

**CENTRAL BANK OF NIGERIA, ABUJA
FEDERATION ACCOUNT COMPONENT STATEMENT
FOR THE MONTH OF FEBRUARY, 2026**

	=N= C1 CBN's Rate @1362.3954	=N= C2 BUDGETED RATE @1500.0000	=N= VARIANCE C1 - E2
NIGERIA NATIONAL PETROLEUM CORP. (NNPC)			
(A) Crude Oil Receipts (1st - 28th February, 2026)			
Less: (1) Excess Crude (Export)			
Less (2) Joint Venture Cash Call (Foreign)			
Sub-total (A)	-	-	-
(B) Gas Receipts (1st - 28th February, 2026)			
Less: (1) Excess Gas (Export)			
Sub-total (B)	-	-	-
(C) Domestic Crude Oil Cost Naira a/c			
Sub-total (c.i)	-	-	-
(ii) Domestic Gas receipt			
(ii) Less: DPR JV GAS			
Sub-total (c.i&c.ii)	-	-	-
(Eii) December 2025 Gas Revenue to the Federation			
(Ei) January 2026 Gas Revenue to the Federation			
Sub-total (e.i&e.ii)	-	-	-
NUPRC			
(a) Royalties (i) Crude Oil	104,144,068,880.98	114,662,823,525.00	(10,518,754,644.02)
Add (ii) NUPRC Oil Cargo Royalty	24,195,295.94	24,195,295.94	-
Sub-total	104,168,264,176.92	114,687,018,820.94	(31,422,844,644.02)
Royalties (i) Gas	316,171.10	348,105.00	(31,933.90)
NUPRC Royalty Gas			
Sub-total	104,168,580,348.02	114,687,366,925.94	(31,516,786,577.92)
(c) Rentals	3,628,600,665.86	3,995,096,430.00	(366,495,764.14)
(d) Gas Flared Penalty	14,158,598,172.87	15,588,644,280.00	(1,430,046,107.13)
(e) Gas Flared Fee	81,743,724.00	90,000,000.00	(8,256,276.00)
(e) Miscellaneous Oil Revenue	2,220,472,788.04	2,351,921,472.88	(131,448,684.84)
(f) Gas Sales Royalty	144,066,737.46	144,066,737.46	-
Sub-total	124,402,062,436.25	136,857,095,846.28	(12,454,033,410.03)
NIGERIA REVENUE SERVICE			
i. PPT from Oil	159,998,947,957.20	176,159,154,630.00	(16,160,206,672.80)
ii. NRS Oil and Gas Royalty	471,269,845,777.54	518,869,021,920.00	(47,599,176,142.46)
iii. CIT Upstream	148,888,037,163.32	163,926,020,115.00	(15,037,982,951.68)
Sub-total	780,156,830,898.06	858,954,196,665.00	(78,797,363,766.94)
iv. PPT from Gas			
v. FIRS PPT JV Gas			
Sub-total	-	-	-
Company Income Tax	204,368,869,764.69	204,368,869,764.69	-
Taxes	118,095,043,631.71	130,022,874,011.14	(11,927,830,379.43)
Capital Gain Tax	1,400,567,473.43	1,400,567,473.43	-
Stamp Duty	38,453,183,057.75	38,453,183,057.75	-
SUBTOTAL	1,142,474,494,825.64	1,233,199,690,972.01	(90,725,195,476.37)
CUSTOMS & EXCISE ACCOUNTS			
(a) Import Duty Collection	254,597,816,116.17	254,597,816,116.17	-
(b) Excise Duty Collection	22,081,900,765.63	22,081,900,765.63	-
(c) Fees Collection	419,770,012.35	419,770,012.35	-
(d) 2008-2012 CET Special Levy	17,980,624,826.54	17,980,624,826.54	-
(e) Customs Penalty Charges.			
(f) Auction Sales			
SUBTOTAL	295,080,111,720.69	295,080,111,720.69	-
Excess Bank Charges, Verification & Reconciliation on Accruals into the Federation Account			
Release from RMAFC Recovery			
	1,561,956,668,982.58	1,665,136,898,538.98	(103,180,229,556.40)

[Signature]
OKOROAFOR, CHINYERE NNENNA
BANKING SERVICES DEPARTMENT

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NWABUKO, CATHERINE
BANKING SERVICES DEPARTMENT

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ANGYU, DANIELLA
BANKING SERVICES DEPARTMENT



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

Feb-2026

NARRATION	RECEIPTS USD	PAYMENTS USD	CBN MONTH END @1362.3954	Naira Amount to the Federation Account	BUDGETED	BUDGETED Naira Amount	DIFFERENCE
CRUDE SALES			1,362.3954	-			
GAS SALES			1,362.3954	-			
TOTAL (A)							
CRUDE MONETISED		-	1,362.3954	-	1,500.00	-	-
EXCESS CRUDE		-	1,362.3954	-	1,500.00	-	-
JVC CRUDE		-	1,362.3954	-	1,500.00	-	-
NUPRC OIL ROYALTY	76,441,882.35	76,441,882.35	1,362.3954	104,144,068,880.98	1,500.00	114,662,823,525.00	(10,518,754,644.02)
NRS OIL AND GAS ROYALTY	345,912,681.28	345,912,681.28	1,362.3954	471,269,845,777.54	1,500.00	518,869,021,920.00	(47,599,176,142.46)
MISC OIL REV	955,263.74	955,263.74	1,362.3954	1,301,446,925.16	1,500.00	1,432,895,610.00	(131,448,684.84)
SUB TOTAL (B)	423,309,827.37	423,309,827.37	1,362.3954	576,715,361,583.68		634,964,741,055.00	(58,249,379,471.32)
GAS MONETISED		-	1,362.3954	-	1,500.00	-	-
EXCESS GAS		-	1,362.3954	-	1,500.00	-	-
GAS ROYALTY	232.07	232.07	1,362.3954	316,171.10	1,500.00	348,105.00	(31,933.90)
EXCESS GAS ROYALTY		-	1,362.3954	-	1,500.00	-	-
GAS FLARED PENALTY	10,392,429.52	10,392,429.52	1,362.3954	14,158,598,172.87	1,500.00	15,588,644,280.00	(1,430,046,107.13)
GAS FLARE FEE	60,000.00	60,000.00	1,362.3954	81,743,724.00	1,500.00	90,000,000.00	(8,256,276.00)
CIT UPSTREAM	109,284,013.41	109,284,013.41	1,362.3954	148,888,037,163.32	1,500.00	163,926,020,115.00	(15,037,982,951.68)
SUB TOTAL (C)	119,736,675.00	119,736,675.00	1,362.3954	163,128,695,231.30		179,605,012,500.00	(16,476,317,268.71)
PPT	117,439,436.42	117,439,436.42	1,362.3954	159,998,947,957.20	1,500.00	176,159,154,630.00	(16,160,206,672.80)
EXCESS PPT		-	1,362.3954	-	1,500.00	-	-
RENTALS	2,663,397.62	2,663,397.62	1,362.3954	3,628,600,665.86	1,500.00	3,995,096,430.00	(366,495,764.14)
TAXES	86,681,916.01	86,681,916.01	1,362.3954	118,095,043,631.71	1,500.00	130,022,874,011.14	(11,927,830,379.44)
SUB TOTAL (D)	206,784,750.05	206,784,750.05		281,722,592,254.77		310,177,125,071.14	(28,454,532,816.38)
TOTAL (a+b+c+d)	749,831,252.42	749,831,252.42		1,021,566,649,069.74		1,124,746,878,626.14	(103,180,229,556.40)
GRAND TOTAL	749,831,252.42	749,831,252.42		1,021,566,649,069.74		1,124,746,878,626.14	(103,180,229,556.40)

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PREPARED BY:
 EDWARD SHEYIN

CHECKED BY:
 KATUKA MUBARAK ALIYU

APPROVED BY:
 AILEKU REBECCA

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

S/N	ACCOUNT NAME	ACCOUNT NO.	AMOUNT (N) FEBRUARY 2026	AMOUNT (N) JANUARY 2026	VARIANCE
A	NON - OIL REVENUE				
1	IMPORT DUTY	3000008035	254,597,816,116.17	270,057,356,238.84	(15,459,540,122.67)
2	EXCISE DUTY	3000008042	22,081,900,765.63	15,335,004,704.26	6,746,896,061.37
3	FEES ACCT	3000008059	419,770,012.35	417,733,321.93	2,036,690.42
4	AUCTION SALES	3000007928	-	3,000,000.00	(3,000,000.00)
5	2008-2012 CET SPECIAL LEVY	3000008286	17,980,624,826.54	17,731,208,552.06	249,416,274.48
6	PENALTY CHARGES	3000007997	-	-	-
7	COMPANY INCOME TAX	3000002174	204,368,869,764.69	265,748,115,483.04	(61,379,245,718.35)
8	STAMP DUTY TSA	3000103686	38,453,183,057.75	47,910,267,340.11	(9,457,084,282.36)
9	CAPITAL GAIN TAX	3000103741	1,400,567,473.43	10,713,476,787.71	(9,312,909,314.28)
	TOTAL		539,302,732,016.56	627,916,162,427.95	(88,613,430,411.39)
B	OIL REVENUE				
8	MISCELLANEOUS OIL REVENUE	3000002198	919,025,862.88	797,459,663.12	121,566,199.76
9	GAS SALES ROYALTY	3000055761	144,066,737.46	83,942,641.95	60,124,095.51
10	PETROLEUM PROFIT TAX (Local)	3000091156	-	1,087,055.60	(1,087,055.60)
11	MPR DPR ROYALTY OIL CARGO TSA		24,195,295.94	54,910,960.00	(30,715,664.06)
	SUB - TOTAL (A+B)		540,390,019,912.84	628,853,562,748.62	(88,463,542,835.78)
C	VALUE ADDED TAX				
12	VALUE ADDED TAX	3000008468	668,450,319,610.87	1,083,160,583,544.06	(414,710,263,933.19)
	GRAND TOTAL (A+B+C)		1,208,840,339,523.71	1,712,014,146,292.68	(503,173,806,768.97)

Prepared by: 
OKOROAFOR CHINYERE NNENNA
MANAGER

Checked by: 
NWABUKO, CATHERINE
MANAGER

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Authorised by: 
ANGYU, DANIELLA
PRINCIPAL MANAGER

Source: Banking Services Department, Abuja

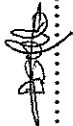
CENTRAL BANK OF NIGERIA, ABUJA
SOLID MINERALS REVENUE COLLECTION
JANUARY - DECEMBER 2026
ACCOUNT NO 3000034179

MONTHS	AMOUNT (N)	TOTAL
JANUARY	5,126,922,951.08	5,126,922,951.08
FEBRUARY	5,620,442,992.81	5,620,442,992.81
MARCH		
APRIL		
MAY		
JUNE		
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		
TOTAL	10,747,365,943.89	10,747,365,943.89

Prepared by: 
OKOROAFOR, CHINYERE NNENNA
MANAGER

Checked by: 
NWABUKO, CATHERINE
MANAGER

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Authorised by 
ANGYU, DANIELLA
PRINCIPAL MANAGER

