927,355,199.95	

VAT INCOME DISTRIBUTION FOR THE YEAR 2025 VAT REVENUE					
<i>S/n</i>	<i>MONTH</i>	<i>VATACCT</i>	<i>BUDGET</i>	<i>DIFFERENCE</i>	<i>CUMMULATIVE DIFF</i>
		₦	₦	₦	₦
1	January	649,560,925,265.91	625,133,000,000.00	24,427,925,265.91	24,427,925,265.91
2	February	771,886,314,511.10	625,133,000,000.00	146,753,314,511.10	171,181,239,777.01
3	March	654,455,847,385.22	625,133,000,000.00	29,322,847,385.22	200,504,087,162.23
4	April	637,617,636,174.63	625,133,000,000.00	12,484,636,174.63	212,988,723,336.86
5	May	642,264,589,877.19	625,133,000,000.00	17,131,589,877.19	230,120,313,214.05
6	June	742,820,459,960.75	625,133,000,000.00	117,687,459,960.75	347,807,773,174.80
7	July	678,165,183,460.17	625,133,000,000.00	53,032,183,460.17	400,839,956,634.97
8	August	687,939,893,231.51	625,133,000,000.00	62,806,893,231.51	463,646,849,866.48
9	September	722,618,716,083.78	625,133,000,000.00	97,485,716,083.78	561,132,565,950.26
10	October	872,629,904,298.89	625,133,000,000.00	247,496,904,298.89	808,629,470,249.15
11	November	719,827,347,661.49	625,133,000,000.00	94,694,347,661.49	903,323,817,910.64
	TOTAL	7,779,786,817,910.64	6,876,463,000,000.00	903,323,817,910.64	



RESEARCH AND STATISTICS DEPARTMENT, REVENUE HOUSE (HEADQUARTERS), ABUJA
RETURNS OF NON-IMPORT (LOCAL) VAT COLLECTIONS FOR THE MONTH OF OCTOBER 2025

S/NO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	ABIA	1,334,851,730.38	0.25
2	ADAMAWA	3,757,335,664.15	0.70
3	AKWA IBOM	1,415,254,379.64	0.27
4	ANAMBRA	5,746,287,553.37	1.08
5	BAUCHI	1,455,886,176.29	0.27
6	BAYELSA	13,105,251,414.21	2.46
7	BENUE	709,135,932.62	0.13
8	BORNO	2,021,568,162.51	0.38
9	CROSS RIVER	446,022,142.09	0.08
10	DELTA	13,483,097,032.20	2.53
11	EBONYI	2,498,864,143.16	0.47
12	EDO	9,754,202,944.52	1.83
13	EKITI	5,990,469,709.79	1.12
14	ENUGU	2,440,066,680.78	0.46
15	GOMBE	2,381,723,234.82	0.45
16	IMO	1,244,799,726.56	0.23
17	JIGAWA	3,097,656,015.31	0.58
18	KADUNA	11,874,783,125.76	2.22
19	KANO	10,070,181,618.79	1.89
20	KATSINA	5,112,335,819.18	0.96
21	KEBBI	2,324,897,552.16	0.44
22	KOGI	3,331,873,447.15	0.62
23	KWARA	2,963,939,332.03	0.56
24	LAGOS	286,239,749,548.02	53.63
25	ONDO	2,871,464,978.90	0.54
26	NASARAWA	3,824,996,648.66	0.72
27	NIGER	6,221,987,833.58	1.17
28	OGUN	5,200,358,905.81	0.97
29	OSUN	1,072,760,399.08	0.20
30	OYO	31,644,825,482.14	5.93
31	PLATEAU	3,473,630,447.47	0.65
32	RIVERS	42,268,598,757.17	7.92
33	SOKOTO	4,323,850,269.12	0.81
34	TARABA	7,852,366,335.23	1.47
35	YOBE	1,474,060,798.18	0.28
36	ZAMFARA	5,044,613,431.38	0.95
37	FCT	25,661,352,425.31	4.81
		533,735,099,797.52	100.00

Research & Statistics Dept:

Revenue Accounting & Refunds Dept:

Prepared by:	MALA T. ALI	Checked by:	Iron O. Eugene	Approved By:	Executive Chairman FIRS
Signature:	<i>[Signature]</i>	Signature:	<i>[Signature]</i>	Signature:	
Date:	13-11-2025	Date:	13/11/25	Date:	
Checked by:	Ben Fawer	Counter reviewed by:			
Signature:	<i>[Signature]</i>	Signature:			
Date:	13.11.2025	Date:			

Scanned with CamScanner

TABLE 5
CENTRAL BANK OF NIGERIA, ABUJA.
VAT POOL ACCOUNT COLLECTIONS
JANUARY - DECEMBER 2025

MONTHS	NCS VAT		FIRS VAT.		TOTAL
	N		N		N
JANUARY	207,274,483.996.91		564,611,830,614.19		771,886,314,511.10
FEBRUARY	154,685,405,785.01		499,770,441,600.21		654,455,847,385.22
MARCH	145,037,384,731.93		492,580,251,442.70		637,617,636,174.63
APRIL	177,764,002,224.01		464,500,587,653.18		642,264,589,877.19
MAY	177,486,229,087.52		565,334,230,873.23		742,820,459,960.75
JUNE	153,296,301,876.56		524,868,881,583.61		678,165,183,460.17
JULY	159,322,882,239.34		528,617,010,992.17		687,939,893,231.51
AUGUST	146,767,850,595.97		575,850,865,487.81		722,618,716,083.78
SEPTEMBER	173,702,549,098.94		698,927,355,199.95		872,629,904,298.89
OCTOBER	186,092,247,863.97		533,735,099,797.52		719,827,347,661.49
NOVEMBER					
DECEMBER					
TOTAL	1,681,429,337,400.16		5,448,796,555,244.57		7,130,225,892,644.73

