

CENTRAL BANK OF NIGERIA, ABUJA  
SUPPLEMENTARY FEDERATION ACCOUNT COMPONENT STATEMENT  
FOR THE MONTH OF MARCH, 2026

	=N=	=N=	=N=	=N=	VARIANCE C1 - E2 =N=
	C1 CBN's Rate @1562.3954	C2 BUDGETED RATE @1500.0000			
<b>NIGERIA NATIONAL PETROLEUM CORP. (NNPC)</b>					
(A) Crude Oil Receipts (1st - 28th February, 2026)	345,973,227.37	380,917,200.00			
Less: (1) Excess Crude (Export)	-	-			
Less: (2) Joint Venture Cash Call (Foreign)	-	-			
Sub-total (A)	345,973,227.37	380,917,200.00			(34,943,972.63)
(B) Gas Receipts (1st - 28th February, 2026)					
Less: (1) Excess Gas (Export)	-	-			
Sub-total (B)	-	-			
(C) Domestic Crude Oil Cost Naira etc					
Sub-total (C)	-	-			
(D) Domestic Gas Receipt					
(E) Less: DPR JV GAS					
Sub-total (D, E)	-	-			
(F) February 2026 Gas Revenue to the Federation					
(G) February 2026 Gas Revenue to the Federation					
Sub-total (F, G)	-	-			
<b>NUPRC</b>					
(a) Royalties (i) Crude Oil					
Add (ii) NUPRC Oil Cargo Royalty					
Sub-total	-	-			
Royalties (i) Gas					
NUPRC Royalty Gas					
Sub-total	-	-			
(C) Rentals					
(d) Gas Flared Penalty					
(e) Gas Flared Fee					
(f) Miscellaneous Oil Revenue					
(g) Gas Sales Royalty					
<b>NIGERIA REVENUE SERVICE</b>					
i. PPT from Oil					
ii. NRS Oil and Gas Royalty					
Sub-total	-	-			
iii. CIT Upstream					
Sub-total	-	-			
iv. PPT from Gas					
v. FIRS PPT JV Gas					
Sub-total	-	-			
Company Income Tax					
Taxes					
Capital Gain Tax					
Stamp Duty					
Sub-total	-	-			
<b>CUSTOMS &amp; EXCISE ACCOUNTS</b>					
(a) Import Duty Collection					
(b) Excise Duty Collection					
(c) Fees Collection					
(d) 2008-2012 CEF Special Levy					
(e) Customs Penalty Charges					
(f) Auction Sales					
Sub-total	-	-			
Excess Bank Charges, Verification & Reconciliation on Accruals into the Federation Account					
Release from RIA/FC Recovery					
	345,973,227.37	380,917,200.00			(34,943,972.63)

OKOROAFOR, CHINDEE NNERMA  
BANKING SERVICES DEPARTMENT

YAHAYA, HALIDU SAYUTI  
BANKING SERVICES DEPARTMENT

ANGYU, DANIELLA  
BANKING SERVICES DEPARTMENT

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

	C1 CBNY RATE @ 362.3854	C2 BUDGETED RATE @ 500.0000	VARIANCE C1 - E2
	=N=	=N=	=N=
<b>NGERIA NATIONAL PETROLEUM CORP. (NNPC)</b>			
(A) Crude Oil Receipts (1st - 28th February, 2026)	41,077,474,168.81	45,226,379,400.00	(4,148,905,231.19)
Less: (1) Excess Crude (Export)			
Less (2) Joint Venture Crude Oil (Foreign)	41,077,474,168.81	45,226,379,400.00	
Sub-total (A)	6,330,740,170.95	6,970,457,310.00	(639,717,139.05)
(B) Gas Receipts (1st - 29th February, 2026)			
Less: (1) Excess Gas (Export)			
Sub-total (B)	6,330,740,170.95	6,970,457,310.00	
(C) Domestic Crude Oil Cost (Naira etc)			
Sub-total (C)	-	-	
(D) Domestic Gas Receipt			
Less: DPR JV GAS			
Sub-total (C+D)	783,025,566.26	783,025,566.26	
(E) February 2026 Gas Revenue to the Federation	783,025,566.26	783,025,566.26	
(F) February 2026 Gas Revenue to the Federation	783,025,566.26	783,025,566.26	
Sub-total (E+F)	783,025,566.26	783,025,566.26	
<b>NNPC</b>			
(a) Royalties (i) Crude Oil			
Add (ii) NNPC Oil Cargo Royalty			
Sub-total	-	-	
Royalties (i) Gas			
NNPC Royalty Gas			
Sub-total	-	-	
(c) Rentals			
(d) Gas Flared Penalty			
(e) Gas Flared Fee			
(f) Miscellaneous Oil Rev Lic			
(g) Gas Sales Royalty			
<b>NIGERIA REVENUE SERVICE</b>			
I. PPT from Oil			
II. NNS Oil and Gas Royalty			
III. CIT Upstream			
Sub-total	-	-	
IV. PPT from Gas			
V. NNS PPT JV Gas			
Sub-total	-	-	
Company Income Tax			
Taxes			
Capital Gain Tax			
Stamp Duty			
Sub-total	-	-	
<b>CUSTOMS &amp; EXCISE ACCOUNTS</b>			
(a) Import Duty Collection			
(b) Excise Duty Collection			
(c) Fees Collection			
(d) 2008-2012 CEF Special Levy			
(e) Customs Penalty Charges			
(f) Auction Sales			
Sub-total	-	-	
<b>Subtotal</b>	48,181,230,906.02	52,979,562,276.26	(4,798,331,370.24)
Release from RMATFC Recovery			

*[Signature]*  
**OKOROFOR CHIBERIE INEBIYA**  
**BANKING SERVICES DEPARTMENT**

*[Signature]*  
**NYABIKO, CATHERINE**  
**BANKING SERVICES DEPARTMENT**

*[Signature]*  
**ANGYU DANIELLA**  
**BANKING SERVICES DEPARTMENT**

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Office of the Accountant General of the Federation				
Federal Ministry of Finance, Abuja				
ANALYSIS OF FEDERATION ACCOUNT INFLOW FOR THE MONTH OF APRIL, 2026				
CBN'S RATE @ 1,385.7156				
			N	N
<b>1</b>	<b>NIGERIAN NATIONAL PETROLEUM CORP. (NNPC)</b>			
(A)	Crude Oil Receipts (1st -31st March, 2026)		1,972,349,389.11	-
	Crude Oil Receipts (1st -28th February, 2026 Supplementary)		41,423,447,396.18	
				43,395,796,785.29
	Gas Receipts (1st -31st March, 2026)		14,256,273,700.97	14,256,273,700.97
Less: (2)	Joint Venture Cash Call (JVC)		-	
	<b>Sub-Total (A)</b>		-	57,652,070,486.26
	Domestic Crude Oil Cost Naira a/c (Supplementary)		6,330,740,170.95	
	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		-	
	<b>Sub-Total (B)</b>		6,330,740,170.95	6,330,740,170.95
ii.	Gas Revenue to the Federation, February, 2026 (Supplementary)		783,025,566.26	
iii	Gas Revenue to the Federation, March, 2026		826,736,531.49	
	<b>Sub-Total (C)</b>		-	1,609,762,097.75
	<b>Sub-Total (a+b+c)</b>		-	65,592,572,754.96
<b>2</b>	<b>NUPRC</b>			
(a)	Royalties (i) Crude Oil		18,222,697,257.22	
	NUPRC Royalty Oil Crude of Supplementary			
Add:	NUPRC Royalty		168,833,000.00	
	<b>Sub-Total</b>		18,391,530,257.22	
	Royalties (ii) Gas		298,704,522.16	
	<b>Sub Total</b>		18,690,234,779.38	
(b)	Rentals		364,059,359.58	
(c)	Gas Flared Penalty		10,196,521,035.06	
(d)	Gas Flared		-	
(e)	Miscellaneous Oil Revenue		4,945,910,215.41	
(f)	Gas Sales Royalty		-	34,196,725,389.43
<b>3</b>	<b>FEDERAL INLAND REVENUE SERVICES</b>			
(a) I.	PPT from Oil		174,654,800,541.53	
Less: (1)	Excess Proceeds on PPT from Oil			
	NRS Oil and Gas Royalty		554,914,798,545.30	
	CIT Upstream		145,728,522,097.61	
	<b>Sub-Total</b>		875,298,121,184.44	
	FIRS PPT from Gas			
Less:	Excess Proceeds on PPT from Gas		-	
	<b>Sub Total</b>		-	
a.	Company Income Tax (CIT)		199,431,687,963.78	
b.	Taxes		200,209,866,890.74	
c.	Capital Gain Tax		549,851,168.79	
d.	FIRS Stamp Duty		52,991,292,397.97	1,328,480,819,605.72
<b>4</b>	<b>CUSTOMS &amp; EXCISE ACCOUNTS</b>			
(a)	Import Duty Account		234,620,559,261.81	
(b)	Excise Duty Account		24,159,683,373.04	
(c)	Fees Collection		382,810,113.37	
(d)	2008-2012 CET Special Levy		12,437,937,957.26	
(e)	Customs Penalty Charges		-	
(f)	Auction Sales		-	271,600,990,705.48
	Release from Solid Mineral Revenue Account			-
<b>5</b>	<b>EXCESS BANK CHARGES RECOVERED</b>			
	<b>Total Revenue as per Component Statement</b>			1,699,871,108,455.59
	<b>Less Solid Mineral Revenue</b>			-
	<b>Net Amount Available for Distribution</b>			1,699,871,108,455.59

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



Mar-2026

NARRATION	RECEIPTS		PAYMENTS		CBN MONTH END @1385.7156	NAIRA AMOUNT TO THE FEDERATION ACCOUNT	BUDGETED RATE	BUDGETED NAIRA AMOUNT	DIFFERENCE
	USD		USD						
CRUDE SALES	1,423,343.57				1,385.7156	1,972,349,389.11	1,500.00	2,135,015,355.00	(162,665,965.89)
GAS SALES	10,288,022.81				1,385.7156	14,256,273,700.97	1,500.00	-	(45,765,599,234.70)
TOTAL (A)	11,711,366.38					16,228,623,090.08			(333,598,034.44)
CRUDE MONETISED		1,423,343.57			1,385.7156	1,972,349,389.11	1,500.00	2,135,015,355.00	(162,665,965.89)
EXCESS CRUDE					1,385.7156	-	1,500.00	-	-
IYC CRUDE					1,385.7156	-	1,500.00	-	-
NUPRC OIL ROYALTY	13,150,387.61		13,150,387.61		1,385.7156	18,222,697,257.22	1,500.00	19,725,581,415.00	(1,502,884,157.78)
NRS OIL AND GAS ROYALTY	400,453,598.52		400,453,598.52		1,385.7156	554,914,798,545.30	1,500.00	600,680,397,780.00	(45,765,599,234.70)
MISC OIL REV	2,919,016.37		2,919,016.37		1,385.7156	4,044,926,520.56	1,500.00	4,378,524,555.00	(333,598,034.44)
SUB TOTAL (B)	416,523,002.50		417,946,346.07			579,154,771,712.20		626,919,519,105.00	(47,764,747,392.80)
GAS MONETISED			10,288,022.81		1,385.7156	14,256,273,700.97	1,500.00	15,432,034,215.00	(1,175,760,514.03)
EXCESS GAS					1,385.7156	-	1,500.00	-	-
GAS ROYALTY	215,559.76		215,559.76		1,385.7156	298,704,522.16	1,500.00	323,339,640.00	(24,635,117.84)
EXCESS GAS ROYALTY					1,385.7156	-	1,500.00	-	-
GAS FLARED PENALTY	7,358,307.17		7,358,307.17		1,385.7156	10,196,521,035.06	1,500.00	11,037,460,755.00	(840,939,719.94)
GAS FLARE FEE					1,385.7156	-	1,500.00	-	-
CIT UPSTREAM	105,164,813.11		105,164,813.11		1,385.7156	145,728,522,097.64	1,500.00	157,747,219,665.00	(12,018,697,567.39)
SUB TOTAL (C)	112,738,680.04		123,026,702.85			170,480,021,355.81		184,540,054,275.00	(14,060,032,919.19)
PPT	126,039,427.24		126,039,427.24		1,385.7156	174,654,800,541.53	1,500.00	189,039,140,860.00	(14,404,340,318.47)
EXCESS PPT					1,385.7156	-	1,500.00	-	-
RENTALS	262,723.00		262,723.00		1,385.7156	364,039,359.58	1,500.00	394,084,500.00	(30,025,140.42)
TAXES	144,481,210.21		144,481,210.21		1,385.7156	200,209,866,890.74	1,500.00	216,721,815,310.52	(16,511,948,419.78)
SUB TOTAL (D)	270,783,360.45		270,783,360.45			375,228,726,791.85		406,175,040,670.52	(30,946,313,878.67)
TOTAL (a+b+c+d)	811,756,409.37		811,756,409.37			1,124,863,519,859.86		1,217,634,614,050.52	(92,771,094,190.66)
GRAND TOTAL	811,756,409.37		811,756,409.37			1,124,863,519,859.86		1,217,634,614,050.52	(92,771,094,190.66)

PREPARED BY: *[Signature]*  
 DWARSD SHEYIN

CHECKED BY: *[Signature]*  
 KATUKA MUBARAK ALIYU

APPROVED BY: *[Signature]*  
 ALEKUN REBECCA

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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

SUPPLEMENTARY



NARRATION	RECEIPTS USD	PAYMENTS USD	CBN MONTH END @1362.3954	NAIRA AMOUNT TO THE FEDERATION ACCOUNT	BUDGETED RATE	BUDGETED NAIRA AMOUNT	DIFFERENCE
CRUDE SALES	30,150,919.60		1,362.3954	41,077,474,168.81	1,500.00	45,226,379,400.00	(4,148,905,231.19)
GAS SALES	4,646,771.54		1,362.3954	6,330,740,170.95	1,500.00	-	(639,417,139.05)
TOTAL (A)	34,797,691.14			47,408,214,339.76			
CRUDE MONETISED		30,150,919.60	1,362.3954	41,077,474,168.81	1,500.00	45,226,379,400.00	(4,148,905,231.19)
EXCESS CRUDE			1,362.3954	-	1,500.00	-	-
INJ CRUDE			1,362.3954	-	1,500.00	-	-
NUPEC OIL ROYALTY			1,362.3954	-	1,500.00	-	-
MRS OIL AND GAS ROYALTY			1,362.3954	-	1,500.00	-	-
MISC OIL REV			1,362.3954	-	1,500.00	-	-
SUB TOTAL (B)		30,150,919.60	1,362.3954	41,077,474,168.81		45,226,379,400.00	(4,148,905,231.19)
GAS MONETISED		4,646,771.54	1,362.3954	6,330,740,170.95	1,500.00	6,970,157,310.00	(639,417,139.05)
EXCESS GAS			1,362.3954	-	1,500.00	-	-
GAS ROYALTY			1,362.3954	-	1,500.00	-	-
EXCESS GAS ROYALTY			1,362.3954	-	1,500.00	-	-
GAS FLARED PENALTY			1,362.3954	-	1,500.00	-	-
GAS FLARE FEE			1,362.3954	-	1,500.00	-	-
CI UPSTREAM			1,362.3954	-	1,500.00	-	-
SUB TOTAL (C)		4,646,771.54	1,362.3954	6,330,740,170.95		6,970,157,310.00	(639,417,139.05)
PPT			1,362.3954	-	1,500.00	-	-
EXCESS PPT			1,362.3954	-	1,500.00	-	-
RENTALS			1,362.3954	-	1,500.00	-	-
TAXES			1,362.3954	-	1,500.00	-	-
SUB TOTAL (D)		-	-	-		-	-
TOTAL (a+b-c+d)	34,797,691.14	34,797,691.14		47,408,214,339.76		52,196,536,710.00	(4,788,322,370.24)
GRAND TOTAL	34,797,691.14	34,797,691.14		47,408,214,339.76		52,196,536,710.00	(4,788,322,370.24)

PREPARED BY: *[Signature]*  
 OLOWOSAGBA CHIDINMA

CHECKED BY: *[Signature]*  
 EDWARD SHEYIN

APPROVED BY: *[Signature]*  
 KATUKA HUBARAK

13A

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

SUPPLEMENTARY



NARRATION	RECEIPTS		PAYMENTS		CBN MONTH END @1362.3954	NAIRA AMOUNT TO THE FEDERATION ACCOUNT	BUDGETED RATE	BUDGETED NAIRA AMOUNT	DIFFERENCE
	USD	USD	USD	USD					
CRUDE SALES	253,944.80				1,362.3954	345,973,227.37			
GAS SALES					1,362.3954	-			
TOTAL (A)	253,944.80					345,973,227.37			
CRUDE MONETISED		253,944.80			1,362.3954	345,973,227.37	1,500.00	380,917,200.00	(34,943,972.63)
EXCESS CRUDE					1,362.3954	-	1,500.00	-	-
IVC CRUDE					1,362.3954	-	1,500.00	-	-
NUPRC OIL ROYALTY					1,362.3954	-	1,500.00	-	-
NRS OIL AND GAS ROYALTY					1,362.3954	-	1,500.00	-	-
MISC OIL REV					1,362.3954	-	1,500.00	-	-
SUB TOTAL (B)		253,944.80				345,973,227.37		380,917,200.00	(34,943,972.63)
GAS MONETISED					1,362.3954	-	1,500.00	-	-
EXCESS GAS					1,362.3954	-	1,500.00	-	-
GAS ROYALTY					1,362.3954	-	1,500.00	-	-
EXCESS GAS ROYALTY					1,362.3954	-	1,500.00	-	-
GAS FLARE PENALTY					1,362.3954	-	1,500.00	-	-
GAS FLARE FEE					1,362.3954	-	1,500.00	-	-
CIT UPSTREAM					1,362.3954	-	1,500.00	-	-
SUB TOTAL (C)						-		-	-
PPT					1,362.3954	-	1,500.00	-	-
EXCESS PPT					1,362.3954	-	1,500.00	-	-
RENTALS					1,362.3954	-	1,500.00	-	-
TAXES					1,362.3954	-	1,500.00	-	-
SUB TOTAL (D)						-		-	-
TOTAL (a+b+c+d)	253,944.80	253,944.80				345,973,227.37		380,917,200.00	(34,943,972.63)
GRAND TOTAL	253,944.80	253,944.80				345,973,227.37		380,917,200.00	(34,943,972.63)

