

| Office of the Accountant General of the Federation | | | | | | |
|--|-----------|--|------------------------------|------------------------------|-----------------|----------------------|
| Federation Account Department | | | | | | |
| TRANSFER TO EXCESS CRUDE, PPT AND ROYALTY ACCOUNT FOR THE MONTH: January, 2025 | | | | | | |
| s/n | DATE | DESCRIPTION | FOREIGN EXCESS CRUDE US\$ | EXCESS PPT & ROYALTY US\$ | TOTAL US\$ | CUMM BALANCE US\$ |
| 1 | 1-Jan-22 | Balance b/f | 27,366,759.81 | 7,998,705.93 | 35,365,465.74 | 35,365,465.74 |
| 2 | 20-Jan-22 | Accrued Interest on Funds - December, 2021 | 193.13 | 2,427.61 | 2,620.74 | 35,368,086.48 |
| 3 | 30-Jan-22 | Accrued Interest on Funds - January, 2022 | 193.13 | 2,037.99 | 2,231.12 | 35,370,317.60 |
| 4 | 28-Feb-22 | Accrued Interest on Funds - February, 2022 | 174.44 | 1,201.20 | 1,375.64 | 35,371,693.24 |
| 5 | 23-May-22 | Accrued Interest on Funds - March, 2022 | 629.09 | 4,332.76 | 4,961.85 | 35,376,655.09 |
| 6 | 29-Jun-22 | Part payment for the procurement of 2 X High Endurance Offshore Patrol Vessels | (27,000,000.00) | (8,000,000.00) | (35,000,000.00) | 376,655.09 |
| 7 | 15-Aug-22 | Accrued Interest on Funds - April, 2022 | 1,121.40 | 7,722.90 | 8,844.30 | 385,499.39 |
| 8 | 15-Aug-22 | Accrued Interest on Funds - May, 2022 | 2,779.15 | 19,140.35 | 21,919.50 | 407,418.89 |
| 9 | 15-Aug-22 | Accrued Interest on Funds - June, 2022 | 4,302.08 | 29,629.92 | 33,932.00 | 441,350.89 |
| 10 | 15-Aug-22 | Accrued Interest on Funds - July, 2022 | 3,903.81 | 25,344.84 | 29,248.65 | 470,599.54 |
| 11 | 19-Sep-22 | Accrued Interest on Funds - August, 2022 | 786.78 | 145.08 | 931.86 | 471,531.40 |
| 12 | 21-Oct-22 | Accrued Interest on Funds - September, 2022 | 829.30 | 152.94 | 982.24 | 472,513.64 |
| 13 | 12-Dec-22 | Accrued Interest on Funds - October, 2022 | 1,047.80 | 193.13 | 1,240.93 | 473,754.57 |
| | | Total | 382,719.92 | 91,034.65 | 473,754.57 | |

Office of the Accountant General of the Federation

Federation Account Department

Domestic Excess Crude Oil Proceeds: January, 2025

| S/n | Date | Description | Receipt | Payment | Cumm Balance |
|-----|------------|---|------------------|---------|------------------|
| | | | ₦= | ₦= | |
| 1 | 01/01/2024 | Balance b/f | 5,826,282,911.07 | - | 5,826,282,911.07 |
| 2 | 16/01/2024 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (74/1/16) | 69,464,593.00 | | 5,895,717,504.07 |
| 3 | 16/01/2024 | Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (74/1/16) | 30,120,221.00 | | 5,925,837,725.07 |
| 4 | 19/02/2024 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (75/1/16) | 69,464,593.00 | | 5,995,302,318.07 |
| 5 | 19/02/2024 | Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (75/1/16) | 30,120,221.00 | | 6,025,422,539.07 |
| 6 | 19/03/2024 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (76/1/16) | 69,464,593.00 | | 6,094,887,132.07 |
| 7 | 19/03/2024 | Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (76/1/16) | 30,120,221.00 | | 6,125,007,353.07 |
| 8 | 17/04/2024 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (77/1/16) | 69,464,593.00 | | 6,194,471,946.07 |
| 9 | 17/04/2024 | Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (77/1/16) | 30,120,221.00 | | 6,224,592,167.07 |
| 10 | 13/05/2024 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (78/1/16) | 69,464,593.00 | | 6,294,056,760.07 |
| 11 | 13/05/2024 | Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (78/1/16) | 30,120,221.00 | | 6,324,176,981.07 |
| 12 | 10/06/2023 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (79/1/16) | 69,464,593.00 | | 6,393,641,574.07 |
| 13 | 10/06/2023 | Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (79/1/16) | 30,120,221.00 | | 6,423,761,795.07 |
| 14 | 16/07/2024 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (80/1/16) | 69,464,593.00 | | 6,493,226,388.07 |
| 15 | 16/07/2024 | Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (80/1/16) | 30,120,221.00 | | 6,523,346,609.07 |
| 16 | 16/08/2024 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (81/1/16) | 69,464,593.00 | | 6,592,811,202.07 |
| 17 | 16/08/2024 | Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (81/1/16) | 30,120,221.00 | | 6,622,931,423.07 |
| 18 | 16/09/2024 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (82/1/16) | 69,464,593.00 | | 6,692,396,016.07 |
| 19 | 16/09/2024 | Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (82/1/16) | 30,120,221.00 | | 6,722,516,237.07 |
| 20 | 14/10/2024 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (83/1/16) | 69,464,593.00 | | 6,791,980,830.07 |
| 21 | 14/10/2024 | Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (83/1/16) | 30,120,221.00 | | 6,822,101,051.07 |
| 22 | 20/11/2024 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (84/1/16) | 69,464,593.00 | | 6,891,565,644.07 |
| 23 | 20/11/2024 | Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (84/1/16) | 30,120,221.00 | | 6,921,685,865.07 |
| 24 | 13/12/2024 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (85/1/16) | 69,464,593.00 | | 6,991,150,458.07 |
| 25 | 13/12/2024 | Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (85/1/16) | 30,120,221.00 | | 7,021,270,679.07 |
| 26 | 15/01/2025 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (86/1/16) | 69,464,593.00 | | 7,090,735,272.07 |
| 27 | 15/01/2025 | Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (86/1/16) | 30,120,221.00 | | 7,120,855,493.07 |
| 28 | 19/02/2025 | Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (87/1/16) | 69,464,593.00 | | 7,190,320,086.07 |
| 29 | 19/02/2025 | Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (87/1/16) | 30,120,221.00 | | 7,220,440,307.07 |
| | | Total | 7,220,440,307.07 | - | |

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

| S/n | DATE | REF. NO. | DETAILS | Receipt =N= | Payment =N= | Cumm Balance =N= |
|-----|------------|------------------|--|----------------------|----------------------|---------------------|
| 1 | 01/01/2024 | | Balance b/f | 80,230,572,340.52 | - | 80,230,572,340.52 |
| 2 | 16/01/2024 | FD/FA/202/Vol. 6 | Exchange Gain Difference in December, 2023 | 287,743,073,742.24 | | 387,973,646,082.76 |
| 3 | 16/01/2024 | FD/FA/202/Vol. 6 | Distribution of ₦287,743,073,742.24 to the three tiers of Government being exchange gain for December, 2023 | | 287,743,073,742.24 | 80,230,572,340.52 |
| 4 | 19/02/2024 | FD/FA/202/Vol. 6 | Exchange Gain Difference in January, 2024 | 479,028,533,214.23 | | 559,259,105,554.75 |
| 5 | 19/02/2024 | FD/FA/202/Vol. 6 | Distribution of ₦479,028,533,214.23 to the three tiers of Government being exchange gain for January, 2024 | | 279,028,533,214.23 | 280,230,572,340.52 |
| 6 | 19/02/2024 | FD/FA/202/Vol. 6 | Transfer of Savings to FAAC Withheld ESCROW Account | | 200,000,000,000.00 | 80,230,572,340.52 |
| 7 | 20/03/2024 | FD/FA/202/Vol. 6 | Exchange Gain Difference in February, 2024 | 657,444,403,295.91 | | 737,674,975,636.43 |
| 8 | 20/03/2024 | FD/FA/202/Vol. 6 | Transfer of Savings to FAAC Withheld ESCROW Account | | 50,000,000,000.00 | 687,674,975,636.43 |
| 9 | 20/03/2024 | FD/FA/202/Vol. 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 | 16/04/2024 | FD/FA/202/Vol. 6 | Exchange Gain Difference in March, 2024 | 285,524,332,949.18 | | 365,754,905,289.70 |
| 11 | 16/04/2024 | FD/FA/202/Vol. 6 | Distribution of ₦285,524,332,949.18 to the three tiers of Government being exchange gain for March, 2024 | | 285,524,332,949.18 | 80,230,572,340.52 |
| 12 | 13/05/2024 | FD/FA/202/Vol. 6 | Exchange Gain Difference in April, 2024 | 438,884,270,725.75 | | 519,114,843,066.27 |
| 13 | 13/05/2024 | FD/FA/202/Vol. 6 | Distribution of ₦438,884,270,725.75 to the three tiers of Government being exchange gain for April, 2024 | | 438,884,270,725.75 | 80,230,572,340.52 |
| 14 | 06/06/2024 | FD/FA/202/Vol. 6 | Exchange Gain Difference in May, 2024 | 687,456,251,714.36 | | 667,686,824,054.88 |
| 15 | 10/06/2024 | FD/FA/202/Vol. 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 | 10/06/2024 | FD/FA/202/Vol. 6 | Transfer to FAAC Withheld ESCROW Account | | 80,000,000,000.00 | 80,230,572,340.52 |
| 17 | 16/07/2024 | FD/FA/202/Vol. 6 | Exchange Gain Difference in June, 2024 | 472,191,680,275.49 | | 552,422,252,616.01 |
| 18 | 16/07/2024 | FD/FA/202/Vol. 6 | Distribution of ₦472,191,680,275.49 to the three tiers of Government being exchange gain for June, 2024 | | 472,191,680,275.49 | 80,230,572,340.52 |
| 19 | 16/08/2024 | FD/FA/202/Vol. 6 | Exchange Gain Difference in July, 2024 | 581,710,154,656.08 | | 661,940,726,996.60 |
| 20 | 16/08/2024 | FD/FA/202/Vol. 6 | Distribution of ₦581,710,154,656.08 to the three tiers of Government being exchange gain for July, 2024 | | 581,710,154,656.08 | 80,230,572,340.52 |
| 21 | 16/09/2024 | FD/FA/202/Vol. 6 | Exchange Gain Difference in August, 2024 | 468,245,152,867.23 | | 548,475,725,207.75 |
| 22 | 16/09/2024 | FD/FA/202/Vol. 6 | Distribution of ₦468,245,152,867.23 to the three tiers of Government being exchange gain for August, 2024 | | 468,245,152,867.23 | 80,230,572,340.52 |
| 23 | 14/10/2024 | FD/FA/202/Vol. 6 | Exchange Gain Difference in September, 2024 | 462,190,641,740.28 | | 542,421,214,080.80 |
| 24 | 14/10/2024 | FD/FA/202/Vol. 6 | Distribution of ₦462,190,641,740.28 to the three tiers of Government being exchange gain for September, 2024 | | 462,190,641,740.28 | 80,230,572,340.52 |
| 25 | 20/11/2024 | FD/FA/202/Vol. 6 | Exchange Gain Difference in October, 2024 | 646,000,180,842.36 | | 726,230,753,182.88 |
| 26 | 20/11/2024 | FD/FA/202/Vol. 6 | Distribution of ₦646,000,180,842.36 to the three tiers of Government being exchange gain for October, 2024 | | 566,000,180,842.36 | 160,230,572,340.52 |
| 27 | 20/11/2024 | FD/FA/202/Vol. 6 | Transfer to FAAC Withheld as Refund to States | | 80,000,000,000.00 | 80,230,572,340.52 |
| 28 | 13/12/2024 | FD/FA/202/Vol. 6 | Exchange Gain Difference in October, 2024 | 671,392,032,058.65 | | 751,622,604,399.17 |
| 29 | 13/12/2024 | FD/FA/202/Vol. 6 | Distribution of ₦671,392,032,058.65 to the three tiers of Government being exchange gain for November, 2024 | | 671,392,032,058.65 | 80,230,572,340.52 |
| 30 | 15/01/2025 | FD/FA/202/Vol. 6 | Exchange Gain Difference in November, 2024 | 402,714,392,696.28 | | 482,944,965,036.80 |
| 31 | 15/01/2025 | FD/FA/202/Vol. 6 | Distribution of ₦402,714,392,696.28 to the three tiers of Government being exchange gain for December, 2024 | | 402,714,392,696.28 | 80,230,572,340.52 |
| 32 | 04/02/2025 | FA/439/VOL. 1 | Payment of judgement debt plus 22% interest for full and final settlement to A-Z Petroleum Products Limited | 6,520,755,673,118.56 | 23,002,098,876.70 | 57,228,473,463.82 |
| | | | Total | | 6,463,527,199,654.74 | |

| Office of the Accountant General of the Federation | | | | | | |
|--|------------|------------------------|---|--------------------|--------------------|----------------------|
| Federation Account Department | | | | | | |
| Non-Oil Excess Revenue Account for January 2025 | | | | | | |
| S/n | DATE | REF. NO. | DETAILS | Receipt ₦ | Payment ₦ | Cumulative Balance ₦ |
| 1 | 01/1/2023 | | Balance b/f | 707,610,239,905.84 | - | 707,610,239,905.84 |
| 2 | 02/1/2023 | 42730/RS/Vol. 164 | Payment of Infrastructure to States and FCT | - | 259,000,000,000.00 | 448,610,239,905.84 |
| 3 | 20/11/2023 | 42730/RS/Vol. 164 | Refund of PAYE to Alvan Iboon State on 14/04/2023 which was not posted | - | 7,178,960,487.28 | 441,431,279,418.56 |
| 4 | 20/11/2023 | 42730/RS/Vol. 164 | Transfer of Savings from October, 2023 Non Oil Revenue (FAAC Withheld Account) | 180,000,000,000.00 | - | 621,431,279,418.56 |
| 5 | 20/11/2023 | 42730/RS/Vol. 164 | Augmentation to the three tiers of Government for the month of November, 2023 | - | 60,000,000,000.00 | 561,431,279,418.56 |
| 6 | 20/11/2023 | 42730/RS/Vol. 164 | Transfer of Savings from Exchange Gain October, 2023 Non Oil Revenue (FAAC Withheld Account) | 60,000,000,000.00 | - | 621,431,279,418.56 |
| 7 | 11/12/2023 | 42730/RS/Vol. 164 | Reversal of transfer of Savings from October, 2023 Non Oil Revenue (FAAC Withheld Account) | - | 180,000,000,000.00 | 441,431,279,418.56 |
| 8 | 11/12/2023 | 42730/RS/Vol. 164 | Transfers from Non-Oil Revenue | 40,000,000,000.00 | - | 481,431,279,418.56 |
| 9 | 11/12/2023 | 42730/RS/Vol. 164 | Release of Special Intervention Fund to States for Infrastructure and Security | - | 100,000,000,000.00 | 381,431,279,418.56 |
| 10 | 12/12/2023 | 42730/RS/Vol. 164 | Transfer of Savings from November, 2023 Non Oil Revenue (FAAC Withheld Account) | 100,000,000,000.00 | - | 481,431,279,418.56 |
| 11 | 18/12/2023 | 42730/RS/Vol. 165 | Payment of Infrastructure to States and FCT | - | 259,000,000,000.00 | 222,431,279,418.56 |
| 12 | 18/01/2024 | 42730/RS/Vol. 165 | Transfer of Savings from December, 2023 Non Oil Revenue (FAAC Withheld Account) | 100,000,000,000.00 | - | 322,431,279,418.56 |
| 13 | 02/02/2024 | 42730/RS/Vol. 165 | Part Payment of Outstanding Balance for Management of 2023 General Election to Independent National Electoral Commission(INEC) | - | 25,000,000,000.00 | 297,431,279,418.56 |
| 14 | 20/2/2024 | 42730/RS/Vol. 166 | Transfer of Savings from January, 2024 Exchange Gain (FAAC Withheld) for three tiers | 200,000,000,000.00 | - | 497,431,279,418.56 |
| 15 | 20/2/2024 | 42730/RS/Vol. 166 | Transfer of Savings from January, 2024 Non Oil Revenue (FAAC Withheld Account) | 100,000,000,000.00 | - | 597,431,279,418.56 |
| 16 | 23/2/2024 | 42730/RS/Vol. 166 | Reversal of January 2024 Transfer to Non Oil Revenue (FAAC Withheld) | - | 100,000,000,000.00 | 497,431,279,418.56 |
| 17 | 23/2/2024 | 42730/RS/Vol. 166 | Actual Amount Transfer for January 2024 to Non Oil Revenue (FAAC Withheld) | 98,438,815,670.50 | - | 595,870,095,089.06 |
| 18 | 03/01/2024 | FA/F&SA/Vol.420 | Payment of Infrastructure to FCT | - | 7,000,000,000.00 | 588,870,095,089.06 |
| 19 | 20/03/2024 | 42730/RS/Vol. 166 | Transfer of Savings from February, 2024 Non Oil Revenue (FAAC Withheld Account) | 250,000,000,000.00 | - | 838,870,095,089.06 |
| 20 | 20/03/2024 | 42730/RS/Vol. 166 | Transfer of savings for the month of January & February, 2024 being Intervention to States on Infrastructure & Security | - | 200,000,000,000.00 | 638,870,095,089.06 |
| 21 | 25/04/2024 | FA/F&SA/Vol.418/VOL. T | Payment of Capacity Building Programme and Provision of Report on the Activities of FAAC to Revenue Mobilisation Allocation and Fiscal Commission Programme | - | 9,958,630,000.00 | 628,911,465,089.06 |
| 22 | 24/04/2024 | FA/F&SA/Vol.418/VOL. T | Refund of VAT Deducted from the Consultant Professional fees(A/AP 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 | 16/07/2024 | 42730/RS/Vol. 167 | Transfer of Savings from June, 2024 Non Oil Revenue (FAAC Withheld Account) | 200,000,000,000.00 | - | 795,867,395,576.30 |
| 24 | 16/07/2024 | 42730/RS/Vol. 168 | Distribution of N200Billion to the Three tiers of Government as Augmentation | - | 200,000,000,000.00 | 595,867,395,576.30 |
| 25 | 20/08/2024 | 42730/RS/Vol. 168 | Payment for the Distribution of 3.4 Million HIV Kids to the 774 Local Government Councils | - | 950,000,000.00 | 594,917,395,576.30 |
| 26 | 02/09/2024 | 42730/RS/Vol. 168 | Payment of Refund of WHT and Stamp Duty to States and FCT | - | 52,674,184,830.91 | 542,243,210,745.39 |
| 27 | 02/09/2024 | 42730/RS/Vol. 168 | Payment of 10% consultancy fee for the Recovery of WHT and Stamp Duty to States and FCT | - | 5,872,354,239.73 | 536,370,856,505.66 |
| 28 | 16/10/2024 | 42730/RS/Vol. 170 | Distribution of N150Billion 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 | 20/11/2024 | 42730/RS/Vol. 170 | Transfer of Savings from October, 2024 Non OII Revenue (FAAC Withheld Account) | 100,000,000,000.00 | | 486,370,856,505.66 |
| 30 | 13/12/2024 | FA/FS&SA/Vol.418/VOL.III | Transfer of Savings from November, 2024 Non OII Revenue (FAAC Withheld Account) | 300,000,000,000.00 | | 786,370,856,505.66 |
| 31 | 16/12/2024 | FA/FS&SA/18/VOL.IV | Refund of arrears of Deviation to Akwa Ibom State in respect of Ekanga OII field and Consultancy Fee | | 18,136,106,100.59 | 768,234,750,405.07 |
| 32 | 21/01/2025 | OAG/FD/FA/248/VOL.V | Overstatement of the Federation Account Statutory Revenue Component Statement for the month of November, 2024 | | 392,346,521,152.68 | 375,888,229,252.39 |
| 33 | 19/02/2025 | 42730/RS/Vol. 171 | Transfer of Savings from January, 2024 Non OII Revenue (FAAC Withheld Account) | 300,000,000,000.00 | | 675,888,229,252.39 |
| | | | Total | 2,736,049,055,576.34 | 2,060,160,826,323.95 | |

| Office of the Accountant General of the Federation | | | | | | |
|--|------------|----------|-------------------|---------|-------------------|--|
| Federation Account Department | | | | | | |
| Oil Excess Revenue Account January, 2025 | | | | | | |
| DETAILS | | | | | | |
| S/n | DATE | REF. NO. | Receipt | Payment | Cumm Balance | |
| 1 | 01/01/2024 | | =N= 67,990,026.62 | =N= - | =N= 67,990,026.62 | |
| | | | Total | | | |
| | | | 67,990,026.62 | - | 67,990,026.62 | |