Prepared by: 
 ZANNA-IBRAHIM, AMSA
 ASSISTANT MANAGER

Checked by: 
 OKOROAFOR, CHINYERE NNENNA
 MANAGER

Authorised by: 
 YAHAYA, HALIDU SAYUTI
 SENIOR MANAGER

45

DISTRIBUTION OF VAT TO STATE GOVERNMENTS

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	GROSS			
					Oct 2025	Sep 2025		
1 ABIA	4,654,883,514.88	2833999	2,056,355,721.89	0.2501	176,107,391.09	6,887,346,627.85	8,343,300,717.60	1
2 ADAMAW	4,654,883,514.88	3168101	2,298,780,846.03	0.70397	495,706,426.56	7,449,370,787.46	8,680,742,838.38	2
3 AKWA IB	4,654,883,514.88	3920208	2,844,511,290.15	0.26516	186,714,936.84	7,686,109,741.87	9,816,785,869.64	3
4 ANAMBR	4,654,883,514.88	4182032	3,034,491,343.26	1.07662	758,109,448.73	8,447,484,306.87	9,634,102,115.20	4
5 BAUCHI	4,654,883,514.88	4646465	3,371,484,919.12	0.27277	192,075,502.01	8,218,443,936.01	9,963,038,133.24	5
6 BAYELSA	4,654,883,514.88	1703358	1,235,960,199.61	2.45538	1,728,979,768.74	7,619,823,483.22	8,103,985,140.20	6
7 BENUE	4,654,883,514.88	4219244	3,061,492,449.87	0.13286	93,556,517.31	7,809,932,482.06	10,185,007,248.36	7
8 BORNO	4,654,883,514.88	4151193	3,012,114,499.05	0.37876	266,706,096.94	7,933,704,110.87	9,864,233,072.03	8
9 CROSS RI	4,654,883,514.88	2888966	2,096,239,894.38	0.08357	58,843,835.63	6,809,967,244.89	8,358,660,989.41	9
10 DELTA	4,654,883,514.88	4098391	2,973,801,255.18	2.52618	1,778,829,055.00	9,407,513,825.06	10,732,146,696.99	10
11 EBONYI	4,654,883,514.88	2173501	1,577,096,963.65	0.46818	329,675,899.52	6,561,656,378.04	7,880,436,297.80	11
12 EDO	4,654,883,514.88	3218332	2,335,228,566.82	1.82754	1,286,874,934.20	8,276,987,015.89	9,527,320,601.39	12
13 EKITI	4,654,883,514.88	2384212	1,729,989,314.88	1.12237	790,324,474.22	7,175,197,303.98	8,137,268,961.68	13
14 ENUGU	4,654,883,514.88	3257298	2,363,502,379.57	0.45717	321,918,732.58	7,340,304,627.03	8,892,969,040.26	14
15 GOMBE	4,654,883,514.88	2353879	1,707,979,625.36	0.44624	314,221,464.17	6,677,084,604.41	8,121,751,758.30	15
16 IMO	4,654,883,514.88	3934899	2,855,171,111.10	0.23322	164,226,803.08	7,674,281,429.06	9,582,858,780.92	16
17 JIGAWA	4,654,883,514.88	4348649	3,155,388,994.01	0.58037	408,674,691.67	8,218,947,200.56	10,232,433,162.75	17
18 KADUNA	4,654,883,514.88	6066562	4,401,910,332.67	2.22485	1,566,643,716.61	10,623,437,564.16	12,093,204,477.72	18
19 KANO	4,654,883,514.88	9383682	6,808,819,683.09	1.88674	1,328,562,095.92	12,792,265,293.89	15,555,652,188.07	19
20 KATSINA	4,654,883,514.88	5792578	4,203,106,957.61	0.95784	674,472,005.38	9,532,462,477.87	11,244,906,756.29	20
21 KEBBI	4,654,883,514.88	3238628	2,349,955,387.73	0.43559	306,724,434.73	7,311,563,337.34	8,849,051,253.41	21
22 KOGI	4,654,883,514.88	3278487	2,378,877,163.18	0.62426	439,575,068.04	7,473,335,746.10	8,743,035,421.37	22
23 KWARA	4,654,883,514.88	2371089	1,720,467,238.08	0.55532	391,033,409.35	6,766,384,162.31	8,213,186,155.54	23
24 LAGOS	4,654,883,514.88	9013534	6,540,239,504.43	53.6296	7,763,696,424.89	48,958,819,444.20	61,101,852,376.05	24
25 NASSARA	4,654,883,514.88	1863275	1,351,996,316.05	0.71665	504,632,960.64	6,511,512,791.57	7,563,136,118.39	25
26 NIGER	4,654,883,514.88	3950249	2,866,309,103.86	1.16574	820,868,730.07	8,342,061,348.80	9,539,165,265.24	26
27 OGUN	4,654,883,514.88	3728098	2,705,115,864.21	0.97433	686,084,917.73	8,046,084,296.82	9,253,162,485.61	27
28 ONDO	4,654,883,514.88	3441024	2,496,814,357.22	0.53799	378,833,240.07	7,530,531,112.17	9,228,513,176.52	28
29 OSUN	4,654,883,514.88	3423535	2,484,124,301.50	0.20099	141,529,602.76	7,280,537,419.14	9,814,677,197.98	29
30 OYO	4,654,883,514.88	5591589	4,057,268,910.32	5.92894	4,174,911,362.99	12,887,063,788.19	15,115,993,091.82	30
31 PLATEAU	4,654,883,514.88	3178712	2,306,480,210.27	0.65082	458,277,111.82	7,419,640,836.97	8,873,574,625.61	31
32 RIVERS	4,654,883,514.88	5185400	3,762,537,305.15	7.9194	5,576,508,972.96	13,993,929,792.99	20,456,507,956.62	32
33 SOKOTO	4,654,883,514.88	3696999	2,682,550,363.45	0.81011	570,446,869.13	7,907,880,747.45	9,501,777,662.15	33
34 TARABA	4,654,883,514.88	2300736	1,669,418,951.15	1.47121	1,035,965,057.16	7,360,267,523.19	7,862,657,225.38	34
35 YOBE	4,654,883,514.88	2321591	1,684,551,383.66	0.27618	194,473,285.36	6,533,908,183.89	8,182,983,174.16	35
36 ZAMFARA	4,654,883,514.88	3259846	2,365,351,213.80	0.94515	665,537,370.35	7,685,772,099.03	9,046,405,409.47	36
Grand Total	167,575,806,535.60	138568341	100,545,483,921.36	95.19	67,030,322,614.24	335,151,613,071.19	406,296,483,441.56	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS 4.81% IS NOT INCLUDED IN THIS TABLE TO MAKE 100%