PREPARED BY: EDWARD SHEYIN

CHECKED BY: KATUKA MUBARAK ALIYU


APPROVED BY: AILEKU REBECCA

13B

**TABLE 1**  
**CENTRAL BANK OF NIGERIA, ABUJA.**

**BALANCES OF FEDERATION REVENUE ACCOUNTS (DOMESTIC OIL & NON - OIL)**

S/N	ACCOUNT NAME	ACCOUNT NO.	AMOUNT (N) MARCH 2026	AMOUNT (N) FEBRUARY 2026	VARIANCE
A	NON - OIL REVENUE				
1	IMPORT DUTY	3000008035	234,620,559,261.81	254,597,816,116.17	(19,977,256,854.36)
2	EXCISE DUTY	3000008042	24,159,683,373.04	22,081,900,765.63	2,077,782,607.41
3	FEES ACCT	3000008059	382,810,113.37	419,770,012.35	(36,959,898.98)
4	AUCTION SALES	3000007928	-	-	-
5	2008-2012 CET SPECIAL LEVY	3000008286	12,437,937,957.26	17,980,624,826.54	(5,542,686,869.28)
6	PENALTY CHARGES	3000007997	-	-	-
7	COMPANY INCOME TAX	3000002174	199,431,687,963.78	204,368,869,764.69	(4,937,181,800.91)
8	STAMP DUTY TSA	3000103686	52,991,292,397.97	38,453,183,057.75	14,538,109,340.22
9	CAPITAL GAIN TAX	3000103741	549,861,168.79	1,400,567,473.43	(850,716,304.64)
	<b>TOTAL</b>		<b>524,573,822,236.02</b>	<b>539,302,732,016.56</b>	<b>(14,728,909,780.54)</b>
B	OIL REVENUE				
8	MISCELLANEOUS OIL REVENUE	3000002198	900,983,694.85	919,025,862.88	(18,042,168.03)
9	GAS SALES ROYALTY	3000055761	-	144,066,737.46	(144,066,737.46)
10	PETROLEUM PROFIT TAX (Local)	3000091156	-	-	-
			168,833,000.00	24,195,295.94	144,637,704.06
11	MPR DPR ROYALTY OIL CARGO TSA				
	<b>SUB - TOTAL (A+B)</b>		<b>525,643,638,930.87</b>	<b>540,390,019,912.84</b>	<b>(14,746,380,981.97)</b>
C	VALUE ADDED TAX				
12	VALUE ADDED TAX NCS	3000008327	151,630,787,006.88	156,228,378,020.69	(4,597,591,013.81)
13	VALUE ADDED TAX NRS NAIRA	3000008468	323,811,152,524.26	389,021,552,477.67	(65,210,399,953.41)
14	VALUE ADDED TAX MONETISED	3000008468	188,982,957,758.79	123,200,389,112.51	65,782,568,646.28
	<b>VAT SUB TOTAL</b>		<b>664,424,897,289.93</b>	<b>668,450,319,610.87</b>	<b>(4,025,422,320.94)</b>
	<b>GRAND TOTAL (A+B+C)</b>		<b>1,190,068,536,220.80</b>	<b>1,208,840,339,523.71</b>	<b>(18,771,803,302.91)</b>

Prepared by:   
OKOROAFOR CHINYERE NNENNA  
MANAGER

Checked by:   
ZANNA-IBRAHIM, AMSA  
ASSIST MANAGER

Authorised by:   
YAHAYA, HALIDU SAYUTI  
SENIOR MANAGER

Source: Banking Services Department, Abuja



RC: 1843987

RECEIVED BY  
 Name: *Chief Oshodiye*  
 Signature: *[Signature]*

GFAD/CBN/O&GRFN/26/04/R3  
April 10, 2026

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

*Head DPD  
PTS  
treat  
Wala 13/4*

Dear Sir,

**TRANSFER OF MARCH 2026 GAS REVENUE INTO THE FEDERATION ACCOUNT WITH CBN**

Upon receipt of this mandate, please pay into the **FEDERATION ACCOUNT**, the sum of **NGN826,736,531.49 (Eight Hundred and Twenty-Six Million, Seven Hundred and Thirty-Six Thousand, Five Hundred and Thirty-One Naira and Forty-Nine Kobo)**.

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

Yours faithfully,  
**For: NNPC Limited**

*[Handwritten signature]*  
*PTS verify*  
*[Signature]* 13/4

1<sup>st</sup> Signatory..... *[Signature]* B

2<sup>nd</sup> Signatory..... *[Signature]* A

Name..... *[Signature]* BABA

Name..... *DR. Muhammad L. YAKUBU*

Banking Services Department  
CENTRAL BANK OF NIGERIA, ABUJA

VERIFIED BY *[Signature]* (18152)  
 Date: *13/4/26*

*MGR, O&G #1*  
*PTS verify & confirm*  
*[Signature]* 13/4/26  
*14A*

**BOARD MEMBERS**

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

Head of PD  
P/S  
Trest  
Wade  
11/3

RECEIVED BY: *[Signature]*  
Name/ID: *[Signature]*  
Sign/time: *[Signature]*

GFAD/CBN/O&GRFN/26/03/R3  
March 11, 2026

RC: 1843987

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

Dear Sir,

**TRANSFER OF FEBRUARY 2026 GAS REVENUE INTO THE FEDERATION ACCOUNT WITH CBN**

Upon receipt of this mandate, please pay into the **FEDERATION ACCOUNT**, the sum of **NGN783,025,566.26 (Seven Hundred and Eighty-Three Million, Twenty-Five Thousand, Five Hundred and Sixty-Six Naira and Twenty-six Kobo)**.

PMCO  
P/S  
Vengy  
Wade  
11/3

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

Yours faithfully,  
**For: NNPC Limited**

Head, P/S  
P/S, Process  
Shel  
12/3/26

1<sup>st</sup> Signatory..... *[Signature]*

2<sup>nd</sup> Signatory..... *[Signature]*

Name..... *SHETTIMA A. BABU*

Name..... *OKOYE, CHIKE W.O*

cc: Office of the Accountant General of the Federation

**CBN-NNPCL**  
Banking Services Department  
CENTRAL BANK OF NIGERIA, ABUJA  
VERIFIED BY: *[Signature]*  
Name/ID: *[Signature]*  
Sign/time: *[Signature]*

*MCRA OSSAI*  
*P/S verify & confirm*  
*Mue*  
*14B 11/3/26*


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

**CENTRAL BANK OF NIGERIA, ABUJA  
SOLID MINERALS REVENUE COLLECTION**

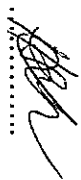
**JANUARY - DECEMBER 2026**

**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	4,875,451,599.04	4,875,451,599.04
APRIL		
MAY		
JUNE		
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		
<b>TOTAL</b>	<b>15,622,817,542.93</b>	<b>15,622,817,542.93</b>

Prepared by:   
OKOROAFOR, CHINYERE NNENNA  
MANAGER

Checked by: .....  
ZANNA-IBRAHIM, AMSA  
ASSIST MANAGER

Authorised by:   
YAHAYA, HALIDU SAYUTI  
SENIOR MANAGER



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

SN	DESCRIPTION	Mar 2026	Feb 2026	VARIANCE	
<b>MINERAL REVENUE</b>					
1	NRS OIL AND GAS ROYALTY	554,914,798,545.30	471,269,845,777.54	83,644,952,767.76	
2	(1) PETROLEUM PROFIT TAX (PPT)	174,654,800,541.53	159,998,947,957.20	14,655,852,584.33	
3	CIT UPSTREAM	145,728,522,097.61	148,888,037,163.32	-3,159,515,065.71	
4	Crude Oil Receipts Export	43,395,796,785.29	0.00	43,395,796,785.29	
5	GAS RECEIPTS (EXPORT)	20,587,013,871.44	0.00	20,587,013,871.44	
6	(11) ROYALTY (CRUDE)	18,222,697,257.22	104,144,068,880.98	-85,921,371,623.76	
7	(IV) PENALTY FOR GAS FLARED	10,196,521,035.06	14,158,598,172.87	-3,962,077,137.81	
8	(D) MISCELLANEOUS OIL REVENUE	4,945,910,215.41	2,220,472,788.04	2,725,437,427.37	
9	GAS REVENUE TO FEDERATION	1,609,762,097.75	0.00	1,609,762,097.75	
10	(111) RENT	364,059,359.58	3,628,600,665.86	-3,264,541,306.28	
11	ROYALTIES (GAS)	298,704,522.16	316,171.10	298,388,351.06	
12	NUPRC OIL CARGO ROYALTY	168,833,000.00	24,195,295.94	144,637,704.06	
13	REFUND OF SHORTFALL ON COST OF COLLECTION TO NUPRC JANUARY 2026	0.00	-111,033,421.78	111,033,421.78	
14	GAS SALES ROYALTY DPR	0.00	144,066,737.46	-144,066,737.46	
15	GAS FLARED FEE	0.00	81,743,724.00	-81,743,724.00	
16	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND	0.00	-1,253,132,412.07	1,253,132,412.07	
17	4% COST OF COLLECTION TO NRS	(12,355,479,404.82-111,033,421.78)	0.00	-12,244,445,983.04	12,244,445,983.04
18	TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-9,788,660,193.66	-13,670,728,221.00	3,882,068,027.34	
19	4% COST OF COLLECTION TO NRS	-12,815,332,905.57	0.00	-12,815,332,905.57	
20	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	
21	4% Cost of Collection - NUPRC	-23,564,460,957.39	-23,826,876,328.55	262,415,371.16	
<b>Sub Total MINERAL REVENUE</b>		<b>910,755,886,419.35</b>	<b>835,289,598,115.49</b>	<b>75,466,288,303.86</b>	
<b>NON MINERAL REVENUE</b>					
22	(B) COMPANIES INCOME TAX ETC.	453,182,698,421.28	362,317,663,927.58	90,865,034,493.70	
23	(1) CUSTOMS & EXCISE DUTIES, ETC.	271,600,990,705.48	295,080,111,720.69	-23,479,121,015.21	
24	0.5% OF NON OIL FEDERATION REVENUE TO RMAFC	-3,623,918,445.63	-3,286,988,878.24	-336,929,567.39	
25	4% Cost Of Collection - NRS	-18,127,307,936.85	-14,492,706,557.10	-3,634,601,379.75	
26	TRANSFER TO NSIA	-50,000,000,000.00	0.00	-50,000,000,000.00	
27	REFUND TO 36 STATES & FCT BEING WHT WRONGLY REMITTED INTO FEDERATION ACCOUNT	-92,840,051,527.90	0.00	-92,840,051,527.90	
28	DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-150,000,000,000.00	-200,000,000,000.00	50,000,000,000.00	
<b>Sub Total NON MINERAL REVENUE</b>		<b>410,192,411,216.38</b>	<b>439,618,080,212.93</b>	<b>-29,425,668,996.55</b>	
<b>Sub Total 1</b>		<b>1,320,948,297,635.73</b>	<b>1,274,907,678,328.42</b>	<b>46,040,619,307.31</b>	

<i>SN</i>	<i>DESCRIPTION</i>	<i>Mar 2026</i>	<i>Feb 2026</i>	<i>VARIANCE</i>
	<u>VAT</u>			
29	VAT FOR DISTRIBUTION	664,424,897,289.93	668,450,319,610.87	-4,025,422,320.94
30	LESS 0.5% TO RMAFC FROM VAT	-3,322,124,486.45	-3,342,251,598.05	20,127,111.60
31	3%VAT FOR NORTH EAST COMMISSION	-19,135,437,041.95	-19,251,369,204.79	115,932,162.84
32	NRS-VAT Cost of Collection	-26,576,995,891.60	-26,738,012,784.43	161,016,892.83
33	VAT REFUND	-100,000,000,000.00	0.00	-100,000,000,000.00
	<u>Sub Total VAT</u>	<u>515,390,339,869.93</u>	<u>619,118,686,023.60</u>	<u>-103,728,346,153.67</u>
	<u>Sub Total 2</u>	<u>515,390,339,869.93</u>	<u>619,118,686,023.60</u>	<u>-103,728,346,153.67</u>
	<b><u>GRAND TOTAL</u></b>	<b><u>1,836,338,637,505.66</u></b>	<b><u>1,894,026,364,352.02</u></b>	<b><u>-57,687,726,846.36</u></b>

**TOTAL AMOUNT FOR DISTRIBUTION**

AGENCY'S COLLECTION	TOTAL FUNDS	DEDUCTIONS	TOTAL NET
1 NON MINERAL REVENUE FIRS CURRENT MONTH	453,182,698,421.28	314,591,277,910.38	138,591,420,510.90
2 MINERAL REVENUE NUPRC CURRENT MONTH	34,027,892,389.43	33,353,121,151.05	674,771,238.38
3 MINERAL REVENUE FIRS CURRENT MONTH	875,466,954,184.44	30,978,411,757.95	844,488,542,426.49
4 NON MINERAL REVENUE NCS	271,600,990,705.48	0.00	271,600,990,705.48
5 MINERAL REVENUE NNPC CURRENT MONTH	65,592,572,754.48	0.00	65,592,572,754.48
6 VAT	664,424,897,289.93	149,034,557,420.00	515,390,339,869.93
	<b>664,424,897,289.93</b>	<b>149,034,557,420.00</b>	<b>515,390,339,869.93</b>
	<b>2,364,296,005,745.04</b>	<b>527,957,368,239.38</b>	<b>1,836,338,637,505.66</b>

**DISTRIBUTION AMONG THE THREE TIERS OF GOVERNMENTS**

BENEFICIARY	MINERAL REVENUE	NON-MINERAL REV	TOTAL SRA	TOTAL VAT	TOTAL		
Federal Government	45.6950%	416,170,114,548.04	52.68%	216,089,362,228.79	632,259,476,776.83	51,539,033,986.99	683,798,510,763.83
State Governments	23.1771%	211,087,043,673.57	26.72%	109,603,412,277.02	320,680,455,950.59	283,464,686,928.46	604,155,142,879.05
Local Governments	17.8686%	162,739,262,712.41	20.60%	84,499,636,710.57	247,238,899,422.98	180,386,618,954.48	427,625,518,377.46
13% Derivation Share	13.2593%	120,759,465,485.33	0.00%	0.00	120,759,465,485.33	0.00	120,759,465,485.33
<b>Grand Total</b>	<b>100%</b>	<b>910,755,886,419.35</b>	<b>100%</b>	<b>410,192,411,216.38</b>	<b>1,320,948,297,635.73</b>	<b>515,390,339,869.93</b>	<b>1,836,338,637,505.66</b>

**FCN SHARE OF OIL AND NON OIL REVENUE FROM COLLECTING AGENCIES**

	RATE	NNPC	NCS	CIT OTHERS	NUPRC	PPT	VAT	TOTAL
FCT-ABUJA	1.00	568,954,848	2,716,009,907	1,385,914,205	5,853,016	7,325,156,345	0	12,001,888,322
Federal Government	48.50	27,594,310,141	131,726,480,492	67,216,838,948	283,871,268	355,270,082,744	5,153,903,399	587,245,486,992
1.46% Deviv. & Ecology F	1.00	568,954,848	2,716,009,907	1,385,914,205	5,853,016	7,325,156,345	0	12,001,888,322
0.72% STABILIZATION A	0.50	284,477,424	1,358,004,954	692,957,103	2,926,508	3,662,578,173	0	6,000,944,161
3.0% DEVELOPMENT OF	1.68	955,844,145	4,562,896,644	2,328,335,865	9,833,067	12,306,262,660	0	20,163,172,380
	<b>52.68</b>	<b>29,972,541,406</b>	<b>143,079,401,904</b>	<b>73,009,960,325</b>	<b>308,336,875</b>	<b>385,889,236,267</b>	<b>5,153,903,399</b>	<b>637,413,380,174</b>

# 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: March, 2026

	Mar 2026	Feb 2026	INCREASE/DECREASE
1 TOTAL FUNDS AVAILABLE FOR DISTRIBUTION	1,699,871,108,455.11	1,561,956,668,982.58	137,914,439,472.53
2 4% Cost Of Collection - NRS	-18,127,307,936.85	-14,492,706,557.10	-3,634,601,379.75
3 TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-9,788,660,193.66	-13,670,728,221.00	3,882,068,027.34
4 REFUND OF SHORTEALL ON COST OF COLLECTION TO NUPRC JANUARY 2026	0.00	-111,033,421.78	111,033,421.78
5 4% COST OF COLLECTION TO NRS	-12,853,332,905.57	-12,244,445,983.04	-570,886,922.53
6 4% Cost of Collection - NUPRC	-23,564,460,957.39	-23,826,876,328.55	262,415,371.16
7 13% REFUND ON SUBSIDY, PRIORITY PROJECTS AND POLICE TRUST FUND 1999 TO 2021	-18,163,078,852.38	-18,163,078,852.38	0.00
8 13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND	0.00	-1,253,132,412.07	1,253,132,412.07
9 TRANSFER TO NSIA	-50,030,000,000.00	0.00	-50,000,000,000.00
10 REFUND TO 36 STATES & FCT BEING WHT WRONGLY REMITTED INTO FEDERATION ACCOUNT	-92,840,051,527.90	0.00	-92,840,051,527.90
11 DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-150,000,000,000.00	-200,000,000,000.00	50,000,000,000.00
12 0.5% OF NON OIL FEDERATION REVENUE TO RMAFC	-3,623,918,445.63	-3,286,988,878.24	-336,929,567.39
<b>TOTAL FUNDS AVAILABLE FOR DISTRIBUTION (NET)</b>	<b>1,320,948,297,635.73</b>	<b>1,274,907,678,328.42</b>	<b>46,040,619,307.31</b>

BENEFICIARY	MINERAL REVENUE		NON-MINERAL REV		TOTAL SHARED IN Mar. 2026	TOTAL SHARED IN Feb 2026
	%	Amount	%	Amount		
1 Federal Government	45.6950%	416,170,114,548.04	52.6800%	216,089,362,228.79	632,259,476,776.83	613,173,511,813.94
2 State Governments	23.1771%	211,087,043,673.57	26.7200%	109,603,412,277.02	320,690,455,950.59	311,009,799,462.20
3 Local Governments	17.8686%	162,739,262,712.41	20.6000%	84,499,636,710.57	247,238,899,422.98	239,775,519,046.46
4 13% Derivation Share	13.2593%	120,759,465,485.33	0.0000%	0.00	120,759,465,485.33	110,948,848,005.82
<b>Grand Total</b>	<b>100.00%</b>	<b>910,755,886,419.35</b>	<b>100.00%</b>	<b>410,192,411,216.38</b>	<b>1,320,948,297,635.73</b>	<b>1,274,907,678,328.42</b>

**13% DERIVATION OIL, GAS AND SOLID MIN. REVENUE**

TOTAL MINERAL REVENUE		13% DERIVATION SHARE FOR THE MONTH	
OilRevenue	879,673,646,990.69	OilRevenue	114,357,574,108.79
GasRevenue	31,082,239,428.66	GasRevenue	4,040,691,125.73
Add back Refund (Detailed below)	18,163,078,852.38	Add back Refund	2,361,200,250.81
TOTAL DERIVATION	928,918,965,271.73	Total Current Derivation	120,759,465,485.33
PM SUBSIDY DERIVATION	0.00	Add PM SUBSIDY DERIVATION	0.00
		TOTAL DERIVATION	120,759,465,485.32

# 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: March, 2026

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## ECOLOGICAL FUNDS FROM MINERAL REVENUE

TOTAL MINERAL REVENUE	NET MINREV	ECOLOGICAL FUNDS
Federal Government	416,170,114,548.04	0
State Governments	211,087,043,673.57	0.72
Local Governments	162,739,262,712.41	0.6
13% Derivation Share	120,759,465,485.33	0
<b>Total</b>	<b>910,755,886,419.35</b>	<b>10,427,952,756.33</b>

## ECOLOGICAL FUNDS FROM NON MINERAL REVENUE

BENEFICIARY	TOTAL NONMINERALREV	NET NON MINERAL REV	ECOLOGICAL NON- MINERAL REV2
Federal Government	52.68	216,089,362,228.79	0
State Governments	26.72	109,603,412,277.02	0.72
Local Governments	20.6	84,499,636,710.57	0.6
<b>Total</b>	<b>410,192,411,216.38</b>	<b>404,777,871,388.32</b>	<b>5,414,539,828.06</b>

