

CENTRAL BANK OF NIGERIA, ABUJA
FEDERATION ACCOUNT COMPONENT STATEMENT
FOR THE MONTH OF MARCH, 2025

	=N=	=N=	=N=	=N=	VARIANCE C1 - E2 =N=
	CT CBN's Rate @1535.8158	C2 BUDGETED RATE @1500.0000			
1 NIGERIA NATIONAL PETROLEUM CORP. (NNPC)					
(A) Crude Oil Receipts (1st - 31st March, 2025)					
(Al) Crude Oil Receipts (1st - 31st March, 2025)					
Less: (1) Excess Crude (Export)					
Less (2) Joint Venture Cash Call (Foreign)					
Sub-total (A)					
(B) Gas Receipts (1st - 31st March, 2025)					
(Bl) Gas Receipts (1st - 31st March, 2025)					
Less: (1) Excess Gas (Export)					
Sub-total (B)					
(C) Domestic Crude Oil Cost Naira a/c					
Sub-total (c.1)					
(i) Domestic Gas receipt					
(ii) Less: DPR JV GAS					
Sub-total (c.1&c.ii)					
(E) Gas Revenue to the Federation for March 2025	825,330,285.10	825,330,285.10			
(Ei) Crude Oil Revenue to the Federation for March 2025	22,787,018,380.00	22,787,018,380.00			
Sub-total (e.1&e.ii)	23,612,348,665.10	23,612,348,665.10			
2 MINISTRY OF PETROLEUM RESOURCES					
(a) Royalties (i) Crude Oil	538,772,687,910.85				
Add (ii) DPR Royalty					
Royalties (i) Gas	538,772,687,910.85				
DPR Royalty Gas	12,543,837,009.85				
Sub-total	552,316,524,920.70				
(c) Rentals	3,938,660,959.58				
(d) Gas Flared	55,195,113,879.94				
(e) Miscellaneous Oil Revenue	2,178,445,882.39				
(f) Gas Sales Royalty	4,647,350,745.75				
FEDERAL INLAND REVENUE SERVICES					
I. PPT from Oil Mar 2025	201,118,348,531.47				
Sub-total	199,494,805,120.74				
iii. CIT Upstream	206,383,353,193.23				
Sub-total	407,501,701,724.70				
iv. PPT from Gas					
v. FIRS PPT IV Gas					
Sub-total	199,494,805,120.74				
Company Income Tax	152,383,313,735.96				
Capital Gain Tax	229,652,038.92				
Stamp Duty	4,387,224,486.04				
SUBTOTAL	763,996,697,106.36				
4 CUSTOMS & EXCISE ACCOUNTS					
(a) Import Duty Collection	241,058,873,178.69				
(b) Excise Duty Collection	20,791,808,446.73				
(c) Fees Collection	3,658,942,075.83				
(d) 2008-2012 CET Special Levy	17,877,337,758.66				
(e) Customs Penalty Charges					
(f) Auction Sales	38,526,888.46				
SUBTOTAL	283,425,488,348.37				
5 Excess Bank Charges, Verification & Reconciliation on					
Accruals into the Federation Account					
6 Release from solid Mineral Revenue Account					
	1,689,310,630,508.19	1,681,950,791,514.70			27,349,838,993.49


DANIELLA ANGYU
 BANKING SERVICES DEPARTMENT


ZANNA-LA
 BANKING SERVICES DEPARTMENT


CHINYERE OKORO
 BANKING SERVICES DEPARTMENT

12

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

	=N=	=N=	=N=	=N=	=N=
	C1	C2	C3	C4	C5
	CBN's Rate @ 1,535.8168	BUDGETED RATE @ 1,500.000	@ 1,535.8168	@ 1,535.8168	@ 1,535.8168
	=N=	=N=	=N=	=N=	=N=
1 NIGERIA NATIONAL PETROLEUM CORP. (NNPC)					
(A) Crude Oil Receipts (1st -31st March, 2025)	48,600,886,306.76	47,467,485,425.00	47,467,485,425.00	47,467,485,425.00	1,133,390,881.76
Less: (1) Excess Crude (Export)	-	-	-	-	-
Less: (2) Joint Venture Cash Call (Foreign)	-	-	-	-	-
Sub-total (A)	48,600,886,306.76	47,467,485,425.00	47,467,485,425.00	47,467,485,425.00	1,133,390,881.76
(B) Gas Receipts (1st -31st March, 2025)	9,772,052,588.42	9,544,164,660.00	9,544,164,660.00	9,544,164,660.00	-
Less: (1) Excess Gas (Export)	-	-	-	-	-
Sub-total (B)	9,772,052,588.42	9,544,164,660.00	9,544,164,660.00	9,544,164,660.00	227,887,928.42
(C) Domestic Crude Oil Cost Waive etc	-	-	-	-	-
Sub-total (C)	-	-	-	-	-
(D) Domestic Gas receipt	-	-	-	-	-
(E) Less: DPR JV GAS	-	-	-	-	-
Sub-total (D-E)	-	-	-	-	-
(F) 40% Outstanding PSC Profit	-	-	-	-	-
(G) Gas Revenue to the Federation	-	-	-	-	-
(H) Crude Revenue to the Federation	-	-	-	-	-
Sub-total (F-H)	-	-	-	-	-
2 MINISTRY OF PETROLEUM RESOURCES					
(a) Royalties (i) Crude Oil	-	-	-	-	-
Add (ii) DPR Royalty	-	-	-	-	-
Sub-total	-	-	-	-	-
Royalties (j) Gas	-	-	-	-	-
DPR Royalty Gas	-	-	-	-	-
Sub-total	-	-	-	-	-
(c) Rentals	-	-	-	-	-
(d) Gas Flared	-	-	-	-	-
(e) Miscellaneous Oil Revenue	-	-	-	-	-
(f) Gas Sales Royalty	-	-	-	-	-
FEDERAL INLAND REVENUE SERVICES					
(i) PPT from Oil	-	-	-	-	-
iv FIRS JV PPT	-	-	-	-	-
v CIT Upstream	-	-	-	-	-
Sub-total	-	-	-	-	-
iv FIRS PPT JV Gas	-	-	-	-	-
Sub-total	-	-	-	-	-
Company Income Tax	-	-	-	-	-
Taxes	-	-	-	-	-
Capital Gain Tax	-	-	-	-	-
Stamp Duty	-	-	-	-	-
SUBTOTAL	-	-	-	-	-
4 CUSTOMS & EXCISE ACCOUNTS					
(a) Import Duty Collection	-	-	-	-	-
(b) Excise Duty Collection	-	-	-	-	-
(c) Fees Collection	-	-	-	-	-
(d) 2008-2012 CET Special Levy	-	-	-	-	-
(e) Customs Penalty Charges	-	-	-	-	-
(f) Auction Sales	-	-	-	-	-
SUBTOTAL	-	-	-	-	-
Excess Bank Charges, Verification & Reconciliation on	-	-	-	-	-
5) Accruals into the Federation Account	-	-	-	-	-
6) Release from solid Mineral Revenue Account	-	-	-	-	-
	58,372,938,895.18	57,011,660,085.00	57,011,660,085.00	57,011,660,085.00	1,361,278,810.18


HALIDU S. YAHAYA
 BANKING SERVICES DEPARTMENT


DANIELLA ANGYU
 BANKING SERVICES DEPARTMENT

12

(ci)


ZANNA IBRAHIM AMASA
 BANKING SERVICES DEPARTMENT

Office of the Accountant General of the Federation		
Federal Ministry of Finance, Abuja		
ANALYSIS OF FEDERATION ACCOUNT INFLOW FOR THE MONTH OF MARCH, 2025		
BUDGETED RATE @ 1500.000		
1 NIGERIAN NATIONAL PETROLEUM CORP. (NNPC)		
(A1)	Crude Oil Receipts (1st -31st March, 2025)	47,467,495,425.00
B	Gas Receipts (1st -31st March, 2025)	9,544,164,660.00
Less: (1)	Gas Receipts (1st -31st March, 2025)	9,544,164,660.00
Less: (2)	Joint Venture Cash Call (JVC)	-
Sub-Total (B)		-
(C) 1.	Domestic Crude Oil Cost Naira a/c	57,011,660,085.00
	DPR JV Royalty	-
	FIRS JV PPT	-
Less: (1)	Joint Venture Cash Call (JVC)	-
	Pre-Export Financing Cost for the Month	-
	Domestic Gas Development	-
	Gas Infrastructure Development	-
	Nigeria Morocco Gas Pipeline	-
	Frontier Exploration Service	-
	National Domestic Gas Development	-
	Refinery Rehabilitation	-
	Transfer to Excess Crude Account (ECA)	-
	FIRS JV CTA	-
Add: (1)	Miscellaneous Receipts for the month	-
	Sub-Total (c:1)	-
ii.	Gas Revenue to the Federation, March 2025	825,330,285.10
iii.	Crude Oil Revenue to the Federation, March 2025	22,787,018,380.00
	Sub-Total (a+b+c)	80,624,008,750.10
2 MINISTRY OF PETROLEUM RESOURCES		
	(a) Royalties (i) Crude Oil	527,184,986,550.00
	Add: DPR Royalty	-
	Sub-Total	527,184,986,550.00
	Royalties (iii) Gas	12,251,310,030.00
	Sub-Total	539,436,296,580.00
	Rentals	3,846,809,910.00
	Gas Flared	53,907,943,140.00
	Miscellaneous Oil Revenue	2,144,585,395.49
	(d) Gas Sales Royalty	4,647,350,745.75
	(e) Sub-Total	603,982,985,771.24
3 FEDERAL INLAND REVENUE SERVICES		
	(a) I. PPT from Oil	196,428,193,275.00
	Less: (1) Excess Proceeds on PPT from Oil	-
	CIT Upstream	201,570,416,055.00
	Sub-Total	397,998,609,330.00
	FIRS PPT from Gas	-
	Less: Excess Proceeds on PPT from Gas	-
	Sub-Total	199,494,805,120.74
	a. Company Income Tax (CIT)	148,829,677,754.29
	b. Taxes	229,652,038.92
	c. Capital Gain Tax	4,387,224,486.04
	d. FIRS Stamp Duty	750,939,968,729.99
4 CUSTOMS & EXCISE ACCOUNTS		
	(a) Import Duty Account	241,058,873,178.69
	(b) Excise Duty Account	20,791,808,446.73
	(c) Fees Account	3,658,942,075.83
	(d) 2008-2012 CET Special Levy	17,877,337,758.66
	(e) Customs Penalty Charges	-
	(f) Auction Sales	38,526,888.46
	Release from Solid Mineral Revenue Account	283,425,488,348.37
5	EXCESS BANK CHARGES RECOVERED	-
	Total Revenue as per Component Statement	1,718,972,451,599.70
	Less Solid Mineral Revenue	-
	Net Amount Available for Distribution	1,718,972,451,599.70