DISTRIBUTION OF VAT TO LOCAL GOVERNMENTS

SNO	STATES	EQUALITY	50% POPULATION	30% DERIVATION	20%	GROSS	DEDUCTION	NET VAT	PMGROSS	
						Oct 2025	Oct 2025	Oct 2025	Sep 2025	
1	ABIA	,576,423,898.93	1,424,998,308.76	0.250096299	117,348,249.19	4,118,770,456.88	0.00	4,118,770,456.88	4,991,500,942.89	1
2	ADAMAWA	,182,641,286.92	1,592,992,293.57	0.703970128	330,311,413.44	5,105,944,993.93	0.00	5,105,944,993.93	5,959,598,156.04	2
3	AKWA IBO	,698,184,756.88	1,971,168,574.86	0.265160448	124,416,532.43	6,793,769,864.17	0.00	6,793,769,864.17	8,577,085,965.12	3
4	ANAMBRA	,182,641,286.92	2,102,819,558.93	1.076617887	505,162,310.06	5,790,623,155.91	0.00	5,790,623,155.91	6,619,340,919.52	4
5	BAUCHI	,031,086,939.92	2,336,346,895.93	0.272773175	127,988,517.31	5,495,422,353.16	0.00	5,495,422,353.16	6,664,735,908.46	5
6	BAYELSA	,212,434,775.97	856,486,635.75	2.455384969	1,152,096,726.26	3,221,018,137.97	0.00	3,221,018,137.97	3,160,960,367.19	6
7	BENUE	,485,749,980.91	2,121,530,587.78	0.132862900	62,340,901.42	5,669,621,470.11	0.00	5,669,621,470.11	7,360,891,390.38	7
8	BORNO	,091,967,368.89	2,087,313,017.52	0.378758707	177,718,228.24	6,356,998,614.65	0.00	6,356,998,614.65	7,877,365,556.88	8
9	CROSS RIV	,727,978,245.93	1,452,636,950.14	0.083566200	39,210,285.52	4,219,825,481.59	0.00	4,219,825,481.59	5,186,358,891.12	9
10	DELTA	,788,858,674.90	2,060,762,986.73	2.526177693	1,185,313,540.32	7,034,935,201.96	0.00	7,034,935,201.96	8,097,831,770.30	10
11	EBONYI	,970,206,510.95	1,092,885,088.91	0.468184338	219,677,830.49	3,282,769,430.35	0.00	3,282,769,430.35	3,934,098,312.12	11
12	EDO	,727,978,245.93	1,618,249,567.85	1.827536347	857,502,456.41	5,203,730,270.19	0.00	5,203,730,270.19	5,983,209,294.70	12
13	EKITI	,424,869,551.94	1,198,835,309.30	1.122367577	526,628,625.67	4,150,333,486.91	0.00	4,150,333,486.91	4,662,196,528.23	13
14	ENUGU	,576,423,898.93	1,637,842,547.27	0.457168112	214,508,882.43	4,428,775,328.63	0.00	4,428,775,328.63	5,369,783,630.62	14
15	GOMBE	,667,097,816.96	1,183,583,196.05	0.446236951	209,379,847.43	3,060,060,860.44	0.00	3,060,060,860.44	3,732,649,415.00	15
16	IMO	,091,967,368.89	1,978,555,539.42	0.233224258	109,431,680.82	6,179,954,589.13	0.00	6,179,954,589.13	7,683,728,384.55	16
17	JIGAWA	,091,967,368.89	2,186,598,326.39	0.580373301	272,318,267.04	6,550,883,962.33	0.00	6,550,883,962.33	8,129,641,491.96	17
18	KADUNA	,485,749,980.91	3,050,403,542.84	2.224845833	1,043,924,937.55	7,580,078,461.30	0.00	7,580,078,461.30	8,679,031,036.01	18
19	KANO	,668,391,267.82	4,718,325,934.47	1.886737751	885,280,481.02	12,271,997,683.31	0.00	12,271,997,683.31	14,928,600,175.63	19
20	KATSINA	,152,847,797.86	2,912,638,237.83	0.957841413	449,430,932.28	8,514,916,967.97	0.00	8,514,916,967.97	10,121,149,049.73	20
21	KEBBI	,182,641,286.92	1,628,454,852.21	0.435590156	204,384,240.64	5,015,480,379.77	0.00	5,015,480,379.77	6,074,659,633.71	21
22	KOGI	,182,641,286.92	1,648,496,852.08	0.624256012	292,908,573.02	5,124,046,712.01	0.00	5,124,046,712.01	6,003,279,969.22	22
23	KWARA	,424,869,551.94	1,192,236,770.35	0.555320295	260,563,089.81	3,877,669,412.09	0.00	3,877,669,412.09	4,713,511,600.76	23
24	LAGOS	,031,086,939.92	4,532,207,211.78	53.62955325	15,163,643,790.99	12,726,937,942.69	0.00	12,726,937,942.69	11,403,047,923.68	24
25	NASSARAW	,970,206,510.95	936,896,492.82	0.716647013	336,259,563.25	3,243,362,567.02	0.00	3,243,362,567.02	3,714,874,834.23	25
26	NIGER	,788,858,674.90	1,986,273,863.96	1.165744549	546,981,632.58	6,322,114,171.44	0.00	6,322,114,171.44	7,286,844,250.41	26
27	OGUN	,031,086,939.92	1,874,571,354.79	0.974333318	457,169,136.35	5,362,827,431.06	0.00	5,362,827,431.06	6,171,362,919.79	27
28	ONDO	,727,978,245.93	1,730,224,103.96	0.537994406	252,433,570.12	4,710,635,920.01	0.00	4,710,635,920.01	5,783,460,022.27	28
29	OSUN	,546,630,409.88	1,721,430,242.21	0.200991166	94,307,518.78	6,362,368,170.87	0.00	6,362,368,170.87	8,385,468,885.37	29
30	OYO	,001,293,450.87	2,811,576,457.26	5.928938437	2,781,930,593.21	10,594,800,501.34	0.00	10,594,800,501.34	12,560,115,529.19	30
31	PLATEAU	,576,423,898.93	1,598,327,742.54	0.650815442	305,370,583.16	4,480,122,224.63	0.00	4,480,122,224.63	5,355,608,333.92	31
32	RIVERS	,485,749,980.91	2,607,335,510.79	7.91939649	3,715,877,911.26	9,808,963,402.96	0.00	9,808,963,402.96	14,339,422,571.14	32
33	SOKOTO	,485,749,980.91	1,858,934,079.54	0.810111659	380,114,320.77	5,724,798,381.23	0.00	5,724,798,381.23	6,890,742,467.91	33
34	TARABA	,424,869,551.94	1,156,861,702.81	1.471210407	690,309,957.61	4,272,041,212.36	0.00	4,272,041,212.36	4,474,873,436.95	34
35	YOBE	,576,423,898.93	1,167,348,064.92	0.276178351	129,586,267.84	3,873,358,231.69	0.00	3,873,358,231.69	4,876,110,317.73	35
36	ZAMFARA	,121,760,857.94	1,639,123,738.87	0.945153023	443,477,384.43	4,204,361,981.24	0.00	4,204,361,981.24	4,922,697,393.91	36
37	FCT-ABUJA	909,326,081.98	706,566,603.75	4.807881744	2,255,917,050.81	3,871,809,736.54	0.00	3,871,809,736.54	3,731,701,132.42	37
Grand Total		117,303,064,574.92	70,381,838,744.95	0.2500962988731	46,921,225,829.97	234,606,129,149.83	0.00	234,606,129,149.83	284,407,538,409.09	

DISTRIBUTION OF NET VAT TO STATE GOVERNMENTS AND LGCS

<i>SNO STATES</i>	<i>GROSS</i>	<i>DEDUCTION</i>	<i>STATE NET VAT</i>	<i>LGCS GROSS</i>	<i>LGCS NETVAT</i>	
1 ABIA	6,887,346,627.85	0.00	6,887,346,627.85	4,118,770,456.88	4,118,770,456.88	1
2 ADAMAWA	7,449,370,787.46	0.00	7,449,370,787.46	5,105,944,993.93	5,105,944,993.93	2
3 AKWA IBOM	7,686,109,741.87	0.00	7,686,109,741.87	6,793,769,864.17	6,793,769,864.17	3
4 ANAMBRA	8,447,484,306.87	0.00	8,447,484,306.87	5,790,623,155.91	5,790,623,155.91	4
5 BAUCHI	8,218,443,936.01	0.00	8,218,443,936.01	5,495,422,353.16	5,495,422,353.16	5
6 BAYELSA	7,619,823,483.22	0.00	7,619,823,483.22	3,221,018,137.97	3,221,018,137.97	6
7 BENUE	7,809,932,482.06	0.00	7,809,932,482.06	5,669,621,470.11	5,669,621,470.11	7
8 BORNO	7,933,704,110.87	0.00	7,933,704,110.87	6,356,998,614.65	6,356,998,614.65	8
9 CROSS RIVER	6,809,967,244.89	0.00	6,809,967,244.89	4,219,825,481.59	4,219,825,481.59	9
10 DELTA	9,407,513,825.06	0.00	9,407,513,825.06	7,034,935,201.96	7,034,935,201.96	10
11 EBONYI	6,561,656,378.04	0.00	6,561,656,378.04	3,282,769,430.35	3,282,769,430.35	11
12 EDO	8,276,987,015.89	0.00	8,276,987,015.89	5,203,730,270.19	5,203,730,270.19	12
13 EKITI	7,175,197,303.98	0.00	7,175,197,303.98	4,150,333,486.91	4,150,333,486.91	13
14 ENUGU	7,340,304,627.03	0.00	7,340,304,627.03	4,428,775,328.63	4,428,775,328.63	14
15 GOMBE	6,677,084,604.41	0.00	6,677,084,604.41	3,060,060,860.44	3,060,060,860.44	15
16 IMO	7,674,281,429.06	0.00	7,674,281,429.06	6,179,954,589.13	6,179,954,589.13	16
17 JIGAWA	8,218,947,200.56	0.00	8,218,947,200.56	6,550,883,962.33	6,550,883,962.33	17
18 KADUNA	10,623,437,564.16	0.00	10,623,437,564.16	7,580,078,461.30	7,580,078,461.30	18
19 KANO	12,792,265,293.89	0.00	12,792,265,293.89	12,271,997,683.31	12,271,997,683.31	19
20 KATSINA	9,532,462,477.87	0.00	9,532,462,477.87	8,514,916,967.97	8,514,916,967.97	20
21 KEBBI	7,311,563,337.34	0.00	7,311,563,337.34	5,015,480,379.77	5,015,480,379.77	21
22 KOGI	7,473,335,746.10	0.00	7,473,335,746.10	5,124,046,712.01	5,124,046,712.01	22
23 KWARA	6,766,384,162.31	0.00	6,766,384,162.31	3,877,669,412.09	3,877,669,412.09	23
24 LAGOS	48,958,819,444.20	8,886,025,186.97	40,072,794,257.23	32,726,937,942.69	32,726,937,942.69	24
25 NASSARAWA	6,511,512,791.57	0.00	6,511,512,791.57	3,243,362,567.02	3,243,362,567.02	25
26 NIGER	8,342,061,348.80	0.00	8,342,061,348.80	6,322,114,171.44	6,322,114,171.44	26
27 OGUN	8,046,084,296.82	0.00	8,046,084,296.82	5,362,827,431.06	5,362,827,431.06	27
28 ONDO	7,530,531,112.17	0.00	7,530,531,112.17	4,710,635,920.01	4,710,635,920.01	28
29 OSUN	7,280,537,419.14	0.00	7,280,537,419.14	6,362,368,170.87	6,362,368,170.87	29
30 OYO	12,887,063,788.19	0.00	12,887,063,788.19	10,594,800,501.34	10,594,800,501.34	30
31 PLATEAU	7,419,640,836.97	0.00	7,419,640,836.97	4,480,122,224.63	4,480,122,224.63	31
32 RIVERS	13,993,929,792.99	0.00	13,993,929,792.99	9,808,963,402.96	9,808,963,402.96	32
33 SOKOTO	7,907,880,747.45	0.00	7,907,880,747.45	5,724,798,381.23	5,724,798,381.23	33
34 TARABA	7,360,267,523.19	0.00	7,360,267,523.19	4,272,041,212.36	4,272,041,212.36	34
35 YOBE	6,533,908,183.89	0.00	6,533,908,183.89	3,873,358,231.69	3,873,358,231.69	35
36 ZAMFARA	7,685,772,099.03	0.00	7,685,772,099.03	4,204,361,981.24	4,204,361,981.24	36
37 FCT-ABUJA	0.00	0.00	0.00	3,871,809,736.54	3,871,809,736.54	37
Grand Total	335,151,613,071.19	8,886,025,186.97	326,265,587,884.22	234,606,129,149.83	234,606,129,149.83	