## TOTAL FUNDS FOR DISTRIBUTION AND TOTAL ECOLOGICAL FUNDS COMPUTATION

BENEFICIARY	TOTAL REVENUE	TOTAL NET REVENUE	TOTAL ECOLOGICAL
Federal Government	632,259,476,776.83	632,259,476,776.83	0.00
State Governments	320,690,455,950.59	312,049,096,359.11	8,641,359,591.48
Local Governments	247,238,899,422.98	240,037,766,430.08	7,201,132,992.90
13% Derivation Share	120,759,465,485.33	120,759,465,485.33	0.00
<b>Grand Total</b>	<b>1,320,948,297,635.73</b>	<b>1,305,105,805,051.34</b>	<b>15,842,492,584.39</b>

# 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	582,091,583,592.95	-107,510,807,022.74	474,580,776,570.21
2	1.46% Deriv. & Ecology FGN Share	1	12,001,888,321.50	0.00	12,001,888,321.50
3	FCT-ABUJA	1	12,001,888,321.50	-221,063,917.00	11,780,824,404.50
4	0.72% STABILIZATION ACCOUNT	0.5	6,000,944,160.75	0.00	6,000,944,160.75
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	20,163,172,380.13	0.00	20,163,172,380.13
		52.68	632,239,476,776.83	-107,731,870,939.74	524,527,605,837.10

**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>Mar 2026</u>		<u>Feb 2026</u>		<u>INCREASE/DECREASE</u>
	<u>10</u>	<u>51,539,033,986.99</u>	<u>35</u>	<u>61,911,868,602.36</u>	
1 Federal Government	55	283,464,686,928.46	100%	340,515,277,312.98	-57,050,590,384.52
2 State Governments	35	180,386,618,954.48	0%	216,691,540,108.26	-36,304,921,153.78
3 Local Governments		<u>515,390,339,869.93</u>	0%	<u>619,118,686,023.60</u>	-103,728,346,153.67
1 NRS-VAT Cost of Collection		26,576,995,891.60		26,738,012,784.43	-161,016,892.84
1 NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT		19,135,437,041.95		19,251,369,204.79	-115,932,162.84
2 VAT REFUND.		100,000,000,000.00		0.00	100,000,000,000.00
3 LESS 0.5% TO RMAFVC FROM VAT		3,322,124,486.45		3,342,251,598.05	-20,127,111.60
		<u>122,457,561,528.40</u>		<u>22,593,620,802.84</u>	99,863,940,725.56
		664,424,897,289.93		668,450,319,610.88	-4,025,422,320.95

## Distribution of FGN Value Added Tax (VAT)

<u>DESCRIPTION</u>	<u>Mar 2026</u>		<u>Feb 2026</u>		<u>INCREASE/DECREASE</u>
	<u>51,539,033,986.99</u>	<u>61,911,868,602.36</u>	<u>61,911,868,602.36</u>	<u>-10,372,834,615.37</u>	
Federal Government					

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION *Page 21*



FEDERATION ACCOUNT INCOME DISTRIBUTION FOR THE YEAR 2026 STATUTORY REVENUE

MONTH 1	FED ACCT 2	AUGMENTATION 3	TOTAL ACTUAL 4=2+3	BUDGET 5	BUDGET VARIANCE 6=4-5	EXCHANGE GAIN DIFF	EMTL SHARED
01 January	1,631,742,144,031.82	NO.00	1,631,742,144,031.82	5,558,013,000,000.00	-3,926,270,855,968.18	0.00	39,905,899,825.00
02 February	1,957,094,728,433.58	NO.00	1,957,094,728,433.58	5,558,013,000,000.00	-3,600,918,271,566.42	0.00	0.00
03 March	1,561,956,668,982.58	NO.00	1,561,956,668,982.58	5,558,013,000,000.00	-3,996,056,331,017.42	0.00	0.00
04 April	1,699,871,108,455.11	NO.00	1,699,871,108,455.11	5,558,013,000,000.00	-3,858,141,891,544.89	0.00	0.00
	<u>6,850,664,649,903.09</u>	<u>NO.00</u>	<u>6,850,664,649,903.09</u>	<u>22,232,052,000,000.00</u>	<u>-15,381,387,350,096.91</u>	<u>0.00</u>	<u>39,905,899,825.00</u>

Office of the Accountant General of the Federation  
Federation Account Department

TRANSFER TO EXCESS GRUDE, PPT AND ROYALTY ACCOUNT FOR THE MONTH: March						
s/n	DATE	DESCRIPTION	FOREIGN EXCESS GRUDE US\$	EXCESS PPT & ROYALTY US\$	TOTAL US\$	CUMM BALANCE US\$
1	1-Jan-22	Balance b/f				
2	20-Jan-22	Accrued Interest on Funds - December, 2021	27,366,759.81	7,998,705.93	35,365,465.74	35,365,465.74
3	30-Jan-22	Accrued Interest on Funds - January, 2022	193.13	2,427.61	2,620.74	35,368,086.48
4	28-Feb-22	Accrued Interest on Funds - February, 2022	193.13	2,037.99	2,231.12	35,370,317.60
5	23-May-22	Accrued Interest on Funds - March, 2022	174.44	1,201.20	1,375.64	35,371,693.24
6	29-Jun-22	Part payment for the procurement of 2 X High Endurance Offshore Patrol Vessels	629.09	4,332.76	4,961.85	35,376,655.09
7	15-Aug-22	Accrued Interest on Funds - April, 2022	(27,000,000.00)	(8,000,000.00)	(35,000,000.00)	376,655.09
8	15-Aug-22	Accrued Interest on Funds - May, 2022	1,121.40	7,722.90	8,844.30	385,499.39
9	15-Aug-22	Accrued Interest on Funds - June, 2022	2,779.15	19,140.35	21,919.50	407,418.89
10	15-Aug-22	Accrued Interest on Funds - July, 2022	4,302.08	29,629.92	33,932.00	441,350.89
11	19-Sep-22	Accrued Interest on Funds - August, 2022	3,903.81	25,344.84	29,248.65	470,599.54
12	21-Oct-22	Accrued Interest on Funds - September, 2022	786.78	145.08	931.86	471,531.40
13	12-Dec-22	Accrued Interest on Funds - October, 2022	829.30	152.94	982.24	472,513.64
14	20-Aug-25	Accrued Interest on Funds - November, 2022	1,047.80	193.13	1,240.93	473,754.57
15	20-Aug-25	Accrued Interest on Funds - December, 2022	1,241.61	228.81	1,470.42	475,224.99
16	20-Aug-25	Accrued Interest on Funds - January, 2023	1,401.97	258.43	1,660.40	476,885.39
17	20-Aug-25	Accrued Interest on Funds - February, 2023	1,490.79	274.66	1,765.45	478,650.84
18	20-Aug-25	Accrued Interest on Funds - March, 2023	1,424.62	262.46	1,687.08	480,337.92
19	20-Aug-25	Accrued Interest on Funds - April, 2023	1,611.54	297.11	1,908.65	482,246.57
20	20-Aug-25	Accrued Interest on Funds - May, 2023	1,628.70	300.30	1,929.00	484,175.57
21	20-Aug-25	Accrued Interest on Funds - June, 2023	1,766.18	325.59	2,091.77	486,267.34
22	20-Aug-25	Accrued Interest on Funds - July, 2023	1,727.70	318.30	2,046.00	488,313.34
23	20-Aug-25	Accrued Interest on Funds - August, 2023	1,804.21	332.58	2,136.79	490,450.13
24	20-Aug-25	Accrued Interest on Funds - September, 2023	1,889.76	348.44	2,238.20	492,688.33
25	20-Aug-25	Accrued Interest on Funds - October, 2023	1,837.20	338.70	2,175.90	494,864.23
26	20-Aug-25	Accrued Interest on Funds - November, 2023	1,906.81	351.54	2,258.35	497,122.58
27	20-Aug-25	Accrued Interest on Funds - December, 2023	1,853.70	341.70	2,195.40	499,317.98
28	20-Aug-25	Accrued Interest on Funds - January, 2024	1,923.86	354.64	2,278.50	501,596.48
29	20-Aug-25	Accrued Interest on Funds - February, 2024	1,932.85	356.19	2,289.04	503,885.52
30	20-Aug-25	Accrued Interest on Funds - March, 2024	1,816.27	334.66	2,150.93	506,036.45
31	20-Aug-25	Accrued Interest on Funds - April, 2024	1,949.90	359.29	2,309.19	508,345.64
32	20-Aug-25	Accrued Interest on Funds - May, 2024	1,895.70	349.50	2,245.20	510,590.84
33	20-Aug-25	Accrued Interest on Funds - June, 2024	1,967.57	362.70	2,330.27	512,921.11
34	20-Aug-25	Accrued Interest on Funds - July, 2024	1,912.80	352.50	2,265.30	515,186.41
35	20-Aug-25	Accrued Interest on Funds - August, 2024	1,985.24	365.80	2,351.04	517,537.45
36	20-Aug-25	Accrued Interest on Funds - September, 2024	1,994.23	367.66	2,361.89	519,899.34
37	20-Aug-25	Accrued Interest on Funds - October, 2024	1,871.61	344.98	2,216.59	522,115.93
38	20-Aug-25	Accrued Interest on Funds - November, 2024	1,852.18	335.73	2,187.91	524,273.84
39	20-Aug-25	Accrued Interest on Funds - December, 2024	1,703.06	313.86	2,016.92	526,290.76
40	20-Aug-25	Accrued Interest on Funds - January, 2025	1,696.56	312.69	2,009.25	528,300.01
41	20-Aug-25	Accrued Interest on Funds - February, 2025	1,632.46	300.70	1,933.16	530,233.17
42	20-Aug-25	Accrued Interest on Funds - March, 2025	1,479.80	272.72	1,752.52	531,985.69
43	20-Aug-25	Accrued Interest on Funds - April, 2025	1,643.93	302.87	1,946.80	533,932.49
		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: March, 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. 2005 to June, 2009 - Bayelsa State refund (98/716)	69,464,593.00		7,090,735,272.07
3	15-Jan-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (98/716)	30,120,221.00		7,120,855,493.07
4	19-Feb-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (98/716)	69,464,593.00		7,190,320,086.07
5	19-Feb-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (98/716)	30,120,221.00		7,220,440,307.07
6	19-Mar-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (98/716)	69,464,593.00		7,289,904,900.07
7	19-Mar-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (98/716)	30,120,221.00		7,320,025,121.07
8	15-Apr-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (98/716)	69,464,593.00		7,389,489,714.07
9	15-Apr-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (98/716)	30,120,221.00		7,419,609,935.07
10	16-May-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (90/716)	69,464,593.00		7,489,074,528.07
11	16-May-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (90/716)	30,120,221.00		7,519,194,749.07
12	17-Jun-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (91/716)	69,464,593.00		7,588,659,342.07
13	17-Jun-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (91/716)	30,120,221.00		7,618,779,563.07
14	16-Jul-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (92/716)	69,464,593.00		7,688,244,156.07
15	16-Jul-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (92/716)	30,120,221.00		7,718,364,377.07
16	21-Aug-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (93/716)	69,464,593.00		7,787,828,970.07
17	21-Aug-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (93/716)	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. 2005 to June, 2009 - Bayelsa State refund (94/716)	69,464,593.00		6,341,138,571.76
20	17-Sep-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (94/716)	30,120,221.00		6,371,258,792.76
21	16-Oct-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (95/716)	69,464,593.00		6,440,723,385.76
22	16-Oct-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (95/716)	30,120,221.00		6,470,843,606.76
23	18-Nov-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (96/716)	69,464,593.00		6,540,308,199.76
24	18-Nov-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (96/716)	30,120,221.00		6,570,428,420.76
25	11-Dec-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (97/716)	69,464,593.00		6,639,893,013.76
26	11-Dec-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (97/716)	30,120,221.00		6,670,013,234.76
27	20-Jan-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (98/716)	69,464,593.00		6,739,477,827.76
28	20-Jan-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (98/716)	30,120,221.00		6,769,598,048.76
29	17-Feb-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (99/716)	69,464,593.00		6,839,062,641.76
30	17-Feb-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (99/716)	30,120,221.00		6,869,182,862.76
31	12-Mar-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (100/716)	69,464,593.00		6,938,647,455.76
32	12-Mar-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (100/716)	30,120,221.00		6,968,767,676.76
33	21-Apr-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (101/716)	69,464,593.00		7,038,232,269.76
34	21-Apr-25	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2005 to June, 2009 - Bayelsa State refund (101/716)	30,120,221.00		7,068,352,490.76
		Total	8,514,627,703.07	1,546,275,212.31	

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

S/N	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/202Vol. 6	Exchange Gain Difference in December, 2023	80,230,572,340.52		80,230,572,340.52
3	16-Jan-24	FD/FA/202Vol. 6	Distribution of ₦287,743,073,742.24 to the three tiers of Government being exchange gain for December, 2023	287,743,073,742.24		387,973,646,082.76
4	19-Feb-24	FD/FA/202Vol. 6	Exchange Gain Difference in January, 2024	479,028,533,214.23		556,259,105,554.75
5	19-Feb-24	FD/FA/202Vol. 6	Distribution of ₦729,028,533,214.23 to the three tiers of Government being exchange gain for January, 2024	729,028,533,214.23		280,230,572,340.52
6	19-Feb-24	FD/FA/202Vol. 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/202Vol. 6	Exchange Gain Difference in February, 2024	657,444,403,295.91		737,674,975,636.43
8	20-Mar-24	FD/FA/202Vol. 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/202Vol. 6	Distribution of ₦607,444,403,295.91 to the three tiers of Government being exchange gain for February, 2024	607,444,403,295.91		80,230,572,340.52
10	16-Apr-24	FD/FA/202Vol. 6	Exchange Gain Difference in March, 2024	285,524,332,949.18		385,754,905,289.70
11	16-Apr-24	FD/FA/202Vol. 6	Distribution of ₦285,524,332,949.18 to the three tiers of Government being exchange gain for March, 2024	285,524,332,949.18		80,230,572,340.52
12	13-May-24	FD/FA/202Vol. 6	Exchange Gain Difference in April, 2024	438,884,270,725.75		519,114,833,068.27
13	13-May-24	FD/FA/202Vol. 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	FD/FA/202Vol. 6	Exchange Gain Difference in May, 2024	587,456,251,714.36		667,868,324,054.88
15	10-Jun-24	FD/FA/202Vol. 6	Distribution of ₦ 507,456,251,714.36 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/202Vol. 6	Transfer to FAAC Withheld ESCROW Account	80,000,000,000.00		80,230,572,340.52
17	16-Jul-24	FD/FA/202Vol. 6	Exchange Gain Difference in June, 2024	472,191,680,275.49		552,422,262,616.01
18	16-Jul-24	FD/FA/202Vol. 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-Jul-24	FD/FA/202Vol. 6	Exchange Gain Difference in July, 2024	581,710,154,656.08		661,940,726,996.60
20	16-Aug-24	FD/FA/202Vol. 6	Exchange Gain Difference in July, 2024	581,710,154,656.08		661,940,726,996.60
21	16-Sep-24	FD/FA/202Vol. 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		66,475,575,200.75
22	16-Sep-24	FD/FA/202Vol. 6	Exchange Gain Difference in August, 2024	468,245,152,867.23		80,230,572,340.52
23	14-Oct-24	FD/FA/202Vol. 6	Distribution of ₦ 468,245,152,867.23 to the three tiers of Government being exchange gain for August, 2024	468,245,152,867.23		80,230,572,340.52
24	14-Oct-24	FD/FA/202Vol. 6	Exchange Gain Difference in September, 2024	462,190,641,740.28		542,421,214,080.80
25	20-Nov-24	FD/FA/202Vol. 6	Distribution of ₦ 462,190,641,740.28 to the three tiers of Government being exchange gain for September, 2024	462,190,641,740.28		80,230,572,340.52
26	20-Nov-24	FD/FA/202Vol. 6	Exchange Gain Difference in October, 2024	646,000,180,842.36		726,530,753,182.88
27	20-Nov-24	FD/FA/202Vol. 6	Distribution of ₦646,000,180,842.36 to the three tiers of Government being exchange gain for October, 2024	646,000,180,842.36		160,230,572,340.52
28	13-Dec-24	FD/FA/202Vol. 6	Transfer to FAAC Withheld as Refund to States	80,000,000,000.00		80,230,572,340.52
29	13-Dec-24	FD/FA/202Vol. 6	Exchange Gain Difference in October, 2024	671,382,032,058.55		751,622,604,399.17
30	15-Jan-25	FD/FA/202Vol. 6	Distribution of ₦671,382,032,058.55 to the three tiers of Government being exchange gain for November, 2024	671,382,032,058.55		80,230,572,340.52
31	15-Jan-25	FD/FA/202Vol. 6	Exchange Gain Difference in November, 2024	402,714,392,696.28		482,944,965,036.80
32	04-Feb-25	FA/459VOL 1	Distribution of ₦402,714,392,696.28 to the three tiers of Government being exchange gain for December, 2024	402,714,392,696.28		80,230,572,340.52
33	15-Apr-25	FD/FA/202Vol. 6	Payment of judgement debt plus 22% interest for full and final settlement to A-Z Petroleum Products Limited	23,002,698,876.70		57,228,473,463.82
34	15-Apr-25	FD/FA/202Vol. 6	Exchange Gain Difference in March, 2025	28,711,417,803.67		85,939,591,267.49
35	16-May-25	FD/FA/202Vol. 6	Distribution of ₦28,711,417,803.67 to the three tiers of Government being exchange gain for April, 2025	28,711,417,803.67		57,228,473,463.82
36	16-May-25	FD/FA/202Vol. 6	Exchange Gain Difference in April, 2025	81,407,696,575.86		138,536,170,039.68
37	17-Jun-25	FD/FA/202Vol. 6	Distribution of ₦81,407,696,575.86 to the three tiers of Government being exchange gain for May, 2025	81,407,696,575.86		57,228,473,463.82
38	17-Jun-25	FD/FA/202Vol. 6	Exchange Gain Difference in May, 2025	76,614,018,040.06		133,842,491,503.88
39	16-Jul-25	FD/FA/202Vol. 6	Distribution of ₦76,614,018,040.06 to the three tiers of Government being exchange gain for June, 2025	76,614,018,040.06		57,228,473,463.82
40	16-Jul-25	FD/FA/202Vol. 6	Exchange Gain Difference in June, 2025	38,848,736,617.56		96,077,210,081.38
41	21-Aug-25	FD/FA/202Vol. 6	Distribution of ₦38,848,736,617.56 to the three tiers of Government being exchange gain for July, 2025	38,848,736,617.56		57,228,473,463.82
42	24-Aug-25	FD/FA/202Vol. 6	Exchange Gain Difference in July, 2025	39,745,440,504.29		56,973,913,968.11
43	17-Sep-25	FD/FA/202Vol. 6	Distribution of ₦39,745,440,504.29 to the three tiers of Government being exchange gain for August, 2025	41,284,237,579.08		57,228,473,463.82
44	17-Sep-25	FD/FA/202Vol. 6	Exchange Gain Difference in August, 2025	41,284,237,579.08		98,512,711,042.90
			Distribution of ₦41,284,237,579.08 to the three tiers of Government being exchange gain for September, 2025	6,827,366,920,239.08		57,228,473,463.82
			Total	6,827,366,920,239.08	43,284,237,579.08	6,770,138,446,775.26

Office of the Accountant General of the Federation  
Federation Account Department

