

Office of the Accountant General of the Federation			
Federal Ministry of Finance, Abuja			
ANALYSIS OF FEDERATION ACCOUNT INFLOW FOR THE MONTH OF JANUARY, 2026			
CBN'S RATE @ 1,434.7571			
		N	N
1	NIGERIAN NATIONAL PETROLEUM CORP. (NNPC)		
(A)	Crude Oil Receipts (1st -31st December, 2025)	772,727,188.99	-
	Sub-Total (A)	-	772,727,188.99
B	Gas Receipts (1st -31st December, 2025)	9,018,985,098.79	9,018,985,098.79
Less: (1)	Gas Receipts (1st -31st December, 2025)	-	-
Less: (2)	Joint Venture Cash Call (JVC)	-	-
	Sub-Total (B)	-	9,791,712,287.78
(C) i.	Domestic Crude Oil Cost Naira a/c	-	-
	DPR JV Royalty	-	-
	FIRS JV PPT	-	-
Less: (1)	Joint Venture Cash Call (JVC)	-	-
	Pre-Export Financing Cost for the Month	-	-
	Domestic Gas Development	-	-
	Gas Infrastructure Development	-	-
	Nigeria Morocco Gas Pipeline	-	-
	Frontier Exploration Service	-	-
	National Domestic Gas Development	-	-
	Refinery Rehabilitation	-	-
	Transfer to Excess Crude Account (ECA)	-	-
	FIRS JV CITA	-	-
Add: (1)	Miscellaneous Receipts for the month	-	-
	Sub-Total (c.i)	-	-
ii.	Gas Revenue to the Federation, December 2025	-	-
iii.	Crude Oil Revenue to the Federation, December 2025	-	-
	Sub-Total (a+b+c)	-	9,791,712,287.78
2	MINISTRY OF PETROLEUM RESOURCES		
(a)	Royalties (i) Crude Oil	514,288,474,211.31	
Add:	DPR Royalty	21,153,234,586.62	
	Sub-Total	535,441,708,797.93	
	Royalties (ii) Gas	-	
	Sub Total	535,441,708,797.93	
(b)	Rentals	1,500,211,235.41	
(c)	Gas Flared	48,857,617,912.29	
(d)	Miscellaneous Oil Revenue	3,962,000,222.38	
(e)	Gas Sales Royalty	3,347,821,044.56	593,109,359,212.57
3	FEDERAL INLAND REVENUE SERVICES		
(a) i.	PPT from Oil	142,521,543,088.53	
Less: (1)	Excess Proceeds on PPT from Oil		
	CIT Upstream	73,065,672,938.67	
	Sub-Total	215,587,216,027.20	
	FIRS PPT from Gas		
Less: Excess Proceeds on PPT from Gas		-	
	Sub Total	-	
a.	Company Income Tax (CIT)	320,738,851,206.87	
b.	Taxes	126,593,873,573.72	
c.	Capital Gain Tax	12,181,324,789.80	
d.	FIRS Stamp Duty	10,800,933,618.80	685,902,199,216.39
4	CUSTOMS & EXCISE ACCOUNTS		
(a)	Import Duty Account	297,649,484,859.72	
(b)	Excise Duty Account	25,169,700,364.71	
(c)	Fees Collection	477,803,002.53	
(d)	2008-2012 CET Special Levy	19,641,885,088.12	
(e)	Customs Penalty Charges	-	
(f)	Auction Sales	-	342,938,873,315.08
	Release from Solid Mineral Revenue Account	-	-
5	EXCESS BANK CHARGES RECOVERED		
	Total Revenue as per Component Statement		1,631,742,144,031.82
	Less Solid Mineral Revenue		-
	Net Amount Available for Distribution		1,631,742,144,031.82

0 INTERNATIONAL FUNDS OFFICE, BANKING SERVICES DEPARTMENT, CENTRAL BANK OF NIGERIA
 FOREIGN CURRENCY RECEIPTS - CBN COMPONENT STATEMENT
 SUMMARY OF OIL AND GAS, PPT, ROYALTY, TAXES AND OTHER RECEIPTS FOR

Dec-2025



NARRATION	RECEIPTS		PAYMENTS		CBN MONTH END @1434.7571	NAIRA AMOUNT TO THE FEDERATION ACCOUNT	BUDGETED RATE	BUDGETED NAIRA AMOUNT	DIFFERENCE
	USD		USD						
CRUDE SALES	538,577.01				1,434.7571	772,727,188.99	1,500.00	807,865,515.00	(35,138,326.01)
GAS SALES	6,286,071.07				1,434.7571	9,018,985,098.79	1,500.00	-	-
TOTAL (A)	6,824,648.08					9,791,712,287.78			
CRUDE MONETISED			538,577.01		1,434.7571	772,727,188.99	1,500.00	807,865,515.00	(35,138,326.01)
EXCESS CRUDE					1,434.7571	-	1,500.00	-	-
IVC CRUDE					1,434.7571	-	1,500.00	-	-
OIL ROYALTY	358,449,854.83		358,449,854.83		1,434.7571	514,288,474,211.31	1,500.00	537,674,782,245.00	(23,386,308,033.69)
EXCESS OIL ROYALTY					1,434.7571	-	1,500.00	-	-
MISC OIL REV	1,866,488.89		1,866,488.89		1,434.7571	2,677,958,187.00	1,500.00	2,799,733,335.00	(121,775,148.00)
SUB TOTAL (B)	360,316,343.72		360,854,920.73			517,739,159,587.31		541,282,381,095.00	(23,543,221,507.70)
GAS MONETISED			6,286,071.07		1,434.7571	9,018,985,098.79	1,500.00	9,429,106,605.00	(410,121,506.21)
EXCESS GAS					1,434.7571	-	1,500.00	-	-
GAS ROYALTY	14,743,425.62		14,743,425.62		1,434.7571	21,153,234,586.62	1,500.00	22,115,138,430.00	(961,903,843.38)
EXCESS GAS ROYALTY					1,434.7571	-	1,500.00	-	-
GAS FLARED	34,052,884.57		34,052,884.57		1,434.7571	48,857,617,912.29	1,500.00	51,079,326,855.00	(2,221,708,942.71)
CIT UPSTREAM	50,925,465.32		50,925,465.32		1,434.7571	73,065,672,938.67	1,500.00	76,388,197,980.00	(3,322,525,041.33)
SUB TOTAL (C)	99,721,775.51		106,007,846.58			152,095,510,536.37		159,011,769,870.00	(6,916,259,333.63)
PPT	55,233,906.84		55,233,906.84		1,434.7571	79,247,239,999.43	1,500.00	82,850,860,260.00	(3,603,620,260.57)
EXCESS PPT					1,434.7571	-	1,500.00	-	-
RENTALS	1,045,620.36		1,045,620.36		1,434.7571	1,500,211,235.41	1,500.00	1,568,430,540.00	(68,219,304.59)
TAXES	88,233,662.39		88,233,662.39		1,434.7571	126,593,873,573.72	1,500.00	132,350,493,585.70	(5,756,620,011.97)
SUB TOTAL (D)	144,513,189.59		144,513,189.59			207,341,324,808.56		216,769,784,385.70	(9,428,459,577.13)
TOTAL (a+b+c+d)	611,375,956.90		611,375,956.90			877,175,994,932.23		917,063,935,350.70	(39,887,940,418.46)
GRAND TOTAL	611,375,956.90		611,375,956.90			877,175,994,932.23		917,063,935,350.70	(39,887,940,418.46)

PREPARED BY: *PRB*
 CHIDIINMA OLOWOSAGBA

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 BELLO RABIU

APPROVED BY: *SRK*
 HALIMA U, N

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

S/N	ACCOUNT NAME	ACCOUNT NO.	AMOUNT (N) DECEMBER 2025	AMOUNT (N) NOVEMBER 2025	VARIANCE
A	NON - OIL REVENUE				
1	IMPORT DUTY	3000008035	297,649,484,859.72	241,399,357,304.79	56,250,127,554.93
2	EXCISE DUTY	3000008042	25,169,700,364.71	27,026,034,58.50	(1,856,331,793.79)
3	FEES ACCT	3000008059	477,803,002.53	357,157,103.54	120,645,898.99
4	AUCTION SALES	3000007928	-	300,000.00	(300,000.00)
5	2008-2012 CET SPECIAL LEVY	3000008286	19,641,885,088.12	18,392,122,965.67	1,249,762,122.45
6	PENALTY CHARGES	3000007997	-	-	-
7	COMPANY INCOME TAX	3000002174	320,738,851,206.87	264,686,776,386.48	56,052,074,820.39
8	STAMP DUTY TSA	3000103686	10,800,933,618.80	2,989,343,688.17	7,811,589,930.63
9	CAPITAL GAIN TAX	3000103741	12,181,324,789.80	2,304,917,380.47	9,876,407,409.33
	TOTAL		686,659,982,930.55	557,156,006,987.62	129,503,975,942.93
B	OIL REVENUE				
8	MISCELLANEOUS OIL REVENUE	3000002198	1,284,042,035.38	805,069,695.02	478,972,340.36
9	GAS SALES ROYALTY	3000055761	3,347,821,044.56	7,993,615,847.71	(4,645,794,803.15)
10	PETROLEUM PROFIT TAX (Local)	3000091156	63,274,303,089.10	-	63,274,303,089.10
11	MPR DPR ROYALTY OIL CARGO TSA		56,442,934,008.88	-	56,442,934,008.88
	SUB - TOTAL (A+B)		811,009,083,108.47	565,954,692,530.35	245,054,390,578.12
C	VALUE ADDED TAX				
12	VALUE ADDED TAX	3000008468	913,957,068,691.40	563,042,422,907.23	350,914,645,784.17
D	ELECTRONIC MONEY TRANSFER LEVY (EMTL)				
13	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	3000109444	39,905,899,825.00	43,400,180,171.40	(3,494,280,346.40)
	GRAND TOTAL (B+C+D+E)		1,764,872,091,624.87	1,172,397,295,608.98	592,474,756,015.89

Prepared by: 
ZAINNA-IBRAHIM, AMSA
ASSISTANT MANAGER

Checked by: 
YAHAYA, HALIDU SAYUTI
SENIOR MANAGER

Authorised by: 
SANI, HUSSAINI KAGARA
ASSISTANT DIRECTOR

Source: Banking Services Department, Abuja

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

MONTHS	AMOUNT (N)	TOTAL
JANUARY	4,175,834,877.91	4,175,834,877.91
FEBRUARY	3,782,483,596.42	3,782,483,596.42
MARCH	2,145,558,607.44	2,145,558,607.44
APRIL	7,883,905,297.02	7,883,905,297.02
MAY	9,656,242,898.25	9,656,242,898.25
JUNE	4,747,362,474.02	4,747,362,474.02
JULY	5,841,277,270.00	5,841,277,270.00
AUGUST	6,231,166,410.20	6,231,166,410.20
SEPTEMBER	7,323,620,919.48	7,323,620,919.48
OCTOBER	6,856,944,406.42	6,856,944,406.42
NOVEMBER	5,277,190,149.82	5,277,190,149.82
DECEMBER	4,174,850,166.24	4,174,850,166.24
TOTAL	68,096,437,073.22	68,096,437,073.22