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

Mar-2025



NARRATION	RECEIPTS		PAYMENTS		CBN MONTH END @1535.8158	Naira Amount to the Federation Account	BUDGETED	BUDGETED Naira Amount	DIFFERENCE
	USD	USD	USD	USD					
CRUDE SALES					1,535.8158	-			
GAS SALES					1,535.8158	-			
TOTAL (A)									
CRUDE MONETISED					1,535.8158	-	1,500.00		
EXCESS CRUDE					1,535.8158	-	1,500.00		
JVC CRUDE					1,535.8158	-	1,500.00		
OIL ROYALTY	351,456,657.70		351,456,657.70		1,535.8158	539,772,687,910.85	1,500.00	527,184,986,550.00	12,587,701,360.85
EXCESS OIL ROYALTY					1,535.8158	-	1,500.00		
MISC OIL REV	945,406.41		945,406.41		1,535.8158	1,451,970,101.90	1,500.00	1,418,109,615.00	33,860,486.90
SUB TOTAL (B)	352,402,064.11		352,402,064.11		1,535.8158	541,224,658,012.75		528,603,096,165.00	12,621,561,847.75
GAS MONETISED					1,535.8158	-	1,500.00		
EXCESS GAS					1,535.8158	-	1,500.00		
GAS ROYALTY	8,167,540.02		8,167,540.02		1,535.8158	12,543,837,009.85	1,500.00	12,251,310,030.00	292,526,979.85
EXCESS GAS ROYALTY					1,535.8158	-	1,500.00		
GAS FLARED	35,938,628.76		35,938,628.76		1,535.8158	55,195,113,879.94	1,500.00	53,907,943,140.00	1,287,170,739.94
CIT UPSTREAM	134,380,277.37		134,380,277.37		1,535.8158	206,383,353,193.23	1,500.00	201,570,416,055.00	4,812,937,138.23
SUB TOTAL (C)	178,486,446.15		178,486,446.15		1,535.8158	274,122,304,083.02		267,729,669,225.00	6,392,634,858.02
PPT					1,535.8158	201,118,348,531.47	1,500.00	196,428,193,275.00	4,690,155,256.47
EXCESS PPT					1,535.8158	-	1,500.00		
RENTALS	2,564,539.94		2,564,539.94		1,535.8158	3,938,660,959.58	1,500.00	3,846,809,910.00	91,851,049.58
TAXES	99,219,785.17		99,219,785.17		1,535.8158	152,383,313,735.96	1,500.00	148,829,677,754.29	3,553,635,981.67
SUB TOTAL (D)	232,736,453.96		232,736,453.96			357,440,323,227.01		349,104,680,939.29	8,335,642,287.72
TOTAL (a+b+d+c)	763,624,964.22		763,624,964.22			1,172,787,285,322.78		1,145,437,446,329.29	27,349,838,993.49
GRAND TOTAL	763,624,964.22		763,624,964.22			1,172,787,285,322.78		1,145,437,446,329.29	27,349,838,993.49

NOTE:

PREPARED BY: 
 AILEKU REBECCA

CHECKED BY: 
 KATAKA MUBARAK

13

APPROVED BY: 
 RABIU BELLO

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

S/N	ACCOUNT NAME	ACCOUNT NO.	AMOUNT (N) MARCH 2025	AMOUNT (N) FEBRUARY 2025	VARIANCE
A	NON - OIL REVENUE				
1	IMPORT DUTY	3000008035	241,058,873,178.69	255,409,342,520.88	(14,350,469,342.19)
2	EXCISE DUTY	3000008042	20,791,808,446.73	22,443,026,646.47	(1,651,218,199.74)
3	FEES ACCT	3000008059	3,658,942,075.83	3,082,665,830.76	576,276,245.07
4	AUCTION SALES	3000007928	38,526,888.46	1,378,086.45	37,148,802.01
5	2008-2012 CET SPECIAL LEVY	3000008286	17,877,337,758.66	18,646,713,602.22	(769,375,843.56)
6	PENALTY CHARGES	3000007997	-	-	-
7	COMPANY INCOME TAX	3000002174	199,494,805,120.74	81,479,544,886.66	118,015,260,234.08
8	STAMP DUTY TSA	3000103686	4,387,224,486.04	8,315,137,528.30	(3,927,913,042.26)
9	CAPITAL GAIN TAX	3000103741	229,652,038.92	52,163,630.87	177,488,408.05
	TOTAL		487,537,169,994.07	389,429,972,732.61	98,107,197,261.46
B	OIL REVENUE				
8	MISCELLANEOUS OIL REVENUE	3000002198	726,475,780.49	693,255,215.92	33,220,564.57
9	GAS SALES ROYALTY	3000055761	4,647,350,745.75	7,165,056,973.98	(2,517,706,228.23)
10	PETROLEUM PROFIT TAX (Local)	3000091156	-	110,012,711,399.67	(110,012,711,399.67)
11	MPR DPR ROYALTY OIL CARGO TSA		-	261,881,698,796.08	(261,881,698,796.08)
	SUB - TOTAL (A+B)		492,910,996,520.31	769,182,695,118.26	(276,271,698,597.95)
C	VALUE ADDED TAX				
12	VALUE ADDED TAX	3000008468	637,617,636,174.63	654,455,847,385.22	(16,838,211,210.59)
D	ELECTRONIC MONEY TRANSFER LEVY (EMTL)				
13	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	3000109444	26,010,943,485.73	36,636,330,862.07	(10,625,387,376.34)
	GRAND TOTAL (B+C+D+E)		1,156,539,576,180.67	1,460,274,873,365.55	(303,735,297,184.88)

Prepared by: 
C.N. OKOROAFOR
 D/MGR

Checked by: 
HALIDU. S. YAHAYA
 MGR

Authorised by: 
DANIELLA ANGYU
 SENIOR MANAGER

14

CENTRAL BANK OF NIGERIA, ABUJA
SOLID MINERALS REVENUE COLLECTION

JANUARY - DECEMBER 2025

ACCOUNT NO 3000034179

MONTHS	AMOUNT (N)	TOTAL
JANUARY	4,175,834,877.91	4,175,834,877.91
FEBRUARY	3,782,483,596.42	3,782,483,596.42
MARCH	2,145,558,607.44	2,145,558,607.44
APRIL		
MAY		
JUNE		
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		
TOTAL	10,103,877,081.77	10,103,877,081.77

Prepared by: 
C.N. OKOROAFOR
 D/MGR

Checked by: 
H. S. YAHAYA
 MGR

15

Authorised by: 
DANIELLA ANGYU
 SENIOR MANAGER

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

SN	DESCRIPTION	Mar 2025	Feb 2025	VARIANCE
1	(11) ROYALTY (CRUDE)	527,184,986,550.00	311,531,431,077.69	215,653,553,555,472.31
2	CIT UPSTREAM	201,570,416,055.00	202,380,483,412.80	-810,067,357.80
3	(1) PETROLEUM PROFIT TAX (PPT)	196,428,193,275.00	174,808,610,217.13	21,619,583,057.87
4	(IV) PENALTY FOR GAS FLARED	53,907,943,140.00	33,150,530,046.57	20,757,413,093.43
5	Crude Oil Receipts Export	47,467,495,425.00	26,590,030,111.55	20,877,465,313.45
6	CRUDE OIL REVENUE TO THE FEDERATION ACCOUNT	22,787,018,380.00	0.00	22,787,018,380.00
7	ROYALTIES (GAS)	12,251,310,030.00	21,377,984,803.25	-9,126,674,773.25
8	GAS RECEIPTS (EXPORT)	9,544,164,660.00	10,519,420,024.52	-975,255,364.52
9	GAS SALES ROYALTY DPR	4,647,350,745.75	7,165,056,973.98	-2,517,706,228.23
10	(111) RENT	3,846,809,910.00	10,290,030,155.47	-6,443,220,245.47
11	(D) MISCELLANEOUS OIL REVENUE	2,144,585,395.49	3,649,716,238.87	-1,505,130,843.38
12	GAS REVENUE TO THE FEDERATION ACCOUNT	825,330,285.10	20,966,511,381.54	-20,141,181,096.44
13	PART OF REFUND DUE TO LGGS FROM SIGNATURE BONUS	0.00	-100,000,000,000.00	100,000,000,000.00
14	4% cost of collection on supplementary component	0.00	-4,859,543,406.00	4,859,543,406.00
15	DPR ROYALTY	0.00	261,881,698,796.08	-261,881,698,796.08
16	13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND	-9,958,067,240.69	-8,260,955,379.69	-1,697,111,861.00
17	13% REFUND ON SUBSIDY, PRIORITY PROJECTS AND POLICE TRUST FUND 1999 TO 2021	-18,163,078,852.38	-18,163,078,852.38	0.00
18	4% Cost of Collection - NUPRC	-24,731,043,855.53	-25,961,857,923.68	1,230,814,068.15
19	13% REFUND ON SIGNATURE BONUS	-47,708,976,562.32	-100,000,000,000.00	52,291,023,437.68
20	TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-52,987,309,324.74	-31,824,508,844.71	-21,162,800,480.03
21	13% NLNG REFUND TO OIL PRODUCING STATES	-100,000,000,000.00	0.00	-100,000,000,000.00
22	13% Derivation Refund on withdrawals from JVC/DECA	-100,000,000,000.00	-100,000,000,000.00	0.00
23	(B) COMPANIES INCOME TAX ETC.	352,941,359,399.99	241,437,775,430.52	111,503,583,969.47
24	(1) CUSTOMS & EXCISE DUTIES,ETC.	283,425,488,348.37	299,583,126,686.78	-16,157,638,338.41
25	4% Cost Of Collection - FIRS	-14,259,799,815.27	-9,657,511,017.22	-4,602,288,798.05
26	7% Cost Of Collection - NCS	-19,839,784,184.39	-20,970,818,866.07	1,131,034,681.68
27	DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-400,000,000,000.00	-378,000,000,000.00	-22,000,000,000.00
Sub Total NON MINERAL REVENUE		202,267,263,748.70	132,392,572,234.01	69,874,691,514.69
Sub Total 1		931,324,391,764.38	827,634,131,067.00	103,690,260,697.38
ELECTRONIC MONEY TRANSFER LEVY		26,010,943,485.73	36,636,330,862.07	-10,625,387,376.34
28	ELECTRONIC MONEY TRANSFER LEVY	-1,040,437,739.43	-1,465,453,234.48	425,015,495.05
Sub Total ELECTRONIC MONEY TRANSFER LEVY		24,970,505,746.30	35,170,877,627.59	-10,200,371,881.29

	Feb 2025	Mar 2025	VARIANCE
25,157,481,821.95	0.00	25,157,481,821.95	
28,218,818,355.40	28,218,818,355.40	0.00	
<u>28,218,818,355.40</u>	<u>28,218,818,355.40</u>	<u>25,157,481,821.95</u>	<u>-3,061,336,533.45</u>
0.00	0.00	3,553,635,981.72	
3,553,635,981.72	0.00	3,553,635,981.72	
178,000,000,000.00	178,000,000,000.00	0.00	
<u>178,000,000,000.00</u>	<u>178,000,000,000.00</u>	<u>178,000,000,000.00</u>	<u>-174,446,364,018.28</u>
637,617,636,174.63	654,455,847,385.22	637,617,636,174.63	
-18,848,328,404.69	-18,848,328,404.69	-18,848,328,404.69	
-25,504,705,446.99	-26,178,233,895.41	-25,504,705,446.99	
<u>593,749,542,805.81</u>	<u>609,429,285,085.12</u>	<u>593,749,542,805.81</u>	<u>-15,679,742,279.31</u>
647,431,166,355.78	850,818,981,068.11	647,431,166,355.78	
<u>1,578,755,558,120.16</u>	<u>1,678,453,112,135.11</u>	<u>1,578,755,558,120.16</u>	<u>-99,697,554,014.95</u>

SN	DESCRIPTION
30	EXCHANGE DIFFERENCE
31	SOLID MINERAL
	<u>Sub Total OTHER MINERAL REVENUE</u>
33	OTHER NON-MINERAL REVENUE
	EXCHANGE DIFFERENCE NON MINERAL
34	OTHER NON-MINERAL REVENUE
	<u>Sub Total OTHER NON-MINERAL REVENUE</u>
	VAT
35	VAT FOR DISTRIBUTION
36	3%VAT FOR NORTH EAST COMMISSION
37	Cost Of Collection - FIRS & NCS (VAT)
	<u>Sub Total VAT</u>
	<u>Sub Total 2</u>
	<u>GRAND TOTAL</u>