Office of the Accountant General of the Federation
Federation Account Department

| Sl# | Date | DETAILS | Amount Withheld by NNPC : January, 2015 | | | | |
|-----|------------|--|---|---|------------------------------------|------------------------|----------------------|
| | | | Crude cost =N= | Amount Paid into Federation Account =N= | Certified Subsidy Claims =N= | Amount Withheld =N= | Cumulative =N= |
| 1 | 17/05/2012 | Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2012 | 240,852,094,675.79 | 134,071,903,417.70 | | 106,780,191,258.09 | 106,780,191,258.09 |
| 2 | 18/06/2012 | Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2012 | 294,937,956,017.79 | 126,155,566,750.00 | | 168,782,397,267.79 | 275,562,578,525.88 |
| 3 | 18/07/2012 | Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2012 | 274,065,540,352.66 | 95,466,024,457.00 | | 178,599,516,895.66 | 454,162,095,421.54 |
| 4 | 14/08/2012 | Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2012 | 234,574,167,564.43 | 137,132,568,750.00 | | 97,442,189,814.43 | 551,604,285,722.17 |
| 5 | 17/09/2012 | Part Refund by NNPC | | 143,009,400,000.00 | | (143,009,400,000.00) | 407,995,990,722.17 |
| 6 | 13/09/2012 | Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2012 | 101,920,424,477.48 | 112,724,568,750.00 | | 78,205,852,727.48 | 487,166,743,469.25 |
| 7 | 11/09/2012 | Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2012 | 152,735,767,461.49 | 112,724,568,750.00 | | 41,011,198,712.49 | 528,447,442,182.64 |
| 8 | 12/10/2012 | Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2012 | 220,068,041,093.46 | 112,724,568,750.00 | | 106,863,382,343.46 | 635,310,824,526.10 |
| 9 | 10/12/2012 | Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2012 | 236,160,576,323.99 | 97,607,568,750.00 | | 138,072,907,573.99 | 774,389,732,100.09 |
| 10 | 14/01/2013 | Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2012 | 274,042,382,123.93 | 112,398,568,750.00 | | 161,644,793,373.93 | 936,027,634,473.92 |
| 11 | 13/02/2013 | Part Refund by NNPC from Domestic Crude Oil Cost for the month of August, 2012 | | 6,000,000,000.00 | | (6,000,000,000.00) | 930,027,634,473.92 |
| 12 | 13/02/2013 | Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2012 | 203,477,717,504.72 | 112,355,600,750.00 | | 90,942,108,754.72 | 1,020,969,743,228.64 |
| 13 | 12/03/2013 | Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2012 | 181,708,957,582.95 | 109,322,568,750.00 | | 72,376,389,832.95 | 1,093,346,412,066.89 |
| 14 | 10/04/2013 | Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2012 | 307,660,248,918.76 | 127,492,568,750.00 | | 180,176,370,168.76 | 1,273,822,912,235.64 |
| 15 | 14/05/2013 | Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2013 | 346,358,376,739.41 | 182,353,568,750.00 | | 168,972,207,989.41 | 1,442,795,220,225.05 |
| 16 | 12/06/2013 | Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2013 | 177,945,557,697.04 | 112,342,568,750.00 | | 65,532,988,757.04 | 1,508,328,008,982.09 |
| 17 | 11/07/2013 | Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2013 | 207,641,950,771.72 | 112,342,568,750.00 | | 152,464,382,021.72 | 1,660,792,391,003.81 |
| 18 | 12/08/2013 | Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2013 | 160,691,660,393.39 | 105,253,668,750.00 | | 55,438,002,706.39 | 1,716,230,393,710.20 |
| 19 | 11/09/2013 | Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2013 | 180,591,749,812.25 | 116,932,568,750.00 | | 72,605,187,051.25 | 1,788,835,580,761.45 |
| 20 | 27/09/2013 | Part Refund by NNPC | | 13,000,000,000.00 | | (13,000,000,000.00) | 1,775,835,580,761.45 |
| 21 | 09/10/2013 | Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2013 | 220,900,140,969.79 | 124,242,568,750.00 | | 99,000,592,219.79 | 1,874,836,172,981.24 |
| 22 | 12/11/2013 | Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2013 | 193,765,033,063.15 | 112,342,568,750.00 | | 81,363,464,313.15 | 1,956,199,587,294.39 |
| 23 | 12/12/2013 | Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2013 | 202,781,332,241.96 | 142,002,568,750.00 | | 60,778,768,483.96 | 2,016,978,355,778.35 |
| 24 | 13/01/2014 | Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2013 | 203,440,297,554.66 | 124,242,568,750.00 | | 81,065,728,804.66 | 2,098,044,184,583.01 |
| 25 | 12/02/2014 | Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2013 | 229,034,356,941.65 | 124,702,568,750.00 | | 84,651,789,181.65 | 2,182,795,973,764.66 |
| 26 | 12/03/2014 | Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2013 | 220,300,597,004.57 | 124,342,568,750.00 | | 84,651,789,181.65 | 2,267,447,762,946.31 |
| 27 | 14/04/2014 | Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2013 | 236,039,020,944.29 | 123,697,568,750.00 | | 112,401,462,184.29 | 2,380,009,225,130.60 |
| 28 | 13/05/2014 | Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2014 | 192,220,040,620.00 | 123,220,500,000.00 | | 73,364,095,455.79 | 2,453,373,720,586.39 |
| 29 | 16/06/2014 | Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2014 | 249,687,818,075.92 | 123,220,500,000.00 | | 128,457,316,131.92 | 2,581,831,036,718.31 |
| 30 | 14/07/2014 | Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2014 | 190,665,235,501.98 | 124,709,576,760.00 | | 66,115,276,741.98 | 2,647,946,283,459.29 |
| 31 | 15/08/2014 | Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2014 | 177,428,791,024.45 | 91,519,578,868.00 | | 85,908,812,153.45 | 2,733,855,145,612.74 |
| 32 | 15/09/2014 | Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2014 | 260,699,559,291.90 | 92,305,166,708.00 | | 167,994,392,591.90 | 2,901,849,538,204.64 |
| 33 | 14/10/2014 | Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2014 | 205,454,825,151.10 | 96,619,978,450.00 | | 106,834,846,701.10 | 2,998,684,384,905.74 |
| 34 | 21/10/2014 | Part refund by NNPC from Sales of Domestic Crude Cost in June, 2014 | | 30,000,000,000.00 | | (30,000,000,000.00) | 2,968,684,384,905.74 |
| 35 | 14/11/2014 | Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2014 | 146,625,743,354.40 | 110,394,106,451.61 | | 36,231,626,992.79 | 2,998,684,384,905.74 |
| 36 | 15/12/2014 | Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2014 | 248,475,900,644.93 | 88,489,606,451.61 | | 160,006,294,193.32 | 3,158,690,681,100.06 |
| 37 | 24/12/2014 | Part refund by NNPC from Sales of Domestic Crude Cost in September, 2014 | | 56,607,280,000.00 | | (56,607,280,000.00) | 3,098,083,401,100.06 |
| 38 | 14/01/2015 | Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2014 | 208,384,510,690.52 | 132,379,606,451.61 | | 166,004,904,238.91 | 3,264,088,305,338.97 |
| 39 | 17/02/2015 | Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2014 | 193,396,589,831.32 | 125,619,605,234.61 | | 67,556,934,596.71 | 3,331,644,800,935.68 |
| 40 | 23/02/2015 | Part refund Payable by NNPC from Sales of Domestic Crude Cost in October, 2014 | | 4,418,649,542.00 | | (4,418,649,542.00) | 3,327,226,151,393.68 |
| 41 | 17/03/2015 | Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2014 | 140,339,919,840.92 | 72,127,121,317.01 | | 69,212,797,523.91 | 3,396,438,678,917.59 |
| 42 | 15/04/2015 | Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2014 | 130,786,721,631.42 | 84,619,606,451.61 | | 46,167,115,179.81 | 3,442,505,814,087.40 |
| 43 | 21/04/2015 | Part refund Payable by NNPC from Sales of Domestic Crude Cost in Dec, 2014 | | 9,469,725,440.00 | | (9,469,725,440.00) | 3,433,036,088,647.40 |
| 44 | 13/05/2015 | Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2015 | 107,427,511,533.89 | 81,021,606,451.61 | | 26,425,905,084.28 | 3,459,461,993,731.68 |
| 45 | 12/06/2015 | Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2015 | 161,716,709,513.75 | 95,693,106,451.61 | | 65,623,607,062.14 | 3,525,085,600,793.82 |
| 46 | 22/07/2015 | Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2015 | 148,222,813,260.86 | 93,539,606,451.61 | | 55,661,806,809.25 | 3,580,747,407,603.07 |
| 47 | 20/08/2015 | Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2015 | 129,233,665,335.39 | 69,993,606,451.61 | | 60,350,248,603.78 | 3,641,097,656,206.85 |
| 48 | 16/09/2015 | Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2015 | 152,325,955,609.76 | 67,339,606,451.61 | | 85,014,349,158.15 | 3,726,111,995,364.00 |
| 49 | 26/10/2015 | Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2015 | 132,328,889,853.83 | 64,521,911,665.83 | | 69,005,948,188.00 | 3,795,117,914,552.83 |
| 50 | 24/11/2015 | Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2015 | 157,827,812,916.76 | 79,418,923,173.17 | | 79,364,881,173.99 | 3,874,482,095,726.82 |
| 51 | 18/12/2015 | Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2015 | 95,038,876,906.15 | 60,019,423,173.42 | | 35,964,393,666.73 | 3,910,446,489,393.55 |
| 52 | 22/01/2016 | Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2015 | 126,329,073,287.64 | 81,507,573,993.67 | | 44,821,439,394.03 | 3,955,385,883,387.58 |

| SN | Date | DETAILS | Crude Cost | Amount Paid into Federation Account | Certified Subsidy Claims | Amount Withheld | Cumulative |
|-----|------------|--|--------------------|-------------------------------------|--------------------------|--------------------|----------------------|
| 53 | 19/02/2016 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2015 | 112,228,942,703.27 | 85,027,843,431.61 | - | 27,201,099,261.76 | 3,959,927,578,671.62 |
| 54 | 18/02/2016 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2015 | 93,341,700,092.84 | 75,660,493,247.67 | - | 17,671,206,845.17 | 3,967,609,795,462.75 |
| 55 | 19/04/2016 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2015 | 87,043,513,817.17 | 67,009,042,286.07 | - | 20,034,471,531.10 | 3,988,684,256,993.85 |
| 56 | 20/02/2016 | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2016 | 62,864,752,694.69 | 52,557,101,650.95 | - | 10,307,651,226.13 | 3,998,989,908,178.98 |
| 57 | 20/02/2016 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2016 | 66,313,927,244.43 | 63,541,967,204.54 | - | 2,766,661,039.89 | 4,001,755,569,158.87 |
| 58 | 20/07/2016 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2016 | 107,622,651,183.55 | 102,177,580,055.17 | - | 4,945,065,130.78 | 4,006,700,632,289.65 |
| 59 | 23/02/2016 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2016 | 107,369,013,058.66 | 90,615,444,656.93 | - | 16,553,668,395.93 | 4,023,254,290,685.59 |
| 60 | 20/09/2016 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2016 | 104,637,247,245.66 | 88,011,689,335.42 | - | 16,626,058,210.17 | 4,039,880,252,985.75 |
| 61 | 19/10/2016 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2016 | 84,789,306,205.75 | 73,609,750,475.38 | - | 11,179,555,729.37 | 4,051,060,009,735.12 |
| 62 | 22/11/2016 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2016 | 114,113,876,974.85 | 104,440,041,480.73 | - | 12,233,835,494.12 | 4,063,293,844,229.24 |
| 63 | 14/12/2016 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2016 | 131,382,706,171.70 | 116,628,215,639.19 | - | 12,754,490,532.57 | 4,076,048,334,761.75 |
| 64 | 18/01/2017 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2016 | 60,797,613,788.86 | 60,297,613,788.86 | - | - | 4,076,048,334,761.75 |
| 65 | 20/02/2017 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2016 | 180,622,099,676.72 | 131,017,027,416.93 | - | 49,605,072,259.79 | 4,126,153,316,990.54 |
| 66 | 17/03/2017 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2016 | 191,476,032,524.29 | 167,405,923,221.55 | - | 23,670,109,302.84 | 4,149,823,446,293.78 |
| 67 | 22/04/2017 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2016 | 154,931,684,089.52 | 132,459,629,388.66 | - | 22,442,054,700.86 | 4,172,265,500,994.64 |
| 68 | 22/02/2017 | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2017 | 151,392,933,124.65 | 139,864,124,236.97 | - | 11,528,798,898.69 | 4,183,794,299,893.31 |
| 69 | 20/06/2017 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2017 | 94,917,022,316.35 | 73,932,647,393.07 | - | 20,980,374,923.28 | 4,204,774,674,806.67 |
| 70 | 21/07/2017 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2017 | 172,515,740,414.20 | 145,529,154,592.31 | - | 28,922,585,821.99 | 4,231,707,260,628.60 |
| 71 | 21/08/2017 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2017 | 164,167,869,118.20 | 140,274,040,012.47 | - | 24,402,226,105.73 | 4,256,201,188,734.33 |
| 72 | 21/09/2017 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2017 | 194,831,326,077.46 | 115,206,635,327.15 | - | 79,626,690,756.31 | 4,335,827,879,490.64 |
| 73 | 23/10/2017 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2017 | 134,956,666,418.48 | 86,357,928,939.86 | - | 48,598,687,419.32 | 4,384,426,569,909.96 |
| 74 | 22/11/2017 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2017 | 106,017,732,516.32 | 89,154,695,932.60 | - | 16,222,866,580.27 | 4,402,640,433,893.13 |
| 75 | 14/12/2017 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2017 | 153,570,014,390.92 | 127,926,248,910.75 | - | 25,001,765,480.17 | 4,427,721,199,373.35 |
| 76 | 23/01/2018 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2017 | 112,240,544,869.90 | 89,106,972,128.89 | - | 23,633,672,366.07 | 4,451,365,771,729.36 |
| 77 | 21/02/2018 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2017 | 161,645,129,794.32 | 108,893,140,924.18 | - | 52,661,788,000.14 | 4,504,028,569,629.50 |
| 78 | 23/03/2018 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2017 | 112,409,086,653.12 | 39,103,416,551.10 | - | 73,305,648,165.02 | 4,577,334,208,795.52 |
| 79 | 24/04/2018 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2017 | 194,331,056,757.10 | 150,566,380,373.57 | - | 43,770,666,183.53 | 4,621,104,894,979.05 |
| 80 | 22/05/2018 | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2018 | 179,559,250,729.25 | 86,890,848,017.99 | - | 92,588,409,911.26 | 4,713,673,304,890.31 |
| 81 | 20/06/2018 | Certified Subsidy Claims by PPPDA from January, 2010 - December, 2015 | - | - | 4,028,369,698,367.67 | - | 697,302,606,529.64 |
| 82 | 25/06/2018 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2018 | 275,323,357,066.42 | 172,709,826,755.66 | - | 101,613,520,310.76 | 788,917,126,939.40 |
| 83 | 26/07/2018 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2018 | 278,931,925,205.14 | 195,347,043,481.59 | - | 81,504,882,194.55 | 870,421,019,033.95 |
| 84 | 28/02/2018 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2018 | 154,918,993,796.10 | 76,469,837,624.64 | - | 88,443,165,163.46 | 931,365,175,187.41 |
| 85 | 23/09/2018 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2018 | 144,384,006,658.06 | 75,091,885,509.63 | - | 69,892,121,348.43 | 1,001,257,296,535.84 |
| 86 | 24/10/2018 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2018 | 184,885,819,970.74 | 93,663,901,736.18 | - | 91,201,916,234.56 | 1,092,459,212,770.40 |
| 87 | 24/11/2018 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2018 | 181,284,729,341.74 | 109,867,787,089.60 | - | 71,426,942,292.14 | 1,163,886,155,022.54 |
| 88 | 18/12/2018 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2018 | 172,630,900,400.40 | 86,770,962,812.74 | - | 85,859,837,587.66 | 1,249,746,092,610.20 |
| 89 | 24/01/2019 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2018 | 165,320,572,555.24 | 100,514,846,390.97 | - | 64,706,726,464.37 | 1,314,451,819,072.57 |
| 90 | 26/02/2019 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2018 | 205,844,808,359.95 | 146,440,464,306.67 | - | 57,104,313,973.28 | 1,371,555,203,047.85 |
| 91 | 26/03/2019 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2018 | 181,287,180,683.76 | 167,287,393,485.06 | - | 14,289,782,198.70 | 1,385,855,985,246.55 |
| 92 | 23/04/2019 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2018 | 189,646,261,288.37 | 169,063,286,729.80 | - | 20,100,995,556.57 | 1,405,956,980,803.06 |
| 93 | 25/05/2019 | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2019 | 155,139,900,659.37 | 63,575,297,752.36 | - | 91,556,102,907.17 | 1,497,512,982,710.27 |
| 94 | 25/06/2019 | Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2019 | 142,400,894,684.18 | 27,002,181,731.09 | - | 115,318,632,950.09 | 1,612,830,706,660.26 |
| 95 | 24/07/2019 | Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2019 | 120,011,646,266.67 | 68,020,216,678.71 | - | 52,160,832,988.06 | 1,665,011,529,248.32 |
| 96 | 25/08/2019 | Balance Payable by NNPC from Sales of Domestic Crude Cost In Rebruary, 2019 | 142,400,894,684.18 | 103,108,903,165.60 | - | 170,208,536,996.02 | 1,775,517,074,444.34 |
| 97 | 18/09/2019 | Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2019 | 213,114,438,151.62 | 173,134,566,786.84 | - | 58,122,796,613.42 | 1,833,239,871,457.58 |
| 98 | 16/10/2019 | Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2019 | 170,567,283,400.08 | 179,136,354,760.64 | - | 44,405,479,622.87 | 1,877,745,351,080.45 |
| 99 | 18/11/2019 | Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2019 | 223,541,834,363.51 | 179,136,354,760.64 | - | - | 1,877,745,351,080.45 |
| 100 | 16/12/2019 | Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2019 | 155,674,143,733.55 | 121,693,670,514.93 | - | 34,280,473,219.05 | 1,912,025,824,299.50 |
| 101 | 15/01/2020 | Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2019 | 212,060,191,251.77 | 176,169,676,881.83 | - | 35,890,514,369.84 | 1,947,916,338,659.44 |
| 102 | 15/02/2020 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2019 | 206,939,605,668.55 | 170,675,844,792.02 | - | 36,014,050,871.53 | 1,983,930,399,530.97 |
| 103 | 17/03/2020 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2019 | 184,491,641,334.49 | 133,990,880,877.12 | - | 50,496,261,037.37 | 2,034,426,660,569.34 |
| 104 | 20/04/2020 | Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2019 | 171,542,269,396.33 | 144,614,473,007.76 | - | 29,246,849,728.57 | 2,063,673,510,297.91 |
| 105 | 14/05/2020 | Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2019 | 190,350,757,121.60 | 142,659,537,020.03 | - | 45,726,284,120.02 | 2,109,409,794,441.93 |
| | | Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2020 | 222,421,797,074.88 | 123,089,537,020.03 | - | 99,422,233,045.06 | 2,208,832,027,486.99 |

Amount Withheld by NNPC - January, 2025

Amount Withheld by NNPC : January, 2025

| S/n | Date | DETAILS | Crude cost | Amount Paid Into Federation Account | Certified Subsidy | Amount Withheld | Cumulative |
|-----|------------|--|--------------------|-------------------------------------|-------------------|--------------------|----------------------|
| 106 | 15/06/2020 | Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2020 | 184,094,273,155.92 | 166,096,615,087.69 | - | 18,007,658,071.23 | 2,299,349,695,559.22 |
| 107 | 16/07/2020 | Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2020 | 71,282,116,993.67 | 59,779,549,928.78 | - | 12,502,666,064.89 | 2,299,349,695,559.22 |
| 108 | 18/08/2020 | Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2020 | 68,715,229,388.52 | 70,154,163,822.82 | - | 1,438,932,398.30 | 2,297,907,379,800.81 |
| 109 | 15/09/2020 | Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2020 | 46,514,833,523.84 | 47,419,017,469.08 | - | 902,184,143.24 | 2,297,000,178,657.57 |
| 110 | 13/10/2020 | Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2020 | 89,659,477,931.92 | 95,533,555,633.06 | - | 6,744,077,521.14 | 2,290,256,101,126.43 |
| 111 | 11/11/2020 | Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2020 | 135,639,375,224.80 | 135,849,129,151.77 | - | 314,267,223.03 | 2,289,940,347,200.14 |
| 112 | 15/12/2020 | Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2020 | 159,639,595,072.04 | 169,769,639,473.61 | - | 93,949,724.57 | 2,289,846,622,475.57 |
| 113 | 18/01/2021 | Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2020 | 129,687,656,265.69 | 163,625,644,440.56 | - | 5,992,068,215.09 | 2,283,854,557,260.56 |
| 114 | 17/02/2021 | Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2020 | 158,091,973,923.47 | 129,048,022,322.47 | - | 27,043,951,600.99 | 2,310,898,508,861.55 |
| 115 | 18/03/2021 | Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2020 | 145,094,050,519.92 | 86,322,695,000.13 | - | 58,767,355,519.79 | 2,369,665,864,381.34 |
| 117 | 19/05/2021 | Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2021 | 123,684,939,631.47 | - | - | 123,684,939,631.47 | 2,493,350,804,012.81 |
| 118 | 14/07/2021 | Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2021 | 217,876,243,747.47 | 104,465,221,631.29 | - | 122,411,022,116.18 | 2,615,761,826,128.99 |
| 119 | 23/08/2021 | Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2021 | 184,328,947,698.09 | 52,641,747,748.05 | - | 131,687,200,950.04 | 2,747,449,027,079.03 |
| 120 | 18/09/2021 | Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2021 | 166,346,167,923.38 | 91,248,971,492.03 | - | 75,097,196,431.35 | 2,822,546,223,510.38 |
| 121 | 21/09/2021 | Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2021 | 320,207,005,784.26 | 132,768,339,872.96 | - | 187,438,665,911.30 | 2,990,366,910,992.14 |
| 122 | 21/10/2021 | Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2021 | 229,209,097,811.91 | 113,550,548,433.83 | - | 165,658,549,378.08 | 3,156,025,460,370.22 |
| 123 | 21/11/2021 | Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2021 | 242,117,169,123.16 | 81,358,286,578.80 | - | 160,758,872,541.36 | 3,276,836,332,864.58 |
| 124 | 16/12/2021 | Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2021 | 156,148,796,648.42 | 39,144,546,899.91 | - | 117,004,249,058.51 | 3,393,839,590,923.09 |
| 125 | 21/01/2022 | Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2021 | 334,829,585,499.03 | 74,403,189,117.59 | - | 260,421,396,381.44 | 3,654,260,977,304.53 |
| 126 | 23/02/2022 | Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2021 | 297,296,046,146.21 | 41,921,271,604.53 | - | 207,374,774,641.68 | 3,861,635,751,946.21 |
| 127 | 21/03/2022 | Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2021 | 253,424,448,948.81 | 46,376,705,534.01 | - | 207,047,743,412.80 | 4,068,683,495,359.01 |
| 128 | 25/04/2022 | Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2021 | 248,385,566,639.96 | 11,533,604,572.97 | - | 236,851,962,066.99 | 4,305,535,467,426.00 |
| 129 | 23/05/2022 | Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2022 | 322,448,572,698.48 | 66,691,310,296.90 | - | 255,757,262,391.58 | 4,561,292,729,817.58 |
| 130 | 21/06/2022 | Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2022 | 411,485,757,621.62 | 98,978,895,879.93 | - | 312,506,861,741.69 | 4,873,799,591,559.27 |
| 131 | 21/07/2022 | Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2022 | 396,371,118,328.88 | 64,000,447,256.31 | - | 332,370,671,092.57 | 5,206,170,662,651.84 |
| 132 | 23/08/2022 | Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2022 | 399,906,620,600.89 | 597,642,566.25 | - | 399,308,978,034.64 | 5,596,296,241,105.84 |
| 133 | 21/09/2022 | Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2022 | 422,372,892,622.63 | - | - | 422,372,892,622.63 | 6,018,669,133,728.11 |
| 134 | 21/10/2022 | Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2022 | 341,091,822,934.94 | - | - | 341,091,822,934.94 | 6,359,759,956,663.05 |
| 135 | 16/11/2022 | Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2022 | 390,049,365,808.77 | - | - | 390,049,365,808.77 | 6,749,809,322,471.82 |
| 136 | 12/12/2022 | Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2022 | 310,731,673,609.40 | - | - | 310,731,673,609.40 | 7,059,539,996,081.22 |
| 137 | 13/01/2023 | Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2022 | 247,439,399,374.94 | 1,606,649,357.28 | - | 245,832,740,016.76 | 7,296,172,735,296.98 |
| 138 | 16/02/2023 | Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2022 | 418,467,197,419.30 | 4,615,052,801.64 | - | 414,441,544,617.66 | 7,710,613,979,914.64 |
| 139 | 20/03/2023 | Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2022 | 220,840,735,176.69 | 2,894,397,788.47 | - | 217,946,337,388.22 | 7,998,460,317,304.86 |
| 140 | 17/04/2023 | Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2022 | 412,922,236,355.88 | 5,176,085,927.40 | - | 407,746,150,428.48 | 8,406,214,467,733.34 |
| 141 | 17/05/2023 | Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2023 | 350,329,021,329.83 | 1,880,427,211.60 | - | 348,448,594,078.23 | 8,754,663,061,751.57 |
| 142 | 20/06/2023 | Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2023 | 292,124,952,356.01 | 370,722,204.97 | - | 291,754,220,151.04 | 9,096,414,281,902.61 |
| 143 | 19/07/2023 | Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2023 | 98,351,248,208.03 | - | - | 98,351,248,208.03 | 9,194,765,530,110.64 |
| 144 | 19/08/2023 | Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2023 | 40,489,923,349.71 | 5,372,582,442.98 | - | 35,117,340,906.73 | 9,229,882,871,016.77 |
| 145 | 18/09/2023 | Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2023 | 71,222,728,635.87 | 56,657,277,841.22 | - | 14,565,451,794.05 | 9,244,438,322,810.82 |
| 146 | 20/10/2023 | Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2023 | 145,091,901,740.80 | 34,414,931,602.74 | - | 110,676,968,138.06 | 9,355,115,280,948.88 |
| 147 | 12/12/2023 | Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2023 | 69,454,410,094.45 | 3,140,616,690.46 | - | 66,309,793,403.99 | 9,421,425,714,352.87 |
| 148 | 15/01/2024 | Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2023 | 149,165,428,562.42 | 70,824,999,441.90 | - | 78,340,429,120.52 | 9,499,765,843,473.39 |
| 149 | 19/02/2024 | Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2023 | 263,130,920,895.99 | 115,646,132,740.65 | - | 147,484,788,155.34 | 9,647,250,631,628.73 |
| 150 | 19/03/2024 | Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2023 | 203,130,920,895.99 | 92,487,620,939.03 | - | 110,643,299,956.96 | 9,757,893,931,585.69 |
| 151 | 16/04/2024 | Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2023 | 65,406,018,429.90 | 30,992,351,630.32 | - | 34,413,666,795.58 | 9,792,307,638,381.27 |
| 152 | 13/05/2024 | Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2023 | 82,491,391,996.66 | 8,224,301,996.66 | - | 74,267,090,000.00 | 9,866,574,638,381.27 |
| 153 | 10/06/2024 | Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2024 | 27,497,061,744.80 | 5,521,728,245.12 | - | 21,975,333,499.68 | 9,888,550,001,880.95 |
| 154 | 16/08/2024 | Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2024 | - | 8,281,242,270.30 | - | 8,281,242,270.30 | 9,896,831,273,151.25 |
| 155 | 16/09/2024 | Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2024 | - | 9,481,632,961.06 | - | 9,481,632,961.06 | 9,906,312,906,112.31 |
| 156 | 16/09/2024 | Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2024 | - | 39,541,432,339.28 | - | 39,541,432,339.28 | 9,945,854,338,451.59 |
| 157 | 16/10/2024 | Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2024 | - | 46,596,719,951.67 | - | 46,596,719,951.67 | 9,992,451,058,403.26 |
| 158 | 20/11/2024 | Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2024 | - | 40,738,395,695.37 | - | 40,738,395,695.37 | 9,459,793,415,189.92 |