Prepared by: 
 ZANNA-IBRAHIM, AMISA
 ASSISTANT MANAGER

Checked by : 
 YAHAYA, HALIDU SAYUTI
 SENIOR MANAGER

Authorised by 
 SANI, HUSSAINI KAGARA
 ASSISTANT DIRECTOR

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

<i>SN</i>	<i>DESCRIPTION</i>	<i>Dec 2025</i>	<i>Nov 2025</i>	<i>VARIANCE</i>
<u>MINERAL REVENUE</u>				
1	(11) ROYALTY (CRUDE)	514,288,474,211.31	587,864,616,036.38	-73,576,141,825.07
2	(1) PETROLEUM PROFIT TAX (PPT)	142,521,543,088.53	301,471,086,667.35	-158,949,543,578.82
3	CIT UPSTREAM	73,065,672,938.67	106,106,375,428.38	-33,040,702,489.71
4	(IV) PENALTY FOR GAS FLARED	48,857,617,912.29	51,841,757,976.07	-2,984,140,063.78
5	ROYALTIES (GAS)	21,153,234,586.62	9,404,950,315.47	11,748,284,271.15
6	GAS RECEIPTS (EXPORT)	9,018,985,098.79	7,264,604,329.47	1,754,380,769.32
7	(D) MISCELLANEOUS OIL REVENUE	3,962,000,222.38	2,160,622,022.22	1,801,378,200.16
8	GAS SALES ROYALTY DPR	3,347,821,044.56	7,993,615,847.71	-4,645,794,803.15
9	(111) RENT	1,500,211,235.41	775,162,269.50	725,048,965.91
10	Crude Oil Receipts Export	772,727,188.99	37,133,591,499.87	-36,360,864,310.88
11	GAS REVENUE TO FEDERATION	0.00	529,203,260.22	-529,203,260.22
12	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND	-8,760,842,822.46	-2,871,994,350.84	-5,888,848,471.62
13	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
14	4% Cost of Collection - NUPRC	-23,724,374,368.50	-26,401,628,978.69	2,677,254,610.19
15	TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-46,903,313,195.80	-49,768,087,657.03	2,864,774,461.23
<u>Sub Total MINERAL REVENUE</u>		<u>720,936,678,288.41</u>	<u>1,015,340,795,813.70</u>	<u>-294,404,117,525.29</u>
<u>NON MINERAL REVENUE</u>				
16	(B) COMPANIES INCOME TAX ETC.	470,314,983,189.19	337,223,254,121.34	133,091,729,067.85
17	(1) CUSTOMS & EXCISE DUTIES, ETC.	342,938,873,315.08	287,174,969,532.50	55,763,903,782.58
18	0.5% OF NON OIL FEDERATION REVENUE TO RMAFC	-4,066,269,282.50	-3,121,991,118.22	-944,278,164.28
19	4% Cost Of Collection - FIRS	-18,812,599,327.37	-13,488,930,164.85	-5,323,669,162.52
20	7% Cost Of Collection - NCS	-24,005,721,132.06	-20,102,247,867.28	-3,903,473,264.78
21	TRANSFER TO NSIA	-100,000,000,000.00	0.00	-100,000,000,000.00
22	REHABILITATION OF NIGERIA POLICE INSTITUTIONS & OTHER SECURITY AGENCIES	-102,600,000,000.00	0.00	-102,600,000,000.00
23	DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-200,000,000,000.00	-200,000,000,000.00	0.00
<u>Sub Total NON MINERAL REVENUE</u>		<u>363,769,266,762.34</u>	<u>387,685,054,503.49</u>	<u>-23,915,787,741.15</u>
<u>Sub Total 1</u>		<u>1,084,705,945,050.75</u>	<u>1,403,025,850,317.19</u>	<u>-318,319,905,266.44</u>
<u>ELECTRONIC MONEY TRANSFER LEVY</u>				
24	ELECTRONIC MONEY TRANSFER LEVY	39,905,899,825.00	43,400,180,171.40	-3,494,280,346.40
25	LESS 0.5% TO RMAFC FROM EMTL	-199,529,499.13	-2,018,436,620.38	1,818,907,121.25
26	LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-1,596,235,993.00	-1,736,007,206.86	139,771,213.86
<u>Sub Total ELECTRONIC MONEY TRANSFER LEVY</u>		<u>38,110,134,332.87</u>	<u>39,645,736,344.16</u>	<u>-1,535,602,011.29</u>

<i>SN</i>	<i>DESCRIPTION</i>	<i>Dec 2025</i>	<i>Nov 2025</i>	<i>VARIANCE</i>
	<u>VAT</u>			
27	VAT FOR DISTRIBUTION	913,957,068,691.40	563,042,422,907.23	350,914,645,784.17
28	LESS 0.5% TO RMAFC FROM VAT	-4,569,785,343.46	-38,466,341,577.76	33,896,556,234.30
29	3%VAT FOR NORTH EAST COMMISSION	-26,321,963,578.31	-16,215,621,779.73	-10,106,341,798.58
30	Cost Of Collection - FIRS & NCS (VAT)	-36,558,282,747.66	-22,521,696,916.29	-14,036,585,831.37
	<u>Sub Total VAT</u>	<u>846,507,037,021.97</u>	<u>485,838,762,633.45</u>	<u>360,668,274,388.52</u>
	<u>Sub Total 2</u>	<u>884,617,171,354.84</u>	<u>525,484,498,977.61</u>	<u>359,132,672,377.23</u>
	<u>GRAND TOTAL</u>	<u>1,969,323,116,405.59</u>	<u>1,928,510,349,294.80</u>	<u>40,812,767,110.79</u>

TOTAL AMOUNT FOR DISTRIBUTION

AGENCY'S COLLECTION		TOTAL FUNDS	DEDUCTIONS	TOTAL NET
1	NON MINERAL REVENUE FIRS CURRENT MONTH	470,314,983,189.19	425,478,868,609.87	44,836,114,579.32
2	MINERAL REVENUE NUPRC CURRENT MONTH	593,109,359,212.57	88,790,766,416.68	504,318,592,795.89
3	MINERAL REVENUE FIRS CURRENT MONTH	215,587,216,027.20	0.00	215,587,216,027.20
4	NON MINERAL REVENUE NCS	342,938,873,315.08	24,005,721,132.06	318,933,152,183.02
5	MINERAL REVENUE NNPC CURRENT MONTH	9,791,712,287.78	8,760,842,822.46	1,030,869,465.32
6	VAT	913,957,068,691.40	67,450,031,669.43	846,507,037,021.97
		913,957,068,691.40	67,450,031,669.43	846,507,037,021.97
		2,545,699,212,723.22	614,486,230,650.50	1,931,212,982,072.72

DISTRIBUTION AMONG THE THREE TIERS OF GOVERNMENTS

BENEFICIARY	MINERAL REVENUE	NON-MINERAL REV	TOTAL SRA	TOTAL VAT	TOTAL
Federal Government	45.6591%	329,172,934,354.31	52.68%	191,633,649,730.40	520,806,584,084.71
State Governments	23.1589%	166,960,911,274.62	26.72%	97,199,148,078.90	264,160,059,353.52
Local Governments	17.8545%	128,719,864,231.18	20.60%	74,936,468,953.04	203,656,333,184.22
13% Derivation Share	13.3275%	96,082,968,428.30	0.00%	0.00	96,082,968,428.30
Grand Total	100%	720,936,678,288.41	100%	363,769,266,762.34	1,084,705,945,050.75
				846,507,037,021.97	1,931,212,982,072.72

EGN SHARE OF OIL AND NON OIL REVENUE FROM COLLECTING AGENCIES

	RATE	NNPC	NCS	CIT OTHERS	NUPRC	PPT	VAT	TOTAL
FCT-ABUJA	1.00	8,934,801	3,189,331,522	448,361,146	4,371,054,396	1,868,547,901	8,465,070,370	18,351,300,136
Federal Government	48.50	433,337,872	154,682,578,809	21,745,515,571	211,996,138,188	90,624,573,223	118,510,985,183	597,993,128,845
1.46% Deriv. & Ecology F	1.00	8,934,801	3,189,331,522	448,361,146	4,371,054,396	1,868,547,901		9,886,229,766
0.72% STABILIZATION A	0.50	4,467,401	1,594,665,761	224,180,573	2,185,527,198	934,273,951		4,943,114,883
3.0% DEVELOPMENT OF	1.68	15,010,466	5,358,076,957	753,246,725	7,343,371,385	3,139,160,475		16,608,866,007
	52.68	470,685,342	168,013,984,570	23,619,665,160	230,267,145,561	98,435,103,451	126,976,055,553	647,782,639,638

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: December, 2025



	Dec 2025	Nov 2025	INCREASE/DECREASE
1 TOTAL FUNDS AVAILABLE FOR DISTRIBUTION	1,631,742,144.031.82	1,736,943,809,306.48	-105,201,665,274.66
2 4% Cost Of Collection - FIRS	-18,812,599,327.37	-13,488,930,164.85	-5,323,669,162.52
3 7% Cost Of Collection - NCS	-24,005,721,132.06	-20,102,247,867.28	-3,903,473,264.78
4 TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-46,903,313,195.80	-49,768,087,657.03	2,864,774,461.23
5 4% Cost of Collection - NUPRC	-23,724,374,368.50	-26,401,628,978.69	2,677,254,610.19
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	-8,760,842,822.46	-2,871,994,350.84	-5,888,848,471.62
8 TRANSFER TO NSIA	-100,000,000,000.00	0.00	-100,000,000,000.00
9 REHABILITATION OF NIGERIA POLICE INSTITUTIONS & OTHER SECURITY AGENCIES	-102,600,000,000.00	0.00	-102,600,000,000.00
10 DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-200,000,000,000.00	-200,000,000,000.00	0.00
11 0.5% OF NON OIL FEDERATION REVENUE TO RMAFC	-4,066,269,282.50	-3,121,991,118.22	-944,278,164.28
TOTAL FUNDS AVAILABLE FOR DISTRIBUTION (NET)	1,084,705,945,050.75	1,403,025,850,317.19	-318,319,905,266.44

<i>BENEFICIARY</i>	<i>MINERAL REVENUE</i>	<i>NON-MINERAL REV</i>	<i>TOTAL SHARED IN Dec 2025</i>	<i>TOTAL SHARED IN Nov 2025</i>		
1 Federal Government	45.6591%	329,172,934,354.31	52,68000%	191,633,649,730.40	520,806,584,084.71	668,335,538,594.46
2 State Governments	23.1589%	166,960,911,274.62	26.7200%	97,199,148,078.90	264,160,059,353.52	338,988,716,614.35
3 Local Governments	17.8545%	128,719,864,231.18	20.6000%	74,936,468,953.04	203,656,333,184.22	261,346,091,401.78
4 13% Derivation Share	13.3275%	96,082,968,428.30	0.0000%	0.00	96,082,968,428.30	134,355,503,706.59
Grand Total	100.00%	720,936,678,288.41	100.00%	363,769,266,762.34	1,084,705,945,050.75	1,403,025,850,317.19

13% DERIVATION OIL, GAS AND SOLID MIN. REVENUE

<i>TOTAL MINERAL REVENUE</i>		<i>13% DERIVATION SHARE FOR THE MONTH</i>		<i>TOTAL DERIVATION</i>	
OilRevenue	638,559,019,646.15	OilRevenue	83,012,672,554.00		
GasRevenue	82,377,658,642.26	GasRevenue	10,709,095,623.49		
Add back Refund (Detailed below)	18,163,078,852.38	Add back Refund	2,361,200,250.81		
TOTAL DERIVATION	739,099,757,140.79	Total Current Derivation	96,082,968,428.30		
PM SUBSIDY DERIVATION	0.00	Add PM SUBSIDY DERIVATION	0.00		96,082,968,428.30

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

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

LGC's Allocations respectively.

FEDERATION ACCOUNT : December.2025

ECOLOGICAL FUNDS FROM MINERAL REVENUE

	TOTAL MINERAL REVENUE	NET MINREV	ECOLOGICAL FUNDS
Federal Government	52.68	329,172,934,354.31	0
State Governments	26.72	166,960,911,274.62	0.72
Local Governments	20.6	128,719,864,231.18	0.6
13% Derivation Share	0	96,082,968,428.30	0
Total	720,936,678,288.41	712,688,609,318.26	8,248,068,970.15

ECOLOGICAL FUNDS FROM NON MINERAL REVENUE

BENEFICIARY	TOTAL NONMINERALREV	NET NON MINERAL REV	ECOLOGICAL NON-MINERAL REV2
Federal Government	52.68	191,633,649,730.40	0
State Governments	26.72	97,199,148,078.90	0.72
Local Governments	20.6	74,936,468,953.04	0.6
Total	363,769,266,762.34	358,967,512,441.08	4,801,754,321.26

TOTAL FUNDS FOR DISTRIBUTION AND TOTAL ECOLOGICAL FUNDS COMPUTATION

BENEFICIARY	TOTAL REVENUE	TOTAL NET REVENUE	TOTAL ECOLOGICAL
Federal Government	520,806,584,084.71	520,806,584,084.71	0.00
State Governments	264,160,059,353.52	257,041,973,921.84	7,118,085,431.68
Local Governments	203,656,333,184.22	197,724,595,324.49	5,931,737,859.73
13% Derivation Share	96,082,968,428.30	96,082,968,428.30	0.00
Grand Total	1,084,705,945,050.75	1,071,656,121,759.33	13,049,823,291.42

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	479,482,143,661.89	-106,997,759,823.08	372,484,383,838.81
2	1.46% Deriv. & Ecology FGN Share	1	9,886,229,766.22	0.00	9,886,229,766.22
3	FCT-ABUJA	1	9,886,229,766.22	-359,874,453.00	9,526,355,313.22
4	0.72% STABILIZATION ACCOUNT	0.5	4,943,114,883.11	0.00	4,943,114,883.11
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	16,608,866,007.26	0.00	16,608,866,007.26
		52.68	520,806,584,084.71	-107,357,634,276.08	413,448,949,808.63