GROSS SUMMARY OF STATUTORY REVENUE ALLOCATION AND VAT

FEDERATION ACCOUNT: October, 2025

Page 49 (1 of 2)

GRANDSUM

1	2	3	STATE GOVERNMENTS			LOCAL GOVERNMENT COUNCILS			10	11
			4	5	6	7	8	9		
S/NO	STATES	NO OF LGOVTS	GROSS STATUTORY + MIN REVENUE	NET STATUTORY + MINERAL REVENUE	NET VAT SHARED	LGCS GROSS STATUTORY REVENUE	LGCS NET STATUTORY	NET VAT TO LGOVTS	TOTAL PAID (9+10+11)	SNO
1	ABIA	17	10,032,042,891.49	9,176,684,741.08	6,887,346,627.85	5,281,240,982.58	5,127,418,429.69	4,118,770,456.88	25,310,220,255.50	1
2	ADAMAWA	21	8,669,802,431.05	7,368,225,991.42	7,449,370,787.46	6,661,527,517.94	6,467,502,444.60	5,105,944,993.93	26,391,044,217.42	2
3	AKWA IBOM	31	36,168,625,278.20	34,704,140,352.57	7,666,109,741.87	8,872,763,204.20	8,614,333,207.98	6,793,769,864.17	57,988,353,188.57	3
4	ANAMBRA	21	10,747,405,435.36	9,962,723,510.14	8,447,484,306.87	6,697,527,118.90	6,502,455,513.49	5,790,623,155.91	30,703,284,486.42	4
5	BAUCHI	20	10,410,523,302.28	5,771,297,607.90	8,218,443,936.01	7,603,018,637.05	7,381,571,492.29	5,495,422,353.16	26,866,735,389.36	5
6	BAYELSA	8	37,107,168,405.27	35,306,254,959.74	7,619,823,483.22	3,094,706,881.10	3,004,569,787.48	3,221,018,137.97	49,153,666,368.42	6
7	BENUE	23	9,760,638,574.09	9,123,862,248.46	7,809,932,482.06	8,273,260,986.69	8,032,292,220.09	5,669,621,470.11	30,635,708,420.71	7
8	BORNO	27	10,813,277,918.12	10,218,493,003.24	7,933,704,110.87	8,982,262,132.96	8,720,662,265.01	6,366,998,614.65	33,229,857,993.78	8
9	CROSS RIVER	18	8,751,862,523.79	5,103,597,179.48	6,809,967,244.88	5,780,594,386.01	5,621,936,297.09	4,219,825,481.58	21,755,326,203.06	9
10	DELTA	25	54,759,868,833.45	52,006,338,390.97	9,407,513,825.06	7,419,816,207.24	7,203,705,055.57	7,034,935,201.96	75,652,492,473.55	10
11	EBONYI	13	7,786,331,148.64	5,757,542,566.35	6,561,656,378.04	4,283,508,538.22	4,158,746,153.61	3,282,769,430.35	19,760,714,558.35	11
12	EDO	18	12,091,723,121.53	9,815,544,988.57	8,276,987,015.89	5,677,163,676.60	5,511,809,394.76	5,203,730,270.19	28,808,071,669.41	12
13	ENITI	16	7,781,937,367.35	5,347,112,854.58	7,175,197,303.98	4,507,873,837.87	4,376,576,541.62	4,150,333,486.91	21,048,220,187.11	13
14	ENUGU	17	8,752,617,868.62	7,659,857,772.54	7,340,304,627.03	5,788,082,697.83	5,600,080,289.16	4,428,775,328.63	19,487,348,106.99	14
15	FGMBE	11	8,197,787,897.91	5,913,023,716.76	6,677,084,604.41	3,952,294,923.14	3,837,178,925.38	3,060,060,860.44	25,029,018,017.36	15
16	IMO	27	12,439,627,867.93	10,073,263,132.39	7,674,281,429.06	7,730,513,914.38	7,505,353,314.93	6,179,954,589.13	31,432,852,465.51	16
17	JIGAWA	27	9,732,950,979.47	9,170,985,604.66	8,218,947,200.56	8,121,632,719.55	7,885,080,310.24	6,550,883,962.33	31,825,897,077.81	17
18	KADUNA	23	11,403,284,116.28	6,796,081,449.05	10,623,457,564.16	14,541,386,486.22	14,117,850,957.50	12,271,997,683.31	33,867,116,921.92	18
19	KANO	44	13,804,944,948.98	11,940,268,744.74	12,792,262,293.69	14,513,386,486.22	10,748,160,239.98	8,514,916,967.97	51,122,382,679.43	19
20	KATSINA	34	10,698,439,447.37	8,607,192,194.86	9,532,462,477.87	11,070,605,047.18	10,778,242,809.66	5,015,480,379.77	27,590,748,567.11	20
21	KEBBI	21	9,190,012,860.35	8,480,462,010.34	7,311,563,337.34	6,986,740,093.95	6,783,242,809.66	5,015,480,379.77	27,590,748,567.11	21
22	KOGI	21	9,619,169,088.08	8,037,982,205.77	7,473,335,746.10	7,221,307,655.43	7,010,978,306.24	5,124,046,712.01	27,646,342,970.13	22
23	KWARA	16	7,747,242,483.08	6,441,371,458.48	6,766,384,162.31	5,109,831,561.51	4,981,001,516.03	3,877,669,412.09	22,046,426,548.92	23
24	LAGOS	20	11,659,171,576.50	4,407,190,174.74	40,072,794,257.23	8,704,578,586.95	8,451,047,171.80	32,726,937,942.69	85,657,969,546.46	24
25	NASSARAWA	13	8,026,159,859.40	7,469,019,652.94	6,511,512,791.57	4,558,850,454.69	4,426,068,402.61	3,243,362,567.02	21,649,963,414.14	25
26	NIGER	25	10,309,244,962.52	8,422,228,851.79	8,342,061,348.80	8,438,080,534.97	8,192,311,199.00	6,322,114,171.44	31,278,715,571.02	26
27	OGUN	20	8,086,770,162.84	3,675,371,836.43	8,046,084,296.62	6,019,636,144.62	5,844,365,188.95	5,362,827,431.06	22,928,648,753.26	27
28	ONDO	18	12,330,184,368.39	11,085,309,278.32	7,530,531,112.17	5,749,190,590.61	5,591,738,437.48	4,710,635,920.01	28,888,214,147.98	28
29	OSUN	30	7,937,541,923.81	5,882,198,456.79	7,280,537,419.14	7,787,424,013.01	7,560,605,837.88	6,362,368,170.87	27,086,709,884.67	29
30	OYO	33	9,761,616,997.37	6,485,498,681.60	12,887,063,788.19	9,823,227,783.85	9,537,114,353.25	10,594,800,501.34	39,504,477,324.38	30
31	PLATEAU	17	9,088,387,107.78	7,320,125,553.34	7,419,640,836.97	6,157,847,645.99	5,978,482,860.18	4,480,122,224.63	25,199,381,475.12	31
32	RIVERS	23	32,484,197,666.19	27,206,104,301.69	13,993,929,792.89	7,632,993,529.18	7,410,673,329.30	9,808,963,402.96	58,419,670,826.94	32
33	SOKOTO	23	9,591,796,630.87	8,246,304,013.25	7,907,880,747.45	7,687,605,887.59	7,463,695,036.50	5,724,798,381.23	29,342,678,178.42	33
34	TARABA	16	8,383,631,009.42	7,566,076,475.52	7,350,267,523.19	5,761,886,332.11	5,594,064,400.10	4,272,041,212.36	24,792,449,611.16	34
35	YOBE	17	8,642,447,368.28	7,530,827,397.40	6,533,908,183.89	5,793,071,750.29	5,624,341,505.14	3,873,358,231.69	23,562,435,318.12	35
36	ZAMFARA	14	8,680,853,267.63	7,446,796,901.04	7,685,772,099.03	5,234,427,582.44	5,081,968,526.64	4,204,361,981.24	24,418,899,507.95	36
37	ACT-ABUJA	6	0.00	0.00	0.00	2,311,885,872.28	2,244,549,390.57	3,871,609,736.54	6,116,359,127.11	37
SUB-TOTAL C/F			774	471,428,367,669.70	395,507,358,289.00	326,265,587,884.22	254,441,990,315.94	247,031,058,559.17	234,606,129,149.83	1,203,410,133,882.22