SCHEDULE I

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

SN DESCRIPTION Feb 2026 Jan 2026 VARIANCE

SN	DESCRIPTION	Feb 2026	Jan 2026	VARIANCE
1	NRS OIL AND GAS ROYALTY	471,269,845,777.54	251,182,872,059.47	220,086,973,718.07
2	(1) PETROLEUM PROFIT TAX (PPT)	159,998,947,957.20	133,604,820,253.15	26,394,127,704.05
3	CIT UPSTREAM	148,888,037,163.32	55,332,656,733.44	93,555,380,429.88
4	(11) ROYALTY (CRUDE)	104,144,068,880.98	202,764,336,813.78	-98,620,267,932.80
5	(IV) PENALTY FOR GAS FLARED	14,158,598,172.87	12,961,108,527.08	1,197,489,645.79
6	(11) RENT	3,628,600,665.86	1,336,998,982.10	2,291,601,683.76
7	(D) MISCELLANEOUS OIL REVENUE	2,220,472,788.04	1,438,836,562.33	781,636,225.71
8	GAS SALES ROYALTY DPR	144,066,737.46	83,942,641.95	60,124,095.51
9	GAS FLARED FEE	81,743,724.00	5,599,649,300.66	-5,517,905,576.66
10	NUPRC OIL CARGO ROYALTY	24,195,295.94	0.00	24,195,295.94
11	ROYALTIES (GAS)	316,171.10	6,965,250,714.71	-6,964,934,543.61
12	GAS REVENUE TO FEDERATION	0.00	1,970,685,320.88	-1,970,685,320.88
13	Crude Oil Receipts Export	0.00	14,234,259.11	-14,234,259.11
14	MPR DPR ROYALTY OIL CARGO TSA	0.00	56,442,934,008.88	-56,442,934,008.88
15	GAS RECEIPTS (EXPORT)	0.00	5,377,733,405.53	-5,377,733,405.53
16	NUPRC ROYALTY	0.00	54,910,960.01	-54,910,960.01
17	REFUND OF SHORTFALL ON COST OF COLLECTION TO NUPRC JANUARY 2026	-111,033,421.78	0.00	-111,033,421.78
18	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND	-1,253,132,412.07	-2,091,968,817.93	838,836,405.86
19	4% COST OF COLLECTION TO NRS	(12,355,479,404.82-111,033,421.78)	-12,244,445,983.04	0.00
20	TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGF) GAS FLARED PENALTY	-13,670,728,221.00	-17,818,327,514.63	4,147,599,293.63
21	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
22	4% Cost of Collection - NUPRC	-23,826,876,328.55	-21,442,200,201.06	-2,384,676,127.49
Sub Total MINERAL REVENUE				
		835,289,598,115.49	675,615,395,157.08	159,674,202,958.41
23	(B) COMPANIES INCOME TAX ETC.	362,317,663,927.58	912,382,897,953.13	-550,065,234,025.55
24	(1) CUSTOMS & EXCISE DUTIES,ETC.	295,080,111,720.69	303,544,302,817.09	-8,464,191,096.40
25	RMAFC RECOVERY	0.00	6,036,557,120.28	-6,036,557,120.28
26	4% Cost Of Collection - FIRS	0.00	-44,163,848,419.37	44,163,848,419.37
27	0.5% OF NON OIL FEDERATION REVENUE TO RMAFC	-3,286,988,878.24	-6,079,636,003.85	2,792,647,125.61
28	4% Cost Of Collection - NRS	-14,492,706,557.10	0.00	-14,492,706,557.10
29	DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-200,000,000,000.00	-950,560,000,000.00	750,560,000,000.00
Sub Total NON MINERAL REVENUE		439,618,080,212.93	221,160,273,467.28	218,457,806,745.65
Sub Total 1		1,274,907,678,328.42	896,775,668,624.36	378,132,009,704.06

SN	DESCRIPTION	Feb 2026	Jan 2026	VARIANCE
30	VAT FOR DISTRIBUTION	668,450,319,610.87	1,083,160,583,544.06	-414,710,263,933.19
31	Cost Of Collection - FIRS & NCS (VAT)	0.00	-43,326,423,341.76	43,326,423,341.76
32	LESS 0.5% TO RMAFC FROM VAT	-3,342,251,598.05	-5,415,802,917.72	2,073,551,319.67
33	3%VAT FOR NORTH EAST COMMISSION	-19,251,369,204.79	-31,195,024,806.07	11,943,655,601.28
34	Cost Of Collection - NRS	-26,738,012,784.43	0.00	-26,738,012,784.43
Sub Total VAT		619,118,686,023.60	1,003,223,332,478.51	-384,104,646,454.91
Sub Total 2		619,118,686,023.60	1,003,223,332,478.51	-384,104,646,454.91
GRAND TOTAL		1,894,026,364,352.02	1,899,999,001,102.87	-5,972,636,750.85

TOTAL AMOUNT FOR DISTRIBUTION

AGENCY'S COLLECTION		TOTAL FUNDS	DEDUCTIONS	TOTAL NET
1	1NON MINERAL REVENUE FIRS CURRENT MONTH	362,317,663,927.58	217,779,695,435.34	144,537,968,492.24
2	MINERAL REVENUE NUPRC CURRENT MONTH	124,377,867,140.31	55,771,716,823.71	68,606,150,316.60
3	MINERAL REVENUE FIRS CURRENT MONTH	780,181,026,194.00	13,497,578,395.11	766,683,447,798.89
4	NON MINERAL REVENUE NCS	295,080,111,720.69	0.00	295,080,111,720.69
		<u>1,561,956,668,982.58</u>	<u>287,048,990,654.16</u>	<u>1,274,907,678,328.42</u>
5	VAT	668,450,319,610.87	49,331,633,587.27	619,118,686,023.60
		<u>668,450,319,610.87</u>	<u>49,331,633,587.27</u>	<u>619,118,686,023.60</u>
		<u>2,230,406,988,593.45</u>	<u>336,380,624,241.43</u>	<u>1,894,026,364,352.02</u>

DISTRIBUTION AMONG THE THREE TIERS OF GOVERNMENTS

BENEFICIARY	MINERAL REVENUE	NON-MINERAL REV	TOTAL SRA	TOTAL VAT	TOTAL	
Federal Government	45.6827%	381,582,707,157.77	52.68% 231,590,804,656.17	613,173,511,813.94	61,911,868,602.36	675,085,380,416.30
State Governments	23.1709%	193,543,848,429.30	26.72% 117,465,951,032.90	311,009,799,462.20	340,515,277,312.98	651,525,076,775.18
Local Governments	17.8638%	149,214,194,522.59	20.60% 90,561,324,523.86	239,775,519,046.46	216,691,540,108.26	456,467,059,154.72
13% Derivation Share	13.2827%	110,948,848,005.82	0.00%	0.00	110,948,848,005.82	0.00
Grand Total	100%	835,289,598,115.49	100%	439,618,080,212.93	1,274,907,678,328.42	1,894,026,364,352.02

FGN SHARE OF OIL AND NON OIL REVENUE FROM COLLECTING AGENCIES

FCT-ABUJA	RATE	NNPC	NCS	CIT OTHERS	NUPRC	PPT	VAT	TOTAL
Federal Government	48.50	0	143,113,854,185	70,100,914,719	28,854,306,087	322,450,957,716	6,191,186,860	570,711,219,567
1.46% Deriv. & Ecology F	1.00	0	2,950,801,117	1,445,379,685	594,934,146	6,648,473,355	0	11,639,388,303
0.72% STABILIZATION A	0.50	0	1,475,400,559	722,689,842	297,467,073	3,324,236,677	0	5,819,794,152
3.0% DEVELOPMENT OF	1.68	0	4,957,345,877	2,428,237,871	999,489,365	11,169,435,236	0	19,554,508,349
	52.68	0	155,448,202,854	76,142,601,802	31,341,130,818	350,241,576,340	6,191,186,860	619,364,698,674



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: February, 2026

	<u>Feb. 2026</u>	<u>Jan. 2026</u>	INCREASE/DECREASE
1 TOTAL FUNDS AVAILABLE FOR DISTRIBUTION	1,561,956,668,982.58	1,957,094,728,433.58	-395,138,059,451.00
2 4% Cost Of Collection - NRS	-14,492,706,557.10	0.00	-14,492,706,557.10
3 4% Cost Of Collection - FIRS	0.00	-44,163,848,419.37	44,163,848,419.37
4 TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MIDGIF) GAS FLARED PENALTY	-13,670,728,221.00	-17,818,327,514.63	4,147,599,293.63
5 REFUND OF SHORTFALL ON COST OF COLLECTION TO NUPRC JANUARY 2026	-111,033,421.78	0.00	-111,033,421.78
6 4% COST OF COLLECTION TO NRS	-12,244,445,983.04	0.00	-12,244,445,983.04
7 4% Cost of Collection - NUPRC	-23,826,876,328.55	-21,442,200,201.06	-2,384,676,127.49
8 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
9 13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND	-1,253,132,412.07	-2,091,968,817.93	838,836,405.86
10 DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-200,000,000,000.00	-950,560,000,000.00	750,560,000,000.00
11 0.5% OF NON OIL FEDERATION REVENUE TO RMAFC	-3,286,988,878.24	-6,079,636,003.85	2,792,647,125.61
TOTAL FUNDS AVAILABLE FOR DISTRIBUTION (NET)	1,274,907,678,328.42	896,775,668,624.36	378,132,009,704.06

<u>BENEFICIARY</u>	<u>MINERAL REVENUE</u>	<u>NON-MINERAL REV</u>	<u>TOTAL SHARED IN Feb. 2026</u>	<u>TOTAL SHARED IN Jan. 2026</u>
1 Federal Government	45.6827% 381,582,707,157.77	52.6800% 231,590,804,656.17	613,173,511,813.94	424,908,697,217.25
2 State Governments	23.1709% 193,543,848,429.30	26.7200% 117,465,951,032.90	311,009,799,462.20	215,519,369,583.24
3 Local Governments	17.8638% 149,214,194,522.59	20.6000% 90,561,324,523.86	239,775,519,046.46	166,156,400,202.64
4 13% Derivation Share	13.2827% 110,948,848,005.82	0.0000% 0.00	110,948,848,005.82	90,191,201,621.23
Grand Total	100.00% 835,289,598,115.49	100.00% 439,618,080,212.93	1,274,907,678,328.42	896,775,668,624.36

13% DERIVATION OIL, GAS AND SOLID MIN. REVENUE

<u>TOTAL MINERAL REVENUE</u>		<u>13% DERIVATION SHARE FOR THE MONTH</u>	
Oil Revenue	820,904,873,310.06	Oil Revenue	106,717,633,530.31
Gas Revenue	14,384,724,805.43	Gas Revenue	1,870,014,224.71
Add back Refund (Detailed below)	18,163,078,852.38	Add back Refund	2,361,200,250.81
TOTAL DERIVATION	853,452,676,967.87	Total Current Derivation	110,948,848,005.82
PM SUBSIDY DERIVATION	0.00	Add PM SUBSIDY DERIVATION	0.00
		TOTAL DERIVATION	110,948,848,005.82