| Amount Withheld by NNPC : January, 2025 | | | | | | | |
|---|------------|--|-----------------------|-------------------------------------|--------------------------|-----------------------|----------------------|
| S/n | Date | DETAILS | Crude cost | Amount Paid into Federation Account | Certified Subsidy Claims | Amount Withheld | Cumulative |
| 159 | 17/01/2025 | Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2024 | 71,507,184,095.62 | 32,814,923,710.87 | - | 38,692,220,384.75 | 9,459,395,645,574.37 |
| 160 | 19/02/2025 | Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2024 | 86,598,118,517.00 | 64,375,958,249.99 | - | 21,992,163,267.11 | 9,580,377,808,821.48 |
| | | Total | 27,374,545,927,457.70 | 13,927,759,420,274.50 | 4,026,369,698,381.87 | 13,546,747,507,783.20 | |

Office of the Accountant General of the Federation
Federation Account Department

| Ledger of Forex Equalisation Account for FAAC (Difference Between Mandated and CBN Exchange Rate) - January, 2025 | | | | | | |
|---|------------|-------------------|--|--|--------------------|--------------------|
| S/n | DATE | REF. NO. | DETAILS | | | |
| | | | | Receipt =N= Payment =N= Cumm Balance =N= | | |
| 1 | 01/01/2023 | 42730/RS/Vol. 138 | Balance B/f | 127,591,823,395.14 | - | 127,591,823,395.14 |
| 2 | 13/01/2023 | 42730/RS/Vol. 158 | Difference between Mandated and CBN Exchange Rate in December, 2022 | 20,856,111,625.05 | | 148,447,935,020.19 |
| 3 | 16/02/2023 | 42730/RS/Vol. 158 | Difference between Mandated and CBN Exchange Rate in January, 2023 | 16,440,342,248.36 | | 164,888,277,268.55 |
| 4 | 20/03/2023 | 42730/RS/Vol. 159 | Difference between Mandated and CBN Exchange Rate in February, 2023 | 12,140,302,004.02 | | 177,028,579,272.57 |
| | | | Distribution to Three Tiers of Government from FOREX Equalization Account march 2023 | | 120,000,000,000.00 | 57,028,579,272.57 |
| 5 | 20/03/2023 | 42730/RS/Vol. 159 | | | | 57,028,579,272.57 |
| 6 | 17/04/2023 | 42730/RS/Vol. 160 | Difference between Mandated and CBN Exchange Rate in March, 2023 | 11,371,485,876.00 | | 68,400,065,148.57 |
| 7 | 17/05/2023 | 42730/RS/Vol. 160 | Difference between Mandated and CBN Exchange Rate in April, 2023 | 10,758,359,428.46 | | 79,158,424,577.03 |
| 9 | 17/05/2023 | 42730/RS/Vol. 161 | Distribution to Three Tiers of Government from FOREX Equalization Account May 2023 | | 50,000,000,000.00 | 29,158,424,577.03 |
| 10 | 22/05/2023 | 42730/RS/Vol. 161 | | | 20,000,000,000.00 | 9,158,424,577.03 |
| 11 | 20/06/2023 | 42730/RS/Vol. 162 | Distribution to Three Tiers of Government from FOREX Equalization Account May 2023 | | | 24,157,176,422.78 |
| | | | Difference between Mandated and CBN Exchange Rate in June, 2023 | 14,998,751,845.75 | | 24,157,176,422.78 |
| 12 | 21/07/2023 | 42730/RS/Vol. 162 | Payment of outstanding unremitted liabilities of PAYE to Nasarawa State | | 5,656,431,519.76 | 18,500,744,903.02 |
| | | | Total | 214,157,176,422.78 | 195,656,431,519.76 | |

Office of the Accountant General of the Federation
Federation Account Department
Good and Valuable Consideration Account January, 2025

| s/n | DATE | REF. NO. | DETAILS | | Receipts \$ | Payments \$ | Cumm Balance \$ |
|-----|------------|---------------|--|-------------|----------------|----------------|--------------------|
| | | | | Balance b/f | | | |
| | 01/01/2022 | | | | | | 0.00 |
| 1 | 27/06/2022 | FT22178WDD9K | Receipts through Petrogas Energy Pls Quote - June, 2022. | | 40,853,920.00 | | 40,853,920.00 |
| 2 | 27/06/2022 | FT22178MCZM | Receipts through Sahara Energy Resource Limited in June, 2022. | | 14,381,350.00 | | 55,235,270.00 |
| 3 | 20/09/2022 | FT223333GGBD7 | Receipts through Duke Oil Company/INCOR in September, 2022. | | 21,475,800.00 | | 76,711,070.00 |
| 4 | 05/12/2022 | FT22263KLOLX | Receipts through Classification of Funds in December, 2022. | | 21,563,800.00 | | 98,274,870.00 |
| 5 | 17/01/2023 | FT23017B7BQK. | Receipts through Petroforce Trading and Shipping in January, 2023. | | 2,871,365.00 | | 101,146,235.00 |
| 6 | 17/01/2023 | FT23017QJFR0Q | Receipts through Petroforce Trading and Shipping in January, 2023. | | 5,086,418.00 | | 106,232,653.00 |
| 7 | 17/01/2023 | FT23017BLW7D | Receipts through Petroforce Trading and Shipping in January, 2023. | | 9,680,602.00 | | 115,913,255.00 |
| 8 | 14/02/2023 | FT23045XH422 | Receipts through Sahara Energy Resource Limited Payment by February, 2023. | | 12,715,950.00 | | 128,629,205.00 |
| 9 | 14/02/2023 | FT23045958HD | Receipts through OANDO Tanding DMCC in February, 2023. | | 37,883,250.00 | | 166,512,455.00 |
| 10 | 01/03/2023 | FT230601BZQ8 | Receipts through Duke Oil Company INCOR Porated in March, 2023. | | 8,586,200.00 | | 175,098,655.00 |
| 11 | 15/03/2023 | FT23074XRYT76 | Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023. | | 11,936,820.00 | | 187,035,475.00 |
| 12 | 15/03/2023 | FT23074MKNNTT | Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023. | | 12,789,450.00 | | 199,824,925.00 |
| 13 | 30/03/2023 | FT23089QXXNT | Receipts being Balance of OML 11GVC in March, 2023. | | 35,000,000.00 | | 234,824,925.00 |
| 14 | 03/04/2023 | FT23074MKNNTT | Payment for Cost of Collection to NUPRC April, 2023. | | | 4,450,150.93 | 230,374,774.07 |
| 15 | 03/04/2023 | FT230938P1MG | Payment for Cost of Collection to NUPRC April, 2023. | | | 29,603,938.33 | 200,770,835.74 |
| 16 | 12/05/2023 | FT23132K730Q | Receipts through NNPC Trading SA NEPLIO ML40/04/052/2 in May, 2023. | | 26,714,700.00 | | 227,485,535.74 |
| 17 | 12/05/2023 | FT231326PM9P | Receipts through NNPC Trading SA BNG PYT on ILCINL-2 in May, 2023. | | 4,452,450.00 | | 231,937,985.74 |
| 18 | 17/05/2023 | FT23137P63M7 | Receipts through NNPC Trading SA PYT in May, 2023. | | 4,452,450.00 | | 236,390,435.74 |
| 19 | 22/05/2023 | MDC2314200088 | Receipts through RECLASSIFICATION OF PYMT in May, 2023. | | 21,475,800.00 | | 257,866,235.74 |
| 20 | 26/06/2023 | 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 | 27/06/2023 | FT23178QJHNK | Receipts through VITOL SA FOR ILCIN in June, 2023. | | 3,783,550.00 | | 265,433,335.74 |
| 22 | 27/06/2023 | FT23178H4SSY | Receipts through VITOL SA-PAYMENT FOR ILCIN 23-005 in June, 2023. | | 3,783,550.00 | | 269,216,885.74 |
| 23 | 27/06/2023 | FT23178VT4MW | Receipts through VITOL SA-PAYMENT FOR ILCIN 23-005 in June, 2023. | | 7,567,100.00 | | 276,783,985.74 |
| 24 | 21/07/2023 | FT23202RYX10 | Receipts through RECLASSIFICATION OF GVC in July, 2023. | | 100,840,000.00 | | 377,623,985.74 |
| 25 | 21/07/2023 | FT23202J30PN | Receipts through RECLASSIFICATION OF GVC in July, 2023. | | 64,380,000.00 | | 442,003,985.74 |
| 26 | 28/07/2023 | FT2320947MCR | Receipts through CBN MPR DPR GOOD AND VAL CONSDN OF DIV ASSET in June, 2023. | | 3,706,950.00 | | 445,710,935.74 |

Good and Valuable Consideration Account January, 2025

| s/n | DATE | REF. NO. | DETAILS | Receipts | Payments | Cumm Balance |
|-----|------------|--------------------|--|----------------|----------------|----------------|
| s/n | | | | \$ | \$ | \$ |
| 27 | 11/09/2023 | FT232541V2KD | Receipts through NNPC LIMITED/NEPL/GVC FORCADO in May, 2023. | 30,000,000.00 | | 475,710,935.74 |
| 28 | 23/10/2023 | | Receipts through RECLASSIFICATION OF GVC in October, 2023. | 29,627,700.00 | | 505,338,635.74 |
| 29 | 01/12/2023 | | Receipts through RECLASSIFICATION OF GVC in December, 2023. | 16,471,600.00 | | 521,810,235.74 |
| 30 | 19/01/2024 | | Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024. | 4,133,250.00 | | 525,943,485.74 |
| 31 | 19/01/2024 | | Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024. | 8,266,500.00 | | 534,209,985.74 |
| 32 | 19/01/2024 | | Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024. | 4,959,900.00 | | 539,169,885.74 |
| 33 | 19/01/2024 | | Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024. | 3,306,600.00 | | 542,476,485.74 |
| 34 | 23/01/2024 | | Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024. | 3,989,350.00 | | 546,465,835.74 |
| 35 | 23/01/2024 | | Receipts through RECLASSIFICATION OF GVC in JANUARY, 2024. | 7,978,700.00 | | 554,444,535.74 |
| 36 | 01/03/2024 | 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 | 01/03/2024 | FD/FA/343/VOL.1/11 | Payment of Cost of Collection on Signature Bonus to NUPRC March, 2024. (N2,391,054,543.49)N1,561.88 to \$1 | | 1,530,882.36 | 530,732,003.33 |
| 38 | 16/02/2024 | | Receipts through RECLASSIFICATION OF GVC in February, 2024. | 32,115,600.00 | | 562,847,603.33 |
| 39 | 12/04/2024 | | Receipts through RECLASSIFICATION OF GVC in April, 2024. | 8,720,710.00 | | 571,568,313.33 |
| 40 | 17/04/2024 | FD/FA/343/VOL.1/11 | Payment to the three tiers of Government | | 499,388,524.92 | 72,179,788.41 |
| 41 | 23/04/2024 | | Receipts through RECLASSIFICATION OF GVC in April, 2024. | 8,720,710.00 | | 80,900,498.41 |
| 42 | 07/10/2024 | FD/ID/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 January, 2025 | | | | | | |
|---|------------|--------------------|---|--------------------|--------------------|---------------------|
| S/n | DATE | REF. NO. | DETAILS | Receipt =N= | Payment =N= | Cumm Balance =N= |
| 1 | 25/04/2019 | 42730/RSN/Vol. 128 | Transfer of \$311,842,441.05 from Signature Bonus - Refund of Good and Valuable Consideration | 101,307,224,099.81 | - | 101,307,224,099.81 |
| 2 | 25/04/2019 | 42730/RSN/Vol. 128 | Distribution of =N=55,000,000,000.00 to the three tiers of Government in April, 2019 | | 55,000,000,000.00 | 46,307,224,099.81 |
| 3 | 25/04/2019 | 42730/RSN/Vol. 128 | Transfer to ECA as Savings | | 10,000,000,000.00 | 36,307,224,099.81 |
| 4 | 17/05/2019 | 42730/RSN/Vol. 128 | Distribution of =N=36,307,224,099.81 to the three tiers of Government in May, 2019 | | 36,307,224,099.81 | - |
| 5 | 23/12/2019 | FD/FA/343N/ol 1 | Transfer to Good and Valuable Consideration | 15,000,000,000.00 | | 15,000,000,000.00 |
| 6 | 23/12/2019 | FD/FA/343N/ol 1 | Distribution of =N=15,000,000,000.00 to the three tiers of Government in December, 2019 | | 15,000,000,000.00 | - |
| | | | Total | 116,307,224,099.81 | 116,307,224,099.81 | |

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

| S/n | DATE | REF. NO. | DETAILS | Receipt =N= | Payment =N= | Cumm Balance =N= |
|-----|------------|--------------------|--|-------------------|-------------------|---------------------|
| 1 | 01/06/2020 | | Balance b/f | - | - | - |
| 2 | 16/06/2020 | 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 | 16/07/2020 | 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 | 17/08/2020 | 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 | 15/09/2020 | 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 | 13/10/2020 | 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 | 17/11/2020 | 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 | 15/12/2020 | 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 | 18/01/2021 | 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 | 17/02/2021 | 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 | 18/03/2021 | 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 | 21/04/2021 | 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 | 19/05/2021 | 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 | 21/06/2021 | 42730/R/S/Vol. 141 | 0.5% Deduction from Federation Account revenue for the month of May, 2021 distributed in June, 2021 | 2,148,631,558.80 | - | 30,926,513,178.55 |
| 15 | 14/07/2021 | 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 | 18/08/2021 | 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 | 21/09/2021 | 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 | 21/10/2021 | 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 | 15/11/2021 | 42730/R/S/Vol. 147 | 0.5% Deduction from Federation Account revenue for the month of October, 2021 distributed in November, 2021 | 2,055,408,670.59 | - | 46,262,871,744.95 |
| 20 | 16/12/2021 | 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 | 20/01/2022 | 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 | 23/02/2022 | 42730/R/S/Vol. 148 | Payment of FGN share of contribution to NPTE | - | 23,676,634,565.29 | 28,650,501,588.59 |
| 23 | 05/07/2022 | 42730/R/S/Vol. 153 | Payment to Rivers State and her Local Government Councils share of contribution 2022 to NPTE | - | 1,260,727,855.77 | 27,389,773,732.82 |
| 24 | 24/10/2022 | 42730/R/S/Vol. 155 | Refund by FGN to Police Trust Fund 1/3 | - | 27,389,773,732.82 | 0.00 |
| 25 | 18/01/2024 | 42730/R/S/Vol. 165 | Refund by FGN to Police Trust Fund 2/3 | 9,129,924,577.61 | - | 9,129,924,577.61 |
| 26 | 19/02/2024 | 42730/R/S/Vol. 165 | Refund by FGN to Police Trust Fund 3/3 | 9,129,924,577.61 | - | 18,259,849,155.22 |
| 27 | 20/03/2024 | 42730/R/S/Vol. 165 | Total | 79,716,909,886.71 | 52,327,136,153.88 | 27,389,773,732.83 |

Office of The Accountant General of The Federation
Federation Account Department

| LEDGER OF EMTL JANUARY 2025 | | | | | |
|-----------------------------|----------------|---|--------------------|--------------------|-------------------|
| S/n | MONTH | DETAILS | RECEIPTS # | PAYMENTS # | BALANCE # |
| 1 | JANUARY, 2024 | Balance b/f | | | 13,953,481,584.12 |
| 2 | JANUARY, 2024 | Inflow | 16,585,117,476.98 | | 30,538,599,061.10 |
| 3 | JANUARY, 2024 | Outflow | | 16,585,117,476.98 | 13,953,481,584.12 |
| 4 | FEBRUARY,2024 | Inflow | 15,788,312,054.60 | | 29,741,793,638.72 |
| 5 | FEBRUARY,2024 | Outflow | | 15,788,312,054.60 | 13,953,481,584.12 |
| 6 | MARCH,2024 | Inflow | 15,369,495,789.06 | | 29,322,977,373.18 |
| 7 | MARCH,2024 | Outflow | | 15,369,495,789.06 | 13,953,481,584.12 |
| 8 | APRIL,2024 | Inflow | 18,774,893,688.18 | | 32,728,375,272.30 |
| 9 | APRIL,2024 | Outflow | | 18,774,893,688.18 | 13,953,481,584.12 |
| 10 | May,2024 | Inflow | 15,777,221,983.99 | | 29,730,703,568.11 |
| 11 | May,2024 | Outflow | | 15,777,221,983.99 | 13,953,481,584.12 |
| 12 | June,2024 | Inflow | 16,346,073,626.31 | | 30,299,555,210.43 |
| 13 | June,2024 | Outflow | | 16,346,073,626.31 | 13,953,481,584.12 |
| 14 | July,2024 | Inflow | 19,602,075,826.00 | | 33,555,557,410.12 |
| 15 | July,2024 | Outflow | | 19,602,075,826.00 | 13,953,481,584.12 |
| 16 | August,2024 | Inflow | 15,642,981,643.25 | | 29,596,463,227.37 |
| 17 | August,2024 | Outflow | | 15,642,981,643.25 | 13,953,481,584.12 |
| 18 | September,2024 | Inflow | 19,213,055,292.00 | | 33,166,536,876.12 |
| 19 | September,2024 | Outflow | | 19,213,055,292.00 | 13,953,481,584.12 |
| 20 | October,2024 | Inflow | 17,823,739,533.00 | | 31,777,221,117.12 |
| 21 | October,2024 | Outflow | | 17,823,739,533.00 | 13,953,481,584.12 |
| 22 | November, 2024 | Inflow | 15,673,196,093.18 | | 29,626,677,677.30 |
| 23 | November, 2024 | Outflow | | 15,673,196,093.18 | 13,953,481,584.12 |
| 24 | December,2024 | Inflow | 32,510,919,306.39 | | 46,464,400,890.51 |
| 25 | December,2024 | Outflow | | 32,510,919,306.39 | 13,953,481,584.12 |
| 26 | JANUARY, 2025 | Revenue for stamp duty included in the EMTL Ledger | | 10,515,254,646.41 | 3,438,226,937.71 |
| 27 | JANUARY, 2025 | Reversal to Ecobank | | 3,403,573,888.22 | 34,653,049.49 |
| 28 | JANUARY, 2025 | Duplicated Revenue in EMTL Account in December,2022 | | 34,652,550.00 | 499.49 |
| 29 | JANUARY, 2025 | Computer Rounding up | | 499.49 | 0.00 |
| 30 | JANUARY, 2025 | Inflow | 21,403,688,302.23 | | 21,403,688,302.23 |
| 31 | JANUARY, 2025 | Outflow | | 21,403,688,302.23 | - |
| | TOTAL | | 240,510,770,615.17 | 254,464,252,199.29 | |