Non-Oil Excess Revenue Account for March, 2026

S/n	DATE	REF. NO.	DETAILS	Receipt N	Payment N	Cumm Balance =N=
1	1-Nov-23		Balance b/f			
2	2-Nov-23	42730/RSV/vol. 164	Payment of Infrastructure to States and FCT	707,610,239,905.84	-	707,610,239,905.84
3	20-Nov-23	42730/RSV/vol. 164	Refund of PAYE to Akwa Ibbom State on 14/04/2023 which was not posted	-	259,000,000,000.00	448,610,239,905.84
4	20-Nov-23	42730/RSV/vol. 164	Transfer of Savings from October, 2023 Non Oil Revenue (FAAC Withheld Account)	180,000,000,000.00	-	441,431,279,418.56
5	20-Nov-23	42730/RSV/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/RSV/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/RSV/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/RSV/vol. 164	Transfers from Non-Oil Revenue	40,000,000,000.00	-	481,431,279,418.56
9	11-Dec-23	42730/RSV/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/RSV/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/RSV/vol. 165	Payment of Infrastructure to States and FCT	100,000,000,000.00	259,000,000,000.00	222,431,279,418.56
12	18-Jan-24	42730/RSV/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/RSV/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/RSV/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/RSV/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/RSV/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/RSV/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&S&AV/vol.420	Payment of Infrastructure to FCT	7,000,000,000.00	-	588,870,095,089.06
19	20-Mar-24	42730/RSV/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/RSV/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&S&AV/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&S&AV/vol.418/VOL T	Refund of VAT Deducted from the Consultant Professional fees(AJAF 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/RSV/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/RSV/vol. 168	Distribution of N2000billion to the Three tiers of Government as Augmentation	-	200,000,000,000.00	595,867,395,576.30
25	20-Aug-24	42730/RSV/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/RSV/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/RSV/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/RSV/vol. 170	Distribution of N450billion 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/Vol.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/DF/FAZ48/VOL.V	Overstatement of the Federation Account Statutory Revenue Component Statement for the month of November,2024	392,366,521,152.68		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/Vol.418/VOL.V	Distribution of N214Billion to the three tiers of Government as Augmentation		214,000,000,000.00	461,888,229,252.39
35	19-Mar-25	FA/F&SA/Vol.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/Vol.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/Vol.418/VOL.VI	Distribution of N178Billion to the three tiers of Government as Augmentation		178,000,000,000.00	461,888,229,252.39
38	7-Apr-25	FA/F&SA/Vol.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/Vol.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/Vol.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		109,009,000,000.00	259,768,985,271.32
43	27-May-25	FA/F&SA/Vol.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/Vol.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/Vol.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/Vol.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/ECAN/LNG 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/Vol.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/Vol.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/Vol.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/Vol.418/VOL.VIIT	Payment to OAGF Treasury Single Account (Sub-Retireant)		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) Transfer of Savings from September, 2025 Non Oil Revenue (FAAC Withheld Account)		160,000,000,000.00	65,260,674,500.83
60	16-Oct-25	42730/RS/VOL.175	Payment to Office of the National Security Adviser and Defence Intelligence Support Services from 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 Oil Producing States and Consultancy fees 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	Transfer of Savings from October, 2025 Non Oil Revenue (FAAC Withheld Account)		241,000,032,448.18	7,739,571,947.35
63	18-Nov-25	42730/RS/Vol.175	Payment to Office of the National Security Adviser and Defence Intelligence Support Services and Others from 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 OAGF Treasury Single Account (Sub-Recurrent)		138,000,000,000.00	154,260,642,052.65
65	8-Dec-25	FA/F&SA/418/VOL.VIIT	Transfer of Savings from November, 2025 Non Oil Revenue (FAAC Withheld Account)		80,000,000,000.00	74,260,642,052.65
66	11-Dec-25	42730/RS/VOL.176	Second Phase Refund of ECA to States and FCT	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	Payment for Consultancy fees		74,000,000,000.00	126,260,642,052.65
69	22-Dec-25	FA/F&SA/418/VOL.VIII	Payment for Mediation Cost		50,000,000,000.00	76,260,642,052.65
70	22-Dec-25	FA/F&SA/418/VOL.VIII	Transfer of Savings from December, 2025 Non Oil Revenue (FAAC Withheld Account)		75,000,000,000.00	1,260,642,052.65
71	20-Jan-26	42730/RS/Vol.177	Reversal of December,2025 Transfer to Non Oil Revenue (FAAC Withheld)	200,000,000,000.00		201,260,642,052.65
72	20-Jan-26	42730/RS/Vol.177	Transfer of Savings from January, 2026 Non Oil Revenue (FAAC Withheld Account)		200,000,000,000.00	1,260,642,052.65
74	30-Jan-26	FA/F&SA/418/VOL.IX	Payment to OAGF Treasury Single Account (Sub-Recurrent)	402,600,000,000.00		403,860,642,052.65
75	20-Feb-26	42730/RS/Vol.178	Transfer of Tax refund to FIRS-Company Income Tax Account)	950,560,000,000.00		954,420,642,052.65
76	3-Mar-26	FA/F&SA/418/VOL.VIII	Payment to OAGF Consolidated Pool Account TSA		100,000,000,000.00	854,420,642,052.65
77	5-Mar-26	FA/F&SA/418/VOL.VIII	Transfer of Savings from February, 2026 Non Oil Revenue (FAAC Withheld Account)		203,000,000,000.00	651,420,642,052.65
78	12-Mar-26	FA/F&SA/418/VOL.VIII	Payment from FAAC Withheld Account To States	200,000,000,000.00		851,420,642,052.65
79	12-Mar-26	FA/F&SA/418/VOL.IX	Payment to OAGF Consolidated Pool Account TSA		198,000,000,000.00	653,420,642,052.65
80	13-Mar-26	FA/F&SA/418/VOL.IX	Payment from FAAC Withheld Account as Augmentation to Three tiers of Government		132,000,000,000.00	521,420,642,052.65
81	13-Mar-26	FA/F&SA/418/VOL.IX	Payment from FAAC Withheld Account To Military		100,000,000,000.00	421,420,642,052.65
82	16-Mar-26	FA/F&SA/418/VOL.IX	Payment from FAAC Withheld Account To FCT		200,000,000,000.00	221,420,642,052.65
83	17-Mar-26	FA/F&SA/419/VOL.IX	Payment to OAGF Treasury Single Account (Sub-Recurrent)		5,500,000,000.00	215,920,642,052.65
84	31-Mar-26	FD/OGAF/DDC/SD/252/T	Payment to Office of the National Security Adviser and Defence Intelligence Agency Operation Account from Non Oil Revenue (FAAC Withheld Account)		36,000,000,000.00	179,920,642,052.65
85	2-Apr-26	FA/F&SA/419/VOL.IX	Payment to OAGF Treasury Single Account (Sub-Recurrent)		126,000,000,000.00	53,920,642,052.65
85	9-Apr-26	FA/F&SA/418/VOL.IX/T	Transfer of Savings from March, 2026 Non Oil Revenue (FAAC Withheld Account)	150,000,000,000.00		23,920,642,052.65
86	21-Apr-26	FA/F&SA/418/VOL.VIII	Total	7,357,209,055,576.34	7,183,288,413,523.69	173,920,642,052.65

Office of the Accountant General of the Federation						
Federation Account Department						
Oil Excess Revenue Account March, 2026						
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 General Department

Amount Withheld by NNPC : March, 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-Mar-12	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2012	240,854,084,612.73	124,071,500,417.70		106,782,584,195.03	106,782,584,195.03
2	18-Jun-12	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2012	329,378,965,017.78	128,156,766,750.00		178,226,397,267.79	275,008,981,525.88
3	18-Jun-12	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2012	270,565,546,192.86	95,486,624,921.00		178,579,513,407.86	453,588,091,937.74
4	14-Apr-12	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2012	324,574,761,554.43	137,132,589,750.00		97,442,198,814.43	551,030,290,742.17
5	17-Apr-12	Part Refund by NNPC		142,069,400,000.00		(142,069,400,000.00)	407,960,890,742.17
6	13-Sep-12	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2012	191,929,424,417.48	112,742,568,750.00		79,206,855,727.48	487,167,743,669.35
7	11-Oct-12	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2012	182,178,287,641.48	112,424,568,750.00		41,280,699,715.49	528,447,442,182.84
8	12-Nov-12	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2012	220,959,917,093.46	113,232,568,750.00		106,663,324,344.46	635,110,644,528.30
9	10-Dec-12	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2012	236,159,575,923.59	97,007,568,750.00		139,072,006,571.59	774,282,641,099.89
10	14-Jan-13	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2012	274,043,362,729.93	112,398,568,750.00		161,644,793,379.93	935,027,624,479.82
11	13-Feb-13	Part Refund by NNPC from Domestic Crude Oil Cost for the month of August, 2012		6,000,000,000.00		(6,000,000,000.00)	930,027,624,479.82
12	13-Feb-13	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2012	282,477,717,564.72	112,535,608,750.00		90,942,109,754.12	1,020,989,743,333.94
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	307,669,348,918.75	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	346,935,576,139.41	182,383,368,750.00		165,972,007,389.41	1,439,794,920,225.05
16	12-Jun-13	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2013	171,916,597,407.04	112,392,568,750.00		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	207,741,950,777.72	112,382,568,750.00		155,464,982,027.72	1,660,793,891,009.81
18	12-Aug-13	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2013	180,591,660,593.23	105,102,568,750.00		55,698,092,106.39	1,716,491,983,110.20
19	11-Sep-13	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2013	189,987,749,797.23	112,382,568,750.00		12,605,181,031.23	1,729,097,164,141.45
20	27-Sep-13	Part Refund by NNPC		12,000,000,000.00		(12,000,000,000.00)	1,717,097,164,141.45
21	09-Oct-13	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2013	220,350,748,906.73	123,000,000,000.00		99,000,748,906.73	1,816,104,744,373.24
22	12-Nov-13	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2013	191,765,033,661.73	112,382,568,750.00		81,382,464,313.73	1,897,487,208,687.39
23	12-Dec-13	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2013	202,780,324,349.95	140,000,000,000.00		60,777,703,491.95	1,958,264,912,183.35
24	13-Jan-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2013	203,448,297,554.66	122,392,568,750.00		81,055,728,804.66	2,039,321,740,988.01
25	13-Feb-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2013	203,944,366,141.65	124,102,568,750.00		84,661,789,191.65	2,119,993,529,779.66
26	12-Mar-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2013	220,000,587,004.57	123,432,568,698.00		94,667,018,306.57	2,214,660,547,486.23
27	14-Apr-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2013	226,099,020,944.20	123,692,568,750.00		112,407,452,194.20	2,327,062,009,680.52
28	16-May-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2014	192,724,126,975.79	115,420,040,620.00		77,304,085,455.79	2,404,366,105,136.31
29	16-Jun-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2014	249,687,838,431.92	122,230,500,000.00		126,457,338,431.92	2,531,083,423,268.23
30	14-Jul-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2014	190,883,255,891.98	124,169,978,706.00		66,115,276,744.98	2,597,199,700,010.21
31	15-Aug-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2014	91,579,978,895.00	97,519,978,895.00		65,998,812,153.15	2,663,107,512,163.16
32	15-Sep-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2014	280,959,559,297.90	92,905,784,706.00		167,994,372,591.90	2,831,101,884,755.26
33	14-Oct-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2014	205,454,825,151.10	98,619,978,450.00		106,834,846,701.10	2,937,936,731,456.36
34	21-Oct-14	Part refund by NNPC from Sales of Domestic Crude Cost in July, 2014		30,000,650,000.00		(30,000,650,000.00)	2,907,936,081,456.36
35	14-Nov-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2014	146,626,743,354.40	110,394,108,451.61		36,231,626,502.79	2,944,167,718,959.15
36	15-Dec-14	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2014	246,475,900,844.93	88,469,696,451.61		160,006,204,193.32	3,104,174,012,552.47
37	24-Dec-14	Part refund by NNPC from Sales of Domestic Crude Cost in August, 2014		55,601,250,000.00		(55,601,250,000.00)	3,068,572,762,552.47
38	14-Jan-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2014	288,284,510,690.52	123,279,696,451.61		165,004,804,238.91	3,234,577,566,791.38
39	17-Feb-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2014	193,396,599,893.32	128,839,607,234.61		67,558,984,506.71	3,302,134,651,308.09
40	23-Feb-15	Part refund Payable by NNPC from Sales of Domestic Crude Cost in October, 2014		4,416,649,542.00		(4,416,649,542.00)	3,297,716,001,846.09
41	17-Mar-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2014	140,359,919,840.92	72,127,781,317.01		68,232,124,523.91	3,365,946,334,370.00
42	15-Apr-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2014	130,766,721,631.42	84,619,606,451.61		46,107,115,179.81	3,412,115,249,549.17
43	21-Apr-15	Part refund Payable by NNPC from Sales of Domestic Crude Cost in Dec, 2014		3,409,726,440.00		(3,409,726,440.00)	3,408,705,823,109.17
44	13-May-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2015	107,447,511,533.89	81,021,666,451.61		26,425,806,044.28	3,435,131,629,153.45
45	12-Jun-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2015	161,315,709,517.85	95,693,708,451.61		65,623,002,062.14	3,500,754,631,215.59
46	23-Jul-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2015	149,222,813,260.86	92,529,206,451.61		55,693,606,809.25	3,556,358,238,024.84
47	20-Aug-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2015	129,232,835,735.30	69,993,696,451.61		60,250,246,603.78	3,616,608,487,768.26
48	16-Sep-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2015	152,353,925,609.76	67,333,636,451.61		89,014,329,159.15	3,695,622,816,927.41
49	26-Oct-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2015	122,525,859,853.83	64,521,911,665.83		60,000,346,189.00	3,755,626,795,095.41
50	24-Nov-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2015	157,782,872,916.76	76,478,917,743.17		79,303,987,173.69	3,842,990,546,269.10
51	18-Dec-15	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2015	95,989,816,996.15	60,919,423,319.42		35,964,393,596.73	3,878,955,039,865.73
52	23-Jan-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2015	126,329,073,387.64	81,507,573,993.61		44,821,439,394.03	3,923,776,979,249.76

		Amount Withheld by NNPC - March, 2020					
Sl#	Date	DETAILS	Crude Cost	Amount Paid into Federation Account	Certified Subsidy Claims	Amount Withheld	Cumulative
53	19-Feb-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2015	172,270,842,793.37	85,077,843,431.61	-	27,201,699,391.76	3,507,670,611.92
54	18-Mar-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2015	91,341,700,092.84	75,689,489,241.61	-	17,622,206,651.23	3,566,649,785,462.75
55	19-Apr-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2015	67,043,813,817.37	67,009,042,286.07	-	20,004,417,431.10	3,986,661,296,893.65
56	20-May-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2016	62,861,752,684.08	62,567,101,654.95	-	10,304,651,232.13	3,998,968,904,118.96
57	20-Jun-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2016	66,370,927,244.43	61,547,266,804.54	-	2,766,661,039.89	4,001,735,659,158.87
58	20-Jul-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2016	107,622,651,185.95	90,678,444,662.93	-	4,945,061,120.78	4,006,708,672,289.65
59	23-Aug-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2016	107,369,913,053.66	88,011,699,935.49	-	16,553,669,205.93	4,023,264,200,695.58
60	26-Sep-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2016	104,637,352,245.65	73,603,760,416.38	-	16,626,092,310.17	4,039,890,829,905.76
61	19-Oct-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2016	84,783,596,205.75	71,440,041,480.73	-	11,179,765,729.37	4,051,060,024,732.12
62	22-Nov-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2016	114,172,876,974.45	118,820,215,930.10	-	12,754,490,532.57	4,063,794,334,731.75
63	14-Dec-16	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2016	60,797,613,788.86	60,977,613,788.86	-	-	4,076,548,324,751.75
64	19-Jan-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2016	180,622,939,676.12	131,617,097,432.93	-	49,605,002,239.54	4,148,823,446,293.78
65	29-Feb-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2016	197,476,032,524.39	167,805,923,221.65	-	23,670,109,302.84	4,148,823,446,293.78
66	17-Mar-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2016	154,937,684,689.32	132,495,629,381.66	-	22,442,054,700.86	4,172,265,500,994.64
67	22-Apr-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2017	151,392,931,724.66	139,064,124,235.97	-	11,528,798,888.69	4,183,794,299,883.33
68	22-May-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2017	94,913,022,316.35	73,927,647,393.07	-	20,980,374,927.28	4,204,774,674,806.61
69	20-Jun-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2017	172,515,740,414.30	145,593,154,593.21	-	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 April, 2017	164,767,668,118.30	140,274,040,912.47	-	24,493,924,705.73	4,256,201,180,734.33
71	21-Aug-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2017	194,633,236,077.46	175,206,635,321.15	-	79,626,690,766.31	4,335,977,879,490.64
72	27-Sep-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2017	134,956,668,418.18	86,157,978,998.86	-	44,839,687,419.32	4,384,426,669,909.96
73	21-Oct-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2017	108,577,222,515.92	88,354,455,532.60	-	18,222,866,928.22	4,402,651,433,893.18
74	22-Nov-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2017	153,070,014,390.92	121,920,248,910.75	-	25,083,765,480.17	4,427,733,199,373.35
75	14-Dec-17	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2017	112,740,544,888.30	89,106,972,572.89	-	23,633,572,956.01	4,451,366,771,729.36
76	23-Jan-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2017	161,645,739,744.32	105,969,340,884.18	-	52,661,788,900.14	4,504,026,680,629.50
77	24-Feb-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2017	112,409,066,619.42	29,104,348,453.40	-	73,205,646,766.02	4,577,234,206,795.52
78	26-Mar-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2017	394,337,066,797.40	150,560,580,573.37	-	43,770,666,783.53	4,621,104,894,079.05
79	24-Apr-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2018	179,559,260,729.25	88,990,840,817.99	4,026,369,698,361.67	92,589,409,917.26	4,713,693,304,490.31
80	22-May-18	Certified Subsidy Claims by PEPEDA from January, 2010 - December, 2015	-	-	-	667,200,666,528.64	5,380,893,971,018.95
81	20-Jun-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2018	275,323,517,056.42	173,709,926,755.66	-	101,613,500,370.76	789,917,135,639.40
82	25-Jul-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2018	270,851,925,226.14	195,347,043,041.59	-	82,644,892,194.55	872,422,019,033.95
83	26-Aug-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2018	115,412,993,796.10	76,489,837,642.64	-	58,943,166,433.46	931,365,175,487.41
84	28-Sep-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2018	144,994,006,658.06	75,091,885,109.63	-	69,032,121,346.43	1,001,457,296,935.84
85	23-Oct-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2018	184,805,819,970.74	93,685,903,716.18	-	91,201,976,234.56	1,092,429,212,770.40
86	24-Nov-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2018	181,264,729,241.74	109,857,987,089.60	-	1,249,746,092,670.20	1,163,866,155,022.54
87	18-Dec-18	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2018	172,620,900,400.40	86,770,862,812.74	-	85,859,937,697.66	1,249,746,092,670.20
88	18-Jan-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2018	165,220,572,855.34	100,514,846,390.97	-	64,708,726,464.37	1,314,451,819,074.57
89	24-Jun-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2018	206,544,844,339.95	149,440,464,285.67	-	1,371,556,203,047.85	1,452,008,022,122.42
90	26-Feb-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2018	181,597,788,693.76	167,287,398,485.06	-	57,104,353,972.28	1,385,655,985,246.55
91	26-Mar-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2018	180,484,361,268.31	169,363,265,729.80	-	20,100,995,655.51	1,405,956,980,803.06
92	25-Apr-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2019	155,130,900,619.37	63,575,977,922.28	-	91,555,102,907.71	1,497,512,083,710.77
93	20-May-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2019	442,400,894,661.18	27,092,281,721.09	-	115,216,622,950.09	1,612,700,706,660.32
94	25-Jun-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2019	442,400,894,661.18	68,010,313,678.17	-	52,880,832,680.06	1,665,591,539,346.26
95	24-Jul-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2019	210,211,046,266.17	103,109,890,155.60	-	110,205,635,695.02	1,775,717,074,844.34
96	21-Aug-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2019	223,541,834,363.51	173,136,574,740.64	-	58,422,795,613.24	1,833,939,871,457.58
97	18-Sep-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2019	210,267,269,400.08	114,444,661,706.84	-	34,880,473,219.05	1,868,413,094,676.63
98	16-Oct-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2019	158,674,142,733.55	716,109,676,891.43	-	35,990,514,393.94	1,904,323,319,070.57
99	18-Nov-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2019	212,050,191,251.77	170,625,544,732.02	-	26,074,020,876.53	1,930,320,339,957.97
100	16-Dec-19	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2019	206,609,695,668.55	176,109,676,891.43	-	50,496,261,057.27	1,980,816,601,015.24
101	15-Jan-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2019	184,976,641,934.49	144,295,390,877.12	-	28,246,849,728.67	2,009,063,330,743.91
102	15-Feb-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2019	171,542,269,396.33	144,614,712,001.58	-	45,735,384,120.02	2,109,409,794,441.93
103	17-Mar-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2019	190,350,797,123.60	123,069,557,029.83	-	99,422,233,045.06	2,208,832,027,486.99
104	20-Apr-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2020	222,917,790,074.89	-	-	-	-
105	14-May-20	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2020	-	-	-	-	-

