Federal Ministry of Finance, Abuja

Table I

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of December, 2014 Shared in January, 2015

S/n	Beneficiaries	Statutory	Distribution of =N= 15.631billion from Excess Crude Savings Account	SURE P	NNPC Refund	Exchange Gain Difference	VAT	Total
		=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN (see Table II)	220,438,805,466.52	7,164,035,805.41	-	6,330,393,548.39	4,835,660,227.82	10,579,076,016.84	249,347,971,064.98
2	State (see Table III)	111,809,508,011.87	3,633,694,698.57	-	-	2,452,711,489.89	35,263,586,722.81	153,159,500,923.14
3	LGCs (see Table IV)	86,200,444,051.07	2,801,426,302.04	-	-	1,890,937,750.44	24,684,510,705.97	115,577,318,809.51
4	13% Derivation Fund	47,306,299,412.92	2,032,057,913.54	-	-	1,371,620,955.01	-	50,709,978,281.47
5	**Cost of Collection - NCS**	3,749,552,361.62			-	-		3,749,552,361.62
6	**Transfer to Excess Crude**	-	-		-	-	-	-
7	Deductions: Cost of Collections - FIRS	2,186,168,172.08	-		-	-	2,938,632,226.90	5,124,800,398.98
8	**Cost of Collection - DPR**	2,709,555,739.35	-		-	-	-	2,709,555,739.35
9	Total	474,400,333,215.42	15,631,214,719.57	-	6,330,393,548.39	10,550,930,423.15	73,465,805,672.52	580,378,677,579.05
	Check!!	-						

Table II

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of December, 2014 Shared in January, 2015

1	2	3	4	5	6=3-4-5	7	8	9	10	11=6+7+8+9+10
S/n	Beneficiaries	Gross Statutory Allocation	Less External Debt Deduction	Less Deductions(Fertilizer)	Net Statutory Allocation	NNPC Refund	Distribution of =N=15.631billion to three tiers Government from Excess Crude Savings Account	Exchange Gain Difference	VAT	Total Net Amount
		=N=	=N=			=N=	=N=	=N=	=N=	=N=
1	FGN (CRF Account)	202,947,647,401.78	3,959,549,437.96	-	198,988,097,963.82	5,828,095,806.70	**6,595,591,050.92**	4,451,965,092.05	9,873,804,282.39	225,737,554,195.88
2	Share of Derivation & Ecology	4,184,487,575.29	-	-	4,184,487,575.29	120,166,923.85	**67,995,784.03**	45,896,547.34	-	4,418,546,830.51
3	Stabilization	2,092,243,787.65	-	-	2,092,243,787.65	60,083,461.92	**135,991,568.06**	91,793,094.68	-	2,380,111,912.31
4	Development of Natural Resources	7,029,939,126.49	-	-	7,029,939,126.49	201,880,432.07	**228,465,834.34**	154,212,399.06	-	7,614,497,791.97
5	FCT-Abuja	4,184,487,575.29	18,152,293.19	3,863,541.67	4,162,471,740.44	120,166,923.85	**135,991,568.06**	91,793,094.68	705,271,734.46	5,215,695,061.49
	Sub-total	**220,438,805,466.52**	**3,977,701,731.15**	**3,863,541.67**	**216,457,240,193.70**	**6,330,393,548.39**	**7,164,035,805.41**	**4,835,660,227.82**	**10,579,076,016.84**	**245,366,405,792.16**

Source: **Office of the Accountant-General of the Federation**

The above information is also available on the Federal Ministry of Finance website www.fmf.gov.ng and Office of Accountant-General of the Federation website www.oagf.gov.ng. In addition, you would find on these websites details of the Capital and Recurrent allocations to all arms of Government including Federal Ministries and Agencies. The Budget Office website www.budgetoffice.gov.ng also contains information about the Budget.

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Amb. Bashir Yuguda
Hon. Minister of State for Finance
Abuja. Nigeria.

Federal Ministry of Finance, Abuja

Table III

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of December, 2014 Shared in January, 2015