Federation Account Department

| Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- January, 2025 | | | | | | |
|---|------------|----------|--|--------------------|--------------------|---------------------|
| S/n | DATE | REF. NO. | DETAILS | Receipt =N= | Payment =N= | Cumm Balance =N= |
| 1 | 01/01/2022 | | Balance b/f | - | - | - |
| 2 | 25/04/2022 | | Transfer from March, 2022 Non Oil Revenue (FAAC Withheld) | 60,000,000,000.00 | - | 60,000,000,000.00 |
| 3 | 23/05/2022 | | Transfer from April, 2022 Non Oil Revenue (FAAC Withheld) | 60,000,000,000.00 | - | 120,000,000,000.00 |
| 4 | 21/06/2022 | | Transfer from May, 2022 Non Oil Revenue (FAAC Withheld) | 60,000,000,000.00 | - | 180,000,000,000.00 |
| 5 | 21/07/2022 | | Transfer from June, 2022 Non Oil Revenue (FAAC Withheld) | 80,000,000,000.00 | - | 260,000,000,000.00 |
| 6 | 23/08/2022 | | Transfer from July, 2022 Non Oil Revenue (FAAC Withheld) | 80,000,000,000.00 | - | 340,000,000,000.00 |
| 7 | 21/09/2022 | | Transfer from August, 2022 Non Oil Revenue (FAAC Withheld) | 60,000,000,000.00 | - | 400,000,000,000.00 |
| 8 | 10/11/2022 | | Distribution of =N=300Billion to the States and LGCs | - | 300,000,000,000.00 | 100,000,000,000.00 |
| 9 | 21/10/2022 | | Transfer from September, 2022 Non Oil Revenue (FAAC Withheld) | 100,000,000,000.00 | - | 200,000,000,000.00 |
| 10 | 26/10/2022 | | Transfer from October, 2022 Non Oil Revenue (FAAC Withheld) | 20,000,000,000.00 | - | 220,000,000,000.00 |
| 11 | 16/11/2022 | | Transfer from November, 2022 Non Oil Revenue (FAAC Withheld) | 80,000,000,000.00 | - | 300,000,000,000.00 |
| 12 | 12/12/2022 | | Transfer from December, 2022 Non Oil Revenue (FAAC Withheld) | 120,000,000,000.00 | - | 420,000,000,000.00 |
| 13 | 23/12/2022 | | Distribution of =N=225,685 Billion to the States and LGCs | - | 225,685,621,775.00 | 194,314,378,225.00 |
| 14 | 13/01/2023 | | Transfer from January, 2023 Non Oil Revenue (FAAC Withheld) | 150,000,000,000.00 | - | 344,314,378,225.00 |
| 15 | 02/02/2023 | | Payment of Consultancy Fee to Alap Financial Services Limited | - | 200,803,673,105.00 | 143,510,705,120.00 |
| 16 | 16/02/2023 | | Transfer from February, 2023 Non Oil Revenue (FAAC Withheld) | 120,000,000,000.00 | - | 263,510,705,120.00 |
| 17 | 13/04/2023 | | Distribution of =N=240 Billion to the States and LGCs | - | 240,000,000,000.00 | 23,510,705,120.00 |
| 18 | 17/05/2023 | | Transfer from April, 2023 Non Oil Revenue (FAAC Withheld) | 50,000,000,000.00 | - | 73,510,705,120.00 |
| 19 | 18/05/2023 | | Payment of Consultancy Fee to Alap Financial Services Limited | - | 73,510,705,120.00 | - |
| 20 | 20/06/2023 | | Transfer from May, 2023 Non Oil Revenue (FAAC Withheld) | 50,000,000,000.00 | - | 50,000,000,000.00 |
| 21 | 19/07/2023 | | Transfer from June, 2023 Non Oil Revenue (FAAC Withheld) | 200,000,000,000.00 | - | 250,000,000,000.00 |
| 22 | 26/07/2023 | | Payment of Consultancy Fee to Alap Financial Services Limited | - | 50,000,000,000.00 | 200,000,000,000.00 |
| 23 | 17/08/2023 | | Payment of Consultancy Fee to Alap Financial Services Limited | - | 33,473,321,647.86 | 166,526,678,352.14 |
| 24 | 18/08/2023 | | Transfer from July, 2023 Non Oil Revenue (FAAC Withheld) | 150,000,000,000.00 | - | 316,526,678,352.14 |
| 25 | 15/09/2023 | | Distribution of =N=240 Billion to the States and LGCs | - | 316,526,678,352.14 | 150,000,000,000.00 |
| 26 | 19/09/2023 | | Transfer from August, 2023 Non Oil Revenue (FAAC Withheld) | 150,000,000,000.00 | - | 300,000,000,000.00 |
| 27 | 18/10/2023 | | Transfer from September, 2023 Non Oil Revenue (FAAC Withheld) | 100,000,000,000.00 | - | 400,000,000,000.00 |
| 28 | 20/11/2023 | | Transfer from October, 2023 Non Oil Revenue (FAAC Withheld) | 100,000,000,000.00 | - | 500,000,000,000.00 |
| 29 | 12/12/2023 | | Transfer from November, 2023 Non Oil Revenue (FAAC Withheld) | 100,000,000,000.00 | - | 424,000,000,000.00 |
| 31 | 29/12/2023 | | Part Payment of Consultancy fee | - | 76,000,000,000.00 | 100,000,000,000.00 |
| 32 | 17/01/2024 | | Part of Refund to States on withdrawals from Signature Bonus | - | 324,000,000,000.00 | 200,000,000,000.00 |
| 33 | 02/02/2024 | | Reversal of December, 2023 Transfer to Non Oil Revenue (FAAC Withheld) | - | 100,000,000,000.00 | 100,000,000,000.00 |
| 34 | 02/02/2024 | | Actual Amount Transfer for December, 2023 to Non Oil Revenue (FAAC Withheld) | 150,000,000,000.00 | - | 250,000,000,000.00 |
| 35 | 02/02/2024 | | Part Payment of Consultancy fee | - | 25,000,000,000.00 | 225,000,000,000.00 |
| 36 | 19/02/2024 | | Transfer from January, 2024 Non Oil Revenue (FAAC Withheld) | 200,000,000,000.00 | - | 425,000,000,000.00 |
| 40 | 27/02/2024 | | Distribution to States Being Part of Withdrawals from Signature Bonus | - | 65,000,000,000.00 | 65,000,000,000.00 |
| 41 | 27/02/2024 | | Part Payment of Consultancy fee | - | 65,000,000,000.00 | 250,000,000,000.00 |
| 42 | 20/03/2024 | | Transfer from February, 2024 Non Oil Revenue (FAAC Withheld) | 250,000,000,000.00 | - | 500,000,000,000.00 |
| 43 | 17/04/2024 | | Transfer from March, 2024 Non Oil Revenue (FAAC Withheld) | 250,000,000,000.00 | - | 140,000,000,000.00 |
| 44 | 24/04/2024 | | Distribution to States Being Part of Withdrawals from Signature Bonus | - | 360,000,000,000.00 | 52,745,632,644.81 |
| 45 | 24/04/2024 | | Part Payment of Consultancy fee | - | 87,254,367,355.19 | 302,745,632,644.81 |
| 46 | 13/05/2024 | | Transfer from April, 2024 Non Oil Revenue (FAAC Withheld) | 250,000,000,000.00 | - | 502,745,632,644.81 |
| 47 | 10/06/2024 | | Distribution to States Being Part of Withdrawals from Signature Bonus | - | 360,000,000,000.00 | 142,745,632,644.81 |
| 48 | 13/06/2024 | | Transfer from May, 2024 Non Oil Revenue (FAAC Withheld) | 200,000,000,000.00 | - | 65,841,411,824.39 |
| 49 | 21/06/2024 | | Part Payment of Consultancy fee | - | 86,904,220,820.42 | 55,841,411,824.39 |
| 50 | 16/07/2024 | | Transfer from June, 2024 Non Oil Revenue (FAAC Withheld) | 350,000,000,000.00 | - | 405,841,411,824.39 |
| 51 | 27/07/2024 | | Distribution to States Being Part of Withdrawals from Signature Bonus | - | 288,000,000,000.00 | 117,841,411,824.39 |
| 52 | 27/07/2024 | | Part Payment of Consultancy fee | - | 117,841,411,824.39 | - |
| 53 | 16/08/2024 | | Transfer from July, 2024 Non Oil Revenue (FAAC Withheld) | 400,000,000,000.00 | - | 400,000,000,000.00 |
| 54 | 20/08/2024 | | Distribution to States Being Part of Withdrawals from Signature Bonus | - | 252,000,000,000.00 | 148,000,000,000.00 |
| 55 | 20/08/2024 | | Part Payment of Consultancy fee | - | 48,000,000,000.00 | 100,000,000,000.00 |
| 56 | 20/08/2024 | | Part Payment of Legal Mediation Cost | - | 100,000,000,000.00 | - |

Federation Account Department

| Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- January, 2025 | | | | DETAILS | | |
|---|------------|----------|---|----------------------|----------------------|---------------------|
| S/n | DATE | REF. NO. | | Receipt =N= | Payment =N= | Cumm Balance =N= |
| 57 | 16/09/2024 | | Transfer from August 2024 Non Oil Revenue (FAAC Withheld) | 325,000,000,000.00 | | 325,000,000,000.00 |
| 58 | 23/09/2024 | | Distribution to States Being Part of Withdrawals from Signature Bonus | | 218,664,881,772.33 | 106,335,118,227.67 |
| 59 | 23/09/2024 | | Part Payment of Consultancy fee | | 41,142,729,358.05 | 65,192,388,869.62 |
| 60 | 23/09/2024 | | Part Payment of Consultancy fee | | 24,000,000,000.00 | 41,192,388,869.62 |
| 61 | 23/09/2024 | | Part Payment of Consultancy fee | | 41,142,729,358.05 | 49,659,511.57 |
| 62 | 21/10/2024 | | Received from Net off with States from the withdrawals made from ECA Transfer from September Allocation | 100,000,000,000.00 | | 100,049,659,511.57 |
| 63 | 21/10/2024 | | Distribution to States Being Part of Withdrawals from Signature Bonus | | 100,000,000,000.00 | 49,659,511.57 |
| 64 | 20/11/2024 | | Transfer from September, 2024 Non Oil Revenue (FAAC Withheld) | 250,000,000,000.00 | | 250,049,659,511.57 |
| 65 | 27/11/2024 | | Distribution to States Being Part of Withdrawals from Signature Bonus | | 200,049,659,511.57 | 50,000,000,000.00 |
| 66 | 27/11/2024 | | Payment of Mediation fees to AJAP | | 50,000,000,000.00 | - |
| 67 | 13/12/2024 | | Transfer from November, 2024 Non Oil Revenue (FAAC Withheld) | 450,000,000,000.00 | | 450,000,000,000.00 |
| 68 | 17/12/2024 | | Distribution to States Being Final Releases of Withdrawals from Signature Bonus | | 560,966,099.28 | 449,439,033,900.72 |
| 69 | 17/12/2024 | | Payment of Legal Mediation Cost | | 90,000,000,000.00 | 359,439,033,900.72 |
| 71 | 27/12/2024 | | Distribution to LGCs Being Part of Withdrawals from Signature Bonus | | 359,439,033,900.72 | - |
| 72 | 17/01/2025 | | Transfer from December, 2024 Non Oil Revenue (FAAC Withheld) | 200,000,000,000.00 | | 200,000,000,000.00 |
| 73 | 21/01/2025 | | Payment of Mediation Cost on refund on Signature Bonus | | 50,000,000,000.00 | 150,000,000,000.00 |
| 74 | 21/01/2025 | | Payment of Mediation Cost on refund of amount due to States on Signature Bonus | | 50,000,000,000.00 | 100,000,000,000.00 |
| 75 | 28/01/2025 | | Distribution to LGCs Being Part of Withdrawals from Signature Bonus | | 100,000,000,000.00 | - |
| 76 | 19/02/2025 | | Transfer from January, 2025 Non Oil Revenue (FAAC Withheld) | 200,000,000,000.00 | | 200,000,000,000.00 |
| | | | Total | 5,615,000,000,000.00 | 5,415,000,000,000.00 | 200,000,000,000.00 |

Office of the Accountant-General of the Federation
Federation Account Department
Ledger of Special Intervention Programme for Nigerian Military January, 2025

| S | DATE | REF. NO. | DETAILS | Receipt =N= | Payment =N= | Cumm Balance =N= |
|----|------------|--------------------|---|----------------------|----------------------|---------------------|
| 1 | 19/10/2023 | | Balance b/f | - | - | - |
| 2 | 19/10/2023 | | Transfer from September, 2023 Allocation 1/10 | 100,000,000,000.00 | - | 100,000,000,000.00 |
| 3 | 08/11/2023 | | Payment to Military | - | 100,000,000,000.00 | - |
| 4 | 20/11/2023 | | Transfer from October, 2023 Allocation 2/10 | 100,000,000,000.00 | - | 100,000,000,000.00 |
| 5 | 20/12/2023 | | Payment to Military | - | 100,000,000,000.00 | - |
| 6 | 20/12/2023 | | Transfer from November, 2023 Allocation 3/10 | 100,000,000,000.00 | - | 100,000,000,000.00 |
| 7 | 20/12/2023 | | Payment to Military and Para Military Agencies | - | 100,000,000,000.00 | - |
| 8 | 17/01/2024 | | Transfer from December, 2023 Allocation 4/10 | 100,000,000,000.00 | - | 100,000,000,000.00 |
| 9 | 02/02/2024 | | Payment to Military and Para Military Agencies | - | 100,000,000,000.00 | - |
| 10 | 20/02/2024 | | Transfer from January, 2024 Allocation 5/10 | 100,000,000,000.00 | - | 100,000,000,000.00 |
| 11 | 01/03/2024 | | Payment to Military and Para Military Agencies | - | 100,000,000,000.00 | - |
| 12 | 20/03/2024 | | Transfer from February, 2024 Allocation 6/10 | 100,000,000,000.00 | - | 100,000,000,000.00 |
| 13 | 12/04/2024 | | Payment to Military and Para Military Agencies | - | 100,000,000,000.00 | - |
| 14 | 16/04/2024 | | Transfer from March, 2024 Allocation 7/10 | 100,000,000,000.00 | - | 100,000,000,000.00 |
| 15 | 25/04/2024 | | Payment to Military and Para Military Agencies | - | 100,000,000,000.00 | - |
| 16 | 13/05/2024 | | Transfer from April, 2024 Allocation 8/10 | 100,000,000,000.00 | - | 100,000,000,000.00 |
| 17 | 25/05/2024 | | Payment to Military and Para Military Agencies | - | 100,000,000,000.00 | - |
| 18 | 10/06/2024 | | Transfer from May, 2024 Allocation 9/10 | 100,000,000,000.00 | - | 100,000,000,000.00 |
| 19 | 13/06/2024 | | Payment to Military and Para Military Agencies | - | 100,000,000,000.00 | - |
| 20 | 16/07/2024 | | Transfer from June, 2024 Allocation 10/10 | 100,000,000,000.00 | - | 100,000,000,000.00 |
| 21 | 27/07/2024 | | Payment to Military and Para Military Agencies | - | 100,000,000,000.00 | - |
| 22 | 16/08/2024 | | Second Phase, Transfer from July, 2024 Allocation 1/10 | 100,000,000,000.00 | - | 100,000,000,000.00 |
| 23 | 27/08/2024 | FAF&SA/418/Vol.II | Payment to Military and Para Military Agencies | - | 100,000,000,000.00 | - |
| 24 | 16/09/2024 | | Second Phase, Transfer from August, 2024 Allocation 2/10 | 100,000,000,000.00 | - | 100,000,000,000.00 |
| 25 | 26/09/2024 | FAF&SA/418/Vol.III | Payment to Military and Para Military Agencies | - | 100,000,000,000.00 | - |
| 26 | 11/10/2024 | FAF&SA/418/Vol.III | Second Phase, Transfer from September, 2024 Allocation 3/10 | 100,000,000,000.00 | - | 100,000,000,000.00 |
| 27 | 21/10/2024 | FAF&SA/418/Vol.III | Payment to Military and Para Military Agencies | - | 100,000,000,000.00 | - |
| 28 | 20/11/2024 | FAF&SA/418/Vol.III | Second Phase, Transfer from October, 2024 Allocation 4/10 | 100,000,000,000.00 | - | 100,000,000,000.00 |
| 29 | 27/11/2024 | FAF&SA/418/Vol.III | Payment to Military and Para Military Agencies | - | 100,000,000,000.00 | - |
| 30 | 13/12/2024 | FAF&SA/418/Vol.III | Second Phase, Transfer from November, 2024 Allocation 5/10 | 100,000,000,000.00 | - | 100,000,000,000.00 |
| 31 | 17/12/2024 | FAF&SA/418/Vol.III | Payment to Military and Para Military Agencies | - | 100,000,000,000.00 | - |
| 32 | 17/01/2025 | FAF&SA/418/Vol.III | Second Phase, Transfer from December, 2024 Allocation 6/10 | 100,000,000,000.00 | - | 100,000,000,000.00 |
| 33 | 17/02/2025 | FAF&SA/418/Vol.III | Payment to Military and Para Military Agencies | - | 100,000,000,000.00 | - |
| 34 | 19/02/2025 | FAF&SA/418/Vol.III | Second Phase, Transfer from January, 2025 Allocation 7/10 | 100,000,000,000.00 | - | 100,000,000,000.00 |
| | | | Total | 1,700,000,000,000.00 | 1,600,000,000,000.00 | |

Office of the Accountant General of the Federation
Federation Account Department
Ledger of Savings on Intervention to States Infrastructure & Security : January, 2025

| Sl# | DATE | REF. NO. | DETAILS | Receipt | Payment | Cumm Balance |
|-----|------------|---------------|--|-----------------------------|-----------------------------|--------------------|
| | | | | ₦ | ₦ | ₦= |
| 1 | 20/3/2024 | FAF&SAAVVol.1 | Transfer from Non Oil Ledger being savings on Intervention to States Infrastructure and Security for the month of January & February, 2024 | 200,000,000,000.00 | - | 200,000,000,000.00 |
| 2 | 20/3/2024 | FAF&SAAVVol.1 | Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of March, 2024 | 100,000,000,000.00 | - | 300,000,000,000.00 |
| 3 | 12/04/2024 | FAF&SAAVVol.1 | Payment for Intervention to States and FCT | | 259,000,000,000.00 | 41,000,000,000.00 |
| 4 | 12/04/2024 | FAF&SAAVVol.1 | Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of April, 2024 | 100,000,000,000.00 | | 141,000,000,000.00 |
| 5 | 15/05/2024 | FAF&SAAVVol.1 | Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of May, 2024 | 100,000,000,000.00 | | 241,000,000,000.00 |
| 6 | 25/05/2024 | FAF&SAAVVol.1 | Payment for Intervention to States and FCT | | 222,000,000,000.00 | 19,000,000,000.00 |
| 7 | 10/06/2024 | FAF&SAAVVol.1 | Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of June, 2024 | 100,000,000,000.00 | | 119,000,000,000.00 |
| 8 | 16/07/2024 | FAF&SAAVVol.1 | Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of July, 2024 | 100,000,000,000.00 | | 219,000,000,000.00 |
| 9 | 16/08/2024 | FAF&SAAVVol.1 | Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of August, 2024 | 100,000,000,000.00 | | 319,000,000,000.00 |
| 10 | 16/09/2024 | FAF&SAAVVol.1 | Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of September, 2024 | 100,000,000,000.00 | | 419,000,000,000.00 |
| 11 | 23/09/2024 | FAF&SAAVVol.1 | Payment for Intervention to States and FCT | | 370,000,000,000.00 | 49,000,000,000.00 |
| 12 | 11/10/2024 | FAF&SAAVVol.1 | Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of October, 2024 | 100,000,000,000.00 | | 149,000,000,000.00 |
| 13 | 20/11/2024 | FAF&SAAVVol.1 | Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of November, 2024 | 200,000,000,000.00 | | 349,000,000,000.00 |
| 14 | 09/12/2024 | FAF&SAAVVol.1 | Payment for Intervention to States and FCT | | 333,000,000,000.00 | 16,000,000,000.00 |
| 15 | 17/01/2025 | FAF&SAAVVol.1 | Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of December, 2024 | 100,000,000,000.00 | | 116,000,000,000.00 |
| 16 | 19/02/2025 | FAF&SAAVVol.1 | Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of January, 2025 | 100,000,000,000.00 | | 216,000,000,000.00 |
| | | | TOTAL | 1,400,000,000,000.00 | 1,184,000,000,000.00 | |

| Office of the Accountant General of the Federation | | | | | | |
|--|------------|--|-----------------------------|-----------------------------|--------------|---------------------------|
| Federation Account Department | | | | | | |
| Ledger of 13% Derivation Refund on Withdrawals from Signature Bonus: January, 2025 | | | | | | |
| S/N | Date | Details | Receipts | Payments | Cumm Balance | |
| 1 | 27/02/2024 | January, 2024 Allocation | N 100,000,000,000.00 | | | 100,000,000,000.00 |
| 2 | 13/03/2024 | 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 | 13/03/2024 | 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 | 13/03/2024 | 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 | | - |
| 5 | 20/03/2024 | February, 2024 Allocation | 150,000,000,000.00 | | | 150,000,000,000.00 |
| 6 | 12/04/2024 | March, 2024 Allocation | 100,000,000,000.00 | | | 250,000,000,000.00 |
| 7 | 14/05/2024 | April, 2024 Allocation | 135,000,000,000.00 | | | 385,000,000,000.00 |
| 8 | 21/05/2024 | 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 | 21/05/2024 | 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 | 21/05/2024 | 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 | | - |
| 11 | 10/06/2024 | May, 2024 Allocation | 200,000,000,000.00 | | | 200,000,000,000.00 |
| 12 | 13/06/2024 | 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 | 13/06/2024 | 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 | 13/06/2024 | Payment of the Legal Mediation Cost on refund of 13% Derivation fund in favour of Oil Producing States on Withdrawals from Signature Bonus Account | | 63,000,000,000.00 | | - |
| 15 | 16/07/2024 | June, 2024 Allocation | 100,000,000,000.00 | | | 100,000,000,000.00 |
| 16 | 08/08/2024 | Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States | | 100,000,000,000.00 | | - |
| 17 | 16/08/2024 | July, 2024 Allocation | 100,000,000,000.00 | | | 100,000,000,000.00 |
| 18 | 20/08/2024 | Signature Bonus Account to oil Producing States | | 100,000,000,000.00 | | - |
| 19 | 16/09/2024 | August, 2024 Allocation | 100,000,000,000.00 | | | 100,000,000,000.00 |
| 20 | 23/09/2024 | Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States | | 100,000,000,000.00 | | - |
| 21 | 20/10/2024 | September, 2024 Allocation | 100,000,000,000.00 | | | 100,000,000,000.00 |
| 22 | 21/10/2024 | Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States | | 100,000,000,000.00 | | - |
| 23 | 20/11/2024 | October, 2024 Allocation | 100,000,000,000.00 | | | 100,000,000,000.00 |
| 24 | 27/11/2024 | Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States | | 100,000,000,000.00 | | - |
| 25 | 13/12/2024 | November, 2024 Allocation | 100,000,000,000.00 | | | 100,000,000,000.00 |
| 26 | 17/12/2024 | Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States | | 100,000,000,000.00 | | - |
| 27 | 17/01/2025 | December, 2024 Allocation | 100,000,000,000.00 | | | 100,000,000,000.00 |
| 28 | 21/01/2025 | Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States | | 100,000,000,000.00 | | - |
| 29 | 19/02/2025 | January, 2025 Allocation | 100,000,000,000.00 | | | 100,000,000,000.00 |
| | | Total | 1,485,000,000,000.00 | 1,385,000,000,000.00 | | 100,000,000,000.00 |

| Office of the Accountant General of the Federation | | | | | |
|---|------------|--|-----------------------------|-----------------------------|--------------------|
| Federation Account Department | | | | | |
| Ledger of 13% Derivation Refund on JVC and DECA : January, 2025 | | | | | |
| S/N | Date | Details | Receipts ₦ | Payments ₦ | Cumm Balance ₦ |
| 1 | 20/11/2023 | October, 2023 Allocation | 40,000,000,000.00 | - | 40,000,000,000.00 |
| 2 | 20/12/2023 | November, 2023 Allocation | 50,000,000,000.00 | - | 90,000,000,000.00 |
| 3 | 27/01/2024 | December, 2023 Allocation | 50,000,000,000.00 | - | 140,000,000,000.00 |
| 4 | 20/02/2024 | January, 2024 Allocation | 50,000,000,000.00 | - | 190,000,000,000.00 |
| 5 | 12/03/2024 | February, 2024 Allocation | 50,000,000,000.00 | - | 240,000,000,000.00 |
| 6 | 15/04/2024 | March, 2024 Allocation | 50,000,000,000.00 | - | 290,000,000,000.00 |
| 7 | 14/05/2024 | April, 2024 Allocation | 60,000,000,000.00 | - | 350,000,000,000.00 |
| 8 | 10/06/2024 | May, 2024 Allocation | 100,000,000,000.00 | - | 450,000,000,000.00 |
| 9 | 16/07/2024 | June, 2024 Allocation | 100,000,000,000.00 | - | 550,000,000,000.00 |
| 10 | 16/08/2024 | July, 2024 Allocation | 100,000,000,000.00 | - | 650,000,000,000.00 |
| 11 | 20/08/2024 | Distribution to Oil Producing State on Refund of 13% Derivation fund on JVC/Domestic Excess Crude Oil | | 200,000,000,000.00 | 450,000,000,000.00 |
| 12 | 20/08/2024 | Consultancy fee and Mediation cost on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess | | 450,000,000,000.00 | - |
| 13 | 16/09/2024 | August, 2024 Allocation | 100,000,000,000.00 | | 100,000,000,000.00 |
| 14 | 11/10/2024 | September, 2024 Allocation | 100,000,000,000.00 | | 200,000,000,000.00 |
| 15 | 21/10/2024 | Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess | | 61,627,906,976.74 | 138,372,093,023.26 |
| 16 | 21/10/2024 | VAT in favour of FIRS from refund of JVC/DEC to Producing States | | 38,372,093,023.26 | 100,000,000,000.00 |
| 17 | 21/10/2024 | Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess | | 50,000,000,000.00 | 50,000,000,000.00 |
| 18 | 21/10/2024 | Consultancy fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess | | 50,000,000,000.00 | - |
| 19 | 20/11/2024 | October, 2024 Allocation | 100,000,000,000.00 | | 100,000,000,000.00 |
| 20 | 13/12/2024 | November, 2024 Allocation | 100,000,000,000.00 | | 200,000,000,000.00 |
| 21 | 17/12/2024 | Refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess | | 100,000,000,000.00 | 100,000,000,000.00 |
| 22 | 17/12/2024 | Mediation fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess | | 50,000,000,000.00 | 50,000,000,000.00 |
| 23 | 17/12/2024 | Consultancy fee on refund of 13% Derivation Fund in favour of oil Producing State on withdrawals from JVC/Domestic Excess | | 50,000,000,000.00 | - |
| 24 | 17/01/2025 | December, 2024 Allocation | 100,000,000,000.00 | | 100,000,000,000.00 |
| 25 | 19/02/2025 | January, 2025 Allocation | 100,000,000,000.00 | | 200,000,000,000.00 |
| | | Total | 1,250,000,000,000.00 | 1,050,000,000,000.00 | |