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: February, 2026

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ECOLOGICAL FUNDS FROM MINERAL REVENUE

	TOTAL MINERAL REVENUE	NET MINREV	ECOLOGICAL FUNDS
Federal Government	52.68	381,582,707,157.77	0
State Governments	26.72	193,543,848,429.30	0.72
Local Governments	20.6	149,214,194,522.59	0.6
13% Derivation Share	0	110,948,848,005.82	0
Total		835,289,598,115.49	9,561,297,901.45

ECOLOGICAL FUNDS FROM NON MINERAL REVENUE

BENEFICIARY	TOTAL NONMINERALREV	NET NON MINERAL REV	ECOLOGICAL NON-MINERAL REV2
Federal Government	52.68	231,590,804,656.17	0
State Governments	26.72	117,465,951,032.90	0.72
Local Governments	20.6	90,561,324,523.86	0.6
Total		439,618,080,212.93	5,802,958,658.81

TOTAL FUNDS FOR DISTRIBUTION AND TOTAL ECOLOGICAL FUNDS COMPUTATION

BENEFICIARY	TOTAL REVENUE	TOTAL NET REVENUE	TOTAL ECOLOGICAL
Federal Government	613,173,511,813.94	613,173,511,813.94	0.00
State Governments	311,009,799,462.20	302,629,295,883.88	8,380,503,578.32
Local Governments	239,775,519,046.46	232,791,766,064.52	6,983,752,981.94
13% Derivation Share	110,948,848,005.82	110,948,848,005.82	0.00
Grand Total	1,274,907,678,328.42	1,259,543,421,768.16	15,364,236,560.26

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	564,520,032,706.46	-107,422,949,268.30	457,097,083,438.16
2	1.46% Deriv. & Ecology FGN Share	1	11,639,588,303.23	0.00	11,639,588,303.23
3	FCT-ABUJA	1	11,639,588,303.23	-221,063,917.00	11,418,524,386.23
4	0.72% STABILIZATION ACCOUNT	0.5	5,819,794,151.61	0.00	5,819,794,151.61
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	19,554,508,349.42	0.00	19,554,508,349.42
		52.68	613,173,511,813.94	-107,644,013,185.30	505,529,498,628.64

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>Feb 2026</u>	<u>Jan 2026</u>	<u>INCREASE/DECREASE</u>
1 Federal Government	10%	100,322,333,247.85	-38,410,464,645.49
2 State Governments	55%	551,772,832,863.18	-211,257,555,550.20
3 Local Governments	35%	351,128,166,367.48	-134,436,626,259.22
	<u>100%</u>	<u>1,003,223,332,478.51</u>	<u>-384,104,646,454.91</u>
1 NRS -VAT Cost of Collections	4%	43,326,423,341.76	-16,588,410,557.33
	<u>0%</u>	<u>43,326,423,341.76</u>	<u>-16,588,410,557.33</u>
1 NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	3%	31,195,024,806.07	-11,943,655,601.28
	<u>0.5%</u>	<u>5,415,802,917.72</u>	<u>-2,073,551,319.67</u>
2 LESS 0.5% TO RMAFC FROM VAT	<u>0%</u>	<u>36,610,827,723.79</u>	<u>-14,017,206,920.95</u>
		<i>668,450,319,610.45</i>	<i>-414,710,263,933.61</i>

Distribution of FGN Value Added Tax (VAT)

	<u>Feb 2026</u>	<u>Jan 2026</u>	<u>INCREASE/DECREASE</u>
DESCRIPTION			
Federal Government	10%	100,322,333,247.85	-38,410,464,645.49

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 DIFF	EMTL SHARED	
1	2	3	4	5 = 3 + 4	6	7 = 5 - 6	8	9	
		N	N	N	N	N	N	N	
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	-	39,205,899,825.00	
2	February	1,957,094,728,433.58	-	1,957,094,728,433.58	5,558,013,000,000.00	3,600,918,271,566.42	-	-	
3	March	1,561,956,668,982.58	-	1,561,956,668,982.58	5,558,013,000,000.00	3,996,056,331,017.42	-	-	
		5,150,793,541,447.98	-	5,150,793,541,447.98	16,674,039,000,000.00	11,523,245,458,552.00	-	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: ebruary						
s/n	DATE	DESCRIPTION	FOREIGN EXCESS CRUDE US\$	EXCESS PPT & ROYALTY US\$	TOTAL US\$	CUMM BALANCE US\$
1	1-Jan-22	Balance b/f	27,366,759.81	7,998,705.93	35,365,465.74	35,365,465.74
2	20-Jan-22	Accrued Interest on Funds - December, 2021	193.13	2,427.61	2,620.74	35,368,086.48
3	30-Jan-22	Accrued Interest on Funds - January, 2022	193.13	2,037.99	2,231.12	35,370,317.60
4	28-Feb-22	Accrued Interest on Funds - February, 2022	174.44	1,201.20	1,375.64	35,371,693.24
5	23-May-22	Accrued Interest on Funds - March, 2022	629.09	4,332.76	4,961.85	35,376,655.09
6	29-Jun-22	Part payment for the procurement of 2 X High Endurance Offshore Patrol Vessels	(27,000,000.00)	(8,000,000.00)	(35,000,000.00)	376,655.09
7	15-Aug-22	Accrued Interest on Funds - April, 2022	1,121.40	7,722.90	8,844.30	385,499.39
8	15-Aug-22	Accrued Interest on Funds - May, 2022	2,779.15	19,140.35	21,919.50	407,418.89
9	15-Aug-22	Accrued Interest on Funds - June, 2022	4,302.08	29,629.92	33,932.00	441,350.89
10	15-Aug-22	Accrued Interest on Funds - July, 2022	3,903.81	25,344.84	29,248.65	470,599.54
11	19-Sep-22	Accrued Interest on Funds - August, 2022	786.78	145.08	931.86	471,531.40
12	21-Oct-22	Accrued Interest on Funds - September, 2022	829.30	152.94	982.24	472,513.64
13	12-Dec-22	Accrued Interest on Funds - October, 2022	1,047.80	193.13	1,240.93	473,754.57
14	20-Aug-25	Accrued Interest on Funds - November, 2022	1,241.61	228.81	1,470.42	475,224.99
15	20-Aug-25	Accrued Interest on Funds - December, 2022	1,401.97	258.43	1,660.40	476,885.39
16	20-Aug-25	Accrued Interest on Funds - January, 2023	1,490.79	274.66	1,765.45	478,650.84
17	20-Aug-25	Accrued Interest on Funds - February, 2023	1,424.62	262.46	1,687.08	480,337.92
18	20-Aug-25	Accrued Interest on Funds - March, 2023	1,611.54	297.11	1,908.65	482,246.57
19	20-Aug-25	Accrued Interest on Funds - April, 2023	1,628.70	300.30	1,929.00	484,175.57
20	20-Aug-25	Accrued Interest on Funds - May, 2023	1,766.18	325.59	2,091.77	486,267.34
21	20-Aug-25	Accrued Interest on Funds - June, 2023	1,727.70	318.30	2,046.00	488,313.34
22	20-Aug-25	Accrued Interest on Funds - July, 2023	1,804.21	332.58	2,136.79	490,450.13
23	20-Aug-25	Accrued Interest on Funds - August, 2023	1,889.76	348.44	2,238.20	492,688.33
24	20-Aug-25	Accrued Interest on Funds - September, 2023	1,837.20	338.70	2,175.90	494,864.23
25	20-Aug-25	Accrued Interest on Funds - October, 2023	1,906.81	351.54	2,258.35	497,122.58
26	20-Aug-25	Accrued Interest on Funds - November, 2023	1,853.70	341.70	2,195.40	499,317.98
27	20-Aug-25	Accrued Interest on Funds - December, 2023	1,923.86	354.64	2,278.50	501,596.48
28	20-Aug-25	Accrued Interest on Funds - January, 2024	1,932.85	356.19	2,289.04	503,885.52
29	20-Aug-25	Accrued Interest on Funds - February, 2024	1,816.27	334.66	2,150.93	506,036.45
30	20-Aug-25	Accrued Interest on Funds - March, 2024	1,949.90	359.29	2,309.19	508,345.64
31	20-Aug-25	Accrued Interest on Funds - April, 2024	1,895.70	349.50	2,245.20	510,590.84
32	20-Aug-25	Accrued Interest on Funds - May, 2024	1,967.57	362.70	2,330.27	512,921.11
33	20-Aug-25	Accrued Interest on Funds - June, 2024	1,912.80	352.50	2,265.30	515,186.41
34	20-Aug-25	Accrued Interest on Funds - July, 2024	1,985.24	365.80	2,351.04	517,537.45
35	20-Aug-25	Accrued Interest on Funds - August, 2024	1,994.23	367.66	2,361.89	519,899.34
36	20-Aug-25	Accrued Interest on Funds - September, 2024	1,871.61	344.98	2,216.59	522,115.93
37	20-Aug-25	Accrued Interest on Funds - October, 2024	1,822.18	335.73	2,157.91	524,273.84
38	20-Aug-25	Accrued Interest on Funds - November, 2024	1,703.06	313.86	2,016.92	526,290.76
39	20-Aug-25	Accrued Interest on Funds - December, 2024	1,696.56	312.69	2,009.25	528,300.01
40	20-Aug-25	Accrued Interest on Funds - January, 2025	1,632.46	300.70	1,933.16	530,233.17
41	20-Aug-25	Accrued Interest on Funds - February, 2025	1,479.80	272.72	1,752.52	531,985.69
42	20-Aug-25	Accrued Interest on Funds - March, 2025	1,643.93	302.87	1,946.80	533,932.49
43	20-Aug-25	Accrued Interest on Funds - April, 2025	1,596.60	294.30	1,890.90	535,823.39
Total			435,129.33	100,694.06	535,823.39	

