

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

	=N=	=N=	=N=	=N=	=N=
	C1	C1	C2	C2	VARIANCE
	C1	C1	BUDGETED RATE	BUDGETED RATE	C1 - E2
	C1	C1	BUDGETED RATE	BUDGETED RATE	C1 - E2
	C1	C1	BUDGETED RATE	BUDGETED RATE	C1 - E2
NIGERIA NATIONAL PETROLEUM CORP. (NNPC)					
(A) Crude Oil Receipts (1st - 31st December 2025)					
Less: (1) Excess Crude (Export)					
Less: (2) Joint Venture Cash Call (Foreign)					
Sub-total (A)					
(B) Gas Receipts (1st - 31st December 2025)					
Less: (1) Excess Gas (Export)					
Sub-total (B)					
(C) Domestic Crude Oil Cash Revenue					
Sub-total (C-1)					
(D) Domestic Gas Receipts					
(E) Less: DPR JV Gas					
Sub-total (C-1&C-2)					
(E1) Gas Revenue to the Federation					
(E2) Crude Oil Revenue to the Federation					
Sub-total (E-1&E-2)					
MINISTRY OF PETROLEUM RESOURCES					
(A) Royalties (i) Crude Oil					
Add (ii) DPR Royalty					
Sub-total					
Royalties (i) Gas					
DPR Royalty Gas					
Sub-total					
(C) Rentals					
(D) Gas Flared					
(E) Miscellaneous Oil Revenue					
(F) Gas Sales Royalty					
(G) MFR DPR Royalty Oil Call to TSA					
FEDERAL INLAND REVENUE SERVICES					
1 PPT from Oil December 2025					
56,442,934,008.88		56,442,934,008.88	56,442,934,008.88	56,442,934,008.88	
iii. CIT Uplift					
Sub-total					
iv. PPT from Gas					
v. FIRS PPT JV Gas					
Sub-total					
Company Income Tax					
Taxes					
Capital Gain Tax					
Stamp Duty					
SUBTOTAL					
(a) Import Duty Collection					
(b) Excise Duty Collection					
(c) Fees Collection					
(d) 2008-2012 CET Special Levy					
(e) Customs Penalty Charges					
(f) Auction Sales					
SUBTOTAL					
Excess Bank Charges, Verification & Reconciliation on Accruals into the Federation Account					
Release from solid Mineral Revenue Account					
56,442,934,008.88		56,442,934,008.88	56,442,934,008.88	56,442,934,008.88	

ZAVKA ABRAHIM, AMSA
BANKING SERVICES DEPARTMENT

OKORO FOR, GINNY FRE ANIENNA
BANKING SERVICES DEPARTMENT

AHMED AISHA LARABA
BANKING SERVICES DEPARTMENT

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Office of the Accountant General of the Federation			
Federal Ministry of Finance, Abuja			
ANALYSIS OF FEDERATION ACCOUNT INFLOW FOR THE MONTH OF FEBRUARY, 2026			
CBN'S RATE @ 1,385.5532			
		N	N
1	<u>NIGERIAN NATIONAL PETROLEUM CORP. (NNPC)</u>		
(A)	Crude Oil Receipts (1st -31st January, 2026)	14,234,259.11	-
	Sub-Total (A)	-	14,234,259.11
B	Gas Receipts (1st -31st January, 2026)	5,377,733,405.53	5,377,733,405.53
Less: (1)	Gas Receipts (1st -31st January, 2026)	-	-
Less: (2)	Joint Venture Cash Call (JVC)	-	-
	Sub-Total (B)	-	5,391,967,664.64
(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	-	-
	NNPC Supplementary	56,442,934,008.88	-
	Sub-Total (c.i)	56,442,934,008.88	56,442,934,008.88
ii.	Gas Revenue to the Federation, December, 2025	936,332,920.87	-
iii.	Gas Revenue to the Federation, January, 2026	1,034,352,400.01	1,970,685,320.88
	Sub-Total (a+b+c)	-	63,805,586,994.40
2	<u>MINISTRY OF PETROLEUM RESOURCES</u>		
(a)	Royalties (i) Crude Oil	202,764,336,813.78	-
Add:	DPR Royalty	54,910,960.01	-
	Sub-Total	202,819,247,773.79	-
	Royalties (ii) Gas	6,965,250,714.71	-
	Sub Total	209,784,498,488.50	-
(b)	Rentals	1,336,998,982.10	-
(c)	Gas Flared Penalty	12,961,108,527.08	-
(d)	Gas Flared	5,599,649,300.66	-
(e)	Miscellaneous Oil Revenue	1,438,836,562.33	-
(f)	Gas Sales Royalty	83,942,641.95	231,205,034,502.62
3	<u>FEDERAL INLAND REVENUE SERVICES</u>		
(a) i.	PPT from Oil	133,604,820,253.15	-
Less: (1)	Excess Proceeds on PPT from Oil	-	-
	NRS Oil and Gas Royalty	251,182,872,059.47	-
	CIT Upstream	55,332,656,733.44	-
	Sub-Total	440,120,349,046.06	-
	FIRS PPT from Gas	-	-
Less: Excess Proceeds on PPT from Gas		-	-
	Sub Total	-	-
a.	Company Income Tax (CIT)	265,748,115,483.04	-
b.	Taxes	588,011,038,342.27	-
c.	Capital Gain Tax	10,713,476,787.71	-
d.	FIRS Stamp Duty	47,910,267,340.11	1,352,503,246,999.19
4	<u>CUSTOMS & EXCISE ACCOUNTS</u>		
(a)	Import Duty Account	270,057,356,238.84	-
(b)	Excise Duty Account	15,335,004,704.26	-
(c)	Fees Collection	417,733,321.93	-
(d)	2008-2012 CET Special Levy	17,731,208,552.06	-
(e)	Customs Penalty Charges	-	-
(f)	Auction Sales	3,000,000.00	303,544,302,817.09
	Release from Solid Mineral Revenue Account	-	-
	Release from RMAFC Recovery	6,036,557,120.28	6,036,557,120.28
5	<u>EXCESS BANK CHARGES RECOVERED</u>		
	Total Revenue as per Component Statement	-	1,957,094,728,433.58
	Less Solid Mineral Revenue	-	-
	Net Amount Available for Distribution	-	1,957,094,728,433.58

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

Jan-2026



NARRATION	RECEIPTS		PAYMENTS		CBN MONTH END @1385.5532	NAIRA AMOUNT TO THE FEDERATION ACCOUNT	BUDGETED RATE	BUDGETED NAIRA AMOUNT	DIFFERENCE
	USD	USD	USD	USD					
CRUDE SALES	10,273.34				1,385.5532	14,234,239.11	1,500.00		(1,765,750.89)
GAS SALES	3,881,289.73				1,385.5532	5,377,733,405.53	1,500.00		(1,416,443,965.77)
TOTAL (A)	3,891,563.07					5,391,967,664.64			(1,418,192,422.57)
CRUDE MONETISED			10,273.34		1,385.5532	14,234,239.11	1,500.00	15,410,010.00	(1,175,750.89)
EXCESS CRUDE					1,385.5532		1,500.00		
JVC CRUDE					1,385.5532		1,500.00		
NUPRC OIL ROYALTY	146,341,791.00		146,341,791.00		1,385.5532	202,764,336,813.78	1,500.00	219,512,686,500.00	(15,748,349,686.22)
NRS OIL AND GAS ROYALTY	181,287,064.30		181,287,064.30		1,385.5532	251,182,872,059.47	1,500.00	271,930,596,450.00	(20,747,724,390.53)
MISC OIL REV	462,903.12		462,903.12		1,385.5532	641,376,899.21	1,500.00	694,354,680.00	(52,977,780.79)
SUB TOTAL (B)	328,091,756.42		328,102,031.76			454,602,820,031.57		492,153,047,640.00	(37,550,227,608.43)
GAS MONETISED			3,881,289.73		1,385.5532	5,377,733,405.53	1,500.00	5,821,934,595.00	(444,201,189.47)
EXCESS GAS					1,385.5532		1,500.00		
GAS ROYALTY	5,027,053.97		5,027,053.97		1,385.5532	6,965,250,714.71	1,500.00	7,540,580,955.00	(575,330,240.29)
EXCESS GAS ROYALTY					1,385.5532		1,500.00		
GAS FLARED PENALTY	9,354,464.72		9,354,464.72		1,385.5532	12,961,108,527.08	1,500.00	14,031,697,080.00	(1,070,588,552.92)
GAS FLARE FEE	4,041,453.84		4,041,453.84		1,385.5532	5,599,649,300.66	1,500.00	6,062,180,760.00	(462,531,459.34)
CIT UPGRADE	39,935,425.60		39,935,425.60		1,385.5532	55,332,656,733.44	1,500.00	59,903,138,400.00	(4,570,481,666.56)
SUB TOTAL (C)	58,358,398.13		62,239,687.86			86,236,398,681.42		93,359,531,790.00	(7,123,133,108.58)
PPT	96,426,274.50		96,426,274.50		1,385.5532	133,603,733,197.55	1,500.00	144,639,411,750.00	(11,035,678,552.45)
EXCESS PPT					1,385.5532		1,500.00		
RENTALS	964,956.80		964,956.80		1,385.5532	1,336,998,982.10	1,500.00	1,447,435,200.00	(110,436,217.90)
TAXES	424,387,196.64		424,387,196.64		1,385.5532	588,011,038,342.27	1,500.00	636,580,794,958.59	(48,569,756,616.31)
SUB TOTAL (D)	521,778,427.94		521,778,427.94			722,951,770,521.93		782,667,641,908.59	(59,715,871,386.66)
TOTAL (a+b+c+d)	912,120,147.56		912,120,147.56			1,263,790,989,234.92		1,368,180,221,338.58	(104,389,232,103.66)
GRAND TOTAL	912,120,147.56		912,120,147.56			1,263,790,989,234.92		1,368,180,221,338.58	(104,389,232,103.66)

PREPARED BY:

CHECKED BY:

APPROVED BY:

EDWARD SHESIN

KATUKA MUBARAK ALIYU

AILEKU REBECCA

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

S/N	ACCOUNT NAME	ACCOUNT NO.	AMOUNT (N) JANUARY 2026	AMOUNT (N) DECEMBER 2025	VARIANCE
A	NON - OIL REVENUE				
1	IMPORT DUTY	3000008035	270,057,356,238.84	297,649,484,859.72	(27,592,128,620.88)
2	EXCISE DUTY	3000008042	15,335,004,704.26	25,169,700,364.71	(9,834,695,660.45)
3	FEES ACCT	3000008059	417,733,321.93	477,803,002.53	60,069,680.60)
4	AUCTION SALES	3000007928	3,000,000.00	-	3,000,000.00
5	2008-2012 CET SPECIAL LEVY	3000008286	17,731,208,552.06	19,641,885,088.12	(1,910,676,536.06)
6	PENALTY CHARGES	3000007997	-	-	-
7	COMPANY INCOME TAX	3000002174	265,748,115,483.04	320,738,851,206.87	(54,990,735,723.83)
8	STAMP DUTY TSA	3000103686	47,910,267,340.11	10,800,933,618.80	37,09,333,721.31
9	CAPITAL GAIN TAX	3000103741	10,713,476,787.71	12,181,324,789.80	(1,467,848,002.09)
	TOTAL		627,916,162,427.95	686,659,982,930.55	(58,743,820,502.60)
B	OIL REVENUE				
8	MISCELLANEOUS OIL REVENUE	3000002198	797,459,663.12	1,284,042,035.38	(486,582,372.26)
9	GAS SALES ROYALTY	3000055761	83,942,641.95	3,347,821,044.56	(3,263,878,402.61)
10	PETROLEUM PROFIT TAX (Local)	3000091156	1,087,055.60	63,274,303,089.10	(63,273,216,033.50)
11	MPR DPR ROYALTY OIL CARGO TSA		54,910,960.00	56,442,934,008.88	(56,388,023,048.88)
	SUB - TOTAL (A+B)		628,853,562,748.62	811,009,083,108.47	(182,155,520,359.85)
C	VALUE ADDED TAX				
12	VALUE ADDED TAX	3000008468	1,083,160,583,544.06	913,957,068,691.40	169,203,514,852.66
	GRAND TOTAL (B+C+D+E)		1,712,014,146,292.68	1,764,872,051,624.87	(52,857,905,332.19)

Prepared by: 
 ZANNA-IBRAHIM, AMSA
 ASSISTANT MANAGER

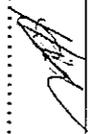
Checked by: 
 YAHAYA, HALIDU SAYUTI
 SENIOR MANAGER

Authorised by: 
 ANGYU, DANIELLA
 PRINCIPAL MANAGER

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

MONTHS	AMOUNT (N)	TOTAL
JANUARY	5,126,922,951.08	5,126,922,951.08
FEBRUARY		
MARCH		
APRIL		
MAY		
JUNE		
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		
TOTAL	5,126,922,951.08	5,126,922,951.08

Prepared by: 
 ZANNA-IBRAHIM, AMSA
 ASSISTANT MANAGER

Checked by: 
 YAHAYA, HALIDU SAYUTI
 SENIOR MANAGER

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Authorised by: 
 ANGYU, DANIELLA
 PRINCIPAL MANAGER



PMCSO
Pls verify with 11/2
GFAD/CBN/O&GRFN/26/C2/R7
February 10, 2026

RC: 1843987

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

HOPO
pls treat
with

Ossai JK-18157
11:40 Am

ATTENTION: SENIOR MANAGER, DOM. ACCOUNT

Dear Sir,

TRANSFER OF JANUARY 2026 GAS REVENUE INTO THE FEDERATION ACCOUNT WITH CBN

Upon receipt of this mandate, please pay into the **FEDERATION ACCOUNT**, the sum of **NGN1,034,352,400.01** (One billion, Thirty-Four Million, Three Hundred and Fifty-Two Thousand, Four Hundred Naira and One Kobo only).

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

Atm PSO

Pls treat with 11/2/26

Yours faithfully,
For: NNPC Limited

PM/PSO
pls treat with 11/2/26

1st Signatory [Signature]

2nd Signatory [Signature]

Name SPRITOMA A. RABA

Name Okoro, CHIKE N.O.

cc: Accountant General of the Federation
Funds Division

MCA, OSSAI
pls verify with 11/2/26

15A

BOARD MEMBERS

- Engr. Ahmadu Musa Kida (Non-Executive Chairman), Engr. Bayo Bashir Ojulari (Group CEO/Executive Board Member)
- Mr. Adedapo Segun (CFO/Executive Board Member), Dr. Bello Rabi (Non-Executive Director), Engr. Yusuf Usman (Non-Executive Director)
- Dr. Babs Omotowa (Non-Executive Director), Mr. Austin Avuru (Non-Executive Director), Dr. David Ige (Non-Executive Director)
- Engr. Henry Ikem 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)

NNPC

GFAD/CBN/O&GRFN/26/01/R7
January 12, 2026

RC. 1843307

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

*Mandate 11-12/24/130
Ch. 1/31/26*

~~HBDD~~ ~~HBDD~~

Mgr CSD

*HBDD
pls treat
12/1/26*

*Pls
Verify
12/1*

ATTENTION: SENIOR MANAGER, DOM. ACCOUNT

Dear Sir,

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

Upon receipt of this mandate, please pay into the **FEDERATION ACCOUNT**, the sum of **NGN936,332,920.87 (Nine Hundred and Thirty-Six Million, Three Hundred and Thirty-Two Thousand, Nine Hundred and Twenty Naira and Eighty-seven 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

*(3) Mgr/PSO
Pls, process
12/1/26*

1st Signatory..... 2nd Signatory.....

Name..... Name.....

cc: Accountant General of the Federation
Funds Division

15B

*Osho S.O
1635hrs*

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 Rabi (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)

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

SN	DESCRIPTION	Jan 2026	Dec 2025	VARIANCE
<u>MINERAL REVENUE</u>				
1	NRS OIL AND GAS ROYALTY	251,182,872,059.47	0.00	251,182,872,059.47
2	(11) ROYALTY (CRUDE)	202,764,336,813.78	514,288,474,211.31	-311,524,137,397.53
3	(1) PETROLEUM PROFIT TAX (PPT)	133,604,820,253.15	142,521,543,088.53	-8,916,722,835.38
4	MPR DPR ROYALTY OIL CARGO TSA	56,442,934,008.86	0.00	56,442,934,008.86
5	CIT UPSTREAM	55,332,656,733.44	73,065,672,938.67	-17,733,016,205.23
6	(IV) PENALTY FOR GAS FLARED	12,961,108,527.06	48,857,617,912.29	-35,896,509,385.21
7	ROYALTIES (GAS)	6,965,250,714.77	21,153,234,586.62	-14,187,983,871.91
8	GAS FLARED FEE	5,599,649,300.66	0.00	5,599,649,300.66
9	GAS RECEIPTS (EXPORT)	5,377,733,405.53	9,018,985,098.79	-3,641,251,693.26
10	GAS REVENUE TO FEDERATION	1,970,685,320.86	0.00	1,970,685,320.86
11	(D) MISCELLANEOUS OIL REVENUE	1,438,836,562.33	3,962,000,222.38	-2,523,163,660.05
12	(111) RENT	1,336,998,982.10	1,500,211,235.41	-163,212,253.31
13	GAS SALES ROYALTY DPR	83,942,641.95	3,347,821,344.56	-3,263,878,402.61
14	NUPRC ROYALTY	54,910,960.01	0.00	54,910,960.01
15	Crude Oil Receipts Export	14,234,259.11	772,727,188.99	-758,492,929.88
16	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND	-2,091,968,817.93	-8,760,842,822.46	6,668,874,004.53
17	TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-17,818,327,514.63	-46,903,313,195.80	29,084,985,681.17
18	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
19	4% Cost of Collection - NUPRC	-21,442,200,201.06	-23,724,374,368.50	2,282,174,167.44
	<u>Sub Total MINERAL REVENUE</u>	<u>675,615,395,157.08</u>	<u>720,936,678,288.41</u>	<u>-45,321,283,131.33</u>
<u>NON MINERAL REVENUE</u>				
20	(B) COMPANIES INCOME TAX ETC.	912,382,897,953.13	470,314,983,189.19	442,067,914,763.94
21	(1) CUSTOMS & EXCISE DUTIES, ETC.	303,544,302,817.09	342,938,873,315.08	-39,394,570,497.99
22	RMAFC RECOVERY	6,036,557,120.28	0.00	6,036,557,120.28
23	7% Cost Of Collection - NCS	0.00	-24,005,721,132.06	24,005,721,132.06
24	0.5% OF NON OIL FEDERATION REVENUE TO RMAFC	-6,079,636,003.85	-4,066,269,282.50	-2,013,366,721.35
25	4% Cost Of Collection - FIRS	-44,163,848,419.37	-18,812,599,327.37	-25,351,249,092.00
26	DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-950,560,000,000.00	-402,600,000,000.00	-547,960,000,000.00
	<u>Sub Total NON MINERAL REVENUE</u>	<u>221,160,273,467.28</u>	<u>363,769,266,762.34</u>	<u>-142,608,993,295.06</u>
	<u>Sub Total 1</u>	<u>896,775,668,624.36</u>	<u>1,084,705,945,050.75</u>	<u>-187,930,276,426.39</u>
<u>ELECTRONIC MONEY TRANSFER LEVY</u>				
27	ELECTRONIC MONEY TRANSFER LEVY	0.00	39,905,899,825.00	-39,905,899,825.00
28	LESS 0.5% TO RMAFC FROM EMTL	0.00	-199,529,499.13	199,529,499.13
29	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	0.00	-1,596,235,993.00	1,596,235,993.00
	<u>Sub Total ELECTRONIC MONEY TRANSFER LEVY</u>	<u>0.00</u>	<u>38,110,134,332.87</u>	<u>-38,110,134,332.87</u>