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

| Ledger of Refund due to States from the net off with States from the withdrawals made from ECA: January,2025 | | | | | |
|---|------------|---|---------------------------|---------------------------|--------------------|
| S/N | Date | Details | Receipts ₦ | Payments ₦ | Cumm Balance ₦ |
| 1 | 07/06/2024 | Refund due to States from the net off with States from the withdrawals made from ECA, 1/4 | 200,000,000,000.00 | - | 200,000,000,000.00 |
| 2 | 13/07/2024 | Payment on Refund due to States from the net off with States from the withdrawals made from ECA, | | 200,000,000,000.00 | - |
| 3 | 11/10/2024 | Refund due to States from the net off with States from the withdrawals made from ECA, 2/4 | 200,000,000,000.00 | | 200,000,000,000.00 |
| 4 | 21/10/2024 | Transfer to Signature Bonus | | 100,000,000,000.00 | 100,000,000,000.00 |
| 5 | 21/10/2024 | Payment on Refund due to States from the net off with States from the withdrawals made from ECA, | | 100,000,000,000.00 | - |
| 6 | 20/11/2024 | Refund due to States from the net off with States from the withdrawals made from ECA, 3/4 Transfer from October,2024 Allocation for Refund to States Net off | 100,000,000,000.00 | | 100,000,000,000.00 |
| 7 | 27/11/2024 | Payment on Refund due to States from the net off with States from the withdrawals made from ECA, | | 100,000,000,000.00 | - |
| 8 | 13/12/2024 | Refund due to States from the net off with States from the withdrawals made from ECA, 4/4 Transfer from November,2024 Allocation for Refund to States Net off | 200,000,000,000.00 | | 200,000,000,000.00 |
| 9 | 17/12/2024 | Payment on Refund due to States from the net off with States from the withdrawals made from ECA, | | 200,000,000,000.00 | - |
| 10 | 17/01/2025 | Refund due to States from the net off with States from the withdrawals made from ECA, Transfer from December,2024 Allocation for Refund to States Net off | 100,000,000,000.00 | | 100,000,000,000.00 |
| 11 | 19/02/2025 | Refund due to States from the net off with States from the withdrawals made from ECA, Transfer from January,2025 Allocation for Refund to States Net off | 63,417,515,339.90 | | 163,417,515,339.90 |
| | | Total | 863,417,515,339.90 | 700,000,000,000.00 | |

Office of the Accountant-General of the Federation

Federation Account Department

Ledger of Funding for Presidential Metering Initiative: January, 2025

DETAILS

| S/n | DATE | DETAILS | Receipts ₦ | Payments ₦ | Cumm Balance ₦ |
|--------------|------------|--|---------------------------|---------------------------|--------------------|
| 1 | 13/05/2024 | First tranche of funding for Presidential Metering Initiative May, 2024 | 120,000,000,000.00 | - | 120,000,000,000.00 |
| 2 | 10/06/2024 | Second tranche of funding for Presidential Metering Initiative May, 2024 | 100,000,000,000.00 | - | 220,000,000,000.00 |
| 3 | 16/07/2024 | Third tranche of funding for Presidential Metering Initiative June, 2024 | 100,000,000,000.00 | - | 320,000,000,000.00 |
| 4 | 16/08/2024 | Fourth tranche of funding for Presidential Metering Initiative July, 2024 | 100,000,000,000.00 | - | 420,000,000,000.00 |
| 5 | 20/08/2024 | Part Payment to State House: Smart Grid Development Ltd.e -Collection Account | | 420,000,000,000.00 | - |
| 6 | 16/09/2024 | Fifth tranche of funding for Presidential Metering Initiative August, 2024 | 100,000,000,000.00 | | 100,000,000,000.00 |
| 7 | 11/10/2024 | Sixth tranche of funding for Presidential Metering Initiative September, 2024 | 100,000,000,000.00 | | 200,000,000,000.00 |
| 8 | 20/11/2024 | Seventh tranche of funding for Presidential Metering Initiative October, 2024 | 80,000,000,000.00 | | 280,000,000,000.00 |
| 9 | 17/12/2024 | Final Payment to State House: Smart Grid Development Ltd.e -Collection Account | | 280,000,000,000.00 | - |
| Total | | | 700,000,000,000.00 | 700,000,000,000.00 | - |

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings on FCT 1% of Signature Bonus/ECA : January, 2025

| s/n | DATE | REF. NO. | DETAILS | | Receipt N | Payment N | Cumm Balance =N= |
|-----|------------|----------------------|---|--|---------------------------|---------------------------|---------------------|
| | | | | | | | |
| 1 | 16/08/2024 | 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 | 20/08/2024 | FA/F&SA/418/Vol. IT | Payment of 1%to FCT on withdrawals from Signature Bonus/ECA | | | 70,000,000,000.00 | 30,000,000,000.00 |
| 3 | 20/08/2024 | FA/F&SA/418/Vol. IT | Consultancy fee on refund of 1% to FCT on withdrawals from Signature Bonus/ECA | | | 30,000,000,000.00 | - |
| 4 | 16/09/2024 | 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 | 23/09/2024 | 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 | 23/09/2024 | 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 | 11/10/2024 | 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 | 21/10/2024 | 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 | 21/10/2024 | 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 | 21/10/2024 | 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 | 20/11/2024 | FA/F&SA/418/Vol. III | Transfer from September,2024 Allocation being savings on FCT 1% of Signature Bonus /ECA | | | 23,030,817,672.19 | 48,788,522,090.24 |
| 12 | 27/11/2024 | 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 | 27/11/2024 | 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 | 27/11/2024 | 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 | - |
| | | | TOTAL | | 348,788,522,090.24 | 348,788,522,090.24 | |

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings on Oil Theft Prevention : January, 2025

| s/n | DATE | REF. NO. | DETAILS | Receipt ₦ | Payment ₦ | Cumm Balance =N= |
|-----|------------|--------------------------|--|-------------------|-------------------|---------------------|
| 1 | 16/08/2024 | 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 | 40,000,000.000.00 |
| 2 | 11/09/2024 | FA/F&S/AA/18/Vol/ITD(FA) | Release to NPC Crude Oil Theft & Prevention e-Collect Account | | - | - |
| | | | TOTAL | 40,000,000.000.00 | 40,000,000.000.00 | |

Office of the Accountant-General of the Federation
Federation Account Department
LEDGER OF THE SOLID MINERAL REVENUE ACCOUNT FOR JANUARY, 2025
DETAILS

| S/N | DATE | REF. NO. | DETAILS | Receipt | | Payment | | Cumm Balance | |
|-----|-----------|-----------------|--|--------------------------|-------------------|--------------------------|--|-------------------|--|
| | | | | =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 form Solid Minerals for January, 2024 | 945,436,131.53 | | | | 15,883,325,751.07 | |
| 3 | 29-Feb-24 | | Receipt form Solid Minerals for February, 2024 | 746,163,135.01 | | | | 16,629,488,886.08 | |
| 4 | 31-Mar-24 | | Receipt form Solid Minerals for March, 2024 | 1,723,003,663.28 | | | | 18,352,492,549.36 | |
| 5 | 30-Apr-24 | | Receipt form Solid Minerals for April, 2024 | 1,043,333,538.60 | | | | 19,395,826,087.96 | |
| 6 | 31-May-24 | | Receipt form Solid Minerals for May, 2024 | 1,754,796,569.39 | | | | 21,150,622,657.35 | |
| 7 | 12-Jul-24 | | Receipt form Solid Minerals for June, 2024 | 2,518,052,134.59 | | | | 23,668,674,791.94 | |
| 8 | 9-Jul-24 | FD/FA/258/VOL.2 | Payment to the three tiers of Government in July, 2024 | | 13,647,077,128.84 | | | 10,021,597,663.10 | |
| 9 | 16-Aug-24 | | Receipt form Solid Minerals for August, 2024 | 1,697,238,975.36 | | | | 11,718,836,638.46 | |
| 10 | 16-Sep-24 | | Receipt form Solid Minerals for September, 2024 | 2,108,642,980.13 | | | | 13,827,479,618.59 | |
| 11 | 16-Oct-24 | | Receipt form Solid Minerals for October, 2024 | 3,492,885,776.63 | | | | 17,320,365,395.22 | |
| 12 | 21-Nov-24 | | Receipt form Solid Minerals for November, 2024 | 3,401,818,820.80 | | | | 20,722,184,216.02 | |
| 13 | 13-Dec-24 | | Receipt form Solid Minerals for December, 2024 | 2,407,269,880.74 | | | | 23,129,454,096.76 | |
| 14 | 17-Jan-25 | | Receipt form Solid Minerals for January, 2025 | 5,137,844,542.77 | | | | 28,267,298,639.53 | |
| 15 | 19-Feb-25 | | Receipt form Solid Minerals for January, 2025 | 4,175,834,877.91 | | | | 32,443,133,517.44 | |
| | | | Total | 46,090,210,646.28 | | 13,647,077,128.84 | | | |

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

| S/N | Date | REF. NO | DETAILS | Allocation/Transfer ₦ | Cummulative Total ₦ |
|-----|------------|-----------------|--|--------------------------|------------------------|
| 1 | 02/01/2025 | 42730/RS/170/DF | Bal. b/f | 56,571,776,441.27 | 56,571,776,441.27 |
| 2 | 17/01/2025 | 42730/RS/171/DF | December, 2024 Allocation | 1,591,589,165.67 | 58,163,365,606.94 |
| 3 | 17/01/2025 | 42730/RS/171/DF | Distribution of = N=402,714,392,696.28 from Exchange Gain to the three tiers of Govt. | 1,785,216,389.98 | 59,948,581,996.92 |
| 4 | 22/01/2025 | 42730/RS/171/DF | Refund of overpayment of Revised 13% Derivation Indices for Bayelsa State from August, 2008 to December, 2009 (90th of 117th Instalments). Deduction from statutory Allocation of the State. | 28,784,136.55 | 59,977,366,133.47 |
| 5 | 22/01/2025 | 42730/RS/171/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, 2024. | (844,201,388.00) | 59,133,164,745.47 |
| 6 | 18/02/2025 | 42730/RS/171/DF | January, 2025 Allocation | 3,261,313,129.37 | 62,394,477,874.84 |
| | | | | 62,394,477,874.84 | |

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

| S/N | Date | REF. NO | DETAILS | Allocation/Transfer ₦ | Cumulative Total ₦ |
|-----|------------|-----------------------|---|--------------------------|-----------------------|
| 1 | 02/01/2025 | FD/FA/124/VOL.XX/D(F) | Bal. b/f | 14,718,327,289.81 | 14,718,327,289.81 |
| 2 | 17/01/2025 | FD/FA/124/VOL.XX/D(F) | December, 2024 Allocation | 5,347,739,596.65 | 20,066,066,886.46 |
| 3 | 17/01/2025 | FD/FA/124/VOL.XX/D(F) | Distribution of = N=402,714,392,696.28 from Exchange Gain to the three tiers of Govt. | 5,998,327,070.33 | 26,064,393,956.79 |
| 4 | 22/01/2025 | FD/FA/124/VOL.XX/D(F) | Being 5% of Natural Resources Development Fund Allocation approved by Mr. President to National Agricultural Development Fund Authority | (567,303,333.35) | 25,497,090,623.44 |
| 5 | 22/01/2025 | FD/FA/124/VOL.XX/D(F) | Being actual of 10% of NRDF Allocation approved by Mr. President to be dedicated to Solid Mineral Development Fund for the month of December, 2024. | (1,134,606,666.70) | 24,362,483,956.74 |
| 6 | 18/02/2025 | FD/FA/124/VOL.XX/D(F) | January, 2025 Allocation | 10,958,012,114.68 | 35,320,496,071.42 |
| | | | | 35,320,496,071.42 | |

2013 APPROVED INDICES FOR THE STATE GOVERNMENTS FOR REVENUE SHARING

| S/NO | STATE | EQUALITY | POPULATION | Indices pop | LANDMA SS (50% OF 10%) | Indices an | TERRA N (50%) | REVENUE EFFORT (10%) | Indices v | PRIMARY ENROLMENT T (24% OF | Indices pri | DIRECT T SEC (8%) | Indices enr | INVERSES E SE (8% OF | HOSPITAL B | Indices hos | WATER SUPPLY SPREAD | Indices wat | Indices P15% | RAINF ALL (30%) | 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 | 0.02969 | 2833999 | 0.001639 | 4902.3 | 0.000070 | 0.000371 | 201.58 | 0.000875 | 697051 | 0.000132 | 823412 | 0.000066 | 0.000066 | 14521 | 0.000277 | 0.02112 | 0.000221 | 0.0001 | 0.006598 | 1 |
| 2 | ADAMAWA | 0.02969 | 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 | 0.00167 | 0.0001 | 0.007019 | 2 |
| 3 | AKWA IBOM | 0.02969 | 3920208 | 0.002268 | 6772.13 | 0.000097 | 0.000371 | 143.50 | 0.000623 | 1703182 | 0.000322 | 645705 | 0.000052 | 0.000052 | 10002 | 0.000191 | 0.02918 | 0.00029 | 0.0001 | 0.007084 | 3 |
| 4 | ANAMBRA | 0.02969 | 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 | 0.00021 | 0.0001 | 0.007006 | 4 |
| 5 | BAUCHI | 0.02969 | 4646465 | 0.002688 | 49933.88 | 0.000717 | 0.000371 | 154.86 | 0.000673 | 1521363 | 0.000287 | 1063306 | 0.000085 | 0.000085 | 11903 | 0.000227 | 0.21513 | 0.00215 | 0.0001 | 0.0068429 | 5 |
| 6 | BAYELSA | 0.02969 | 1703358 | 0.000985 | 9415.75 | 0.000135 | 0.000371 | 244.92 | 0.001064 | 760852 | 0.000142 | 546734 | 0.000044 | 0.000044 | 17265 | 0.000329 | 0.04057 | 0.00041 | 0.0001 | 0.006235 | 6 |
| 7 | BENUE | 0.02969 | 4219244 | 0.002441 | 31276.73 | 0.000449 | 0.000371 | 201.23 | 0.000874 | 1352752 | 0.000255 | 809611 | 0.000065 | 0.000065 | 8775 | 0.000167 | 0.13475 | 0.00135 | 0.0001 | 0.007992 | 7 |
| 8 | BORNO | 0.02969 | 4151193 | 0.002401 | 75540.9 | 0.001085 | 0.000371 | 205.80 | 0.000894 | 1158720 | 0.000219 | 858070 | 0.000069 | 0.000069 | 12673 | 0.000242 | 0.32545 | 0.00325 | 0.0001 | 0.008755 | 8 |
| 9 | CROSS RIVER | 0.02969 | 2888966 | 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 | 0.00093 | 0.0001 | 0.007086 | 9 |
| 10 | DELTA | 0.02969 | 4098391 | 0.002371 | 17239.27 | 0.000248 | 0.000371 | 116.37 | 0.000505 | 664186 | 0.000125 | 768357 | 0.000061 | 0.000061 | 13461 | 0.000237 | 0.07427 | 0.00074 | 0.0001 | 0.007155 | 10 |
| 11 | EBONYI | 0.02969 | 2173501 | 0.001257 | 6421.26 | 0.000092 | 0.000371 | 215.78 | 0.000937 | 920015 | 0.000174 | 534643 | 0.000043 | 0.000043 | 14628 | 0.000279 | 0.02766 | 0.00028 | 0.0001 | 0.006304 | 11 |
| 12 | EDO | 0.02969 | 3218932 | 0.001862 | 19819.27 | 0.000285 | 0.000371 | 102.17 | 0.000444 | 557284 | 0.000105 | 768418 | 0.000061 | 0.000061 | 12249 | 0.000234 | 0.08539 | 0.00085 | 0.0001 | 0.006589 | 12 |
| 13 | EKITI | 0.02969 | 2384212 | 0.001379 | 5887.91 | 0.000085 | 0.000371 | 221.93 | 0.000864 | 526884 | 0.000099 | 521992 | 0.000042 | 0.000042 | 11170 | 0.000213 | 0.02537 | 0.00025 | 0.0001 | 0.006300 | 13 |
| 14 | ENUGU | 0.02969 | 3257298 | 0.001884 | 7660.19 | 0.000110 | 0.000371 | 247.76 | 0.001076 | 976004 | 0.000184 | 710866 | 0.000057 | 0.000057 | 12246 | 0.000234 | 0.03300 | 0.00033 | 0.0001 | 0.007086 | 14 |
| 15 | GOMBE | 0.02969 | 2353879 | 0.001362 | 17982.06 | 0.000258 | 0.000371 | 236.22 | 0.001026 | 604276 | 0.000114 | 819519 | 0.000066 | 0.000066 | 11388 | 0.000217 | 0.07747 | 0.00077 | 0.0001 | 0.006637 | 15 |
| 16 | IMO | 0.02969 | 3934899 | 0.002276 | 5182.84 | 0.000074 | 0.000371 | 199.58 | 0.000867 | 1109835 | 0.000210 | 939548 | 0.000075 | 0.000075 | 14424 | 0.000275 | 0.02233 | 0.00022 | 0.0001 | 0.007326 | 16 |
| 17 | JIGAWA | 0.02969 | 4348649 | 0.002516 | 24515.62 | 0.000352 | 0.000371 | 219.71 | 0.000954 | 922798 | 0.000174 | 478422 | 0.000038 | 0.000038 | 13124 | 0.000260 | 0.10562 | 0.00106 | 0.0001 | 0.007890 | 17 |
| 18 | KADUNA | 0.02969 | 6086562 | 0.003509 | 45711.19 | 0.000656 | 0.000371 | 170.42 | 0.000740 | 1552931 | 0.000293 | 1274873 | 0.000102 | 0.000102 | 9479 | 0.000181 | 0.18693 | 0.00197 | 0.0001 | 0.009232 | 18 |
| 19 | KANO | 0.02969 | 9383682 | 0.005428 | 21276.89 | 0.000306 | 0.000371 | 208.81 | 0.000907 | 1808269 | 0.000341 | 1758839 | 0.000141 | 0.000141 | 19424 | 0.000370 | 0.09167 | 0.00092 | 0.0001 | 0.011177 | 19 |
| 20 | KATSINA | 0.02969 | 5792578 | 0.003351 | 24971.24 | 0.000359 | 0.000371 | 156.20 | 0.000678 | 1804579 | 0.000341 | 1195378 | 0.000096 | 0.000096 | 9584 | 0.000183 | 0.16254 | 0.00163 | 0.0001 | 0.007440 | 20 |
| 21 | KEBBI | 0.02969 | 3238628 | 0.001874 | 3727.96 | 0.000542 | 0.000371 | 202.51 | 0.000879 | 891583 | 0.000168 | 716616 | 0.000057 | 0.000057 | 13039 | 0.000249 | 0.16254 | 0.00163 | 0.0001 | 0.007440 | 21 |
| 22 | KOGI | 0.02969 | 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 | 0.00127 | 0.0001 | 0.007786 | 22 |
| 23 | KWARA | 0.02969 | 2371089 | 0.001372 | 34467.57 | 0.000495 | 0.000371 | 106.85 | 0.000464 | 457566 | 0.000086 | 397686 | 0.000032 | 0.000032 | 10054 | 0.000192 | 0.14849 | 0.00148 | 0.0001 | 0.006439 | 23 |
| 24 | LAGOS | 0.02969 | 9013534 | 0.005214 | 3496.48 | 0.000050 | 0.000371 | 13.64 | 0.000059 | 573255 | 0.000108 | 1009816 | 0.000035 | 0.000035 | 7117 | 0.000136 | 0.11749 | 0.00117 | 0.0001 | 0.006498 | 24 |
| 25 | NASSARAWA | 0.02969 | 1863275 | 0.001078 | 27271.49 | 0.000392 | 0.000371 | 247.99 | 0.001077 | 941895 | 0.000178 | 432448 | 0.000035 | 0.000035 | 1117 | 0.000136 | 0.11749 | 0.00117 | 0.0001 | 0.006847 | 25 |
| 26 | NIGER | 0.02969 | 3950249 | 0.002285 | 74108.59 | 0.001064 | 0.000371 | 201.82 | 0.000876 | 774627 | 0.000146 | 481007 | 0.000038 | 0.000038 | 6646 | 0.000124 | 0.31928 | 0.00319 | 0.0001 | 0.006546 | 26 |
| 27 | OGUN | 0.02969 | 3728098 | 0.002157 | 16980.54 | 0.000244 | 0.000371 | 50.73 | 0.000220 | 439332 | 0.000083 | 516352 | 0.000041 | 0.000041 | 12346 | 0.000235 | 0.07316 | 0.00073 | 0.0001 | 0.006559 | 27 |
| 28 | ONDO | 0.02969 | 3441024 | 0.001591 | 15820 | 0.000227 | 0.000371 | 67.13 | 0.000292 | 898878 | 0.000170 | 591093 | 0.000047 | 0.000047 | 14167 | 0.000270 | 0.03889 | 0.00039 | 0.0001 | 0.006426 | 28 |
| 29 | OSUN | 0.02969 | 3423535 | 0.001880 | 9026 | 0.000130 | 0.000371 | 48.54 | 0.000211 | 1113306 | 0.000210 | 839865 | 0.000067 | 0.000067 | 7049 | 0.000134 | 0.12169 | 0.00122 | 0.0001 | 0.007903 | 29 |
| 30 | OYO | 0.02969 | 5591589 | 0.003235 | 28245.29 | 0.000406 | 0.000371 | 228.25 | 0.000991 | 1055255 | 0.000199 | 855057 | 0.000068 | 0.000068 | 12188 | 0.000232 | 0.11726 | 0.00117 | 0.0001 | 0.007358 | 30 |
| 31 | PLATEAU | 0.02969 | 3178712 | 0.001839 | 27216.97 | 0.000391 | 0.000371 | 108.24 | 0.000470 | 500299 | 0.000094 | 923832 | 0.000074 | 0.000074 | 12637 | 0.000241 | 0.04494 | 0.00045 | 0.0001 | 0.007589 | 31 |
| 32 | RIVERS | 0.02969 | 5185400 | 0.003000 | 10432.31 | 0.000150 | 0.000371 | 225.89 | 0.000981 | 938710 | 0.000177 | 792034 | 0.000063 | 0.000063 | 13636 | 0.000260 | 0.14552 | 0.00146 | 0.0001 | 0.007766 | 32 |
| 33 | SOKOTO | 0.02969 | 3698999 | 0.002139 | 33776.9 | 0.000485 | 0.000371 | 117.78 | 0.000512 | 1049741 | 0.000198 | 263829 | 0.000021 | 0.000021 | 6656 | 0.000128 | 0.25975 | 0.00260 | 0.0001 | 0.006788 | 33 |
| 34 | TARABA | 0.02969 | 2300736 | 0.001331 | 60291.82 | 0.000866 | 0.000371 | 194.69 | 0.000846 | 813283 | 0.000154 | 593854 | 0.000048 | 0.000048 | 12208 | 0.000233 | 0.2021 | 0.00202 | 0.0001 | 0.006997 | 34 |
| 35 | YOBE | 0.02969 | 2321591 | 0.001343 | 46909.76 | 0.000674 | 0.000371 | 167.13 | 0.000726 | 412017 | 0.000078 | 355838 | 0.000028 | 0.000028 | 8266 | 0.000158 | 0.15152 | 0.00152 | 0.0001 | 0.007012 | 35 |
| 36 | ZAMFARA | 0.02969 | 3259646 | 0.001866 | 35170.61 | 0.000505 | 0.000371 | 167.13 | 0.000726 | 412017 | 0.000078 | 355838 | 0.000028 | 0.000028 | 8266 | 0.000158 | 0.15152 | 0.00152 | 0.0001 | 0.007012 | 36 |
| Grand Total | | 0.00 | 138568341 | | 930309.75 | | | 6.15246 | | 33954355 | | 26717696 | | | 420297 | | | 4.008 | | | |
| Indices Total | | 0.10688 | 0.08016 | 0.013360 | 0.013360 | 0.013360 | 0.02672 | 0.006413 | 0.002138 | 0.0021376 | 0.008016 | 0.004008 | 0.004008 | 0.2872 | | | | | | | |