1	2	3	4	5	6=4+5	7	8	9	10=6-(7+8+9)	11	12	13	14	15=6+11+12+13+14	16=10+11+12+13+14	
						Deductions										
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)	Net Statutory Allocation	Distribution of =N=15.631billion to three tiers Government from Excess Crude Savings Account	SURE - P	Exchange Gain Allocation	Gross VAT Allocation	Total Gross Amount	Total Net Amount	S/n
			=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	
1	ABIA	17	2,760,949,666.21	487,682,516.31	3,248,632,182.52	14,518,505.81	0.00	115,031,471.69	**3,119,082,205.02**	**111,222,851.31**	-	75,074,431.94	**721,369,075.10**	**4,156,298,540.86**	**4,026,748,563.36**	1
2	ADAMAWA	21	2,937,175,654.32	-	2,937,175,654.32	11,610,039.39	0.00	176,812,434.59	**2,748,753,180.34**	**95,455,205.86**	-	64,431,411.99	**752,173,987.88**	**3,849,236,260.05**	**3,660,813,786.07**	2
3	AKWA IBOM	31	2,964,470,596.84	14,485,492,989.61	17,449,963,586.46	71,625,738.08	0.00	1,279,329.17	**17,377,058,519.21**	**728,923,757.50**	-	492,017,030.48	**790,949,781.32**	**19,461,854,155.76**	**19,388,949,088.51**	3
4	ANAMBRA	21	2,931,673,201.52	-	2,931,673,201.52	6,560,086.17	0.00	23,438,721.74	**2,901,674,393.61**	**95,276,381.76**	-	64,310,707.33	**835,267,957.61**	**3,926,528,248.22**	**3,896,529,440.31**	4
5	BAUCHI	20	3,526,901,084.00	-	3,526,901,084.00	25,297,212.39	668,217,783.19	189,566,148.00	**2,643,819,940.42**	**114,620,679.40**	-	77,367,935.57	**870,539,380.37**	**4,589,429,079.34**	**3,706,347,935.76**	5
6	BAYELSA	8	2,608,904,343.14	8,882,508,460.82	11,491,412,803.97	12,886,185.87	1,241,107,428.57	952,163,450.44	**9,285,255,739.09**	**457,468,697.47**	-	308,787,287.76	**634,501,562.96**	**12,892,170,352.16**	**10,686,013,287.28**	6
7	BENUE	23	3,306,697,759.36	-	3,306,697,759.36	11,801,419.31	368,391,464.15	25,427,958.33	**2,901,076,917.57**	**107,464,296.48**	-	72,537,440.98	**820,422,077.29**	**4,307,121,574.11**	**3,901,500,732.32**	7
8	BORNO	27	3,663,347,221.23	-	3,663,347,221.23	8,855,581.40	0.00	-	**3,654,491,639.83**	**119,055,039.36**	-	80,361,088.97	**812,876,176.37**	**4,675,639,525.93**	**4,666,783,944.53**	8
9	CROSS RIVER	18	2,964,976,161.71	-	2,964,976,161.71	124,545,060.69	0.00	311,834,611.88	**2,528,596,489.14**	**96,358,693.92**	-	65,041,258.37	**747,238,302.02**	**3,873,614,416.02**	**3,437,234,743.45**	9
10	DELTA	25	2,993,798,604.33	10,836,492,665.42	13,830,291,269.75	9,351,356.82	1,098,907,642.20	268,923,465.47	**12,453,108,805.26**	**562,727,194.38**	-	379,835,833.73	**848,697,046.32**	**15,621,551,344.18**	**14,244,368,879.69**	10
11	EBONYI	13	2,637,871,216.57	-	2,637,871,216.57	17,093,307.72	758,741,099.01	26,378,712.17	**1,835,658,097.67**	**85,728,117.63**	-	57,865,714.26	**680,868,583.69**	**3,462,333,632.15**	**2,660,120,513.25**	11
12	EDO	18	2,756,998,191.38	1,515,719,693.39	4,272,717,884.77	17,661,031.20	520,000,000.00	225,889,025.63	**3,509,167,827.94**	**154,777,309.09**	-	104,473,302.21	**779,672,453.61**	**5,311,640,949.68**	**4,548,090,892.85**	12
13	EKITI	16	2,636,382,681.22	-	2,636,382,681.22	19,036,080.62	499,654,808.01	26,020,651.44	**2,091,671,141.15**	**85,679,741.75**	-	57,833,060.97	**673,523,574.83**	**3,453,419,058.76**	**2,908,707,518.69**	13
14	ENUGU	17	2,965,232,059.17	-	2,965,232,059.17	24,007,603.89	0.00	144,857,830.43	**2,796,366,624.85**	**96,367,010.33**	-	65,046,871.87	**769,445,387.98**	**3,896,091,329.35**	**3,727,225,895.03**	14
15	GOMBE	11	2,777,265,482.63	-	2,777,265,482.63	8,453,955.35	521,265,422.09	141,974,251.91	**2,105,571,853.28**	**90,258,288.76**	-	60,923,539.34	**684,560,849.47**	**3,613,008,160.20**	**2,941,314,530.85**	15