S/NO	STATES	NO OF LGGOVTS	STATE GOVERNMENTS						LOCAL GOVERNMENT COUNCILS			TOTAL PAID (5+6+8+9)	SNO
			4 GROSS STATUTORY + MIN REVENUE	5 NET STATUTORY + MINERAL REVENUE	6 NET VAT SHARED	7 LGCS GROSS STATUTORY REVENUE	8 LGCS NET STATUTORY	9 NET VAT TO LGGOVT	10	11			
SUB-TOTAL B/F			774	471,428,387,669.70	395,507,358,289.00	326,265,587,884.22	225,441,990,315.94	247,031,058,559.17	234,606,129,149.83	1,203,410,133,882.22			
38	FCT-ABUJA	6	12,351,552,927.96	11,991,678,474.96	6,703,032,261.42	0.00	0.00	0.00	0.00	18,694,710,736.38	38		
39	Federal Government	0	638,328,255,316.89	530,732,654,627.09	93,842,451,659.93	0.00	0.00	0.00	0.00	624,575,106,287.02	39		
40	4% Cost of Collection - FIRS/FIRS Tax Refund	0	123,646,081,431.23	123,646,081,431.23	0.00	0.00	0.00	0.00	0.00	123,646,081,431.23	40		
41	7% Cost of Collection - NCS	0	25,919,679,042.62	25,919,679,042.62	0.00	0.00	0.00	0.00	0.00	25,919,679,042.62	41		
42	Cost Of Collection - FIRS & NCS (VAT)	0	0.00	0.00	28,793,093,906.46	0.00	0.00	0.00	0.00	28,793,093,906.46	42		
43	MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	0	59,422,316,445.32	59,422,316,445.32	0.00	0.00	0.00	0.00	0.00	59,422,316,445.32	43		
44	4% COST OF COLLECTION TO NNPPRC, NLNG and 13% Derivation on subsidy, Priority Project, Police Trust Fund and Crude Oil Theft Prevention and Control	0	53,087,265,411.29	53,087,265,411.29	0.00	0.00	0.00	0.00	0.00	53,087,265,411.29	44		
45	13%DERIVATION IRO NNPC MGT FEE	0	21,479,561,278.17	21,479,561,278.17	0.00	0.00	0.00	0.00	0.00	21,479,561,278.17	45		
46	NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0	0.00	0.00	20,731,027,612.65	0.00	0.00	0.00	0.00	20,731,027,612.65	46		
47	TRANSFER TO NON OIL ACCOUNT/0.5% FROM NON OIL TO RMA/FC	0	504,807,165,824.80	504,807,165,824.80	0.00	0.00	0.00	0.00	0.00	504,807,165,824.80	47		
48	TOTAL DEDUCTIONS	0	0.00	174,983,386,415.10	8,886,025,186.97	0.00	0.00	0.00	0.00	183,869,411,602.07	48		
49	ECOLOGY	0	0.00	8,893,118,108.13	0.00	0.00	0.00	0.00	0.00	16,304,049,864.91	49		
SUB-TOTAL C/F			6	1,439,041,877,678.28	1,514,962,907,058.71	158,955,630,627.44	0.00	7,410,931,756.78	0.00	1,681,329,469,442.92			
SUB-TOTAL B/F			6	1,439,041,877,678.28	1,514,962,907,058.71	158,955,630,627.44	0.00	7,410,931,756.78	0.00	1,681,329,469,442.92			
GRAND-TOTAL			1,910,470,265,347.98	1,910,470,265,347.71	485,221,218,511.66	254,441,990,315.94	254,441,990,315.94	234,606,129,149.83	2,884,739,603,325.41				

Total-Statutory-for FGN,States and Others 1,910,470,265,347.71

Total-Statutory-for LGCS 254,441,990,315.94

Total-Statutory-Shared 2,164,912,255,663.65

Total-VAT-Shared 719,827,347,661.49

TOTAL FUNDS SHARED!!!: 2,884,739,603,325.41

TOTAL FUNDS!!!: 2,884,739,603,325.41
AS ON PAGE 17!!!

ACCT BALANCED!!! 0.00

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

SN	DESCRIPTION	Oct 2024	Sep 2024	VARIANCE
MINERAL REVENUE				
1	Crude Oil Receipts Export	13,734,290,312.00	20,380,707,064.00	-6,646,416,752.00
2	(1) PETROLEUM PROFIT TAX (PPT)	125,347,552,256.00	81,233,866,528.00	44,113,685,728.00
3	(11) ROYALTY (CRUDE)	266,160,724,944.00	204,407,612,088.00	61,753,112,856.00
4	(111) RENT	41,944,488.00	307,457,440.00	-265,512,952.00
5	(IV) PENALTY FOR GAS FLARED	17,097,360,776.00	8,862,123,632.00	8,235,237,144.00
6	(D) MISCELLANEOUS OIL REVENUE	1,182,426,656.02	1,134,670,544.69	47,756,111.33
7	GAS RECEIPTS (EXPORT)	5,106,132,744.00	3,186,027,161.00	1,920,105,583.00
8	ROYALTIES (GAS)	5,057,286,464.00	2,386,616,256.00	2,670,670,208.00
9	GAS SALES ROYALTY DPR	1,026,831,804.94	823,808,565.11	203,023,239.83
10	FUND FOR THE PRESIDENTIAL METERING INITIATIVE	-80,000,000,000.00	-100,000,000,000.00	20,000,000,000.00
11	NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM REGULATORY AUTHORITY	-34,252,237,073.65	-17,020,892,414.98	-17,231,344,658.67
12	PART OF REFUND DUE TO STATES FROM SIGNATURE BONUS	-170,000,000,000.00	0.00	-170,000,000,000.00
13	OCTOBER 2024 GAS REVENUE TO FEDERATION	1,421,494,346.24	0.00	1,421,494,346.24
14	REFUND OF ARREARS OF 4% CORC FROM JV GAS INCOME	0.00	-1,254,420,249.52	1,254,420,249.52
15	4% Cost of Collection - NUPRC	-24,178,898,108.75	-17,381,398,964.64	-6,797,499,144.11
16	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND 2024	-9,144,860,369.20	0.00	-9,144,860,369.20
17	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND FOR MAY, 2024	0.00	-697,586,962.06	697,586,962.06
18	CIT UPSTREAM	85,906,715,456.00	43,309,986,696.00	42,596,728,760.00
19	13% Refunds On Subsidy, Priority Projects And Police Trust Fund 1999-2021	-18,163,078,852.38	-18,163,078,852.38	0.00
20	13% Derivation Refund on withdrawals from JVC/DECA	-100,000,000,000.00	-100,000,000,000.00	0.00
		<u>86,343,685,843.22</u>	<u>111,515,498,531.22</u>	<u>-25,171,812,688.00</u>
NON MINERAL REVENUE				
21	(1) CUSTOMS & EXCISE DUTIES, ETC.	334,205,846,925.83	282,797,877,311.32	51,407,969,614.51
22	7% Cost Of Collection - NCS	-23,394,409,284.81	-19,795,851,411.79	-3,598,557,873.02
23	LESS FIRS TAX REFUND (SUPPLEMENTARY)	0.00	-25,000,000,000.00	25,000,000,000.00
24	(B) COMPANIES INCOME TAX ETC.	480,450,745,078.04	394,899,756,502.65	85,550,988,575.39
25	4% Cost Of Collection - FIRS	-22,498,780,394.29	-19,700,866,994.36	-2,797,913,399.93
26	DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-748,788,522,090.24	-600,000,000,000.00	-148,788,522,090.24
		<u>19,974,880,234.53</u>	<u>13,200,915,407.82</u>	<u>6,773,964,826.71</u>
		<u>106,318,566,077.75</u>	<u>124,716,413,939.04</u>	<u>-18,397,847,861.29</u>
ELECTRONIC MONEY TRANSFER LEVY				
27	ELECTRONIC MONEY TRANSFER LEVY	17,823,739,533.00	19,213,055,292.00	-1,389,315,759.00
28	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-712,949,581.32	-768,522,211.68	55,572,630.36
		<u>17,110,789,951.68</u>	<u>18,444,533,080.32</u>	<u>-1,333,743,128.64</u>
OTHER MINERAL REVENUE				
29	EXCHANGE DIFFERENCE	563,981,416,063.24	364,568,723,384.04	199,412,692,679.20