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 | 1,936,495,262.59 | 0.001639 | 1,069,340,162.03 | 287,981,842.84 | 438,821,894.46 | 571,028,244.85 | 4,303,687,406.78 |
| 2 | ADAMAWA | 1,936,495,262.59 | 0.001833 | 1,195,405,374.77 | 605,720,385.27 | 452,029,355.36 | 388,711,656.70 | 4,578,362,034.69 |
| 3 | AKWA IBOM | 1,936,495,262.59 | 0.002268 | 1,479,194,543.80 | 305,496,575.13 | 493,220,607.17 | 406,501,404.58 | 4,620,908,393.27 |
| 4 | ANAMBRA | 1,936,495,262.59 | 0.002419 | 1,577,987,422.19 | 287,175,717.23 | 427,373,621.16 | 340,752,989.25 | 4,569,785,012.42 |
| 5 | BAUCHI | 1,936,495,262.59 | 0.002688 | 1,753,229,847.99 | 709,793,487.85 | 659,404,291.80 | 438,681,585.46 | 5,497,604,475.70 |
| 6 | BAYELSA | 1,936,495,262.59 | 0.000985 | 642,720,452.52 | 330,259,412.70 | 463,389,420.42 | 693,800,167.32 | 4,066,664,715.55 |
| 7 | BENUE | 1,936,495,262.59 | 0.002441 | 1,592,028,459.65 | 535,031,617.79 | 520,767,465.25 | 570,036,778.01 | 5,154,359,583.29 |
| 8 | BORNO | 1,936,495,262.59 | 0.002401 | 1,566,351,080.31 | 949,654,919.10 | 674,807,962.13 | 582,982,502.18 | 5,710,291,726.32 |
| 9 | CROSS RIVER | 1,936,495,262.59 | 0.001671 | 1,090,080,614.20 | 444,732,341.29 | 448,628,001.55 | 701,760,229.67 | 4,621,696,449.30 |
| 10 | DELTA | 1,936,495,262.59 | 0.002371 | 1,546,427,537.91 | 403,542,469.63 | 450,509,988.41 | 329,648,560.64 | 4,666,623,819.18 |
| 11 | EBONYI | 1,936,495,262.59 | 0.001257 | 820,117,407.07 | 302,209,969.33 | 441,741,108.96 | 611,253,470.95 | 4,111,817,218.90 |
| 12 | EDO | 1,936,495,262.59 | 0.001862 | 1,214,358,813.24 | 427,709,377.48 | 429,521,204.42 | 289,423,334.54 | 4,297,507,992.27 |
| 13 | EKITI | 1,936,495,262.59 | 0.001379 | 899,624,045.88 | 297,214,069.99 | 347,488,606.23 | 628,674,959.71 | 4,109,496,944.41 |
| 14 | ENUGU | 1,936,495,262.59 | 0.001884 | 1,229,061,679.67 | 313,815,049.62 | 440,878,128.49 | 701,845,212.54 | 4,622,095,332.91 |
| 15 | GOMBE | 1,936,495,262.59 | 0.001362 | 888,178,630.72 | 410,500,197.34 | 424,770,679.88 | 669,155,134.43 | 4,329,099,904.95 |
| 16 | IMO | 1,936,495,262.59 | 0.002276 | 1,484,737,833.09 | 290,609,666.22 | 501,360,585.73 | 565,362,720.05 | 4,778,566,067.69 |
| 17 | JIGAWA | 1,936,495,262.59 | 0.002516 | 1,640,856,269.28 | 471,700,175.03 | 468,353,151.61 | 622,386,227.18 | 5,139,791,086.70 |
| 18 | KADUNA | 1,936,495,262.59 | 0.003509 | 2,289,068,694.83 | 670,239,472.31 | 643,300,270.11 | 482,759,368.43 | 6,021,863,068.27 |
| 19 | KANO | 1,936,495,262.59 | 0.005428 | 3,540,702,742.08 | 441,362,931.05 | 780,065,604.88 | 591,509,117.01 | 7,290,135,657.42 |
| 20 | KATSINA | 1,936,495,262.59 | 0.003351 | 2,185,687,538.04 | 475,967,976.02 | 609,019,393.85 | 442,477,487.08 | 5,649,647,657.58 |
| 21 | KEBBI | 1,936,495,262.59 | 0.001874 | 1,222,017,012.11 | 565,460,408.84 | 525,440,126.82 | 573,662,713.88 | 4,853,075,524.24 |
| 22 | KOGI | 1,936,495,262.59 | 0.001897 | 1,237,056,830.23 | 519,156,113.75 | 509,690,254.70 | 877,306,515.67 | 5,079,704,976.94 |
| 23 | KWARA | 1,936,495,262.59 | 0.001372 | 894,672,403.01 | 274,813,500.83 | 392,406,615.41 | 302,680,662.58 | 4,091,175,218.83 |
| 24 | LAGOS | 1,936,495,262.59 | 0.005214 | 3,401,036,453.46 | 497,514,460.43 | 506,008,399.04 | 38,638,879.15 | 6,156,992,495.08 |
| 25 | MASSARAWA | 1,936,495,262.59 | 0.001078 | 703,061,218.59 | 936,238,444.76 | 398,898,628.14 | 702,496,747.89 | 4,238,466,317.64 |
| 26 | NIGER | 1,936,495,262.59 | 0.002285 | 1,490,529,779.91 | 401,118,940.92 | 509,149,676.37 | 571,708,107.83 | 5,444,121,271.47 |
| 27 | OGUN | 1,936,495,262.59 | 0.002157 | 1,406,706,537.09 | 390,248,141.22 | 381,918,637.24 | 190,163,340.00 | 4,191,668,827.72 |
| 28 | ONDO | 1,936,495,262.59 | 0.001991 | 1,298,386,189.17 | 326,608,617.22 | 446,614,464.86 | 137,502,286.96 | 4,278,404,654.53 |
| 29 | OSUN | 1,936,495,262.59 | 0.001980 | 1,291,787,143.05 | 326,608,617.22 | 446,614,464.86 | 190,163,340.00 | 4,191,668,827.72 |
| 30 | OYO | 1,936,495,262.59 | 0.003235 | 2,109,849,257.99 | 506,636,063.09 | 464,446,208.02 | 137,502,286.96 | 5,154,929,078.65 |
| 31 | PLATEAU | 1,936,495,262.59 | 0.001839 | 1,199,409,175.92 | 497,003,770.58 | 519,922,619.99 | 646,578,018.09 | 4,799,408,847.17 |
| 32 | RIVERS | 1,936,495,262.59 | 0.003000 | 1,956,583,780.10 | 339,781,549.07 | 417,174,892.74 | 306,618,202.31 | 4,956,653,686.82 |
| 33 | SOKOTO | 1,936,495,262.59 | 0.002139 | 1,394,972,090.57 | 558,450,756.55 | 535,439,280.90 | 639,892,698.82 | 5,065,250,089.43 |
| 34 | TARABA | 1,936,495,262.59 | 0.001331 | 868,126,420.31 | 806,816,503.93 | 482,159,266.49 | 333,642,755.62 | 4,427,240,208.95 |
| 35 | YOBE | 1,936,495,262.59 | 0.001343 | 875,995,544.15 | 681,466,499.73 | 518,448,514.49 | 551,510,511.90 | 4,563,916,332.86 |
| 36 | ZAMFARA | 1,936,495,262.59 | 0.001886 | 1,230,023,105.11 | 571,505,663.96 | 362,172,530.22 | 473,439,580.12 | 4,573,636,142.01 |
| | | 69,713,829,453.36 | 0.080160 | 52,285,372,090.02 | 17,428,457,363.34 | 17,428,457,363.34 | 17,428,457,363.34 | 174,284,573,633.41 |

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

| S/NO | STATE | L/MASS | LAND MASS 50% of | | TERRAIN | | LAND MASS + | | REV | | TOTAL IGR =N= | |
|------|-------------|--------|------------------|-------------------------|-------------------------|--------------------------|----------------|--------------------------|---------|---------------|--------------------------|----|
| | | | LAND MASS 50% of | 10% =N= | 50% of 10% =N= | TERRAIN (10%) =N= | EFF | REV EFFORT RATIO | 10% =N= | TOTAL IGR =N= | | |
| 1 | ABIA | | 0.000070 | 45,919,935.02 | 242,061,907.82 | 287,981,842.84 | 0.000875 | 571,028,244.85 | | | 571,028,244.85 | 1 |
| 2 | ADAMAWA | | 0.000558 | 363,658,477.44 | 242,061,907.82 | 605,720,385.27 | 0.000596 | 388,711,656.70 | | | 388,711,656.70 | 2 |
| 3 | AKWA IBOM | | 0.000097 | 63,434,667.31 | 242,061,907.82 | 305,496,575.13 | 0.000623 | 406,501,404.58 | | | 406,501,404.58 | 3 |
| 4 | ANAMBRA | | 0.000069 | 45,113,809.40 | 242,061,907.82 | 287,175,717.23 | 0.000522 | 340,752,989.25 | | | 340,752,989.25 | 4 |
| 5 | BAUCHI | | 0.00017 | 467,731,580.03 | 242,061,907.82 | 709,793,487.85 | 0.000673 | 438,681,585.46 | | | 438,681,585.46 | 5 |
| 6 | BAYELSA | | 0.000135 | 88,197,504.87 | 242,061,907.82 | 330,259,412.70 | 0.001064 | 693,800,167.32 | | | 693,800,167.32 | 6 |
| 7 | BENUE | | 0.000449 | 292,969,709.96 | 242,061,907.82 | 535,031,617.79 | 0.000874 | 570,036,778.01 | | | 570,036,778.01 | 7 |
| 8 | BORNO | | 0.001085 | 707,593,011.27 | 242,061,907.82 | 949,654,919.10 | 0.000894 | 582,982,502.18 | | | 582,982,502.18 | 8 |
| 9 | CROSS RIVER | | 0.000311 | 202,670,433.47 | 242,061,907.82 | 444,732,341.29 | 0.001076 | 701,760,229.67 | | | 701,760,229.67 | 9 |
| 10 | DELTA | | 0.000248 | 161,480,561.81 | 242,061,907.82 | 403,542,469.63 | 0.000505 | 329,648,560.64 | | | 329,648,560.64 | 10 |
| 11 | EBONYI | | 0.000092 | 60,148,061.51 | 242,061,907.82 | 302,209,989.33 | 0.000937 | 611,253,470.95 | | | 611,253,470.95 | 11 |
| 12 | EDO | | 0.000285 | 185,647,469.66 | 242,061,907.82 | 427,709,377.48 | 0.000444 | 289,423,334.54 | | | 289,423,334.54 | 12 |
| 13 | EKITI | | 0.000085 | 55,152,162.17 | 242,061,907.82 | 297,214,069.99 | 0.000964 | 628,674,959.71 | | | 628,674,959.71 | 13 |
| 14 | ENUGU | | 0.000110 | 71,753,141.80 | 242,061,907.82 | 410,500,197.34 | 0.001076 | 701,845,212.54 | | | 701,845,212.54 | 14 |
| 15 | GOMBE | | 0.000258 | 168,438,289.51 | 242,061,907.82 | 313,815,049.62 | 0.001026 | 669,155,134.43 | | | 669,155,134.43 | 15 |
| 16 | IMO | | 0.000074 | 48,547,758.40 | 242,061,907.82 | 290,609,666.22 | 0.000867 | 565,362,720.05 | | | 565,362,720.05 | 16 |
| 17 | JIGAWA | | 0.000352 | 229,638,267.20 | 242,061,907.82 | 471,700,175.03 | 0.000954 | 622,386,227.18 | | | 622,386,227.18 | 17 |
| 18 | KADUNA | | 0.000656 | 428,177,564.48 | 242,061,907.82 | 670,239,472.31 | 0.000740 | 482,759,368.43 | | | 482,759,368.43 | 18 |
| 19 | KANO | | 0.000306 | 199,301,023.23 | 242,061,907.82 | 441,362,931.05 | 0.000879 | 591,509,117.01 | | | 591,509,117.01 | 19 |
| 20 | KATSINA | | 0.000359 | 233,906,068.19 | 242,061,907.82 | 475,967,976.02 | 0.000678 | 442,477,487.08 | | | 442,477,487.08 | 20 |
| 21 | KEBBI | | 0.000542 | 353,398,501.02 | 242,061,907.82 | 595,460,408.84 | 0.000879 | 573,662,713.88 | | | 573,662,713.88 | 21 |
| 22 | KOGI | | 0.000425 | 277,094,205.92 | 242,061,907.82 | 519,156,113.75 | 0.001345 | 877,306,515.67 | | | 877,306,515.67 | 22 |
| 23 | KWARA | | 0.000495 | 322,858,367.42 | 242,061,907.82 | 564,920,275.25 | 0.000464 | 302,680,662.58 | | | 302,680,662.58 | 23 |
| 24 | LAGOS | | 0.000050 | 32,751,593.01 | 242,061,907.82 | 274,813,500.83 | 0.000059 | 38,638,879.15 | | | 38,638,879.15 | 24 |
| 25 | NASSARAWA | | 0.000392 | 255,452,552.60 | 242,061,907.82 | 497,514,460.43 | 0.001077 | 702,496,747.89 | | | 702,496,747.89 | 25 |
| 26 | NINGER | | 0.001064 | 694,176,536.94 | 242,061,907.82 | 936,238,444.76 | 0.000876 | 571,708,107.83 | | | 571,708,107.83 | 26 |
| 27 | OGUN | | 0.000244 | 159,057,033.10 | 242,061,907.82 | 401,118,940.92 | 0.000220 | 143,706,036.62 | | | 143,706,036.62 | 27 |
| 28 | ONDO | | 0.000227 | 148,186,233.40 | 242,061,907.82 | 390,248,141.22 | 0.000476 | 310,159,155.32 | | | 310,159,155.32 | 28 |
| 29 | OSUN | | 0.000130 | 84,546,709.40 | 242,061,907.82 | 326,608,617.22 | 0.000292 | 190,163,340.00 | | | 190,163,340.00 | 29 |
| 30 | OYO | | 0.000406 | 264,574,155.26 | 242,061,907.82 | 506,636,063.09 | 0.000211 | 137,502,286.96 | | | 137,502,286.96 | 30 |
| 31 | PLATEAU | | 0.000391 | 254,941,862.75 | 242,061,907.82 | 497,003,770.58 | 0.000991 | 646,578,018.09 | | | 646,578,018.09 | 31 |
| 32 | RIVERS | | 0.000150 | 97,719,641.25 | 242,061,907.82 | 339,781,549.07 | 0.000470 | 306,618,202.31 | | | 306,618,202.31 | 32 |
| 33 | SOKOTO | | 0.000485 | 316,388,848.72 | 242,061,907.82 | 558,450,756.55 | 0.000981 | 639,892,698.82 | | | 639,892,698.82 | 33 |
| 34 | TARABA | | 0.000866 | 564,754,596.11 | 242,061,907.82 | 806,816,503.93 | 0.000512 | 333,642,755.62 | | | 333,642,755.62 | 34 |
| 35 | YOBE | | 0.000674 | 439,404,591.90 | 242,061,907.82 | 681,466,499.73 | 0.000846 | 551,510,511.90 | | | 551,510,511.90 | 35 |
| 36 | ZAMFARA | | 0.000505 | 329,443,756.14 | 242,061,907.82 | 571,505,663.96 | 0.000726 | 473,439,580.12 | | | 473,439,580.12 | 36 |
| | | | 0.01336 | 8,714,228,681.67 | 8,714,228,681.67 | 17,428,457,363.34 | 0.02672 | 17,428,457,363.34 | | | 17,428,457,363.34 | |

ALLOCATION TO STATE GOVERNMENTS (SOCIAL DEVELOPMENT FACTOR)