TOTAL AMOUNT FOR DISTRIBUTION

	AGENCY'S COLLECTION	TOTAL FUNDS	DEDUCTIONS	TOTAL NET
1	NON MINERAL REVENUE FIRS CURRENT MONTH	352,941,359,399.99	414,259,799,815.27	-61,318,440,415.28
2	MINERAL REVENUE NUPRC CURRENT MONTH	603,982,985,771.24	343,590,408,594.97	260,392,577,176.27
3	MINERAL REVENUE FIRS CURRENT MONTH	397,998,609,330.00	0.00	397,998,609,330.00
4	NON MINERAL REVENUE NCS	283,425,488,348.37	19,839,784,184.39	263,585,704,163.98
5	MINERAL REVENUE NNPC CURRENT MONTH	80,624,008,750.10	9,958,067,240.69	70,665,941,509.41
		1,718,972,451,599.70	787,648,059,835.32	931,324,391,764.38
6	VAT	637,617,636,174.63	43,868,093,368.82	593,749,542,805.81
		637,617,636,174.63	43,868,093,368.82	593,749,542,805.81
		2,356,590,087,774.33	831,516,153,204.14	1,525,073,934,570.19

DISTRIBUTION AMONG THE THREE TIERS OF GOVERNMENTS

BENEFICIARY	MINERAL REVENUE	NON-MINERAL REV	TOTAL SRA	TOTAL VAT	TOTAL	
Federal Government	43.3341%	315,930,564,840.61	52.68%	422,484,959,383.43	89,062,431,420.87	511,547,390,804.30
State Governments	21.9796%	160,244,204,490.15	26.72%	214,290,017,363.81	296,874,771,402.91	511,164,788,766.71
13% Derivation Share	17.7408%	129,340,793,845.95	0.00%	129,340,793,845.95	0.00	129,340,793,845.95
Local Governments	16.9454%	123,541,564,838.97	20.60%	165,208,621,171.20	207,812,339,982.03	373,020,961,153.23
Grand Total	100%	729,057,128,015.68	100%	931,324,391,764.38	593,749,542,805.81	1,525,073,934,570.19

FGN SHARE OF OIL AND NON OIL REVENUE FROM COLLECTING AGENCIES

	RATE	NNPC	NCS	CIT OTHERS	NUPRC	PPT	VAT	TOTAL
FCT-ABUJA	1.00	581,292,162	2,635,857,042	-613,184,404	2,141,967,698	3,273,903,482	5,937,495,428	13,957,331,407
Federal Government	48.50	28,192,669,841	127,839,066,520	-29,739,443,601	103,885,433,359	158,784,318,873	83,124,935,993	472,086,980,983
1.46% Deriv. & Ecology F	1.00	581,292,162	2,635,857,042	-613,184,404	2,141,967,698	3,273,903,482	0	8,019,835,979
0.72% STABILIZATION A	0.50	290,646,081	1,317,928,521	-306,592,202	1,070,983,849	1,636,951,741	0	4,009,917,990
3.0% DEVELOPMENT OF	1.68	976,570,832	4,428,239,830	-1,030,149,799	3,598,505,733	5,500,157,850	0	13,473,324,445
52.68	30,622,471,077	138,856,948,954	-32,302,554,411	112,838,858,337	172,469,235,427	89,062,431,421	89,062,431,421	511,547,390,804

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION
Detailed Computation based on the Allocation of Revenue (Fed. A/c, etc)

Modification Order 2002

FEDERATION ACCOUNT: March, 2025

	<u>Mar 2025</u>	<u>Feb 2025</u>	INCREASE/DECREASE
	=N=	=N=	=N=
1 TOTAL FUNDS AVAILABLE FOR DISTRIBUTION	1,718,972,451,599.70	1,625,332,405,356.75	93,640,046,242.95
2 4% Cost Of Collection - FIRS	-14,259,799,815.27	-9,657,511,017.22	-4,602,288,798.05
3 7% Cost Of Collection - NCS	-19,839,784,184.39	-20,970,818,866.07	1,131,034,681.68
4 TRANSFER TO MIDSTREAM AND DOWNSTREAM GAS INFRASTRUCTURE FUND (MDGIF) GAS FLARED PENALTY	-52,987,309,324.74	-31,824,508,844.71	-21,162,800,480.03
5 PART OF REFUND DUE TO STATES FROM NLNG DIVIDEND	0.00	-100,000,000,000.00	100,000,000,000.00
6 4% Cost of Collection - NUPRC	-24,731,043,855.53	-25,961,857,923.68	1,230,814,068.15
7 13% REFUND ON SUBSIDY, PRIORITY PROJECTS AND POLICE TRUST FUND 1999 TO 2021	-18,163,078,852.38	-18,163,078,852.38	0.00
8 13% NLNG REFUND TO OIL PRODUCING STATES	-100,000,000,000.00	0.00	-100,000,000,000.00
9 13% REFUND ON SIGNATURE BONUS	-47,708,976,562.32	-100,000,000,000.00	52,291,023,437.68
10 13% Derivation Refund on withdrawals from JVC/DECA	-100,000,000,000.00	-100,000,000,000.00	0.00
11 13% DERIVATION IN RESPECT OF NNPC MGT FEE AND FRONTIER EXPLORATION FUND 2024	-9,958,067,240.69	-8,260,955,379.69	-1,697,111,861.00
12 DEDUCTION TO NON OIL EXCESS REVENUE ACCOUNT	-400,000,000,000.00	-378,000,000,000.00	-22,000,000,000.00
13 4% cost of collection on supplementary component	0.00	-4,859,543,406.00	4,859,543,406.00
TOTAL FUNDS AVAILABLE FOR DISTRIBUTION (NET)	931,324,391,764.38	827,634,131,067.00	103,690,260,697.38

<u>BENEFICIARY</u>	<u>MINERAL REVENUE</u>	<u>NON-MINERAL REV</u>	<u>TOTAL SHARED IN Mar. 2025</u>	<u>TOTAL SHARED IN Feb 2025</u>
1 Federal Government	43.3341% 315,930,564,840.61	52.6800% 106,554,394,542.82	422,484,959,383.43	370,176,755,487.96
2 State Governments	21.9796% 160,244,204,490.15	26.7200% 54,045,812,873.65	214,290,017,363.81	187,758,597,316.59
3 13% Derivation Share	17.7408% 129,340,793,845.95	0.0000% 0.00	129,340,793,845.95	124,944,769,852.20
4 Local Governments	16.9454% 123,541,564,838.97	20.6000% 41,667,056,332.23	165,208,621,171.20	144,754,008,410.25
Grand Total	100.00% 729,037,128,015.68	100.00% 202,267,263,748.70	931,324,391,764.38	827,634,131,067.00

13% DERIVATION OIL, GAS AND SOLID MIN. REVENUE

<u>TOTAL MINERAL REVENUE</u>	
Oil Revenue	647,881,029,154.83
Gas Revenue	81,176,098,860.85
Add back Refund (Detailed below)	265,872,055,414.70
TOTAL DERIVATION	994,929,183,430.38
PM SUBSIDY DERIVATION	0.00
TOTAL DERIVATION	129,340,793,845.95

13% DERIVATION SHARE FOR THE MONTH

Oil Revenue	84,224,533,790.13
Gas Revenue	10,552,892,851.91
Add back Refund	34,563,367,203.91
Total Current Derivation	129,340,793,845.95
Add PM SUBSIDY DERIVATION	0.00
TOTAL DERIVATION	129,340,793,845.95

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

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

LGC's Allocations respectively.

FEDERATION ACCOUNT: March, 2025

ECOLOGICAL FUNDS FROM MINERAL REVENUE

	TOTAL MINERAL REVENUE	NET MINREV	ECOLOGICAL FUNDS
Federal Government	52.68	315,930,564,840.61	0
State Governments	26.72	160,244,204,490.15	0.72
13% Derivation Share	0	129,340,793,845.95	0
Local Governments	20.6	123,541,564,838.97	0.6
Total		729,057,128,015.68	7,916,255,611.04

ECOLOGICAL FUNDS FROM NON MINERAL REVENUE

BENEFICIARY	TOTAL NONMINERALREV	NET NON MINERAL REV	ECOLOGICAL NON-MINERAL REV2
Federal Government	52.68	106,554,394,542.82	0
State Governments	26.72	54,045,812,873.65	0.72
Local Governments	20.6	41,667,056,332.23	0.6
Total		202,267,263,748.70	2,669,927,881.48

TOTAL FUNDS FOR DISTRIBUTION AND TOTAL ECOLOGICAL FUNDS COMPUTATION

BENEFICIARY	TOTAL REVENUE	TOTAL NET REVENUE	TOTAL ECOLOGICAL REVENUE
Federal Government	422,484,959,383.43	422,484,959,383.43	0.00
State Governments	214,290,017,363.81	208,515,735,458.79	5,774,281,905.01
13% Derivation Share	129,340,793,845.95	129,340,793,845.95	0.00
Local Governments	165,208,621,171.20	160,396,719,583.69	4,811,901,587.51
Grand Total	931,324,391,764.38	920,738,208,271.86	10,586,183,492.52

DISTRIBUTION OF FGN SHARE OF STATUTORY REVENUE

<u>SN</u>	<u>BENEFICIARY</u>	<u>RATE</u>	<u>FGNSHARE</u>	<u>TOTAL DEDUCTIONS</u>	<u>NET</u>
1	Federal Government	48.5	388,962,044,990.44	-106,545,159,329.72	282,416,885,660.72
2	1.46% Deriv. & Ecology FGN Share	1	8,019,835,979.18	0.00	8,019,835,979.18
3	FCT-ABUJA	1	8,019,835,979.18	-371,934,302.00	7,647,901,677.18
4	0.72% STABILIZATION ACCOUNT	0.5	4,009,917,989.59	0.00	4,009,917,989.59
5	3.0% DEVELOPMENT OF NATURAL RESOU	1.68	13,473,324,445.03	0.00	13,473,324,445.03
		52.68	422,484,959,383.43	-106,917,093,631.72	315,567,865,751.71

1) DISTRIBUTION OF ADDITIONAL REVENUES (GROSS) FOR THE MONTH

BENEFICIARY	EXCHANGE GAIN	GOOD & VALUABLE CONSIDERATION	OTHER NON MINERAL REVZ.	TOTAL
Federal Government	0.00	13,402,131,873.88	0.00	13,402,131,873.88
13% Derivation Share	0.00	3,270,472,636.85	0.00	3,270,472,636.85
State Governments	0.00	6,797,740,388.57	0.00	6,797,740,388.57
Local Governments	0.00	5,240,772,904.36	0.00	5,240,772,904.36
	0.00	28,711,117,803.67	0.00	28,711,117,803.67

2) DISTRIBUTION OF ECOLOGICAL FUNDS TO STATES 0.72% of 26.72% AND LGCs 0.6% of 20.6% from THE ADDITIONAL REVENUES FOR THE MONTH

BENEFICIARY	EXCHANGE GAIN	GOOD & VALUABLE CONSIDERATION	OTHER NON MIN. REVZ	TOTAL
Federal Government	0.00	0.00	0.00	0.00
13% Derivation Share	0.00	0.00	0.00	0.00
State Governments	0.00	183,172,645.20	0.00	183,172,645.20
Local Governments	0.00	152,643,871.00	0.00	152,643,871.00
	0.00	335,816,516.20	0.00	335,816,516.20

Distribution of Value Added Tax (VAT)