<i>SN</i>	<i>DESCRIPTION</i>	Oct 2024	Sep 2024	<i>VARIANCE</i>
		<u>563,981,416,063.24</u>	<u>364,568,723,384.04</u>	<u>199,412,692,679.20</u>
	<u>OTHER NON-MINERAL REVENUE</u>			
30	OTHER NON-MINERAL REVENUE	0.00	150,000,000,000.00	-150,000,000,000.00
31	EXCHANGE DIFFERENCE NON MINERAL REVENUE	82,018,764,779.11	97,621,918,356.24	-15,603,153,577.13
32	DED EXCHANGE GAIN NON MINERAL REVENUE	-80,000,000,000.00	0.00	-80,000,000,000.00
		<u>2,018,764,779.11</u>	<u>247,621,918,356.24</u>	<u>-245,603,153,577.13</u>
	<u>VAT</u>			
33	VAT FOR DISTRIBUTION NCS 4 COST OF COLLECTION ONLY	100,000,000,000.00	0.00	100,000,000,000.00
34	VAT FOR DISTRIBUTION	668,290,969,064.21	583,675,035,681.03	84,615,933,383.18
35	Cost Of Collection - FIRS & NCS (VAT)	-26,731,638,762.57	-23,347,001,427.24	-3,384,637,335.33
36	3%VAT FOR NORTH EAST COMMISSION	-19,246,779,909.05	-16,809,841,027.61	-2,436,938,881.44
		<u>722,312,550,392.59</u>	<u>543,518,193,226.18</u>	<u>178,794,357,166.41</u>
		<u>1,305,423,521,186.62</u>	<u>1,174,153,368,046.78</u>	<u>131,270,153,139.84</u>
<u>GRAND TOTAL</u>		<u>1,411,742,087,264.37</u>	<u>1,298,869,781,985.82</u>	<u>112,872,305,278.55</u>

Pages 51-54 are relevant Pages for Distribution of FOREX Equalization. There will be no Distribution of FOREX Equalization for the month of November, 2025. (October, 2025 Account).

Pages 55-59 are relevant Pages for Distribution of EXCHANGE GAIN. There will be no Distribution of EXCHANGE GAIN for the month of November, 2025. (October, 2025 Account).

Pages 60-63 are relevant Pages for Distribution of EXCESS BANK CHARGES RECOVERED. There will be no Distribution of EXCESS BANK CHARGES RECOVERED for the month of November, 2025. (October, 2025 Account).

CENTRAL BANK OF NIGERIA, ABUJA
ELECTRONIC MONEY TRANSFER LEVY (EMTL) COMPONENT STATEMENT
FOR OCTOBER, 2025

<u>Amount due for October 2025</u>	=N=
	49,865,111,320.49
GRAND TOTAL	49,865,111,320.49



ZANNA-IBRAHIM, AMSA
BANKING SERVICES DEPARTMENT



OKOROAFOR, CHINYERE NNENNA
BANKING SERVICES DEPARTMENT



YAHAYA, HALIDU SAYUTI
BANKING SERVICES DEPARTMENT

64

Distribution of ELECTRONIC MONEY TRANSFER LEVY (EMTL)

DESCRIPTION	EMTLEVVY CM	EMTLEVVY PM	VARIANCE
ELECTRONIC MONEY TRANSFER LEVY	49,865,111,320.49	53,837,616,650.00	-3,972,505,329.51
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,994,604,452.82	-2,153,504,666.00	158,900,213.18
	<u>47,870,506,867.67</u>	<u>51,684,111,984.00</u>	<u>-3,813,605,116.33</u>

DISTRIBUTION OF EMTLEVVY TO THE THREE TIRES OF GOVERNMENT

Federal Government	15.00%	7,180,576,030.15	7,752,616,797.60	-572,040,767.45
Local Governments	35.00%	16,754,677,403.68	18,089,439,194.40	-1,334,761,790.72
State Governments	50.00%	23,935,253,433.84	25,842,055,992.00	-1,906,802,558.17
	<u>100.00%</u>	<u>47,870,506,867.67</u>	<u>51,684,111,984.00</u>	<u>-3,813,605,116.33</u>
		<u>47,870,506,867.67</u>	<u>51,684,111,984.00</u>	<u>-3,813,605,116.33</u>

Distribution of FGN ELECTRONIC MONEY TRANSFER LEVY (EMTL)

DESCRIPTION		
Federal Government	14	6,701,870,961.47
FCT-ABUJA	1	478,705,068.68
	<u>15.00</u>	<u>7,180,576,030.15</u>