| S/NO | STATE | PRIMARY ENROLLMENT 24% | DIRECT SEC/COMMERCIAL ENROLLMT 8% | INVERSE SEC/COMMERCIAL ENROLLMENT 8% | HOSPITAL BEDS 30% | WATER SUPPLY SPREAD 15% | RAINFALL PROPORTION 15% | TOTAL | | | | | | | |
|------|-------------|------------------------|-----------------------------------|--------------------------------------|-------------------|-------------------------|-------------------------|----------|------------------|----------|------------------|----------------|------------------|-------------------|----|
| 1 | ABIA | 0.000132 | 85,844,282.10 | 0.000066 | 42,970,175.08 | 0.000021 | 180,642,709.35 | 0.000021 | 13,775,980.51 | 0.000111 | 72,618,572.35 | 438,821,894.46 | 1 | | |
| 2 | ADAMAWA | 0.000133 | 87,028,280.01 | 0.000057 | 36,955,795.06 | 0.000167 | 109,373,369.64 | 0.000167 | 109,097,543.23 | 0.000111 | 72,618,572.35 | 452,029,355.36 | 2 | | |
| 3 | AKWA IBOM | 0.000322 | 209,752,853.21 | 0.000052 | 33,696,444.67 | 0.000029 | 33,696,444.67 | 0.000191 | 124,425,892.08 | 0.000029 | 19,030,400.19 | 0.000111 | 72,618,572.35 | 493,220,607.17 | 3 |
| 4 | ANAMBRA | 0.000165 | 107,400,704.24 | 0.000063 | 41,187,204.95 | 0.000021 | 41,187,204.95 | 0.000227 | 151,445,791.86 | 0.000021 | 13,534,142.82 | 0.000111 | 72,618,572.35 | 427,373,621.16 | 4 |
| 5 | BAUCHI | 0.000267 | 187,561,203.92 | 0.000085 | 55,515,258.54 | 0.000215 | 55,515,258.54 | 0.000215 | 148,074,524.44 | 0.000215 | 140,319,474.01 | 0.000111 | 72,618,572.35 | 659,404,291.80 | 5 |
| 6 | BAYELSA | 0.000142 | 92,470,064.47 | 0.000041 | 28,531,592.57 | 0.000329 | 214,778,347.01 | 0.000041 | 26,459,251.46 | 0.000111 | 72,618,572.35 | 463,389,460.25 | 6 | | |
| 7 | BENUE | 0.000255 | 166,596,166.28 | 0.000065 | 42,249,962.85 | 0.000135 | 42,249,962.85 | 0.000167 | 109,161,887.92 | 0.000135 | 87,890,912.99 | 0.000111 | 72,618,572.35 | 520,767,465.28 | 7 |
| 8 | BORNO | 0.000219 | 142,700,443.09 | 0.000069 | 44,778,820.48 | 0.000325 | 44,778,820.48 | 0.000242 | 157,653,402.36 | 0.000325 | 212,277,930.38 | 0.000111 | 72,618,572.35 | 674,807,962.13 | 8 |
| 9 | CROSS RIVER | 0.000157 | 102,480,844.39 | 0.000053 | 34,640,323.99 | 0.000093 | 34,640,323.99 | 0.000220 | 143,446,806.80 | 0.000093 | 60,801,130.04 | 0.000111 | 72,618,572.35 | 448,628,001.55 | 9 |
| 10 | DELTA | 0.000125 | 81,796,841.77 | 0.000061 | 40,097,101.83 | 0.000074 | 40,097,101.83 | 0.000257 | 167,456,202.09 | 0.000074 | 48,444,168.54 | 0.000111 | 72,618,572.35 | 450,508,988.41 | 10 |
| 11 | EBONYI | 0.000174 | 113,303,082.84 | 0.000043 | 27,900,617.57 | 0.000279 | 27,900,617.57 | 0.000279 | 181,973,800.18 | 0.000279 | 18,044,418.45 | 0.000111 | 72,618,572.35 | 441,741,108.96 | 11 |
| 12 | EDO | 0.000105 | 68,629,021.44 | 0.000061 | 40,100,286.15 | 0.000085 | 40,100,286.15 | 0.000234 | 152,378,799.45 | 0.000085 | 55,694,240.90 | 0.000111 | 72,618,572.35 | 429,521,204.42 | 12 |
| 13 | EKITI | 0.000099 | 64,887,617.59 | 0.000042 | 27,240,418.68 | 0.000025 | 27,240,418.68 | 0.000213 | 138,955,930.27 | 0.000025 | 16,545,648.65 | 0.000111 | 72,618,572.35 | 347,488,606.23 | 13 |
| 14 | ENUGU | 0.000184 | 120,198,325.10 | 0.000057 | 37,096,904.68 | 0.000033 | 37,096,904.68 | 0.000234 | 152,341,479.15 | 0.000033 | 21,525,942.54 | 0.000111 | 72,618,572.35 | 440,878,128.49 | 14 |
| 15 | GOMBE | 0.000114 | 74,418,714.57 | 0.000066 | 42,767,016.89 | 0.000077 | 42,767,016.89 | 0.000217 | 141,667,872.33 | 0.000077 | 50,531,486.85 | 0.000111 | 72,618,572.35 | 424,770,679.88 | 15 |
| 16 | IMO | 0.000210 | 136,660,083.42 | 0.000075 | 49,030,791.45 | 0.000275 | 49,030,791.45 | 0.000250 | 179,436,019.54 | 0.000275 | 14,564,327.52 | 0.000111 | 72,618,572.35 | 501,360,585.73 | 16 |
| 17 | JIGAWA | 0.000293 | 113,645,819.08 | 0.000038 | 24,966,696.02 | 0.000106 | 24,966,696.02 | 0.000250 | 163,263,887.99 | 0.000106 | 68,891,480.16 | 0.000111 | 72,618,572.35 | 468,353,151.61 | 17 |
| 18 | KADUNA | 0.000293 | 191,248,914.14 | 0.000102 | 66,529,897.56 | 0.000197 | 66,529,897.56 | 0.000181 | 117,919,719.16 | 0.000197 | 128,453,269.37 | 0.000111 | 72,618,572.35 | 643,300,270.11 | 18 |
| 19 | KANO | 0.000341 | 222,448,379.80 | 0.000141 | 91,785,910.04 | 0.000092 | 91,785,910.04 | 0.000370 | 241,636,525.48 | 0.000092 | 70,171,820.46 | 0.000111 | 72,618,572.35 | 609,019,393.85 | 19 |
| 20 | KATSINA | 0.000341 | 222,240,250.36 | 0.000096 | 62,381,410.45 | 0.000108 | 62,381,410.45 | 0.000183 | 119,225,929.79 | 0.000108 | 106,019,550.31 | 0.000111 | 72,618,572.35 | 525,440,126.82 | 20 |
| 21 | KEBBI | 0.000251 | 109,801,582.05 | 0.000059 | 37,396,971.36 | 0.000163 | 37,396,971.36 | 0.000249 | 162,206,479.39 | 0.000163 | 59,790,306.97 | 0.000111 | 72,618,572.35 | 609,019,393.85 | 21 |
| 22 | KOGI | 0.000286 | 163,920,409.82 | 0.000059 | 38,807,128.21 | 0.000127 | 38,807,128.21 | 0.000172 | 112,408,754.33 | 0.000127 | 83,128,261.78 | 0.000111 | 72,618,572.35 | 509,690,254.70 | 22 |
| 23 | KWARA | 0.000086 | 56,350,862.11 | 0.000032 | 20,753,446.69 | 0.000148 | 20,753,446.69 | 0.000192 | 125,072,777.34 | 0.000148 | 96,857,510.23 | 0.000111 | 72,618,572.35 | 392,406,615.41 | 23 |
| 24 | LAGOS | 0.000108 | 70,598,369.33 | 0.000081 | 52,697,762.86 | 0.000015 | 52,697,762.86 | 0.000380 | 247,570,453.74 | 0.000015 | 9,825,477.90 | 0.000111 | 72,618,572.35 | 398,898,628.14 | 24 |
| 25 | NASSARAWA | 0.000178 | 115,973,051.09 | 0.000035 | 22,567,519.38 | 0.000117 | 22,567,519.38 | 0.000136 | 88,536,200.15 | 0.000117 | 76,635,766.78 | 0.000111 | 72,618,572.35 | 509,149,676.37 | 25 |
| 26 | NIGER | 0.000083 | 95,396,039.33 | 0.000038 | 25,101,595.56 | 0.000319 | 25,101,595.56 | 0.000127 | 82,676,912.50 | 0.000319 | 208,252,961.08 | 0.000111 | 72,618,572.35 | 519,922,619.99 | 26 |
| 27 | OGUN | 0.000139 | 54,105,280.88 | 0.000041 | 26,946,092.41 | 0.000073 | 26,946,092.41 | 0.000235 | 153,585,488.27 | 0.000073 | 47,717,109.93 | 0.000111 | 72,618,572.35 | 343,115,906.23 | 27 |
| 28 | ONDO | 0.000170 | 110,699,986.96 | 0.000047 | 30,846,489.60 | 0.000039 | 30,846,489.60 | 0.000235 | 153,585,488.27 | 0.000039 | 44,455,870.02 | 0.000111 | 72,618,572.35 | 446,614,464.86 | 28 |
| 29 | OSUN | 0.000210 | 137,107,549.28 | 0.000067 | 43,828,783.27 | 0.000122 | 43,828,783.27 | 0.000134 | 80,835,777.52 | 0.000068 | 79,372,246.58 | 0.000111 | 72,618,572.35 | 464,446,208.02 | 29 |
| 30 | OYO | 0.000199 | 129,958,364.47 | 0.000068 | 44,621,585.54 | 0.000117 | 44,621,585.54 | 0.000232 | 176,690,273.27 | 0.000117 | 76,482,558.83 | 0.000111 | 72,618,572.35 | 464,446,208.02 | 30 |
| 31 | PLATEAU | 0.000094 | 61,613,581.35 | 0.000074 | 48,210,643.98 | 0.000045 | 48,210,643.98 | 0.000241 | 157,205,558.71 | 0.000045 | 29,315,892.37 | 0.000111 | 72,618,572.35 | 519,922,619.99 | 31 |
| 32 | RIVERS | 0.000177 | 115,605,437.84 | 0.000063 | 41,332,698.15 | 0.000146 | 41,332,698.15 | 0.000260 | 169,633,219.80 | 0.000146 | 94,916,653.62 | 0.000111 | 72,618,572.35 | 535,439,280.90 | 32 |
| 33 | SOKOTO | 0.000198 | 129,279,295.98 | 0.000021 | 13,768,050.89 | 0.000260 | 13,768,050.89 | 0.000128 | 83,298,917.55 | 0.000260 | 169,426,378.83 | 0.000111 | 72,618,572.35 | 482,159,266.49 | 33 |
| 34 | TARABA | 0.000154 | 100,158,661.68 | 0.000048 | 30,990,573.80 | 0.000022 | 30,990,573.80 | 0.000235 | 151,868,755.30 | 0.000022 | 131,821,377.57 | 0.000111 | 72,618,572.35 | 518,448,514.49 | 34 |
| 35 | YOBE | 0.000078 | 50,741,342.57 | 0.000028 | 18,574,806.02 | 0.000152 | 18,574,806.02 | 0.000158 | 102,829,876.42 | 0.000152 | 98,833,126.84 | 0.000111 | 72,618,572.35 | 362,172,530.22 | 35 |
| 36 | ZAMFARA | 0.0006413 | 4,182,829,767.20 | 0.00021 | 1,394,276,589.07 | 0.004008 | 1,394,276,589.07 | 0.00080 | 5,228,537,209.00 | 0.004008 | 2,614,268,604.50 | 0.004008 | 2,614,268,604.50 | 17,428,457,363.34 | 36 |

STATES DEDUCTIONS FOR THE MONTH SUMMARY BY STATES and FGN

FEDERATION ACCOUNT: January, 2025

AMT DEDUCTED

BENEFICIARIES TOTAL NO OF DEDUCTIONS 31 January 2025 31 December 2024

1 MAIN DISTRIBUTION

| | | | | |
|-----------------------|----|----------------------------------|----------------------------------|----|
| 1 ABIA | 7 | 893,419,823.83 | 976,148,335.53 | 1 |
| 2 ADAMAWA | 5 | 1,220,585,742.66 | 1,400,063,427.78 | 2 |
| 3 AKWA IBOM | 4 | 1,486,105,490.05 | 1,520,408,288.09 | 3 |
| 4 ANAMBRA | 3 | 694,728,335.19 | 833,372,761.15 | 4 |
| 5 BAUCHI | 20 | 3,708,798,890.21 | 3,551,588,891.54 | 5 |
| 6 BAYELSA | 8 | 1,768,156,284.32 | 1,680,395,269.63 | 6 |
| 7 BENUE | 6 | 556,152,826.14 | 560,412,111.83 | 7 |
| 8 BORNO | 5 | 513,167,924.30 | 451,938,728.57 | 8 |
| 9 CROSS RIVER | 4 | 2,762,679,691.69 | 2,638,768,730.40 | 9 |
| 10 DELTA | 6 | 2,664,206,265.71 | 2,568,238,800.82 | 10 |
| 11 EBONYI | 6 | 1,163,316,982.29 | 1,292,574,220.12 | 11 |
| 12 EDO | 4 | 2,439,854,530.23 | 2,695,039,082.76 | 12 |
| 13 EKITI | 9 | 3,153,500,535.91 | 2,594,669,300.39 | 13 |
| 14 ENUGU | 3 | 646,716,183.03 | 1,185,289,268.51 | 14 |
| 15 GOMBE | 9 | 2,008,840,744.38 | 2,223,017,857.27 | 15 |
| 16 IMO | 8 | 2,369,900,470.26 | 2,649,221,108.84 | 16 |
| 17 JIGAWA | 3 | 428,620,863.44 | 446,489,056.24 | 17 |
| 18 KADUNA | 4 | 4,733,835,300.69 | 4,311,935,078.33 | 18 |
| 19 KANO | 5 | 1,753,870,532.89 | 1,854,433,022.98 | 19 |
| 20 KATSINA | 3 | 1,633,943,684.09 | 1,776,517,623.09 | 20 |
| 21 KEBBI | 3 | 593,447,201.28 | 613,338,944.00 | 21 |
| 22 KOGI | 9 | 1,013,364,980.70 | 1,075,294,991.79 | 22 |
| 23 KWARA | 4 | 1,233,156,645.24 | 1,278,253,186.71 | 23 |
| 24 LAGOS | 2 | 8,696,108,468.16 | 7,012,733,051.00 | 24 |
| 25 NASSARAWA | 2 | 602,510,659.94 | 516,471,662.06 | 25 |
| 26 NIGER | 15 | 1,848,374,877.96 | 1,949,458,761.54 | 26 |
| 27 OGUN | 6 | 4,458,789,036.59 | 3,574,745,291.36 | 27 |
| 28 ONDO | 5 | 1,351,713,339.01 | 1,452,417,380.63 | 28 |
| 29 OSUN | 3 | 2,085,742,357.33 | 2,288,948,320.56 | 29 |
| 30 OYO | 7 | 3,025,279,976.66 | 3,550,575,677.12 | 30 |
| 31 PLATEAU | 10 | 2,092,916,257.46 | 2,084,411,464.72 | 31 |
| 32 RIVERS | 4 | 6,177,168,321.45 | 4,942,835,256.96 | 32 |
| 33 SOKOTO | 6 | 1,280,000,061.62 | 1,254,319,887.99 | 33 |
| 34 TARABA | 4 | 778,397,215.26 | 584,411,811.86 | 34 |
| 35 YOBE | 5 | 1,021,235,415.98 | 993,725,555.98 | 35 |
| 36 ZAMFARA | 8 | 1,153,798,864.64 | 1,143,223,774.37 | 36 |
| 37 FCT-ABUJA | 1 | 371,934,302.45 | 510,027,869.05 | 37 |
| 38 Federal Government | 3 | 106,182,085,972.51 | 105,372,269,850.12 | 38 |
| | | <u>180,566,425,055.57</u> | <u>177,407,983,701.69</u> | |

4 EXCHANGE DIFFERENCE FUNDS

| | | | | |
|-------------|---|------|---------------|---|
| 1 ABIA | 1 | 0.00 | 63,479,443.43 | 1 |
| 2 ADAMAWA | 1 | 0.00 | 67,531,211.47 | 2 |
| 3 AKWA IBOM | 1 | 0.00 | 68,158,773.72 | 3 |

| <i>BENEFICIARIES</i> | <i>TOTAL NO OF DEDUCTIONS</i> | 31 January 2025 | 31 December 2024 | |
|----------------------|-------------------------------|-------------------------|-------------------------|----|
| 4 ANAMBRA | 1 | 0.00 | 67,404,699.70 | 4 |
| 5 BAUCHI | 1 | 0.00 | 81,090,112.06 | 5 |
| 6 BAYELSA | 1 | 0.00 | 59,983,634.50 | 6 |
| 7 BENUE | 1 | 0.00 | 76,027,222.05 | 7 |
| 8 BORNO | 1 | 0.00 | 84,227,266.26 | 8 |
| 9 CROSS RIVER | 1 | 0.00 | 68,170,397.61 | 9 |
| 10 DELTA | 1 | 0.00 | 68,833,079.96 | 10 |
| 11 EBONYI | 1 | 0.00 | 60,649,637.59 | 11 |
| 12 EDO | 1 | 0.00 | 63,388,591.56 | 12 |
| 13 EKITI | 1 | 0.00 | 60,615,413.35 | 13 |
| 14 ENUGU | 1 | 0.00 | 68,176,281.17 | 14 |
| 15 GOMBE | 1 | 0.00 | 63,854,574.84 | 15 |
| 16 IMO | 1 | 0.00 | 70,484,237.20 | 16 |
| 17 JIGAWA | 1 | 0.00 | 75,812,335.53 | 17 |
| 18 KADUNA | 1 | 0.00 | 88,822,968.84 | 18 |
| 19 KANO | 1 | 0.00 | 107,530,092.43 | 19 |
| 20 KATSINA | 1 | 0.00 | 83,332,761.33 | 20 |
| 21 KEBBI | 1 | 0.00 | 71,583,257.73 | 21 |
| 22 KOGI | 1 | 0.00 | 74,926,060.55 | 22 |
| 23 KWARA | 1 | 0.00 | 60,345,166.41 | 23 |
| 24 LAGOS | 1 | 0.00 | 90,816,138.85 | 24 |
| 25 NASSARAWA | 1 | 0.00 | 62,517,722.07 | 25 |
| 26 NIGER | 1 | 0.00 | 80,301,230.46 | 26 |
| 27 OGUN | 1 | 0.00 | 62,982,041.30 | 27 |
| 28 ONDO | 1 | 0.00 | 63,106,815.78 | 28 |
| 29 OSUN | 1 | 0.00 | 61,827,455.30 | 29 |
| 30 OYO | 1 | 0.00 | 76,035,622.15 | 30 |
| 31 PLATEAU | 1 | 0.00 | 70,791,669.89 | 31 |
| 32 RIVERS | 1 | 0.00 | 73,111,044.04 | 32 |
| 33 SOKOTO | 1 | 0.00 | 74,712,849.79 | 33 |
| 34 TARABA | 1 | 0.00 | 65,302,152.28 | 34 |
| 35 YOBE | 1 | 0.00 | 67,318,136.20 | 35 |
| 36 ZAMFARA | 1 | 0.00 | 67,461,504.17 | 36 |
| | | 0.00 | 2,570,711,601.57 | |
| | 6 VAT REVENUE | | | |
| 24 LAGOS | 9 | 7,667,853,446.50 | 7,667,853,446.50 | 1 |
| | | 7,667,853,446.50 | 7,667,853,446.50 | |
| <i>Grand Total</i> | | 188,234,278,502.07 | 187,646,548,749.76 | |

STATES DEDUCTIONS FOR THE MONTH by TYPE OF DEDUCTION

FEDERATION ACCOUNT: January, 2025

| TYPE OF DEDUCTION | TOTAL NO | AMT DEDUCTED |
|--|----------|----------------------------------|
| 1 MAIN DISTRIBUTION | | |
| 1 8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 91/120) | 2 | 128,368,951.00 |
| 2 Abia Counterpart Funding for Various Projects ifo UBA PLC | 1 | 45,444,713.63 |
| 3 ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS | 2 | 68,465,096.40 |
| 4 BOND ISSUANCE PROGRAMME1 | 23 | 4,998,160,679.45 |
| 5 BOND ISSUANCE PROGRAMME2 | 7 | 1,875,394,790.94 |
| 6 BOND ISSUANCE PROGRAMME3 | 5 | 1,401,795,229.88 |
| 7 CBN ANCHOR BORROWERS | 1 | 41,516,710.45 |
| 8 CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN | 13 | 3,862,693,612.48 |
| 9 CBN POWER INTERVENTION FUNDS | 1 | 116,108,479.22 |
| 10 COMMERCIAL AGRICULTURAL CREDIT SCHEME | 8 | 866,623,013.50 |
| 11 COMMERCIAL AGRICULTURAL CREDIT SCHEME2 | 1 | 80,046,438.66 |
| 12 CONTRACTUAL OBLIGATION | 1 | 292,615,190.00 |
| 13 Counterpart fund Contribution iro UBEC project ifo UBA PLC | 1 | 27,249,977.66 |
| 14 COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK | 2 | 78,081,666.78 |
| 15 DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE | 6 | 74,174,500.03 |
| 16 DEDUCTIONS IFO FAMILY HOMES FUNDS LTD | 11 | 1,153,416,650.59 |
| 17 DELTA UTM OFFSHORE FLNG FACILITY 2 | 1 | 753,501,346.72 |
| 18 DELTA UTM OFFSHORE FLNG FACILITY I | 1 | 415,167,104.53 |
| 19 ECOLOGICAL FUNDS DISTRIBUTION STATES | 36 | 4,696,290,906.29 |
| 20 FEDERAL GOVERNMENT NET OFF WITH STATES (12/96) | 1 | 18,059,991,433.01 |
| 21 FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)- BALANCES OF NET OFF STATES LIABILITY 1 (9) | 4 | 398,547,666.48 |
| 22 FOREIGN LOANS TO STATE GOVERNMENTS | 38 | 126,009,094,687.36 |
| 23 HEALTH CARE DEDUCTIONS | 16 | 425,847,761.56 |
| 24 LOAN FACILITY FROM COMMERCIAL BANKS | 8 | 2,430,178,767.62 |
| 25 MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA | 1 | 1,581,736,867.74 |
| 26 NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT | 1 | 1,000,000.00 |
| 27 NATIONAL FADAMA PROJECT | 1 | 1,000,000.00 |
| 28 Payment of Arrears of Derivation Revenue to Akwa Ibom state iro Ekanga Oil Field from July 2023 to April, 2011(1/60)B | 8 | 503,780,725.02 |
| 29 POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND THE POLICE REFORM PROGRAMME | 1 | 41,118,172.19 |
| 30 Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F July, 2008 to Sept. 2018 (14/56) | 1 | 1,004,597,886.60 |
| 31 RESTRUCTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS 107/226 | 22 | 7,864,087,736.94 |
| 32 TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP(PPP) B | 1 | 1,270,328,292.84 |
| | | <u>180,566,425,055.57</u> |
| 6 VAT REVENUE | | |
| 33 BOND ISSUANCE PROGRAMME3 | 2 | 2,000,000,000.00 |
| 34 BOND ISSUANCE PROGRAMME4 | 2 | 1,050,000,000.00 |
| 35 BOND ISSUANCE PROGRAMME6 | 1 | 1,000,000,000.00 |
| 36 CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN | 2 | 2,817,853,446.50 |