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>Dec 2025</u>	<u>Nov 2025</u>	<u>INCREASE/DECREASE</u>
1 Federal Government	15%	126,976,055,553.30	72,875,814,395.02	54,100,241,158.28
2 State Governments	50%	423,253,518,510.99	242,919,381,316.73	180,334,137,194.26
3 Local Governments	35%	296,277,462,957.69	170,043,566,921.71	126,233,896,035.98
1 FIRS -VAT Cost of Collections	100%	846,507,037,021.97	485,838,762,633.45	360,668,274,388.52
2 NCS -IMPORT VAT Cost of Collections	0%	32,715,644,715.17	19,371,622,573.49	13,344,022,141.68
1 NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0%	3,842,638,032.49	3,150,074,342.80	692,563,689.69
2 LESS 0.5% TO RMAFC FROM VAT	0%	4,569,785,343.46	38,466,341,577.76	-33,896,556,234.30
	0%	30,891,748,921.77	54,681,963,357.49	-23,790,214,435.72
		913,957,068,691.40	563,042,422,907.23	350,914,645,784.17

Distribution of FGN Value Added Tax (VAT)

DESCRIPTION		<u>Dec 2025</u>	<u>Nov 2025</u>	<u>INCREASE/DECREASE</u>	
Federal Government	14	118,510,985,183.08	68,017,426,768.68	50,493,558,414.39	
FCT-ABUJA	1	8,465,070,370.22	4,858,387,626.33	3,606,682,743.89	
		15.00	126,976,055,553.30	72,875,814,395.02	54,100,241,158.28

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
		3	4	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
		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

Office of the Accountant General of the Federation
Federation Account Department

TRANSFER TO EXCESS CRUDE, PPT AND ROYALTY ACCOUNT FOR THE MONTH: December, 2025						
S/n	DATE	DESCRIPTION	FOREIGN EXCESS CRUDE US\$	EXCESS PPT & ROYALTY US\$	TOTAL US\$	CUMM BALANCE US\$
1	1-Jan-22	Balance b/f				
2	20-Jan-22	Accrued Interest on Funds - December, 2021	27,366,759.81	7,998,705.93	35,365,465.74	35,365,465.74
3	30-Jan-22	Accrued Interest on Funds - January, 2022	193.13	2,427.61	2,620.74	35,368,086.48
4	28-Feb-22	Accrued Interest on Funds - February, 2022	193.13	2,037.99	2,231.12	35,370,317.60
5	23-May-22	Accrued Interest on Funds - March, 2022	174.44	1,201.20	1,375.64	35,371,693.24
6	29-Jun-22	Part Payment for the procurement of 2 X High Endurance Offshore Patrol Vessels	629.09	4,332.76	4,961.85	35,376,655.09
7	15-Aug-22	Accrued Interest on Funds - April, 2022	(27,000,000.00)	(8,000,000.00)	(35,000,000.00)	376,655.09
8	15-Aug-22	Accrued Interest on Funds - May, 2022	1,121.40	7,722.90	8,844.30	385,499.39
9	15-Aug-22	Accrued Interest on Funds - June, 2022	2,779.15	19,140.35	21,919.50	407,418.89
10	15-Aug-22	Accrued Interest on Funds - July, 2022	4,302.08	29,629.92	33,932.00	441,350.89
11	19-Sep-22	Accrued Interest on Funds - August, 2022	3,903.81	25,344.84	29,248.65	470,599.54
12	21-Oct-22	Accrued Interest on Funds - September, 2022	786.78	145.08	931.86	471,531.40
13	12-Dec-22	Accrued Interest on Funds - October, 2022	829.30	152.94	982.24	472,513.64
14	20-Aug-25	Accrued Interest on Funds - November, 2022	1,047.80	193.13	1,240.93	473,754.57
15	20-Aug-25	Accrued Interest on Funds - December, 2022	1,241.61	228.81	1,470.42	475,224.99
16	20-Aug-25	Accrued Interest on Funds - January, 2023	1,401.97	258.43	1,660.40	476,885.39
17	20-Aug-25	Accrued Interest on Funds - February, 2023	1,490.79	274.66	1,765.45	478,650.84
18	20-Aug-25	Accrued Interest on Funds - March, 2023	1,611.54	262.46	1,873.99	480,524.83
19	20-Aug-25	Accrued Interest on Funds - April, 2023	1,628.70	300.30	1,929.00	482,453.83
20	20-Aug-25	Accrued Interest on Funds - May, 2023	1,766.18	325.59	2,091.77	484,545.60
21	20-Aug-25	Accrued Interest on Funds - June, 2023	1,727.70	318.30	2,046.00	486,591.60
22	20-Aug-25	Accrued Interest on Funds - July, 2023	1,804.21	332.58	2,136.79	488,728.39
23	20-Aug-25	Accrued Interest on Funds - August, 2023	1,889.76	348.44	2,238.20	490,966.59
24	20-Aug-25	Accrued Interest on Funds - September, 2023	1,837.20	338.70	2,175.90	493,142.49
25	20-Aug-25	Accrued Interest on Funds - October, 2023	1,906.81	351.54	2,258.35	495,400.84
26	20-Aug-25	Accrued Interest on Funds - November, 2023	1,853.70	341.70	2,195.40	497,596.24
27	20-Aug-25	Accrued Interest on Funds - December, 2023	1,923.86	354.64	2,278.50	499,874.74
28	20-Aug-25	Accrued Interest on Funds - January, 2024	1,932.85	356.19	2,289.04	502,163.78
29	20-Aug-25	Accrued Interest on Funds - February, 2024	1,816.27	334.66	2,150.93	504,314.71
30	20-Aug-25	Accrued Interest on Funds - March, 2024	1,949.90	359.29	2,309.19	506,623.90
31	20-Aug-25	Accrued Interest on Funds - April, 2024	1,895.50	349.50	2,245.00	508,868.90
32	20-Aug-25	Accrued Interest on Funds - May, 2024	1,967.57	362.70	2,330.27	511,199.17
33	20-Aug-25	Accrued Interest on Funds - June, 2024	1,912.80	352.50	2,265.30	513,464.47
34	20-Aug-25	Accrued Interest on Funds - July, 2024	1,985.24	365.80	2,351.04	515,815.51
35	20-Aug-25	Accrued Interest on Funds - August, 2024	1,994.23	367.66	2,361.89	518,177.40
36	20-Aug-25	Accrued Interest on Funds - September, 2024	1,871.61	344.98	2,216.59	520,393.99
37	20-Aug-25	Accrued Interest on Funds - October, 2024	1,822.18	335.73	2,157.91	522,551.90
38	20-Aug-25	Accrued Interest on Funds - November, 2024	1,703.06	313.86	2,016.92	524,568.82
39	20-Aug-25	Accrued Interest on Funds - December, 2024	1,696.56	312.69	2,009.25	526,578.07
40	20-Aug-25	Accrued Interest on Funds - January, 2025	1,632.46	300.70	1,933.16	528,511.23
41	20-Aug-25	Accrued Interest on Funds - February, 2025	1,479.80	272.72	1,752.52	530,258.75
42	20-Aug-25	Accrued Interest on Funds - March, 2025	1,643.93	302.87	1,946.80	532,205.55
43	20-Aug-25	Accrued Interest on Funds - April, 2025	1,596.60	294.30	1,890.90	534,104.45
		Total	435,129.33	100,694.06	535,823.39	535,823.39

Office of the Accountant General of the Federation

Federation Account Department

Domestic Excess Crude Oil Proceeds: December, 2025

S/n	Date	Description	Receipt =N=	Payment =N=	Cumm Balance =N=
1	01-Jan-25	Balance b/f	7,021,270,679.07		7,021,270,679.07
2	15-Jan-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayeisa State refund (89/116)	69,464,593.00		7,090,735,272.07
3	15-Jan-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayeisa 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 - Bayeisa State refund (87/116)	69,464,593.00		7,190,320,086.07
5	19-Feb-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayeisa 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 - Bayeisa State refund (89/116)	69,464,593.00		7,289,904,900.07
7	19-Mar-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayeisa 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 - Bayeisa State refund (89/116)	69,464,593.00		7,389,489,714.07
9	15-Apr-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayeisa state Refund (89/116)	30,120,221.00		7,419,609,935.07
10	16-May-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayeisa State refund (90/116)	69,464,593.00		7,489,074,528.07
11	16-May-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayeisa 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 - Bayeisa State refund (91/116)	69,464,593.00		7,588,659,342.07
13	17-Jun-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayeisa 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 - Bayeisa State refund (92/116)	69,464,593.00		7,688,244,156.07
15	16-Jul-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayeisa 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 - Bayeisa State refund (93/116)	69,464,593.00		7,787,828,970.07
17	21-Aug-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayeisa state Refund (93/116)	30,120,221.00	1,546,275,212.31	7,817,949,191.07
18	08-Sep-25	Payment of Accrued 112 days Post-Judgement Interest to A-Z Petroleum Production LTD			6,271,673,978.76
19	17-Sep-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayeisa State refund (94/116)	69,464,593.00		6,341,138,571.76
20	17-Sep-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayeisa 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 - Bayeisa State refund (95/116)	69,464,593.00		6,440,723,385.76
22	16-Oct-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayeisa 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 - Bayeisa State refund (96/116)	69,464,593.00		6,540,308,199.76
24	18-Nov-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayeisa state Refund (96/116)	30,120,221.00		6,570,428,420.76
25	11-Dec-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayeisa State refund (97/116)	69,464,593.00		6,639,893,013.76
26	11-Dec-25	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayeisa state Refund (97/116)	30,120,221.00		6,670,013,234.76
27	20-Jan-26	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayeisa State refund (98/116)	69,464,593.00		6,739,477,827.76
28	20-Jan-26	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayeisa state Refund (98/116)	30,120,221.00		6,769,598,048.76
		Total	8,316,873,261.07	1,546,275,212.31	