<i>SN</i>	<i>DESCRIPTION</i>	<i>Jan 2026</i>	<i>Dec 2025</i>	<i>VARIANCE</i>
	<u>VAT</u>			
30	VAT FOR DISTRIBUTION	1,083,160,583,544.06	913,957,068,691.40	169,203,514,852.66
31	LESS 0.5% TO RMAFC FROM VAT	-5,415,802,917.72	-4,569,785,343.46	-846,017,574.26
32	3%VAT FOR NORTH EAST COMMISSION	-31,195,024,806.07	-26,321,963,578.31	-4,873,061,227.76
33	Cost Of Collection - FIRS & NCS (VAT)	-43,326,423,341.76	-36,558,282,747.66	-6,768,140,594.10
	<u>Sub Total VAT</u>	<u>1,003,223,332,478.51</u>	<u>846,507,037,021.97</u>	<u>156,716,295,456.54</u>
	<u>Sub Total 2</u>	<u>1,003,223,332,478.51</u>	<u>884,617,171,354.84</u>	<u>118,606,161,123.67</u>
	<u>GRAND TOTAL</u>	<u>1,899,999,001,102.87</u>	<u>1,969,323,116,405.59</u>	<u>-69,324,115,302.72</u>

TOTAL AMOUNT FOR DISTRIBUTION

AGENCY'S COLLECTION		TOTAL FUNDS	DEDUCTIONS	TOTAL NET
1	NON MINERAL REVENUE FIRS CURRENT MONTH	918,419,455,073.41	1,000,803,484,423.22	-82,384,029,349.81
2	MINERAL REVENUE NUPRC CURRENT MONTH	231,205,034,502.62	57,423,606,568.07	173,781,427,934.55
3	MINERAL REVENUE FIRS CURRENT MONTH	496,563,283,054.94	0.00	496,563,283,054.94
4	NON MINERAL REVENUE NCS	303,544,302,817.09	0.00	303,544,302,817.09
5	MINERAL REVENUE NNPC CURRENT MONTH	7,362,652,985.52	2,091,968,817.93	5,270,684,167.59
6	VAT	1,083,160,583,544.06	79,937,251,065.55	1,003,223,332,478.51
		1,957,094,728,433.58	1,060,319,059,809.22	896,775,668,624.36
		1,083,160,583,544.06	79,937,251,065.55	1,003,223,332,478.51
		3,040,255,311,977.64	1,140,256,310,874.77	1,899,999,001,102.87

DISTRIBUTION AMONG THE THREE TIERS OF GOVERNMENTS

BENEFICIARY	MINERAL REVENUE	NON-MINERAL REV	TOTAL SRA	TOTAL VAT	TOTAL		
Federal Government	45.6475%	308,401,466,154.69	52.68%	116,507,232,062.56	424,908,697,217.25	100,322,333,247.85	525,231,030,465.10
State Governments	23.1530%	156,425,344,512.78	26.72%	59,094,025,070.46	215,519,369,583.24	551,772,832,863.18	767,292,202,446.42
Local Governments	17.8500%	120,597,383,868.39	20.60%	45,559,016,334.26	166,156,400,202.65	351,128,166,367.48	517,284,566,570.12
13% Derivation Share	13.3495%	90,191,201,621.23	0.00%	0.00	90,191,201,621.23	0.00	90,191,201,621.23
Grand Total	100%	675,615,395,157.08	100%	221,160,273,467.28	896,775,668,624.36	1,003,223,332,478.51	1,899,999,001,102.87

EGN SHARE OF OIL AND NON OIL REVENUE FROM COLLECTING AGENCIES

	RATE	NNPC	NCS	CIT OTHERS	NUPRC	PPT	VAT	TOTAL
FCT-ABUJA	1.00	45,670,748	3,035,443,028	-823,840,293	1,505,824,956	4,302,746,231	0	8,065,844,670
Federal Government	48.50	2,215,031,265	147,218,986,866	-39,956,254,235	73,032,510,389	208,683,192,211	10,032,233,325	401,225,699,821
1.46% Deriv. & Ecology F	1.00	45,670,748	3,035,443,028	-823,840,293	1,505,824,956	4,302,746,231	0	8,065,844,670
0.72% STABILIZATION A	0.50	22,835,374	1,517,721,514	-411,920,147	752,912,478	2,151,373,116	0	4,032,922,335
3.0% DEVELOPMENT OF	1.68	76,726,856	5,099,544,287	-1,384,051,693	2,529,785,927	7,228,613,668	0	13,550,619,046
	52.68	2,405,934,991	159,907,138,724	-43,399,906,661	79,326,858,707	226,668,671,457	10,032,233,325	434,940,930,542

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: January, 2026

	<u>Jan 2026</u>	<u>Dec 2025</u>	<u>INCREASE/DECREASE</u>
	=N=	=N=	=N=
1 TOTAL FUNDS AVAILABLE FOR DISTRIBUTION	1,957,094,728,433.58	1,631,742,144,031.82	325,352,584,401.76
2 4% Cost Of Collection - FIRS	-44,163,848,419.37	-18,812,599,327.37	-25,351,249,092.00
3 7% Cost Of Collection - NCS	0.00	-24,005,721,132.06	24,005,721,132.06
4 TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-17,818,327,514.63	-46,903,313,195.80	29,084,985,681.17
5 4% Cost of Collection - NUPRC	-21,442,200,201.06	-23,724,374,368.50	2,282,174,167.44
6 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
7 13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND	-2,091,968,817.93	-8,760,842,822.46	6,668,874,004.53
8 DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-950,560,000,000.00	-402,600,000,000.00	-547,960,000,000.00
9 0.5% OF NON OIL FEDERATION REVENUE TO RMAFC	-6,079,636,003.85	-4,066,269,282.50	-2,013,366,721.35
TOTAL FUNDS AVAILABLE FOR DISTRIBUTION (NET)	896,775,668,624.36	1,084,705,945,050.75	-187,930,276,426.39

<u>BENEFICIARY</u>	<u>MINERAL REVENUE</u>	<u>NON-MINERAL REV</u>	<u>TOTAL SHARED IN Jan 2026</u>	<u>TOTAL SHARED IN Dec 2025</u>
1 Federal Government	45.6475%	308,401,465,154.69	116,507,232,062.56	424,908,697,217.25
2 State Governments	23.1530%	156,425,344,512.78	59,094,025,070.46	215,519,369,583.24
3 Local Governments	17.8500%	120,597,383,868.39	45,559,016,334.26	166,156,400,202.65
4 13% Derivation Share	13.3495%	90,191,201,621.23	0.00	90,191,201,621.23
Grand Total	100.00%	675,615,395,157.08	221,160,273,467.28	896,775,668,624.36
				1,084,705,945,050.75

<u>TOTAL MINERAL REVENUE</u>		<u>13% DERIVATION SHARE FOR THE</u>		<u>TOTAL DERIVATION</u>
OilRevenue	644,627,710,567.15	OilRevenue	83,801,602,373.73	
GasRevenue	30,987,684,589.93	GasRevenue	4,028,398,996.69	
Add back Refund (Detailed below)	18,163,078,852.38	Add back Refund	2,361,200,250.81	
TOTAL4DERIVATION	693,778,474,009.46	Total Current Derivation	90,191,201,621.23	TOTAL DERIVATION
PM SUBSIDY DERIVATION	0.00	Add PM SUBSIDY	0.00	90,191,201,621.23

19 February 2026

PM = PREVIOUS MONTH

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DBS

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

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

LGCI's Allocations respectively.

FEDERATION ACCOUNT: January, 2026



ECOLOGICAL FUNDS FROM MINERAL REVENUE

	TOTAL MINERAL REVENUE	NET MINREV	ECOLOGICAL FUNDS
Federal Government	52,68	308,401,465,154.69	0
State Governments	26,72	156,425,344,512.78	0.72
Local Governments	20,6	120,597,383,868.39	0.6
13% Derivation Share	0	90,191,201,621.23	0
Total	675,615,395,157.08	667,887,795,802.41	7,727,599,354.67

ECOLOGICAL FUNDS FROM NON MINERAL REVENUE

BENEFICIARY	TOTAL NONMINERALREV	NET NON MINERAL REV	ECOLOGICAL NON-MINERAL REV2
Federal Government	52,68	116,507,232,062.56	0
State Governments	26,72	59,094,025,070.46	0.72
Local Governments	20,6	45,559,016,334.26	0.6
Total	221,160,273,467.28	218,240,957,857.51	2,919,315,609.77

TOTAL FUNDS FOR DISTRIBUTION AND TOTAL ECOLOGICAL FUNDS COMPUTATION

BENEFICIARY	TOTAL REVENUE	TOTAL NET REVENUE	TOTAL ECOLOGICAL
Federal Government	424,908,697,217.25	424,908,697,217.25	0.00
State Governments	215,519,369,583.24	209,711,961,420.81	5,807,408,162.42
Local Governments	166,156,400,202.65	161,316,893,400.63	4,839,506,802.02
13% Derivation Share	90,191,201,621.23	90,191,201,621.23	0.00
Grand Total	896,775,668,624.36	886,128,753,659.92	10,646,914,964.44

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	391,193,466,496.52	-106,556,316,437.25	284,637,150,059.27
2	1.46% Deriv. & Ecology FGN Share	1	8,065,844,670.03	0.00	8,065,844,670.03
3	FCT-ABUJA	1	8,065,844,670.03	-207,015,489.00	7,858,829,181.03
4	0.72% STABILIZATION ACCOUNT	0.5	4,032,922,335.02	0.00	4,032,922,335.02
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	13,550,619,045.65	0.00	13,550,619,045.65
		52.68	424,908,697,217.25	-106,763,331,926.25	318,145,365,291.00

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>Jan 2026</u>	<u>Dec 2025</u>	<u>INCREASE/DECREASE</u>
1	Federal Government	10%	100,322,333,247.85	84,650,703,702.20	15,671,629,545.65
2	State Governments	55%	551,772,832,863.18	465,578,870,362.08	86,193,962,501.10
3	Local Governments	35%	351,128,166,367.48	296,277,462,957.69	54,850,703,409.79
		100%	1,003,223,332,478.51	846,507,037,021.97	156,716,295,456.54
1	NRS -VAT Cost of Collections	4%	43,326,423,341.76	32,715,644,715.17	10,610,778,626.59
2	NCS Import VAT Cost of collection		0	3,842,638,032.49	-3,842,638,032.49
			43,326,423,341.76	36,558,282,747.66	-6,768,140,594.10
1	NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	3%	31,195,024,806.07	26,321,963,578.31	4,873,061,227.76
2	LESS 0.5% TO RMAFC FROM VAT	0.5%	5,415,802,917.72	4,569,785,343.46	846,017,574.26
		0%	36,610,827,723.79	30,891,748,921.77	5,719,078,802.02
			1,083,160,583,544.06	913,957,068,691.40	169,203,514,852.66

Distribution of FGN Value Added Tax (VAT)

	<u>DESCRIPTION</u>		<u>Jan 2026</u>	<u>Dec 2025</u>	<u>INCREASE/DECREASE</u>
	Federal Government	10%	100,322,333,247.85	126,976,055,553.30	-26,653,722,305.44
		1.00	100,322,333,247.85	126,976,055,553.30	-26,653,722,305.44

FEDERATION ACCOUNT INCOME DISTRIBUTION FOR THE YEAR 2026 STATUTORY REVENUE								
FEDERATION ACCOUNT INCOME DISTRIBUTION FOR THE YEAR 2026 STATUTORY REVENUE								
SN	MONTH	FED ACCT	AUGMENTATION	TOTAL ACTUAL	BUDGET	BUDGET VARIANCE	EXCHANGE GAIN DIF	EMTL SHARED
				5 = 3 + 4	6	7 = 5 - 6	8	9
1	January	1,631,742,144,031.82	-	1,631,742,144,031.82	5,558,013,000,000.00	3,926,270,855,968.18	-	39,905,899,825.00
2	February	1,957,094,728,433.58	-	1,957,094,728,433.58	5,558,013,000,000.00	3,600,918,271,566.42	-	-
		3,588,836,872,465.40	-	3,588,836,872,465.40	11,116,026,000,000.00	7,527,189,127,534.60	-	39,905,899,825.00

Office of the Accountant General of the Federation
Federation Account Department

TRANSFER TO EXCESS CRUDE, PPT AND ROYALTY ACCOUNT FOR THE MONTH: January, 2026							
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	4,202.08	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	1,923.85	354.64	2,278.50	501,596.48	
29	20-Aug-25	Accrued Interest on Funds - February, 2024	1,816.27	334.66	2,150.93	506,036.45	
30	20-Aug-25	Accrued Interest on Funds - March, 2024	1,949.90	359.29	2,309.19	508,345.64	
31	20-Aug-25	Accrued Interest on Funds - April, 2024	1,895.70	349.50	2,245.20	510,590.84	
32	20-Aug-25	Accrued Interest on Funds - May, 2024	1,967.57	362.70	2,330.27	512,921.11	
33	20-Aug-25	Accrued Interest on Funds - June, 2024	1,912.80	352.50	2,265.30	515,186.41	
34	20-Aug-25	Accrued Interest on Funds - July, 2024	1,985.24	365.80	2,351.04	517,537.45	
35	20-Aug-25	Accrued Interest on Funds - August, 2024	1,994.23	367.66	2,361.89	519,899.34	
36	20-Aug-25	Accrued Interest on Funds - September, 2024	1,871.61	344.98	2,216.59	522,115.93	
37	20-Aug-25	Accrued Interest on Funds - October, 2024	1,822.18	335.73	2,157.91	524,273.84	
38	20-Aug-25	Accrued Interest on Funds - November, 2024	1,703.06	313.86	2,016.92	526,290.76	
39	20-Aug-25	Accrued Interest on Funds - December, 2024	1,696.56	312.69	2,009.25	528,300.01	
40	20-Aug-25	Accrued Interest on Funds - January, 2025	1,632.46	300.70	1,933.16	530,233.17	
41	20-Aug-25	Accrued Interest on Funds - February, 2025	1,479.80	272.72	1,752.52	531,985.69	
42	20-Aug-25	Accrued Interest on Funds - March, 2025	1,643.93	302.87	1,946.80	533,932.49	
43	20-Aug-25	Accrued Interest on Funds - April, 2025	1,596.60	294.30	1,890.90	535,823.39	
		Total	435,129.33	100,694.06	535,823.39		

Office of the Accountant General of the Federation
Federation Account Department
Domestic Excess Crude Oil Proceeds: January, 2026

S/n	Date	Description	Receipt =N=	Payment =N=	Cumm Balance =N=
1	01-Jan-25	Balance b/f	7,021,270,679.07		7,021,270,679.07
2	15-Jan-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (88/116)	69,464,593.00		7,090,735,272.07
3	15-Jan-25	Comprehensive Reconciliation December, 2005 - June 2010 - Bayelsa state Refund (88/116)	30,120,221.00		7,120,855,493.07
4	19-Feb-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (87/116)	69,464,593.00		7,190,320,086.07
5	19-Feb-25	Comprehensive Reconciliation December, 2005 - June 2010 - Bayelsa state Refund (87/116)	30,120,221.00		7,220,440,307.07
6	19-Mar-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (88/116)	69,464,593.00		7,289,904,900.07
7	19-Mar-25	Comprehensive Reconciliation December, 2005 - June 2010 - Bayelsa state Refund (88/116)	30,120,221.00		7,320,025,121.07
8	15-Apr-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (89/116)	69,464,593.00		7,389,489,714.07
9	19-Apr-25	Comprehensive Reconciliation December, 2004 - June 2010 - Bayelsa state Refund (88/116)	30,120,221.00		7,419,609,935.07
10	16-May-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (90/116)	69,464,593.00		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-Judgement Interest to A-Z Petroleum Production LTD		1,546,275,212.31	6,271,673,978.76
19	17-Sep-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (94/116)	69,464,593.00		6,341,138,571.76
20	17-Sep-25	Comprehensive Reconciliation 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, 2004 - 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
25	11-Dec-25	Comprehensive Reconciliation December, 2005 - June 2010 - Bayelsa state Refund (97/116)	69,464,593.00		6,639,893,013.76
26	11-Dec-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (98/116)	30,120,221.00		6,670,013,234.76
27	20-Jan-26	Comprehensive Reconciliation December, 2005 - June 2010 - Bayelsa state Refund (98/116)	69,464,593.00		6,739,477,827.76
28	20-Jan-26	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (99/116)	30,120,221.00		6,769,598,048.76
29	17-Feb-26	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (99/116)	69,464,593.00		6,839,062,641.76
30	17-Feb-26	Comprehensive Reconciliation December, 2005 - June 2010 - Bayelsa state Refund (99/116)	30,120,221.00		6,869,182,862.76
		Total	8,415,458,075.07	1,546,275,212.31	

Office of the Accountant General of the Federation
 Federation Account Department.
 Exchange Gain January, 2026