65

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL GOVERNMENTS

<i>SNO STATES</i>	<i>EQUALITY 50%</i>	<i>POPULATION 30%</i>	<i>DERIVATION 20%</i>	<i>GROSS Oct 2025</i>	<i>AMT PM Sep 2025</i>	
1 ABIA	183,998,395.26	101,767,959.13	40,215,851.35	325,982,205.75	336,708,533.03	1
2 ADAMAWA	227,292,135.32	113,765,450.55	11,709,185.05	352,766,770.92	376,918,883.55	2
3 AKWA IBO	335,526,485.47	140,773,362.14	18,426,234.77	494,726,082.39	527,944,099.15	3
4 ANAMBRA	227,292,135.32	150,175,374.68	64,731,527.49	442,199,037.50	457,670,282.90	4
5 BAUCHI	216,468,700.31	166,853,008.85	10,468,419.74	393,790,128.90	421,276,796.24	5
6 BAYELSA	86,587,480.12	61,167,017.82	9,230,652.00	156,985,149.94	166,609,720.82	6
7 BENUE	248,939,005.35	151,511,645.20	13,701,806.53	414,152,457.08	442,335,443.98	7
8 BORNO	292,232,745.41	149,067,956.48	14,930,500.45	456,231,202.34	487,966,622.59	8
9 CROSS RIV	194,821,830.28	103,741,805.78	17,559,596.76	316,123,232.81	334,723,227.79	9
10 DELTA	270,585,875.38	147,171,854.26	60,065,265.48	477,822,995.12	495,631,104.69	10
11 EBONYI	140,704,655.20	78,049,696.19	9,652,510.40	228,406,861.78	243,563,342.46	11
12 EDO	194,821,830.28	115,569,229.01	52,473,811.13	362,864,870.42	374,379,954.63	12
13 EKITI	173,174,960.24	85,616,257.94	12,162,749.99	270,953,968.18	288,378,911.53	13
14 ENUGU	183,998,395.26	116,968,485.08	38,413,658.45	339,380,538.80	353,234,977.47	14
15 GOMBE	119,057,785.17	84,527,010.02	7,156,943.08	210,741,738.27	224,797,150.22	15
16 IMO	292,232,745.41	141,300,911.06	31,859,008.98	465,392,665.45	491,853,593.08	16
17 JIGAWA	292,232,745.41	156,158,535.60	6,168,888.03	454,560,169.04	488,702,964.86	17
18 KADUNA	248,939,005.35	217,848,218.61	35,164,855.63	501,952,079.60	528,816,127.76	18
19 KANO	476,231,140.67	336,964,891.77	45,415,079.90	858,611,112.34	910,101,492.55	19
20 KATSINA	367,996,790.52	208,009,544.53	13,962,423.14	589,968,758.19	632,129,191.66	20
21 KEBBI	227,292,135.32	116,298,051.61	8,186,729.60	351,776,916.53	377,055,031.24	21
22 KOGI	227,292,135.32	117,729,375.01	14,553,641.54	359,575,151.87	383,362,000.29	22
23 KWARA	173,174,960.24	85,145,015.39	17,790,715.56	276,110,691.19	291,617,822.02	23
24 LAGOS	216,468,700.31	323,673,000.51	2,408,383,837.95	2,948,525,538.77	3,507,765,661.86	24
25 NASSARAW	140,704,655.20	66,909,583.97	14,530,630.18	222,144,869.35	234,555,991.87	25
26 NIGER	270,585,875.38	141,852,124.44	18,162,237.45	430,600,237.27	458,544,983.43	26
27 OGUN	216,468,700.31	133,874,756.10	51,188,627.81	401,532,084.22	415,704,062.72	27
28 ONDO	194,821,830.28	123,566,024.48	24,381,069.83	342,768,924.58	361,470,255.11	28
29 OSUN	324,703,050.46	122,938,000.32	21,441,547.79	469,082,598.57	498,779,769.68	29
30 OYO	357,173,355.50	200,792,096.56	55,310,135.89	613,275,587.95	643,110,707.82	30
31 PLATEAU	183,998,395.26	114,146,488.03	21,446,623.36	319,591,506.65	337,599,142.02	31
32 RIVERS	248,939,005.35	186,205,985.00	68,675,999.10	503,820,989.46	520,345,654.80	32
33 SOKOTO	248,939,005.35	132,758,001.38	12,432,201.52	394,129,208.25	421,525,550.72	33
34 TARABA	173,174,960.24	82,618,662.61	7,882,650.60	263,676,273.46	282,181,221.13	34
35 YOBE	183,998,395.26	83,367,558.71	7,487,626.01	274,853,579.98	294,116,943.51	35
36 ZAMFARA	151,528,090.21	117,059,982.91	7,329,755.91	275,917,829.04	295,450,451.17	36
37 FCT-ABUJA	64,940,610.09	50,460,299.37	78,282,482.27	193,683,391.73	182,511,524.05	37
Grand Total	8,377,338,701.84	5,026,403,221.11	3,350,935,480.74	16,754,677,403.68	18,089,439,194.40	

66

DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS

SNO STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS	SNO			
					Oct 2025	Sep 2025		
1ABIA	332,434,075.47	14,685.7104	146,857,104.17	1.228846%	58,825,460.24	538,116,639.88	558,381,067	1
2ADAMAWA	332,434,075.47	16,417.0184	164,170,184.46	0.357789%	17,127,529.97	513,731,789.90	548,783,864	2
3AKWA IBOM	332,434,075.47	20,314.4177	203,144,177.05	0.563037%	26,952,848.30	562,531,100.82	598,134,671	3
4ANAMBRA	332,434,075.47	21,671.1830	216,711,829.84	1.977953%	94,685,597.06	643,831,502.38	665,675,641	4
5BAUCHI	332,434,075.47	24,077.8629	240,778,629.25	0.319876%	15,312,609.05	588,525,313.77	629,646,899	5
6BAYELSA	332,434,075.47	8,826.7576	88,267,576.40	0.282054%	13,502,072.78	434,203,724.65	464,502,020	6
7BENUE	332,434,075.47	21,864.0146	218,640,146.18	0.418676%	20,042,223.35	571,116,445.00	609,468,840	7
8BORNO	332,434,075.47	21,511.3761	215,113,760.74	0.456220%	21,839,486.94	569,387,323.16	607,878,163	8
9CROSS RIV	332,434,075.47	14,970.5480	149,705,480.07	0.536555%	25,685,179.51	507,824,735.04	538,514,691	9
10DELTA	332,434,075.47	21,237.7575	212,377,574.59	1.835369%	87,860,054.36	632,671,704.42	652,954,332	10
11EBONYI	332,434,075.47	11,263.0267	112,630,266.55	0.294945%	14,119,143.26	459,183,485.28	491,237,571	11
12EDO	332,434,075.47	16,677.3142	166,773,142.04	1.603403%	76,755,706.68	575,962,924.19	595,977,046	12
13EKITI	332,434,075.47	12,354.9257	123,549,256.74	0.371648%	17,790,978.98	473,774,311.19	505,333,592	13
14ENUGU	332,434,075.47	16,879.2350	168,792,350.21	1.173777%	56,189,314.96	557,415,740.64	582,230,697	14
15GOMBE	332,434,075.47	12,197.7408	121,977,408.43	0.218689%	10,468,769.31	464,880,253.21	497,862,202	15
16IMO	332,434,075.47	20,390.5461	203,905,460.92	0.973492%	46,601,546.48	582,941,082.87	613,594,731	16
17JIGAWA	332,434,075.47	22,534.5880	225,345,880.22	0.188498%	9,023,498.58	566,803,454.27	608,880,175	17
18KADUNA	332,434,075.47	31,436.7693	314,367,693.00	1.074506%	51,437,150.95	698,238,919.42	734,395,601	18
19KANO	332,434,075.47	48,626.0004	486,260,003.96	1.387714%	66,430,596.07	885,124,675.51	930,550,755	19
20KATSINA	332,434,075.47	30,016.9912	300,169,912.11	0.426639%	20,423,438.51	653,027,426.09	697,860,137	20
21KEBBI	332,434,075.47	16,782.4876	167,824,875.58	0.250156%	11,975,082.47	512,234,033.52	548,957,587	21
22KOGI	332,434,075.47	16,989.0359	169,890,358.78	0.444705%	21,288,239.16	523,612,673.41	558,100,597	22
23KWARA	332,434,075.47	12,286.9226	122,869,226.23	0.543618%	26,023,246.94	481,326,548.64	510,040,338	23
24LAGOS	332,434,075.47	46,707.9029	467,079,029.17	73.591176%	3,522,846,910.71	4,322,360,015.34	5,109,168,909	24
25NASSARAW	332,434,075.47	9,655.4434	96,554,434.48	0.444002%	21,254,579.46	450,243,089.41	478,265,879	25
26NIGER	332,434,075.47	20,470.0894	204,700,894.00	0.554970%	26,566,688.04	563,701,657.51	599,162,506	26
27OGUN	332,434,075.47	19,318.9086	193,189,085.93	1.564132%	74,875,813.61	600,498,975.01	621,868,041	27
28ONDO	332,434,075.47	17,831.2985	178,312,984.59	0.744994%	35,663,242.36	546,410,302.42	577,158,993	28
29OSUN	332,434,075.47	17,740.6709	177,406,709.08	0.655173%	31,363,476.71	541,204,261.26	572,927,528	29
30OYO	332,434,075.47	28,975.4713	289,754,713.48	1.690070%	80,904,521.23	703,093,310.18	730,836,889	30
31PLATEAU	332,434,075.47	16,472.0044	164,720,043.76	0.655328%	31,370,900.96	528,525,020.20	559,557,063	31
32RIVERS	332,434,075.47	28,870.6103	268,706,103.27	2.098481%	100,455,345.81	701,595,524.55	722,397,140	32
33SOKOTO	332,434,075.47	19,157.7544	191,577,543.70	0.379881%	18,185,117.35	542,196,736.52	579,434,028	33
34TARABA	332,434,075.47	11,922.3552	119,223,551.74	0.240864%	11,530,293.00	463,187,920.21	496,364,038	34
35YOBE	332,434,075.47	12,030.4253	120,304,252.52	0.228794%	10,952,473.50	463,690,801.49	496,719,968	35
36ZAMFARA	332,434,075.47	16,892.4387	168,924,386.92	0.223970%	10,721,550.10	512,080,012.49	549,233,793	36
Grand Total	11,967,626,716.92	718,057.60	7,180,576,030.15	100.00%	4,787,050,686.77	23,935,253,433.84	25,842,055,992.00	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=1164917890.99 IS NOT INCLUDED IN THIS TABLE