Office of the Accountant General of the Federation						
Federation Account Department						
Domestic Excess Crude Oil Proceeds: February, 2026						
S/n	Date	Description	Receipt =N=	Payment =N=	Cumm. Balance =N=	
1	01-Jan-25	Balance b/f	7,021,270,679.07		7,021,270,679.07	
2	15-Jan-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (86/116)	69,464,593.00		7,090,735,272.07	
3	15-Jan-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (87/116)	30,120,221.00		7,120,855,493.07	
4	19-Feb-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (88/116)	69,464,593.00		7,190,320,086.07	
5	19-Feb-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (89/116)	30,120,221.00		7,220,440,307.07	
6	19-Mar-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (90/116)	69,464,593.00		7,289,904,900.07	
7	19-Mar-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (91/116)	30,120,221.00		7,320,025,121.07	
8	15-Apr-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (92/116)	69,464,593.00		7,389,489,714.07	
9	15-Apr-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (93/116)	30,120,221.00		7,419,609,935.07	
10	16-May-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (94/116)	69,464,593.00		7,489,074,528.07	
11	16-May-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (95/116)	30,120,221.00		7,519,194,749.07	
12	17-Jun-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (96/116)	69,464,593.00		7,588,659,342.07	
13	17-Jun-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (97/116)	30,120,221.00		7,618,779,563.07	
14	16-Jul-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (98/116)	69,464,593.00		7,688,244,156.07	
15	16-Jul-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (99/116)	30,120,221.00		7,718,364,377.07	
16	21-Aug-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (99/116)	69,464,593.00		7,787,828,970.07	
17	21-Aug-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (99/116)	30,120,221.00		7,817,949,191.07	
18	08-Sep-25	Payment of Accrued 112 days Post-Judgement interest to A-Z Petroleum Production LTD		1,546,275,212.31	6,271,673,978.76	
19	17-Sep-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (94/116)	69,464,593.00		6,341,138,571.76	
20	17-Sep-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (94/116)	30,120,221.00		6,371,258,792.76	
21	16-Oct-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (95/116)	69,464,593.00		6,440,723,385.76	
22	16-Oct-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (95/116)	30,120,221.00		6,470,843,606.76	
23	18-Nov-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (96/116)	69,464,593.00		6,540,308,199.76	
24	18-Nov-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa 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 - Bayelsa State refund (97/116)	69,464,593.00		6,639,893,013.76	
26	11-Dec-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (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 - Bayelsa State refund (98/116)	69,464,593.00		6,739,477,827.76	
28	20-Jan-26	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (98/116)	30,120,221.00		6,769,598,048.76	
29	17-Feb-26	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (99/116)	69,464,593.00		6,839,062,641.76	
30	17-Feb-26	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (99/116)	30,120,221.00		6,869,182,862.76	
31	12-Mar-26	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (100/116)	69,464,593.00		6,938,647,455.76	
32	12-Mar-26	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (100/116)	30,120,221.00		6,968,767,676.76	
		Total	8,615,042,889.07	1,546,275,212.31		

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

S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	01-Jan-24		Balance b/f			
2	15-Jan-24	FDIFA/202/Vol. 6	Exchange Gain Difference in December, 2023	80,230,572,340.52	-	80,230,572,340.52
3	15-Jan-24	FDIFA/202/Vol. 6	Distribution of ₦287,743,073,742.24 to the three tiers of Government being exchange gain for December, 2023	287,743,073,742.24		367,973,646,082.76
4	19-Feb-24	FDIFA/202/Vol. 6	Exchange Gain Difference in January, 2024		287,743,073,742.24	287,743,073,742.24
5	19-Feb-24	FDIFA/202/Vol. 6	Distribution of ₦279,028,533,214.23 to the three tiers of Government being exchange gain for January, 2024	479,028,533,214.23		559,299,105,554.75
6	19-Feb-24	FDIFA/202/Vol. 6	Transfer of Savings to FAAC Withheld ESGROW Account		279,028,533,214.23	280,230,572,340.52
7	20-Mar-24	FDIFA/202/Vol. 6	Exchange Gain Difference in February, 2024		200,000,000,000.00	80,230,572,340.52
8	20-Mar-24	FDIFA/202/Vol. 6	Transfer of Savings to FAAC Withheld ESGROW Account		657,444,403,395.91	737,674,975,636.43
9	20-Mar-24	FDIFA/202/Vol. 6	Distribution of ₦607,444,403,395.91 to the three tiers of Government being exchange gain for February, 2024		50,000,000,000.00	687,674,975,636.43
10	16-Apr-24	FDIFA/202/Vol. 6	Exchange Gain Difference in March, 2024		607,444,403,295.91	80,230,572,340.52
11	16-Apr-24	FDIFA/202/Vol. 6	Distribution of ₦285,524,332,949.18 to the three tiers of Government being exchange gain for March, 2024	285,524,332,949.18		365,754,905,289.70
12	13-May-24	FDIFA/202/Vol. 6	Exchange Gain Difference in April, 2024		285,524,332,949.18	519,114,843,066.37
13	13-May-24	FDIFA/202/Vol. 6	Distribution of ₦ 438,884,270,725.75 to the three tiers of Government being exchange gain for April, 2024	438,884,270,725.75		80,230,572,340.52
14	06-Jun-24	FDIFA/202/Vol. 6	Exchange Gain Difference in May, 2024		438,884,270,725.75	667,666,824,054.86
15	10-Jun-24	FDIFA/202/Vol. 6	Distribution of ₦ 507,456,251,714.35 to the three tiers of Government being exchange gain for May, 2024	507,456,251,714.35		160,230,572,340.52
16	10-Jun-24	FDIFA/202/Vol. 6	Transfer to FAAC Withheld ESGROW Account		80,000,000,000.00	80,230,572,340.52
17	16-Jul-24	FDIFA/202/Vol. 6	Exchange Gain Difference in June, 2024		552,422,252,616.01	552,422,252,616.01
18	16-Jul-24	FDIFA/202/Vol. 6	Distribution of ₦ 472,191,680,275.49 to the three tiers of Government being exchange gain for June, 2024	472,191,680,275.49		80,230,572,340.52
19	16-Aug-24	FDIFA/202/Vol. 6	Exchange Gain Difference in July, 2024		472,191,680,275.49	651,940,726,996.60
20	16-Aug-24	FDIFA/202/Vol. 6	Distribution of ₦ 581,710,154,656.08 to the three tiers of Government being exchange gain for July, 2024	581,710,154,656.08		80,230,572,340.52
21	16-Sep-24	FDIFA/202/Vol. 6	Exchange Gain Difference in August, 2024		581,710,154,656.08	80,230,572,340.52
22	16-Sep-24	FDIFA/202/Vol. 6	Distribution of ₦ 468,245,152,867.23 to the three tiers of Government being exchange gain for August, 2024	468,245,152,867.23		548,473,725,207.75
23	14-Oct-24	FDIFA/202/Vol. 6	Exchange Gain Difference in September, 2024		468,245,152,867.23	80,230,572,340.52
24	14-Oct-24	FDIFA/202/Vol. 6	Distribution of ₦ 462,190,641,740.28 to the three tiers of Government being exchange gain for September, 2024	462,190,641,740.28		542,421,214,080.80
25	20-Nov-24	FDIFA/202/Vol. 6	Exchange Gain Difference in October, 2024		462,190,641,740.28	80,230,572,340.52
26	20-Nov-24	FDIFA/202/Vol. 6	Distribution of ₦566,000,180,842.38 to the three tiers of Government being exchange gain for October, 2024	566,000,180,842.38		726,230,753,182.88
27	20-Nov-24	FDIFA/202/Vol. 6	Transfer to FAAC WITHHELD as Returned to States		80,000,000,000.00	160,230,572,340.52
28	13-Dec-24	FDIFA/202/Vol. 6	Exchange Gain Difference in October, 2024		80,000,000,000.00	80,230,572,340.52
29	13-Dec-24	FDIFA/202/Vol. 6	Distribution of ₦671,392,032,058.65 to the three tiers of Government being exchange gain for November, 2024	671,392,032,058.65		751,622,604,398.17
30	15-Jan-25	FDIFA/202/Vol. 6	Exchange Gain Difference in November, 2024		671,392,032,058.65	80,230,572,340.52
31	15-Jan-25	FDIFA/202/Vol. 6	Distribution of ₦402,714,392,696.28 to the three tiers of Government being exchange gain for December, 2024	402,714,392,696.28		482,944,965,036.80
32	04-Feb-25	FAM/39/VOL.1	Payment of judgement debt plus 22% interest for full and final settlement to A-Z Petroleum Products Limited		402,714,392,696.28	80,230,572,340.52
33	15-Apr-25	FDIFA/202/Vol. 6	Exchange Gain Difference in March, 2025		23,002,098,876.70	57,228,473,463.82
34	15-Apr-25	FDIFA/202/Vol. 6	Distribution of ₦28,711,117,803.67 to the three tiers of Government being exchange gain for April, 2025	28,711,117,803.67		85,939,581,267.49
35	16-May-25	FDIFA/202/Vol. 6	Exchange Gain Difference in April, 2025		28,711,117,803.67	57,228,473,463.82
36	16-May-25	FDIFA/202/Vol. 6	Distribution of ₦81,407,696,575.86 to the three tiers of Government being exchange gain for May, 2025	81,407,696,575.86		138,636,170,039.69
37	17-Jun-25	FDIFA/202/Vol. 6	Exchange Gain Difference in May, 2025		81,407,696,575.86	57,228,473,463.82
38	17-Jun-25	FDIFA/202/Vol. 6	Distribution of ₦76,614,018,040.06 to the three tiers of Government being exchange gain for June, 2025	76,614,018,040.06		133,642,491,503.88
39	16-Jul-25	FDIFA/202/Vol. 6	Exchange Gain Difference in June, 2025		76,614,018,040.06	57,228,473,463.82
40	16-Jul-25	FDIFA/202/Vol. 6	Distribution of ₦38,848,736,617.56 to the three tiers of Government being exchange gain for July, 2025	38,848,736,617.56		96,071,210,081.38
41	21-Aug-25	FDIFA/202/Vol. 6	Exchange Gain Difference in July, 2025		38,848,736,617.56	57,228,473,463.82
42	21-Aug-25	FDIFA/202/Vol. 6	Distribution of ₦39,745,440,504.29 to the three tiers of Government being exchange gain for August, 2025	39,745,440,504.29		96,973,313,968.11
43	17-Sep-25	FDIFA/202/Vol. 6	Exchange Gain Difference in August, 2025		39,745,440,504.29	57,228,473,463.82
44	17-Sep-25	FDIFA/202/Vol. 6	Distribution of ₦41,284,237,579.08 to the three tiers of Government being exchange gain for September, 2025	41,284,237,579.08		98,512,711,042.90
			Total	5,827,366,920,238.08	5,770,138,446,775.25	57,228,473,463.82