S/N	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	01-Jan-24		Balance b/f			
2	16-Jan-24	FD/F/A/202/Vol. 6	Exchange Gain Difference in December, 2023	80,230,572,340.52		80,230,572,340.52
3	16-Jan-24	FD/F/A/202/Vol. 6	Distribution of ₦287,743,073,742.24 to the three tiers of Government being exchange gain for December, 2023	287,743,073,742.24		367,973,646,082.76
4	19-Feb-24	FD/F/A/202/Vol. 6	Exchange Gain Difference in January, 2024	479,028,533,214.23		80,230,572,340.52
5	19-Feb-24	FD/F/A/202/Vol. 6	Distribution of ₦479,028,533,214.23 to the three tiers of Government being exchange gain for January, 2024			559,259,105,554.75
6	19-Feb-24	FD/F/A/202/Vol. 6	Transfer of Savings to FAAG Withheld ESCROW Account		219,028,533,214.23	280,230,572,340.52
7	20-Mar-24	FD/F/A/202/Vol. 6	Exchange Gain Difference in February, 2024	657,444,403,295.91		80,230,572,340.52
8	20-Mar-24	FD/F/A/202/Vol. 6	Transfer of Savings to FAAG Withheld ESCROW Account		200,000,000,000.00	80,230,572,340.52
9	20-Mar-24	FD/F/A/202/Vol. 6	Distribution of ₦607,444,403,295.91 to the three tiers of Government being exchange gain for February, 2024		50,000,000,000.00	737,674,975,536.43
10	16-Apr-24	FD/F/A/202/Vol. 6	Exchange Gain Difference in March, 2024	607,444,403,295.91		687,574,975,536.43
11	16-Apr-24	FD/F/A/202/Vol. 6	Distribution of ₦285,524,332,949.18 to the three tiers of Government being exchange gain for March, 2024	285,524,332,949.18		80,230,572,340.52
12	13-May-24	FD/F/A/202/Vol. 6	Exchange Gain Difference in April, 2024	439,884,270,725.75		80,230,572,340.52
13	13-May-24	FD/F/A/202/Vol. 6	Distribution of ₦439,884,270,725.75 to the three tiers of Government being exchange gain for April, 2024			519,114,843,058.27
14	06-Jun-24	FD/F/A/202/Vol. 6	Exchange Gain Difference in May, 2024	587,456,251,714.36		80,230,572,340.52
15	10-Jun-24	FD/F/A/202/Vol. 6	Distribution of ₦507,456,251,714.36 to the three tiers of Government being exchange gain for May, 2024		438,884,270,725.75	80,230,572,340.52
16	16-Jul-24	FD/F/A/202/Vol. 6	Transfer to FAAG Withheld ESCROW Account		507,456,251,714.36	687,686,824,954.88
17	16-Jul-24	FD/F/A/202/Vol. 6	Exchange Gain Difference in June, 2024	472,191,680,275.49		160,230,572,340.52
18	16-Jul-24	FD/F/A/202/Vol. 6	Distribution of ₦472,191,680,275.49 to the three tiers of Government being exchange gain for June, 2024		80,000,000,000.00	52,228,572,340.52
19	16-Aug-24	FD/F/A/202/Vol. 6	Exchange Gain Difference in July, 2024	581,710,154,656.08		52,228,572,340.52
20	16-Aug-24	FD/F/A/202/Vol. 6	Distribution of ₦581,710,154,656.08 to the three tiers of Government being exchange gain for July, 2024			80,230,572,340.52
21	16-Sep-24	FD/F/A/202/Vol. 6	Exchange Gain Difference in August, 2024	468,245,152,867.23		548,475,725,207.75
22	16-Sep-24	FD/F/A/202/Vol. 6	Distribution of ₦468,245,152,867.23 to the three tiers of Government being exchange gain for August, 2024		488,245,152,867.23	80,230,572,340.52
23	14-Oct-24	FD/F/A/202/Vol. 6	Exchange Gain Difference in September, 2024	462,190,641,740.28		80,230,572,340.52
24	14-Oct-24	FD/F/A/202/Vol. 6	Distribution of ₦462,190,641,740.28 to the three tiers of Government being exchange gain for September, 2024			542,221,214,080.80
25	20-Nov-24	FD/F/A/202/Vol. 6	Exchange Gain Difference in October, 2024	646,000,180,842.36		80,230,572,340.52
26	20-Nov-24	FD/F/A/202/Vol. 6	Distribution of ₦646,000,180,842.36 to the three tiers of Government being exchange gain for October, 2024		462,190,641,740.28	726,230,753,182.88
27	20-Nov-24	FD/F/A/202/Vol. 6	Transfer to FAAG WITHHELD as Refund to States		566,000,180,842.36	160,230,572,340.52
28	13-Dec-24	FD/F/A/202/Vol. 6	Exchange Gain Difference in October, 2024	671,392,032,058.65		80,230,572,340.52
29	13-Dec-24	FD/F/A/202/Vol. 6	Distribution of ₦671,392,032,058.65 to the three tiers of Government being exchange gain for November, 2024		80,000,000,000.00	751,622,604,399.17
30	15-Jan-25	FD/F/A/202/Vol. 6	Exchange Gain Difference in November, 2024	671,392,032,058.65		80,230,572,340.52
31	15-Jan-25	FD/F/A/202/Vol. 6	Distribution of ₦671,392,032,058.65 to the three tiers of Government being exchange gain for December, 2024	402,714,392,696.28		482,944,965,036.80
32	04-Feb-25	FA/439/VOL.1	Payment of Judgment debt plus 22% interest for full and final settlement to A-Z Petroleum Products Limited		402,714,392,696.28	80,230,572,340.52
33	15-Apr-25	FD/F/A/202/Vol. 6	Exchange Gain Difference in March, 2025	28,711,117,803.67		57,228,473,463.82
34	15-Apr-25	FD/F/A/202/Vol. 6	Distribution of ₦28,711,117,803.67 to the three tiers of Government being exchange gain for April, 2025		23,002,098,876.70	85,939,591,667.49
35	16-May-25	FD/F/A/202/Vol. 6	Exchange Gain Difference in April, 2025	81,407,696,575.86		57,228,473,463.82
36	16-May-25	FD/F/A/202/Vol. 6	Distribution of ₦81,407,696,575.86 to the three tiers of Government being exchange gain for May, 2025		28,711,117,803.67	138,536,170,033.68
37	17-Jun-25	FD/F/A/202/Vol. 6	Exchange Gain Difference in May, 2025	76,614,018,040.06		57,228,473,463.82
38	17-Jun-25	FD/F/A/202/Vol. 6	Distribution of ₦76,614,018,040.06 to the three tiers of Government being exchange gain for June, 2025		81,407,696,575.86	133,842,451,503.88
39	16-Jul-25	FD/F/A/202/Vol. 6	Exchange Gain Difference in June, 2025	38,848,736,617.56		57,228,473,463.82
40	16-Jul-25	FD/F/A/202/Vol. 6	Distribution of ₦38,848,736,617.56 to the three tiers of Government being exchange gain for July, 2025		38,848,736,617.56	96,077,210,081.38
41	21-Aug-25	FD/F/A/202/Vol. 6	Exchange Gain Difference in July, 2025	39,745,440,504.29		57,228,473,463.82
42	21-Aug-25	FD/F/A/202/Vol. 6	Distribution of ₦39,745,440,504.29 to the three tiers of Government being exchange gain for August, 2025		96,077,210,081.38	95,973,913,968.11
43	17-Sep-25	FD/F/A/202/Vol. 6	Exchange Gain Difference in August, 2025	41,284,237,579.08		57,228,473,463.82
44	17-Sep-25	FD/F/A/202/Vol. 6	Distribution of ₦41,284,237,579.08 to the three tiers of Government being exchange gain for September, 2025		39,745,440,504.29	98,512,711,042.80
			Total	6,827,366,920,239.08	6,770,138,446,775.25	57,228,473,463.82

Office of the Accountant General of the Federation
 Federation Account Department
 Non- Oil Excess Revenue Account for January, 2026

S/n	DATE	REF. NO.	DETAILS	Receipt ₦	Payment ₦	Cumm Balance =N=
1	1-Nov-23		Balance b/f	707,610,239,905.84	-	707,610,239,905.84
2	2-Nov-23	42730/RS/Vol. 164	Payment of Infrastructure to States and FCT	-	259,000,000,000.00	448,610,239,905.84
3	20-Nov-23	42730/RS/Vol. 164	Refund of PAYE to Akwa Ibom State on 14/04/2023 which was not posted	-	7,178,960,487.28	441,431,279,418.56
4	20-Nov-23	42730/RS/Vol. 164	Transfer of Savings from October, 2023 Non Oil Revenue (FAAC Withheld Account)	180,000,000,000.00	-	621,431,279,418.56
5	20-Nov-23	42730/RS/Vol. 164	Augmentation to the three tiers of Government for the month of November, 2023 Transfer of Savings from Exchange Gain October, 2023 Non Oil Revenue (FAAC Withheld Account)	-	60,000,000,000.00	561,431,279,418.56
6	20-Nov-23	42730/RS/Vol. 164	Reversal of transfer of Savings from 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	Transfers from Non-Oil Revenue	-	180,000,000,000.00	441,431,279,418.56
8	11-Dec-23	42730/RS/Vol. 164	Release of Special Intervention Fund to States for Infrastructure and Security	40,000,000,000.00	-	481,431,279,418.56
9	11-Dec-23	42730/RS/Vol. 164	Transfer of Savings from November, 2023 Non Oil Revenue (FAAC Withheld Account)	-	100,000,000,000.00	381,431,279,418.56
10	12-Dec-23	42730/RS/Vol. 164	Payment of Infrastructure to States and FCT	100,000,000,000.00	-	481,431,279,418.56
11	18-Dec-23	42730/RS/Vol. 165	Transfer of Savings from December, 2023 Non Oil Revenue (FAAC Withheld Account)	-	259,000,000,000.00	222,431,279,418.56
12	18-Jan-24	42730/RS/Vol. 165	Part Payment of Outstanding Balance for Management of 2023 General Election to Independent National Electoral Commission (INEC)	100,000,000,000.00	-	322,431,279,418.56
13	2-Feb-24	42730/RS/Vol. 165	Transfer of Savings from January, 2024 Exchange Gain (FAAC Withheld) for three tiers	200,000,000,000.00	25,000,000,000.00	297,431,279,418.56
14	20-Feb-24	42730/RS/Vol. 166	Transfer of Savings from January, 2024 Non Oil Revenue (FAAC Withheld Account)	100,000,000,000.00	-	497,431,279,418.56
15	20-Feb-24	42730/RS/Vol. 166	Reversal of January, 2024 Transfer to Non Oil Revenue (FAAC Withheld)	-	100,000,000,000.00	597,431,279,418.56
16	23-Feb-24	42730/RS/Vol. 166	Actual Amount Transfer for January, 2024 to Non Oil Revenue (FAAC Withheld)	98,438,815,670.50	-	497,431,279,418.56
17	3-Jan-24	FAF&SA/Vol.420	Payment of Infrastructure to FCT	-	7,000,000,000.00	595,870,095,089.06
18	20-Mar-24	42730/RS/Vol. 166	Transfer of Savings from February, 2024 Non Oil Revenue (FAAC Withheld Account)	250,000,000,000.00	-	838,870,095,089.06
19	20-Mar-24	42730/RS/Vol. 166	Transfer of savings for the month of January & February, 2024 being Intervention to States on Infrastructure & Security	-	200,000,000,000.00	638,870,095,089.06
20	25-Apr-24	FAF&SA/Vol.418/VOL T	Payment of Capacity Building Programme and Provision of Report on the Activities of FAAC to Revenue Mobilisation Allocation and Fiscal Commission Programme Refund of VAT Deducted from the Consultant Professional fees/ADAP Financial Service Limited) from Exchange Rate Differential and Excess Crude Account/Signature Bonus to States	-	9,958,630,000.00	628,911,465,089.06
21	16-Jul-24	42730/RS/Vol. 167	Transfer of Savings from June, 2024 Non Oil Revenue (FAAC Withheld Account)	200,000,000,000.00	-	795,867,395,576.30
22	16-Jul-24	42730/RS/Vol. 168	Distribution of ₦200Billion to the Three tiers of Government as Augmentation Payment for the Distribution of 3.4 Million HIV Kids to the 774 Local Government Councils	-	200,000,000,000.00	595,867,395,576.30
23	20-Aug-24	42730/RS/Vol. 168	Payment of Refund of WHT and Stamp Duty to States and FCT	-	950,000,000.00	594,917,395,576.30
24	2-Sep-24	42730/RS/Vol. 168	Payment of 10% consultancy fee for the Recovery of WHT and Stamp Duty to States and FCT	-	52,674,184,830.91	542,243,210,745.39
25	2-Sep-24	42730/RS/Vol. 168	Distribution of ₦150Billion to the Three tiers of Government as Augmentation	-	150,000,000,000.00	386,370,856,505.66
26	16-Oct-24	42730/RS/Vol. 170				386,370,856,505.66

S/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
29	20-Nov-24	42730/RS/Vol. 170	Transfer of Savings from October, 2024 Non Oil Revenue (FAAC Withheld Account) Transfer of Savings from November, 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	Refund of arrears of Derivation to Akwa Ibom State in respect of Ekanga Oil Field and Consultancy Fee	300,000,000,000.00		786,370,856,505.66
31	16-Dec-24	FAF&SA/418/VOL.IV	Overstatement of the Federation Account Statutory Revenue Component Statement for the month of November,2024		18,136,106,100.59	768,234,750,405.07
32	21-Jan-25	OAGFD/FA/248/VOL.V			392,346,521,152.68	375,888,229,252.39
33	19-Feb-25	42730/RS/Vol. 171	Transfer of Savings from January, 2025 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 N21.4Billion to the three tiers of Government as Augmentation		214,800,000,000.00	461,888,229,252.39
35	19-Mar-25	FAF&SA/418/VOL.V	Transfer of Savings from February, 2025 Non Oil Revenue (FAAC Withheld Account)	78,000,000,000.00		539,888,229,252.39
36	19-Mar-25	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 N178Billion 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, 2025 Non Oil Revenue (FAAC Withheld Account)	130,000,000,000.00		359,768,985,271.32
42	23-May-25	42730/RS/Vol. 173	Refund to State on NLNG		100,000,000,000.00	259,768,985,271.32
43	27-May-25	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 PCT 1% of Signature Bonus/ECA/NLNG Refund	50,000,000,000.00		705,122,923,800.83
49	21-Jul-25	42730/RS/Vol. 174	Payment of Augmentation to the three tiers of Government		100,000,000,000.00	605,122,923,800.83
50	21-Jul-25	FAF&SA/418/VOL.VII	Payment to OAGF Capital End of Year Rollover ISA 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.VIIT	Payment of Capacity Building Programme for member of FAAC,Sub-Committees and Secretariat to Revenue Mobilization Allocation and Fiscal Commission		14,362,249,300.00	415,760,674,500.83
53	16-Sep-25	FAF&SA/418/VOL.VIIT	Payment to States,FCT, Federal Ministry of Budget and Nital 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
54	17-Sep-25	FAF&SA/418/VOL.VIIT	Payment to OAGF Treasury Single Account (Sub-Recurrent)		100,000,000,000.00	190,260,674,500.83
55	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
56	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
57	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
58	22-Sep-25	FA/F&S/A/18/VOL.VIIT	Payment to OAGF Treasury Single Account (Sub-Recurrent)		175,000,000,000.00	225,260,674,500.83
59	6-Oct-25	FA/F&S/A/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	FA/F&S/A/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	FA/F&S/A/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
64	21-Nov-25	FA/F&S/A/18/VOL.VIII	Payment to Office of the National Security Adviser and Defence Intelligence Support Services and Others from Non Oil Revenue (FAAC Withheld Account)		138,000,000,000.00	154,260,642,052.65
65	8-Dec-25	FA/F&S/A/18/VOL.VIIT	Payment to OAGF Treasury Single Account (Sub-Recurrent)		80,000,000,000.00	74,260,642,052.65
66	11-Dec-25	42730/RS/Vol. 176	Transfer of Savings from November, 2025 Non Oil Revenue (FAAC Withheld Account)	200,000,000,000.00		274,260,642,052.65
67	15-Dec-25	FA/F&S/A/18/VOL.VIII	Second Phase Refund of ECA to States and FCT		74,000,000,000.00	200,260,642,052.65
68	22-Dec-25	FA/F&S/A/18/VOL.VIII	Second Phase Refund of ECA to States and FCT		74,000,000,000.00	126,260,642,052.65
69	22-Dec-25	FA/F&S/A/18/VOL.VIII	Payment for Consultancy fees		50,000,000,000.00	76,260,642,052.65
70	22-Dec-25	FA/F&S/A/18/VOL.VIII	Payment for Mediation Cost		75,000,000,000.00	1,260,642,052.65
71	20-Jan-26	42730/RS/Vol. 177	Transfer of Savings from December, 2025 Non Oil Revenue (FAAC Withheld Account)	200,000,000,000.00		201,260,642,052.65
72	20-Jan-26	42730/RS/Vol. 177	Reversal of December, 2025 Transfer to Non Oil Revenue (FAAC Withheld)		200,000,000,000.00	1,260,642,052.65
73	20-Jan-26	42730/RS/Vol. 177	Transfer of Savings from December, 2025 Non Oil Revenue (FAAC Withheld Account)	402,600,000,000.00		403,860,642,052.65
74	30-Jan-26	FA/F&S/A/18/VOL.IX	Payment to OAGF Treasury Single Account (Sub-Recurrent)		400,000,000,000.00	3,860,642,052.65
75	20-Feb-26	42730/RS/Vol. 178	Transfer of Savings from January, 2026 Non Oil Revenue (FAAC Withheld Account)	950,560,000,000.00		954,420,642,052.65
			Total	7,007,209,055,576.34	6,052,788,413,523.69	

Office of the Accountant General of the Federation						
Federation Account Department						
Oil Excess Revenue Account January, 2026						
DETAILS						
S/n	DATE	REF. NO.		Receipt	Payment	Cumm Balance
				=N=	=N=	=N=
1	1 Jan, 2024		Balance b/f	67,990,026.62	-	67,990,026.62
			Total	67,990,026.62	-	

Office of the Accountant General of the Federation
 Federation Account Department

Amount Withheld by NNPC : January, 2028

S/n	Date	DETAILS	Crude cost	Amount Paid into Federation Account	Certified Subsidy Claims	Amount Withheld	Commitment
			=N=	=N=	=N=	=N=	=N=
1	17-May-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2012	240,654,004,075.79	134,071,920,417.70		106,582,184,258.09	106,572,181,258.09
2	18-Jun-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2012	294,378,966,047.70	126,132,684,750.00		168,246,337,287.70	270,008,576,525.88
3	18-Jun-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2012	274,065,548,582.88	89,466,030,591.00		179,579,513,401.88	453,588,091,927.74
4	14-Aug-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2012	234,574,161,564.43	137,132,650,750.00		97,442,199,814.43	551,020,290,742.17
5	17-Aug-12	Balance Payable by NNPC		143,069,000,000.00		(143,069,000,000.00)	401,860,890,742.17
6	13-Sep-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2012	191,920,424,447.18	112,714,560,150.00		79,205,852,727.18	481,066,742,469.35
7	11-Oct-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2012	192,718,287,603.49	112,434,550,750.00		80,283,736,853.49	561,350,483,322.84
8	12-Nov-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2012	220,993,901,093.46	113,222,560,750.00		106,665,392,342.46	635,010,834,526.30
9	10-Dec-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2012	236,159,573,223.59	97,007,558,750.00		139,972,006,972.59	774,392,641,099.89
10	14-Jan-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2012	274,043,362,729.93	172,398,560,750.00		161,644,793,979.93	936,027,624,479.82
11	13-Feb-13	Part Refund by NNPC from Domestic Crude Oil Cost for the month of August, 2012		6,000,000,000.00		(6,000,000,000.00)	930,027,624,479.82
12	13-Feb-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2012	203,477,717,504.12	172,535,000,750.00		50,942,109,754.12	1,020,969,743,233.94
13	12-Mar-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2012	181,700,997,292.95	109,332,660,750.00		72,376,309,832.95	1,093,346,132,066.89
14	10-Apr-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2012	307,660,348,918.75	127,192,660,750.00		180,475,700,768.75	1,273,822,912,235.64
15	14-May-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2013	346,358,316,739.41	182,303,060,750.00		165,972,007,989.41	1,439,794,920,225.05
16	13-Jun-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2013	171,916,557,607.04	112,302,660,750.00		65,513,908,757.04	1,505,308,908,982.09
17	11-Jul-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2013	20,741,550,771.72	172,302,660,750.00		155,464,902,021.72	1,660,793,891,003.81
18	12-Aug-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2013	180,917,650,585.19	105,193,660,750.00		65,688,092,106.39	1,716,917,983,110.20
19	14-Sep-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2013	186,987,749,797.25	116,302,660,750.00		72,685,181,037.25	1,789,097,164,147.45
20	22-Sep-13	Part Refund by NNPC		75,000,000,000.00		(75,000,000,000.00)	1,714,097,164,147.45
21	09-Oct-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2013	220,300,148,908.79	122,332,660,750.00		98,007,500,218.79	1,812,104,744,378.24
22	12-Nov-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2013	193,166,033,063.15	113,332,660,750.00		81,282,464,313.15	1,893,488,209,697.39
23	12-Dec-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2013	202,780,312,241.96	124,002,320,750.00		60,777,002,491.96	1,954,265,671,189.35
24	13-Jan-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2013	203,442,297,534.66	122,312,660,750.00		81,065,728,804.66	2,035,311,740,988.01
25	12-Feb-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2013	209,564,356,841.65	124,702,660,750.00		84,667,708,191.65	2,119,923,529,179.66
26	12-Mar-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2013	220,500,587,004.57	125,433,660,698.00		94,667,019,306.57	2,214,600,547,486.23
27	14-Apr-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2013	230,699,020,944.29	123,697,660,750.00		112,401,462,194.29	2,327,262,009,680.52
28	13-May-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2014	192,784,156,076.79	116,420,040,620.00		77,364,095,456.79	2,404,626,105,137.31
29	16-Jun-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2014	249,687,818,131.92	123,220,500,000.00		126,467,318,131.92	2,531,083,423,268.23
30	14-Jul-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2014	190,885,255,501.98	124,759,970,020.00		65,115,276,741.98	2,597,199,700,010.21
31	15-Aug-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2014	177,429,791,028.15	91,519,970,895.00		85,908,812,153.15	2,683,107,572,163.36
32	15-Sep-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2014	205,454,825,151.10	98,619,970,450.00		167,994,372,581.90	2,851,101,884,755.26
33	14-Oct-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2014	146,625,743,354.46	30,000,650,000.00		106,624,846,701.10	2,957,936,734,456.36
34	21-Oct-14	Part refund by NNPC from Sales of Domestic Crude Cost In June, 2014		110,334,306,451.61		(110,334,306,451.61)	2,847,602,428,004.75
35	14-Nov-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2014	248,479,900,644.93	88,469,600,451.61		160,006,294,193.32	2,967,936,081,456.36
36	15-Dec-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2014	248,479,900,644.93	88,469,600,451.61		160,006,294,193.32	2,967,936,081,456.36
37	24-Dec-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2014	289,324,510,989.52	55,601,250,000.00		(55,601,250,000.00)	3,068,672,762,552.47
38	14-Jan-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2014	193,296,599,231.32	132,379,606,451.61		166,004,904,238.91	3,234,977,666,791.38
39	17-Feb-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2014	193,296,599,231.32	125,839,616,234.61		67,556,984,596.71	3,302,134,651,288.09
40	23-Feb-15	Part refund Payable by NNPC from Sales of Domestic Crude Cost In October, 2014		4,418,644,542.00		(4,418,644,542.00)	3,297,716,006,746.09
41	17-Mar-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2014	140,339,919,840.92	72,127,281,317.01		68,212,638,523.91	3,365,928,124,270.00
42	15-Apr-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2014	130,786,723,631.42	84,619,606,451.61		46,167,115,173.81	3,412,115,249,548.81
43	21-Apr-15	Part refund Payable by NNPC from Sales of Domestic Crude Cost In Dec, 2014		8,489,725,440.00		(8,489,725,440.00)	3,403,625,524,108.81
44	13-May-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2015	107,417,511,525.88	81,021,606,451.61		26,425,905,084.28	3,429,051,429,194.09
45	12-Jun-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2015	161,316,109,513.75	95,693,106,451.61		65,623,002,062.14	3,494,674,032,256.23
46	22-Jul-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2015	149,222,813,260.86	93,539,606,451.61		55,681,206,809.25	3,550,358,229,065.48
47	20-Aug-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2015	129,233,865,335.39	86,903,606,451.61		60,360,746,661.78	3,610,008,487,749.26
48	16-Sep-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2015	152,535,859,609.76	67,339,606,451.61		85,014,329,158.15	3,695,022,816,907.41
49	26-Oct-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2015	132,929,859,853.83	64,571,911,665.83		68,003,948,188.00	3,763,026,745,095.41
50	24-Nov-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2015	157,782,812,916.76	74,418,991,743.17		79,363,881,173.59	3,842,900,646,268.00
51	18-Dec-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2015	95,980,816,906.15	60,019,423,719.42		35,964,393,586.73	3,878,935,039,853.73
52	22-Jan-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2015	126,239,013,287.64	81,507,573,993.61		44,871,439,384.03	3,923,776,479,249.76