67
Page 1B



RESEARCH AND STATISTICS DEPARTMENT, REVENUE HOUSE (HEADQUARTERS), ABUJA
 ATTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY FOR THE MONTH OF OCTOBER 2025

SNO	STATES	ACTUAL COLLECTION =N=	% INDICES FOR DERIVATION
1	Abia	598,450,168.96	1.20
2	Adamawa	174,243,825.11	0.35
3	Akwa Ibom	274,199,922.18	0.55
4	Anambra	983,266,778.16	1.93
5	Bauchi	155,780,055.68	0.31
6	Bayelsa	137,360,892.80	0.28
7	Benue	203,895,930.49	0.41
8	Borno	222,180,066.22	0.45
9	Cross River	261,303,523.22	0.52
10	Della	893,828,355.32	1.79
11	Ebonyi	143,638,547.58	0.29
12	Edo	780,880,284.65	1.57
13	Ekiti	180,993,303.45	0.36
14	Enugu	571,531,822.22	1.15
15	FCT	1,164,917,890.99	2.34
16	Gombe	108,502,129.17	0.21
17	Imo	474,092,395.52	0.95
18	Jigawa	91,798,928.03	0.18
19	Kaduna	523,286,542.13	1.05
20	Kano	675,819,541.38	1.36
21	Katsina	207,774,153.83	0.42
22	Kebbi	121,826,333.37	0.24
23	Kogi	216,572,046.74	0.43
24	Kwara	264,742,791.01	0.53
25	Lagos	35,839,045,207.59	71.87
26	Nasarawa	216,229,615.79	0.43
27	Niger	270,271,390.66	0.54
28	Niger	761,735,532.93	1.53
29	Ogun	362,813,539.07	0.73
30	Ondo	319,070,651.68	0.64
31	Osun	823,067,498.36	1.65
32	Oyo	319,146,181.01	0.64
33	Plateau	1,021,964,272.39	2.05
34	Rivers	185,002,998.81	0.37
35	Sokoto	117,301,348.18	0.24
36	Taraba	111,423,006.12	0.22
37	Yobe	109,073,748.71	0.22
	Zamfara	49,865,111,320.49	100.00

Research & Statistics Dept:	Revenue Accounting & Refunds Dept:	
Prepared by: MALA T. Ali	Checked by: Iyem O. Eugene	Approved By: Executive Chairman FIRS
Signature:	Signature:	Signature:
Date: 13-11-2025	Date: 13/11/25	Date:
Checked by: Ben Peter	Counter reviewed by:	
Signature:	Signature:	
Date: 13.11.2025	Date:	

NON IMPORT EMT COLLECTION FOR THE MONTH

SN	STATE	COLLECTIONS INDICES FOR DERIVATION			
		Oct 2025		Sep 2025	
1	ABIA	598,450,168.96	1.2001	419,294,567.44	1
2	ADAMAWA	174,243,825.11	0.3494	129,329,414.36	2
3	AKWA IBOM	274,199,922.18	0.5499	203,866,255.45	3
4	ANAMBRA	963,266,778.16	1.9317	746,009,142.19	4
5	BAUCHI	155,780,055.66	0.3124	110,383,238.39	5
6	BAYELSA	137,360,892.80	0.2755	105,421,981.13	6
7	BENUE	203,895,930.49	0.4089	148,554,798.11	7
8	BORNO	222,180,066.22	0.4456	171,275,139.09	8
9	CROSS RIVER	261,303,523.22	0.5240	184,144,527.85	9
10	DELTA	893,828,355.32	1.7925	663,581,773.17	10
11	EBONYI	143,638,547.58	0.2881	109,850,003.60	11
12	EDO	780,860,284.65	1.5659	584,249,760.58	12
13	EKITI	180,993,303.45	0.3630	133,498,281.81	13
14	ENUGU	571,631,822.22	1.1464	421,005,403.87	14
15	GOMBE	106,502,129.17	0.2136	74,312,013.01	15
16	IMO	474,092,395.52	0.9507	353,905,760.78	16
17	JIGAWA	91,798,929.03	0.1841	68,312,222.24	17
18	KADUNA	523,286,542.13	1.0494	369,676,905.07	18
19	KANO	675,819,641.38	1.3553	478,008,601.61	19
20	KATSINA	207,774,153.83	0.4167	152,310,976.88	20
21	KEBBI	121,826,333.37	0.2443	90,665,529.00	21
22	KOGI	216,572,046.74	0.4343	161,522,958.14	22
23	KWARA	264,742,791.01	0.5309	189,267,546.53	23
24	LAGOS	35,839,045,207.59	71.8720	43,520,737,485.94	24
25	NASSARAWA	216,229,615.79	0.4336	154,794,035.57	25
26	NIGER	270,271,390.66	0.5420	197,174,109.01	26
27	OGUN	761,735,532.93	1.5276	557,298,901.42	27
28	ONDO	362,813,539.07	0.7276	263,661,071.67	28
29	OSUN	319,070,651.68	0.6399	230,318,206.76	29
30	OYO	823,067,498.36	1.6506	605,579,228.98	30
31	PLATEAU	319,146,181.01	0.6400	233,668,738.28	31
32	RIVERS	1,021,964,272.39	2.0495	752,006,368.97	32
33	SOKOTO	185,002,998.81	0.3710	140,188,132.14	33
34	TARABA	117,301,348.18	0.2352	89,431,442.90	34
35	YOBE	111,423,006.12	0.2234	81,120,151.61	35
36	ZAMFARA	109,073,748.71	0.2187	81,328,906.87	36
37	FCT-ABUJA	1,164,917,890.99	2.3361	861,863,069.57	37
Grand Total		49,865,111,320.49	100.00	53,837,616,649.99	
Grand Total		49,865,111,320.49	100.00	53,837,616,649.99	

SOURCE: FEDERAL INLAND REVENUE SERVICE- EMT DIRECTORATE
17 November 2025

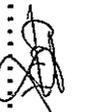
CENTRAL BANK OF NIGERIA, ABUJA
ELECTRONIC MONEY TRANSFER LEVY

JANUARY - DECEMBER 2025

ACCOUNT NO 3000109444

MONTHS	AMOUNT EMTL (N)
JANUARY	21,403,688,302.23
FEBRUARY	36,636,330,862.07
MARCH	26,010,943,485.73
APRIL	40,480,923,620.64
MAY	28,819,669,802.00
JUNE	30,379,578,750.00
JULY	39,168,321,000.00
AUGUST	33,684,960,112.00
SEPTEMBER	53,837,616,650.00
OCTOBER	49,865,111,320.49
NOVEMBER	
DECEMBER	
TOTAL	360,287,143,905.16

Prepared by: 
ZANNA-IBRAHIM, AMSA
ASSISTANT MANAGER

Checked by: 
OKOROAFOR, CHINYERE NNENNA
MANAGER

Authorised by: 
YAHAYA, HALIDU SAYUTI
SENIOR MANAGER