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

Sl#	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	01-Jan-24		Balance b/f			80,230,572,340.52
2	16-Jan-24	FD/FA/202/Vol. 6	Exchange Gain Difference in December 2023	80,230,572,340.52		367,973,646,082.76
3	16-Jan-24	FD/FA/202/Vol. 6	Distribution of N287,743,073,742.24 to the three tiers of Government being exchange gain for December, 2023	287,743,073,742.24		80,230,572,340.52
4	19-Feb-24	FD/FA/202/Vol. 6	Exchange Gain Difference in January, 2024	479,026,533,214.23		539,259,108,594.75
5	19-Feb-24	FD/FA/202/Vol. 6	Distribution of N279,028,533,214.23 to the three tiers of Government being exchange gain for January, 2024	279,028,533,214.23		280,230,572,340.52
6	19-Feb-24	FD/FA/202/Vol. 6	Transfer of Savings to FAAC Withheld ESCROW Account	200,000,000,000.00		80,230,572,340.52
7	20-Mar-24	FD/FA/202/Vol. 6	Exchange Gain Difference in February, 2024	657,444,403,295.91		737,674,975,636.43
8	20-Mar-24	FD/FA/202/Vol. 6	Transfer of Savings to FAAC Withheld ESCROW Account	50,000,000,000.00		687,674,975,636.43
9	20-Mar-24	FD/FA/202/Vol. 6	Distribution of N607,444,403,295.91 to the three tiers of Government being exchange gain for February, 2024	607,444,403,295.91		80,230,572,340.52
10	16-Apr-24	FD/FA/202/Vol. 6	Exchange Gain Difference in March, 2024	285,524,332,949.18		365,734,905,289.70
11	16-Apr-24	FD/FA/202/Vol. 6	Distribution of N285,524,332,949.18 to the three tiers of Government being exchange gain for March, 2024	285,524,332,949.18		80,230,572,340.52
12	13-May-24	FD/FA/202/Vol. 6	Exchange Gain Difference in April, 2024	438,884,270,725.75		519,114,843,065.27
13	13-May-24	FD/FA/202/Vol. 6	Distribution of N438,884,270,725.75 to the three tiers of Government being exchange gain for April, 2024	438,884,270,725.75		80,230,572,340.52
14	06-Jun-24	FD/FA/202/Vol. 6	Exchange Gain Difference in May, 2024	587,456,251,714.36		667,636,824,054.88
15	10-Jun-24	FD/FA/202/Vol. 6	Distribution of N507,456,251,714.36 to the three tiers of Government being exchange gain for May, 2024	507,456,251,714.36		160,230,572,340.52
16	10-Jun-24	FD/FA/202/Vol. 6	Transfer to FAAC Withheld ESCROW Account	80,000,000,000.00		80,230,572,340.52
17	16-Jul-24	FD/FA/202/Vol. 6	Exchange Gain Difference in June, 2024	472,191,680,275.49		552,422,252,616.01
18	16-Jul-24	FD/FA/202/Vol. 6	Distribution of N472,191,680,275.49 to the three tiers of Government being exchange gain for June, 2024	472,191,680,275.49		80,230,572,340.52
19	16-Aug-24	FD/FA/202/Vol. 6	Exchange Gain Difference in July, 2024	581,710,154,656.08		651,940,726,896.60
20	16-Aug-24	FD/FA/202/Vol. 6	Distribution of N581,710,154,656.08 to the three tiers of Government being exchange gain for July, 2024	581,710,154,656.08		80,230,572,340.52
21	16-Sep-24	FD/FA/202/Vol. 6	Exchange Gain Difference in August, 2024	468,245,152,897.23		543,475,725,207.75
22	16-Sep-24	FD/FA/202/Vol. 6	Distribution of N468,245,152,897.23 to the three tiers of Government being exchange gain for August, 2024	468,245,152,897.23		80,230,572,340.52
23	14-Oct-24	FD/FA/202/Vol. 6	Exchange Gain Difference in September, 2024	462,190,641,740.28		642,421,214,000.80
24	14-Oct-24	FD/FA/202/Vol. 6	Distribution of N462,190,641,740.28 to the three tiers of Government being exchange gain for September, 2024	462,190,641,740.28		80,230,572,340.52
25	20-Nov-24	FD/FA/202/Vol. 6	Exchange Gain Difference in October, 2024	646,000,180,842.36		725,230,753,182.88
26	20-Nov-24	FD/FA/202/Vol. 6	Distribution of N646,000,180,842.36 to the three tiers of Government being exchange gain for October, 2024	646,000,180,842.36		80,230,572,340.52
27	20-Nov-24	FD/FA/202/Vol. 6	Transfer to FAAC WITHHELD as Refund to States	80,000,000,000.00		160,230,572,340.52
28	13-Dec-24	FD/FA/202/Vol. 6	Exchange Gain Difference in October, 2024	671,392,032,058.65		751,622,604,399.17
29	13-Dec-24	FD/FA/202/Vol. 6	Distribution of N671,392,032,058.65 to the three tiers of Government being exchange gain for November, 2024	671,392,032,058.65		80,230,572,340.52
30	15-Jan-25	FD/FA/202/Vol. 6	Exchange Gain Difference in November, 2024	402,714,392,696.28		482,944,965,036.80
31	15-Jan-25	FD/FA/202/Vol. 6	Distribution of N402,714,392,696.28 to the three tiers of Government being exchange gain for December, 2024	402,714,392,696.28		80,230,572,340.52
32	04-Feb-25	FA/439/VOL.1	Payment of Judgement debt plus 22% interest for full and final settlement to A-Z Petroleum Products Limited		23,002,098,676.70	57,228,473,463.82
33	15-Apr-25	FD/FA/202/Vol. 6	Exchange Gain Difference in March, 2025	28,711,117,803.67		85,939,591,267.49
34	15-Apr-25	FD/FA/202/Vol. 6	Distribution of N28,711,117,803.67 to the three tiers of Government being exchange gain for April, 2025	28,711,117,803.67		57,228,473,463.82
35	16-May-25	FD/FA/202/Vol. 6	Exchange Gain Difference in April, 2025	81,407,696,675.86		138,636,170,039.68
36	16-May-25	FD/FA/202/Vol. 6	Distribution of N81,407,696,675.86 to the three tiers of Government being exchange gain for May, 2025	81,407,696,675.86		57,228,473,463.82
37	17-Jun-25	FD/FA/202/Vol. 6	Exchange Gain Difference in May, 2025	76,614,018,040.06		133,342,491,503.88
38	17-Jun-25	FD/FA/202/Vol. 6	Distribution of N76,614,018,040.06 to the three tiers of Government being exchange gain for June, 2025	76,614,018,040.06		57,228,473,463.82
39	16-Jul-25	FD/FA/202/Vol. 6	Exchange Gain Difference in June, 2025	38,848,736,617.56		96,077,210,081.38
40	16-Jul-25	FD/FA/202/Vol. 6	Distribution of N38,848,736,617.56 to the three tiers of Government being exchange gain for July, 2025	38,848,736,617.56		57,228,473,463.82
41	21-Aug-25	FD/FA/202/Vol. 6	Exchange Gain Difference in July, 2025	39,745,440,604.29		96,973,913,988.11
42	21-Aug-25	FD/FA/202/Vol. 6	Distribution of N39,745,440,604.29 to the three tiers of Government being exchange gain for August, 2025	39,745,440,604.29		57,228,473,463.82
43	17-Sep-25	FD/FA/202/Vol. 6	Exchange Gain Difference in August, 2025	41,284,237,679.08		98,512,711,042.90
44	17-Sep-25	FD/FA/202/Vol. 6	Distribution of N41,284,237,679.08 to the three tiers of Government being exchange gain for September, 2025	41,284,237,679.08		57,228,473,463.82
			Total	6,827,366,320,239.08	6,770,138,446,775.26	57,228,473,463.82

Office of the Accountant General of the Federation
Federation Account Department

Non-Oil Excess Revenue Account for December, 2025

S/n	DATE	REF. NO.	DETAILS	Receipt ₦	Payment ₦	Cumm Balance =N=
1	1-Nov-23		Balance b/f	707,610,239,905.84	-	707,610,239,905.84
2	2-Nov-23	42730/RS/Vol. 164	Payment of Infrastructure to States and FCT	-	259,000,000,000.00	448,610,239,905.84
3	20-Nov-23	42730/RS/Vol. 164	Refund of PAYE to Akwa Ibom State on 14/04/2023 which was not posted	-	7,178,960,487.28	441,431,279,418.56
4	20-Nov-23	42730/RS/Vol. 164	Transfer of Savings from October, 2023 Non Oil Revenue (FAAC Withheld Account)	180,000,000,000.00	-	621,431,279,418.56
5	20-Nov-23	42730/RS/Vol. 164	Augmentation to the three tiers of Government for the month of November, 2023	-	60,000,000,000.00	561,431,279,418.56
6	20-Nov-23	42730/RS/Vol. 164	Transfer of Savings from Exchange Gain October, 2023 Non Oil Revenue (FAAC Withheld Account)	60,000,000,000.00	-	621,431,279,418.56
7	11-Dec-23	42730/RS/Vol. 164	Reversal of transfer of Savings from October, 2023 Non Oil Revenue (FAAC Withheld Account)	-	180,000,000,000.00	441,431,279,418.56
8	11-Dec-23	42730/RS/Vol. 164	Transfers from Non-Oil Revenue	40,000,000,000.00	-	481,431,279,418.56
9	11-Dec-23	42730/RS/Vol. 164	Release of Special Intervention Fund to States for Infrastructure and Security	-	100,000,000,000.00	381,431,279,418.56
10	12-Dec-23	42730/RS/Vol. 164	Transfer of Savings from November, 2023 Non Oil Revenue (FAAC Withheld Account)	100,000,000,000.00	-	481,431,279,418.56
11	18-Dec-23	42730/RS/Vol. 165	Payment of Infrastructure to States and FCT	-	259,000,000,000.00	222,431,279,418.56
12	18-Jan-24	42730/RS/Vol. 165	Payment of Savings from December, 2023 Non Oil Revenue (FAAC Withheld Account)	100,000,000,000.00	-	322,431,279,418.56
13	2-Feb-24	42730/RS/Vol. 165	Part Payment of Outstanding Balance for Management of 2023 General Election to Independent National Electoral Commission (INEC)	-	25,000,000,000.00	297,431,279,418.56
14	20-Feb-24	42730/RS/Vol. 166	Transfer of Savings from January, 2024 Exchange Gain (FAAC Withheld) for three tiers	200,000,000,000.00	-	497,431,279,418.56
15	20-Feb-24	42730/RS/Vol. 166	Transfer of Savings from January, 2024 Non Oil Revenue (FAAC Withheld Account)	100,000,000,000.00	-	597,431,279,418.56
16	23-Feb-24	42730/RS/Vol. 166	Reversal of January, 2024 Transfer to Non Oil Revenue (FAAC Withheld)	-	100,000,000,000.00	497,431,279,418.56
17	23-Feb-24	42730/RS/Vol. 166	Factual Amount Transfer for January, 2024 to Non Oil Revenue (FAAC Withheld)	98,438,815,670.50	-	595,870,095,089.06
18	3-Jan-24	FA/R&SA/Vol.420	Payment of Infrastructure to FCT	-	7,000,000,000.00	588,870,095,089.06
19	20-Mar-24	42730/RS/Vol. 166	Transfer of Savings from February, 2024 Non Oil Revenue (FAAC Withheld Account)	250,000,000,000.00	-	838,870,095,089.06
20	20-Mar-24	42730/RS/Vol. 166	Transfer of savings for the month of January & February, 2024 being Intervention to States on Infrastructure & Security	-	200,000,000,000.00	638,870,095,089.06
21	25-Apr-24	FA/R&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(AJAP 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
22	25-Apr-24	FA/R&SA/Vol.418/VOL. T		-	33,044,069,512.76	595,867,395,576.30
23	16-Jul-24	42730/RS/Vol. 167	Transfer of Savings from June, 2024 Non Oil Revenue (FAAC Withheld Account)	200,000,000,000.00	-	795,867,395,576.30
24	16-Jul-24	42730/RS/Vol. 168	Distribution of ₦200Billion to the Three tiers of Government as Augmentation	-	200,000,000,000.00	595,867,395,576.30
25	20-Aug-24	42730/RS/Vol. 168	Payment for the Distribution of 3.4 Million HIV Kids to the 774 Local Government Councils	-	950,000,000.00	594,917,395,576.30
26	2-Sep-24	42730/RS/Vol. 168	Payment of Refund of WHT and Stamp Duty to States and FCT	-	52,674,184,830.91	542,243,210,745.39
27	2-Sep-24	42730/RS/Vol. 168	Payment of 10% consultancy fee for the Recovery of WHT and Stamp Duty to States and FCT	-	5,872,354,239.73	536,370,856,505.66
28	16-Oct-24	42730/RS/Vol. 170	Distribution of ₦150Billion to the Three tiers of Government as Augmentation	-	150,000,000,000.00	386,370,856,505.66

S/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
29	20-Nov-24	42730/RS/Vol. 170	Transfer of Savings from October, 2024 Non Oil Revenue (FAAC Withheld Account)	100,000,000,000.00		486,370,856,505.66
30	13-Dec-24	FAF&SA/418/VOL. III	Transfer of Savings from November, 2024 Non Oil Revenue (FAAC Withheld Account)	300,000,000,000.00		786,370,856,505.66
31	16-Dec-24	FAF&SA/418/VOL. IV	Refund of arrears of Deviation to Akwa Ibom State in respect of Ekanga Oil Field and Consultancy Fee		18,136,106,100.59	768,234,750,405.07
32	21-Jan-25	OAGF/FD/FAZ48/VOL. V	Overstatement of the Federation Account Statutory Revenue Component Statement for the month of November, 2024		392,346,521,152.68	375,888,229,252.39
33	19-Feb-25	42730/RS/Vol. 171	Transfer of Savings from January, 2024 Non Oil Revenue (FAAC Withheld Account)	300,000,000,000.00		675,888,229,252.39
34	27-Feb-25	FAF&SA/418/VOL. V	Distribution of ₦1.4Billion to the three tiers of Government as Augmentation		214,000,000,000.00	461,888,229,252.39
35	19-Mar-25	FAF&SA/418/VOL. V	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 ₦178Billion to the three tiers of Government as Augmentation		178,000,000,000.00	461,888,229,252.39
38	7-Apr-25	FAF&SA/418/VOL. VI	Payment to OAGF Consolidated Pool II Account		100,000,000,000.00	361,888,229,252.39
39	22-Apr-25	FAF&SA/418/VOL. VI	Payment of Refund of WHT and Stamp Duty to States and FCT		32,119,243,981.07	329,768,985,271.32
40	29-Apr-25	FAF&SA/418/VOL. VI	Payment to OAGF Consolidated Pool II Account		100,000,000,000.00	229,768,985,271.32
41	16-May-25	42730/RS/Vol. 173	Transfer of Savings from April, 2024 Non Oil Revenue (FAAC Withheld Account)	130,000,000,000.00		359,768,985,271.32
42	23-May-25	42730/RS/Vol. 173	Refund to State on 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 FCT 1% of Signature Bonus/ECA/NLNG Refund	50,000,000,000.00		705,122,923,800.83
49	21-Jul-25	42730/RS/Vol. 174	Payment of Augmentation to the three tiers of Government		100,000,000,000.00	605,122,923,800.83
50	21-Jul-25	FAF&SA/418/VOL. VII	Payment to OAGF Capital End of Year Rollover TSA Account		575,000,000,000.00	30,122,923,800.83
51	21-Aug-25	42730/RS/Vol. 174	Transfer of Savings from July, 2025 Non Oil Revenue (FAAC Withheld Account)	400,000,000,000.00		430,122,923,800.83
52	28-Aug-25	FAF&SA/418/VOL. VIII	Payment of Capacity Building Programme for member of FAAC Sub-Committees and Secretariat to Revenue Mobilization Allocation and Fiscal Commission		14,362,249,300.00	415,760,674,500.83
53	16-Sep-25	FAF&SA/418/VOL. VIII	Payment to States, FCT, Federal Ministry of Budget and National Planning, National Emergency Management Agency, Federal Ministry of Water Resources and Federal Ministry of Environment		125,500,000,000.00	290,260,674,500.83
54	17-Sep-25	FAF&SA/418/VOL. VIII	Payment to OAGF Treasury Single Account (Sub- Recurrent)		100,000,000,000.00	190,260,674,500.83
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	FAF&SA/418/VOL.VIIT	Payment to OAGF Treasury Single Account (Sub-Recurrent)		175,000,000,000.00	225,260,674,500.83
59	6-Oct-25	FAF&SA/418/VOL.VIII	Payment to OAGF Treasury Single Account (Sub-Recurrent)		160,000,000,000.00	65,260,674,500.83
60	16-Oct-25	42730/RS/Vol. 175	Transfer of Savings from September, 2025 Non Oil Revenue (FAAC Withheld Account)	300,000,000,000.00		365,260,674,500.83
61	29-Oct-25	FAF&SA/418/VOL.VIII	Payment to Office of the National Security Adviser and Defence Intelligence Support Services from Non Oil Revenue (FAAC Withheld Account)		132,000,000,000.00	233,260,674,500.83
62	4-Nov-25	FAF&SA/418/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	FAF&SA/418/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	FAF&SA/418/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	FAF&SA/418/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	FAF&SA/418/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	FAF&SA/418/VOL.VIII	Payment for Consultancy fees		50,000,000,000.00	76,260,642,052.65
70	22-Dec-25	FAF&SA/418/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
Total				5,654,049,055,576.34	5,452,788,413,523.69	