		Amount Withheld by NNPC - March, 2026					
S/n	Date	DETAILS	Crude cost	Amount Paid into Federation Account	Certified Subsidy Claims	Amount Withheld	Commutative
107	15-Jun-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2020	184,094,273,154.92	106,086,615,087.69	-	78,007,658,071.23	2,865,839,688,588.22
108	16-Jul-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2020	71,382,116,493.67	58,779,549,052.78	-	12,502,666,440.89	2,299,342,252,189.21
109	18-Aug-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2020	68,715,167,283.82	70,754,167,283.82	-	1,408,933,398.30	2,297,903,279,890.91
109	15-Sep-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2020	4,651,873,525.84	47,419,014,659.08	-	9,033,441,143.24	2,297,006,718,687.57
110	13-Oct-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2020	89,585,477,931.92	96,531,555,663.06	-	6,674,077,531.14	2,290,326,301,126.43
111	17-Nov-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2020	135,683,375,224.88	133,549,129,151.71	-	374,246,072.17	2,290,640,347,200.14
112	15-Dec-20	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2020	159,687,646,265.09	159,639,595,079.04	-	99,749,724.57	2,290,540,897,465.57
113	18-Jan-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2020	129,687,646,265.09	130,739,344,913.61	-	99,749,724.57	2,289,540,897,465.57
114	17-Feb-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2020	158,039,576,982.47	149,026,023,222.47	-	6,562,163,172.37	2,289,540,897,465.57
115	18-Mar-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2020	145,660,150,314.37	145,660,150,314.37	-	5,992,068,215.00	2,289,540,897,465.57
116	21-Apr-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2020	145,094,050,839.92	86,392,695,900.13	-	27,812,127,993.90	2,289,540,897,465.57
117	19-May-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2021	122,604,958,631.47	86,392,695,900.13	-	27,812,127,993.90	2,289,540,897,465.57
118	22-Jun-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2021	221,876,242,747.47	104,465,221,931.29	-	167,428,668,971.30	2,289,540,897,465.57
119	14-Jul-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2021	194,526,947,688.09	52,841,747,748.05	-	125,709,549,178.08	2,289,540,897,465.57
120	18-Aug-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2021	166,346,187,922.28	91,248,971,492.03	-	75,097,216,431.35	2,289,540,897,465.57
121	21-Sep-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2021	300,201,005,784.26	132,768,139,872.96	-	167,428,668,971.30	2,289,540,897,465.57
122	21-Oct-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2021	229,260,097,811.91	81,358,396,818.80	-	166,758,872,504.36	2,289,540,897,465.57
123	21-Nov-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2021	242,117,169,124.16	113,550,548,433.83	-	117,004,248,038.51	2,289,540,897,465.57
124	16-Dec-21	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2021	156,148,796,648.42	39,444,548,589.91	-	260,421,396,381.44	2,289,540,897,465.57
125	21-Jan-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2021	324,823,895,499.03	74,403,189,317.59	-	207,274,717,641.88	2,289,540,897,465.57
126	23-Feb-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2021	249,286,046,144.21	41,921,271,694.53	-	4,066,683,495,359.01	2,289,540,897,465.57
127	21-Mar-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2021	248,385,586,639.36	46,376,205,534.01	-	227,231,892,366.99	2,289,540,897,465.57
128	25-Apr-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2022	322,448,572,688.48	11,353,604,472.97	-	207,047,743,412.80	2,289,540,897,465.57
129	23-May-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2022	411,486,517,627.62	98,578,886,873.93	-	225,757,282,291.89	2,289,540,897,465.57
130	21-Jun-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2022	386,371,118,328.88	64,000,447,238.31	-	322,370,671,092.57	2,289,540,897,465.57
131	23-Aug-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2022	399,396,820,603.89	582,842,585.25	-	399,343,876,047.64	2,289,540,897,465.57
133	21-Sep-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2022	422,372,822,622.63	582,842,585.25	-	422,372,822,622.63	2,289,540,897,465.57
134	21-Oct-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2022	341,091,822,124.94	-	-	442,372,822,622.63	2,289,540,897,465.57
135	16-Nov-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2022	380,049,955,898.77	-	-	341,091,822,124.94	2,289,540,897,465.57
136	12-Dec-22	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2022	310,731,673,684.40	1,006,649,387.28	-	310,731,673,684.40	2,289,540,897,465.57
137	13-Jan-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2022	418,459,197,419.30	4,016,932,801.64	-	245,632,740,076.76	2,289,540,897,465.57
138	16-Feb-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2022	290,840,735,178.89	2,294,307,284.47	-	287,816,331,398.22	2,289,540,897,465.57
139	20-Mar-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2022	350,329,021,129.83	5,176,085,927.40	-	467,751,150,478.48	2,289,540,897,465.57
140	17-Apr-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2023	472,927,236,355.88	1,880,427,311.80	-	348,448,598,018.23	2,289,540,897,465.57
142	20-Jun-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2023	282,124,932,356.91	370,732,204.97	-	281,754,200,151.04	2,289,540,897,465.57
143	19-Jul-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2023	98,387,248,208.03	5,372,582,442.98	-	93,289,881,871,016.77	2,289,540,897,465.57
144	19-Sep-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2023	40,889,923,349.17	56,857,277,644.32	-	14,356,451,794.05	2,289,540,897,465.57
145	18-Oct-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2023	71,223,728,635.87	34,414,931,862.74	-	110,676,980,718.06	2,289,540,897,465.57
146	20-Nov-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2023	145,091,991,740.80	3,410,674,630.46	-	9,351,724,617,898.42	2,289,540,897,465.57
147	12-Dec-23	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2023	69,458,410,094.45	70,924,927,444.90	-	1,374,583,347.45	2,289,540,897,465.57
149	19-Feb-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2023	149,165,429,552.42	115,646,312,740.65	-	33,519,116,811.77	2,289,540,897,465.57
150	19-Mar-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2023	263,130,890,885.89	92,481,620,535.03	-	170,648,969,930.96	2,289,540,897,465.57
151	16-Apr-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2023	65,406,138,820.80	10,092,351,830.32	-	30,092,351,830.32	2,289,540,897,465.57
152	13-May-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2023	-	8,224,201,996.62	-	57,161,726,824.24	2,289,540,897,465.57
153	10-Jun-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2024	-	5,321,728,945.12	-	6,521,728,945.12	2,289,540,897,465.57
154	16-Jul-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2024	27,497,891,244.80	8,281,242,570.30	-	19,215,618,674.50	2,289,540,897,465.57
155	16-Aug-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2024	-	8,481,632,961.06	-	8,481,632,961.06	2,289,540,897,465.57
156	16-Sep-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2024	-	39,541,432,339.28	-	39,541,432,339.28	2,289,540,897,465.57
157	16-Oct-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2024	-	46,896,719,851.67	-	46,896,719,851.67	2,289,540,897,465.57
158	28-Nov-24	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2024	-	40,728,395,695.37	-	40,728,395,695.37	2,289,540,897,465.57

Amount Withheld by NNPC - March, 2026							
Sl#	Date	DETAILS	Crude cost	Amount Paid into Federation Account	Certified Subsidy Claims	Amount Withheld	Cumulative
159	17-Jan-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2024	71,507,154,095.62	32,214,923,710.87	-	38,692,230,384.75	9,298,385,645,374.37
160	19-Feb-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2024	86,338,710,517.00	64,375,955,689.89	-	21,992,754,247.11	9,520,377,890,831.48
161	19-Mar-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2024	-	59,075,967,517.61	-	59,075,967,517.61	9,603,307,447,303.07
162	15-Apr-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2024	45,397,038,414.40	87,885,287,666.10	-	36,994,229,145.70	9,426,307,616,158.17
163	15-May-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2025	32,957,708,929.35	44,777,844,535.95	-	11,826,337,612.60	9,414,481,480,545.57
164	16-Jun-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2025	56,997,545,950.00	632,128,027.44	-	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 April, 2025	106,412,546,377.58	-	-	106,412,546,377.58	9,577,209,443,951.71
166	21-Aug-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2025	-	13,319,045,315.33	-	13,319,045,315.33	9,563,880,398,636.38
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	-	1,432,551,086.50	-	971,444,878.95	9,556,703,774,680.43
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	9,555,271,420,593.91
170	11-Dec-25	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2025	-	14,035,157,069,427.60	4,026,369,698,361.67	13,581,171,715,695.40	9,554,742,017,333.71
		Total	27,616,881,785,123.00	14,035,157,069,427.60	4,026,369,698,361.67	13,581,171,715,695.40	

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) - March, 2026

DETAILS

S/n	DATE	REF. NO.		Receipt =N=	Payment =N=	Cumm Balance =N=
1	1-Jan-2023	42730/RSN/Vol. 138	Balance B/F	127,591,823,395.14	-	127,591,823,395.14
2	13-Jan-2023	42730/RSN/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/RSN/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/RSN/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/RSN/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/RSN/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/RSN/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/RSN/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/RSN/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/RSN/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/RSN/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 (RM4FC) 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 March, 2026

DETAILS				Receipts	Payments	Cumm Balance
s/n	DATE	REF. NO.		\$	\$	\$
			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.	14,351,350.00		55,235,270.00
3	20-Sep-22	FT223339Q5D7	Receipts through Duke Oil Company INCOR in September, 2022.	24,475,800.00		76,711,070.00
4	5-Dec-22	FT22263KLOLX	Receipts through Classification of Funds in December, 2022.	21,563,800.00		98,274,870.00
5	17-Jan-23	FT23047B7BQK.	Receipts through Petroforce Trading and Shipping in January, 2023.	2,871,365.00		101,146,235.00
6	17-Jan-23	FT23017QJROQ	Receipts through Petroforce Trading and Shipping in January, 2023.	5,086,418.00		106,232,653.00
7	17-Jan-23	FT23047BLW7D	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.			
8	14-Feb-23	FT23045XH422	Receipts through QANDO Trading DMCC in February, 2023.	12,715,950.00		128,629,205.00
9	14-Feb-23	FT23045958HD	Receipts through QANDO Trading 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 being Balance of OML 11GVC in March, 2023.	35,000,000.00		234,824,925.00
14	3-Apr-23	FT23074MKNTT	Paymen for Cost of Collection to NUPRC April, 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	Receipts through NNPC Trading SA NEPLO ML40/04/0522 in May, 2023.	26,714,700.00		227,485,535.74
17	12-May-23	FT231325PM9P	Receipts through NNPC Trading SA BNG PYT on ILGINL-2 in May, 2023.	4,452,450.00		231,937,985.74
18	17-May-23	FT23137P63M7	Receipts through NNPC Trading SA PYT in May, 2023.	4,452,450.00		236,390,435.74
19	22-May-23	MDC2314200088	Receipts through RECLASSIFICATION OF PYMT in May, 2023.	21,475,800.00		257,866,235.74
20	26-Jun-23	FT23177ND38T	Receipts through CBN MPR DPR GOOD AND VAL CONSDN OF DIV ASSET in June, 2023.	3,783,550.00		261,649,785.74
21	27-Jun-23	FT23178QJHMK	Receipts through VITOL SA FOR ILGIN in June, 2023.	3,783,550.00		265,433,335.74
22	27-Jun-23	FT23178H4SSY	Receipts through VITOL SA-PAYMENT FOR ILGIN 23-005 in June, 2023.	3,783,550.00		269,216,885.74
23	27-Jun-23	FT23178VT4MMW	Receipts through VITOL SA-PAYMENT FOR ILGIN 23-005 in June, 2023.	7,567,100.00		276,783,985.74
24	21-Jul-23	FT23202RYX10	Receipts through RECLASSIFICATION OF GVC in July, 2023.	100,840,000.00		377,623,985.74
25	21-Jul-23	FT23202J30PN	Receipts through RECLASSIFICATION OF GVC in July, 2023.	64,380,000.00		442,003,985.74
26	28-Jul-23	FT2320947MCR	Receipts through CBN MPR DPR GOOD AND VAL CONSDN OF DIV ASSET in June, 2023.	3,706,950.00		445,710,935.74

Good and Valuable Consideration Account March, 2026						
s/n	DATE	REF. NO.	DETAILS	Receipts \$	Payments \$	Cumm Balance \$
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	Payment of Cost of Collection on Signature Bonus to NUPRC March, 2024. (N2,391,054,543.49)M1,561.88 to \$1		1,530,882.36	530,732,003.33
38	16-Mar-24		Receipts through RECLASSIFICATION OF GVC in February, 2024.	32,115,600.00		562,847,603.33
39	12-Apr-24		Receipts through RECLASSIFICATION OF GVC in April, 2024.	8,720,710.00		571,568,313.33
40	17-Apr-24	FD/FA/343/VOL.1/11	Payment to the three tiers of Government		499,388,524.92	72,179,788.41
41	23-Apr-24		Receipts through RECLASSIFICATION OF GVC in April, 2024.	8,720,710.00		80,900,498.41
42	7-Oct-24	FD/DF/FA/343/VOL.2	Payment to the three tiers of Government		80,900,498.41	-
			Total	638,055,645.00	638,055,645.00	

Office of the Accountant General of the Federation  
 Federation Account Department

Good and Valuable Consideration Account March, 2026

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

Office of the Accountant General of the Federation  
 Federation Account Department  
 Police Trust Fund Account March, 2026

Sl/N	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	1-Jun-20		Balance b/f			
2	16-Jun-20	42730/R/S/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/R/S/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/R/S/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/R/S/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/R/S/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/R/S/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/R/S/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/R/S/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/R/S/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/R/S/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/R/S/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/R/S/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/R/S/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/R/S/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/R/S/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/R/S/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/R/S/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/R/S/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/R/S/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/R/S/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/R/S/Vol. 148	Payment of FGN share of contribution to NPTF	-	23,676,634,566.29	28,650,501,588.59
23	5-Jul-22	42730/R/S/Vol. 153	Payment to Rivers State and her Local Government Councils share of contribution for the period June, 2020 to January, 2022 to NPTF	-	1,260,727,855.77	27,389,773,732.82
24	24-Oct-22	42730/R/S/Vol. 155	Refund by FGN to Police Trust Fund 1/3	9,129,924,577.61	27,389,773,732.82	9,129,924,577.61
25	18-Jan-24	42730/R/S/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/R/S/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/R/S/Vol. 165	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 MARCH 2026**

S/n	MONTH	DETAILS	RECEIPTS M	PAYMENTS M	BALANCE M
1	JANUARY, 2024	Balance b/f			13,953,481,584.12
2	JANUARY, 2024	Inflow	16,585,117,476.98		30,538,599,061.10
3	JANUARY, 2024	Outflow		16,585,117,476.98	13,953,481,584.12
4	FEBRUARY, 2024	Inflow	15,788,312,054.60		29,741,793,638.72
5	FEBRUARY, 2024	Outflow		15,788,312,054.60	13,953,481,584.12
6	MARCH, 2024	Inflow	15,369,495,789.06		29,322,977,373.18
7	MARCH, 2024	Outflow		15,369,495,789.06	13,953,481,584.12
8	APRIL, 2024	Inflow	18,774,893,688.18		32,728,575,272.30
9	APRIL, 2024	Outflow		18,774,893,688.18	13,953,481,584.12
10	MAY, 2024	Inflow	15,777,221,983.99		29,730,703,568.11
11	MAY, 2024	Outflow		15,777,221,983.99	13,953,481,584.12
12	JUNE, 2024	Inflow	16,346,073,626.31		30,299,555,210.43
13	JUNE, 2024	Outflow		16,346,073,626.31	13,953,481,584.12
14	JULY, 2024	Inflow	19,602,075,826.00		33,555,557,410.12
15	JULY, 2024	Outflow		19,602,075,826.00	13,953,481,584.12
16	AUGUST, 2024	Inflow	15,642,981,643.25		29,596,463,227.37
17	AUGUST, 2024	Outflow		15,642,981,643.25	13,953,481,584.12
18	SEPTEMBER, 2024	Inflow	19,213,055,292.00		33,166,536,876.12
19	SEPTEMBER, 2024	Outflow		19,213,055,292.00	13,953,481,584.12
20	OCTOBER, 2024	Inflow	17,823,739,533.00		31,777,221,117.12
21	OCTOBER, 2024	Outflow		17,823,739,533.00	13,953,481,584.12
22	NOVEMBER, 2024	Inflow	15,673,196,093.18		29,626,677,677.30
23	NOVEMBER, 2024	Outflow		15,673,196,093.18	13,953,481,584.12
24	DECEMBER, 2024	Inflow	32,510,919,306.39		46,464,400,890.51
25	DECEMBER, 2024	Outflow		32,510,919,306.39	13,953,481,584.12
26	JANUARY, 2025	Revenue for stamp duty included in the EMTL Ledger		10,515,254,646.41	3,438,226,937.71
27	JANUARY, 2025	Reversal to EcoBank		3,403,573,888.22	34,653,089.49
28	JANUARY, 2025	Duplicated Revenue in EMTL Account in December, 2022		34,652,550.00	499.49
29	JANUARY, 2025	Computer Rounding up		499.49	0.00
30	JANUARY, 2025	Inflow	21,403,688,302.23		21,403,688,302.23
31	JANUARY, 2025	Outflow		21,403,688,302.23	
32	FEBRUARY, 2025	Inflow	36,636,330,862.07		36,636,330,862.07
33	FEBRUARY, 2025	Outflow		36,636,330,862.07	
34	MARCH, 2025	Inflow	26,010,943,485.73		26,010,943,485.73
35	MARCH, 2025	Outflow		26,010,943,485.73	
36	APRIL, 2025	Inflow	40,480,923,620.64		40,480,923,620.64
37	APRIL, 2025	Outflow		40,480,923,620.64	
38	MAY, 2025	Inflow	28,819,669,802.00		28,819,669,802.00
39	MAY, 2025	Outflow		28,819,669,802.00	
40	JUNE, 2025	Inflow	30,379,578,750.00		30,379,578,750.00
41	JUNE, 2025	Outflow		30,379,578,750.00	
42	JULY, 2025	Inflow	39,168,321,000.00		39,168,321,000.00
43	JULY, 2025	Outflow		39,168,321,000.00	
44	AUGUST, 2025	Inflow	33,684,960,112.00		33,684,960,112.00
45	AUGUST, 2025	Outflow		33,684,960,112.00	
46	SEPTEMBER, 2025	Inflow	53,837,616,650.00		53,837,616,650.00
47	SEPTEMBER, 2025	Outflow		53,837,616,650.00	
48	OCTOBER, 2025	Inflow	49,865,111,320.49		49,865,111,320.49
49	OCTOBER, 2025	Outflow		49,865,111,320.49	
50	NOVEMBER, 2025	Inflow	43,400,180,171.40		43,400,180,171.40
51	NOVEMBER, 2025	Outflow		43,400,180,171.40	
52	DECEMBER, 2025	Inflow	39,905,899,825.00		39,905,899,825.00
53	DECEMBER, 2025	Outflow		39,905,899,825.00	
	TOTAL		662,700,306,214.50	676,653,787,798.62	-