Office of the Accountant General of the Federation						
Federation Account Department						
Non-Oil Excess Revenue Account for January, 2026						
S/n	DATE	REF. NO.	DETAILS	Receipt ₦	Payment ₦	Cumm Balance =N=
1	1-Nov-23		Balance b/f	707,610,239,905.84	-	707,610,239,905.84
2	2-Nov-23	42730/RS/Vol. 164	Payment of Infrastructure to States and FCT	-	259,000,000,000.00	448,610,239,905.84
3	20-Nov-23	42730/RS/Vol. 164	Refund of PAYE to Akwa Ibom State on 14/04/2023 which was not posted	-	7,178,960,487.28	441,431,279,418.56
4	20-Nov-23	42730/RS/Vol. 164	Transfer of Savings from October, 2023 Non Oil Revenue (FAAC Withheld Account)	180,000,000,000.00	-	621,431,279,418.56
5	20-Nov-23	42730/RS/Vol. 164	Augmentation to the three tiers of Government for the month of November, 2023	-	60,000,000,000.00	561,431,279,418.56
6	20-Nov-23	42730/RS/Vol. 164	Transfer of Savings from Exchange Gain October, 2023 Non Oil Revenue (FAAC Withheld Account)	60,000,000,000.00	-	621,431,279,418.56
7	11-Dec-23	42730/RS/Vol. 164	Reversal of transfer of Savings from October, 2023 Non Oil Revenue (FAAC Withheld Account)	-	180,000,000,000.00	441,431,279,418.56
8	11-Dec-23	42730/RS/Vol. 164	Transfers from Non-Oil Revenue	40,000,000,000.00	-	481,431,279,418.56
9	11-Dec-23	42730/RS/Vol. 164	Release of Special Intervention Fund to States for Infrastructure and Security	-	100,000,000,000.00	381,431,279,418.56
10	12-Dec-23	42730/RS/Vol. 164	Transfer of Savings from November, 2023 Non Oil Revenue (FAAC Withheld Account)	100,000,000,000.00	-	481,431,279,418.56
11	18-Dec-23	42730/RS/Vol. 165	Payment of Infrastructure to States and FCT	-	259,000,000,000.00	222,431,279,418.56
12	18-Jan-24	42730/RS/Vol. 165	Transfer of Savings from December, 2023 Non Oil Revenue (FAAC Withheld Account)	100,000,000,000.00	-	322,431,279,418.56
13	2-Feb-24	42730/RS/Vol. 165	Part Payment of Outstanding Balance for Management of 2023 General Election to Independent National Electoral Commission (INEC)	-	25,000,000,000.00	297,431,279,418.56
14	20-Feb-24	42730/RS/Vol. 166	Transfer of Savings from January, 2024 Exchange Gain (FAAC Withheld) for three tiers	200,000,000,000.00	-	497,431,279,418.56
15	20-Feb-24	42730/RS/Vol. 166	Transfer of Savings from January, 2024 Non Oil Revenue (FAAC Withheld Account)	100,000,000,000.00	-	597,431,279,418.56
16	23-Feb-24	42730/RS/Vol. 166	Reversal of January 2024 Transfer to Non Oil Revenue (FAAC Withheld)	-	100,000,000,000.00	497,431,279,418.56
17	23-Feb-24	42730/RS/Vol. 166	Actual Amount Transfer for January 2024 to Non Oil Revenue (FAAC Withheld)	98,438,815,670.50	-	595,870,095,089.06
18	3-Jan-24	FAF&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	FAF&SA/Vol.418/VOL T	Payment of Capacity Building Programme and Provision of Report on the Activities of FAAC to Revenue Mobilisation Allocation and Fiscal Commission Programme	-	9,958,630,000.00	628,911,465,089.06
22	25-Apr-24	FAF&SA/Vol.418/VOL T	Refund of VAT Deducted from the Consultant Professional fees(AJAP Financial Service Limited) from Exchange Rate Differential and Excess Crude Account/Signature Bonus to States	-	33,044,069,512.76	595,867,395,576.30
23	16-Jul-24	42730/RS/Vol. 167	Transfer of Savings from June, 2024 Non Oil Revenue (FAAC Withheld Account)	200,000,000,000.00	-	795,867,395,576.30
24	16-Jul-24	42730/RS/Vol. 168	Distribution of ₦200Billion to the Three tiers of Government as Augmentation	-	200,000,000,000.00	595,867,395,576.30
25	20-Aug-24	42730/RS/Vol. 168	Payment for the Distribution of 3.4 Million HIV Kids to the 774 Local Government Councils	-	950,000,000.00	594,917,395,576.30
26	2-Sept-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-Sept-24	42730/RS/Vol. 168	Payment of 10% consultancy fee for the Recovery of WHT and Stamp Duty to States and FCT	-	5,872,354,239.73	536,370,856,505.66
28	16-Oct-24	42730/RS/Vol. 170	Distribution of ₦150Billion to the Three tiers of Government as Augmentation	-	150,000,000,000.00	386,370,856,505.66

S/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
29	20-Nov-24	42730/RS/Vol. 170	Transfer of Savings from October, 2024 Non Oil Revenue (FAAC Withheld Account)	100,000,000,000.00		486,370,856,505.66
30	13-Dec-24	FA/F&SA/Vol.418/VOL.III	Transfer of Savings from November, 2024 Non Oil Revenue (FAAC Withheld Account)	300,000,000,000.00		786,370,856,505.66
31	16-Dec-24	FA/F&SA/418/VOL.IV	Refund of arrears of Derivation to Akwa Ibom State in respect of Ekanga Oil field and Consultancy Fee		18,136,106,100.59	768,234,750,405.07
32	21-Jan-25	OAGF/FD/FA/248/VOL.V	Overstatement of the Federation Account Statutory Revenue Component Statement for the month of November, 2024		392,346,521,152.68	375,888,229,252.39
33	19-Feb-25	42730/RS/Vol. 171	Transfer of Savings from January, 2025 Non Oil Revenue (FAAC Withheld Account)	300,000,000,000.00		675,888,229,252.39
34	27-Feb-25	FA/F&SA/418/VOL.V	Distribution of ₦214Billion to the three tiers of Government as Augmentation		214,000,000,000.00	461,888,229,252.39
35	19-Mar-25	FA/F&SA/418/VOL.V	Transfer of Savings from February, 2025 Non Oil Revenue (FAAC Withheld Account)	78,000,000,000.00		539,888,229,252.39
36	19-Mar-25	FA/F&SA/418/VOL.V	Transfer from Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature bonus Account	100,000,000,000.00		639,888,229,252.39
37	24-Mar-25	FA/F&SA/418/VOL.VI	Distribution of ₦178Billion to the three tiers of Government as Augmentation		178,000,000,000.00	461,888,229,252.39
38	7-Apr-25	FA/F&SA/418/VOL.VI	Payment to OAGF Consolidated Pool II Account		100,000,000,000.00	361,888,229,252.39
39	22-Apr-25	FA/F&SA/418/VOL.VI	Payment of Refund of WHT and Stamp Duty to States and FCT		32,119,243,981.07	329,768,985,271.32
40	29-Apr-25	FA/F&SA/418/VOL.VI	Payment to OAGF Consolidated Pool II Account		100,000,000,000.00	229,768,985,271.32
41	16-May-25	42730/RS/Vol. 173	Transfer of Savings from April, 2025 Non Oil Revenue (FAAC Withheld Account)	130,000,000,000.00		359,768,985,271.32
42	23-May-25	42730/RS/Vol. 173	Refund to State on NLNG		100,000,000,000.00	259,768,985,271.32
43	27-May-25	FA/F&SA/418/VOL.VI	Transfer to State Infrastructure & Security		150,000,000,000.00	109,768,985,271.32
44	27-May-25	FA/F&SA/418/VOL.VI	Payment to OAGF Consolidated Pool II Account		50,000,000,000.00	59,768,985,271.32
45	2-Jun-25	FA/F&SA/418/VOL.VI	Payment of Arrears of 0.5% on Non Oil Federation Revenue to Revenue Mobilization Allocation and Fiscal Commission		14,422,843,105.78	45,346,142,165.54
46	26-Jun-25	FA/F&SA/418/VOL.VI	Payment of Arrears of 4% cost of Collection on Tax credit of company Income Tax		40,223,218,364.71	5,122,923,800.83
47	16-Jul-25	42730/RS/Vol. 174	Transfer of Savings from June, 2025 Non Oil Revenue (FAAC Withheld Account)	650,000,000,000.00		655,122,923,800.83
48	16-Jul-25	42730/RS/Vol. 174	Transfer of Savings from FCT 1% of Signature Bonus/ECA/NLNG Refund	50,000,000,000.00		705,122,923,800.83
49	21-Jul-25	42730/RS/Vol. 174	Payment of Augmentation to the three tiers of Government		100,000,000,000.00	605,122,923,800.83
50	21-Jul-25	FA/F&SA/418/VOL.VII	Payment to OAGF Capital End of Year Rollover TSA Account		575,000,000,000.00	30,122,923,800.83
51	21-Aug-25	42730/RS/Vol. 174	Transfer of Savings from July, 2025 Non Oil Revenue (FAAC Withheld Account)	400,000,000,000.00		430,122,923,800.83
52	28-Aug-25	FA/F&SA/418/VOL.VIIT	Payment of Capacity Building Programme for member of FAAC, Sub-Committees and Secretariat to Revenue Mobilization Allocation and Fiscal Commission		14,362,249,300.00	415,760,674,500.83
53	16-Sep-25	FA/F&SA/418/VOL.VIIT	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	FA/F&SA/418/VOL.VIIT	Payment to OAGF Treasury Single Account (Sub-Recurrent)		100,000,000,000.00	190,260,674,500.83
55	17-Sep-25	42730/RS/Vol. 174	Transfer of Savings from August, 2025 Non Oil Revenue (FAAC Withheld Account)	300,000,000,000.00		490,260,674,500.83
56	17-Sep-25	42730/RS/Vol. 174	Reversal of Transfer of Savings from August, 2025 Non Oil Revenue (FAAC Withheld Account)		300,000,000,000.00	190,260,674,500.83
57	17-Sep-25	42730/RS/Vol. 174	Transfer of Savings from August, 2025 Non Oil Revenue (FAAC Withheld Account)	210,000,000,000.00		400,260,674,500.83

S/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
58	22-Sep-25	FA/F&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	FA/F&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	FA/F&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	FA/F&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	FA/F&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	FA/F&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	FA/F&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	FA/F&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	FA/F&SA/418/VOL.VIII	Payment for Consultancy fees		50,000,000,000.00	76,260,642,052.65
70	22-Dec-25	FA/F&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
72	20-Jan-26	42730/RS/Vol. 177	Reversal of December, 2025 Transfer to Non Oil Revenue (FAAC Withheld Account)		200,000,000,000.00	1,260,642,052.65
73	20-Jan-26	42730/RS/Vol. 177	Transfer of Savings from December, 2025 Non Oil Revenue (FAAC Withheld Account)	402,600,000,000.00		403,860,642,052.65
74	30-Jan-26	FA/F&SA/418/VOL.IX	Payment to OAGF Treasury Single Account (Sub-Recurrent)		400,000,000,000.00	3,860,642,052.65
75	20-Feb-26	42730/RS/Vol. 178	Transfer of Savings from January, 2026 Non Oil Revenue (FAAC Withheld Account)	950,560,000,000.00		954,420,642,052.65
76	3-Mar-26	FA/F&SA/418/VOL.VIII	Payment of Tax refund to FIRS-Company Income Tax		100,000,000,000.00	854,420,642,052.65
77	5-Mar-26	FA/F&SA/418/VOL.VIII	Payment to OAGF Consolidated Pool Account TSA		203,000,000,000.00	651,420,642,052.65
78	12-Mar-26	FA/F&SA/418/VOL.VIII	Transfer of Savings from February, 2026 Non Oil Revenue (FAAC Withheld Account)	200,000,000,000.00		851,420,642,052.65
			Total	7,207,209,055,576.34	6,355,788,413,523.69	