Amount Withheld by NNPC : January, 2020

S/n	Date	DETAILS	Crude cost	Amount Paid into Federation Account	Certified Subsidy Claims	Amount Withheld	Cumulative
53	19-Feb-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2016	112,878,642,093.37	85,077,842,431.61	-	27,201,099,261.76	3,959,977,578,611.52
54	18-Mar-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2015	93,341,700,099.84	75,669,493,241.61	-	17,672,206,858.23	3,968,649,785,469.75
55	19-Apr-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2015	87,043,513,877.17	67,099,042,386.07	-	20,004,471,431.10	3,988,654,256,903.85
56	20-May-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2016	62,861,752,684.08	52,557,707,458.95	-	10,304,045,225.13	3,998,989,309,178.98
57	20-Jun-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2016	66,313,927,444.43	63,547,868,204.54	-	2,766,061,039.89	4,001,755,389,178.87
58	20-Jul-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2016	107,622,651,185.95	102,677,586,055.17	-	4,945,065,130.78	4,006,700,432,289.65
59	23-Aug-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2016	107,389,073,058.86	90,815,444,662.33	-	16,553,568,395.93	4,023,254,200,685.58
60	20-Sep-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2016	64,783,506,205.75	48,011,699,935.25	-	16,668,052,310.17	4,039,860,252,995.75
61	19-Oct-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2016	84,783,506,205.75	62,017,750,476.28	-	11,739,785,729.37	4,051,600,008,725.12
62	22-Nov-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2016	131,382,706,371.70	118,628,216,629.19	-	12,754,490,523.51	4,076,348,334,751.75
63	14-Dec-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2016	131,382,706,371.70	118,628,216,629.19	-	12,754,490,523.51	4,076,348,334,751.75
64	19-Jan-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2016	60,197,613,788.86	60,197,613,788.86	-	-	4,076,348,334,751.75
65	20-Feb-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2016	180,622,099,676.12	131,017,097,498.93	-	49,605,002,221.19	4,125,153,136,990.94
66	17-Mar-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2016	191,476,012,524.39	187,805,323,221.55	-	23,671,109,302.84	4,148,923,446,293.78
67	22-Apr-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2016	154,937,684,089.52	132,495,629,398.66	-	22,442,054,700.86	4,172,365,500,994.64
68	22-May-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2017	151,292,932,124.68	139,864,134,235.97	-	11,598,798,889.69	4,183,964,299,884.33
69	20-Jun-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2017	172,525,740,414.30	73,912,647,293.07	-	20,980,374,921.28	4,204,774,674,806.61
70	21-Jul-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2017	172,525,740,414.30	145,583,154,802.31	-	26,939,585,921.99	4,231,707,260,628.60
71	21-Aug-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2017	194,423,326,077.46	115,206,626,311.45	-	18,222,866,981.22	4,402,649,433,891.78
72	27-Sep-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2017	106,577,122,515.82	88,354,455,522.60	-	18,222,866,981.22	4,420,872,299,873.00
73	23-Oct-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2017	134,056,666,476.18	86,357,879,998.86	-	48,698,687,479.32	4,358,807,879,489.64
74	22-Nov-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2017	153,010,014,390.92	127,926,246,910.75	-	25,083,765,480.17	4,427,733,193,973.35
75	14-Dec-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2017	112,240,544,868.90	89,106,977,512.89	-	23,633,572,356.01	4,451,366,771,729.36
76	23-Jan-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2017	161,445,129,794.32	108,983,240,884.18	-	52,681,788,900.14	4,504,028,560,629.50
77	21-Feb-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2017	112,240,544,868.90	38,103,428,453.10	-	73,205,646,185.02	4,577,234,208,795.52
78	28-Mar-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2017	112,240,544,868.90	150,586,300,573.67	-	43,770,986,183.53	4,621,015,194,979.05
79	24-Apr-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2017	194,322,066,257.10	89,990,834,817.99	-	92,358,409,911.26	4,713,373,604,890.31
80	22-May-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2018	179,559,250,729.25	-	4,026,369,698.167	-	697,403,606,928.64
81	20-Jun-18	Certified Subsidy Claims By PPPRA from January, 2018 - December, 2015	-	-	-	-	-
82	25-Jun-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2018	275,323,357,066.42	173,709,828,755.66	-	101,613,510,310.76	772,022,019,033.95
83	26-Jul-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2018	278,551,925,236.14	195,547,044,041.59	-	83,504,882,194.55	827,428,919,033.95
84	28-Aug-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2018	135,412,993,786.10	76,489,637,642.64	-	58,943,106,153.46	931,365,173,787.41
85	25-Sep-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2018	144,984,006,658.06	79,091,983,309.63	-	69,893,121,348.43	1,001,257,295,535.84
86	24-Oct-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2018	184,885,819,970.74	83,883,800,726.18	-	1,163,286,155,022.54	1,092,443,450,558.38
87	24-Nov-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2018	181,284,729,241.74	109,457,787,009.60	-	71,428,942,252.14	1,163,872,392,810.52
88	18-Dec-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2018	172,610,900,400.40	86,720,962,812.74	-	85,889,917,887.66	1,249,762,092,698.18
89	24-Jan-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2018	165,220,572,855.34	100,514,816,390.97	-	64,705,726,464.37	1,314,467,819,072.57
90	28-Feb-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2018	205,544,848,359.95	148,440,464,356.67	-	57,100,302,971.28	1,371,568,203,043.85
91	26-Mar-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2018	181,587,160,881.76	167,287,391,405.06	-	14,291,762,198.70	1,385,859,965,242.55
92	25-Apr-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2018	189,363,266,729.80	189,363,266,729.80	-	20,100,995,556.51	1,405,960,960,800.06
93	20-May-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2019	155,130,900,689.37	63,573,917,792.86	-	91,555,102,907.11	1,497,517,063,707.17
94	25-Jun-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2019	142,600,804,881.18	109,457,787,009.60	-	115,318,622,950.09	1,612,830,706,656.26
95	24-Jul-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2019	120,311,046,286.77	64,802,018,678.71	-	62,180,892,508.06	1,665,011,539,246.32
96	21-Aug-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2019	213,314,428,751.62	172,108,920,155.60	-	110,205,525,596.02	1,775,217,074,844.34
97	18-Sep-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2019	170,867,283,400.08	112,144,466,708.84	-	58,122,796,613.24	1,833,339,871,457.58
98	16-Oct-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2019	155,874,143,723.55	121,333,671,514.50	-	34,280,473,219.05	1,867,620,084,670.63
99	16-Nov-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2019	212,967,191,251.77	178,136,324,463.51	-	35,074,060,876.53	1,902,694,339,547.17
100	16-Dec-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2019	206,689,605,666.55	170,675,544,732.02	-	36,014,060,876.53	1,938,708,400,423.70
101	15-Jan-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2019	184,491,641,334.49	131,995,281,877.12	-	50,496,261,057.37	2,004,428,680,931.34
102	15-Feb-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2019	171,542,299,395.33	144,614,873,001.58	-	29,246,849,726.57	2,063,673,510,221.97
103	17-Mar-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2019	100,350,757,121.60	144,614,873,001.58	-	45,726,294,120.02	2,109,400,734,441.99
104	20-Apr-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2019	222,491,790,074.89	123,059,927,020.83	-	99,422,233,045.06	2,208,822,977,486.99
105	14-May-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2020	-	-	-	-	-

Amount Withheld by NNPC - January, 2026

Slr	Date	DETAILS	Crude cost	Amount Paid Info	Certified Subsidy	Amount Withheld	Cumulative
106	15-Jun-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2020	184,094,273,159.92	106,086,615,097.69	-	78,007,658,071.23	2,286,939,685,584.22
107	16-Jun-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2020	71,282,176,491.67	59,779,549,592.78	-	11,502,626,898.89	2,298,342,232,199.11
108	16-Aug-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2020	69,715,229,385.52	70,154,162,793.82	-	1,438,932,408.30	2,299,781,134,607.41
109	15-Sep-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2020	46,515,873,525.84	47,479,074,689.08	-	963,141,143.24	2,299,781,134,607.41
110	13-Oct-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2020	89,589,477,931.92	96,533,555,463.06	-	6,674,077,531.14	2,299,781,134,607.41
111	17-Nov-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2020	135,663,375,222.88	135,349,129,151.17	-	314,246,073.71	2,299,781,134,607.41
112	15-Dec-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2020	169,639,595,073.04	169,639,595,073.04	-	99,749,744.57	2,299,781,134,607.41
113	18-Jan-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2020	129,887,580,839.83	138,269,110,035.08	-	6,462,637,173.71	2,299,781,134,607.41
114	17-Feb-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2020	158,031,575,925.47	163,625,644,140.56	-	5,592,068,215.09	2,299,781,134,607.41
115	18-Mar-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2020	155,666,150,316.37	128,066,022,322.47	-	27,612,127,993.90	2,299,781,134,607.41
116	21-Apr-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2020	145,090,050,510.92	81,027,695,900.13	-	53,731,354,619.79	2,299,781,134,607.41
117	19-May-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2021	123,604,958,631.47	81,027,695,900.13	-	123,604,958,631.47	2,299,781,134,607.41
118	28-Jun-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2021	271,875,243,747.47	704,465,221,831.29	-	192,717,021,916.18	2,299,781,134,607.41
119	14-Jul-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2021	154,258,947,688.09	52,641,747,748.05	-	131,885,199,940.04	2,299,781,134,607.41
120	18-Aug-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2021	166,246,187,222.28	97,248,977,492.03	-	75,097,216,431.25	2,299,781,134,607.41
121	21-Sep-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2021	100,007,005,784.26	132,758,729,812.96	-	167,439,665,971.30	2,299,781,134,607.41
122	21-Oct-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2021	229,200,089,819.91	114,530,544,433.83	-	160,769,549,378.08	2,299,781,134,607.41
123	21-Nov-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2021	156,748,726,648.42	30,144,548,589.91	-	117,004,248,058.51	2,299,781,134,607.41
124	15-Dec-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2021	334,828,585,499.03	74,031,193,177.59	-	260,421,396,381.44	2,299,781,134,607.41
125	21-Jan-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2021	249,298,056,146.21	41,921,271,504.53	-	207,047,743,412.80	2,299,781,134,607.41
126	23-Feb-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2021	253,424,440,946.81	40,376,705,534.07	-	207,047,743,412.80	2,299,781,134,607.41
127	21-Mar-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2021	248,385,556,639.96	111,553,662,727.97	-	136,831,893,911.83	2,299,781,134,607.41
128	25-Apr-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2021	322,448,572,889.48	65,891,310,396.90	-	255,557,262,492.58	2,299,781,134,607.41
129	23-May-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2022	411,465,757,827.62	95,578,885,873.93	-	312,906,871,947.69	2,299,781,134,607.41
130	21-Jun-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2022	306,371,178,228.88	64,090,441,236.31	-	322,370,671,092.57	2,299,781,134,607.41
131	21-Jul-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2022	422,372,892,622.63	52,842,356.23	-	422,372,892,622.63	2,299,781,134,607.41
132	23-Aug-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2022	399,998,600,670.89	562,842,356.23	-	341,091,872,194.94	2,299,781,134,607.41
133	21-Sep-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2022	341,091,872,194.94	-	-	341,091,872,194.94	2,299,781,134,607.41
134	21-Oct-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2022	380,048,365,808.77	-	-	380,048,365,808.77	2,299,781,134,607.41
135	16-Nov-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2022	310,731,673,688.40	-	-	310,731,673,688.40	2,299,781,134,607.41
136	13-Dec-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2022	247,749,329,374.04	1,806,649,357.28	-	245,942,679,016.76	2,299,781,134,607.41
137	13-Jan-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2022	418,457,187,419.20	4,015,952,801.64	-	414,441,244,617.56	2,299,781,134,607.41
138	18-Feb-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2022	290,840,735,178.69	2,594,397,788.47	-	287,846,337,390.22	2,299,781,134,607.41
139	20-Mar-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2022	472,927,226,355.88	5,756,085,927.40	-	467,171,150,428.48	2,299,781,134,607.41
140	17-Apr-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2022	350,329,021,328.83	1,880,427,311.60	-	348,448,594,018.23	2,299,781,134,607.41
141	17-May-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2023	282,124,952,358.01	370,732,204.97	-	281,754,220,153.04	2,299,781,134,607.41
142	20-Jun-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2023	98,351,248,288.03	-	-	98,351,248,288.03	2,299,781,134,607.41
143	19-Jul-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2023	40,489,923,346.91	5,372,582,442.98	-	35,117,340,906.13	2,299,781,134,607.41
144	19-Sep-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2023	71,221,729,633.37	58,857,277,841.22	-	14,364,452,392.15	2,299,781,134,607.41
145	18-Oct-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2023	145,091,901,740.80	34,414,931,982.74	-	110,676,969,758.06	2,299,781,134,607.41
146	20-Nov-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2023	-	3,140,674,890.48	-	3,140,674,890.48	2,299,781,134,607.41
147	13-Dec-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2023	69,450,410,094.45	70,824,993,441.90	-	1,374,583,347.45	2,299,781,134,607.41
148	16-Jan-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2023	149,164,429,552.42	115,676,312,740.65	-	33,519,116,811.77	2,299,781,134,607.41
149	19-Feb-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2023	263,130,590,885.99	92,481,629,935.03	-	170,648,960,950.96	2,299,781,134,607.41
150	19-Mar-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2023	65,406,039,820.90	30,092,351,820.22	-	35,313,688,000.68	2,299,781,134,607.41
151	16-Apr-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2023	27,497,081,244.80	8,294,301,998.66	-	19,202,779,246.14	2,299,781,134,607.41
152	13-May-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2023	-	5,521,728,845.12	-	5,521,728,845.12	2,299,781,134,607.41
153	10-Jun-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2024	-	8,281,242,970.10	-	8,281,242,970.10	2,299,781,134,607.41
154	16-Jul-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2024	-	8,481,632,967.06	-	8,481,632,967.06	2,299,781,134,607.41
155	16-Aug-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2024	-	39,541,432,339.28	-	39,541,432,339.28	2,299,781,134,607.41
156	16-Sep-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2024	-	46,896,719,851.67	-	46,896,719,851.67	2,299,781,134,607.41
157	16-Oct-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2024	-	40,728,395,695.37	-	40,728,395,695.37	2,299,781,134,607.41
158	20-Nov-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2024	-	-	-	-	2,299,781,134,607.41

Amount Withheld by NNPC : January, 2026							
Sl#	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	71,507,154,095.62	32,814,923,710.97	-	38,692,230,384.75	9,459,395,645,574.37
160	19-Feb-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2024	85,358,118,517.00	64,375,955,289.89	-	21,982,163,247.11	9,520,377,808,821.48
161	19-Mar-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2024	-	58,075,961,517.61	-	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	45,991,059,414.40	81,905,287,560.10	-	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	32,951,709,923.35	44,777,844,535.95	-	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	56,967,545,950.00	652,129,921,144	-	56,315,417,028.56	9,470,796,897,574.13
165	16-Jul-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2025	106,412,546,377.58	-	-	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	-	19,319,045,316.33	-	19,319,045,316.33	9,557,890,399,635.38
167	17-Sep-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2025	-	6,275,182,077.01	-	6,275,182,077.01	9,551,615,216,659.37
168	16-Oct-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2025	-	911,444,878.95	-	911,444,878.95	9,550,703,771,680.43
169	18-Nov-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2025	-	1,432,551,086.50	-	1,432,551,086.50	9,552,135,229,692.93
170	11-Dec-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2025	-	593,203,260.22	-	593,203,260.22	9,554,742,017,233.71
		Total	27,616,868,785,123.00	14,035,757,058,427.60	4,026,369,698,361.67	13,581,111,715,695.40	