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

Office of the Accountant General of the Federation
Federation Account Department
Amount Withheld by NNPC : December, 2025

S/n	Date	DETAILS	Crude cost =N=	Amount Paid Into Federation Account =N=	Certified Subsidy Claims =N=	Amount Withheld =N=	Cumulative =N=
1	17-May-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2012	240,854,086,675.79	134,071,630,417.70		106,782,456,258.09	106,782,456,258.09
2	18-Jun-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2012	294,378,966,017.79	126,152,568,750.00		168,226,397,267.79	275,008,853,525.88
3	18-Jul-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2012	237,065,546,532.86	93,486,024,931.00		143,579,521,601.86	418,588,375,127.74
4	14-Aug-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2012	234,574,161,564.43	137,132,568,750.00		97,441,595,814.43	515,030,290,242.17
5	17-Aug-12	Part Refund by NNPC		143,089,000,000.00		(143,089,000,000.00)	401,960,990,242.17
6	13-Sep-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2012	191,920,427,417.18	117,714,568,750.00		79,205,858,667.18	481,166,742,469.35
7	11-Oct-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2012	152,715,287,463.49	117,434,568,750.00		41,280,718,713.49	528,447,461,182.84
8	12-Nov-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2012	220,095,961,093.49	113,232,568,750.00		106,863,392,343.49	635,310,334,526.33
9	10-Dec-12	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2012	236,159,575,323.59	97,087,568,750.00		139,072,006,573.59	774,382,341,099.93
10	14-Jan-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2012	272,043,362,129.93	112,399,568,750.00		161,644,793,379.93	936,027,634,479.82
11	13-Feb-13	Part Refund by NNPC from Domestic Crude Oil Cost for the month of August, 2012		6,000,000,000.00		(6,000,000,000.00)	930,027,634,479.82
12	13-Feb-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2012	202,477,717,504.12	112,535,608,750.00		90,942,108,754.12	1,020,969,743,233.94
13	12-Mar-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2012	181,708,957,582.95	109,332,568,750.00		72,376,388,832.95	1,093,346,132,066.89
14	10-Apr-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2012	307,689,348,918.75	127,192,568,750.00		180,496,780,168.75	1,273,822,912,235.64
15	14-May-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2013	348,355,376,739.41	182,383,568,750.00		165,972,007,989.41	1,439,794,920,225.05
16	12-Jun-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2013	177,916,557,507.04	112,382,568,750.00		65,533,988,757.04	1,505,328,908,982.09
17	11-Jul-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2013	267,847,550,771.72	112,382,568,750.00		155,464,982,021.72	1,660,793,891,003.81
18	12-Aug-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2013	160,897,680,856.39	105,193,568,750.00		55,699,092,106.39	1,716,491,983,110.20
19	11-Sep-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2013	188,987,749,781.25	116,382,568,750.00		72,605,181,031.25	1,789,097,164,141.45
20	27-Sep-13	Part Refund by NNPC		75,000,000,000.00		(75,000,000,000.00)	1,714,097,164,141.45
21	09-Oct-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2013	220,390,146,986.79	122,382,568,750.00		98,007,580,236.79	1,812,104,744,378.24
22	12-Nov-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2013	191,265,033,062.15	112,382,568,750.00		81,882,464,312.15	1,893,987,208,690.39
23	12-Dec-13	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2013	202,280,332,241.96	142,002,328,750.00		60,277,802,491.96	1,954,265,011,182.35
24	13-Jan-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2013	203,448,297,524.66	122,382,568,750.00		81,065,728,804.66	2,035,314,740,987.01
25	12-Feb-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2013	229,364,356,841.65	124,702,568,750.00		84,661,788,191.65	2,119,996,529,178.66
26	12-Mar-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2013	220,280,587,004.57	123,403,568,698.00		94,887,018,306.57	2,214,880,547,486.23
27	14-Apr-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2013	236,099,020,944.29	123,697,568,750.00		112,401,452,194.29	2,327,282,009,680.52
28	13-May-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2014	192,164,136,075.79	115,420,940,820.00		77,364,085,255.79	2,404,628,105,136.31
29	16-Jun-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2014	249,687,818,331.92	121,230,500,000.00		128,457,318,331.92	2,531,085,423,568.23
30	14-Jul-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2014	190,885,255,501.98	124,789,978,760.00		66,115,276,741.98	2,597,199,700,010.21
31	15-Aug-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2014	177,428,791,028.16	91,579,978,885.00		85,908,812,153.16	2,683,107,512,163.36
32	15-Sep-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2014	280,289,559,297.80	92,905,168,706.00		187,384,372,591.80	2,851,401,884,755.26
33	14-Oct-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2014	203,454,825,151.10	98,679,978,430.00		106,834,846,701.10	2,957,936,731,456.36
34	21-Oct-14	Part refund by NNPC from Sales of Domestic Crude Cost In June, 2014		30,000,650,000.00		(30,000,650,000.00)	2,927,936,081,456.36
35	14-Nov-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2014	146,628,743,364.40	110,394,108,451.61		36,234,635,902.79	2,964,167,716,359.15
36	15-Dec-14	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2014	248,475,900,644.93	88,469,606,451.61		160,006,294,193.32	3,124,174,012,552.47
37	24-Dec-14	Part refund by NNPC from Sales of Domestic Crude Cost In August, 2014		56,601,280,000.00		(56,601,280,000.00)	3,068,572,782,552.47
38	14-Jan-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2014	289,384,510,930.52	132,378,606,451.61		156,004,904,238.91	3,224,577,666,791.38
39	17-Feb-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2014	193,396,589,931.32	120,838,601,234.61		67,558,984,696.71	3,292,134,651,288.09
40	23-Feb-15	Part refund by NNPC from Sales of Domestic Crude Cost In October, 2014		4,418,648,542.00		(4,418,648,542.00)	3,287,716,002,746.09
41	17-Mar-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2014	140,359,919,840.82	72,127,787,317.01		68,232,132,523.81	3,355,948,124,270.00
42	15-Apr-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2014	120,785,751,631.42	84,679,606,451.61		36,106,145,179.81	3,392,053,269,849.81
43	21-Apr-15	Part refund by NNPC from Sales of Domestic Crude Cost In December, 2014		9,249,724,640.00		(9,249,724,640.00)	3,401,303,529,209.81
44	13-May-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2015	107,247,571,535.89	95,693,106,451.61		11,554,465,084.28	3,412,858,014,294.09
45	13-Jun-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2015	161,216,709,519.75	98,693,106,451.61		62,523,603,068.14	3,475,381,617,362.23
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		55,683,206,809.25	3,531,064,824,171.48
47	20-Aug-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2015	129,232,855,325.39	69,993,606,451.61		59,239,248,873.78	3,590,304,073,045.26
48	16-Sep-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2015	152,353,995,668.76	67,239,606,451.61		85,014,329,156.15	3,675,318,392,201.41
49	26-Oct-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2015	172,824,859,852.83	64,521,917,685.83		108,302,942,167.00	3,783,621,314,368.41
50	24-Nov-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2015	157,122,878,236.76	74,418,391,743.17		79,365,881,171.59	3,862,987,205,539.90
51	18-Dec-15	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2015	95,929,816,908.15	60,019,423,139.42		35,904,393,468.73	3,898,891,609,008.63
52	22-Jan-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2015	126,329,012,387.64	81,507,573,993.61		44,821,439,394.03	3,943,713,048,402.66