	<u>Mar 2025</u>	<u>Feb 2025</u>	<u>INCREASE/DECREASE</u>
1 Federal Government	15%	91,414,392,762.77	-2,351,961,341.90
2 State Governments	50%	304,714,642,542.56	-7,839,871,139.65
3 Local Governments	35%	213,300,249,779.79	-5,487,909,797.76
<hr/>			
1 FIRS -VAT Cost of Collections	<u>100%</u>	<u>609,429,285,085.12</u>	<u>-15,679,742,279.31</u>
2 NCS -IMPORT VAT Cost of Collections	0%	23,084,525,779.71	-480,568,027.36
3 NORTH EAST DEVELOPMENT COMMISSION PROJECT ACCOUNT	0%	3,093,708,115.70	-192,960,421.06
<hr/>			
	<u>0%</u>	<u>26,178,233,895.41</u>	<u>-673,528,448.42</u>
	0%	18,848,328,404.69	-484,940,482.86
<hr/>			
	<u>0%</u>	<u>18,363,387,921.83</u>	<u>-484,940,482.86</u>
	0%	654,455,847,385.22	-16,838,211,210.59

Distribution of FGN Value Added Tax (VAT)

<u>DESCRIPTION</u>	<u>Mar 2025</u>	<u>Feb 2025</u>	<u>INCREASE/DECREASE</u>
Federal Government	14	85,320,099,911.92	-2,195,163,919.10
FCT-ABUJA	1	6,094,292,850.85	-156,797,422.79
	<u>15.00</u>	<u>91,414,392,762.77</u>	<u>-2,351,961,341.90</u>

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION

Page 21



FEDERATION ACCOUNT INCOME DISTRIBUTION FOR THE YEAR 2025 STATUTORY REVENUE

MONTH 1	FED ACCT 2	AUGMENTATION 3	TOTAL ACTUAL 4= 2+3	BUDGET 5	BUDGET VARIANCE 6= 4-5	EXCHANGE GAIN DIFF	EMTL SHARED
01 January	1,226,090,413,665.81	N0.00	1,226,090,413,665.81	2,280,575,000,000.00	-1,054,484,586,334.19	402,714,392,696.28	32,510,919,306.39
02 February	1,848,214,721,207.45	N214,000,000,000.00	2,062,214,721,207.45	2,280,575,000,000.00	-218,360,278,792.55	0.00	21,403,688,302.23
03 March	1,625,332,405,356.75	N0.00	1,625,332,405,356.75	2,280,575,000,000.00	-655,242,594,643.25	0.00	36,636,330,862.07
04 April	1,718,972,451,599.70	N0.00	1,718,972,451,599.70	2,280,575,000,000.00	-561,602,548,400.30	28,711,117,803.67	26,010,943,485.73
	6,418,609,991,829.71	N214,000,000,000.00	6,632,609,991,829.71	9,122,300,000,000.00	-2,489,690,008,170.29	431,425,510,499.95	116,561,881,956.42

Office of the Accountant General of the Federation									
Federation Account Department									
TRANSFER TO EXCESS CRUDE, PPT AND ROYALTY ACCOUNT FOR THE MONTH: March, 2025									
s/n	DATE	DESCRIPTION	FOREIGN EXCESS CRUDE	EXCESS PPT & ROYALTY	TOTAL	CUMM BALANCE			
			US\$	US\$	US\$	US\$			
1	1-Jan-22	Balance b/f							
2	20-Jan-22	Accrued Interest on Funds - December, 2021	27,366,759.81	7,998,705.93	35,365,465.74	35,365,465.74			
3	30-Jan-22	Accrued Interest on Funds - January, 2022	193.13	2,427.61	2,620.74	35,368,086.48			
4	28-Feb-22	Accrued Interest on Funds - February, 2022	193.13	2,037.99	2,231.12	35,370,317.60			
5	23-May-22	Accrued Interest on Funds - March, 2022	174.44	1,201.20	1,375.64	35,371,693.24			
6	29-Jun-22	Part payment for the procurement of 2 X High Endurance Offshore Patrol Vessels	629.09	4,332.76	4,961.85	35,376,655.09			
			(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: March, 2025					
S/n	Date	Description	Receipt =N=	Payment =N=	Cumm Balance =N=
1	01/01/2024	Balance b/f	5,826,252,911.07		5,826,252,911.07
2	16/01/2024	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (74/116)	69,464,593.00		5,895,717,504.07
3	16/01/2024	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (74/116)	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 (75/116)	69,464,593.00		5,995,302,318.07
5	19/02/2024	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (75/116)	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 (76/116)	69,464,593.00		6,094,887,132.07
7	19/03/2024	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (76/116)	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 (77/116)	69,464,593.00		6,194,471,946.07
9	17/04/2024	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (77/116)	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 (78/116)	69,464,593.00		6,294,056,760.07
11	13/05/2024	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (78/116)	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 (79/116)	69,464,593.00		6,393,641,574.07
13	10/06/2023	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (79/116)	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 (80/116)	69,464,593.00		6,493,226,388.07
15	16/07/2024	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (80/116)	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 (81/116)	69,464,593.00		6,592,811,202.07
17	16/08/2024	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (81/116)	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 (82/116)	69,464,593.00		6,692,396,016.07
19	16/09/2024	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (82/116)	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 (83/116)	69,464,593.00		6,791,980,830.07
21	14/10/2024	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (83/116)	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 (84/116)	69,464,593.00		6,891,565,644.07
23	20/11/2024	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (84/116)	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 (85/116)	69,464,593.00		6,991,150,458.07
25	13/12/2024	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (85/116)	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 (86/116)	69,464,593.00		7,090,735,272.07
27	15/01/2025	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (86/116)	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 (87/116)	69,464,593.00		7,190,320,086.07
29	19/02/2025	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (87/116)	30,120,221.00		7,220,440,307.07
30	19/03/2025	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (88/116)	69,464,593.00		7,289,904,900.07
31	19/03/2025	Comprehensive Reconciliation December, 2005 - June, 2010 - Bayelsa state Refund (88/116)	30,120,221.00		7,320,025,121.07
32	15/04/2025	Comprehensive Reconciliation of Overpayment of 13% Derivation Indices from Nov. 2006 to June, 2009 - Bayelsa State refund (89/116)	69,464,593.00		7,389,489,714.07

33	15/04/2025	Comprehensive Reconciliation: December, 2005 - June, 2010 - Bayeisa state Refund (89/116)	30,720,221.00		7,419,609,935.07
		Total	7,419,609,935.07	-	

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

Exchange Gain March, 2025

S/n	DATE	REF. NO.	DETAILS			Receipt =N=	Payment =N=	Cumm Balance =N=
1	01/01/2024				80,230,572,340.52	-	80,230,572,340.52	
2	16/01/2024	FD/FA/2024/Vol. 6		Balance b/f	287,743,073,742.24		367,973,646,082.76	
3	16/01/2024	FD/FA/2024/Vol. 6		Exchange Gain Difference in December, 2023				
4	19/02/2024	FD/FA/2024/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	
5	19/02/2024	FD/FA/2024/Vol. 6		Exchange Gain Difference in January, 2024			589,259,105,554.75	
6	19/02/2024	FD/FA/2024/Vol. 6		Distribution of ₦279,028,533,214.23 to the three tiers of Government being exchange gain for January, 2024		279,028,533,214.23	280,230,572,340.52	
7	20/03/2024	FD/FA/2024/Vol. 6		Transfer of Savings to FAAC Withheld ESCROW Account			80,230,572,340.52	
8	20/03/2024	FD/FA/2024/Vol. 6		Exchange Gain Difference in February, 2024			737,674,975,638.43	
9	20/03/2024	FD/FA/2024/Vol. 6		Transfer of Savings to FAAC Withheld ESCROW Account			687,674,975,638.43	
10	16/04/2024	FD/FA/2024/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	
11	16/04/2024	FD/FA/2024/Vol. 6		Exchange Gain Difference in March, 2024			365,754,905,289.70	
12	13/05/2024	FD/FA/2024/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	
13	13/05/2024	FD/FA/2024/Vol. 6		Exchange Gain Difference in April, 2024			519,114,843,066.27	
14	06/06/2024	FD/FA/2024/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	
15	10/06/2024	FD/FA/2024/Vol. 6		Exchange Gain Difference in May, 2024			687,686,824,054.88	
16	10/06/2024	FD/FA/2024/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	
17	16/07/2024	FD/FA/2024/Vol. 6		Transfer to FAAC Withheld ESCROW Account			80,230,572,340.52	
18	16/07/2024	FD/FA/2024/Vol. 6		Exchange Gain Difference in June, 2024			552,422,252,616.01	
19	16/08/2024	FD/FA/2024/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	
20	16/08/2024	FD/FA/2024/Vol. 6		Exchange Gain Difference in July, 2024			661,940,726,996.60	
21	16/09/2024	FD/FA/2024/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	
22	16/09/2024	FD/FA/2024/Vol. 6		Exchange Gain Difference in August, 2024			548,475,725,207.75	
23	14/10/2024	FD/FA/2024/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	
24	14/10/2024	FD/FA/2024/Vol. 6		Exchange Gain Difference in September, 2024			542,421,214,080.80	
25	20/11/2024	FD/FA/2024/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	
26	20/11/2024	FD/FA/2024/Vol. 6		Exchange Gain Difference in October, 2024			726,230,753,182.88	
27	20/11/2024	FD/FA/2024/Vol. 6		Distribution of ₦646,000,180,842.35 to the three tiers of Government being exchange gain for October, 2024		646,000,180,842.35	80,230,572,340.52	
28	13/12/2024	FD/FA/2024/Vol. 6		Transfer to FAAC WITHHELD as Refund to States			160,230,572,340.52	
29	13/12/2024	FD/FA/2024/Vol. 6		Exchange Gain Difference in October, 2024			80,230,572,340.52	
30	15/01/2025	FD/FA/2025/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	482,944,565,036.80	
31	15/01/2025	FD/FA/2025/Vol. 6		Exchange Gain Difference in November, 2024			80,230,572,340.52	
32	04/02/2025	FA/439/VOL.1		Distribution of ₦402,714,392,696.28 to the three tiers of Government being exchange gain for December, 2024		402,714,392,696.28	80,230,572,340.52	
33	15/04/2025	FD/FA/2025/Vol. 6		Payment of judgement debt plus 22% interest for full and final settlement to A-Z Petroleum Products Limited			57,228,473,463.82	
34	15/04/2025	FD/FA/2025/Vol. 6		Exchange Gain Difference in March, 2025			85,939,591,267.49	
				Distribution of ₦28,711,117,803.67 to the three tiers of Government being exchange gain for April, 2025		28,711,117,803.67	57,228,473,463.82	
				Total		6,549,466,790,922.23	6,492,238,317,458.41	