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Forex Equalisation Account for FAAC (Difference Between Mandated and CBN Exchange Rate) - January, 2026						
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	11,371,483,876.00		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		6,710,353,919.53	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 January, 2026						
		DETAILS		Receipts	Payments	Cumm Balance
s/n	DATE	REF. NO.		\$	\$	\$
			Balance b/f			0.00
1	27-Jun-22	FT22178WDD9K	Receipts through Petrogas Energy Pls Quote - June, 2022.	40,863,920.00		40,863,920.00
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	FT223339G8D7	Receipts through Duke Oil Company INCOR in September, 2022.	21,475,800.00		76,711,070.00
4	5-Dec-22	FT22263KLOLX	Receipts through Classification of Funds in December, 2022.	21,563,800.00		98,274,870.00
5	17-Jan-23	FT23017B7BQK.	Receipts through Petroforce Trading and Shipping in January, 2023.	2,871,365.00		101,146,235.00
6	17-Jan-23	FT23017QJFR0Q	Receipts through Petroforce Trading and Shipping in January, 2023.	5,086,448.00		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 Saltara Energy Resource Limited Payment by February, 2023.	12,715,950.00		128,629,205.00
9	14-Feb-23	FT23045958HD	Receipts through OANDO Tandling DMCC in February, 2023.	37,883,250.00		166,512,455.00
10	1-Mar-23	FT230607EZO8	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	FT23074MKNNTT	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 14GVC in March, 2023.	35,000,000.00		234,824,925.00
14	3-Apr-23	FT23074MKNNTT	Payment for Cost of Collection to NUPRC April, 2023.		4,450,150.93	230,374,774.07
15	3-Apr-23	FT230938P1MG	Payment for Cost of Collection to NUPRC April, 2023.		29,603,938.33	200,770,835.74
16	12-May-23	FT23132K730Q	Receipts through NNPC Trading SA 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	FT23178QJHNK	Receipts through VITOL SA FOR ILCIN in June, 2023.	3,783,550.00		265,433,335.74
22	27-Jun-23	FT23178HASSY	Receipts through VITOL SA-PAYMENT FOR ILCIN 23-005 in June, 2023.	3,783,550.00		269,216,885.74
23	27-Jun-23	FT23178VT4MMW	Receipts through VITOL SA-PAYMENT FOR ILCIN 23-005 in June, 2023.	7,567,100.00		276,783,985.74
24	21-Jul-23	FT23202RYX10	Receipts through RECLASSIFICATION OF GVC in July, 2023.	100,840,000.00		377,623,985.74
25	21-Jul-23	FT23202J30PN	Receipts through RECLASSIFICATION OF GVC in July, 2023.	64,380,000.00		442,003,985.74
26	28-Jul-23	FT2320947MCR	Receipts through CBN MPR DPR GOOD AND VAL CONSDN OF DIV ASSET in June, 2023.	3,706,950.00		445,710,935.74

Good and Valuable Consideration Account January, 2026						
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.	3,089,350.00		545,565,835.74
35	23-Jan-24		Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024.	7,978,700.00		553,544,535.74
36	1-Mar-24	FD/FA/343VOL.1/11	Payment of Cost of Collection on Good and Valuable Consideration and Signature Bonus to NUPRC March, 2024.		22,181,650.05	531,362,885.69
37	1-Mar-24	FD/FA/343VOL.1/11	Payment of Cost of Collection on Signature Bonus to NUPRC March, 2024.(N2,391,054,543.49)N1,561.88 to \$1		1,530,882.36	529,832,003.33
38	16-Mar-24		Receipts through RECLASSIFICATION OF GVC in February, 2024.	32,115,600.00		561,947,603.33
39	12-Apr-24		Receipts through RECLASSIFICATION OF GVC in April, 2024.	8,720,710.00		570,668,313.33
40	17-Apr-24	FD/FA/343VOL.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/DEFA/343VOL.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 January, 2026

S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	25-Apr-19	42730/RS/Vol 128	Transfer of \$31,842,441.05 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	48,307,224,099.81
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 January, 2026

S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Currim Balance =N=
1	1-Jun-20		Balance b/f	-	-	-
2	16-Jun-20	42730/RS/Vol. 135	0.5% Deduction from Federation Account Revenue for the month of May, 2020 distributed in June, 2020	2,217,182,965.00	-	2,217,182,965.00
3	16-Jul-20	42730/RS/Vol. 136	0.5% Deduction from Federation Account Revenue for the month of June, 2020 distributed in July, 2020	2,886,790,470.25	-	5,053,973,435.25
4	17-Aug-20	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of July, 2020 distributed in August, 2020	2,700,579,185.13	-	7,754,552,620.38
5	15-Sep-20	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of August, 2020 distributed in September, 2020	2,659,151,545.29	-	10,413,704,165.67
6	13-Oct-20	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of September, 2020 distributed in October, 2020	1,707,505,486.58	-	12,121,209,652.25
7	17-Nov-20	42730/RS/Vol. 137	0.5% Deduction from Federation Account revenue for the month of October, 2020 distributed in November, 2020	1,890,742,981.42	-	14,011,952,633.57
8	15-Dec-20	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of November, 2020 distributed in December, 2020	2,182,286,238.93	-	16,194,238,872.60
9	18-Jan-21	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of December, 2020 distributed in January, 2021	2,205,445,397.47	-	18,399,684,270.07
10	17-Feb-21	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of January, 2021 distributed in February, 2021	2,414,796,099.80	-	20,814,480,369.87
11	18-Mar-21	42730/RS/Vol. 139	0.5% Deduction from Federation Account revenue for the month of February, 2021 distributed in March, 2021	2,198,083,830.37	-	23,012,564,200.24
12	21-Apr-21	42730/RS/Vol. 139	0.5% Deduction from Federation Account revenue for the month of March, 2021 distributed in April, 2021	3,268,087,501.03	-	26,280,651,701.27
13	19-May-21	42730/RS/Vol. 140	0.5% Deduction from Federation Account revenue for the month of April, 2021 distributed in May, 2021	2,498,229,918.48	-	28,778,881,619.75
14	21-Jun-21	42730/RS/Vol. 141	0.5% Deduction from Federation Account revenue for the month of May, 2021 distributed in June, 2021	2,149,631,558.80	-	30,928,513,178.55
15	14-Jul-21	42730/RS/Vol. 142	0.5% Deduction from Federation Account revenue for the month of June, 2021 distributed in July, 2021	4,080,502,780.10	-	35,009,015,958.65
16	18-Aug-21	42730/RS/Vol. 143	0.5% Deduction from Federation Account revenue for the month of July, 2021 distributed in August, 2021	3,017,780,083.13	-	38,026,776,041.78
17	21-Sep-21	42730/RS/Vol. 143	0.5% Deduction from Federation Account revenue for the month of August, 2021 distributed in September, 2021	2,703,750,448.40	-	40,730,526,490.18
18	21-Oct-21	42730/RS/Vol. 145	0.5% Deduction from Federation Account revenue for the month of September, 2021 distributed in October, 2021	3,476,935,584.18	-	44,207,462,074.36
19	15-Nov-21	42730/RS/Vol. 147	0.5% Deduction from Federation Account revenue for the month of October, 2021 distributed in November, 2021	2,055,409,670.59	-	46,262,871,744.95
20	16-Dec-21	42730/RS/Vol. 147	0.5% Deduction from Federation Account revenue for the month of November, 2021 distributed in December, 2021	3,238,189,468.44	-	49,501,061,213.39
21	20-Jan-22	42730/RS/Vol. 148	0.5% Deduction from Federation Account revenue for the month of December, 2021 distributed in January, 2022	2,826,074,940.49	-	52,327,136,153.88
22	23-Feb-22	42730/RS/Vol. 148	Payment of FGN share of contribution to NPTF	-	23,676,634,565.29	28,650,501,588.59
23	5-Jul-22	42730/RS/Vol. 153	Payment to Rivers State and their LGCs' Contribution for the period June, 2020 to January, 2022 to NPTF	-	1,260,727,855.77	27,389,773,732.82
24	24-Oct-22	42730/RS/Vol. 155	Refund by FGN to Police Trust Fund 1/3	-	27,389,773,732.82	0.00
25	18-Jan-24	42730/RS/Vol. 165	Refund by FGN to Police Trust Fund 2/3	9,129,924,577.61	-	9,129,924,577.61
26	19-Feb-24	42730/RS/Vol. 165	Refund by FGN to Police Trust Fund 2/3	9,129,924,577.61	-	18,259,849,155.22
27	20-Mar-24	42730/RS/Vol. 165	Refund by FGN to Police Trust Fund 3/3	9,129,924,577.61	-	27,389,773,732.83
			Total	79,716,909,886.71	52,327,136,153.88	

Office of The Accountant General of The Federation
Federation Account Department
LEDGER OF EMTL JANUARY 2026

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		32,728,376,272.30
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		33,555,557,430.12
15	JULY, 2024	Outflow		19,602,075,826.00	13,953,481,584.12
16	AUGUST, 2024	Inflow	15,642,981,643.25		29,596,463,227.37
17	AUGUST, 2024	Outflow		15,642,981,643.25	13,953,481,584.12
18	SEPTEMBER, 2024	Inflow	19,213,055,292.00		33,166,536,876.12
19	SEPTEMBER, 2024	Outflow		19,213,055,292.00	13,953,481,584.12
20	OCTOBER, 2024	Inflow	17,823,739,533.00		31,777,221,117.12
21	OCTOBER, 2024	Outflow		17,823,739,533.00	13,953,481,584.12
22	NOVEMBER, 2024	Inflow	15,673,196,093.18		29,626,677,677.30
23	NOVEMBER, 2024	Outflow		15,673,196,093.18	13,953,481,584.12
24	DECEMBER, 2024	Inflow	32,510,919,306.39		46,464,400,890.51
25	DECEMBER, 2024	Outflow		32,510,919,306.39	13,953,481,584.12
26	JANUARY, 2025	Revenue for stamp duty included in the EMTL Ledger		10,515,254,646.41	3,438,226,937.71
27	JANUARY, 2025	Reversal lfo Ecobank		3,403,573,888.22	34,653,049.49
28	JANUARY, 2025	Duplicated Revenue in EMTL Account in December, 2022		34,652,550.00	499.49
29	JANUARY, 2025	Computer Rounding up		499.49	0.00
30	JANUARY, 2025	Inflow	21,403,688,302.23		21,403,688,302.23
31	JANUARY, 2025	Outflow		21,403,688,302.23	-
32	FEBRUARY, 2025	Inflow	36,636,330,862.07		36,636,330,862.07
33	FEBRUARY, 2025	Outflow		36,636,330,862.07	-
34	MARCH, 2025	Inflow	26,010,943,485.73		26,010,943,485.73
35	MARCH, 2025	Outflow		26,010,943,485.73	-
36	APRIL, 2025	Inflow	40,480,923,620.64		40,480,923,620.64
37	APRIL, 2025	Outflow		40,480,923,620.64	-
38	MAY, 2025	Inflow	28,819,669,802.00		28,819,669,802.00
39	MAY, 2025	Outflow		28,819,669,802.00	-
40	JUNE, 2025	Inflow	30,379,578,750.00		30,379,578,750.00
41	JUNE, 2025	Outflow		30,379,578,750.00	-
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	-
50	NOVEMBER, 2025	Inflow	43,400,180,171.40		43,400,180,171.40
51	NOVEMBER, 2025	Outflow		43,400,180,171.40	-
52	DECEMBER, 2025	Inflow	39,905,899,825.00		39,905,899,825.00
53	DECEMBER, 2025	Outflow		39,905,899,825.00	-
	TOTAL		662,700,306,214.50	676,653,787,798.62	

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- January, 2026					
Sl#	DATE	REF. NO.	DETAILS		
				Receipt =N=	
				Payment =N=	
				Cumm Balance =N=	
1	1-Jan-22		Balance b/f		
2	25 Apr,2022		Transfer from March, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	60,000,000,000.00
3	23 May,2022		Transfer from April, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	120,000,000,000.00
4	21 June,2022		Transfer from May, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	180,000,000,000.00
5	21 July,2022		Transfer from June, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	260,000,000,000.00
6	23 Aug,2022		Transfer from July, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	340,000,000,000.00
7	21 Spt,2022		Transfer from August, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	400,000,000,000.00
8	11 Oct,2022		Distribution of =N=300Billion to the States and LGCs	300,000,000,000.00	100,000,000,000.00
9	21 Oct,2022		Transfer from September, 2022 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	200,000,000,000.00
10	26 Oct,2022		Transfer from October, 2022 Non Oil Revenue (FAAC Withheld)	20,000,000,000.00	220,000,000,000.00
11	16 Nov,2022		Transfer from November, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	300,000,000,000.00
12	12 Dec,2022		Transfer from December, 2022 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	420,000,000,000.00
13	23 Dec,2022		Distribution of =N=225,685 Billion to the States and LGCs	225,685,621,775.00	194,314,378,225.00
14	13 Jan,2023		Transfer from January, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	344,314,378,225.00
15	2 Feb,2023		Payment of Consultancy Fee to Ajap Financial Services Limited	200,803,673,105.00	143,510,705,120.00
16	16 Mar,2023		Transfer from February, 2023 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	263,510,705,120.00
17	13 Apr,2023		Distribution of =N=240 Billion to the States and LGCs	240,000,000,000.00	23,510,705,120.00
18	17 May,2023		Transfer from April, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	73,510,705,120.00
19	18 May,2023		Payment of Consultancy Fee to Ajap Financial Services Limited	73,510,705,120.00	50,000,000,000.00
20	20 June,2023		Transfer from May, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	250,000,000,000.00
21	19 July,2023		Transfer from June, 2023 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	200,000,000,000.00
22	26 July,2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	166,526,678,352.14
23	17 Aug,2023		Transfer from July, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	316,526,678,352.14
24	18 Aug,2023		Distribution of =N=240 Billion to the States and LGCs	240,000,000,000.00	150,000,000,000.00
25	15 Spt,2023		Transfer from August, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	300,000,000,000.00
26	19 Spt,2023		Transfer from September, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	400,000,000,000.00
27	18 Oct,2023		Transfer from October, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	500,000,000,000.00
28	20 Nov,2023		Transfer from November, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	600,000,000,000.00
29	12 Dec,2023		Part Payment of Consultancy fee	76,000,000,000.00	100,000,000,000.00
31	29 Dec,2023		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	250,000,000,000.00
34	2 Feb,2024		Actual Amount Transfer for December, 2023 to Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	225,000,000,000.00
35	2 Feb,2024		Part Payment of Consultancy fee	25,000,000,000.00	425,000,000,000.00
36	19 Feb,2024		Transfer from January, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	650,000,000,000.00
40	27 Feb,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	360,000,000,000.00	65,000,000,000.00
41	27 Feb,2024		Part Payment of Consultancy fee	65,000,000,000.00	250,000,000,000.00
42	20 Feb,2024		Transfer from February, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	500,000,000,000.00
43	17 Apr,2024		Transfer from March, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	140,000,000,000.00
44	24 Apr,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	360,000,000,000.00	52,745,632,644.81
45	24 Apr,2024		Part Payment of Consultancy fee	87,254,367,355.19	502,745,632,644.81
46	13 May,2024		Transfer from April, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	502,745,632,644.81
47	10 June,2024		Transfer from May, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	142,745,632,644.81
48	13 June,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	380,000,000,000.00	142,745,632,644.81
49	21 June,2024		Part Payment of Consultancy fee	86,904,220,820.42	55,841,411,824.39
50	16 July,2024		Transfer from June, 2024 Non Oil Revenue (FAAC Withheld)	350,000,000,000.00	405,841,411,824.39
51	27 July,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	288,000,000,000.00	117,841,411,824.39
52	27 July,2024		Part Payment of Consultancy fee	117,841,411,824.39	400,000,000,000.00
53	16 Aug,2024		Transfer from July, 2024 Non Oil Revenue (FAAC Withheld)	400,000,000,000.00	148,000,000,000.00
54	20 Aug,2024		Distribution to States Being Part of Withdrawals from Signature Bonus	252,000,000,000.00	100,000,000,000.00
55	20 Aug,2024		Part Payment of Consultancy fee	48,000,000,000.00	100,000,000,000.00
56	20 Aug,2024		Part Payment of Legal Mediation Cost	100,000,000,000.00	-

Office of the Accountant General of the Federation
Federation Account Department

Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- January, 2025						
S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
57	16 Sept,2024		Transfer from August, 2024 Non Oil Revenue (FAAC Withheld)	325,000,000,000.00		325,000,000,000.00
58	23 Sept,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		216,664,881,772.33	106,336,118,227.67
59	23 Sept,2024		Part Payment of Consultancy fee		41,142,129,358.05	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 Received from Net of with States from the withdrawals made from ECA Transfer from		41,142,729,358.05	49,659,511.57
62	21 Oct,2024		September Allocation	100,000,000,000.00		100,049,659,511.57
63	21 Oct,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		100,000,000,000.00	49,659,511.57
64	20 Nov,2024		Transfer from September, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00		250,049,659,511.57
65	27 Nov,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		200,049,659,511.57	50,000,000,000.00
66	27 Nov,2024		Payment of Mediation fees to AJAP		50,000,000,000.00	
67	13 Dec,2024		Transfer from November, 2024 Non Oil Revenue (FAAC Withheld)	450,000,000,000.00		450,000,000,000.00
68	17 Dec,2024		Distribution to States Being Final Releases of Withdrawals from Signature Bonus		560,966,099.28	449,439,033,900.72
69	17 Dec,2024		Payment of Legal Mediation Cost		90,000,000,000.00	359,439,033,900.72
70	17 Dec,2024		Payment of Legal Mediation Cost		359,439,033,900.72	
71	17 Dec,2024		Transfer from December, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00		200,000,000,000.00
72	17 Jan,2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		50,000,000,000.00	150,000,000,000.00
73	21 Jan,2025		Payment of Mediation Cost on refund on Signature Bonus		50,000,000,000.00	100,000,000,000.00
74	21 Jan,2025		Payment of Mediation Cost on refund of amount due to States on Signature Bonus		50,000,000,000.00	
75	28 Jan,2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		100,000,000,000.00	200,000,000,000.00
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		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		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 January, 2026