S/n	Date	DETAILS	Amount Withheld by NNPC : December, 2025	Crude cost	Amount Paid Into Federation	Certified Subsidy Claims	Amount Withheld	Cumulative
53	19-Feb-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2015	173,278,942,793.37		65,077,843,431.61		21,201,099,361.76	3,989,977,570,611.92
54	16-Mar-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2015	93,241,700,092.84		75,669,439,241.61		17,572,206,851.23	3,989,649,785,462.75
55	19-Apr-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2015	87,043,513,817.17		67,009,042,386.07		20,034,471,431.10	3,989,694,256,893.85
56	20-May-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2016	62,651,725,694.08		52,557,101,426.94		10,504,651,225.13	3,999,998,908,118.98
57	20-Jun-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2016	69,313,927,244.43		63,547,969,204.84		4,001,255,959,158.87	4,006,700,632,988.65
58	20-Jul-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2016	107,632,657,193.93		102,671,988,055.17		4,945,063,130.78	4,023,254,200,685.88
59	23-Aug-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2016	107,632,657,193.93		99,815,444,662.93		16,533,588,295.93	4,023,254,200,685.88
60	20-Sep-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2016	104,637,752,245.66		88,071,599,935.49		16,628,052,310.17	4,023,254,200,685.88
61	19-Oct-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2016	84,793,596,205.75		73,603,750,476.28		11,179,755,729.37	4,063,703,944,219.24
62	22-Nov-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2016	114,173,876,974.85		101,440,841,480.73		12,733,835,494.12	4,076,540,522,517.15
63	14-Dec-16	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2016	131,382,706,177.70		118,628,219,629.39		-	4,076,540,522,517.15
64	19-Jan-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2016	60,797,671,288.86		60,797,671,288.86		-	4,076,540,522,517.15
65	20-Feb-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2016	180,622,099,676.12		167,805,923,221.55		23,670,109,202.84	4,149,823,446,293.78
66	17-Mar-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2016	191,478,032,524.19		187,805,923,221.55		22,442,054,700.86	4,172,265,506,994.64
67	22-Apr-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2016	154,937,684,099.32		132,435,629,308.66		26,932,585,821.99	4,183,794,299,883.33
68	22-May-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2017	151,392,933,124.66		139,864,134,235.97		20,980,374,922.28	4,204,774,674,806.61
69	20-Jun-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2017	94,913,022,316.35		73,922,647,393.07		26,932,585,821.99	4,231,707,260,628.60
70	21-Jul-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2017	172,515,740,414.10		145,593,154,592.31		24,493,928,105.73	4,256,201,189,734.33
71	21-Aug-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2017	164,767,988,718.20		140,274,040,072.47		24,493,928,105.73	4,280,695,107,840.06
72	27-Sep-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2017	194,333,326,077.46		115,206,635,321.15		79,626,690,756.31	4,315,827,879,490.64
73	23-Oct-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2017	134,856,666,418.18		88,387,978,808.68		48,598,687,419.32	4,384,426,566,909.96
74	23-Nov-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2017	106,977,722,515.82		88,387,978,808.68		4,427,733,189,312.35	4,402,484,433,093.19
75	14-Dec-17	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2017	153,010,074,990.92		122,926,248,910.75		18,222,856,983.22	4,451,268,771,729.36
76	23-Jan-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2017	112,740,544,868.80		89,106,975,512.89		23,633,572,385.01	4,504,028,560,629.50
77	21-Feb-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2017	161,445,129,794.32		108,982,340,894.18		52,661,798,990.14	4,557,234,268,795.52
78	26-Mar-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2017	142,088,086,519.12		39,103,439,453.10		73,035,648,466.02	4,577,384,268,795.52
79	26-Apr-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2017	194,337,065,757.10		150,566,380,572.57		43,770,656,183.53	4,621,104,884,979.05
80	22-May-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2018	179,589,250,729.25		86,990,840,817.99		92,689,409,911.26	4,713,873,304,990.31
81	20-Jun-18	Certified Subsidy Claims By PEPPIA from January, 2010 - December, 2015			173,709,826,755.69	4,028,389,698,361.67		789,917,135,839.40
82	25-Jun-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2018	275,323,357,066.42		195,347,043,941.59		83,504,892,194.55	872,422,019,039.95
83	26-Jul-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2018	278,935,935,236.14		76,469,831,642.64		93,156,156,153.46	931,565,175,193.41
84	28-Aug-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2018	135,412,993,786.10		144,884,006,658.06		69,892,121,348.43	1,001,587,286,531.84
85	28-Sep-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2018	144,884,006,658.06		78,091,885,706.63		91,201,919,234.56	1,092,459,212,770.40
86	24-Oct-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2018	164,885,819,970.74		93,693,903,726.18		1,001,587,286,531.84	1,163,886,155,023.54
87	24-Nov-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2018	167,284,729,341.74		109,857,877,089.60		71,428,942,352.14	1,235,335,107,375.68
88	18-Dec-18	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2018	165,220,572,985.34		86,770,962,812.74		85,889,917,587.66	1,314,457,819,074.57
89	24-Jan-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2018	205,544,848,339.95		144,410,464,336.67		64,705,726,464.37	1,379,163,545,539.94
90	26-Feb-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2018	191,587,160,682.76		167,287,388,486.06		57,104,383,973.28	1,436,347,529,513.22
91	26-Mar-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2018	159,464,261,286.31		160,363,765,729.80		14,289,782,198.70	1,395,955,985,246.55
92	25-Apr-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2018	155,130,900,659.37		63,675,797,552.26		20,100,935,536.91	1,405,985,980,803.06
93	20-May-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2019	142,400,804,681.18		21,082,181,731.09		115,318,622,990.09	1,497,512,093,710.17
94	25-Jun-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2019	170,281,046,265.77		69,020,213,676.71		62,180,832,598.06	1,559,694,596,308.23
95	24-Jul-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2019	213,314,438,751.62		103,708,903,155.60		110,205,535,896.02	1,670,220,132,204.25
96	21-Aug-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2019	170,281,046,265.77		112,344,465,766.84		89,122,296,613.24	1,833,339,971,457.59
97	16-Sep-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2019	223,541,834,383.81		179,138,354,740.64		44,405,479,622.87	1,877,745,351,080.45
98	16-Oct-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2019	155,674,143,733.55		76,469,676,891.83		35,890,514,359.94	1,913,930,399,535.87
99	16-Nov-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2019	212,060,191,251.77		170,675,544,792.02		50,486,261,057.37	2,034,426,660,593.24
100	16-Dec-19	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2019	184,491,641,934.49		133,995,300,877.12		29,246,849,728.57	2,063,673,570,321.81
101	15-Jan-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2019	206,689,905,668.55		144,542,473,001.58		45,726,584,120.02	2,109,409,794,441.83
102	15-Feb-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2019	199,350,757,121.60		123,089,557,029.83		99,422,233,045.06	2,208,832,027,486.89
103	17-Mar-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2019						
104	20-Apr-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2020						
105	14-May-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2020						

Sl#	Date	DETAILS	Amount Withheld by NNPC : December, 2025		Certified Subsidy Claims	Amount Withheld	Cumulative
			Crude cost	Federation Account			
106	15-Jun-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2020	744,094,672.168,92	166,085,615,087,69	-	76,007,658,071,23	2,286,829,685,558,22
107	16-Jul-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2020	71,292,116,493,67	59,779,549,852,78	-	12,502,556,640,89	2,299,342,235,199,11
108	18-Aug-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2020	67,715,929,385,52	70,154,161,783,82	-	1,438,932,398,30	2,297,902,319,800,81
109	15-Sep-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2020	45,515,973,525,84	47,419,074,669,90	-	903,141,743,24	2,297,006,178,657,57
110	13-Oct-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2020	89,859,677,931,92	56,533,555,663,06	-	6,674,077,531,14	2,299,326,101,156,43
111	17-Nov-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2020	115,663,973,234,89	135,349,129,151,17	-	3,280,640,247,200,14	2,300,640,247,200,14
112	15-Dec-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2020	189,638,995,079,04	169,738,344,813,61	-	99,749,724,57	2,283,978,433,633,20
113	18-Jan-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2020	179,667,646,265,69	176,248,910,038,06	-	6,562,162,772,37	2,283,978,433,633,20
114	17-Feb-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2020	158,033,575,925,47	163,625,644,140,56	-	5,592,062,315,09	2,277,386,365,478,11
115	21-Apr-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2020	153,860,169,316,37	128,048,822,322,47	-	27,812,127,993,90	2,206,198,493,472,01
116	21-May-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2020	142,094,059,519,92	66,362,695,900,13	-	69,731,358,619,79	2,284,929,641,091,80
117	19-May-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2021	123,804,996,631,47	-	-	123,804,996,631,47	2,468,534,606,723,27
118	22-Jun-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2021	231,876,343,747,47	104,465,231,371,29	-	127,419,071,916,18	2,615,945,628,639,45
119	14-Jul-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2021	184,526,947,688,09	52,641,747,748,05	-	131,885,199,940,04	2,747,831,029,579,49
120	18-Aug-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2021	166,346,181,923,38	97,248,977,492,03	-	75,097,216,437,35	2,822,928,245,010,84
121	21-Sep-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2021	300,207,005,784,26	112,768,339,812,96	-	167,438,665,971,30	2,990,366,910,992,14
122	21-Oct-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2021	230,260,097,811,91	119,550,546,433,33	-	123,709,549,378,08	3,116,076,460,360,22
123	21-Nov-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2021	242,117,169,123,16	81,359,296,678,80	-	160,758,872,504,36	3,276,835,332,864,58
124	16-Dec-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2021	186,148,786,648,42	39,144,548,589,91	-	117,004,268,058,51	3,393,839,589,923,09
125	21-Jan-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2021	334,824,595,409,02	74,403,089,117,59	-	260,427,396,387,44	3,654,260,977,304,53
126	23-Feb-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2021	240,296,046,746,21	41,924,971,594,53	-	207,374,174,641,68	3,861,635,751,946,21
127	21-Mar-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2021	248,395,568,639,66	11,153,604,272,97	-	237,241,962,366,99	4,098,683,493,359,07
128	23-Apr-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2021	322,448,572,688,48	66,661,910,386,90	-	255,87,262,891,58	4,305,915,457,726,00
129	21-May-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2022	415,465,757,827,62	98,578,985,673,29	-	312,808,871,947,69	4,874,579,581,995,27
130	21-Jun-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2022	386,371,116,328,88	64,000,447,226,31	-	322,370,717,992,57	5,196,950,283,057,84
131	23-Jul-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2022	399,906,820,603,89	592,442,556,25	-	399,343,978,047,64	5,596,294,241,102,48
132	23-Aug-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2022	422,722,892,622,63	-	-	422,722,892,622,63	6,018,667,131,728,11
133	21-Sep-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2022	380,449,365,608,77	-	-	380,449,365,608,77	6,399,128,955,853,05
134	21-Oct-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2022	310,731,673,608,40	-	-	310,731,673,608,40	6,709,889,569,461,45
135	16-Nov-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2022	247,439,389,274,04	1,806,643,357,28	-	245,632,740,016,76	7,296,172,725,298,99
136	13-Jan-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2022	418,657,197,719,30	4,015,952,807,64	-	414,641,244,617,66	7,710,613,979,914,64
137	16-Feb-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2022	280,640,735,172,69	2,994,397,748,47	-	287,635,337,390,22	7,998,460,317,304,66
138	20-Mar-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2022	472,927,236,358,88	5,176,088,927,40	-	467,751,150,428,48	8,466,211,467,733,34
139	17-Apr-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2022	282,124,982,358,01	1,830,427,371,60	-	280,294,554,976,41	8,814,860,061,751,57
140	20-May-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2023	98,251,248,208,03	370,732,204,97	-	98,251,248,208,03	9,096,414,281,902,61
141	17-May-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2023	40,888,923,349,11	5,372,582,442,98	-	35,516,340,906,13	9,124,765,530,710,64
142	18-Jun-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2023	71,232,729,635,37	56,857,871,841,32	-	14,306,637,788,05	9,244,246,322,610,82
143	18-Jul-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2023	145,091,901,740,80	344,141,931,962,74	-	110,056,869,778,06	9,354,395,292,598,88
144	20-Aug-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2023	145,091,901,740,80	3,740,674,690,46	-	3,140,674,690,46	9,357,535,983,079,54
145	18-Oct-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2023	69,549,410,094,45	70,824,993,441,90	-	1,274,583,347,45	9,359,819,331,426,99
146	15-Jan-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2023	149,654,429,552,42	115,646,312,740,65	-	33,519,116,817,77	9,393,937,151,392,74
147	12-Dec-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2023	283,139,590,885,93	92,481,620,935,03	-	170,648,969,950,86	9,564,578,124,312,70
148	15-Feb-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2023	65,008,038,820,90	30,092,351,830,32	-	30,092,351,830,32	9,594,485,789,483,38
149	19-Mar-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2023	27,497,007,244,80	4,224,307,996,66	-	5,551,728,945,32	9,597,041,506,307,62
150	16-Apr-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2024	-	5,521,728,945,12	-	5,521,728,945,12	9,599,563,435,252,74
151	16-May-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2024	-	8,281,342,707,30	-	19,215,818,674,59	9,599,563,435,252,74
152	16-Jun-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2024	-	8,481,632,961,06	-	8,481,632,961,06	9,599,563,435,252,74
153	16-Jul-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2024	-	39,541,432,339,28	-	39,541,432,339,28	9,599,563,435,252,74
154	16-Aug-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2024	-	46,886,719,851,67	-	46,886,719,851,67	9,599,563,435,252,74
155	16-Sep-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2024	-	40,738,395,695,37	-	40,738,395,695,37	9,599,563,435,252,74
156	16-Oct-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2024	-	-	-	-	9,599,563,435,252,74
157	16-Nov-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2024	-	-	-	-	9,599,563,435,252,74
158	20-Nov-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2024	-	-	-	-	9,599,563,435,252,74

Amount Withheld by NNPC : December, 2025							
S/n	Date	DETAILS	Crude cost	Amount Paid into Federation Account	Certified Subsidy Claims	Amount Withheld	Cumulative
159	17-Jun-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2024	71,507,154,095.82	32,814,923,710.87	-	38,692,230,384.75	9,498,395,445,574.37
160	19-Feb-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2024	86,359,118,517.00	64,375,555,269.89	-	21,983,563,247.11	9,520,377,600,821.48
161	19-Mar-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2024	-	58,075,981,517.61	-	58,075,981,517.61	9,462,301,647,303.87
162	15-Apr-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2024	45,991,059,414.40	81,985,287,580.70	-	35,994,229,145.70	9,428,307,616,158.17
163	16-May-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2025	32,951,706,923.35	44,777,844,535.95	-	11,826,137,612.60	9,416,481,480,545.57
164	17-Jun-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2025	58,967,545,950.00	652,728,297.44	-	58,315,417,028.56	9,470,796,897,574.13
165	15-Jul-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2025	108,412,546,377.58	13,319,045,315.33	-	13,319,045,315.33	9,563,890,398,636.38
166	21-Aug-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2025	-	6,275,182,077.01	-	6,275,182,077.01	9,557,615,216,559.37
167	17-Sep-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2025	-	911,444,878.95	-	911,444,878.95	9,556,703,771,680.43
168	16-Oct-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2025	-	1,432,551,086.50	-	1,432,551,086.50	9,555,271,220,593.93
169	18-Nov-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2025	-	529,203,260.22	-	529,203,260.22	9,554,742,017,333.71
170	11-Dec-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2025	-	14,035,787,688,427.60	4,026,359,698,361.67	13,581,111,715,695.40	
		Total	27,616,868,785,723.00	14,035,787,688,427.60	4,026,359,698,361.67	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) - December, 2025						
S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	1 Jan, 2023	42730/RS/Vol. 138	Balance B/F	127,591,823,395.14	-	127,591,823,395.14
2	13 Jan, 2023	42730/RS/Vol. 158	Difference between Mandated and CBN Exchange Rate in December, 2022	20,856,111,625.05		148,447,935,020.19
3	16-Feb-23	42730/RS/Vol. 158	Difference between Mandated and CBN Exchange Rate in January, 2023	16,440,342,248.36		164,888,277,268.55
4	20-Mar-23	42730/RS/Vol. 159	Difference between Mandated and CBN Exchange Rate in February, 2023	12,140,302,004.02		177,028,579,272.57
5	20-Mar-23	42730/RS/Vol. 159	Distribution to Three Tiers of Government from FOREX Equalization Account march 2023		120,000,000,000.00	57,028,579,272.57
6	17-Apr-23	42730/RS/Vol. 160	Difference between Mandated and CBN Exchange Rate in March, 2023	11,371,485,876.00		68,400,065,148.57
7	17-May-23	42730/RS/Vol. 160	Difference between Mandated and CBN Exchange Rate in April, 2023	10,758,359,428.46		79,158,424,577.03
9	17-May-23	42730/RS/Vol. 161	Distribution to Three Tiers of Government from FOREX Equalization Account May 2023		50,000,000,000.00	29,158,424,577.03
10	22-May-23	42730/RS/Vol. 161	Distribution to Three Tiers of Government from FOREX Equalization Account May 2023		20,000,000,000.00	9,158,424,577.03
11	20-Jun-23	42730/RS/Vol. 162	Difference between Mandated and CBN Exchange Rate in June, 2023	14,998,751,845.75		24,157,176,422.78
12	21-Jul-23	42730/RS/Vol. 162	Payment of outstanding unremitted liabilities of PAYE to Nasarawa State		5,656,431,519.76	18,500,744,903.02
13	2-Jun-25	FD/FA/299/VOL.3	Payment to Revenue Mobilization Allocation and Fiscal Commission (RMAFC) Consultancy fees		6,710,353,919.53	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 December, 2025