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- March, 2026

S/n	DATE	REF. NO.	DETAILS		Receipt =N=	Payment =N=	Cumm Balance =N=
1	1-Jan-22		Balance b/f		-	-	60,000,000,000.00
2	25 Apr 2022		Transfer from March, 2022 Non Oil Revenue (FAAC Withheld)		60,000,000,000.00	-	120,000,000,000.00
3	23 May 2022		Transfer from April, 2022 Non Oil Revenue (FAAC Withheld)		60,000,000,000.00	-	180,000,000,000.00
4	21 June 2022		Transfer from May, 2022 Non Oil Revenue (FAAC Withheld)		80,000,000,000.00	-	260,000,000,000.00
5	21 July 2022		Transfer from June, 2022 Non Oil Revenue (FAAC Withheld)		80,000,000,000.00	-	340,000,000,000.00
6	23 Aug 2022		Transfer from July, 2022 Non Oil Revenue (FAAC Withheld)		60,000,000,000.00	-	400,000,000,000.00
7	21 Spt.2022		Transfer from August, 2022 Non Oil Revenue (FAAC Withheld)		-	300,000,000,000.00	100,000,000,000.00
8	11 Oct.2022		Distribution of =N=300Billion to the States and LGCS		-	-	200,000,000,000.00
9	21 Oct.2022		Transfer from September, 2022 Non Oil Revenue (FAAC Withheld)		100,000,000,000.00	-	220,000,000,000.00
10	26 Oct.2022		Transfer from October, 2022 Non Oil Revenue (FAAC Withheld)		20,000,000,000.00	-	300,000,000,000.00
11	16 Nov.2022		Transfer from November, 2022 Non Oil Revenue (FAAC Withheld)		80,000,000,000.00	-	420,000,000,000.00
12	12 Dec.2022		Transfer from December, 2022 Non Oil Revenue (FAAC Withheld)		120,000,000,000.00	-	194,314,378,225.00
13	23 Dec.2022		Distribution of =N=225.685 Billion to the States and LGCS		-	225,685,621,775.00	344,314,378,225.00
14	13 Jan.2023		Transfer from January, 2023 Non Oil Revenue (FAAC Withheld)		150,000,000,000.00	200,803,673,105.00	143,510,705,120.00
15	2 Feb.2023		Payment of Consultancy Fee to Ajap Financial Services Limited		-	-	23,510,705,120.00
16	16 Mar.2023		Payment of Consultancy Fee to Ajap Financial Services Limited		-	-	73,510,705,120.00
17	13 Apr.2023		Distribution of =N=240 Billion to the States and LGCS		-	240,000,000,000.00	50,000,000,000.00
18	17 May 2023		Transfer from April, 2023 Non Oil Revenue (FAAC Withheld)		50,000,000,000.00	-	250,000,000,000.00
19	18 May 2023		Payment of Consultancy Fee to Ajap Financial Services Limited		-	-	200,000,000,000.00
20	20 June 2023		Transfer from May, 2023 Non Oil Revenue (FAAC Withheld)		200,000,000,000.00	-	166,526,678,352.14
21	19 July 2023		Transfer from June, 2023 Non Oil Revenue (FAAC Withheld)		-	50,000,000,000.00	400,000,000,000.00
22	26 July 2023		Payment of Consultancy Fee to Ajap Financial Services Limited		-	-	316,526,678,352.14
23	17 Aug 2023		Transfer from July, 2023 Non Oil Revenue (FAAC Withheld)		150,000,000,000.00	-	150,000,000,000.00
24	18 Aug 2023		Transfer from August, 2023 Non Oil Revenue (FAAC Withheld)		150,000,000,000.00	-	300,000,000,000.00
25	15 Spt.2023		Distribution of =N=240 Billion to the States and LGCS		-	316,526,678,352.14	424,000,000,000.00
26	19 Spt.2023		Transfer from August, 2023 Non Oil Revenue (FAAC Withheld)		150,000,000,000.00	-	200,000,000,000.00
27	18 Oct.2023		Transfer from September, 2023 Non Oil Revenue (FAAC Withheld)		100,000,000,000.00	-	100,000,000,000.00
28	20 Nov 2023		Transfer from October, 2023 Non Oil Revenue (FAAC Withheld)		100,000,000,000.00	-	250,000,000,000.00
29	12 Dec 2023		Transfer from November, 2023 Non Oil Revenue (FAAC Withheld)		100,000,000,000.00	-	225,000,000,000.00
31	29 Dec.2023		Part Payment of Consultancy fee		-	76,000,000,000.00	100,000,000,000.00
31	3 Jan.2024		Part of Refund to States on withdrawals from Signature Bonus		-	324,000,000,000.00	200,000,000,000.00
32	17 Jan.2024		Transfer from December, 2023 Non Oil Revenue (FAAC Withheld)		100,000,000,000.00	-	100,000,000,000.00
33	2 Feb.2024		Reversal of December, 2023 Transfer to Non Oil Revenue (FAAC Withheld)		-	100,000,000,000.00	250,000,000,000.00
34	2 Feb.2024		Actual Amount Transfer for December,2023 to Non Oil Revenue (FAAC Withheld)		150,000,000,000.00	-	225,000,000,000.00
35	2 Feb.2024		Part Payment of Consultancy fee		-	25,000,000,000.00	425,000,000,000.00
36	19 Feb.2024		Transfer from January, 2024 Non Oil Revenue (FAAC Withheld)		200,000,000,000.00	-	65,000,000,000.00
40	27 Feb.2024		Distribution to States Being Part of Withdrawals from Signature Bonus		-	-	250,000,000,000.00
41	27 Feb.2024		Part Payment of Consultancy fee		-	65,000,000,000.00	500,000,000,000.00
42	20 Feb.2024		Transfer from February, 2024 Non Oil Revenue (FAAC Withheld)		250,000,000,000.00	-	140,000,000,000.00
43	17 Apr.2024		Transfer from March, 2024 Non Oil Revenue (FAAC Withheld)		250,000,000,000.00	-	52,745,632,644.81
44	24 Apr.2024		Distribution to States Being Part of Withdrawals from Signature Bonus		-	360,000,000,000.00	302,745,632,644.81
45	24 Apr.2024		Part Payment of Consultancy fee		-	87,254,367,355.19	142,745,632,644.81
46	13 May 2024		Transfer from April, 2024 Non Oil Revenue (FAAC Withheld)		250,000,000,000.00	-	65,841,411,824.39
47	10 June 2024		Transfer from May, 2024 Non Oil Revenue (FAAC Withheld)		200,000,000,000.00	-	86,904,220,820.42
48	13 June 2024		Distribution to States Being Part of Withdrawals from Signature Bonus		-	-	288,000,000,000.00
49	21 June 2024		Part Payment of Consultancy fee		-	350,000,000,000.00	117,841,411,824.39
50	16 July 2024		Transfer from June, 2024 Non Oil Revenue (FAAC Withheld)		350,000,000,000.00	-	400,000,000,000.00
51	27 July 2024		Distribution to States Being Part of Withdrawals from Signature Bonus		-	-	148,000,000,000.00
52	27 July 2024		Part Payment of Consultancy fee		-	117,841,411,824.39	100,000,000,000.00
53	16 Aug 2024		Transfer from July, 2024 Non Oil Revenue (FAAC Withheld)		400,000,000,000.00	-	48,000,000,000.00
54	20 Aug 2024		Distribution to States Being Part of Withdrawals from Signature Bonus		-	-	100,000,000,000.00
55	20 Aug 2024		Part Payment of Consultancy fee		-	48,000,000,000.00	-
56	20 Aug 2024		Part Payment of Legal Mediation Cost		-	100,000,000,000.00	-

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- March, 2026				DETAILS		
S/n	DATE	REF. NO.		Receipt =N=	Payment =N=	Cumm Balance =N=
57	16 Sept,2024		Transfer from August, 2024 Non Oil Revenue (FAAC Withheld)	325,000,000,000.00		325,000,000,000.00
58	23 Sept,2024		Distribution to States Being Part of Withdrawals from Signature Bonus		218,664,881,772.33	106,335,118,227.67
59	23 Sept,2024		Part Payment of Consultancy fee		41,142,729,358.05	65,192,388,869.62
60	23 Sept,2024		Part Payment of Consultancy fee		24,000,000,000.00	41,192,388,869.62
61	23 Sept,2024		Part Payment of Consultancy fee		41,142,729,358.05	49,659,511.57
62	21 Oct,2024		Received from Net ofr 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	200,000,000,000.00		200,000,000,000.00
72	17 Jan,2025		Transfer from December, 2024 Non Oil Revenue (FAAC Withheld)		50,000,000,000.00	150,000,000,000.00
73	21 Jan,2025		Payment of Mediation Cost on refund on Signature Bonus		50,000,000,000.00	100,000,000,000.00
74	21 Jan,2025		Payment of Mediation Cost on refund of amount due to States on Signature Bonus		100,000,000,000.00	
75	28 Jan,2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		100,000,000,000.00	200,000,000,000.00
76	19 Feb,2025		Transfer from January, 2025 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00		150,000,000,000.00
78	25 Feb,2024		Payment of Consultancy fee on refund of amount due to LGCs from Signature Bonus		50,000,000,000.00	89,000,000,000.00
79	25 Feb,2024		Payment of Consultancy fee on refund of amount due to LGCs from Signature Bonus		61,000,000,000.00	139,000,000,000.00
80	19 Mar,2025		Transfer from February, 2025 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00		139,000,000,000.00
81	19 Mar,2025		Transfer for payment of NLNG to States		50,000,000,000.00	89,000,000,000.00
82	19 Mar,2025		Transfer for payment of NLNG as 13% Diversification to Oil producing States		50,000,000,000.00	89,000,000,000.00
83	20 Mar,2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		89,000,000,000.00	
			Total	5,715,000,000,000.00	5,715,000,000,000.00	

Office of the Accountant-General of the Federation

Federation Account Department

Ledger of Special Intervention Programme for Nigerian Military March, 2026

DETAILS

S/N	DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Cumm Balance =N=
1	19-Oct-23		Balance b/f	-	-	-
2	19-Oct-23		Transfer from September, 2023 Allocation 1/10	100,000,000,000.00	-	100,000,000,000.00
3	08-Nov-23	FA/FS&SA/398/VOL.1	Payment to Military	-	100,000,000,000.00	100,000,000,000.00
4	20-Nov-23	FA/FS&SA/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	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	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	100,000,000,000.00
10	27-Feb-24	FA/FS&SA/418/VOL.1T	Transfer from January, 2024 Allocation 5/10	100,000,000,000.00	-	100,000,000,000.00
11	01-Mar-24		Transfer from February, 2024 Allocation 6/10	100,000,000,000.00	-	100,000,000,000.00
12	20-Mar-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
13	12-Apr-24		Transfer from March, 2024 Allocation 7/10	100,000,000,000.00	-	100,000,000,000.00
14	16-Apr-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
15	25-Apr-24		Transfer from April, 2024 Allocation 8/10	100,000,000,000.00	-	100,000,000,000.00
16	13-May-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
17	25-May-24		Transfer from May, 2024 Allocation 9/10	100,000,000,000.00	-	100,000,000,000.00
18	10-Jun-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
19	13-Jun-24		Transfer from June, 2024 Allocation 10/10	100,000,000,000.00	-	100,000,000,000.00
20	16-Jul-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
21	27-Jul-24		Second Phase, Transfer from July, 2024 Allocation 1/10	100,000,000,000.00	-	100,000,000,000.00
22	16-Aug-24		Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
23	27-Aug-24	FA/FS&SA/418/VOL.II	Second Phase, Transfer from August, 2024 Allocation 2/10	100,000,000,000.00	-	100,000,000,000.00
24	16-Sep-24	FA/FS&SA/418/VOL.II	Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
25	26-Sep-24	FA/FS&SA/418/VOL.III	Second Phase, Transfer from September, 2024 Allocation 3/10	100,000,000,000.00	-	100,000,000,000.00
26	11-Oct-24	FA/FS&SA/418/VOL.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
27	21-Oct-24	FA/FS&SA/418/VOL.III	Second Phase, Transfer from October, 2024 Allocation 4/10	100,000,000,000.00	-	100,000,000,000.00
28	20-Nov-24	FA/FS&SA/418/VOL.III	Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
29	27-Nov-24	FA/FS&SA/418/VOL.IV	Second Phase, Transfer from November, 2024 Allocation 5/10	100,000,000,000.00	-	100,000,000,000.00
30	13-Dec-24	FA/FS&SA/418/VOL.IV	Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
31	17-Dec-24	FA/FS&SA/418/VOL.IV	Second Phase, Transfer from December, 2024 Allocation 6/10	100,000,000,000.00	-	100,000,000,000.00
32	17-Jan-25	FA/FS&SA/418/VOL.IV	Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
33	17-Feb-25	FA/FS&SA/418/VOL.IV	Second Phase, Transfer from January, 2025 Allocation 7/10	100,000,000,000.00	-	100,000,000,000.00
34	19-Feb-25	FA/FS&SA/418/VOL.IV	Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
35	10-Mar-25	FA/FS&SA/418/VOL.V	Second Phase, Transfer from February, 2025 Allocation 8/10	100,000,000,000.00	-	100,000,000,000.00
36	19-Mar-25	FA/FS&SA/418/VOL.V	Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
37	28-Mar-25	FA/FS&SA/418/VOL.V	Second Phase, Transfer from March, 2025 Allocation 9/10	100,000,000,000.00	-	100,000,000,000.00
38	15-Apr-25	FA/FS&SA/418/VOL.VI	Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
39	24-Apr-25	FA/FS&SA/418/VOL.VI	Second Phase, Transfer from April, 2025 Allocation 10/10	100,000,000,000.00	-	100,000,000,000.00
40	16-May-25	FA/FS&SA/418/VOL.VI	Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
41	03-Jun-25	FA/FS&SA/418/VOL.VI	Third Phase, Transfer from 2025 May Allocation 01/10	100,000,000,000.00	-	100,000,000,000.00
42	17-Jun-25	FA/FS&SA/418/VOL.VI	Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
43	19-Jun-25	FA/FS&SA/418/VOL.VI	Third Phase, Transfer from 2025 June Allocation 02/10	100,000,000,000.00	-	100,000,000,000.00
44	16-Jul-25	FA/FS&SA/418/VOL.VI	Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
45	16-Jul-25	FA/FS&SA/418/VOL.VI	Third Phase, Transfer from 2025 July Allocation 03/10	100,000,000,000.00	-	100,000,000,000.00
46	21-Aug-25	FA/FS&SA/418/VOL.VII	Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
47	01-Sep-25	FA/FS&SA/418/VOL.VII	Third Phase, Transfer from 2025 August Allocation 04/10	100,000,000,000.00	-	100,000,000,000.00
48	12-Mar-26	FA/FS&SA/418/VOL.VIII	Transfer from FAAC Withheld Account (Savings) March, 2026	200,000,000,000.00	-	200,000,000,000.00
49	15-Mar-26	FA/FS&SA/418/VOL.IX	Payment from FAAC Withheld Account to Security Agencies	-	2,500,000,000,000.00	2,500,000,000,000.00
			Total	2,500,000,000,000.00	2,500,000,000,000.00	-

Office of the Accountant General of the Federation  
Federation Account Department  
Ledger of Savings on Intervention to States Infrastructure & Security : March, 2026

		DETAILS		Receipt	Payment	Cum Balance
DATE	REF. NO.			N	N	N
20-Mar-24	FVFR&S/VV01	Transfer from Non Oil Ledger being savings on Intervention to States Infrastructure and Security for the month of January & February, 2024		200,000,000,000.00	-	200,000,000,000.00
2	20-Mar-24	FVFR&S/VV01	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of March, 2024	100,000,000,000.00	-	300,000,000,000.00
3	12-Apr-24	FVFR&S/VV01	Payment for Intervention to States and FCT		259,000,000,000.00	41,000,000,000.00
4	12-Apr-24	FVFR&S/VV01	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of April, 2024	100,000,000,000.00		141,000,000,000.00
5	15-May-24	FVFR&S/VV01	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of May, 2024	100,000,000,000.00	222,000,000,000.00	241,000,000,000.00
6	25-May-24	FVFR&S/VV01	Payment for Intervention to States and FCT			19,000,000,000.00
7	10-Jun-24	FVFR&S/VV01	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of June, 2024	100,000,000,000.00		119,000,000,000.00
8	16-Jul-24	FVFR&S/VV01	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of July, 2024	100,000,000,000.00		219,000,000,000.00
9	16-Aug-24	FVFR&S/VV01	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of August, 2024	100,000,000,000.00		319,000,000,000.00
10	16-Sep-24	FVFR&S/VV01	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of September, 2024	100,000,000,000.00	370,000,000,000.00	419,000,000,000.00
11	23-Sep-24	FVFR&S/VV01	Payment for Intervention to States and FCT			49,000,000,000.00
12	11-Oct-24	FVFR&S/VV01	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of October, 2024	100,000,000,000.00		149,000,000,000.00
13	20-Nov-24	FVFR&S/VV01	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of November, 2024	200,000,000,000.00	333,000,000,000.00	349,000,000,000.00
14	9-Dec-24	FVFR&S/VV01	Payment for Intervention to States and FCT			16,000,000,000.00
15	17-Jan-25	FVFR&S/VV01	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of December, 2024	100,000,000,000.00		116,000,000,000.00
16	19-Feb-25	FVFR&S/VV01	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of January, 2025	100,000,000,000.00	216,000,000,000.00	216,000,000,000.00
17	27-Feb-25	FVFR&S/VV01	Payment for Intervention to States and FCT			-
18	19-Mar-25	FVFR&S/VV01	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of February, 2025	100,000,000,000.00		100,000,000,000.00
19	15-Apr-25	FVFR&S/VV01	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of March, 2025	100,000,000,000.00	200,000,000,000.00	200,000,000,000.00
20	22-Apr-25	FVFR&S/VV01	Payment for Intervention to States and FCT			-
21	16-May-25	FVFR&S/VV01	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of April, 2025	100,000,000,000.00		100,000,000,000.00
22	16-May-25	FVFR&S/VV01	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of April, 2025	150,000,000,000.00	250,000,000,000.00	250,000,000,000.00
23	26-May-25	FVFR&S/VV01	Payment for Intervention to States and FCT		250,000,000,000.00	-
24	17-Jun-25	FVFR&S/VV01	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of May, 2025	250,000,000,000.00		250,000,000,000.00
25	23-Jun-25	FVFR&S/VV01	Payment for Intervention to States and FCT		250,000,000,000.00	-
26	16-Jul-25	FVFR&S/VV01	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of June, 2025	250,000,000,000.00		250,000,000,000.00
27	21-Jul-25	FVFR&S/VV01	Payment for Intervention to States and FCT		250,000,000,000.00	-
28	21-Aug-25	FVFR&S/VV01	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of July, 2025	100,000,000,000.00		100,000,000,000.00
29	25-Aug-25	FVFR&S/VV01	Payment for Intervention to States and FCT		100,000,000,000.00	-
30	12-Mar-26	FVFR&S/V4/8/VV01	Transfer from FAAC Withheld Account (Savings) March, 2026	198,000,000,000.00		198,000,000,000.00
31	12-Mar-26	FVFR&S/V4/8/VV01	Payment for Intervention to States		198,000,000,000.00	-
32	17-Mar-26	FVFR&S/V4/8/VV01	Transfer from FAAC Withheld Account (Savings) March, 2026	5,500,000,000.00		5,500,000,000.00
33	17-Mar-26	FVFR&S/V4/8/VV01	Payment for Intervention to FCT		5,500,000,000.00	-
		TOTAL		2,653,500,000,000.00	2,653,500,000,000.00	-