Office of the Accountant General of the Federation						
Federation Account Department						
Non- Oil Excess Revenue Account for March, 2025						
S/n	DATE	REF. NO.	DETAILS	Receipt N	Payment N	Cumm Balance =N=
			Balance b/f	707,610,239,905.84	-	707,610,239,905.84
1	01/11/2023	42730/RS/Vol. 164	Payment of Infrastructure to States and FCT	-	259,000,000,000.00	448,610,239,905.84
2	02/11/2023	42730/RS/Vol. 164	Refund of PAYE to Akwa Ibom State on 14/04/2023 which was not posted	-	7,178,960,487.28	441,431,279,418.56
3	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
4	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
5	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
6	20/11/2023	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
7	11/12/2023	42730/RS/Vol. 164	Transfers from Non-Oil Revenue	40,000,000,000.00	-	481,431,279,418.56
8	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
9	11/12/2023	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
10	12/12/2023	42730/RS/Vol. 164	Payment of Infrastructure to States and FCT	259,000,000,000.00	-	222,431,279,418.56
11	18/12/2023	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
12	18/01/2024	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
13	02/02/2024	42730/RS/Vol. 165	Transfer of Savings from January, 2024 Exchange Gain (FAAC Withheld) for three tiers	200,000,000,000.00	-	497,431,279,418.56
14	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
15	20/2/2024	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
16	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
17	23/2/2024	42730/RS/Vol. 166	Payment of Infrastructure to FCT	-	7,000,000,000.00	588,870,095,089.06
18	03/01/2024	FA/F&SA/Vol.420	Transfer of Savings from February, 2024 Non Oil Revenue (FAAC Withheld Account)	250,000,000,000.00	-	838,870,095,089.06
19	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
20	20/03/2024	42730/RS/Vol. 166	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
21	25/04/2024	FA/F&SA/Vol.418/VOL T	Refund of VAT Deducted from the Consultant Professional fees(AJAP Financial Service Limited) from Exchange Rate Differential and Excess Crude Account/Signature Bonus to States	-	33,044,069,512.76	595,867,395,576.30
22	24/04/2024	FA/F&SA/Vol.418/VOL T	Transfer of Savings from June, 2024 Non Oil Revenue (FAAC Withheld Account)	200,000,000,000.00	-	795,867,395,576.30
23	16/07/2024	42730/RS/Vol. 167	Distribution of ₦200Billion to the Three tiers of Government as Augmentation	-	200,000,000,000.00	595,867,395,576.30
24	16/07/2024	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
25	20/08/2024	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
26	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
27	02/09/2024	42730/RS/Vol. 168	Distribution of ₦150Billion to the Three tiers of Government as Augmentation	-	150,000,000,000.00	386,370,856,505.66
28	16/10/2024	42730/RS/Vol. 170				

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 Oil Revenue (FAAC Withheld Account)	100,000,000,000.00		486,370,856,505.66
30	13/12/2024	FA/F&SA/Vol.418/VOL.III	Transfer of Savings from November, 2024 Non Oil Revenue (FAAC Withheld Account)	300,000,000,000.00		786,370,856,505.66
31	16/12/2024	FA/F&SA/418/VOL.IV	Refund of arrears of Derivation to Akwa Ibom State in respect of Ekanga Oil field and Consultancy Fee		18,136,106,100.59	768,234,750,405.07
32	21/01/2025	OAGF/FD/FA/248/VOL.V	Overstatement of the Federation Account Statutory Revenue Component Statement for the month of November,2024		392,346,521,152.68	375,888,229,252.39
33	19/02/2025	42730/RS/Vol. 171	Transfer of Savings from January, 2024 Non Oil Revenue (FAAC Withheld Account)	300,000,000,000.00		675,888,229,252.39
34	27/02/2024	FA/F&SA/418/VOL.V	Distribution of ₦21.4Billion to the three tiers of Government as Augmentation		214,000,000,000.00	461,888,229,252.39
35	19/03/2024	FA/F&SA/Vol.418/VOL.III	Transfer of Savings from February, 2025 Non Oil Revenue (FAAC Withheld Account)	78,000,000,000.00		539,888,229,252.39
36	19/03/2024	FA/F&SA/Vol.418/VOL.III	Transfer from Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature bonus Account	100,000,000,000.00		639,888,229,252.39
37	19/03/2024	FA/F&SA/Vol.418/VOL.III	Distribution of ₦178Billion to the three tiers of Government as Augmentation		178,000,000,000.00	461,888,229,252.39
38	15/04/2025	42730/RS/Vol. 171	Payment to OAGF Consolidated Pool II Account		100,000,000,000.00	361,888,229,252.39
			Total	2,914,049,055,576.34	2,552,160,826,323.95	

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

Office of the Accountant General of the Federation							
Federation Account General Department							
Amount Withheld by NNPC : March, 2025							
Sl#	Date	DETAILS	Crude cost =H=	Amount Paid into Federation Account =H=	Certified Subsidy Claims =H=	Amount Withheld =H=	Cumulative =H=
1	17/02/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2012	240,854,084,675.79	134,071,930,417.70		106,782,154,258.09	106,782,154,258.09
2	19/06/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2012	168,216,566,017.79	294,378,935,017.79		168,216,566,017.79	275,000,578,525.88
3	18/07/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2012	35,486,034,951.00	95,486,034,951.00		17,519,513,467.86	453,556,091,927.74
4	14/09/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2012	234,674,757,664.43	174,142,568,750.00		97,442,189,614.43	551,030,290,742.17
5	17/09/2012	Part Refund by NNPC		143,069,400,000.00		(143,069,400,000.00)	407,960,890,742.17
6	13/09/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2012	61,929,481,477.48	117,744,650,790.00		79,209,697,227.48	487,165,743,609.35
7	12/10/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2012	121,200,917,000.00	117,744,650,790.00		41,200,917,149.84	528,447,447,092.84
8	12/11/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2012	117,744,650,790.00	117,744,650,790.00		117,744,650,790.00	646,192,097,882.84
9	10/12/2012	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2012	216,150,575,233.59	97,037,650,750.00		119,072,606,573.59	765,264,704,356.39
10	14/01/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2012	274,043,352,129.93	112,339,568,750.00		161,644,793,379.93	936,027,534,479.82
11	15/02/2013	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)	930,027,534,479.82
12	15/02/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2012	203,477,717,624.42	119,535,608,750.00		90,943,109,754.42	1,020,967,743,233.94
13	12/03/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2012	181,700,957,982.85	109,332,560,750.00		72,378,398,632.85	1,093,346,192,066.89
14	10/04/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2013	307,660,348,918.75	127,192,568,750.00		180,478,780,668.75	1,273,824,972,735.64
15	14/05/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2013	348,355,370,219.41	183,383,268,750.00		165,972,107,820.41	1,439,797,080,525.05
16	12/06/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2013	177,916,557,507.04	112,332,568,750.00		65,583,988,757.04	1,505,328,908,682.09
17	11/07/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2013	267,847,550,771.72	112,332,568,750.00		155,464,982,021.72	1,660,793,891,003.81
18	12/08/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2013	160,831,650,656.39	105,193,658,750.00		55,637,991,906.39	1,716,431,903,110.20
19	11/09/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2013	188,987,749,781.25	116,382,568,750.00		72,605,181,031.25	1,789,037,184,141.45
20	3/10/2013	Part Refund by NNPC		75,000,000,000.00		(75,000,000,000.00)	1,714,037,184,141.45
21	09/10/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2013	270,390,728,986.79	127,332,568,750.00		89,207,590,236.79	1,624,829,593,904.66
22	22/10/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2013	193,726,033,063.15	112,332,568,750.00		81,393,464,313.15	1,693,463,209,591.51
23	12/12/2013	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2013	202,720,332,431.90	124,002,250,750.00		80,717,802,681.90	1,654,260,012,183.35
24	13/01/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2013	203,446,267,554.66	122,332,568,750.00		81,063,728,804.66	2,035,331,740,988.01
25	12/02/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2013	209,364,359,941.65	124,702,568,750.00		84,661,791,181.65	2,119,993,539,178.66
26	12/03/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2013	220,309,597,004.57	125,453,658,698.00		94,855,938,306.57	2,214,890,547,685.23
27	14/04/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2013	236,639,090,944.49	116,420,040,620.00		120,219,050,324.49	2,335,109,598,009.72
28	13/05/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2014	192,764,136,075.79	116,420,040,620.00		77,344,095,455.79	2,402,626,105,336.31
29	16/06/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2014	249,687,618,121.82	123,200,900,000.00		126,486,718,121.82	2,529,112,823,458.13
30	14/07/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2014	190,892,285,991.99	124,739,978,769.00		66,152,307,222.99	2,595,265,130,680.12
31	15/08/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2014	177,426,711,039.15	91,619,978,885.00		85,806,732,154.15	2,681,107,512,834.26
32	21/09/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2014	260,890,559,997.90	92,905,168,706.00		167,985,391,291.90	2,849,092,904,126.16
33	14/10/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2014	205,454,625,151.10	99,619,978,490.00		105,834,646,661.10	2,954,927,550,787.26
34	21/10/2014	Part Refund by NNPC from Sales of Domestic Crude Cost In June, 2014		30,000,650,000.00		(30,000,650,000.00)	2,924,926,900,787.26
35	14/11/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2014	146,620,743,354.40	110,394,106,451.61		36,226,636,902.79	2,961,153,537,689.45
36	16/12/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2014	248,475,900,644.93	88,489,900,451.61		160,000,294,193.32	3,121,174,012,502.47
37	24/12/2014	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2014	298,384,510,990.52	56,691,250,000.00		241,693,260,990.52	3,362,867,263,492.99
38	14/01/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2014	149,232,855,135.39	132,379,604,451.61		166,004,964,239.81	3,234,677,668,781.39
39	17/02/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2014	193,393,593,931.32	125,693,605,234.61		67,556,984,696.71	3,302,134,653,388.09
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)	3,297,716,003,846.09
41	17/03/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2014	140,359,919,440.92	72,127,787,317.01		68,232,132,123.91	3,365,948,134,370.00
42	15/04/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2014	130,780,721,931.42	84,619,606,451.61		46,161,115,179.81	3,412,115,249,549.81
43	14/05/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost In Dec, 2014		9,489,729,440.00		(9,489,729,440.00)	3,402,625,524,109.81
44	13/05/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost In January, 2015	107,447,511,535.89	81,021,606,451.61		26,423,905,084.28	3,429,051,429,194.09
45	12/06/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost In February, 2015	181,201,709,813.75	95,993,106,451.61		85,208,603,362.14	3,494,675,032,356.33
46	22/07/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost In March, 2015	149,232,855,135.39	99,559,604,451.61		49,673,250,683.78	3,544,348,282,040.11
47	20/08/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost In April, 2015	129,233,633,660.96	68,583,606,451.61		60,650,027,209.35	3,605,000,489,249.46
48	16/09/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost In May, 2015	152,353,935,009.76	67,339,606,451.61		85,014,328,403.15	3,690,022,816,907.41
49	26/10/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost In June, 2015	139,626,659,933.83	84,521,911,653.83		55,104,748,280.00	3,745,127,565,187.41
50	24/11/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost In July, 2015	157,782,916,716.76	78,418,891,743.17		79,364,024,973.59	3,824,491,539,160.90
51	16/12/2015	Balance Payable by NNPC from Sales of Domestic Crude Cost In August, 2015	95,993,616,006.15	60,919,423,319.42		35,074,192,686.73	3,879,565,039,847.63
52	22/01/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost In September, 2015	126,329,013,987.64	81,597,675,993.81		44,721,339,093.83	3,924,296,338,941.46