S/N	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	19-Oct-23		Balance b/f			
2	19-Oct-23	FA/F&SNA/398/VOL.1	Transfer from September, 2023 Allocation 1/10	100,000,000,000.00	-	100,000,000,000.00
3	08-Nov-23	FA/F&SNA/398/VOL.1	Payment to Military	-	100,000,000,000.00	-
4	20-Nov-23	FA/F&SNA/398/VOL.1	Transfer from October, 2023 Allocation 2/10	100,000,000,000.00		100,000,000,000.00
5	20-Dec-23		Payment to Military		100,000,000,000.00	-
6	20-Dec-23		Transfer from November, 2023 Allocation 3/10	100,000,000,000.00		100,000,000,000.00
7	20-Dec-23		Payment to Military and Para Military Agencies		100,000,000,000.00	-
8	17-Jan-24		Transfer from December, 2023 Allocation 4/10	100,000,000,000.00		100,000,000,000.00
9	02-Feb-24		Payment to Military and Para Military Agencies		100,000,000,000.00	-
10	27-Feb-24	FA/F&SNA/418/VOL.1T	Transfer from January, 2024 Allocation 5/10	100,000,000,000.00		100,000,000,000.00
11	04-Mar-24		Payment to Military and Para Military Agencies		100,000,000,000.00	-
12	20-Mar-24		Transfer from February, 2024 Allocation 6/10	100,000,000,000.00		100,000,000,000.00
13	12-Apr-24		Payment to Military and Para Military Agencies		100,000,000,000.00	-
14	16-Apr-24		Transfer from March, 2024 Allocation 7/10	100,000,000,000.00		100,000,000,000.00
15	25-Apr-24		Payment to Military and Para Military Agencies		100,000,000,000.00	-
16	13-May-24		Transfer from April, 2024 Allocation 8/10	100,000,000,000.00		100,000,000,000.00
17	25-May-24		Payment to Military and Para Military Agencies		100,000,000,000.00	-
18	10-Jun-24		Transfer from May, 2024 Allocation 9/10	100,000,000,000.00		100,000,000,000.00
19	13-Jun-24		Payment to Military and Para Military Agencies		100,000,000,000.00	-
20	16-Jul-24		Transfer from June, 2024 Allocation 10/10	100,000,000,000.00		100,000,000,000.00
21	27-Jul-24		Payment to Military and Para Military Agencies		100,000,000,000.00	-
22	16-Aug-24		Second Phase, Transfer from July 2024 Allocation 1/10	100,000,000,000.00		100,000,000,000.00
23	27-Aug-24	FA/F&SNA/418/Vol.II	Payment to Military and Para Military Agencies		100,000,000,000.00	-
24	16-Sep-24	FA/F&SNA/418/Vol.III	Second Phase, Transfer from August, 2024 Allocation 2/10	100,000,000,000.00		100,000,000,000.00
25	26-Sep-24	FA/F&SNA/418/Vol.III	Payment to Military and Para Military Agencies		100,000,000,000.00	-
26	11-Oct-24	FA/F&SNA/418/Vol.III	Second Phase, Transfer from September, 2024 Allocation 3/10	100,000,000,000.00		100,000,000,000.00
27	21-Oct-24	FA/F&SNA/418/Vol.III	Payment to Military and Para Military Agencies		100,000,000,000.00	-
28	20-Nov-24	FA/F&SNA/418/Vol.III	Second Phase, Transfer from October, 2024 Allocation 4/10	100,000,000,000.00		100,000,000,000.00
29	27-Nov-24	FA/F&SNA/418/Vol.III	Payment to Military and Para Military Agencies		100,000,000,000.00	-
30	13-Dec-24	FA/F&SNA/418/Vol.IV	Second Phase, Transfer from November, 2024 Allocation 5/10	100,000,000,000.00		100,000,000,000.00
31	17-Dec-24	FA/F&SNA/418/Vol.IV	Payment to Military and Para Military Agencies		100,000,000,000.00	-
32	17-Jan-25	FA/F&SNA/418/Vol.IV	Second Phase, Transfer from December, 2024 Allocation 6/10	100,000,000,000.00		100,000,000,000.00
33	17-Feb-25	FA/F&SNA/418/Vol.IV	Payment to Military and Para Military Agencies		100,000,000,000.00	-
34	19-Feb-25	FA/F&SNA/418/Vol.IV	Second Phase, Transfer from January, 2025 Allocation 7/10	100,000,000,000.00		100,000,000,000.00
35	10-Mar-25	FA/F&SNA/418/Vol.V	Payment to Military and Para Military Agencies		100,000,000,000.00	-
36	19-Mar-25	FA/F&SNA/418/Vol.V	Second Phase, Transfer from February, 2025 Allocation 8/10	100,000,000,000.00		100,000,000,000.00
37	28-Mar-25	FA/F&SNA/418/Vol.V	Payment to Military and Para Military Agencies		100,000,000,000.00	-
38	15-Apr-25	FA/F&SNA/418/Vol.VI	Second Phase, Transfer from March, 2025 Allocation 9/10	100,000,000,000.00		100,000,000,000.00
39	24-Apr-25	FA/F&SNA/418/Vol.VI	Payment to Military and Para Military Agencies		100,000,000,000.00	-
40	16-May-25	FA/F&SNA/418/Vol.VI	Second Phase, Transfer from April, 2025 Allocation 10/10	100,000,000,000.00		100,000,000,000.00
41	03-Jun-25	FA/F&SNA/418/Vol.VI	Payment to Military and Para Military Agencies		100,000,000,000.00	-
42	17-Jun-25	FA/F&SNA/418/Vol.VI	Third Phase, Transfer from April, 2025 Allocation 01/10	100,000,000,000.00		100,000,000,000.00
43	16-Jun-25	FA/F&SNA/418/Vol.VI	Payment to Military and Para Military Agencies		100,000,000,000.00	-
44	16-Jul-25	FA/F&SNA/418/Vol.VII	Third Phase, Transfer from ,2025 June Allocation 02/10	100,000,000,000.00		100,000,000,000.00
45	16-Jul-25	FA/F&SNA/418/Vol.VII	Payment to Military and Para Military Agencies		100,000,000,000.00	-
46	21-Aug-25	FA/F&SNA/418/Vol.VII	Third Phase, Transfer from ,2025 July Allocation 03/10	100,000,000,000.00		100,000,000,000.00
47	01-Sep-25	FA/F&SNA/418/Vol.VII	Payment to Military and Para Military Agencies		100,000,000,000.00	-
			Total	2,300,000,000,000.00	2,300,000,000,000.00	

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings on Intervention to States Infrastructure & Security : January, 2026

		DETAILS		Receipt	Payment	Cumm Balance
DATE	REF. NO.			₦	₦	₦
20-Mar-24	FA/FR&S&AV/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
20-Mar-24	FA/FR&S&AV/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
12-Apr-24	FA/FR&S&AV/Vol.1	Payment for Intervention to States and FCT			250,000,000,000.00	41,000,000,000.00
12-Apr-24	FA/FR&S&AV/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
15-May-24	FA/FR&S&AV/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
25-May-24	FA/FR&S&AV/Vol.1	Payment for Intervention to States and FCT			222,000,000,000.00	19,000,000,000.00
10-Jun-24	FA/FR&S&AV/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
16-Jul-24	FA/FR&S&AV/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
16-Aug-24	FA/FR&S&AV/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
16-Sep-24	FA/FR&S&AV/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
23-Sep-24	FA/FR&S&AV/Vol.1	Payment for Intervention to States and FCT			370,000,000,000.00	49,000,000,000.00
11-Oct-24	FA/FR&S&AV/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
20-Nov-24	FA/FR&S&AV/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
9-Dec-24	FA/FR&S&AV/Vol.1	Payment for Intervention to States and FCT			333,000,000,000.00	16,000,000,000.00
17-Jan-25	FA/FR&S&AV/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
19-Feb-25	FA/FR&S&AV/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
27-Feb-25	FA/FR&S&AV/Vol.1	Payment for Intervention to States and FCT			216,000,000,000.00	-
19-Mar-25	FA/FR&S&AV/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
15-Apr-25	FA/FR&S&AV/Vol.1	Transfer for Intervention to States and FCT			200,000,000,000.00	200,000,000,000.00
22-Apr-25	FA/FR&S&AV/Vol.1	Payment for Intervention to States and FCT			200,000,000,000.00	-
16-May-25	FA/FR&S&AV/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
16-May-25	FA/FR&S&AV/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
26-May-25	FA/FR&S&AV/Vol.1	Payment for Intervention to States and FCT			250,000,000,000.00	-
17-Jun-25	FA/FR&S&AV/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
23-Jun-25	FA/FR&S&AV/Vol.1	Payment for Intervention to States and FCT			250,000,000,000.00	-
16-Jul-25	FA/FR&S&AV/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
21-Jul-25	FA/FR&S&AV/Vol.1	Payment for Intervention to States and FCT			250,000,000,000.00	-
21-Aug-25	FA/FR&S&AV/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
25-Aug-25	FA/FR&S&AV/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 January, 2026						
S/N	Date	Details	Receipts	Payments	Cumm Balance	
1	27-Feb-24	January, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
2	13-Mar-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	40,000,000,000.00	60,000,000,000.00	
3	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	-	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	135,000,000,000.00	-	385,000,000,000.00	
7	14-May-24	April, 2024 Allocation	-	-	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	100,000,000,000.00	
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	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	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	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	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	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	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	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	100,000,000,000.00	
29	19-Mar-25	February, 2025 Allocation	100,000,000,000.00	-	100,000,000,000.00	
30	24-Mar-25	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	
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	1,632,708,976,562.32	
		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 : January, 2026

S/N	Date	Details	Receipts	Payments	Current Balance
1	30-Jan-25	October, 2025 Allocation	40,000,000,000.00	-	40,000,000,000.00
2	20-Feb-25	November, 2025 Allocation	50,000,000,000.00	-	90,000,000,000.00
3	22-Mar-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-Jun-24	June, 2024 Allocation	100,000,000,000.00	-	550,000,000,000.00
10	16-Jun-24	July, 2024 Allocation	100,000,000,000.00	-	650,000,000,000.00
11	28-Aug-24	Contribution to Oil Producing State on Refund of 13% Derivation fund on JVC/Domestic Excess		200,000,000,000.00	450,000,000,000.00
12	20-Aug-24	Contingency fee and Mediation cost on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		450,000,000,000.00	100,000,000,000.00
13	16-Sep-24	August, 2024 Allocation	100,000,000,000.00		200,000,000,000.00
14	11-Oct-24	September, 2024 Allocation	100,000,000,000.00		300,000,000,000.00
15	21-Oct-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess			
16	21-Oct-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		61,627,965,976.74	138,372,034,023.26
17	21-Oct-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		36,372,034,023.26	100,000,000,000.00
18	21-Oct-24	Contingency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	50,000,000,000.00
19	20-Nov-24	Contingency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00
20	13-Dec-24	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		100,000,000,000.00	200,000,000,000.00
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	100,000,000,000.00
22	12-Dec-24	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	50,000,000,000.00
23	12-Dec-24	Contingency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00
24	13-Jan-25	December, 2024 Allocation	100,000,000,000.00		200,000,000,000.00
25	19-Feb-25	January, 2025 Allocation	100,000,000,000.00		300,000,000,000.00
26	25-Feb-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		100,000,000,000.00	200,000,000,000.00
27	25-Feb-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	150,000,000,000.00
28	25-Feb-25	Contingency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	200,000,000,000.00
29	19-Mar-25	February, 2025 Allocation	100,000,000,000.00		300,000,000,000.00
30	15-Apr-25	March, 2025 Allocation	100,000,000,000.00		400,000,000,000.00
31	22-Apr-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		92,342,841,448.55	297,657,158,551.45
32	22-Apr-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		52,627,158,551.45	245,029,999,999.99
33	22-Apr-25	Contingency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	195,029,999,999.99
34	16-May-25	April, 2025 Allocation	100,000,000,000.00		295,029,999,999.99
35	12-Jun-25	May, 2025 Allocation	100,000,000,000.00		395,029,999,999.99
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	295,029,999,999.99
37	23-Jun-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	245,029,999,999.99
38	23-Jun-25	Contingency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	195,029,999,999.99
39	16-Jul-25	June, 2025 Allocation	100,000,000,000.00		295,029,999,999.99
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	261,029,999,999.99
41	22-Jul-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		33,000,000,000.00	228,029,999,999.99
42	22-Jul-25	Contingency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		33,000,000,000.00	195,029,999,999.99
43	21-Aug-25	July, 2025 Allocation	100,000,000,000.00		295,029,999,999.99
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	261,029,999,999.99
45	21-Aug-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		33,000,000,000.00	228,029,999,999.99
46	21-Aug-25	Contingency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		33,000,000,000.00	195,029,999,999.99
47	12-Sep-25	August, 2025 Allocation	100,000,000,000.00		295,029,999,999.99
48	17-Sep-25	Reversal of August, 2025 Allocation		100,000,000,000.00	195,029,999,999.99
49	17-Sep-25	August, 2025 Allocation	150,000,000,000.00		345,029,999,999.99
50	22-Sep-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	295,029,999,999.99
51	22-Sep-25	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	245,029,999,999.99
52	22-Sep-25	Contingency fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess		50,000,000,000.00	195,029,999,999.99
53	22-Sep-25	Total	2,150,000,000,000.00	2,100,000,000,000.00	50,000,000,000.00

**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: January, 2026					
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 21 Oct 2024	Refund due to States from the net off with States from the withdrawals made from ECA, 2/4 Transfer to Signature Bonus	200,000,000,000.00	100,000,000,000.00	200,000,000,000.00 100,000,000,000.00
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: January, 2026

S/n	DATE	DETAILS			
		Receipts #	Payments #	Cumm Balance #	
1	13-May-24	120,000,000,000.00	-	120,000,000,000.00	
2	10-Jun-24	100,000,000,000.00	-	220,000,000,000.00	
3	16-Jul-24	100,000,000,000.00	-	320,000,000,000.00	
4	16-Aug-24	100,000,000,000.00	-	420,000,000,000.00	
5	20-Aug-24		420,000,000,000.00	-	
6	16-Sep-24	100,000,000,000.00		100,000,000,000.00	
7	11-Oct-24	100,000,000,000.00		200,000,000,000.00	
8	20-Nov-24	80,000,000,000.00		280,000,000,000.00	
9	17-Dec-24		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 : January, 2026

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

Office of the Accountant General of the Federation
 Federation Account Department

Ledger of Savings on Oil Theft Prevention : January, 2026

s/n	DATE	REF. NO.	DETAILS	Receipt ₦	Payment ₦	Current Balance =N=
1	16 Aug,2024	42730/RS/Vol. 166	Transfer from July,2024 Allocation being savings on Oil Theft Prevention			
2	11 Sept,2024	FA/F&SA/418/Vol17/D(FA)	Release to NPC Crude Oil Theft & Prevention e-Collect Account	40,000,000,000.00	40,000,000,000.00	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			
4	21 July,2025	42730/RS/Vol. 174	Payment to Crude Oil Theft Prevention and Control Committee Account	25,000,000,000.00	25,000,000,000.00	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			
6	25 August,2025	42730/RS/Vol. 174	Payment to Crude Oil Theft Prevention and Control Committee Account	25,000,000,000.00	25,000,000,000.00	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 JANUARY, 2026

S/n	DATE	REF. NO.	DETAILS	Receipt		Payment		Cumm Balance
				=N=		=N=		
1	1-Jan-24		Balance b/f					
2	31-Jan-24		Receipt form Solid Minerals for January, 2024	14,937,899,619.54	-	-	-	14,937,899,619.54
3	29-Feb-24		Receipt form Solid Minerals for February, 2024	945,436,131.53	-	-	-	15,883,325,751.07
4	31-Mar-24		Receipt form Solid Minerals for March, 2024	746,163,135.01	-	-	-	16,629,488,886.08
5	30-Apr-24		Receipt form Solid Minerals for April, 2024	1,723,003,663.28	-	-	-	18,352,492,549.36
6	31-May-24		Receipt form Solid Minerals for May, 2024	1,043,333,538.60	-	-	-	19,395,826,087.96
7	12-Jul-24		Receipt form Solid Minerals for June, 2024	1,754,796,569.39	-	-	-	21,150,622,657.35
8	9-Jul-24	FD/FA/258/VOL.2	Payment to the three tiers of Government In July, 2024	2,518,052,134.59	-	-	-	23,668,674,791.94
9	16-Aug-24		Receipt form Solid Minerals for July, 2024	1,697,238,975.36	-	13,647,077,128.84	-	10,021,597,663.10
10	16-Sep-24		Receipt form Solid Minerals for August, 2024	2,108,642,980.13	-	-	-	11,718,836,638.46
11	16 Oct-24		Receipt form Solid Minerals for September, 2024	3,492,885,776.63	-	-	-	13,827,479,618.59
12	21-Nov-24		Receipt form Solid Minerals for October, 2024	3,401,818,820.80	-	-	-	17,320,365,395.22
13	13-Dec-24		Receipt form Solid Minerals for November, 2024	2,407,269,880.74	-	-	-	20,722,184,216.02
14	17-Jan-25		Receipt form Solid Minerals for December, 2024	5,137,844,542.77	-	-	-	23,129,454,096.76
15	19-Feb-25		Receipt form Solid Minerals for January, 2025	4,115,834,877.91	-	-	-	28,267,298,639.53
16	19-Mar-25	FD/FA/258/VOL.2	Payment to the three tiers of Government In February, 2025	-	-	28,218,818,355.40	-	32,443,133,517.44
17	19-Mar-25		Receipt form Solid Minerals for February, 2025	3,782,483,596.42	-	-	-	4,224,315,162.04
18	15-Apr-25		Receipt form Solid Minerals for March, 2025	2,145,558,607.44	-	-	-	8,006,798,758.46
19	16-May-25		Receipt form Solid Minerals for April, 2025	7,883,905,297.02	-	-	-	10,152,357,365.90
20	17-Jun-25		Receipt form Solid Minerals for May, 2025	9,656,242,898.25	-	-	-	18,036,262,662.92
21	16-Jul-25		Receipt form Solid Minerals for June, 2025	4,717,362,474.02	-	-	-	27,692,505,561.17
22	21-Aug-25		Receipt form Solid Minerals for July, 2025	5,841,277,270.00	-	-	-	32,439,868,035.19
23	17-Sep-25		Receipt form Solid Minerals for August, 2025	6,231,166,410.20	-	-	-	38,281,145,305.19
24	16-Oct-25		Receipt form Solid Minerals for September, 2025	7,323,620,919.48	-	-	-	44,512,311,715.39
25	18-Nov-25		Receipt form Solid Minerals for October, 2025	6,856,944,406.42	-	-	-	51,835,932,634.87
26	11-Dec-25		Receipt form Solid Minerals for November, 2025	5,277,190,149.82	-	-	-	58,692,877,041.29
27	20-Jan-26		Receipt form Solid Minerals for December, 2025	4,174,850,166.24	-	-	-	63,970,067,191.11
28	20-Feb-26		Receipt form Solid Minerals for January, 2026	5,126,922,951.08	-	-	-	68,144,917,357.35
			Total	115,137,735,792.67		41,865,895,484.24		73,271,840,308.43