Office of the Accountant General of the Federation
Federation Account Department

Amount Withheld by NNPC : February, 2026

S/n	Date	DETAILS	Crude cost =N=	Amount Paid into Federation Account =N=	Certified Subsidy Claims =N=	Amount Withheld =N=	Cummulative =N=
1	17-May-12	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2012	240,854,084,675.79	134,071,909,417.70		106,782,181,256.09	106,782,181,256.09
2	18-Jun-12	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2012	234,378,966,017.79	234,378,966,017.79		126,152,568,750.00	275,008,578,525.68
3	18-Jul-12	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2012	274,065,034,951.86	95,486,034,951.86		178,579,000,000.00	453,586,091,927.74
4	14-Aug-12	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2012	234,574,767,854.43	137,132,568,750.00		37,445,198,814.43	551,030,290,742.17
5	17-Aug-12	Part Refund by NNPC		143,069,400,000.00		407,860,890,742.17	407,860,890,742.17
6	13-Sep-12	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2012	191,920,421,477.18	112,714,568,750.00		79,205,852,727.18	487,066,743,469.35
7	14-Oct-12	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2012	127,155,267,063.49	111,434,568,750.00		41,280,688,713.49	528,347,432,182.84
8	13-Nov-12	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2012	220,095,961,093.46	113,232,568,750.00		106,863,382,343.46	635,210,834,526.30
9	10-Dec-12	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2012	236,169,575,133.59	97,097,568,750.00		139,072,006,573.59	774,382,841,099.89
10	14-Jan-13	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2012	274,043,382,129.93	113,398,568,750.00		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	203,477,717,904.12	112,535,608,750.00		80,942,108,754.12	1,020,669,743,233.94
13	12-Mar-13	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2012	181,708,957,892.95	109,312,568,750.00		72,376,388,832.95	1,093,046,132,066.89
14	10-Apr-13	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2012	307,669,348,918.75	127,192,568,750.00		180,476,780,168.75	1,273,822,912,235.64
15	14-May-13	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2013	248,355,376,139.41	182,383,368,750.00		165,972,007,869.41	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	267,847,590,771.72	112,382,568,750.00		155,464,982,024.72	1,660,793,891,003.81
18	12-Aug-13	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2013	160,091,600,556.39	105,193,568,750.00		55,898,032,186.39	1,716,691,983,110.20
19	11-Sep-13	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2013	189,987,249,781.25	116,382,568,750.00		72,605,181,011.25	1,789,297,164,141.45
20	27-Sep-13	Part Refund by NNPC		75,000,000,000.00		75,000,000,000.00	1,714,297,164,141.45
21	09-Oct-13	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2013	220,300,148,986.79	122,382,568,750.00		98,007,580,216.79	1,812,104,744,378.24
22	12-Nov-13	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2013	193,706,033,063.15	112,382,568,750.00		81,381,464,313.15	1,893,486,208,691.39
23	12-Dec-13	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2013	202,180,032,341.96	142,082,568,750.00		60,777,803,491.96	1,954,264,012,183.35
24	13-Jan-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2013	203,448,297,556.66	122,382,568,750.00		81,065,728,084.66	2,035,331,740,968.01
25	12-Feb-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2013	209,354,356,541.65	124,702,568,750.00		84,665,768,191.65	2,119,997,509,179.66
26	12-Mar-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2013	220,300,587,004.57	125,433,568,698.00		94,867,018,306.57	2,214,864,527,486.23
27	14-Apr-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2013	206,099,030,944.20	123,697,568,750.00		112,401,462,184.20	2,327,266,009,680.52
28	13-May-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2014	192,784,136,075.79	116,420,040,620.00		77,394,095,455.79	2,404,626,105,136.31
29	16-Jun-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2014	249,887,816,131.92	123,230,500,000.00		126,457,318,131.92	2,531,083,423,268.23
30	14-Jul-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2014	190,885,255,501.93	124,769,978,760.00		86,115,276,741.93	2,597,198,700,010.21
31	15-Aug-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2014	177,428,791,038.15	91,519,978,885.00		85,908,812,153.15	2,683,107,512,163.36
32	15-Sep-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2014	268,839,559,297.90	92,905,186,706.00		167,934,372,591.90	2,851,101,894,755.26
33	14-Oct-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2014	205,454,825,151.10	99,519,978,450.00		106,824,846,701.10	2,957,926,731,456.36
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	2,927,926,081,456.36
35	14-Nov-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2014	146,625,743,354.40	110,394,106,451.61		36,231,636,902.79	2,964,167,718,359.15
36	24-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		55,601,280,000.00		55,601,280,000.00	3,068,572,762,552.47
38	14-Jan-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2014	298,384,510,890.52	132,379,606,451.61		166,004,904,238.91	3,234,577,666,791.38
39	17-Feb-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2014	192,396,589,031.32	126,939,605,234.61		87,556,984,596.71	3,302,134,651,388.09
40	23-Feb-15	Part refund Payable by NNPC from Sales of Domestic Crude Cost in October, 2014		4,418,648,542.00		4,418,648,542.00	3,297,716,002,846.09
41	17-Mar-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2014	140,359,919,640.92	72,127,787,217.01		68,232,122,823.91	3,365,948,134,370.00
42	15-Apr-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2014	130,786,721,631.42	84,619,606,451.61		46,167,115,179.81	3,412,115,249,549.81
43	21-Apr-15	Part refund Payable by NNPC from Sales of Domestic Crude Cost in Dec., 2014		9,489,726,440.00		9,489,726,440.00	3,402,625,524,109.81
44	13-May-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2015	107,447,571,535.89	81,021,606,451.61		26,425,968,084.28	3,429,051,429,194.09
45	12-Jun-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2015	161,167,709,912.75	95,893,106,451.61		65,823,603,062.14	3,494,675,032,256.23
46	22-Jul-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2015	149,222,873,260.86	93,339,606,451.61		55,892,206,809.25	3,550,358,239,065.48
47	20-Aug-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2015	129,233,855,135.39	69,983,606,451.61		60,250,248,663.78	3,610,608,487,749.26
48	16-Sep-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2015	152,525,859,695.76	67,339,606,451.61		85,014,329,156.15	3,695,622,816,907.41
49	26-Oct-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2015	157,792,872,916.76	64,521,971,665.82		68,003,948,489.00	3,763,626,765,095.41
50	24-Nov-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2015	95,982,816,906.15	78,418,991,743.17		79,365,881,173.59	3,842,990,646,269.00
51	18-Dec-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2015	126,229,013,387.64	60,919,423,319.42		35,964,389,866.73	3,878,955,039,865.73
52	22-Jan-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2015		81,507,573,993.61		44,921,439,384.03	3,923,776,479,249.76

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S/n	Date	DETAILS	Crude cost	Amount Paid into Federation Account	Certified Subsidy Claims	Amount Withheld	Cummulative
53	19-Feb-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2015	112,270,942,793.37	85,077,843,431.61	-	27,201,099,361.76	3,950,977,578,671.52
54	18-Mar-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2015	93,341,700,092.84	75,669,493,841.61	-	17,672,206,851.23	3,968,649,785,462.75
55	19-Apr-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2015	87,043,513,817.17	67,009,042,306.07	-	20,034,471,451.10	3,988,684,256,993.85
56	20-May-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2016	62,861,752,664.08	52,557,101,458.95	-	10,304,651,225.13	3,999,989,908,176.88
57	20-Jun-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2016	66,313,927,244.43	63,847,266,204.54	-	2,466,661,039.89	4,002,456,569,156.87
58	20-Jul-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2016	107,622,651,185.95	92,877,589,055.17	-	14,745,062,130.78	4,017,201,631,286.65
59	23-Aug-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2016	107,369,013,058.66	102,815,444,662.93	-	16,553,568,395.73	4,033,755,200,682.38
60	20-Sep-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2016	104,671,522,245.66	89,811,699,935.49	-	16,859,822,310.17	4,050,615,022,992.55
61	19-Oct-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2016	84,781,506,205.75	73,603,750,176.38	-	11,177,755,729.37	4,061,792,778,721.92
62	23-Nov-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2016	114,173,876,974.85	101,440,841,469.73	-	12,733,035,505.12	4,074,525,814,227.04
63	14-Dec-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2016	131,382,706,171.70	118,228,215,339.33	-	13,154,490,832.37	4,087,680,305,059.41
64	19-Jan-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2016	60,797,613,786.86	60,797,613,786.86	-	-	4,087,680,305,059.41
65	20-Feb-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2016	180,622,089,676.12	131,017,097,436.93	-	49,605,002,239.19	4,137,285,307,298.60
66	17-Mar-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2016	191,476,022,524.39	167,805,923,221.55	-	23,670,109,302.84	4,160,955,416,601.44
67	22-Apr-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2016	154,937,684,089.52	132,059,629,388.66	-	22,878,054,700.86	4,183,833,471,302.30
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	-	11,528,799,888.69	4,195,362,271,190.99
69	20-Jun-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2017	94,919,022,316.35	73,929,647,395.07	-	20,989,374,923.28	4,216,351,646,114.27
70	21-Jul-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2017	172,515,740,414.30	145,933,154,592.31	-	26,582,585,821.99	4,242,934,231,936.26
71	21-Aug-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2017	164,767,968,119.20	140,274,040,012.47	-	24,493,928,106.73	4,267,428,160,043.00
72	27-Sep-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2017	184,833,326,077.46	115,206,635,321.15	-	79,626,690,756.31	4,347,054,850,799.31
73	23-Oct-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2017	134,956,866,418.18	86,357,978,998.86	-	48,598,887,419.32	4,395,653,738,218.63
74	22-Nov-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2017	106,577,722,516.82	89,354,855,632.60	-	19,222,866,984.22	4,414,920,605,202.85
75	14-Dec-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2017	153,010,014,390.92	127,926,248,910.75	-	25,083,765,480.17	4,440,004,370,683.02
76	23-Jan-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2017	112,740,544,868.90	89,106,972,516.89	-	23,633,572,352.01	4,463,637,943,035.03
77	21-Feb-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2017	161,645,129,794.32	108,083,340,884.18	-	53,561,788,909.14	4,517,200,000,000.00
78	26-Mar-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2017	172,409,088,619.12	39,103,436,455.10	-	73,305,646,164.02	4,590,505,646,164.02
79	24-Apr-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2017	194,337,066,757.10	150,566,380,675.57	-	43,770,686,081.53	4,634,276,332,245.55
80	22-May-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2018	179,559,260,729.25	85,990,840,817.99	-	93,568,419,911.26	4,727,844,752,156.81
81	20-Jun-18	Certified Subsidy Claims by PPPRA from January, 2010 - December, 2015	-	4,026,369,690,361.67	-	-	4,731,871,141,818.48
82	25-Jun-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2018	276,323,357,066.42	173,709,826,755.66	-	102,613,530,310.76	4,834,484,682,429.24
83	26-Jul-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2018	178,851,825,216.14	195,447,043,041.59	-	89,394,892,194.55	4,923,879,574,623.79
84	28-Aug-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2018	135,412,993,799.32	76,169,837,642.64	-	59,243,156,156.68	4,983,122,730,780.47
85	25-Sep-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2018	144,984,006,058.06	75,097,885,308.63	-	69,886,121,348.43	5,053,008,852,128.90
86	24-Oct-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2018	184,885,819,970.74	93,683,903,736.18	-	91,201,916,234.56	5,144,210,768,363.46
87	24-Nov-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2018	181,284,729,341.74	109,857,787,089.60	-	71,426,942,252.14	5,215,637,710,615.60
88	18-Dec-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2018	172,630,900,400.40	86,770,962,872.74	-	85,859,937,527.66	5,301,497,648,143.26
89	24-Jan-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2018	165,220,572,855.34	108,514,846,399.97	-	56,702,721,455.37	5,358,200,369,600.63
90	26-Feb-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2018	205,544,848,359.95	148,440,464,386.67	-	57,104,383,973.28	5,415,304,753,573.91
91	26-Mar-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2018	181,587,800,683.76	167,387,398,485.06	-	14,200,405,198.70	5,429,505,158,772.61
92	25-Apr-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2018	189,484,361,286.31	169,363,265,729.80	-	20,100,995,556.51	5,449,606,154,329.12
93	20-May-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2019	155,130,900,659.37	63,675,797,752.26	-	91,455,102,907.11	5,541,008,061,236.23
94	25-Jun-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2019	142,011,946,266.77	68,030,213,671.09	-	73,980,822,595.09	5,614,988,883,831.32
95	24-Jul-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2019	120,211,946,266.77	68,030,213,671.09	-	52,180,812,588.06	5,667,169,696,419.38
96	21-Aug-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2019	213,314,438,751.62	103,108,903,155.60	-	110,205,535,596.02	5,777,375,232,015.40
97	16-Oct-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2019	170,267,463,400.08	172,144,466,786.84	-	6,833,339,612.24	5,843,714,844,627.64
98	18-Nov-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2019	223,541,834,363.81	179,136,354,740.64	-	44,405,479,622.87	5,888,120,324,250.51
99	16-Dec-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2019	155,674,143,731.55	121,393,670,511.90	-	34,280,473,219.05	5,922,400,803,469.56
100	15-Jan-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2019	212,060,191,251.77	176,169,676,891.83	-	35,890,514,359.94	5,958,291,362,829.50
101	15-Feb-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2020	206,689,605,668.55	132,995,380,877.12	-	73,694,224,791.43	6,031,985,583,620.93
102	17-Mar-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2020	184,641,641,934.49	142,295,419,667.76	-	42,346,224,266.73	6,074,331,807,887.66
103	17-Apr-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2020	171,942,269,396.33	144,814,472,001.58	-	27,127,797,395.75	6,101,459,605,283.41
104	20-May-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2020	190,350,757,121.60	144,814,472,001.58	-	45,536,284,720.02	6,147,000,000,000.00
105	14-Jun-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2020	222,451,790,074.89	123,069,557,029.83	-	99,382,233,045.06	6,246,382,233,045.06