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of 13% Derivation Refund on Withdrawals from Signature Bonus: March, 2026						
S/N	Date	Details	Receipts #	Payments #	Cumm Balance #	
1	27-Feb-24	January, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
2	13-Mar-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	40,000,000,000.00	60,000,000,000.00	
3	13-Mar-24	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	35,000,000,000.00	25,000,000,000.00	
4	13-Mar-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	25,000,000,000.00	150,000,000,000.00	
5	20-Mar-24	February, 2024 Allocation	100,000,000,000.00	-	250,000,000,000.00	
6	12-Apr-24	March, 2024 Allocation	135,000,000,000.00	-	385,000,000,000.00	
7	14-May-24	April, 2024 Allocation	-	-	385,000,000,000.00	
8	21-May-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	150,000,000,000.00	235,000,000,000.00	
9	21-May-24	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	137,000,000,000.00	98,000,000,000.00	
10	21-May-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	98,000,000,000.00	200,000,000,000.00	
11	10-Jun-24	May, 2024 Allocation	200,000,000,000.00	-	200,000,000,000.00	
12	13-Jun-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	64,093,653,515.66	135,906,346,484.34	
13	13-Jun-24	Payment of the consultancy fee on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	72,906,346,484.34	63,000,000,000.00	
14	13-Jun-24	Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account	-	63,000,000,000.00	100,000,000,000.00	
15	16-Jul-24	June, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
16	8-Aug-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	100,000,000,000.00	
17	16-Aug-24	July, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
18	20-Aug-24	Producing States	-	100,000,000,000.00	100,000,000,000.00	
19	16-Sep-24	August, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
20	23-Sep-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	100,000,000,000.00	
21	20-Oct-24	September, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
22	21-Oct-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	100,000,000,000.00	
23	20-Nov-24	October, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
24	27-Nov-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	100,000,000,000.00	
25	13-Dec-24	November, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
26	17-Dec-24	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	100,000,000,000.00	
27	17-Jan-25	December, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
28	21-Jan-25	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	100,000,000,000.00	
29	19-Feb-25	January, 2025 Allocation	100,000,000,000.00	-	100,000,000,000.00	
30	25-Feb-25	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	100,000,000,000.00	
29	19-Mar-25	February, 2025 Allocation	100,000,000,000.00	-	100,000,000,000.00	
30	24-Mar-25	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	100,000,000,000.00	
31	15-Apr-25	March, 2024 Allocation	47,708,976,562.32	-	47,708,976,562.32	
32	22-Apr-2025	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	47,708,976,562.32	1,632,708,976,562.32	
		<b>Total</b>	<b>1,632,708,976,562.32</b>	<b>1,632,708,976,562.32</b>	<b>1,632,708,976,562.32</b>	

Office of the Accountant General of the Federation					
Federation Account Department					
Ledger of 13% Derivation Refund on YVC and DECA : March, 2026					
S/N	Date	Details	Receipts	Payments	Cumm Balance
1	30-Nov-23	October 2023 Allocation	40,000,000,000.00	-	40,000,000,000.00
2	30-Nov-23	November 2023 Allocation	50,000,000,000.00	-	90,000,000,000.00
3	31-Jan-24	December 2023 Allocation	50,000,000,000.00	-	140,000,000,000.00
4	15-Feb-24	January 2024 Allocation	50,000,000,000.00	-	190,000,000,000.00
5	15-Apr-24	February 2024 Allocation	50,000,000,000.00	-	240,000,000,000.00
6	15-Jun-24	March 2024 Allocation	50,000,000,000.00	-	290,000,000,000.00
7	15-Aug-24	April 2024 Allocation	50,000,000,000.00	-	340,000,000,000.00
8	10-Jun-24	May 2024 Allocation	60,000,000,000.00	-	400,000,000,000.00
9	16-Jul-24	June 2024 Allocation	100,000,000,000.00	-	500,000,000,000.00
10	16-Aug-24	July 2024 Allocation	100,000,000,000.00	-	600,000,000,000.00
11	30-Aug-24	Distribution to oil Producing State on Refund of 13% Derivation fund on YVC/Domestic Excess Crude Oil		200,000,000,000.00	400,000,000,000.00
12	19-Aug-24	Consultancy fee and mediation cost on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		450,000,000,000.00	100,000,000,000.00
13	18-Sep-24	August 2024 Allocation	100,000,000,000.00	-	200,000,000,000.00
14	11-Oct-24	September 2024 Allocation	100,000,000,000.00	-	300,000,000,000.00
15	21-Oct-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		61,627,956,926.74	138,372,043,073.26
16	21-Oct-24	VAT in favour of FHS from refund of YVC/DEC to Producing States		30,372,093,023.26	100,000,000,000.00
17	21-Oct-24	Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		50,000,000,000.00	50,000,000,000.00
18	21-Oct-24	Consolidation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00
19	20-Nov-24	October 2024 Allocation	100,000,000,000.00	-	200,000,000,000.00
20	13-Dec-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		140,000,000,000.00	200,000,000,000.00
21	17-Dec-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		50,000,000,000.00	50,000,000,000.00
22	17-Dec-24	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00
23	11-Jan-25	December 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00
24	11-Jan-25	January 2025 Allocation	100,000,000,000.00	-	200,000,000,000.00
25	19-Feb-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		100,000,000,000.00	200,000,000,000.00
26	25-Feb-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		100,000,000,000.00	100,000,000,000.00
27	25-Feb-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		50,000,000,000.00	50,000,000,000.00
28	25-Feb-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00
29	15-Mar-25	February 2025 Allocation	100,000,000,000.00	-	200,000,000,000.00
30	15-Apr-25	March 2025 Allocation	100,000,000,000.00	-	300,000,000,000.00
31	22-Apr-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		92,362,841,488.55	107,637,158,511.45
32	22-Apr-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		57,637,158,511.45	50,000,000,000.00
33	22-Apr-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00
34	16-May-25	April 2025 Allocation	100,000,000,000.00	-	200,000,000,000.00
35	17-Jun-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		100,000,000,000.00	100,000,000,000.00
36	23-Jun-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		50,000,000,000.00	50,000,000,000.00
37	23-Jun-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00
38	23-Jun-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00
39	16-Jul-25	June 2025 Allocation	100,000,000,000.00	-	100,000,000,000.00
40	22-Jul-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		34,000,000,000.00	66,000,000,000.00
41	22-Jul-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		33,000,000,000.00	33,000,000,000.00
42	22-Jul-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		33,000,000,000.00	33,000,000,000.00
43	21-Aug-25	July 2025 Allocation	100,000,000,000.00	-	100,000,000,000.00
44	21-Aug-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		34,000,000,000.00	66,000,000,000.00
45	21-Aug-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		33,000,000,000.00	33,000,000,000.00
46	21-Aug-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		33,000,000,000.00	33,000,000,000.00
47	17-Sep-25	August 2025 Allocation	100,000,000,000.00	-	100,000,000,000.00
48	17-Sep-25	Refund of August 2025 Allocation		100,000,000,000.00	100,000,000,000.00
49	17-Sep-25	August 2025 Allocation	150,000,000,000.00	-	150,000,000,000.00
50	22-Sep-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		50,000,000,000.00	100,000,000,000.00
51	22-Sep-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		50,000,000,000.00	50,000,000,000.00
52	22-Sep-25	Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from YVC/Domestic Excess		50,000,000,000.00	50,000,000,000.00
		<b>Total</b>	<b>2,100,000,000,000.00</b>	<b>2,100,000,000,000.00</b>	<b>2,100,000,000,000.00</b>

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Refund due to States from the net off with States from the withdrawals made from ECA: March, 2026

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

Office of the Accountant-General of the Federation

Federation Account Department

Ledger of Funding for Presidential Metering Initiative: March, 2026

DETAILS

S/n	DATE	DETAILS	Receipts ₦	Payments ₦	Cumm Balance ₦
1	13-May-24	First tranche of funding for Presidential Metering Initiative May, 2024	120,000,000,000.00	-	120,000,000,000.00
2	10-Jun-24	Second tranche of funding for Presidential Metering Initiative May, 2024	100,000,000,000.00	-	220,000,000,000.00
3	16-Jul-24	Third tranche of funding for Presidential Metering Initiative June, 2024	100,000,000,000.00	-	320,000,000,000.00
4	16-Aug-24	Fourth tranche of funding for Presidential Metering Initiative July, 2024	100,000,000,000.00	-	420,000,000,000.00
		Part Payment to State House: Smart Grid Development Ltd - Collection		420,000,000,000.00	-
5	20-Aug-24	Account			100,000,000,000.00
6	16-Sep-24	Fifth tranche of funding for Presidential Metering Initiative August, 2024	100,000,000,000.00		200,000,000,000.00
7	11-Oct-24	Sixth tranche of funding for Presidential Metering Initiative September, 2024	100,000,000,000.00		300,000,000,000.00
8	20-Nov-24	Seventh tranche of funding for Presidential Metering Initiative October, 2024	80,000,000,000.00		380,000,000,000.00
		Final Payment to State House: Smart Grid Development Ltd - Collection		280,000,000,000.00	100,000,000,000.00
9	17-Dec-24	Account			0.00
		<b>Total</b>	<b>700,000,000,000.00</b>	<b>700,000,000,000.00</b>	<b>-</b>

Office of the Accountant General of the Federation  
Federation Account Department

Ledger of Savings on FCT 1% of Signature Bonus/ECA/NLNG Refund : March, 2026

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

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

**Ledger of Savings on Oil Theft Prevention : March, 2026**

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

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

LEDGER OF THE SOLID MINERAL REVENUE ACCOUNT FOR MARCH, 2026

S/n	DATE	REF. NO.	DETAILS	Receipt		Payment		Cumm Balance
				=N=	=N=	=N=	=N=	
1	1-Jan-24		Balance b/f	14,937,889,619.54	-	-	14,937,889,619.54	
2	31-Jan-24		Receipt from Solid Minerals for January, 2024	945,436,131.53	-	-	15,883,325,751.07	
3	29-Feb-24		Receipt from Solid Minerals for February, 2024	746,163,135.01	-	-	16,629,488,886.08	
4	31-Mar-24		Receipt from Solid Minerals for March,2024	1,723,003,663.28	-	-	18,352,492,549.36	
5	30-Apr-24		Receipt from Solid Minerals for April,2024	1,043,333,538.60	-	-	19,395,826,087.96	
6	31-May-24		Receipt from Solid Minerals for May, 2024	1,754,796,569.39	-	-	21,150,622,657.35	
7	12-Jul-24		Receipt from Solid Minerals for June, 2024	2,518,052,134.59	-	-	23,668,674,791.94	
8	9-Jul-24	FD/FA/258/VOL.2	Payment to the three tiers of Government in July,2024	-	13,647,077,128.84	-	10,021,597,663.10	
9	16-Aug-24		Receipt from Solid Minerals for July, 2024	1,697,238,975.36	-	-	11,718,836,638.46	
10	16-Sep-24		Receipt from Solid Minerals for August, 2024	2,108,642,980.13	-	-	13,827,479,618.59	
11	16-Oct-24		Receipt from Solid Minerals for September, 2024	3,492,885,776.63	-	-	17,320,365,395.22	
12	21-Nov-24		Receipt from Solid Minerals for October, 2024	3,401,818,820.80	-	-	20,722,184,216.02	
13	13-Dec-24		Receipt from Solid Minerals for November, 2024	2,407,269,880.74	-	-	23,129,454,096.76	
14	17-Jan-25		Receipt from Solid Minerals for December, 2024	5,137,844,542.77	-	-	28,267,298,639.53	
15	19-Feb-25		Receipt from Solid Minerals for January, 2025	4,175,834,877.91	-	-	32,443,133,517.44	
16	19-Mar-25	FD/FA/258/VOL.2	Payment to the three tiers of Government in February,2025	-	28,218,818,355.40	-	4,224,315,162.04	
17	19-Mar-25		Receipt from Solid Minerals for February, 2025	3,782,483,596.42	-	-	8,006,798,758.46	
18	15-Apr-25		Receipt from Solid Minerals for March, 2025	2,145,558,607.44	-	-	10,152,357,365.90	
19	16-May-25		Receipt from Solid Minerals for April, 2025	7,883,905,297.02	-	-	18,036,262,662.92	
20	17-Jun-25		Receipt from Solid Minerals for May, 2025	9,656,242,898.25	-	-	27,692,505,561.17	
21	16-Jul-25		Receipt from Solid Minerals for June, 2025	4,747,362,474.02	-	-	32,439,868,035.19	
22	21-Aug-25		Receipt from Solid Minerals for July, 2025	5,841,277,270.00	-	-	38,281,145,305.19	
23	17-Sep-25		Receipt from Solid Minerals for August, 2025	6,231,166,440.20	-	-	44,512,311,715.39	
24	16-Oct-25		Receipt from Solid Minerals for September, 2025	7,323,620,919.48	-	-	51,835,932,634.87	
25	18-Nov-25		Receipt from Solid Minerals for October, 2025	6,856,944,406.42	-	-	58,692,877,041.29	
26	11-Dec-25		Receipt from Solid Minerals for November, 2025	5,277,190,149.82	-	-	63,970,067,191.11	
27	20-Jan-26		Receipt from Solid Minerals for December, 2025	4,174,850,166.24	-	-	68,144,917,357.35	
28	20-Feb-26		Receipt from Solid Minerals for January, 2026	5,126,922,951.08	-	-	73,271,840,308.43	
29	13-Mar-26		Receipt from Solid Minerals for February, 2026	5,620,442,992.81	-	-	78,892,283,301.24	
30	21-Apr-26		Receipt from Solid Minerals for March, 2026	4,875,451,599.04	-	-	83,767,734,900.28	
			<b>Total</b>	<b>125,633,630,384.52</b>		<b>41,865,895,484.24</b>		

Office of the Accountant General of the Federation  
Federation Account Department

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

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

Office of the Accountant General of the Federation  
 Federation Account Department

Ledger of Savings of refund to States on NLNG : March, 2026

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

Office of the Accountant General of the Federation

Federation Account Department

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

		DETAILS			
S	DATE	REF. NO.	Receipt	Payment	Cumm Balance
			₦	₦	=N=
1	16-May-25	FA/F&S/AVol.1	150,000,000,000.00	-	150,000,000,000.00
2	27-May-25	FA/F&S/AVol.1		150,000,000,000.00	-
3	17-Jun-25	FA/F&S/AVol.1	150,000,000,000.00	-	150,000,000,000.00
4	26-Jun-25	FA/F&S/AVol. VII		150,000,000,000.00	-
5	16-Jul-25	FA/F&S/AVol. VII	150,000,000,000.00		150,000,000,000.00
6	23-Jul-25	FA/F&S/AVol. VII		150,000,000,000.00	-
		TOTAL	450,000,000,000.00	450,000,000,000.00	

Office of the Accountant-General of the Federation					
Federation Account Department					
Ledger of Renewed Hope Ward Development Programme: March, 2026					
S/n	DATE	DETAILS	Receipts ₦	Payments ₦	Cumm Balance ₦
1	17-Sep-25	First tranche of Renewed Hope Ward Development Programme: August, 2025	300,000,000,000.00	-	300,000,000,000.00
2	18-Sep-25	Payment to Renewed Hope Ward Development Programme		300,000,000,000.00	-
3	16-Oct-25	Second tranche of Renewed Hope Ward Development Programme: September, 2025	400,000,000,000.00		400,000,000,000.00
4	20-Oct-25	Payment to Renewed Hope Ward Development Programme		400,000,000,000.00	-
5	18-Nov-25	Third tranche of Renewed Hope Ward Development Programme: October, 2025	200,000,000,000.00		200,000,000,000.00
6	19-Nov-25	Payment to Renewed Hope Ward Development Programme		200,000,000,000.00	-
<b>Total</b>			<b>900,000,000,000.00</b>	<b>900,000,000,000.00</b>	

Office of the Accountant-General of the Federation					
Federation Account Department					
Ledger of Funding Security: March, 2026					
S/n	DATE	DETAILS	Receipts ₦	Payments ₦	Cumm Balance ₦
1	17-Sep-25	First tranche of Funding Security: August, 2025	40,000,000,000.00	-	40,000,000,000.00
2	30-Sep-25	Payment of Funding of Security to Office of the National Security Adviser		40,000,000,000.00	-
<b>Total</b>			<b>40,000,000,000.00</b>	<b>40,000,000,000.00</b>	

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

S/N	Date	REF. NO	DETAILS		Allocation/Transfer N	Cumulative Total N
1	01/01/2026	42730/RS/176/DF	B/F	The transfer represents the amount approved by HMF/CME in favor of various Sub-Committee of FAAC for 2026 proposed budget.	61,112,626,098.52	61,112,626,098.52
2	14/01/2026	42730/RS/176/DF		The transfer represents the payment of the consultancy service for Forensic Audit Review of the Defunct Nigerian National Petroleum Corporation (NNPC) from 2015 to 2023.	(11,500,000,000.01)	49,612,626,098.51
3	14/01/2026	42730/RS/176/DF		December, 2025 Allocation	(281,098,485.09)	49,331,527,613.42
4	19/01/2026	42730/RS/176/DF		Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (101st of 117th Instalments). Deduction from statutory Allocation of the State.	4,943,114,883.11	54,274,642,496.53
5	28/01/2026	42730/RS/177/DF		Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of December, 2025.	28,784,136.55	54,303,426,633.08
6	28/01/2026	42730/RS/177/DF		Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (102nd of 117th Instalments). Deduction from statutory Allocation of the State.	(1,235,778,720.78)	53,067,647,912.30
7	19/02/2026	42730/RS/177/DF		Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (103rd of 117th Instalments). Deduction from statutory Allocation of the State.	28,784,136.55	53,096,432,048.85
8	20/02/2026	42730/RS/177/DF		January, 2026 Allocation	4,032,922,335.02	57,129,354,383.87
9	25/02/2026	42730/RS/177/DF		Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (103rd of 117th Instalments). Deduction from statutory Allocation of the State.	28,784,136.55	57,158,138,520.42
10	25/02/2026	42730/RS/177/DF		Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of January, 2026.	(1,008,230,583.76)	56,149,907,936.66
11	12/03/2026	42730/RS/177/DF		February, 2026 Allocation	5,819,794,151.61	61,969,702,088.27
12	13/03/2026	42730/RS/177/DF		Distribution of = N=100,000,000,000.00 from Non Mineral Revenue to the three tiers of Govt.	500,000,000.00	62,469,702,088.27
13	16/03/2026	42730/RS/177/DF		Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (104th of 117th Instalments). Deduction from statutory Allocation of the State.	28,784,136.55	62,498,486,224.82
14	16/03/2026	42730/RS/177/DF		Released to Nigerian Sovereign Investment Authority (NSIA) approved by Mr. President as 25% of monthly allocation accruing into Stabilisation Account for the Month of February, 2026.	(1,579,948,537.90)	60,918,537,686.92
15	21/04/2026	42730/RS/177/DF		March, 2026 Allocation	6,000,944,160.75	66,919,481,847.67
					66,919,481,847.67	

STATEMENT OF 1.68% DEVELOPMENT OF NATURAL RESOURCES FUND ACCOUNT AS AT MARCH, 2026.