Sl#	Date	DETAILS	Amount Withheld by NNPC - March, 2025				Cumulative
			Crude cost	Amount Paid into Federation Account	Certified Subsidy Claims	Amount Withheld	
53	18/02/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2015	119,270,842,793.37	85,077,843,431.61	-	3,850,977,578,811.52	
54	18/03/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2015	93,341,700,092.84	75,669,493,241.61	-	3,968,649,765,462.76	
55	19/04/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2015	87,043,519,817.17	87,040,042,386.07	-	3,998,694,256,892.85	
56	20/05/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2016	82,851,725,684.08	82,851,701,458.95	-	3,998,698,809,118.98	
57	20/06/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2016	86,313,927,244.43	83,842,166,046.54	-	4,001,755,869,158.87	
58	20/07/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2016	107,822,851,183.95	102,877,589,055.17	-	4,096,700,632,282.65	
59	23/08/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2016	107,389,813,658.86	90,816,484,657.93	-	4,033,254,200,885.58	
60	20/09/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2016	104,637,522,245.66	88,014,638,935.49	-	4,029,860,252,925.75	
61	19/10/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2016	84,703,206,203.25	73,603,750,176.38	-	4,051,050,005,125.12	
62	22/11/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2016	114,371,076,974.85	119,440,041,889.73	-	4,063,793,344,219.24	
63	14/12/2016	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2016	131,392,706,171.70	101,828,215,639.19	-	4,076,549,334,751.75	
64	19/01/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2016	60,797,813,789.86	60,797,813,789.86	-	4,076,549,334,751.75	
65	20/02/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2016	100,622,899,976.12	151,017,097,438.93	-	4,126,163,336,990.94	
66	17/03/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2016	181,476,632,524.39	187,806,923,721.55	-	4,149,973,461,392.78	
67	22/04/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2016	154,937,884,089.52	132,495,629,888.68	-	4,172,365,500,894.64	
68	22/05/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2017	151,322,833,124.68	139,864,134,335.97	-	4,183,794,399,863.33	
69	20/06/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2017	94,973,022,316.35	73,937,477,393.07	-	4,193,790,868.69	
70	21/07/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2017	172,515,740,414.30	145,931,154,922.31	-	4,231,701,260,828.60	
71	21/08/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2017	164,767,888,119.20	140,374,040,412.47	-	4,256,201,168,726.33	
72	27/09/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2017	194,933,328,077.46	115,206,635,321.15	-	4,335,927,879,489.64	
73	23/10/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2017	134,956,666,418.18	86,357,978,938.85	-	4,384,476,566,909.36	
74	22/11/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2017	106,577,722,518.92	86,354,855,632.60	-	4,402,649,433,893.18	
75	14/12/2017	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2017	153,070,014,390.92	127,926,249,107.75	-	4,437,753,193,373.35	
76	23/01/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2017	112,740,544,884.30	89,106,972,412.89	-	4,451,366,771,729.39	
77	21/02/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2017	161,645,128,794.32	108,083,340,884.18	-	4,594,026,860,829.50	
78	20/03/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2017	112,469,086,159.12	39,703,480,453.10	-	4,577,334,208,735.52	
79	24/04/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2017	194,337,866,757.16	150,596,380,473.57	-	4,621,104,894,978.05	
80	22/05/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2018	179,559,250,729.25	86,890,840,417.92	-	4,713,673,304,890.31	
81	20/06/2018	Certified Subsidy Claims by PPPRA from January, 2018 - December, 2015	-	4,026,309,898,381.87	-	867,303,606,236.64	
82	25/06/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2018	275,353,357,066.42	173,709,926,705.65	-	789,977,136,839.40	
83	26/07/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2018	278,851,825,236.14	195,347,843,441.59	-	872,472,019,033.85	
84	20/08/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2018	435,412,983,796.40	76,468,637,442.64	-	931,365,175,182.41	
85	23/09/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2018	144,984,086,159.08	75,091,060,309.63	-	1,001,267,266,535.84	
86	24/10/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2018	184,855,819,870.74	93,693,903,736.18	-	1,092,459,212,170.40	
87	24/11/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2018	181,284,729,341.74	109,857,787,089.60	-	1,163,886,155,025.54	
88	19/12/2018	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2018	172,630,800,400.40	86,770,982,812.74	-	1,249,746,022,812.20	
89	24/01/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2018	165,220,872,856.34	100,514,846,390.57	-	1,371,558,202,047.85	
90	26/02/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2018	205,544,848,359.95	148,440,454,868.67	-	1,585,855,905,246.55	
91	20/03/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2018	181,587,180,683.78	167,287,388,465.06	-	1,714,451,619,874.57	
92	25/04/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2018	189,484,381,286.31	169,365,265,729.80	-	1,905,959,989,602.06	
93	20/05/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2019	155,130,900,659.37	83,678,787,752.26	-	1,405,959,989,602.06	
94	25/06/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2019	145,400,864,681.18	27,089,181,731.09	-	1,612,830,706,680.26	
95	24/07/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2019	120,211,048,265.77	69,030,373,878.71	-	1,405,959,989,602.06	
96	21/08/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2019	213,374,438,759.62	102,408,903,155.60	-	1,728,217,674,844.34	
97	16/09/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2019	170,287,263,400.88	112,144,466,786.84	-	1,833,338,871,457.58	
98	16/10/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2019	223,951,534,363.51	179,136,354,740.64	-	1,985,011,539,246.32	
99	18/11/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2019	145,674,443,733.55	142,446,663,400.88	-	1,728,217,674,844.34	
100	16/12/2019	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2019	212,060,191,511.72	176,168,078,891.83	-	1,877,746,351,080.40	
101	15/01/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2019	206,689,605,680.85	170,875,544,729.02	-	1,983,930,339,535.97	
102	15/02/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2019	184,491,641,549.49	142,295,419,677.16	-	2,034,456,650,595.34	
103	17/03/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2019	171,542,889,396.33	142,295,419,677.16	-	2,083,673,510,321.91	
104	20/04/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2019	190,380,757,121.60	144,814,473,001.58	-	2,109,469,784,441.83	
105	14/05/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2020	222,481,789,074.69	123,069,557,729.83	-	2,208,927,027,446.99	

Sh	Date	DETAILS	Amount Paid Into Federation Account	Certified Subsidy Claims	Amount Withheld	Cummulative
106	16/06/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2020	184,094,273,158.92	-	78,007,658,071.23	2,288,839,605,850.22
107	16/07/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2020	57,779,549,852.78	-	12,602,586,640.89	2,299,342,292,189.11
108	16/08/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2020	69,712,229,399.95	-	1,439,393,919,800.81	2,297,903,519,800.81
109	15/09/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2020	46,816,873,225.84	-	903,141,143.24	2,297,000,176,657.57
110	13/10/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2020	89,859,477,931.92	-	6,874,077,531.14	2,290,226,101,126.43
111	17/11/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2020	155,865,375,224.88	-	314,246,073,711	2,290,540,347,900.14
112	15/12/2020	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2020	135,349,129,191.17	-	89,749,174,837.57	2,290,540,347,900.14
113	18/01/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2020	169,638,595,079.04	-	6,665,163,772.37	2,283,876,433,682.57
114	17/02/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2020	123,837,646,205.69	-	5,952,008,215.08	2,277,924,425,467.57
115	16/03/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2020	159,033,575,025.47	-	27,812,127,372.47	2,250,112,298,095.10
116	21/04/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2020	145,984,020,318.92	-	50,231,354,019.79	2,199,880,983,075.31
117	18/05/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2021	123,804,958,031.47	-	123,804,958,031.47	2,076,076,025,043.84
118	22/06/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2021	231,875,243,747.47	-	127,411,021,916.18	1,948,665,003,127.66
119	14/07/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2021	184,626,947,688.09	-	131,895,199,940.04	1,716,769,803,187.62
120	18/08/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2021	166,346,181,923.20	-	75,097,216,431.35	1,541,672,586,756.27
121	21/09/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2021	300,207,005,784.28	-	167,439,663,971.39	1,374,232,922,784.88
122	21/10/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2021	242,117,189,123.16	-	125,709,549,378.07	1,248,523,373,406.81
123	21/11/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2021	156,148,796,648.42	-	160,758,872,904.38	1,087,764,500,502.43
124	16/12/2021	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2021	354,824,595,099.03	-	177,004,248,028.51	910,760,252,473.92
125	21/01/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2021	249,395,566,659.56	-	260,431,356,381.44	650,328,896,092.48
126	23/02/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2021	249,296,046,446.21	-	207,374,774,641.68	442,954,121,450.80
127	21/03/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2021	255,424,448,848.81	-	207,647,743,412.80	235,306,378,038.00
128	23/04/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2021	324,824,595,099.03	-	237,231,962,866.59	1,008,074,315,174.51
129	20/05/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2022	312,485,757,021.62	-	342,906,871,947.69	665,167,443,226.82
130	21/06/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2022	414,485,757,021.62	-	322,376,671,092.57	987,544,114,319.39
131	21/07/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2022	395,371,170,328.98	-	422,372,892,622.63	1,409,916,306,941.97
132	23/08/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2022	395,906,890,603.89	-	341,095,822,134.94	1,750,912,124,806.91
133	21/09/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2022	422,372,892,622.63	-	389,849,378,487.64	2,140,761,503,319.55
134	21/10/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2022	341,095,822,134.94	-	399,343,978,487.64	2,539,905,481,807.19
135	16/11/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2022	380,049,385,608.77	-	341,095,822,134.94	2,880,954,867,415.96
136	12/12/2022	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2022	310,731,673,608.40	-	389,849,378,487.64	3,270,804,245,903.60
137	13/01/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2022	247,439,389,374.04	-	414,441,744,671.66	3,685,246,010,575.26
138	16/02/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2022	478,457,197,419.30	-	245,632,740,161.76	3,930,613,269,413.50
139	20/03/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2022	290,840,735,178.59	-	414,441,744,671.66	4,345,054,014,085.06
140	17/04/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2022	472,927,238,355.80	-	287,846,337,300.22	4,632,207,776,385.28
141	17/05/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2023	350,229,027,329.53	-	487,251,150,028.48	5,119,458,926,413.76
142	20/06/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2023	282,124,592,355.01	-	385,448,594,018.23	5,504,907,520,431.99
143	19/07/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2023	98,351,248,208.03	-	281,754,220,151.04	5,786,658,740,633.03
144	19/08/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2023	40,688,923,240.11	-	98,351,248,208.03	5,885,009,988,841.14
145	18/10/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2023	69,450,410,094.48	-	35,116,340,906.13	6,236,350,388,947.27
146	16/01/2024	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2023	71,233,799,635.37	-	14,366,451,794.05	6,479,714,180,141.32
147	12/12/2023	Balance Payable by NNPC from Sales of Domestic Crude Cost in July, 2023	145,091,901,740.80	-	110,876,969,778.06	6,589,645,141,369.38
148	16/01/2024	Balance Payable by NNPC from Sales of Domestic Crude Cost in August, 2023	69,450,410,094.48	-	3,140,674,680.46	6,651,315,826,049.84
149	19/02/2024	Balance Payable by NNPC from Sales of Domestic Crude Cost in September, 2023	149,165,429,522.42	-	1,374,583,347.46	6,790,900,174,397.30
150	19/03/2024	Balance Payable by NNPC from Sales of Domestic Crude Cost in October, 2023	263,130,690,895.99	-	33,519,116,911.77	7,026,419,316,309.07
151	16/04/2024	Balance Payable by NNPC from Sales of Domestic Crude Cost in November, 2023	94,481,620,335.03	-	170,648,965,650.96	7,197,068,281,959.93
152	13/05/2024	Balance Payable by NNPC from Sales of Domestic Crude Cost in December, 2023	65,406,038,820.90	-	57,161,306,824.24	7,254,230,088,784.17
153	10/06/2024	Balance Payable by NNPC from Sales of Domestic Crude Cost in January, 2024	27,697,061,244.60	-	5,924,738,845.12	7,309,968,827,629.29
154	16/07/2024	Balance Payable by NNPC from Sales of Domestic Crude Cost in February, 2024	-	-	19,216,818,874.50	7,329,185,646,503.79
155	16/08/2024	Balance Payable by NNPC from Sales of Domestic Crude Cost in March, 2024	-	-	8,491,632,961.06	7,337,678,609,464.85
156	16/09/2024	Balance Payable by NNPC from Sales of Domestic Crude Cost in April, 2024	-	-	39,541,432,339.28	7,377,220,041,804.13
157	16/10/2024	Balance Payable by NNPC from Sales of Domestic Crude Cost in May, 2024	-	-	46,886,719,851.67	7,424,106,801,655.80
158	20/11/2024	Balance Payable by NNPC from Sales of Domestic Crude Cost in June, 2024	-	-	40,738,395,695.37	7,464,845,197,351.17