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

Ledger of Savings of 13% refund on NLNG : January, 2026

s/n	DATE	REF. NO.	DETAILS	Receipt ₦	Payment ₦	Cumm Balance =N=
1	19 Feb,2025	FA/F&SSA/418/Vol. V/D/(FA)	January, 2025 Allocation for 13% refund on NLNG	100,000,000,000.00		100,000,000,000.00
2	19 Mar,2025	FA/F&SSA/418/Vol. V/D/(FA)	FIRS Tax Refund (Reversed)	50,000,000,000.00		150,000,000,000.00
3	25 Mar,2025	FA/F&SSA/418/Vol. V/D/(FA)	Distribution to Oil Producing States of 13% refund on NLNG		50,000,000,000.00	100,000,000,000.00
4	25 Mar,2025	FA/F&SSA/418/Vol. V/D/(FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG		50,000,000,000.00	50,000,000,000.00
5	25 Mar,2025	FA/F&SSA/418/Vol. V/D/(FA)	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. V/D/(FA)	March, 2025 Allocation	100,000,000,000.00		100,000,000,000.00
7	22 Apr,2025	FA/F&SSA/418/Vol. V/D/(FA)	Distribution to Oil Producing States of 13% refund on NLNG		50,000,000,000.00	50,000,000,000.00
8	22 Apr,2025	FA/F&SSA/418/Vol. V/D/(FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG		25,000,000,000.00	25,000,000,000.00
9	22 Apr,2025	FA/F&SSA/418/Vol. V/D/(FA)	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. V/D/(FA)	April, 2025 Allocation	100,000,000,000.00		100,000,000,000.00
11	16 May,2025	FA/F&SSA/418/Vol. V/D/(FA)	Stepped down Investment on NSIA to NLNG Refund	50,000,000,000.00		150,000,000,000.00
12	23 May,2025	FA/F&SSA/418/Vol. V/D/(FA)	Distribution to Oil Producing States of 13% refund on NLNG		50,000,000,000.00	100,000,000,000.00
13	23 May,2025	FA/F&SSA/418/Vol. V/D/(FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG		50,000,000,000.00	50,000,000,000.00
14	23 May,2025	FA/F&SSA/418/Vol. V/D/(FA)	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. V/D/(FA)	May, 2025 Allocation	150,000,000,000.00		150,000,000,000.00
16	23 June,2025	FA/F&SSA/418/Vol. V/D/(FA)	Distribution to Oil Producing States of 13% refund on NLNG		50,000,000,000.00	100,000,000,000.00
17	23 June,2025	FA/F&SSA/418/Vol. V/D/(FA)	Payment of Consultancy fee to AJAP on 13% refund on NLNG		50,000,000,000.00	50,000,000,000.00
18	23 June,2025	FA/F&SSA/418/Vol. V/D/(FA)	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. VIII	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 of refund to States on NLNG : January, 2026							
Sl/N	DATE	REF. NO.	DETAILS	Receipt N	Payment N	Crumm Balance =N=	
1	19 Feb,2025	FA/F&S/A/18/Vol.VI(D/F&A)	January, 2025 Allocation for refund to States on NLNG	150,000,000,000.00	-	150,000,000,000.00	
2	19 Mar,2025	FA/F&S/A/18/Vol.VI(D/F&A)	FIRS Tax Refund (Reversed)	50,000,000,000.00		200,000,000,000.00	
3	25 Mar,2025	FA/F&S/A/18/Vol.VI(D/F&A)	Distribution to States from refund to States on NLNG		125,000,000,000.00	75,000,000,000.00	
4	25 Mar,2025	FA/F&S/A/18/Vol.VI(D/F&A)	Payment of Consultancy fee to Taras white on refund of NLNG		75,000,000,000.00	-	
5	15 Apr,2025	FA/F&S/A/18/Vol.VI(D/F&A)	March, 2025 Allocation for refund to States on NLNG	200,000,000,000.00		200,000,000,000.00	
6	22 Apr,2025	FA/F&S/A/18/Vol.VI(D/F&A)	Distribution to States from refund to States on NLNG		200,000,000,000.00	-	
7	16 May,2025	FA/F&S/A/18/Vol.VI(D/F&A)	April, 2025 Allocation for refund to States on NLNG	200,000,000,000.00		200,000,000,000.00	
8	23 May,2025	FA/F&S/A/18/Vol.VI(D/F&A)	Stepped down Investment on NSIA to NLNG Refund	50,000,000,000.00		250,000,000,000.00	
9	23 May,2025	FA/F&S/A/18/Vol.VI(D/F&A)	Transfer from Non Oil Excess Revenue Account	100,000,000,000.00		350,000,000,000.00	
10	23 May,2025	FA/F&S/A/18/Vol.VI(D/F&A)	Distribution to States from refund to States on NLNG		108,000,000,000.00	242,000,000,000.00	
11	23 May,2025	FA/F&S/A/18/Vol.VI(D/F&A)	Payment of Consultancy fee to Taras white on refund of NLNG		50,000,000,000.00	192,000,000,000.00	
12	23 May,2025	FA/F&S/A/18/Vol.VI(D/F&A)	Payment of Consultancy fee to Taras white on refund of NLNG		50,000,000,000.00	142,000,000,000.00	
13	23 May,2025	FA/F&S/A/18/Vol.VI(D/F&A)	Payment of Consultancy fee to Taras white on refund of NLNG		71,000,000,000.00	71,000,000,000.00	
14	23 May,2025	FA/F&S/A/18/Vol.VI(D/F&A)	Payment of Consultancy fee to Taras white on refund of NLNG		71,000,000,000.00	-	
15	17 June,2025	FA/F&S/A/18/Vol.VI(D/F&A)	May, 2025 Allocation for refund to States on NLNG	250,000,000,000.00		250,000,000,000.00	
16	25 June,2025	FA/F&S/A/18/Vol.VI(D/F&A)	Payment of refund on NLNG Divided to States		150,000,000,000.00	100,000,000,000.00	
17	25 June,2025	FA/F&S/A/18/Vol.VI(D/F&A)	Payment of Consultancy fee to Taras white on refund of NLNG		30,000,000,000.00	70,000,000,000.00	
18	25 June,2025	FA/F&S/A/18/Vol.VI(D/F&A)	Payment of Consultancy fee to Taras white on refund of NLNG		70,000,000,000.00	-	
19	16 July,2025	FA/F&S/A/18/Vol.VII	June, 2025 Allocation for refund to States on NLNG	250,000,000,000.00		250,000,000,000.00	
20	16 July,2025	FA/F&S/A/18/Vol.VII	Transfer from FCT 1% of Signature Bonus/CAL NLNG	50,000,000,000.00		300,000,000,000.00	
21	22 July,2025	FA/F&S/A/18/Vol.VII	Payment of refund on NLNG Divided to States		150,000,000,000.00	150,000,000,000.00	
22	22 July,2025	FA/F&S/A/18/Vol.VII	Payment of Consultancy fee to Taras white on refund of NLNG		40,000,000,000.00	110,000,000,000.00	
23	22 July,2025	FA/F&S/A/18/Vol.VII	Payment of Consultancy fee to Taras white on refund of NLNG		110,000,000,000.00	-	
24	21 August,2025	FA/F&S/A/18/Vol.VII	July, 2025 Allocation for refund to States on NLNG	300,000,000,000.00		300,000,000,000.00	
25	1 September,2025	FA/F&S/A/18/Vol.VII	Payment of refund on NLNG Divided to States		150,000,000,000.00	150,000,000,000.00	
26	1 September,2025	FA/F&S/A/18/Vol.VII	Payment of Consultancy fee to Taras white on refund of NLNG		100,000,000,000.00	50,000,000,000.00	
27	1 September,2025	FA/F&S/A/18/Vol.VII	Payment of Consultancy fee to Taras white on refund of NLNG		50,000,000,000.00	-	
28	17 September,2025	FA/F&S/A/18/Vol.VIII	August, 2025 Allocation for refund to States on NLNG	150,000,000,000.00		150,000,000,000.00	
29	22 September,2025	FA/F&S/A/18/Vol.VIII	Payment of refund on NLNG Divided to States		75,000,000,000.00	75,000,000,000.00	
30	22 September,2025	FA/F&S/A/18/Vol.VIII	Payment of Consultancy fee to Taras white on refund of NLNG		50,000,000,000.00	25,000,000,000.00	
31	22 September,2025	FA/F&S/A/18/Vol.VIII	Payment of Consultancy fee to Taras white on refund of NLNG		25,000,000,000.00	-	
			TOTAL	1,750,000,000,000.00	1,750,000,000,000.00		

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings on Part Funding of Military and Para Military Non Regular Allowances : January, 2026

s	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				₦	₦	=N=
1	16-May-25	FA/F&S/AVV/01.1	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/AVV/01.1	Transfer to SUB - RECURRENT ACCOUNT for the month of April, 2025		150,000,000,000.00	-
3	17-Jun-25	FA/F&S/AVV/01.1	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/AVV/01.VII	Transfer to SUB - RECURRENT ACCOUNT for the month of May, 2025		150,000,000,000.00	
5	16-Jul-25	FA/F&S/AVV/01.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/AVV/01.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: January, 2026					
DETAILS					
S/n	DATE		Receipts	Payments	Curmm 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
6	19-Nov-25	Payment to Renewed Hope Ward Development Programme		200,000,000.00	-
		Total	900,000,000.00	900,000,000.00	-

Office of the Accountant-General of the Federation			
Federation Account Department			
Ledger of Funding Security: January, 2026		DETAILS	
S/n	DATE	Receipts	Payments
		₦	₦
1	17-Sep-25	40,000,000,000.00	-
2	30-Sep-25	-	40,000,000,000.00
Total		40,000,000,000.00	40,000,000,000.00
			Cumm Balance
			₦
			40,000,000,000.00
			-

STATEMENT OF 0.5% STABILIZATION FUND ACCOUNT AS AT JANUARY, 2026.

S/N	Date	REF. NO	DETAILS	Allocation/Transfer N	Cumulative Total N
1	01/11/2025	42730/RS/175/DF	Bal. b/f	79,561,227,727.65	79,561,227,727.65
2	13/11/2025	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.	(20,000,000,000.00)	59,561,227,727.65
3	18/11/2025	42730/RS/175/DF	October, 2025 Allocation	6,175,776,463.98	65,737,004,191.63
4	18/11/2025	42730/RS/176/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (99th of 117th Instalments). Deduction from statutory Allocation of the State.	28,784,136.55	65,765,788,328.18
5	18/11/2025	42730/RS/176/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of October, 2025.	(1,543,944,116.00)	64,221,844,212.18
6	10/12/2025	42730/RS/176/DF	November, 2025 Allocation	6,343,351,733.05	70,565,195,945.23
7	16/12/2025	42730/RS/176/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (100th of 117th Instalments). Deduction from statutory Allocation of the State.	28,784,136.55	70,593,980,081.78
8	16/12/2025	42730/RS/176/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of November, 2025.	(1,585,837,933.26)	69,008,142,148.52
9	19/12/2025	42730/RS/176/DF	The transfer represent the amount approved by the Chairman of the National Economic Council/Vice President, Federal Republic of Nigeria for the operations of the NEC Secretariat for year 2025.	(7,895,516,050.00)	61,112,626,098.52
10	14/01/2026	42730/RS/176/DF	The transfer represents the amount approved by HMF/CME in favor of various Sub-Committee of FAAC for 2026 proposed budget.	(11,500,000,000.01)	49,612,626,098.51
11	14/01/2026	42730/RS/176/DF	The transfer represents the payment of the Consultancy service for Forensic Audit Review of the Defunct Nigerian National Petroleum Corporation (NNPC) from 2015 to 2023.	(281,098,485.09)	49,331,527,613.42
12	19/01/2026	42730/RS/176/DF	December, 2025 Allocation	4,943,114,883.11	54,274,642,496.53
13	28/01/2026	42730/RS/177/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (101st of 117th Instalments). Deduction from statutory Allocation of the State.	28,784,136.55	54,303,426,633.08
14	28/01/2026	42730/RS/177/DF	Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of December, 2025.	(1,235,778,720.78)	53,067,647,912.30
15	19/02/2026	42730/RS/177/DF	Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (102nd of 117th Instalments). Deduction from statutory Allocation of the State.	28,784,136.55	53,096,432,048.85
16	20/02/2026	42730/RS/177/DF	January, 2026 Allocation	4,032,922,335.02	57,129,354,383.87
				57,129,354,383.87	

STATEMENT OF 168% DEVELOPMENT OF NATURAL RESOURCES FUND ACCOUNT AS AT JANUARY, 2026.

S/N	Date	REF. NO	DETAILS		Allocation/Transfer N	Cumulative Total N
1	01/11/2025	FD/FA/124/VOL.XX/D(F)	Bal. b/f		129,268,069,457.48	129,268,069,457.48
2	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
3	18/11/2025	FD/FA/124/VOL.XX/D(F)	October, 2025 Allocation		20,750,608,918.97	70,018,678,376.45
4	18/11/2025	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		(1,037,530,445.95)	68,981,147,930.50
5	18/11/2025	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.		(2,075,060,891.90)	66,906,087,038.60
6	10/12/2025	FD/FA/124/VOL.XX/D(F)	November, 2025 Allocation		21,313,661,823.06	88,219,748,861.66
7	16/12/2025	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 for the month of November, 2025		(1,065,683,091.15)	87,154,065,770.51
8	16/12/2025	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 November, 2025.		(2,131,366,182.31)	85,022,699,588.20
9	19/01/2026	FD/FA/124/VOL.XX/D(F)	December, 2025 Allocation		16,608,866,007.26	101,631,565,595.46
10	28/01/2026	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 for the month of December, 2025		(830,443,300.36)	100,801,122,295.10
11	28/01/2026	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 December, 2025.		(1,660,886,600.73)	99,140,235,694.37
12	20/02/2026	FD/FA/124/VOL.XX/D(F)	January, 2026 Allocation		13,550,619,045.65	112,690,854,740.02
					112,690,854,740.02	

ZUI5 AFRKOVKD INDICES FOR THE STATE GOVERNMENTS FOR REVENUE SHARING **Page 25**

S/NO	STATE	EQUALITY	POPULATION	Indices	LANDMA SS (50% OF 10%)	TERRAIN	REV EFFORT (10%)	Indices	PRIMARY ENROLMENT	Indices	DIRECT SEC	Indices	INVERS ESE (8% OF 30%)	HOSPITAL B (30%)	Indices	WATER SUPPLY SPREAD	Indices	RAINFALL P(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	0.000221	0.0001	0.006598
2	ADAMAWA	.002969	3168101	0.001833	38623.29	0.000558	0.000371	137.22	0.000586	708665	0.000133	708162	0.000057	0.000057	8792	0.000168	0.16728	0.00167	0.0001	0.007019
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
4	ANAMBRA	.002969	4182032	0.002419	4816.24	0.000069	0.000371	120.29	0.000522	872088	0.000165	789248	0.000063	0.000063	12174	0.000232	0.02075	0.00021	0.0001	0.007006
5	BAUCHI	.002969	4646465	0.002688	49933.88	0.000717	0.000371	154.86	0.000673	1521368	0.000287	1063806	0.000085	0.000085	11903	0.000227	0.21513	0.000215	0.0001	0.008429
6	BAYELSA	.002969	1703368	0.000905	9415.75	0.000135	0.000371	244.92	0.001064	750882	0.000142	546734	0.000044	0.000044	17265	0.000329	0.04057	0.00041	0.0001	0.000235
7	BENUE	.002969	4218244	0.002441	31276.73	0.000449	0.000371	201.23	0.000874	1352752	0.000235	809611	0.000065	0.000065	8775	0.000167	0.13475	0.00135	0.0001	0.007902
8	BORNO	.002969	4151193	0.002401	7554.09	0.001085	0.000371	205.80	0.000894	1158720	0.000219	888070	0.000069	0.000069	12673	0.000242	0.32545	0.000325	0.0001	0.008755
9	CROSS RIVER	.002969	2888866	0.001671	21636.6	0.000311	0.000371	247.73	0.001076	8821369	0.000157	663792	0.000053	0.000053	11531	0.000220	0.09322	0.00093	0.0001	0.007086
10	DELTA	.002969	4098391	0.002371	17239.27	0.000248	0.000371	116.37	0.000505	664166	0.000125	788357	0.000061	0.000061	13461	0.000257	0.07427	0.00074	0.0001	0.007155
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
12	EDO	.002969	3218332	0.001862	19819.27	0.000285	0.000371	102.17	0.000444	557284	0.000105	768418	0.000061	0.000061	12248	0.000234	0.08539	0.00085	0.0001	0.006349
13	EKITI	.002969	2184212	0.001370	5887.91	0.000085	0.000371	221.83	0.000364	526884	0.000099	521992	0.000042	0.000042	11170	0.000213	0.02537	0.00025	0.0001	0.006300
14	ENUGU	.002969	3267298	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
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	0.006837
16	IMO	.002969	3934899	0.002276	5182.84	0.000074	0.000371	199.58	0.000867	1109835	0.000210	939548	0.000075	0.000075	14424	0.000275	0.02223	0.00022	0.0001	0.007326
17	JIGAWA	.002969	4348649	0.002516	24515.62	0.000352	0.000371	219.71	0.000954	922798	0.000174	478422	0.000038	0.000038	13124	0.000250	0.10562	0.00106	0.0001	0.007880
18	KADUNA	.002969	6066562	0.003509	45711.19	0.000656	0.000371	170.42	0.000740	1552931	0.000293	1274873	0.000102	0.000102	9479	0.000181	0.19683	0.00197	0.0001	0.009232
19	KANO	.002969	9389682	0.005428	21276.89	0.000306	0.000371	208.81	0.000907	1806269	0.000341	1758839	0.000141	0.000141	19424	0.000370	0.09167	0.00092	0.0001	0.011177
20	KATSINA	.002969	5792578	0.003351	24971.24	0.000389	0.000371	202.51	0.000879	891583	0.000168	716616	0.000057	0.000057	13039	0.000249	0.16254	0.00163	0.0001	0.007740
21	KEBBI	.002969	3238628	0.001874	37227.96	0.000542	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	KOGI	.002969	3278487	0.001897	29581.9	0.000425	0.000371	309.70	0.000879	891583	0.000168	716616	0.000057	0.000057	13039	0.000249	0.16254	0.00163	0.0001	0.007740
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
24	LAGOS	.002969	9013534	0.005214	3496.48	0.000050	0.000371	13.64	0.000059	573255	0.000108	1009616	0.000081	0.000081	19901	0.000380	0.01506	0.00015	0.0001	0.009439
25	NASSARAWA	.002969	1863275	0.001078	27271.49	0.000392	0.000371	247.99	0.001077	941695	0.000178	432448	0.000035	0.000035	7117	0.000136	0.11749	0.00117	0.0001	0.008498
26	NIGER	.002969	3950249	0.002285	74108.59	0.001064	0.000371	201.82	0.000876	774627	0.000146	481007	0.000038	0.000038	6646	0.000127	0.31928	0.000319	0.0001	0.008347
27	OGUN	.002969	3728098	0.002157	16980.54	0.000244	0.000371	50.73	0.000220	439532	0.000083	516352	0.000041	0.000041	12346	0.000235	0.07316	0.00073	0.0001	0.006546
28	ONDO	.002969	3441024	0.001891	15820	0.000227	0.000371	109.49	0.000476	733930	0.000139	525238	0.000042	0.000042	6488	0.000124	0.06816	0.00068	0.0001	0.006559
29	OSUN	.002969	3423535	0.001880	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
30	OYO	.002969	5591588	0.003235	28245.29	0.000406	0.000371	48.54	0.000211	1113306	0.000210	838865	0.000067	0.000067	7049	0.000134	0.12169	0.00122	0.0001	0.007903
31	PLATEAU	.002969	3178712	0.001839	27216.97	0.000391	0.000371	228.25	0.000991	1055255	0.000199	855057	0.000068	0.000068	12188	0.000232	0.11726	0.00117	0.0001	0.007368
32	RIVERS	.002969	5166400	0.003000	14432.31	0.000150	0.000371	108.24	0.000470	500299	0.000094	923832	0.000074	0.000074	12837	0.000241	0.04494	0.00045	0.0001	0.007599
33	SOKOTO	.002969	3696999	0.002139	33776.9	0.000485	0.000371	225.89	0.000981	938710	0.000177	792034	0.000063	0.000063	13636	0.000260	0.14552	0.00146	0.0001	0.007766
34	TARABA	.002969	2300736	0.001331	60291.82	0.000866	0.000371	117.78	0.000512	1049741	0.000198	263829	0.000021	0.000021	6686	0.000128	0.25975	0.00260	0.0001	0.006788
35	YOBE	.002969	2321591	0.001343	48908.76	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
36	ZAMFARA	.002969	3289846	0.001886	35170.61	0.000505	0.000371	167.13	0.000726	412017	0.000078	359338	0.000028	0.000028	8266	0.000158	0.15152	0.00152	0.0001	0.007012
37	FCI-ABUJA	.002969	1405201	0.000813	0	0.000000	0.000371	0.00	0.000000	0	0.000000	0	0.000000	0	0.000000	0	0.000000	0	0.0001	0.004264

1	ITY	40%	139973842	0.10985
2	ITON	30%	930309.75	0.08097
3	pop		0.013360	0.013731
4	SS (50% OF 10%)		5.15248	0.02672
5	an		33964355	0.005413
6	N	(50%)	26717696	0.002138
7	EFFORT	(10%)	420297	0.0021376
8	Indices		4.008	0.008016
9	PRIMARY ENROLMEN T (24% OF		0.004008	0.004119
10	Indices		0.277464	
11	DIRECT SEC (8%)			
12	Indices			
13	INVERS E SE (8% OF			
14	HOSPITAL B (30%)			
15	indices			
16	WATER SUPPLY SPREAD			
17	Indices			
18	Indices			
19	RAINF ALL P(15%)			
20	TOTAL INDICES			
21				