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S/n	Date	DETAILS	Crude cost	Amount Paid into Federation Account	Certified Subsidy Claims	Amount Withheld	Cummulative
106	15-Jun-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2020	184,094,271,158.92	106,065,615,087.69	-	78,027,656,071.23	2,286,639,685,538.22
107	16-Jun-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2020	71,282,116,493.67	50,779,349,649.78	-	12,502,866,640.89	2,299,342,252,189.11
108	16-Aug-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2020	69,715,229,385.32	70,154,161,823.82	-	1,438,932,398.30	2,297,903,319,000.81
109	15-Sep-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2020	46,515,874,525.84	47,419,014,669.08	-	903,141,143.24	2,297,000,178,657.57
110	13-Oct-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2020	89,859,477,931.92	86,533,555,463.06	-	6,614,077,531.44	2,290,326,101,126.43
111	17-Nov-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2020	135,683,374,224.88	135,349,129,151.17	-	314,246,073.71	2,290,640,347,200.14
112	15-Dec-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2020	169,638,595,079.04	169,738,344,813.61	-	89,749,734.57	2,290,540,591,465.57
113	18-Jan-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2020	129,687,646,265.69	136,249,810,038.06	-	6,562,163,772.37	2,283,978,433,699.20
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	-	5,592,068,215.09	2,278,386,365,478.11
115	18-Mar-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2020	155,850,150,716.37	128,049,022,322.47	-	27,812,127,393.90	2,306,198,493,472.01
116	21-Apr-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2020	145,094,050,519.92	86,362,693,900.13	-	58,731,356,619.79	2,364,929,849,091.80
117	19-May-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2021	123,604,958,631.47	-	-	123,604,958,631.47	2,488,534,806,723.27
118	22-Jun-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2021	231,876,243,747.47	104,465,231,871.29	-	127,411,021,876.18	2,615,945,828,639.45
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	2,747,831,028,579.49
120	18-Aug-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2021	166,346,187,923.38	91,249,971,492.03	-	75,097,216,431.35	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	132,768,318,812.96	-	167,438,665,971.30	2,990,366,910,982.14
122	21-Oct-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2021	239,260,097,811.91	173,950,549,432.83	-	125,709,549,378.08	3,116,076,460,360.22
123	21-Nov-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2021	242,117,169,122.16	81,359,296,618.80	-	160,759,872,504.35	3,276,835,312,864.58
124	16-Dec-21	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2021	165,140,790,648.42	39,144,548,589.81	-	117,004,248,058.51	3,393,839,560,923.09
125	21-Jan-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2021	324,824,585,898.02	74,403,189,117.59	-	260,421,396,781.44	3,654,260,977,304.53
126	23-Feb-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2021	249,296,046,146.21	41,921,271,504.53	-	207,374,774,641.68	3,861,635,751,946.21
127	21-Mar-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2021	253,424,448,946.87	46,376,705,534.01	-	207,047,743,412.86	4,068,683,495,359.07
128	25-Apr-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2021	248,395,506,639.96	11,153,004,272.97	-	237,231,962,366.99	4,305,915,457,726.00
129	23-May-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2022	322,448,572,688.48	66,697,110,396.90	-	255,751,262,291.58	4,561,672,720,017.58
130	21-Jun-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2022	411,465,751,621.62	312,906,871,947.69	-	4,874,579,591,965.27	4,874,579,591,965.27
131	21-Jul-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2022	386,371,119,228.88	64,000,447,236.31	-	322,370,671,092.57	5,196,950,263,057.84
132	23-Aug-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2022	399,906,820,603.89	399,906,820,603.89	-	399,906,820,603.89	5,596,294,241,105.48
133	21-Sep-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2022	423,372,892,622.63	562,842,566.25	-	422,372,892,622.63	6,018,667,133,728.11
134	21-Oct-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2022	341,081,822,134.94	-	-	341,081,822,134.94	6,359,750,955,663.05
135	16-Nov-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2022	380,049,365,808.77	-	-	380,049,365,808.77	6,739,808,321,671.82
136	12-Dec-22	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2022	310,311,673,608.40	-	-	310,311,673,608.40	7,050,539,995,280.22
137	13-Jan-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2022	247,439,189,714.04	1,806,649,357.28	-	245,632,740,016.76	7,296,172,735,286.98
138	16-Feb-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2022	419,457,197,419.30	4,015,959,601.64	-	414,441,244,617.66	7,710,613,979,914.64
139	20-Mar-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2022	290,840,735,178.69	2,994,397,788.47	-	287,846,337,390.22	7,998,460,317,304.86
140	17-Apr-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2022	473,927,236,355.88	5,176,085,927.40	-	468,751,150,428.48	8,466,211,467,733.34
141	17-May-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2023	350,329,021,328.83	1,860,427,371.60	-	348,468,594,016.23	8,814,660,061,751.57
142	20-Jun-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2023	282,124,952,356.01	370,133,204.97	-	281,754,220,151.04	9,096,414,261,902.61
143	19-Jul-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2023	40,488,923,349.11	5,372,582,442.98	-	35,116,340,906.13	9,194,765,530,110.64
144	19-Sep-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2023	71,223,759,635.37	56,857,277,841.32	-	14,366,451,794.05	9,229,881,871,016.77
145	18-Oct-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2023	145,091,901,740.80	34,414,931,962.74	-	110,676,969,778.06	9,354,925,292,888.88
146	20-Nov-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2023	65,406,038,820.90	30,092,351,830.32	-	3,140,674,680.46	9,357,164,617,938.42
147	12-Dec-23	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2023	149,165,429,552.42	70,824,993,441.90	-	78,345,436,111.52	9,350,410,034,550.97
148	16-Jan-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2023	263,130,590,865.99	115,646,917,400.65	-	148,483,673,459.34	9,363,929,151,362.74
149	19-Feb-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2023	65,406,038,820.90	30,092,351,830.32	-	30,092,351,830.32	9,594,065,769,403.36
150	19-Mar-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2023	27,497,061,244.80	5,521,729,945.12	-	5,521,729,945.12	9,599,591,596,107.02
151	13-Apr-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2023	8,481,632,963.06	8,481,632,963.06	-	8,481,632,963.06	9,566,879,963,075.94
152	13-May-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2023	46,896,719,851.67	46,896,719,851.67	-	46,896,719,851.67	9,547,319,530,766.66
153	10-Jun-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2024	40,738,395,695.37	40,738,395,695.37	-	40,738,395,695.37	9,458,703,415,189.62
154	16-Jul-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2024	-	-	-	-	-
155	16-Aug-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2024	-	-	-	-	-
156	16-Sep-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2024	-	-	-	-	-
157	16-Oct-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2024	-	-	-	-	-
158	20-Nov-24	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2024	-	-	-	-	-

Amount Withheld by NNPC: February, 2026

Sl#	Date	DETAILS	Crude cost	Amount Paid into Federation Account	Certified Subsidy Claims	Amount Withheld	Cummulative
159	17-Jan-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2024	71,507,154,093.62	32,814,923,710.87	-	38,692,230,384.75	9,498,395,545,574.37
160	19-Feb-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2024	86,358,118,517.00	64,375,955,269.89	-	21,982,163,247.11	9,520,377,809,821.48
161	19-Mar-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2024	-	58,075,961,517.61	-	58,075,961,517.61	9,462,301,847,303.87
162	15-Apr-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2024	45,891,058,414.40	81,985,287,560.10	-	35,994,229,145.70	9,426,307,618,158.17
163	16-May-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2025	32,951,706,923.35	44,777,844,515.95	-	11,826,137,612.60	9,414,481,480,545.57
164	17-Jun-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2025	56,967,545,950.00	632,159,921.44	-	56,315,417,028.56	9,470,796,897,574.13
165	16-Jul-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2025	106,412,546,377.58	-	-	106,412,546,377.58	9,577,209,442,951.71
166	21-Aug-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2025	-	13,319,045,315.33	-	13,319,045,315.33	9,563,890,398,636.38
167	17-Sep-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2025	-	6,275,182,077.01	-	6,275,182,077.01	9,557,615,216,559.37
168	16-Oct-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2025	-	911,444,878.95	-	911,444,878.95	9,556,703,771,680.43
169	18-Nov-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2025	-	1,432,551,086.50	-	1,432,551,086.50	9,555,271,220,593.93
170	11-Dec-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2025	-	529,203,260.22	-	529,203,260.22	9,554,742,017,333.71
		Total	27,616,868,785,123.00	14,035,757,069,421.69	4,026,369,896,361.67	13,581,111,719,695.40	