s/n	DATE	REF. NO.	DETAILS		Receipts \$	Payments \$	Cumm Balance \$
			Balance b/f				0.00
1	27-Jun-22	FT22178WDD9K	Receipts through Petrogas Energy Pls Quote - June, 2022.		40,853,920.00		40,853,920.00
2	27-Jun-22	FT22178MCZM	Receipts through Sahara Energy Resource Limited in June, 2022.		14,381,350.00		55,235,270.00
3	20-Sep-22	FT223339Q5D7	Receipts through Duke Oil Company INCOR in September, 2022.		21,475,800.00		76,711,070.00
4	5-Dec-22	FT22263KL0LX	Receipts through Classification of Funds in December, 2022.		21,563,800.00		98,274,870.00
5	17-Jan-23	FT23017B7BQK.	Receipts through Petroforce Trading and Shipping in January, 2023.		2,874,365.00		101,146,235.00
6	17-Jan-23	FT23017QJRF0Q	Receipts through Petroforce Trading and Shipping in January, 2023.		5,086,418.00		106,232,653.00
7	17-Jan-23	FT23017BLW7D	Receipts through Petroforce Trading and Shipping in January, 2023.		9,680,602.00		115,913,255.00
			Receipts through Sahara Energy Resource Limited Payment by February, 2023.		12,745,950.00		128,629,205.00
8	14-Feb-23	FT23045XH422	Receipts through OANDO Tanding DMCC in February, 2023.		37,883,250.00		166,512,455.00
9	14-Feb-23	FT23045S58HD	Receipts through Duke Oil Company INCOR Porated in March, 2023.		8,586,200.00		175,098,655.00
10	1-Mar-23	FT23060TBZQ8	Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023.		11,936,820.00		187,035,475.00
11	15-Mar-23	FT23074XRYT76	Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023.		12,789,450.00		199,824,925.00
12	15-Mar-23	FT23074MKNTT	Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023.		35,000,000.00		234,824,925.00
13	30-Mar-23	FT23089QXYNT	Receipts being Balance of OML 11GVC in March, 2023.		4,450,150.93		230,374,774.07
14	3-Apr-23	FT23074MKNTT	Payment for Cost of Collection to NUPRC April, 2023.			29,603,938.33	200,770,835.74
15	3-Apr-23	FT230938P1MG	Payment for Cost of Collection to NUPRC April, 2023.				227,485,535.74
16	12-May-23	FT23132K730Q	Receipts through NNPC Trading SA NEPLIO ML40/04/052/2 in May, 2023.		26,714,700.00		231,937,985.74
17	12-May-23	FT231325PM9P	Receipts through NNPC Trading SA BNG PYT on ILCINL-2 in May, 2023.		4,452,450.00		236,390,435.74
18	17-May-23	FT23137P63M7	Receipts through NNPC Trading SA PYT in May, 2023.		21,475,800.00		257,866,235.74
19	22-May-23	MDC2314200088	Receipts through RECLASSIFICATION OF PYMT in May, 2023.		3,783,550.00		261,649,785.74
20	26-Jun-23	FT23177ND38T	Receipts through GBN MPR DPR GOOD AND VAL CONSDN OF DIV ASSET in June, 2023.		3,783,550.00		265,433,335.74
21	27-Jun-23	FT23178QJHMK	Receipts through VITOL SA FOR ILCIN in June, 2023.		3,783,550.00		269,216,885.74
22	27-Jun-23	FT23178H4SSSY	Receipts through VITOL SA-PAYMENT FOR ILCIN 23-005 in June, 2023.		7,567,100.00		276,783,985.74
23	27-Jun-23	FT23178VT4MW	Receipts through RECLASSIFICATION OF GVC in July, 2023.		100,840,000.00		377,623,985.74
24	21-Jul-23	FT23202RYX10	Receipts through RECLASSIFICATION OF GVC in July, 2023.		64,380,000.00		442,003,985.74
25	21-Jul-23	FT23202J30PN	Receipts through GBN MPR DPR GOOD AND VAL CONSDN OF DIV ASSET in June, 2023.		3,706,950.00		445,710,935.74
26	28-Jul-23	FT2320947MCR	Receipts through GBN MPR DPR GOOD AND VAL CONSDN OF DIV ASSET in June, 2023.				

Good and Valuable Consideration Account December, 2025						
s/n	DATE	REF. NO.	DETAILS	Receipts	Payments	Cumm Balance
s/n				\$	\$	\$
27	11-Sep-23	FT232541V2KD	Receipts through NNPC LIMITED/NEPL/GVC FORCADO in May, 2023.	30,000,000.00		475,710,935.74
28	23-Oct-23		Receipts through RECLASSIFICATION OF GVC in October, 2023.	29,627,700.00		505,338,635.74
29	1-Dec-23		Receipts through RECLASSIFICATION OF GVC in December, 2023.	16,471,600.00		521,810,235.74
30	19-Jan-24		Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024.	4,133,250.00		525,943,485.74
31	19-Jan-24		Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024.	8,266,500.00		534,209,985.74
32	19-Jan-24		Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024.	4,959,900.00		539,169,885.74
33	19-Jan-24		Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024.	3,306,600.00		542,476,485.74
34	23-Jan-24		Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024.	3,989,350.00		546,465,835.74
35	23-Jan-24		Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024.	7,978,700.00		554,444,535.74
36	1-Mar-24	FD/FA/343/VOL.1/11	Payment of Cost of Collection on Good and Valuable Consideration and Signature Bonus to NUPRC March, 2024.		22,181,650.05	532,262,885.69
37	1-Mar-24	FD/FA/343/VOL.1/11	Paymen of Cost of Collection on Signature Bonus to NUPRC March, 2024.(N2,391,054,543.49)M1,561.88 to \$1		1,530,882.36	530,732,003.33
38	16-Mar-24		Receipts through RECLASSIFICATION OF GVC in February, 2024.	32,115,600.00		562,847,603.33
39	12-Apr-24		Receipts through RECLASSIFICATION OF GVC in April, 2024.	8,720,710.00		571,568,313.33
40	17-Apr-24	FD/FA/343/VOL.1/11	Payment to the three tiers of Government		499,388,524.92	72,179,788.41
41	23-Apr-24		Receipts through RECLASSIFICATION OF GVC in April, 2024.	8,720,710.00		80,900,498.41
42	7-Oct-24	FD/D/FA/343/VOL.2	Payment to the three tiers of Government		80,900,498.41	-
			Total	638,055,645.00	638,055,645.00	

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

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

S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	1-Jun-20		Balance b/f	-	-	-
2	16-Jun-20	42730/RS/Vol. 135	0.5% Deduction from Federation Account Revenue for the month of May, 2020 distributed in June, 2020	2,217,182,965.00	-	2,217,182,965.00
3	16-Jul-20	42730/RS/Vol. 136	0.5% Deduction from Federation Account Revenue for the month of June, 2020 distributed in July, 2020	2,836,790,470.25	-	5,053,973,435.25
4	17-Aug-20	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of July, 2020 distributed in August, 2020	2,700,579,185.13	-	7,754,552,620.38
5	15-Sep-20	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of August, 2020 distributed in September, 2020	2,659,151,545.29	-	10,413,704,165.67
6	13-Oct-20	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of September, 2020 distributed in October, 2020	1,707,505,486.58	-	12,121,209,652.25
7	17-Nov-20	42730/RS/Vol. 137	0.5% Deduction from Federation Account revenue for the month of October, 2020 distributed in November, 2020	1,890,742,981.42	-	14,011,952,633.67
8	15-Dec-20	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of November, 2020 distributed in December, 2020	2,182,286,238.93	-	16,194,238,872.60
9	18-Jan-21	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of December, 2020 distributed in January, 2021	2,205,445,397.47	-	18,399,684,270.07
10	17-Feb-21	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of January, 2021 distributed in February, 2021	2,414,796,099.80	-	20,814,480,369.87
11	18-Mar-21	42730/RS/Vol. 139	0.5% Deduction from Federation Account revenue for the month of February, 2021 distributed in March, 2021	2,198,083,830.37	-	23,012,564,200.24
12	21-Apr-21	42730/RS/Vol. 139	0.5% Deduction from Federation Account revenue for the month of March, 2021 distributed in April, 2021	3,288,087,501.03	-	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	3,017,760,083.13	-	38,026,776,041.78
17	21-Sep-21	42730/RS/Vol. 143	0.5% Deduction from Federation Account revenue for the month of August, 2021 distributed in September, 2021	2,703,750,448.40	-	40,730,526,490.18
18	21-Oct-21	42730/RS/Vol. 145	0.5% Deduction from Federation Account revenue for the month of September, 2021 distributed in October, 2021	3,476,935,584.18	-	44,207,462,074.36
19	15-Nov-21	42730/RS/Vol. 147	0.5% Deduction from Federation Account revenue for the month of October, 2021 distributed in November, 2021	2,055,409,670.59	-	46,262,871,744.95
20	16-Dec-21	42730/RS/Vol. 147	0.5% Deduction from Federation Account revenue for the month of November, 2021 distributed in December, 2021	3,238,189,468.44	-	49,501,061,213.39
21	20-Jan-22	42730/RS/Vol. 148	0.5% Deduction from Federation Account revenue for the month of December, 2021 distributed in January, 2022	2,826,074,940.49	-	52,327,136,153.88
22	23-Feb-22	42730/RS/Vol. 148	Payment of FGN share of contribution to NPTE	-	23,676,634,565.29	28,650,501,588.59
23	5-Jul-22	42730/RS/Vol. 153	Payment to Rivers State and her Local Government Councils share of contribution	-	1,260,727,856.77	27,389,773,732.82
24	24-Oct-22	42730/RS/Vol. 155	Payment of 35 States and their LGCs' Contribution for the period June, 2020 to January, 2022 to NPTE	-	27,389,773,732.82	0.00
25	18-Jan-24	42730/RS/Vol. 165	Refund by EGN to Police Trust Fund 1/3	9,129,924,577.61	-	9,129,924,577.61
26	19-Feb-24	42730/RS/Vol. 165	Refund by FGN to Police Trust Fund 2/3	9,129,924,577.61	-	18,259,849,155.22
27	20-Mar-24	42730/RS/Vol. 165	Refund by FGN to Police Trust Fund 3/3	9,129,924,577.61	-	27,389,773,732.83
			Total	79,716,909,886.71	52,327,136,153.88	

Office of The Accountant General of The Federation
Federation Account Department
LEDGER OF EMTL DECEMBER 2025