Amount Withheld by NNPC: March, 2025									
Sl	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	71,507,154,095.62	32,814,923,710.87	-	38,692,230,384.75	9,489,355,645,574.38		
160	19/02/2025	Balance Payable by NNPC from Sales of Domestic Crude Cost In October, 2024	86,356,419,517.00	64,375,555,989.89	-	21,982,163,247.11	9,509,377,809,051.49		
161	19/03/2025	Balance Payable by NNPC from Sales of Domestic Crude Cost In November, 2024		59,075,991,517.61	-	59,075,991,517.61	9,482,391,647,363.88		
162	15/04/2025	Balance Payable by NNPC from Sales of Domestic Crude Cost In December, 2024	45,991,059,414.40	81,895,297,560.19	-	35,994,229,146.70	9,426,307,619,168.18		
		Total	27,420,536,985,972.10	13,867,859,669,352.20	4,026,369,699,351.67	13,452,677,316,519.60			

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of Forex Equalisation Account for FAAC (Difference Between Mandated and CBN Exchange Rate) - March, 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
5	20/03/2023	42730/RS/Vol. 159	Distribution to Three Tiers of Government from FOREX Equalization Account march 2023		120,000,000,000.00	57,028,579,272.57
6	17/04/2023	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	Distribution to Three Tiers of Government from FOREX Equalization Account May 2023		20,000,000,000.00	9,158,424,577.03
11	20/06/2023	42730/RS/Vol. 162	Difference between Mandated and CBN Exchange Rate in June, 2023	14,998,751,845.75		24,157,176,422.78
12	21/07/2023	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 March, 2025

s/n		DATE	REF. NO.	DETAILS	Receipts \$	Payments \$	Cumm Balance \$
	s/n						
		1/1/2022		Balance b/f			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	FT22178MCMZM	Receipts through Sahara Energy Resource Limited in June, 2022.	14,381,350.00		55,235,270.00
3		20/09/2022	FT223339Q5D7	Receipts through Duke Oil Company INCOR in September, 2022.	21,475,800.00		76,711,070.00
4		05/12/2022	FT22263KL0LX	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	FT23017QJR0Q	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	FT23060TBZQ8	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	FT23074MKNTT	Receipts through MCB LTD SIR WILLIAM NEW TON in March, 2023.	12,789,450.00		199,824,925.00
13		30/03/2023	FT23089QXYNT	Receipts being Balance of OML 11GVC in March, 2023.	35,000,000.00		234,824,925.00
14		03/04/2023	FT23074MKNTT	Paymen for Cost of Collection to NUPRC April , 2023.		4,450,150.93	230,374,774.07
15		03/04/2023	FT230938P1MG	Paymen 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 NEPL/O ML40/04/052/2 in May, 2023.	26,714,700.00		227,485,535.74
17		12/05/2023	FT231325PM9P	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	FT23178QJHJK	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	FT23178VT4MRW	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 March, 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.(#2,391,054,543.49)#1,561.88 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/DFA/343/VOL.2		Payment to the three tiers of Government		80,900,498.41	-
Total					638,055,645.00	638,055,645.00	

Office of the Accountant General of the Federation
Federation Account Department

Good and Valuable Consideration Account March, 2025

S/n	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				=N=	=N=	=N=
1	25/04/2019	42730/RS/Vol. 128	Transfer of \$311,842,441.05 from Signature Bonus - Refund of Good and Valuable Consideration	101,307,224,099.81	-	101,307,224,099.81
2	25/04/2019	42730/RS/Vol. 128	Distribution of =N=55,000,000,000.00 to the three tiers of Government in April, 2019		55,000,000,000.00	46,307,224,099.81
3	25/04/2019	42730/RS/Vol. 128	Transfer to ECA as Savings		10,000,000,000.00	36,307,224,099.81
4	17/05/2019	42730/RS/Vol. 128	Distribution of =N=36,307,224,099.81 to the three tiers of Government in May, 2019		36,307,224,099.81	-
5	23/12/2019	FD/FA/343/Vol 1	Transfer to Good and Valuable Consideration	15,000,000,000.00		15,000,000,000.00
6	23/12/2019	FD/FA/343/Vol 1	Distribution of =N=15,000,000,000.00 to the three tiers of Government in December, 2019		15,000,000,000.00	-
			Total	116,307,224,099.81	116,307,224,099.81	

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

DETAILS						
S/n	DATE	REF. NO.		Receipt =N=	Payment =N=	Cumm Balance =N=
1	01/06/2020		Balance b/f	-	-	-
2	16/06/2020	42730/RS/Vol. 135	0.5% Deduction from Federation Account Revenue for the month of May, 2020 distributed in June, 2020	2,217,182,965.00	-	2,217,182,965.00
3	16/07/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account Revenue for the month of June, 2020 distributed in July, 2020	2,896,790,470.25		5,063,973,435.25
4	17/08/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of July, 2020 distributed in August, 2020	2,700,579,185.13		7,754,552,620.38
5	15/09/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of August, 2020 distributed in September, 2020	2,659,151,545.29		10,413,704,165.67
6	13/10/2020	42730/RS/Vol. 136	0.5% Deduction from Federation Account revenue for the month of September, 2020 distributed in October, 2020	1,707,505,486.58		12,121,209,652.25
7	17/11/2020	42730/RS/Vol. 137	0.5% Deduction from Federation Account revenue for the month of October, 2020 distributed in November, 2020	1,890,742,981.42		14,011,952,633.67
8	15/12/2020	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of November, 2020 distributed in December, 2020	2,182,286,238.93		16,194,238,872.60
9	18/01/2021	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of December, 2020 distributed in January, 2021	2,205,445,397.47		18,399,684,270.07
10	17/02/2021	42730/RS/Vol. 138	0.5% Deduction from Federation Account revenue for the month of January, 2021 distributed in February, 2021	2,414,796,099.90		20,814,480,369.87
11	18/03/2021	42730/RS/Vol. 139	0.5% Deduction from Federation Account revenue for the month of February, 2021 distributed in March, 2021	2,198,083,830.37		23,012,564,200.24
12	21/04/2021	42730/RS/Vol. 139	0.5% Deduction from Federation Account revenue for the month of March, 2021 distributed in April, 2021	3,268,087,501.03		26,280,651,701.27
13	19/05/2021	42730/RS/Vol. 140	0.5% Deduction from Federation Account revenue for the month of April, 2021 distributed in May, 2021	2,498,229,918.48		28,778,881,619.75
14	21/06/2021	42730/RS/Vol. 141	0.5% Deduction from Federation Account revenue for the month of May, 2021 distributed in June, 2021	2,149,631,558.80		30,928,513,178.55
15	14/07/2021	42730/RS/Vol. 142	0.5% Deduction from Federation Account revenue for the month of June, 2021 distributed in July, 2021	4,080,502,780.10		35,009,015,958.65
16	18/08/2021	42730/RS/Vol. 143	0.5% Deduction from Federation Account revenue for the month of July, 2021 distributed in August, 2021	3,017,760,083.13		38,026,776,041.78
17	21/09/2021	42730/RS/Vol. 143	0.5% Deduction from Federation Account revenue for the month of August, 2021 distributed in September, 2021	2,703,750,448.40		40,730,526,490.18
18	21/10/2021	42730/RS/Vol. 145	0.5% Deduction from Federation Account revenue for the month of September, 2021 distributed in October, 2021	3,476,935,584.18		44,207,462,074.36
19	15/11/2021	42730/RS/Vol. 147	0.5% Deduction from Federation Account revenue for the month of October, 2021 distributed in November, 2021	2,055,409,870.59		46,262,871,744.95
20	16/12/2021	42730/RS/Vol. 147	0.5% Deduction from Federation Account revenue for the month of November, 2021 distributed in December, 2021	3,238,189,468.44		49,501,061,213.39
21	20/01/2022	42730/RS/Vol. 148	0.5% Deduction from Federation Account revenue for the month of December, 2021 distributed in January, 2022	2,826,074,940.49		52,327,136,153.88
22	23/02/2022	42730/RS/Vol. 148	Payment of FGN share of contribution to NPTF		23,676,634,565.29	28,650,501,588.59
23	05/07/2022	42730/RS/Vol. 153	Payment to Rivers State and her Local Government Councils share of contribution		1,260,727,855.77	27,389,773,732.82
24	24/10/2022	42730/RS/Vol. 155	Payment of 35 States and their LGCs' Contribution for the period June, 2020 to January, 2022 to NPTF		27,389,773,732.82	0.00
25	18/01/2024	42730/RS/Vol. 165	Refund by FGN to Police Trust Fund 1/3	9,129,924,577.61		9,129,924,577.61
26	19/02/2024	42730/RS/Vol. 165	Refund by FGN to Police Trust Fund 2/3	9,129,924,577.61		18,259,849,155.22
27	20/03/2024	42730/RS/Vol. 165	Refund by FGN to Police Trust Fund 3/3	79,716,909,886.71		27,389,773,732.83
			Total		52,327,136,153.88	

Office of The Accountant General of The Federation						
Federation Account Department						
LEDGER OF EMTL MARCH 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 ifo Ecobank		3,403,573,888.22	34,653,049.49	
28	JANUARY, 2025	Duplicated Revenue in EMTL Account in December, 2022		34,652,550.00	499.49	
29	JANUARY, 2025	Computer Rounding up		499.49	0.00	
30	JANUARY, 2025	Inflow	21,403,688,302.23		21,403,688,302.23	
31	JANUARY, 2025	Outflow		21,403,688,302.23	-	
32	FEBRUARY, 2025	Inflow	36,636,330,862.07		36,636,330,862.07	
33	FEBRUARY, 2025	Outflow		36,636,330,862.07	-	
34	MARCH, 2025	Inflow	26,010,943,485.73		26,010,943,485.73	
35	MARCH, 2025	Outflow		26,010,943,485.73	-	
	TOTAL		303,158,044,962.97	317,111,526,547.09		