Grand Total 0.00
Indices Total 0.10985

GROSS ALLOCATION OF STATUTORY REVENUE TO STATE GOVERNMENTS

S/NO	STATE	EQUALITY (40%)	INDICES ON POPULATION (%)	POPULATION (30%)	LAND MASS TERRAIN (10%)	SOCIAL DEV. FACTOR (10%)	INTERNAL REV. EFFORT (10%)	TOTAL
1	ABIA	2,394,659,662.04	0.001639	1,322,340,312.67	356,116,803.26	542,644,802.59	706,130,466.85	5,321,892,047.40
2	ZADAMAWA	2,394,659,662.04	0.001833	1,478,231,879.02	749,030,581.74	558,977,077.94	480,678,751.17	5,661,677,961.90
3	3AKWA IBOM	2,394,659,662.04	0.002268	1,829,164,044.32	377,775,427.33	609,913,959.14	502,677,458.04	5,714,190,550.87
4	4ANAMBRA	2,394,659,662.04	0.002419	1,951,330,788.21	355,119,952.65	528,487,929.19	421,373,320.06	5,650,971,662.14
5	5BAUCHI	2,394,659,662.04	0.002688	2,168,034,692.65	877,726,822.56	815,415,812.81	542,471,297.23	6,798,308,227.29
6	6BAYELSA	2,394,659,662.04	0.000985	794,784,666.50	400,397,019.94	573,024,873.51	857,949,568.11	5,028,815,789.78
7	7BENUE	2,394,659,662.04	0.002441	1,968,693,899.87	661,617,230.77	643,978,256.20	704,904,424.27	6,373,853,433.14
8	8BORNO	2,394,659,662.04	0.002401	1,936,941,350.21	1,174,338,192.77	834,463,908.98	720,913,037.39	7,061,316,141.39
9	9CROSS RIVER	2,394,659,662.04	0.001671	1,347,987,844.64	549,953,629.46	554,770,982.06	867,792,938.55	5,715,165,066.74
10	10DELTA	2,394,659,662.04	0.002371	1,912,304,004.47	499,018,454.94	557,098,236.92	407,641,643.15	5,770,722,001.52
11	11EBONYI	2,394,659,662.04	0.001257	1,014,152,789.72	373,711,228.22	546,284,667.59	755,872,765.83	5,084,851,133.40
12	12EDO	2,394,659,662.04	0.001862	1,501,669,599.44	528,903,123.66	591,148,818.14	357,899,344.17	4,314,775,348.44
13	13EKITI	2,394,659,662.04	0.001479	1,112,470,273.12	367,533,325.87	429,702,547.91	777,416,085.46	5,081,781,894.40
14	14ENUGU	2,394,659,662.04	0.001884	1,519,851,085.26	388,062,008.30	545,187,530.57	867,898,027.91	5,715,858,314.07
15	15GOMBE	2,394,659,662.04	0.001362	1,098,316,934.07	507,622,343.73	525,269,145.95	827,473,652.54	5,353,344,738.32
16	16IMO	2,394,659,662.04	0.002276	1,836,074,846.15	395,366,355.57	619,979,813.00	699,124,509.24	5,909,149,186.01
17	17JIGAWA	2,394,659,662.04	0.002516	2,020,074,067.54	583,301,908.11	579,162,996.89	769,639,472.52	6,355,838,107.11
18	18KADUNA	2,394,659,662.04	0.003509	2,830,650,078.53	828,814,538.95	795,501,665.91	596,977,647.39	7,446,603,992.81
19	19KANO	2,394,659,662.04	0.005428	4,378,414,032.56	545,787,034.82	964,624,945.57	731,457,003.58	9,014,942,678.57
20	20KATSINA	2,394,659,662.04	0.003351	2,702,809,494.17	588,579,447.94	753,110,118.07	547,165,288.83	6,986,324,011.04
21	21KEBBI	2,394,659,662.04	0.001874	1,511,139,687.11	736,343,149.88	649,756,444.44	709,388,237.13	6,001,287,180.61
22	22KOGI	2,394,659,662.04	0.001897	1,529,737,845.59	641,985,667.56	630,280,237.00	1,084,872,534.89	6,281,535,947.08
23	23KWARA	2,394,659,662.04	0.001372	1,106,347,098.08	698,577,384.38	485,247,917.30	374,293,284.96	5,059,125,346.76
24	24LAGOS	2,394,659,662.04	0.005214	4,205,703,448.66	339,832,902.12	625,727,274.03	47,780,630.86	7,613,703,917.70
25	25NASSARAWA	2,394,659,662.04	0.001078	889,401,734.47	615,223,715.07	493,275,905.45	888,703,713.03	5,241,264,730.06
26	26NIGER	2,394,659,662.04	0.002285	1,843,181,136.54	1,157,747,442.52	629,611,760.74	706,971,181.76	6,732,171,183.60
27	27OGUN	2,394,659,662.04	0.002157	1,739,525,763.76	496,021,532.33	472,278,539.71	177,706,114.61	5,280,191,612.46
28	28ONDO	2,394,659,662.04	0.001991	1,605,577,402.13	482,578,759.69	424,296,290.53	383,541,149.00	5,290,652,263.39
29	29OSUN	2,394,659,662.04	0.001980	1,597,417,057.07	403,892,465.42	552,281,053.37	235,154,966.96	5,183,395,204.86
30	30OYO	2,394,659,662.04	0.003235	2,609,028,283.56	626,503,440.03	574,331,691.39	170,034,591.03	6,374,557,668.04
31	31PLATEAU	2,394,659,662.04	0.001839	1,483,182,956.06	614,592,198.74	642,933,525.08	799,554,911.49	5,934,923,255.40
32	32RIVERS	2,394,659,662.04	0.003000	2,419,501,015.11	420,172,042.34	515,876,236.29	379,162,425.30	6,129,371,381.27
33	33SOKOTO	2,394,659,662.04	0.002139	1,725,015,010.10	690,577,212.23	662,121,344.78	791,287,881.52	6,263,661,110.66
34	34TARABA	2,394,659,662.04	0.001331	1,073,520,478.17	997,704,964.19	566,235,564.55	412,580,843.28	5,474,701,512.21
35	35YOBE	2,394,659,662.04	0.001343	1,083,251,394.52	842,697,820.88	641,110,654.11	681,994,942.80	5,643,714,474.45
36	36ZAMFARA	2,394,659,662.04	0.001886	1,521,039,978.80	706,720,840.77	447,860,609.61	565,452,847.13	5,655,733,938.35
		86,207,747,833.30	0.080160	64,655,810,874.97	21,551,936,958.32	21,551,936,958.32	21,551,936,958.32	215,519,369,583.24

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	56,784,345.51	299,332,457.75	356,116,803.26	0.000875	706,130,466.85	706,130,466.85	1
2	ADAMAWA	0.000058	449,698,123.98	299,332,457.75	749,030,581.74	0.000596	480,678,751.17	480,678,751.17	2
3	AKWA IBOM	0.000097	78,442,969.58	299,332,457.75	377,775,427.33	0.000623	502,677,458.04	502,677,458.04	3
4	ANAMBRA	0.000069	55,874,994.89	299,332,457.75	355,119,952.65	0.000522	421,373,320.06	421,373,320.06	4
5	BAUCHI	0.000717	578,394,064.80	299,332,457.75	877,726,822.56	0.000873	542,471,297.23	542,471,297.23	5
6	BEAUFORT	0.000135	109,064,561.78	299,332,457.75	408,397,019.54	0.001064	857,949,568.11	857,949,568.11	6
7	BENUE	0.000449	382,284,773.01	299,332,457.75	681,617,230.77	0.000874	704,904,424.27	704,904,424.27	7
8	BORNO	0.001085	875,005,728.02	299,332,457.75	1,174,338,185.77	0.000894	720,913,037.39	720,913,037.39	8
9	CROSS RIVER	0.000311	250,621,171.71	299,332,457.75	549,953,629.46	0.001076	867,792,938.55	867,792,938.55	9
10	DELTA	0.000248	199,685,997.19	299,332,457.75	499,018,454.94	0.000505	407,641,643.15	407,641,643.15	10
11	EBONYI	0.000092	74,378,770.46	299,332,457.75	373,711,228.22	0.000937	755,872,765.83	755,872,765.83	11
12	EDO	0.000285	229,570,666.90	299,332,457.75	528,903,123.65	0.000444	357,899,344.17	357,899,344.17	12
13	EKITI	0.000085	68,200,898.12	299,332,457.75	367,533,325.87	0.000954	777,410,086.46	777,410,086.46	13
14	ENUGU	0.000110	86,729,580.54	299,332,457.75	388,002,009.30	0.001076	867,898,027.91	867,898,027.91	14
15	GOMBE	0.000258	208,289,886.98	299,332,457.75	507,622,343.73	0.001026	827,473,652.54	827,473,652.54	15
16	IMO	0.000074	60,033,897.92	299,332,457.75	359,366,355.57	0.000867	699,124,509.24	699,124,509.24	16
17	JIGAWA	0.000352	283,969,450.35	299,332,457.75	583,301,908.11	0.000954	769,639,472.52	769,639,472.52	17
18	KADUNA	0.000656	529,482,081.19	299,332,457.75	828,814,538.95	0.000740	596,977,647.39	596,977,647.39	18
19	KANO	0.000306	246,454,577.06	299,332,457.75	545,787,034.82	0.000907	731,457,003.58	731,457,003.58	19
20	KATSINA	0.000359	289,246,990.18	299,332,457.75	588,579,447.94	0.000879	709,388,237.13	709,388,237.13	20
21	KEBBI	0.000542	437,010,692.13	299,332,457.75	736,343,149.88	0.000678	547,165,288.83	547,165,288.83	21
22	KOGI	0.000425	342,653,209.81	299,332,457.75	641,985,667.56	0.001345	1,084,872,534.89	1,084,872,534.89	22
23	KWARA	0.000495	399,244,926.62	299,332,457.75	698,577,384.38	0.000464	374,293,284.96	374,293,284.96	23
24	LAGOS	0.000050	40,500,444.36	299,332,457.75	339,832,902.12	0.000059	47,780,630.86	47,780,630.86	24
25	NASSARAWA	0.000392	315,891,257.31	299,332,457.75	615,223,715.07	0.001077	868,703,713.03	868,703,713.03	25
26	NIGER	0.001064	858,414,984.77	299,332,457.75	1,157,747,442.52	0.000876	706,971,181.76	706,971,181.76	26
27	OGUN	0.000244	196,689,074.58	299,332,457.75	486,021,532.33	0.000220	177,706,114.61	177,706,114.61	27
28	ONDO	0.000227	183,246,301.93	299,332,457.75	483,578,759.69	0.000478	383,541,149.00	383,541,149.00	28
29	OSUN	0.000130	104,550,007.66	299,332,457.75	402,882,465.42	0.000292	235,154,966.96	235,154,966.96	29
30	OYO	0.000406	327,170,982.27	299,332,457.75	626,503,440.03	0.000211	170,034,591.03	170,034,591.03	30
31	PLATEAU	0.000391	315,259,740.98	299,332,457.75	614,592,198.74	0.000991	799,554,911.49	799,554,911.49	31
32	RIVERS	0.000150	120,839,584.58	299,332,457.75	420,172,042.34	0.000470	379,162,425.50	379,162,425.50	32
33	SOKOTO	0.000485	391,244,754.47	299,332,457.75	690,577,212.23	0.000512	791,287,881.52	791,287,881.52	33
34	TARABA	0.000966	698,372,506.44	299,332,457.75	997,704,964.19	0.000846	681,994,942.80	681,994,942.80	34
35	YOBE	0.000674	543,365,363.12	299,332,457.75	842,697,820.88	0.000726	585,452,847.13	585,452,847.13	35
36	ZAMFARA	0.000505	407,389,383.01	299,332,457.75	706,720,840.77	0.000726	585,452,847.13	585,452,847.13	36
		0.01336	10,776,968,479.16	10,776,968,479.16	21,551,936,958.32	0.02672	21,551,936,958.32	21,551,936,958.32	

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

SNO	STATE	PRIMARY		DIRECT		INVERSE		HOSPITAL BEDS 30%	WATER SUPPLY SPREAD 15%	RAINFALL PROPORTION 15%	TOTAL				
		ENROLLMENT 24%	SEC/COMMERCIAL ENROLLMT 8%	ENROLLMENT 8%	ENROLLMENT 8%										
1	ABIA	0.000132	106,154,579.12	0.000066	53,136,688.18	0.000021	53,136,688.18	0.000277	223,381,806.13	0.000021	17,035,303.65	0.000111	89,799,737.33	542,644,802.59	1
2	ADAMAWA	0.000133	107,618,794.59	0.000057	45,699,338.09	0.000167	45,699,338.09	0.000168	136,250,592.66	0.000167	194,909,437.19	0.000111	89,799,737.33	568,977,077.94	2
3	AKWA IBOM	0.000322	259,379,253.99	0.000052	41,668,842.86	0.000029	41,668,842.86	0.000191	153,864,391.22	0.000029	23,532,890.87	0.000111	89,799,737.33	609,913,955.14	3
4	ANAMBRA	0.000165	132,811,135.19	0.000063	50,931,876.87	0.000021	50,931,876.87	0.000232	187,277,054.46	0.000021	16,736,248.47	0.000111	89,799,737.33	528,487,922.81	4
5	BAUCHI	0.000127	131,389,860.50	0.000085	68,649,871.15	0.000215	68,649,871.15	0.000227	163,100,163.24	0.000215	173,518,309.44	0.000111	89,799,737.33	815,415,812.81	5
6	BAYELSA	0.000142	144,347,986.07	0.000044	35,292,014.44	0.000041	35,292,014.44	0.000329	265,593,752.69	0.000041	32,719,368.54	0.000111	89,799,737.33	573,024,873.51	6
7	BENUE	0.000255	208,011,926.26	0.000065	52,246,077.60	0.000135	52,246,077.60	0.000157	194,989,005.50	0.000135	108,685,431.90	0.000111	89,799,737.33	643,978,266.20	7
8	BORNO	0.000157	126,727,262.87	0.000053	42,836,038.97	0.000093	42,836,038.97	0.000220	177,365,552.41	0.000093	26,186,351.51	0.000111	89,799,737.33	554,770,928.06	8
9	CROSS RIVER	0.000174	140,109,984.93	0.000043	34,501,754.14	0.000028	34,501,754.14	0.000229	225,027,825.91	0.000028	22,313,631.14	0.000111	89,799,737.33	546,254,687.59	9
10	DELTA	0.000105	84,866,280.05	0.000061	49,587,797.67	0.000085	49,587,797.67	0.000085	188,806,432.22	0.000085	68,871,199.77	0.000111	89,799,737.33	531,143,619.14	10
11	EBONYI	0.000184	148,636,604.43	0.0000184	45,873,833.48	0.000213	45,873,833.48	0.000234	188,384,646.86	0.000033	26,618,865.16	0.000111	89,799,737.33	428,792,647.81	11
12	EDO	0.000114	92,025,783.55	0.000066	52,885,463.85	0.000077	52,885,463.85	0.000217	175,198,731.58	0.000077	62,486,965.79	0.000111	89,799,737.33	545,187,530.57	12
13	EKITI	0.000210	169,017,858.55	0.000075	60,631,213.91	0.000022	60,631,213.91	0.000215	221,889,619.97	0.000022	18,010,169.35	0.000111	89,799,737.33	525,269,145.95	13
14	ENUGU	0.000293	236,497,382.12	0.000102	82,270,514.72	0.000197	82,270,514.72	0.000181	145,818,892.66	0.000197	73,936,373.12	0.000111	89,799,737.33	619,979,813.00	14
15	IMO	0.000341	275,078,474.13	0.000141	113,501,964.38	0.000092	113,501,964.38	0.000370	298,806,432.22	0.000092	158,844,624.36	0.000111	89,799,737.33	795,501,665.91	15
16	KADUNA	0.000341	275,078,474.13	0.000141	113,501,964.38	0.000092	113,501,964.38	0.000370	298,806,432.22	0.000092	158,844,624.36	0.000111	89,799,737.33	795,501,665.91	16
17	KANO	0.000341	275,078,474.13	0.000141	113,501,964.38	0.000092	113,501,964.38	0.000370	298,806,432.22	0.000092	158,844,624.36	0.000111	89,799,737.33	795,501,665.91	17
18	KATSINA	0.000168	135,780,047.82	0.000057	46,244,894.34	0.000163	46,244,894.34	0.000249	200,583,662.98	0.000163	131,103,207.64	0.000111	89,799,737.33	549,756,444.44	18
19	KEBBI	0.000251	202,703,100.16	0.000059	47,988,686.74	0.000127	47,988,686.74	0.000127	102,795,962.94	0.000127	102,795,962.94	0.000111	89,799,737.33	630,280,237.00	19
20	KOGI	0.000086	69,683,174.04	0.000032	25,663,600.94	0.000148	25,663,600.94	0.000192	154,664,326.07	0.000148	119,773,477.99	0.000111	89,799,737.33	579,162,966.89	20
21	KWARA	0.000108	87,301,565.10	0.000081	65,165,771.10	0.000015	65,165,771.10	0.000380	306,144,296.11	0.000015	12,150,133.31	0.000111	89,799,737.33	485,247,917.30	21
22	LAGOS	0.000148	143,411,653.36	0.000035	27,906,873.51	0.000117	27,906,873.51	0.000136	109,483,390.55	0.000117	94,767,377.19	0.000111	89,799,737.33	625,727,274.03	22
23	NASSARAWA	0.000146	117,968,704.10	0.000038	31,040,498.52	0.000319	31,040,498.52	0.000127	102,237,828.84	0.000319	267,524,495.43	0.000111	89,799,737.33	493,275,905.45	23
24	NIGER	0.000083	66,906,300.33	0.000041	33,321,393.44	0.000073	33,321,393.44	0.000235	189,922,992.80	0.000073	59,006,722.37	0.000111	89,799,737.33	472,278,539.71	24
25	OGUN	0.000139	111,770,918.13	0.000042	33,894,827.65	0.000068	33,894,827.65	0.000124	99,961,089.20	0.000068	54,973,890.58	0.000111	89,799,737.33	424,285,290.53	25
26	ONDO	0.000170	136,891,010.51	0.000047	38,144,603.70	0.000039	38,144,603.70	0.000270	217,936,096.82	0.000039	31,365,002.30	0.000111	89,799,737.33	552,281,653.37	26
27	OSUN	0.000210	169,546,460.53	0.000067	54,198,438.47	0.000122	54,198,438.47	0.000134	108,487,321.91	0.000122	98,151,294.68	0.000111	89,799,737.33	574,331,691.39	27
28	PLATEAU	0.000094	76,191,024.44	0.000074	59,617,023.84	0.000045	59,617,023.84	0.000241	209,767,590.36	0.000045	36,251,875.38	0.000111	89,799,737.33	515,876,236.29	28
29	RIVERS	0.000177	142,957,064.79	0.000063	51,111,792.98	0.000146	51,111,792.98	0.000260	209,511,751.93	0.000146	117,373,426.34	0.000111	89,799,737.33	662,121,344.78	29
30	SOKOTO	0.000198	159,866,084.46	0.000071	17,026,497.93	0.000260	17,026,497.93	0.000128	103,006,994.96	0.000260	209,511,751.93	0.000111	89,799,737.33	596,235,654.55	30
31	TARABA	0.000154	123,855,664.18	0.000048	38,322,777.44	0.000202	38,322,777.44	0.000202	163,009,608.94	0.000111	122,216,514.90	0.000111	89,799,737.33	641,110,664.11	31
32	YOBE	0.000078	62,746,472.25	0.000028	22,969,505.57	0.000152	22,969,505.57	0.000158	127,158,874.01	0.000152	122,216,514.90	0.000111	89,799,737.33	447,860,609.61	32
33	ZAMFARA	0.006413	5,172,464,870.00	0.0021	1,724,154,956.67	0.00408	1,724,154,956.67	0.0080	6,465,581,087.50	0.00408	3,232,790,543.75	0.00408	3,232,790,543.75	21,551,936,958.32	33