S/n	MONTH	DETAILS	RECEIPTS #	PAYMENTS #	BALANCE #
1	JANUARY, 2024	Balance b/f			13,953,481,584.12
2	JANUARY, 2024	Inflow	16,585,117,476.98	16,585,117,476.98	30,538,599,061.10
3	JANUARY, 2024	Outflow	15,788,312,054.60		29,741,793,638.72
4	FEBRUARY, 2024	Inflow		15,288,312,054.60	13,953,481,584.12
5	FEBRUARY, 2024	Outflow	15,369,495,789.06		29,322,977,373.18
6	MARCH, 2024	Inflow		15,369,495,789.06	13,953,481,584.12
7	MARCH, 2024	Outflow	18,774,893,688.18		32,728,375,272.30
8	APRIL, 2024	Inflow		18,774,893,688.18	13,953,481,584.12
9	APRIL, 2024	Outflow	15,777,221,983.99		29,730,703,568.11
10	May, 2024	Inflow		15,777,221,983.99	13,953,481,584.12
11	May, 2024	Outflow	16,346,073,626.31		30,299,555,210.43
12	June, 2024	Inflow		16,346,073,626.31	13,953,481,584.12
13	June, 2024	Outflow	19,602,075,826.00		33,555,557,410.12
14	July, 2024	Inflow		19,602,075,826.00	29,596,463,227.37
15	July, 2024	Outflow	15,642,981,643.25		13,953,481,584.12
16	August, 2024	Inflow		15,642,981,643.25	33,166,536,876.12
17	August, 2024	Outflow	19,213,055,292.00		13,953,481,584.12
18	September, 2024	Inflow		19,213,055,292.00	13,953,481,584.12
19	September, 2024	Outflow	17,823,739,533.00		31,777,221,117.12
20	October, 2024	Inflow		17,823,739,533.00	13,953,481,584.12
21	October, 2024	Outflow	15,673,196,093.18		29,626,677,677.30
22	November, 2024	Inflow		15,673,196,093.18	13,953,481,584.12
23	November, 2024	Outflow	32,510,919,306.39		46,464,400,890.51
24	December, 2024	Inflow		32,510,919,306.39	13,953,481,584.12
25	December, 2024	Outflow		10,515,254,646.41	3,438,226,937.71
26	JANUARY, 2025	Revenue for stamp duty included in the EMTL Ledger		3,403,573,888.22	34,653,049.49
27	JANUARY, 2025	Reversal lfo Ecobank			
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	39,188,321,000.00		39,188,321,000.00
43	JULY, 2025	Outflow		39,188,321,000.00	
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	

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Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- December, 2025						
S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cummi 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	23-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-Sep-2022		Transfer from August, 2022 Non Oil Revenue (FAAC Withheld)	60,000,000,000.00	-	400,000,000,000.00
8	11-Oct-2022		Distribution of =N=300Billion to the States and LGCs	-	300,000,000,000.00	100,000,000,000.00
9	21-Oct-2022		Transfer from September, 2022 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	200,000,000,000.00
10	26-Oct-2022		Transfer from October, 2022 Non Oil Revenue (FAAC Withheld)	20,000,000,000.00	-	220,000,000,000.00
11	16-Nov-2022		Transfer from November, 2022 Non Oil Revenue (FAAC Withheld)	80,000,000,000.00	-	300,000,000,000.00
12	12-Dec-2022		Transfer from December, 2022 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	420,000,000,000.00
13	23-Dec-2022		Distribution of =N=225,685 Billion to the States and LGCs	-	225,685,621,775.00	194,314,378,225.00
14	13-Jan-2023		Transfer from January, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	344,314,378,225.00
15	2-Feb-2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	200,803,673,105.00	143,510,705,120.00
16	16-Mar-2023		Transfer from February, 2023 Non Oil Revenue (FAAC Withheld)	120,000,000,000.00	-	263,510,705,120.00
17	13-Apr-2023		Distribution of =N=240 Billion to the States and LGCs	-	240,000,000,000.00	23,510,705,120.00
18	17-May-2023		Transfer from April, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	-	73,510,705,120.00
19	18-May-2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	73,510,705,120.00	-
20	20-June-2023		Transfer from May, 2023 Non Oil Revenue (FAAC Withheld)	50,000,000,000.00	-	50,000,000,000.00
21	19-July-2023		Transfer from June, 2023 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	250,000,000,000.00
22	26-July-2023		Payment of Consultancy Fee to Ajap Financial Services Limited	-	50,000,000,000.00	200,000,000,000.00
23	17-Aug-2023		Transfer from July, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	166,526,678,352.14
24	18-Aug-2023		Distribution of =N=240 Billion to the States and LGCs	-	33,473,321,647.86	316,526,678,352.14
25	15-Sep-2023		Transfer from August, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	150,000,000,000.00
26	19-Oct-2023		Transfer from September, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	300,000,000,000.00
27	18-Oct-2023		Transfer from October, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	400,000,000,000.00
28	20-Nov-2023		Transfer from November, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	500,000,000,000.00
29	12-Dec-2023		Part Payment of Consultancy fee	-	76,000,000,000.00	424,000,000,000.00
31	29-Dec-2023		Part of Refund to States on withdrawals from Signature Bonus	-	324,000,000,000.00	100,000,000,000.00
32	17-Jan-2024		Transfer from December, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	200,000,000,000.00
33	12-Feb-2024		Reversal of December, 2023 Transfer to Non Oil Revenue (FAAC Withheld)	-	100,000,000,000.00	100,000,000,000.00
34	2-Feb-2024		Actual Amount Transfer for December, 2023 to Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	250,000,000,000.00
35	12-Feb-2024		Part Payment of Consultancy fee	-	25,000,000,000.00	225,000,000,000.00
36	19-Feb-2024		Transfer from January, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	425,000,000,000.00
40	27-Feb-2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	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		Distribution to States Being Part of Withdrawals from Signature Bonus	-	250,000,000,000.00	140,000,000,000.00
44	24-Apr-2024		Part Payment of Consultancy fee	-	87,254,367,355.19	52,745,632,644.81
45	24-Apr-2024		Transfer from April, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	302,745,632,644.81
46	13-May-2024		Transfer from May, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00	-	502,745,632,644.81
47	10-June-2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	360,000,000,000.00	142,745,632,644.81
48	13-June-2024		Part Payment of Consultancy fee	-	86,904,220,820.42	55,841,411,824.39
50	16-July-2024		Transfer from June, 2024 Non Oil Revenue (FAAC Withheld)	350,000,000,000.00	-	405,841,411,824.39
51	27-July-2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	288,000,000,000.00	117,841,411,824.39
52	27-July-2024		Part Payment of Consultancy fee	-	117,841,411,824.39	-
53	16-Aug-2024		Transfer from July, 2024 Non Oil Revenue (FAAC Withheld)	400,000,000,000.00	-	400,000,000,000.00
54	20-Aug-2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	252,000,000,000.00	148,000,000,000.00
55	20-Aug-2024		Part Payment of Consultancy fee	-	48,000,000,000.00	100,000,000,000.00
56	20-Aug-2024		Part Payment of Legal Mediation Cost	-	100,000,000,000.00	-

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Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- December, 2025						
S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
57	16 Sept,2024		Transfer from August, 2024 Non Oil Revenue (FAAC Withheld)	325,000,000,000.00		325,000,000,000.00
58	23 Sept,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		218,664,881,772.33	106,335,118,227.67
59	23 Sept,2024		Part Payment of Consultancy fee		41,142,729,358.05	65,192,388,869.62
60	23 Sept,2024		Part Payment of Consultancy fee		24,000,000,000.00	41,192,388,869.62
61	23 Sept,2024		Part Payment of Consultancy fee		41,142,729,358.05	49,659,511.57
62	21 Oct,2024		Received from Net off with States from the withdrawals made from ECA Transfer from September Allocation	100,000,000,000.00		100,049,659,511.57
63	21 Oct,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		100,000,000,000.00	49,659,511.57
64	20 Nov,2024		Transfer from September, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00		250,049,659,511.57
65	27 Nov,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		200,049,659,511.57	50,000,000,000.00
66	27 Nov,2024		Payment of Mediation fees to AJAP		50,000,000,000.00	-
67	13 Dec,2024		Transfer from November, 2024 Non Oil Revenue (FAAC Withheld)	450,000,000,000.00		450,000,000,000.00
68	17 Dec,2024		Distribution to States Being Final Releases of Withdrawals from Signature Bonus		560,966,099.28	449,439,033,900.72
69	17 Dec,2024		Payment of Legal Mediation Cost		90,000,000,000.00	359,439,033,900.72
71	17 Dec,2024		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		359,439,033,900.72	-
72	17 Jan,2025		Transfer from December, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00		200,000,000,000.00
73	21 Jan,2025		Payment of Mediation Cost on refund on Signature Bonus		50,000,000,000.00	150,000,000,000.00
74	21 Jan,2025		Payment of Mediation Cost on refund of amount due to States on Signature Bonus		50,000,000,000.00	100,000,000,000.00
75	28 Jan,2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		100,000,000,000.00	-
76	19 Feb,2025		Transfer from January, 2025 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00		200,000,000,000.00
78	25 Feb,2024		Payment of Consultancy fee on refund of amount due to LGCs from Signature Bonus		50,000,000,000.00	150,000,000,000.00
79	25 Feb,2024		Payment of Consultancy fee on refund of amount due to LGCs from Signature Bonus		61,000,000,000.00	89,000,000,000.00
80	19 Mar,2025		Transfer from February, 2025 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00		189,000,000,000.00
81	19 Mar,2025		Transfer for payment of NLNG to States		50,000,000,000.00	139,000,000,000.00
82	19 Mar,2025		Transfer for payment of NLNG as 13%. Diverivation to Oil producing States		50,000,000,000.00	89,000,000,000.00
83	20 Mar,2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		89,000,000,000.00	-
			Total	5,715,000,000,000.00	5,715,000,000,000.00	

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Ledger of Special Intervention Programme for Nigerian Military December, 2025						
S/N	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	19-Oct-23		Balance b/f	-	-	-
2	19-Oct-23	FA/SSA/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/SSA/398/VOL.1	Payment to Military	-	100,000,000,000.00	-
4	20-Nov-23	FA/SSA/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/SSA/418/VOL.1T	Transfer from January, 2024 Allocation 5/10	100,000,000,000.00	-	100,000,000,000.00
11	01-Mar-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
12	20-Mar-24		Transfer from February, 2024 Allocation 6/10	100,000,000,000.00	-	100,000,000,000.00
13	12-Apr-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
14	16-Apr-24		Transfer from March, 2024 Allocation 7/10	100,000,000,000.00	-	100,000,000,000.00
15	25-Apr-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
16	13-May-24		Transfer from April, 2024 Allocation 8/10	100,000,000,000.00	-	100,000,000,000.00
17	25-May-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
18	10-Jun-24		Transfer from May, 2024 Allocation 9/10	100,000,000,000.00	-	100,000,000,000.00
19	13-Jun-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
20	16-Jul-24		Transfer from June, 2024 Allocation 10/10	100,000,000,000.00	-	100,000,000,000.00
21	27-Jul-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
22	16-Aug-24		Second Phase, Transfer from July, 2024 Allocation 1/10	100,000,000,000.00	-	100,000,000,000.00
23	27-Aug-24	FA/SSA/418/Vol.II	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
24	16-Sep-24	FA/SSA/418/Vol.II	Second Phase, Transfer from August, 2024 Allocation 2/10	100,000,000,000.00	-	100,000,000,000.00
25	26-Sep-24	FA/SSA/418/Vol.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
26	11-Oct-24	FA/SSA/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/SSA/418/Vol.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
28	20-Nov-24	FA/SSA/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/SSA/418/Vol.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
30	13-Dec-24	FA/SSA/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/SSA/418/Vol.IV	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
32	17-Jan-25	FA/SSA/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/SSA/418/Vol.IV	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
34	19-Mar-25	FA/SSA/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/SSA/418/Vol.V	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
36	19-Mar-25	FA/SSA/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/SSA/418/Vol.V	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
38	15-Apr-25	FA/SSA/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/SSA/418/Vol.VI	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
40	16-May-25	FA/SSA/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/SSA/418/Vol.VI	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
42	17-Jun-25	FA/SSA/418/Vol.VI	Third Phase, Transfer from 2025 May Allocation 01/10	100,000,000,000.00	-	100,000,000,000.00
43	19-Jun-25	FA/SSA/418/Vol.VI	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
44	16-Jul-25	FA/SSA/418/Vol.VI	Third Phase, Transfer from 2025 June Allocation 02/10	100,000,000,000.00	-	100,000,000,000.00
45	16-Jul-25	FA/SSA/418/Vol.VI	Payment to Military and Para Military Agencies	-	100,000,000,000.00	-
46	21-Aug-25	FA/SSA/418/Vol.VI	Third Phase, Transfer from 2025 July Allocation 03/10	100,000,000,000.00	-	100,000,000,000.00
47	01-Sep-25	FA/SSA/418/Vol.VI	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	-