S/N	Date	REF. NO	DETAILS		Allocation/Transfer ₦	Cumulative Total ₦
1	01/01/2026	FD/FA/124/VOL.XX/D(F)	B/F		85,022,699,588.20	85,022,699,588.20
2	19/01/2026	FD/FA/124/VOL.XX/D(F)	December, 2025 Allocation		16,608,866,007.26	101,631,565,595.46
3	28/01/2026	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority for the month of December, 2025		(830,443,300.36)	100,801,122,295.10
4	28/01/2026	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of December, 2025.		(1,660,886,600.73)	99,140,235,694.37
5	20/02/2026	FD/FA/124/VOL.XX/D(F)	January, 2026 Allocation		13,550,619,045.65	112,690,854,740.02
6	25/02/2026	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority for the month of January, 2026		(677,530,952.28)	112,013,323,787.74
7	25/02/2026	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of January, 2026.		(1,355,061,904.57)	110,658,261,883.17
8	12/03/2026	FD/FA/124/VOL.XX/D(F)	February, 2026 Allocation		19,554,508,349.42	130,212,770,232.59
9	13/03/2026	FD/FA/124/VOL.XX/D(F)	Distribution of = N=100,000,000,000.00 from Non Mineral Revenue to the three tiers of Govt.		1,680,000,000.00	131,892,770,232.59
10	16/03/2026	FD/FA/124/VOL.XX/D(F)	Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority for the month of February, 2026		(1,061,725,417.47)	130,831,044,815.12
11	16/03/2026	FD/FA/124/VOL.XX/D(F)	Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of February, 2026.		(2,123,450,834.94)	128,707,593,980.18
12	21/04/2026	FD/FA/124/VOL.XX/D(F)	March, 2026 Allocation		20,163,172,380.13	148,870,766,360.31
					148,870,766,360.31	

**2013 APPROVED INDICES FOR THE STATE GOVERNMENTS FOR REVENUE SHARING**

SINO	STATE	EQUAL ITY 40%	POPULA TION 30%	Indices pop	LANDMA SS (50% OF 10%)	Indices an	TERRAI N (50%)	REV EFFORT (10%)	Indices V	PRIMARY ENROLMEN T (2% OF	Indices pri	DIREC T SEC (8%)	Indices ent	INVERS E SE (8% OF	HOSPI TAL B (30%)	Indices hos	WATER SUPPLY SPREAD	Indices wat	RAINF ALL P(15%)	TOTAL INDICES
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1	ABIA	.002969	2833999	0.001639	4902.3	0.000070	0.000371	201.58	0.000875	697051	0.000132	823412	0.000066	0.000066	14521	0.000277	0.02112	0.000021	0.0001	0.006598
2	ADAMAWA	.002969	3168101	0.001833	38823.29	0.000558	0.000371	137.22	0.000596	706665	0.000133	708162	0.000057	0.000057	8792	0.000168	0.16726	0.000167	0.0001	0.007019
3	AKWA IBOM	.002969	3920208	0.002268	6772.13	0.000097	0.000371	143.50	0.000523	1703182	0.000322	645705	0.000052	0.000052	10082	0.000191	0.02918	0.000029	0.0001	0.007094
4	ANAMBRA	.002969	4182032	0.002419	4816.24	0.000069	0.000371	120.29	0.000522	872088	0.000165	789246	0.000063	0.000063	12174	0.000232	0.02075	0.000021	0.0001	0.008429
5	BAUCHI	.002969	4646465	0.002688	49933.88	0.000717	0.000371	154.86	0.000673	1521363	0.000287	1063906	0.000065	0.000065	11903	0.000227	0.21513	0.000215	0.0001	0.006235
6	BAYELSA	.002969	1703358	0.000985	9415.75	0.000135	0.000371	244.92	0.001064	750852	0.000142	546734	0.000044	0.000044	17265	0.000329	0.04057	0.000041	0.0001	0.006235
7	BENUE	.002969	4219244	0.002441	31276.73	0.000449	0.000371	201.23	0.000874	1352752	0.000256	809611	0.000065	0.000065	8775	0.000167	0.13475	0.000135	0.0001	0.007902
8	BORNO	.002969	4151193	0.002401	75540.9	0.001085	0.000371	205.80	0.000894	1158720	0.000219	859870	0.000069	0.000069	12673	0.000242	0.32545	0.000325	0.0001	0.007086
9	CROSS RIVER	.002969	2888866	0.001671	21636.6	0.000311	0.000371	247.73	0.001076	832139	0.000157	663792	0.000053	0.000053	11531	0.000220	0.09322	0.000093	0.0001	0.007086
10	DELTA	.002969	4098391	0.002371	17239.27	0.000248	0.000371	116.37	0.000505	664186	0.000125	768357	0.000081	0.000081	14628	0.000279	0.02766	0.000028	0.0001	0.006304
11	EBONYI	.002969	2173501	0.001257	6421.26	0.000092	0.000371	213.78	0.000937	920015	0.000174	534643	0.000043	0.000043	12249	0.000234	0.08539	0.000085	0.0001	0.006589
12	EDO	.002969	3218332	0.001862	19819.27	0.000285	0.000371	102.17	0.000444	557264	0.000105	768418	0.000061	0.000061	12249	0.000234	0.02567	0.000025	0.0001	0.006300
13	EKITI	.002969	2384212	0.001379	5887.91	0.000085	0.000371	221.93	0.000964	528884	0.000099	521992	0.000042	0.000042	11170	0.000213	0.02567	0.000025	0.0001	0.006300
14	ENUGU	.002969	3257298	0.001884	7660.19	0.000110	0.000371	247.76	0.001076	976004	0.000184	710866	0.000057	0.000057	12246	0.000234	0.03300	0.000033	0.0001	0.007086
15	GOMBE	.002969	2953879	0.001362	17982.06	0.000258	0.000371	236.22	0.001026	604276	0.000114	819519	0.000066	0.000066	11388	0.000217	0.07747	0.000077	0.0001	0.006637
16	IMO	.002969	3934899	0.002276	5182.84	0.000074	0.000371	199.58	0.000867	1109885	0.000210	939548	0.000075	0.000075	14424	0.000275	0.02223	0.000022	0.0001	0.007326
17	JIGAWA	.002969	4348649	0.002516	24515.62	0.000352	0.000371	219.71	0.000954	922798	0.000174	478422	0.000038	0.000038	13124	0.000250	0.10562	0.000106	0.0001	0.007880
18	KADUNA	.002969	6066562	0.003503	45711.19	0.000656	0.000371	170.42	0.000740	1552931	0.000293	1274873	0.000102	0.000102	9479	0.000181	0.19693	0.000197	0.0001	0.009232
19	KANO	.002969	9383682	0.005423	21276.89	0.000306	0.000371	208.81	0.000907	1806269	0.000341	1758839	0.000141	0.000141	19424	0.000370	0.09167	0.000092	0.0001	0.011177
20	KATSINA	.002969	5792578	0.003351	24971.24	0.000359	0.000371	156.20	0.000878	1804579	0.000341	1195378	0.000096	0.000096	9584	0.000183	0.10758	0.000108	0.0001	0.008862
21	KEBBI	.002969	3238628	0.001874	37727.96	0.000542	0.000371	202.51	0.000879	891583	0.000168	716616	0.000057	0.000057	13039	0.000249	0.16254	0.000163	0.0001	0.007440
22	KOGI	.002969	3278487	0.001897	29581.9	0.000425	0.000371	309.70	0.001345	1331025	0.000251	743638	0.000059	0.000059	9036	0.000172	0.12745	0.000127	0.0001	0.007788
23	KWARA	.002969	2371089	0.001372	34467.57	0.000495	0.000371	106.85	0.000464	457566	0.000086	397686	0.000032	0.000032	10054	0.000192	0.14849	0.000148	0.0001	0.006272
24	LAGOS	.002969	9013534	0.005214	3496.48	0.000050	0.000371	13.64	0.000059	573255	0.000108	1009816	0.000081	0.000081	19901	0.000380	0.01506	0.00015	0.0001	0.009439
25	NASSARAWA	.002969	1863275	0.001078	27271.49	0.000392	0.000371	247.99	0.001077	941695	0.000178	432448	0.000035	0.000035	7117	0.000136	0.11749	0.000117	0.0001	0.006498
26	NIGER	.002969	3950249	0.002285	74108.59	0.001064	0.000371	201.82	0.000876	774627	0.000146	481007	0.000038	0.000038	6646	0.000127	0.31928	0.000319	0.0001	0.006347
27	OGUN	.002969	3728098	0.002157	16980.54	0.000244	0.000371	50.73	0.000220	439332	0.000083	516352	0.000041	0.000041	12346	0.000235	0.07316	0.000073	0.0001	0.006559
28	ONDO	.002969	3441024	0.001951	15820	0.000227	0.000371	109.49	0.000476	733930	0.000139	525238	0.000042	0.000042	6498	0.000124	0.06816	0.000068	0.0001	0.006559
29	OSUN	.002969	3423535	0.001980	9026	0.000130	0.000371	67.13	0.000292	898878	0.000170	591093	0.000047	0.000047	14167	0.000270	0.03889	0.000039	0.0001	0.006426
30	OYO	.002969	5591589	0.003235	28245.29	0.000406	0.000371	48.54	0.000211	1113306	0.000210	839865	0.000067	0.000067	7049	0.000134	0.12169	0.000122	0.0001	0.007903
31	PLATEAU	.002969	3178712	0.001839	27216.97	0.000391	0.000371	228.25	0.000991	1055235	0.000199	856057	0.000068	0.000068	12188	0.000232	0.11726	0.000117	0.0001	0.007368
32	RIVERS	.002969	5185400	0.003000	10432.31	0.000150	0.000371	108.24	0.000470	500299	0.000094	923832	0.000074	0.000074	12637	0.000241	0.04494	0.000045	0.0001	0.007599
33	SOKOTO	.002969	3696999	0.002139	33776.9	0.000485	0.000371	225.89	0.000981	938710	0.000177	792034	0.000063	0.000063	13656	0.000260	0.14552	0.000146	0.0001	0.007766
34	TARABA	.002969	2300736	0.001331	60291.82	0.000866	0.000371	117.78	0.000512	1049741	0.000188	263829	0.000021	0.000021	6696	0.000128	0.25975	0.000260	0.0001	0.006788
35	YOBE	.002969	2321591	0.001343	46909.76	0.000674	0.000371	194.69	0.000846	813283	0.000154	593854	0.000048	0.000048	12208	0.000233	0.2021	0.000202	0.0001	0.006997
36	ZAMFARA	.002969	3259846	0.001836	35170.61	0.000505	0.000371	167.13	0.000726	412017	0.000078	355938	0.000028	0.000028	8266	0.000158	0.15152	0.000152	0.0001	0.007012
37	FCT-ABUJA	.002969	1406201	0.000813	0	0.000000	0.000371	0.00	0.000000	0	0.000000	0	0.000000	0	0.000000	0	0.000000	0	0.000000	0.004264

S/NO	STATE	EQUALITY	POPULATION	indices pop	LANDMA SS (50% OF 10%)	indices an	TERRAI N (50%)	REV EFFORT (10%)	indicesre v	PRIMARY ENROLMENT T (24% OF	indices pri	DIREC T SEC (8%)	indices enr	INVERS E SE (8% OF	HOSPI TAL B (30%)	indices hos	WALTER SUPPLY SPREAD (8%)	indices wat	ALL P(15%)	INDICES
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Grand Total	0.00	139973542	930309.75	6.152.46	33964395	26717696	420297	4.008												
Indices Total	0.10986	0.08097	0.013360	0.013731	0.02672	0.008413	0.002138	0.0021376	0.008016	0.004008	0.004119	0.271464								

GROSS ALLOCATION OF STATUTORY REVENUE TO STATE GOVERNMENTS

S/NO	STATE	EQUALITY (40%)	INDICES ON POPULATION (%)	POPULATION (30%)	LAND MASS TERRAIN (10%)	SOCIAL DEV. FACTOR (10%)	INTERNAL REV. EFFORT (10%)	TOTAL
1	ABIA	3,563,227,288.34	0.001639	1,967,627,868.49	529,897,893.78	807,449,509.05	1,050,714,382.71	7,918,916,942.37
2	ADAMAWA	3,563,227,288.34	0.001833	2,199,592,807.83	1,114,549,282.71	831,751,785.48	715,244,704.81	8,424,365,839.17
3	AKWA IBOM	3,563,227,288.34	0.002268	2,721,776,017.24	562,125,698.62	907,545,275.51	747,978,539.14	8,502,652,808.85
4	ANAMBRA	3,563,227,288.34	0.002419	2,903,558,790.99	528,414,591.01	786,384,286.85	626,998,874.37	8,408,553,781.56
5	BAUCHI	3,563,227,288.34	0.002888	3,226,011,732.53	1,306,047,876.21	1,213,329,777.76	807,191,334.99	10,115,808,009.82
6	BAYELSA	3,563,227,288.34	0.000985	1,182,930,868.66	607,690,281.66	852,654,721.07	1,276,619,538.71	7,482,822,688.44
7	BENUE	3,563,227,288.34	0.002441	2,929,394,851.01	984,479,176.10	958,232,575.58	1,048,890,044.81	9,484,223,935.83
8	BORNO	3,563,227,288.34	0.002401	2,882,147,465.22	1,747,402,323.98	1,241,673,136.75	1,072,710,685.39	10,507,160,898.68
9	CROSS RIVER	3,563,227,288.34	0.001671	2,005,791,114.51	818,324,963.20	825,493,130.98	1,291,266,366.85	8,504,102,862.88
10	DELTA	3,563,227,288.34	0.002371	2,845,487,366.23	742,533,962.69	828,956,060.66	606,566,289.89	8,586,770,986.81
11	EBONYI	3,563,227,288.34	0.001257	1,509,048,217.66	556,078,204.96	812,820,978.30	1,124,730,377.52	7,565,905,066.78
12	EDO	3,563,227,288.34	0.001862	2,234,467,878.52	787,002,041.65	790,336,874.34	632,550,295.08	7,907,583,377.93
13	EKITI	3,563,227,288.34	0.001379	1,655,343,553.61	546,895,554.09	639,392,673.88	1,156,786,600.83	7,561,635,670.64
14	ENUGU	3,563,227,288.34	0.001884	2,261,521,729.82	577,432,008.17	811,233,060.38	1,291,422,737.67	8,504,836,824.38
15	GOMBE	3,563,227,288.34	0.001362	1,654,293,540.49	755,336,474.75	781,594,722.72	1,231,271,710.90	7,965,713,737.20
16	IMO	3,563,227,288.34	0.002276	2,731,976,887.11	534,733,191.94	922,523,153.56	1,040,288,594.71	8,792,749,117.66
17	JIGAWA	3,563,227,288.34	0.002516	3,019,239,937.16	867,946,835.73	861,788,181.28	1,145,216,085.95	9,467,417,323.46
18	KADUNA	3,563,227,288.34	0.003509	4,211,976,241.74	1,233,266,935.16	1,183,697,745.79	888,296,185.64	11,080,464,396.66
19	KANO	3,563,227,288.34	0.005428	6,515,032,013.86	812,126,116.11	1,435,351,329.27	1,088,399,991.34	13,414,136,738.93
20	KATSINA	3,563,227,288.34	0.003351	4,021,750,855.66	875,799,757.06	1,120,619,587.98	814,175,942.95	10,395,573,431.99
21	KEBBI	3,563,227,288.34	0.001874	2,248,559,265.01	1,095,670,523.39	966,830,456.25	1,055,561,909.13	8,929,849,442.12
22	KOGI	3,563,227,288.34	0.001897	2,276,233,120.65	955,267,625.56	937,850,073.39	1,614,278,422.09	9,346,856,630.03
23	KWARA	3,563,227,288.34	0.001372	1,646,232,336.38	1,039,475,478.91	722,043,673.85	556,944,299.00	7,527,922,976.48
24	LAGOS	3,563,227,288.34	0.005214	6,258,040,561.05	505,667,627.63	931,075,314.48	71,097,054.17	11,329,107,845.68
25	NASSARAWA	3,563,227,288.34	0.001078	1,293,660,236.53	915,446,134.05	733,989,132.08	1,292,621,588.29	7,798,944,379.29
26	NIGER	3,563,227,288.34	0.002285	2,742,633,296.58	1,722,715,484.63	936,855,388.05	1,051,965,357.27	10,017,396,814.87
27	OGUN	3,563,227,288.34	0.002157	2,588,395,239.82	738,074,594.75	702,745,282.38	264,424,747.67	7,856,867,152.96
28	ONDO	3,563,227,288.34	0.001991	2,389,081,548.21	718,071,896.63	631,346,734.37	570,705,019.16	7,872,432,486.71
29	OSUN	3,563,227,288.34	0.001980	2,376,939,044.35	600,972,674.69	821,788,144.43	349,908,009.28	7,712,835,161.09
30	OYO	3,563,227,288.34	0.003235	3,882,205,443.81	932,230,240.95	854,599,251.72	253,009,604.81	9,485,271,829.63
31	PLATEAU	3,563,227,288.34	0.001839	2,206,959,959.09	914,506,444.68	956,678,027.14	1,189,728,930.72	8,831,100,649.97
32	RIVERS	3,563,227,288.34	0.003000	3,600,190,949.00	625,211,386.32	767,618,176.27	564,189,526.66	9,120,437,326.59
33	SOKOTO	3,563,227,288.34	0.002139	2,566,893,397.67	1,027,571,310.58	985,229,292.22	1,177,427,680.87	9,320,258,969.68
34	TARABA	3,563,227,288.34	0.001331	1,597,386,666.32	1,484,574,033.83	887,191,974.53	613,915,765.43	8,146,295,748.45
35	YOBE	3,563,227,288.34	0.001343	1,611,986,193.03	1,253,925,106.26	953,965,615.16	1,014,800,988.04	8,397,765,180.83
36	ZAMFARA	3,563,227,288.34	0.001886	2,263,290,790.36	1,051,592,852.62	666,411,670.46	871,147,409.38	8,415,670,011.15
		<b>128,276,182,380.24</b>	<b>0.080160</b>	<b>96,207,136,785.18</b>	<b>32,069,045,595.06</b>	<b>32,069,045,595.06</b>	<b>32,069,045,595.06</b>	<b>320,650,455,950.59</b>