Federation Account Department						
Ledger of Refund of amount due to States on withdrawals from ECA (2009-2015) and Signature Bonus Account- March, 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)	80,000,000,000.00	-	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	23/11/2022		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 Ajap 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 Ajap 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 Ajap Financial Services Limited	-	50,000,000,000.00	200,000,000,000.00
23	17/08/2023		Payment of Consultancy Fee to Ajap 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	19/09/2023		Distribution of =N=240 Billion to the States and LGCs	-	316,526,678,352.14	-
26	19/09/2023		Transfer from August, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	150,000,000,000.00
27	18/10/2023		Transfer from September, 2023 Non Oil Revenue (FAAC Withheld)	150,000,000,000.00	-	300,000,000,000.00
28	20/11/2023		Transfer from October, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	400,000,000,000.00
29	12/12/2023		Transfer from November, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	500,000,000,000.00
31	29/12/2023		Part Payment of Consultancy fee	-	76,000,000,000.00	424,000,000,000.00
31	01/03/2024		Part of Refund to States on withdrawals from Signature Bonus	-	324,000,000,000.00	100,000,000,000.00
32	17/01/2024		Transfer from December, 2023 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00	-	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	-	360,000,000,000.00	65,000,000,000.00
41	27/02/2024		Part Payment of Consultancy fee	-	65,000,000,000.00	-
42	20/03/2024		Transfer from February, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	250,000,000,000.00
43	17/04/2024		Transfer from March, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	500,000,000,000.00
44	24/04/2024		Distribution to States Being Part of Withdrawals from Signature Bonus	-	360,000,000,000.00	140,000,000,000.00
45	24/04/2024		Part Payment of Consultancy fee	-	87,254,387,355.19	52,745,632,644.81
46	13/05/2024		Transfer from April, 2024 Non Oil Revenue (FAAC Withheld)	250,000,000,000.00	-	302,745,632,644.81
47	10/06/2024		Distribution to States Being Part of Withdrawals from Signature Bonus	200,000,000,000.00	-	502,745,632,644.81
48	13/06/2024		Part Payment of Consultancy fee	-	360,000,000,000.00	142,745,632,644.81
49	16/06/2024		Transfer from June, 2024 Non Oil Revenue (FAAC Withheld)	86,904,220,820.42	-	55,841,411,824.39
50	16/07/2024		Transfer from July, 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 August, 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	-	282,000,000,000.00	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 (2009-2016) and Signature Bonus Account- March, 2025						
Sl/In	DATE	REF. NO.	DETAILS	Receipt	Payment	Cumm Balance
				=N=	=N=	=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		41,142,729,368.05	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		41,142,729,368.05	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		550,966,089.28	449,433,933,900.72
69	17/12/2024		Payment of Legal Mediation Cost		90,000,000,000.00	359,439,933,900.72
70	17/12/2024		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		359,439,933,900.72	-
71	27/12/2024		Transfer from December, 2024 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00		200,000,000,000.00
72	17/01/2025		Payment of Mediation Cost on refund on Signature Bonus		50,000,000,000.00	150,000,000,000.00
73	21/01/2025		Transfer from December, 2024 Non Oil Revenue (FAAC Withheld)		50,000,000,000.00	100,000,000,000.00
74	21/01/2025		Payment of Mediation Cost on refund of amount due to States on Signature Bonus		100,000,000,000.00	-
75	28/01/2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		50,000,000,000.00	150,000,000,000.00
76	19/02/2025		Transfer from January, 2025 Non Oil Revenue (FAAC Withheld)	200,000,000,000.00		200,000,000,000.00
77	25/02/2025		Payment of Consultancy fee on refund of amount due to LGCs from Signature Bonus		50,000,000,000.00	150,000,000,000.00
78	25/02/2025		Payment of Consultancy fee on refund of amount due to LGCs from Signature Bonus		81,000,000,000.00	89,000,000,000.00
79	25/02/2025		Transfer from February, 2025 Non Oil Revenue (FAAC Withheld)	100,000,000,000.00		189,000,000,000.00
80	19/03/2025		Distribution to LGCs Being Part of Withdrawals from Signature Bonus		89,000,000,000.00	100,000,000,000.00
81	20/03/2025		Transfer for payment of NLNG to States		50,000,000,000.00	50,000,000,000.00
82	15/02/2025		Transfer for payment of NLNG as 13% Diversification to Oil producing States		50,000,000,000.00	-
83	15/02/2025		Total	5,715,000,000,000.00	5,715,000,000,000.00	-

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

Ledger of Special Intervention Programme for Nigerian Military March, 2025

s		DATE	REF. NO.	DETAILS	Receipt =N=	Payment =N=	Curmm 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	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	20/11/2023			Payment to Military	-	100,000,000,000.00	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	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	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	10/03/2024			Payment to Military and Para Military Agencies	-	100,000,000,000.00	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	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	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	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	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	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	FA/F&SA/418/Vol.II		Payment to Military and Para Military Agencies	-	100,000,000,000.00	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	FA/F&SA/418/Vol.III		Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
26	11/10/2024	FA/F&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	FA/F&SA/418/Vol.III		Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
28	20/11/2024	FA/F&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	FA/F&SA/418/Vol.III		Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
30	13/12/2024	FA/F&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	FA/F&SA/418/Vol.III		Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
32	17/01/2025	FA/F&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	FA/F&SA/418/Vol.III		Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
34	19/02/2025	FA/F&SA/418/Vol.III		Second Phase, Transfer from January, 2025 Allocation 7/10	100,000,000,000.00	-	100,000,000,000.00
35	10/03/2025	FA/F&SA/418/Vol.III		Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
36	19/03/2025	FA/F&SA/418/Vol.III		Second Phase, Transfer from February, 2025 Allocation 8/10	100,000,000,000.00	-	100,000,000,000.00
37	28/03/2025	FA/F&SA/418/Vol.III		Payment to Military and Para Military Agencies	-	100,000,000,000.00	100,000,000,000.00
38	15/04/2025	FA/F&SA/418/Vol.III		Second Phase, Transfer from March, 2025 Allocation 9/10	100,000,000,000.00	-	100,000,000,000.00
				Total	1,900,000,000,000.00	1,800,000,000,000.00	100,000,000,000.00

Office of the Accountant General of the Federation

Federation Account Department

Ledger of Savings on Intervention to States Infrastructure & Security : March, 2025

DETAILS						
s/n	DATE	REF. NO.		Receipt	Payment	Cumm Balance
				₦	₦	=N=
1	20/3/2024	FA/F&SA/Vol.1	Transfer from Non Oil Ledger being savings on Intervention to States Infrastructure and Security for the month of January & February, 2024	200,000,000,000.00	-	200,000,000,000.00
2	20/3/2024	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of March, 2024	100,000,000,000.00	-	300,000,000,000.00
3	12/04/2024	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		259,000,000,000.00	41,000,000,000.00
4	12/04/2024	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of April, 2024	100,000,000,000.00		141,000,000,000.00
5	15/05/2024	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of May, 2024	100,000,000,000.00		241,000,000,000.00
6	25/05/2024	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		222,000,000,000.00	19,000,000,000.00
7	10/06/2024	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of June, 2024	100,000,000,000.00		119,000,000,000.00
8	16/07/2024	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of July, 2024	100,000,000,000.00		219,000,000,000.00
9	16/08/2024	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of August, 2024	100,000,000,000.00		319,000,000,000.00
10	16/09/2024	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of September, 2024	100,000,000,000.00		419,000,000,000.00
11	23/09/2024	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		370,000,000,000.00	49,000,000,000.00
12	11/10/2024	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of October, 2024	100,000,000,000.00		149,000,000,000.00
13	20/11/2024	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of November, 2024	200,000,000,000.00		349,000,000,000.00
14	09/12/2024	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		333,000,000,000.00	16,000,000,000.00
15	17/01/2025	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of December, 2024	100,000,000,000.00		116,000,000,000.00
16	19/02/2025	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of January, 2025	100,000,000,000.00		216,000,000,000.00
17	27/02/2025	FA/F&SA/Vol.1	Payment for Intervention to States and FCT		216,000,000,000.00	-
18	19/03/2025	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of February, 2025	100,000,000,000.00		100,000,000,000.00
19	15/04/2025	FA/F&SA/Vol.1	Transfer from Non Oil savings on Intervention to States Infrastructure and Security for the month of March, 2025	100,000,000,000.00		200,000,000,000.00
			TOTAL	1,600,000,000,000.00	1,400,000,000,000.00	

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of 13% Derivation Refund on Withdrawals from Signature Bonus: March, 2025						
S/N	Date	Details	Receipts N	Payments N	Cumm Balance N	
1	2/27/2024	January, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
2	3/13/2024	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	3/13/2024	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	3/13/2024	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	3/20/2024	February, 2024 Allocation	150,000,000,000.00	-	150,000,000,000.00	
6	4/12/2024	March, 2024 Allocation	100,000,000,000.00	-	250,000,000,000.00	
7	5/14/2024	April, 2024 Allocation	135,000,000,000.00	-	385,000,000,000.00	
8	5/21/2024	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	5/21/2024	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	5/21/2024	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	6/10/2024	May, 2024 Allocation	200,000,000,000.00	-	200,000,000,000.00	
12	6/13/2024	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	6/13/2024	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	6/13/2024	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	7/16/2024	June, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
16	8/8/2024	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
17	8/16/2024	July, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
18	8/20/2024	Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
19	9/16/2024	August, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
20	9/23/2024	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
21	10/20/2024	September, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
22	10/21/2024	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
23	11/20/2024	October, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
24	11/27/2024	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
25	12/13/2024	November, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
26	12/17/2024	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
27	1/17/2025	December, 2024 Allocation	100,000,000,000.00	-	100,000,000,000.00	
28	1/21/2025	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
29	2/19/2025	January, 2025 Allocation	100,000,000,000.00	-	100,000,000,000.00	
30	2/25/2025	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
29	3/19/2025	February, 2025 Allocation	100,000,000,000.00	-	100,000,000,000.00	
30	15/04/2025	Refund of 13% Derivation fund on Withdrawals from Signature Bonus Account to oil Producing States	-	100,000,000,000.00	-	
31	15/04/2025	March, 2024 Allocation	47,708,976,562.32	-	47,708,976,562.32	
Total			1,632,708,976,562.32	1,585,000,000,000.00	47,708,976,562.32	

Office of the Accountant General of the Federation						
Federation Account Department						
Ledger of 13% Derivation Refund on JVC and DECA : March, 2025						
S/N	Date	Details	Receipts ₦	Payments ₦	Cumm Balance ₦	
1	11/20/2023	October, 2023 Allocation	40,000,000,000.00	-	40,000,000,000.00	
2	12/20/2023	November, 2023 Allocation	50,000,000,000.00	-	90,000,000,000.00	
3	1/27/2024	December, 2023 Allocation	50,000,000,000.00	-	140,000,000,000.00	
4	2/20/2024	January, 2024 Allocation	50,000,000,000.00	-	190,000,000,000.00	
5	3/12/2024	February, 2024 Allocation	50,000,000,000.00	-	240,000,000,000.00	
6	4/15/2024	March, 2024 Allocation	50,000,000,000.00	-	290,000,000,000.00	
7	5/14/2024	April, 2024 Allocation	60,000,000,000.00	-	350,000,000,000.00	
8	6/10/2024	May, 2024 Allocation	100,000,000,000.00	-	450,000,000,000.00	
9	7/16/2024	June, 2024 Allocation	100,000,000,000.00	-	550,000,000,000.00	
10	8/16/2024	July, 2024 Allocation	100,000,000,000.00	-	650,000,000,000.00	
11	8/20/2024	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	8/20/2024	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	9/16/2024	August, 2024 Allocation	100,000,000,000.00		100,000,000,000.00	
14	10/11/2024	September, 2024 Allocation	100,000,000,000.00		200,000,000,000.00	
15	10/21/2024	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	10/21/2024	VAT in favour of FIRS from refund of JVC/DEC to Producing States		38,372,093,023.26	100,000,000,000.00	
17	10/21/2024	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	10/21/2024	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	11/20/2024	October, 2024 Allocation	100,000,000,000.00		100,000,000,000.00	
20	12/13/2024	November, 2024 Allocation	100,000,000,000.00		200,000,000,000.00	
21	12/17/2024	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	12/17/2024	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	12/17/2024	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	1/17/2025	December, 2024 Allocation	100,000,000,000.00		100,000,000,000.00	
25	2/19/2025	January, 2025 Allocation	100,000,000,000.00		200,000,000,000.00	
26	2/25/2025	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	
27	2/25/2025	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	
28	2/25/2025	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	-	
29	3/19/2025	February, 2025 Allocation	100,000,000,000.00		100,000,000,000.00	
30	4/15/2025	March, 2025 Allocation	100,000,000,000.00		200,000,000,000.00	
		Total	1,450,000,000,000.00	1,250,000,000,000.00		