TYPE OF DEDUCTION

TOTAL NO ***AMTDEDUCTED***

37 REFUND BY STATE TO FIRS ON WHT & VAT

2

800,000,000.00

7,667,853,446.50

188,234,278,502.07

Grand Total

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

| SNO | STATE | AMTDEDUCTED | SNO | STATE | AMTDEDUCTED |
|---|--------------|--------------------------------|---|--------------|--------------------------------|
| <u>I MAIN DISTRIBUTION</u> | | | <u>CBN DIFFERENTIATED CASH RESERVE REQUIREMENT TERM LOAN</u> | | |
| <u>8Restructured N15.4 Billion Refunds of Over Payment of Revised 13% Derivation Indices of (inst. 91/120)</u> | | | 1 | BAUCHI | 253,351,547.50 |
| 1 | BAYELSA | 128,368,951.00 | 2 | EKITI | 146,490,204.30 |
| | | <u>128,368,951.00</u> | 3 | GOMBE | 192,027,492.28 |
| <u>Abia Counterpart Funding for Various Projects ifo UBA PLC</u> | | | 4 | IMO | 945,190,963.21 |
| 1 | ABIA | 45,444,713.63 | 5 | KOGI | 146,502,032.74 |
| | | <u>45,444,713.63</u> | 6 | OGUN | 723,781,959.83 |
| <u>ACCELERATED AGRIC. DEVELOPMENT SCHEME (AADS) LOANS</u> | | | 7 | OYO | 1,037,917,761.32 |
| 1 | BORNO | 31,137,532.84 | 8 | SOKOTO | 166,682,112.21 |
| 2 | DELTA | 37,327,563.56 | 9 | YOBE | 250,749,539.09 |
| | | <u>68,465,096.40</u> | | | <u>3,862,693,612.48</u> |
| <u>BOND ISSUANCE PROGRAMME1</u> | | | <u>CBN POWER INTERVENTION FUNDS</u> | | |
| | | | 1 | KANO | 116,108,479.22 |
| 1 | BAUCHI | 201,255,000.00 | | | <u>116,108,479.22</u> |
| 2 | CROSS RIVER | 541,305,066.40 | <u>COMMERCIAL AGRICULTURAL CREDIT SCHEME</u> | | |
| 3 | EDO | 510,923,032.41 | 1 | ANAMBRA | 38,540,982.12 |
| 4 | EKITI | 345,000,000.00 | 2 | BAYELSA | 199,080,338.99 |
| 5 | GOMBE | 164,916,320.90 | 3 | EKITI | 50,713,329.21 |
| 6 | KATSINA | 850,000,000.00 | 4 | JIGAWA | 73,251,016.37 |
| 7 | KWARA | 559,212,440.21 | 5 | KADUNA | 261,766,982.01 |
| 8 | NIGER | 296,453,561.97 | 6 | NIGER | 30,812,882.41 |
| 9 | OGUN | 500,000,000.00 | 7 | OYO | 136,994,082.48 |
| 10 | PLATEAU | 400,864,283.56 | 8 | TARABA | 75,463,399.91 |
| 11 | SOKOTO | 206,017,834.00 | | | <u>866,623,013.50</u> |
| 12 | ZAMFARA | 422,213,140.00 | <u>COMMERCIAL AGRICULTURAL CREDIT SCHEME2</u> | | |
| | | <u>4,998,160,679.45</u> | 1 | EBONYI | 80,046,438.66 |
| <u>BOND ISSUANCE PROGRAMME2</u> | | | | | <u>80,046,438.66</u> |
| 1 | BAUCHI | 757,567,872.40 | <u>CONTRACTUAL OBLIGATION</u> | | |
| 2 | GOMBE | 473,578,155.62 | 1 | KANO | 292,615,190.00 |
| 3 | ONDO | 644,248,762.92 | | | <u>292,615,190.00</u> |
| | | <u>1,875,394,790.94</u> | <u>Counterpart fund Contribution iro UBEC project ifo UBA PLC</u> | | |
| <u>BOND ISSUANCE PROGRAMME3</u> | | | 1 | KOGI | 27,249,977.66 |
| 1 | GOMBE | 553,432,649.47 | | | <u>27,249,977.66</u> |
| 2 | NIGER | 217,827,441.00 | <u>COUNTERPART FUNDING CONTRIBUTION IRO UBE MATCHING GRANT IFO ZENITH BANK</u> | | |
| 3 | PLATEAU | 630,535,139.41 | 1 | KOGI | 78,081,666.78 |
| | | <u>1,401,795,229.88</u> | | | <u>78,081,666.78</u> |
| <u>CBN ANCHOR BORROWERS</u> | | | <u>DEDUCTION OF CBN MICRO SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND TO STATE</u> | | |
| 1 | OYO | 41,516,710.45 | 1 | BAUCHI | 19,272,115.68 |
| | | <u>41,516,710.45</u> | | | |

| <i>SNO</i> | <i>STATE</i> | <i>AMTDEDUCTED</i> | <i>SNO</i> | <i>STATE</i> | <i>AMTDEDUCTED</i> |
|---|--------------|--------------------------------|---|--------------------|---------------------------------|
| 2 | BENUE | 19,207,256.98 | 24 | LAGOS | 165,906,983.40 |
| 3 | NIGER | 35,695,127.37 | 25 | NASSARAWA | 114,210,170.24 |
| | | <u>74,174,500.03</u> | 26 | NIGER | 146,697,878.57 |
| <u>DEDUCTIONS IFO FAMILY HOMES FUNDS LTD</u> | | | 27 | OGUN | 115,058,409.37 |
| 1 | ADAMAWA | 88,509,844.03 | 28 | ONDO | 115,286,352.97 |
| 2 | AKWA IBOM | 83,759,509.78 | 29 | OSUN | 112,949,160.03 |
| 3 | BAUCHI | 215,881,080.79 | 30 | OYO | 138,905,274.57 |
| 4 | BORNO | 50,056,998.35 | 31 | PLATEAU | 129,325,388.10 |
| 5 | GOMBE | 82,496,643.40 | 32 | RIVERS | 133,562,524.50 |
| 6 | KEBBI | 66,779,655.65 | 33 | SOKOTO | 136,488,774.86 |
| 7 | NIGER | 96,542,918.59 | 34 | TARABA | 119,296,891.86 |
| 8 | YOBE | 385,550,000.00 | 35 | YOBE | 122,979,781.42 |
| 9 | ZAMFARA | 83,840,000.00 | 36 | ZAMFARA | 123,241,692.45 |
| | | <u>1,153,416,650.59</u> | | | <u>4,696,290,906.29</u> |
| <u>DELTA UTM OFFSHORE FLNG FACILITY 2</u> | | | <u>FEDERAL GOVERNMENT NET OFF WITH STATES (12/96)</u> | | |
| 1 | DELTA | 753,501,346.72 | 1 | Federal Government | 18,059,991,433.01 |
| | | <u>753,501,346.72</u> | | | <u>18,059,991,433.01</u> |
| <u>DELTA UTM OFFSHORE FLNG FACILITY I</u> | | | <u>FG RECONCILIATION WITH STATES ON ECA WITHDRAWALS (2009-2015)-BALANCES OF NET OFF STATES LIABILITY I (9)</u> | | |
| 1 | DELTA | 415,167,104.53 | 1 | BAYELSA | 82,685,290.30 |
| | | <u>415,167,104.53</u> | 2 | EKITI | 75,620,944.19 |
| | | | 3 | GOMBE | 93,009,093.45 |
| | | | 4 | KOGI | 147,232,338.54 |
| <u>ECOLOGICAL FUNDS DISTRIBUTION STATES</u> | | | | | <u>398,547,666.48</u> |
| 1 | ABIA | 115,967,085.81 | <u>FOREIGN LOANS TO STATE GOVERNMENTS</u> | | |
| 2 | ADAMAWA | 123,369,036.86 | 1 | ABIA | 605,536,033.20 |
| 3 | AKWA IBOM | 124,515,495.63 | 2 | ADAMAWA | 854,501,279.28 |
| 4 | ANAMBRA | 123,137,919.50 | 3 | AKWA IBOM | 427,016,190.76 |
| 5 | BAUCHI | 148,139,042.76 | 4 | ANAMBRA | 533,049,433.57 |
| 6 | BAYELSA | 109,580,785.75 | 5 | BAUCHI | 1,368,583,217.45 |
| 7 | BENUE | 138,889,928.89 | 6 | BAYELSA | 356,317,853.59 |
| 8 | BORNO | 153,870,136.34 | 7 | BENUE | 227,908,392.08 |
| 9 | CROSS RIVER | 124,536,730.67 | 8 | BORNO | 251,017,439.46 |
| 10 | DELTA | 125,747,348.42 | 9 | CROSS RIVER | 1,646,471,076.58 |
| 11 | EBONYI | 110,797,469.97 | 10 | DELTA | 292,448,892.45 |
| 12 | EDO | 115,801,113.56 | 11 | EBONYI | 622,119,864.22 |
| 13 | EKITI | 110,734,947.60 | 12 | EDO | 1,642,336,777.46 |
| 14 | ENUGU | 124,547,479.03 | 13 | EKITI | 879,373,348.63 |
| 15 | GOMBE | 116,652,392.65 | 14 | ENUGU | 443,524,391.66 |
| 16 | IMO | 128,763,756.31 | 15 | GOMBE | 305,642,179.30 |
| 17 | JIGAWA | 138,497,364.58 | 16 | IMO | 770,316,109.76 |
| 18 | KADUNA | 162,265,771.30 | 17 | JIGAWA | 216,872,482.49 |
| 19 | KANO | 196,440,781.19 | 18 | KADUNA | 4,135,385,262.15 |
| 20 | KATSINA | 152,236,014.73 | 19 | KANO | 896,002,922.48 |
| 21 | KEBBI | 130,771,496.16 | 20 | KATSINA | 631,707,669.36 |
| 22 | KOGI | 136,878,277.82 | 21 | KEBBI | 395,896,049.47 |
| 23 | KWARA | 110,241,248.41 | | | |

| SNO | STATE | AMTDEDUCTED | SNO | STATE | AMTDEDUCTED |
|--|--------------------|---------------------------|---|--------------------|-------------------------|
| 22 | KOGI | 440,774,285.23 | <u>MINISTRY OF POLICE AFFAIRS- POLICE TRUST FUND TSA</u> | | |
| 23 | KWARA | 352,238,301.48 | | | |
| 24 | LAGOS | 8,530,201,484.76 | 1 | Federal Government | 1,581,736,867.74 |
| 25 | NASSARAWA | 488,300,489.70 | | | <u>1,581,736,867.74</u> |
| 26 | NIGER | 621,252,539.52 | <u>NATIONAL AGRICULTURAL TECHNOLOGY SUPPORT</u> | | |
| 27 | OGUN | 2,231,828,731.10 | 1 | ABIA | 1,000,000.00 |
| 28 | ONDO | 505,308,115.86 | | | <u>1,000,000.00</u> |
| 29 | OSUN | 830,522,253.29 | | | |
| 30 | OYO | 1,520,931,964.28 | <u>NATIONAL FADAMA PROJECT</u> | | |
| 31 | PLATEAU | 292,684,688.73 | 1 | ABIA | 1,000,000.00 |
| 32 | RIVERS | 4,555,333,244.95 | | | <u>1,000,000.00</u> |
| 33 | SOKOTO | 304,539,310.01 | <u>Payment of Arrears of Derivation Revenue to Akwa Ibom state iro Ekanga</u> | | |
| 34 | TARABA | 433,200,439.16 | <u>Oil Field from July 2023 to April, 2011(1/60)B</u> | | |
| 35 | YOBE | 236,750,760.15 | 1 | ABIA | 23,527,585.28 |
| 36 | ZAMFARA | 250,909,239.53 | 2 | BAYELSA | 123,347,490.64 |
| 37 | FCT-ABUJA | 371,934,302.45 | 3 | CROSS RIVER | 5,377,774.75 |
| 38 | Federal Government | 86,540,357,671.76 | 4 | DELTA | 120,079,833.45 |
| | | <u>126,009,094,687.36</u> | 5 | EDO | 13,450,509.06 |
| | | | 6 | IMO | 9,376,893.16 |
| | | | 7 | ONDO | 31,580,541.82 |
| | | | 8 | RIVERS | 177,040,096.86 |
| | | | | | <u>503,780,725.02</u> |
| <u>HEALTH CARE DEDUCTIONS</u> | | | | | |
| 1 | ABIA | 13,542,908.65 | <u>POLICE DEDUCTION 1% OF STATUTORY ALLOCATION TO FUND</u> | | |
| 2 | BAUCHI | 27,085,817.31 | <u>THE POLICE REFORM PROGRAMME</u> | | |
| 3 | BAYELSA | 27,618,721.57 | 1 | EBONYI | 41,118,172.19 |
| 4 | BENUE | 26,338,190.59 | | | <u>41,118,172.19</u> |
| 5 | BORNO | 27,085,817.31 | <u>Refund of Derivation Revenues from Okoro Oil Field to Akwa Ibom W.E.F</u> | | |
| 6 | EBONYI | 26,913,403.81 | <u>July, 2008 to Sept. 2018 (14/56)</u> | | |
| 7 | EKITI | 27,085,817.36 | 1 | RIVERS | 1,004,597,886.60 |
| 8 | GOMBE | 27,085,817.31 | | | <u>1,004,597,886.60</u> |
| 9 | IMO | 27,085,817.31 | <u>RESTRUCTURED OF COMMERCIAL BANK LOANS INTO FGN BONDS</u> | | |
| 10 | KOGI | 25,887,291.89 | <u>107/226</u> | | |
| 11 | NIGER | 32,178,156.52 | 1 | ABIA | 87,401,497.26 |
| 12 | OYO | 28,243,131.84 | 2 | ADAMAWA | 154,205,582.49 |
| 13 | PLATEAU | 27,085,817.31 | 3 | AKWA IBOM | 850,814,293.88 |
| 14 | SOKOTO | 26,765,932.33 | 4 | BAUCHI | 85,665,758.90 |
| 15 | YOBE | 25,205,335.32 | 5 | BAYELSA | 741,156,852.48 |
| 16 | ZAMFARA | 30,639,785.13 | 6 | BENUE | 143,809,057.60 |
| | | <u>425,847,761.56</u> | 7 | CROSS RIVER | 444,989,043.29 |
| | | | 8 | DELTA | 919,934,176.58 |
| | | | 9 | EDO | 157,343,097.74 |
| | | | 10 | EKITI | 248,153,651.78 |
| | | | 11 | ENUGU | 78,644,312.34 |
| | | | 12 | IMO | 489,166,930.51 |
| | | | 13 | KOGI | 10,759,110.04 |
| | | | 14 | KWARA | 211,464,655.14 |
| | | | 15 | OGUN | 888,119,936.29 |
| | | | 16 | ONDO | 55,289,565.44 |
| | | | | | <u>2,430,178,767.62</u> |
| <u>LOAN FACILITY FROM COMMERCIAL BANKS</u> | | | | | |
| 1 | BAUCHI | 631,997,437.42 | | | |
| 2 | EBONYI | 282,321,633.44 | | | |
| 3 | KADUNA | 174,417,285.23 | | | |
| 4 | KANO | 252,703,160.00 | | | |
| 5 | NIGER | 370,914,372.01 | | | |
| 6 | PLATEAU | 278,318,781.31 | | | |
| 7 | SOKOTO | 439,506,098.21 | | | |
| | | <u>2,430,178,767.62</u> | | | |

| <i>SNO</i> | <i>STATE</i> | <i>AMTDEDUCTED</i> | <i>SNO</i> | <i>STATE</i> | <i>AMTDEDUCTED</i> |
|------------|--------------|--------------------------------|------------|--------------|--------------------|
| 17 | OSUN | 1,142,270,944.01 | | | |
| 18 | OYO | 120,771,051.72 | | | |
| 19 | PLATEAU | 334,102,159.05 | | | |
| 20 | RIVERS | 306,634,568.54 | | | |
| 21 | TARABA | 150,436,484.33 | | | |
| 22 | ZAMFARA | 242,955,007.53 | | | |
| | | <u>7,864,087,736.94</u> | | | |

TOLL ROAD PUBLIC AND PRIVATE PARTNERSHIP(PPP) B

| | | |
|---|-------|----------------------------------|
| 1 | EKITI | 1,270,328,292.84 |
| | | <u>1,270,328,292.84</u> |
| | | <u>180,566,425,055.57</u> |
| | | <u>180,566,425,055.57</u> |

NET STATUTORY ALLOCATION TO STATE GOVERNMENTS

FEDERATION ACCOUNT:
January, 2025

PAGE 32

| S/N | STATE | 3) GROSS ALLOCATION | 4) ECOLOGY | 5) FOREIGN LOANS TO STATES | 6) OTHER DEDUCTION | 7) TOTAL DEDUCTION | STATE NET= 3-4-7 | STATE NET | STATE GROSS |
|-----|-------------|---------------------------|-------------------------|----------------------------|--------------------------|--------------------------|---------------------------|--------------------------|--------------------------|
| | | | | | | | Jan 2025 | Dec 2024 | Dec 2024 |
| 1 | ABIA | 4,303,667,406.78 | 115,967,085.81 | 605,536,033.20 | 171,916,704.82 | 777,462,738.02 | 3,410,247,582.95 | 1,124,131,565.72 | 2,100,279,901.24 |
| 2 | ADAMAWA | 4,578,362,034.69 | 123,369,036.86 | 854,501,279.28 | 242,715,426.52 | 1,087,216,705.80 | 3,357,776,292.03 | 834,273,209.60 | 2,234,336,637.38 |
| 3 | AKWA IBOM | 4,620,908,393.27 | 124,515,496.63 | 427,016,190.76 | 934,573,803.66 | 1,361,589,994.42 | 3,134,802,903.22 | 734,691,864.06 | 2,255,100,152.16 |
| 4 | ANAMBRA | 4,569,785,012.42 | 123,137,919.50 | 533,049,433.57 | 38,540,982.12 | 571,590,415.89 | 3,675,056,677.24 | 1,396,778,109.59 | 2,230,150,870.74 |
| 5 | BAUCHI | 5,497,604,475.70 | 148,139,042.76 | 1,368,583,217.45 | 2,192,076,630.00 | 3,560,659,847.45 | 1,788,805,585.49 | -868,642,675.23 | 2,682,946,216.32 |
| 6 | BAYELSA | 4,066,664,715.55 | 109,580,785.75 | 356,317,853.59 | 1,302,257,644.98 | 1,658,575,498.57 | 2,298,508,431.24 | 304,222,350.62 | 1,984,617,620.25 |
| 7 | BENUE | 5,154,359,583.29 | 138,889,928.89 | 227,908,392.08 | 189,354,505.17 | 417,262,897.25 | 4,598,206,757.15 | 1,955,023,402.43 | 2,515,435,514.26 |
| 8 | BORNO | 5,710,291,726.32 | 153,870,136.34 | 251,017,439.46 | 108,280,348.50 | 389,297,787.96 | 5,197,123,802.02 | 2,334,803,324.07 | 2,786,742,052.64 |
| 9 | CROSS RIVER | 4,621,696,449.30 | 124,536,730.67 | 1,646,471,076.58 | 991,671,884.44 | 2,638,142,961.02 | 1,859,016,757.61 | -383,283,990.38 | 2,255,484,740.02 |
| 10 | DELTA | 4,666,623,819.18 | 125,747,348.42 | 292,448,892.45 | 2,246,010,024.84 | 2,538,458,917.29 | 2,002,417,553.47 | -290,828,562.60 | 2,277,410,238.22 |
| 11 | EBONYI | 4,111,817,218.90 | 110,797,469.97 | 622,119,864.22 | 430,399,648.10 | 1,062,519,512.32 | 2,948,500,236.61 | 714,078,768.17 | 2,006,652,988.30 |
| 12 | EDO | 4,297,507,992.27 | 115,801,113.56 | 1,642,336,777.46 | 681,716,639.21 | 2,324,053,416.67 | 1,857,653,462.04 | -597,765,104.90 | 2,097,273,977.86 |
| 13 | EKITI | 4,109,486,944.41 | 110,734,947.60 | 879,373,348.63 | 2,163,392,239.68 | 3,042,765,588.31 | 955,996,408.49 | 46,015,491.74 | 2,005,520,645.71 |
| 14 | ENUGU | 4,622,095,332.91 | 124,547,479.03 | 443,524,391.66 | 78,644,312.34 | 522,168,704.00 | 3,975,379,149.88 | 1,070,390,135.08 | 2,255,679,403.58 |
| 15 | GOMBE | 4,329,099,904.95 | 116,652,392.65 | 305,642,179.30 | 1,586,546,172.43 | 1,892,188,351.73 | 2,320,259,160.57 | -110,326,363.84 | 2,112,691,493.43 |
| 16 | IMO | 4,778,566,067.69 | 128,763,756.31 | 770,316,109.76 | 1,470,820,604.19 | 2,241,136,713.95 | 2,408,665,597.42 | -317,180,706.99 | 2,332,040,401.85 |
| 17 | JIGAWA | 5,139,791,085.70 | 138,497,364.58 | 216,872,482.49 | 73,251,016.37 | 290,123,498.86 | 4,711,170,222.26 | 2,081,836,725.83 | 2,508,325,782.07 |
| 18 | KADUNA | 6,021,863,068.27 | 162,265,771.30 | 4,135,385,292.15 | 436,184,267.24 | 4,571,569,529.39 | 1,288,027,767.58 | -1,373,139,680.15 | 2,938,795,398.18 |
| 19 | KANO | 7,290,135,657.42 | 196,440,781.19 | 896,002,922.48 | 661,426,829.22 | 1,557,429,751.70 | 5,536,265,124.53 | 1,703,305,982.24 | 3,557,739,005.23 |
| 20 | KATSINA | 5,649,647,657.58 | 152,236,014.73 | 631,707,669.36 | 850,000,000.00 | 1,481,707,669.36 | 4,015,703,973.50 | 980,628,852.88 | 2,757,146,475.97 |
| 21 | KEBBI | 4,853,075,524.24 | 130,771,496.16 | 395,896,049.47 | 66,779,655.65 | 462,675,705.12 | 4,259,628,322.96 | 1,755,063,634.39 | 2,368,402,578.40 |
| 22 | KOGI | 5,079,704,976.94 | 136,878,277.82 | 440,774,285.23 | 435,712,417.65 | 876,486,702.88 | 4,066,339,996.24 | 1,403,707,509.78 | 2,479,002,501.57 |
| 23 | KWARA | 4,091,175,218.83 | 110,241,248.41 | 352,238,301.48 | 770,677,095.35 | 1,122,915,386.83 | 2,858,018,573.59 | 718,326,072.89 | 1,996,579,259.60 |
| 24 | LAGOS | 6,156,992,495.08 | 165,906,983.40 | 8,530,201,484.76 | 0.00 | 8,530,201,484.76 | -2,539,115,973.08 | -4,007,991,660.17 | 3,004,741,390.83 |
| 25 | NASSARAWA | 4,238,466,317.64 | 114,210,170.24 | 488,300,489.70 | 0.00 | 488,300,489.70 | 3,635,955,657.71 | 1,551,988,741.04 | 2,068,460,403.10 |
| 26 | NIGER | 5,444,121,271.47 | 146,697,878.57 | 621,252,539.52 | 1,080,424,459.87 | 1,701,676,999.39 | 3,595,746,393.50 | 707,386,530.07 | 2,656,845,291.62 |
| 27 | OGUN | 4,269,945,414.46 | 115,058,409.37 | 2,231,828,731.10 | 2,111,901,896.12 | 4,343,730,627.22 | -188,843,622.13 | -1,490,922,429.19 | 2,083,822,862.17 |
| 28 | ONDO | 4,278,404,654.53 | 115,286,352.97 | 505,308,115.86 | 731,118,870.18 | 1,236,426,986.04 | 2,926,691,315.53 | 635,533,768.00 | 2,087,951,148.63 |
| 29 | OSUN | 4,191,668,827.72 | 112,949,160.03 | 830,522,253.29 | 1,442,270,944.01 | 1,972,793,197.30 | 2,105,926,470.39 | -243,326,073.43 | 2,045,622,247.13 |
| 30 | OYO | 5,154,929,078.65 | 138,905,274.57 | 1,520,931,964.28 | 1,365,442,737.81 | 2,886,374,702.09 | 2,129,649,101.98 | -1,034,862,237.19 | 2,515,713,439.93 |
| 31 | PLATEAU | 4,799,408,847.17 | 129,325,388.10 | 292,664,686.73 | 1,670,906,180.64 | 1,963,580,869.37 | 2,706,492,589.71 | 257,800,650.39 | 2,342,212,115.11 |
| 32 | RIVERS | 4,956,653,686.82 | 133,562,524.50 | 4,555,333,244.95 | 1,488,272,552.00 | 6,043,605,796.95 | -1,220,514,634.63 | -2,523,884,364.18 | 2,418,950,892.78 |
| 33 | SOKOTO | 5,065,250,089.43 | 136,488,774.86 | 304,539,310.01 | 838,971,976.75 | 1,143,511,286.76 | 3,785,250,027.81 | 1,217,628,325.49 | 2,471,948,213.48 |
| 34 | TARABA | 4,427,240,208.95 | 119,296,891.86 | 433,200,439.16 | 225,899,884.24 | 659,100,323.40 | 3,648,842,993.69 | 1,576,174,206.98 | 2,160,586,018.84 |
| 35 | YOBE | 4,563,916,332.86 | 122,979,781.42 | 236,750,760.15 | 661,504,874.41 | 888,265,634.56 | 3,542,680,916.88 | 1,233,561,276.12 | 2,227,286,832.10 |
| 36 | ZAMFARA | 4,573,636,142.01 | 123,241,692.45 | 250,909,239.53 | 779,647,932.66 | 1,030,557,172.19 | 3,419,837,277.37 | 1,088,806,528.32 | 2,232,030,302.70 |
| | | 174,284,573,633.41 | 4,696,290,906.29 | 39,096,802,713.15 | 30,219,311,161.16 | 69,316,113,874.31 | 100,272,168,852.81 | 14,164,003,177.27 | 85,054,525,013.38 |