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) - February, 2026						
S/n	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	1 Jan, 2023	42730/RS/Vol. 138	Balance B/F	127,591,823,395.14	-	127,591,823,395.14
2	13 Jan, 2023	42730/RS/Vol. 158	Difference between Mandated and CBN Exchange Rate in December, 2022	20,856,111,625.05		148,447,935,020.19
3	16-Feb-23	42730/RS/Vol. 158	Difference between Mandated and CBN Exchange Rate in January, 2023	16,440,342,248.36		164,888,277,268.55
4	20-Mar-23	42730/RS/Vol. 159	Difference between Mandated and CBN Exchange Rate in February, 2023	12,140,302,004.02		177,028,579,272.57
5	20-Mar-23	42730/RS/Vol. 159	Distribution to Three Tiers of Government from FOREX Equalization Account march 2023		120,000,000,000.00	57,028,579,272.57
6	17-Apr-23	42730/RS/Vol. 160	Difference between Mandated and CBN Exchange Rate in March, 2023	11,371,485,876.00		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)		6,710,353,919.53	11,790,390,983.49
14	2-Jun-25	FD/FA/299/VOL.3	Consultancy fees		2,405,096,837.39	9,385,294,146.10
15	13-Jun-25	FD/FA/299/VOL.3	Payment to 13% Derivation to oil Producing States		9,385,294,146.10	0.00
			Distribution to Three Tiers of Government		214,157,176,422.78	
			Total			

Office of the Accountant General of the Federation

Federation Account Department

Good and Valuable Consideration Account February, 2026

s/n		DATE	REF. NO.	DETAILS	Receipts	Payments	Cumm Balance
s/n					\$	\$	\$
				Balance b/f			0.00
1	1-Jan-22			Receipts through Petrogas Energy Pls Quote - June, 2022.	40,853,920.00		40,853,920.00
2	27-Jun-22	FT22178WDD9K		Receipts through Sahara Energy Resource Limited in June, 2022.	14,381,350.00		55,235,270.00
3	27-Jun-22	FT22178MCMZM		Receipts through Duke Oil Company INCOR in September, 2022.	21,475,800.00		76,711,070.00
4	20-Sep-22	FT223339Q5D7		Receipts through Classification of Funds in December, 2022.	21,563,800.00		98,274,870.00
5	5-Dec-22	FT22263KLOLX		Receipts through Petroforce Trading and Shipping in January, 2023.	2,871,365.00		101,146,235.00
6	17-Jan-23	FT23017B7BQK.		Receipts through Petroforce Trading and Shipping in January, 2023.	5,086,418.00		106,232,653.00
7	17-Jan-23	FT23017QJR0Q		Receipts through Petroforce Trading and Shipping in January, 2023.	9,680,602.00		115,913,255.00
8	17-Jan-23	FT23017BLW7D		Receipts through Petroforce Trading and Shipping in January, 2023.			
8	14-Feb-23	FT23045XH422		Receipts through Sahara Energy Resource Limited Payment by February, 2023.	12,715,950.00		128,629,205.00
9	14-Feb-23	FT23045958HD		Receipts through OANDO Tanding DMCC in February, 2023.	37,883,250.00		166,512,455.00
10	1-Mar-23	FT23060TBZQ8		Receipts through Duke Oil Company INCOR Porated in March, 2023.	8,586,200.00		175,098,655.00
11	15-Mar-23	FT23074XRYT76		Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023.	11,936,820.00		187,035,475.00
12	15-Mar-23	FT23074MKNTT		Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023.	12,789,450.00		199,824,925.00
13	30-Mar-23	FT23089QXYNT		Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023.	35,000,000.00		234,824,925.00
14	3-Apr-23	FT23074MKNTT		Receipts being Balance of OML 11GVC in March, 2023.		4,450,150.93	230,374,774.07
15	3-Apr-23	FT230938P1MG		Paymen for Cost of Collection to NUPRC April, 2023.		29,603,938.33	200,770,835.74
16	12-May-23	FT23132K730Q		Paymen for Cost of Collection to NUPRC April, 2023.			227,485,535.74
17	12-May-23	FT231325PM9P		Receipts through NNPC Trading SA NEPL/O ML40/04/052/2 in May, 2023.	26,714,700.00		
18	17-May-23	FT23137P63M7		Receipts through NNPC Trading SA BNG PYT on ILCINL-2 in May, 2023.	4,452,450.00		231,937,985.74
19	22-May-23	MDC2314200088		Receipts through NNPC Trading SA BNG PYT in May, 2023.	4,452,450.00		236,390,435.74
20	26-Jun-23	FT23177ND38T		Receipts through RECLASSIFICATION OF PYMT in May, 2023.	21,475,800.00		257,866,235.74
21	27-Jun-23	FT23178QJHJK		Receipts through CBN MPR DPR GOOD AND VAL CONSDN OF DIV ASSET in June, 2023.			
22	27-Jun-23	FT23178H4SSY		Receipts through RECLASSIFICATION OF PYMT in May, 2023.	3,783,550.00		261,649,785.74
23	27-Jun-23	FT23178VT4MW		Receipts through VITOL SA FOR ILCIN in June, 2023.	3,783,550.00		265,433,335.74
24	21-Jul-23	FT23202RYX10		Receipts through VITOL SA-PAYMENT FOR ILCIN 23-005 in June, 2023.	3,783,550.00		269,216,885.74
25	21-Jul-23	FT23202J30PN		Receipts through VITOL SA-PAYMENT FOR ILCIN 23-005 in June, 2023.			
26	28-Jul-23	FT2320947MCR		Receipts through VITOL SA-PAYMENT FOR ILCIN 23-005 in June, 2023.	7,567,400.00		276,783,985.74
				Receipts through RECLASSIFICATION OF GVC in July, 2023.	100,840,000.00		377,623,985.74
				Receipts through RECLASSIFICATION OF GVC in July, 2023.	64,380,000.00		442,003,985.74
				Receipts through CBN MPR DPR GOOD AND VAL CONSDN OF DIV ASSET in June, 2023.	3,706,950.00		445,710,935.74

Good and Valuable Consideration Account February, 2026							
		DETAILS			Receipts	Payments	Cumm Balance
s/n	DATE	REF. NO.			\$	\$	\$
27	11-Sep-23	FT232541V2KD	Receipts through MNPC LIMITED/NEPL/GVC FORCADO in May, 2023.		30,000,000.00		475,710,935.74
28	23-Oct-23		Receipts through RECLASSIFICATION OF GVC in October, 2023.		29,627,700.00		505,338,635.74
29	1-Dec-23		Receipts through RECLASSIFICATION OF GVC in December, 2023.		16,471,600.00		521,810,235.74
30	19-Jan-24		Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024.		4,133,250.00		525,943,485.74
31	19-Jan-24		Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024.		8,266,500.00		534,209,985.74
32	19-Jan-24		Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024.		4,959,900.00		539,169,885.74
33	19-Jan-24		Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024.		3,306,600.00		542,476,485.74
34	23-Jan-24		Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024.		3,989,350.00		546,465,835.74
35	23-Jan-24		Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024.		7,978,700.00		554,444,535.74
36	1-Mar-24	FD/FA/343/VOL.1/11	Payment of Cost of Collection on Good and Valuable Consideration and Signature Bonus to NUPRC March , 2024.			22,181,650.05	532,262,885.69
37	1-Mar-24	FD/FA/343/VOL.1/11	Payment of Cost of Collection on Signature Bonus to NUPRC March , 2024.(#2,391,054,543.49) to \$1			1,530,882.36	530,732,003.33
38	16-Mar-24		Receipts through RECLASSIFICATION OF GVC in February, 2024.		32,115,600.00		562,847,603.33
39	12-Apr-24		Receipts through RECLASSIFICATION OF GVC in April, 2024.		8,720,710.00		571,568,313.33
40	17-Apr-24	FD/FA/343/VOL.1/11	Payment to the three tiers of Government			499,388,524.92	72,179,788.41
41	23-Apr-24		Receipts through RECLASSIFICATION OF GVC in April, 2024.		8,720,710.00		80,900,498.41
42	7-Oct-24	FD/DFA/343/VOL.2	Payment to the three tiers of Government			80,900,498.41	-
			Total		638,055,645.00	638,055,645.00	

Office of the Accountant General of the Federation
Federation Account Department

Good and Valuable Consideration Account February, 2026

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

Office of the Accountant General of the Federation						
Federation Account Department						
Police Trust Fund Account February, 2026						
DETAILS						
S/n	DATE	REF. NO.		Receipt =N=	Payment =N=	Cumm Balance =N=
1	1-Jun-20		Balance b/f	-	-	-
2	16-Jun-20	42730/RS/Vol. 135	0.5% Deduction from Federation Account Revenue for the month of May, 2020 distributed in June, 2020	2,217,182,965.00	-	2,217,182,965.00
3	16-Jul-20	42730/RS/Vol. 136	0.5% Deduction from Federation Account Revenue for the month of June, 2020 distributed in July, 2020	2,836,790,470.25	-	5,053,973,435.25
4	17-Aug-20	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of July, 2020 distributed in August, 2020	2,700,579,185.13	-	7,754,552,620.38
5	15-Sep-20	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of August, 2020 distributed in September, 2020	2,659,151,545.29	-	10,413,704,165.67
6	13-Oct-20	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of September, 2020 distributed in October, 2020	1,707,505,486.58	-	12,121,209,652.25
7	17-Nov-20	42730/RS/Vol. 137	0.5% Deduction from Federation Account revenue for the month of October, 2020 distributed in November, 2020	1,890,742,981.42	-	14,011,952,633.67
8	15-Dec-20	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of November, 2020 distributed in December, 2020	2,182,286,238.93	-	16,194,238,872.60
9	18-Jan-21	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of December, 2020 distributed in January, 2021	2,205,445,397.47	-	18,399,684,270.07
10	17-Feb-21	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of January, 2021 distributed in February, 2021	2,414,796,099.80	-	20,814,480,369.87
11	18-Mar-21	42730/RS/Vol. 139	0.5% Deduction from Federation Account revenue for the month of February, 2021 distributed in March, 2021	2,198,083,830.37	-	23,012,564,200.24
12	21-Apr-21	42730/RS/Vol. 139	0.5% Deduction from Federation Account revenue for the month of March, 2021 distributed in April, 2021	3,268,087,501.03	-	26,280,651,701.27
13	19-May-21	42730/RS/Vol. 140	0.5% Deduction from Federation Account revenue for the month of April, 2021 distributed in May, 2021	2,498,229,918.48	-	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	3,238,189,488.44	-	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	23,676,634,565.29	52,327,136,153.88
22	23-Feb-22	42730/RS/Vol. 148	Payment of FGN share of contribution to NPTF	-	1,260,727,855.77	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 for the period June, 2020 to January, 2022 to NPTF	-	27,389,773,732.82	27,389,773,732.82
24	24-Oct-22	42730/RS/Vol. 155	Refund by FGN to Police Trust Fund 1/3	9,129,924,577.61	-	9,129,924,577.61
25	18-Jan-24	42730/RS/Vol. 165	Refund by FGN to Police Trust Fund 2/3	9,129,924,577.61	-	18,259,849,155.22
26	19-Feb-24	42730/RS/Vol. 165	Refund by FGN to Police Trust Fund 3/3	9,129,924,577.61	-	27,389,773,732.83
27	20-Mar-24	42730/RS/Vol. 165	Total	79,716,909,886.71	52,327,136,153.88	