16	IMO	27	3,065,613,380.99	430,229,474.82	3,495,842,855.81	24,168,494.79	358,424,768.53	61,164,451.57	**3,052,085,140.92**	**117,743,698.90**	-	79,475,945.87	**802,897,868.37**	**4,495,960,368.95**	**4,052,202,654.06**	16
17	JIGAWA	27	3,297,351,570.45	-	3,297,351,570.45	10,883,151.14	0.00	4,231,208.33	**3,282,237,210.98**	**107,160,554.89**	-	72,332,418.12	**856,115,241.69**	**4,332,959,785.16**	**4,317,845,425.69**	17
18	KADUNA	23	3,863,230,881.20	-	3,863,230,881.20	98,226,469.94	438,394,513.80	9,425,064.79	**3,317,184,832.67**	**125,551,053.95**	-	84,745,840.84	**1,006,161,304.26**	**5,079,689,080.25**	**4,533,643,031.72**	18
19	KANO	44	4,676,871,074.72	-	4,676,871,074.72	21,168,197.77	0.00	51,140,410.42	**4,604,562,466.53**	**151,993,528.39**	-	102,594,275.08	**1,355,295,753.47**	**6,286,754,631.66**	**6,214,446,023.47**	19
20	KATSINA	34	3,624,441,979.38	-	3,624,441,979.38	59,299,453.43	0.00	58,259,062.50	**3,506,883,463.45**	**117,790,658.77**	-	79,507,643.36	**962,683,596.42**	**4,784,423,877.93**	**4,666,865,362.00**	20
21	KEBBI	21	3,113,413,742.81	-	3,113,413,742.81	20,344,595.26	0.00	9,572,258.34	**3,083,496,889.21**	**101,182,763.55**	-	68,297,462.31	**768,646,487.92**	**4,051,540,456.58**	**4,021,623,602.98**	21
22	KOGI	21	3,258,804,278.98	-	3,258,804,278.98	14,289,535.50	124,108,000.00	1,383,965.46	**3,119,022,778.02**	**105,907,807.33**	-	71,486,824.69	**755,177,010.74**	**4,191,375,921.74**	**4,051,594,420.78**	22
23	KWARA	16	2,624,628,668.34	-	2,624,628,668.34	15,013,465.60	0.00	94,607,433.36	**2,515,007,769.38**	**85,297,748.35**	-	57,575,218.83	**699,647,159.86**	**3,467,148,795.38**	**3,357,527,896.42**	23
24	LAGOS	20	3,949,921,024.88	-	3,949,921,024.88	212,126,340.91	2,000,000,000.00	1,434,375.00	**1,736,360,308.97**	**128,368,394.99**	-	86,647,520.90	**6,981,885,905.11**	**11,146,822,845.88**	**8,933,262,129.97**	24
25	NASSARAWA	13	2,719,120,940.09	-	2,719,120,940.09	11,633,972.66	101,637,860.22	32,553,125.00	**2,573,295,982.21**	**88,368,650.58**	-	59,648,050.43	**662,949,754.30**	**3,530,087,395.40**	**3,384,262,437.52**	25
26	NIGER	25	3,492,589,781.35	-	3,492,589,781.35	12,857,162.73	503,071,387.00	-	**2,976,661,231.62**	**113,505,597.14**	-	76,615,265.00	**819,982,248.14**	**4,502,692,891.63**	**3,986,764,341.90**	26
27	OGUN	20	2,739,315,856.11	-	2,739,315,856.11	45,501,284.13	0.00	129,320,867.12	**2,564,493,704.86**	**89,024,964.70**	-	60,091,056.60	**809,568,678.06**	**3,698,000,555.47**	**3,523,178,404.22**	27
28	ONDO	18	2,744,742,747.60	1,835,582,610.02	4,580,325,357.62	28,435,864.54	725,882,360.59	430,514,093.55	**3,395,493,038.94**	**169,706,627.30**	-	114,550,458.76	**766,307,939.91**	**5,630,890,383.59**	**4,446,058,064.91**	28
29	OSUN	30	2,689,098,751.57	-	2,689,098,751.57	56,731,569.59	945,881,467.00	116,748,588.88	**1,569,737,126.10**	**87,392,960.15**	-	58,989,468.09	**763,355,357.49**	**3,598,836,537.30**	**2,479,474,911.83**	29
30	OYO	33	3,307,063,110.08	-	3,307,063,110.08	66,411,761.31	99,912,935.00	102,807,300.19	**3,037,931,113.58**	**107,476,170.00**	-	72,545,455.50	**952,021,961.13**	**4,439,106,696.71**	**4,169,974,700.21**	30
31	PLATEAU	17	3,078,984,736.07	-	3,078,984,736.07	10,401,471.55	0.00	44,434,635.20	**3,024,148,629.32**	**100,063,856.03**	-	67,542,209.72	**803,583,260.24**	**4,050,174,062.06**	**3,995,337,955.31**	31
32	RIVERS	23	3,179,862,672.61	8,832,591,002.52	12,012,453,675.13	20,255,130.08	0.00	1,344,470,237.99	**10,647,728,307.06**	**479,412,742.43**	-	323,599,322.26	**1,169,926,250.94**	**13,985,391,990.75**	**12,620,666,622.68**	32
33	SOKOTO	23	3,249,530,974.83	-	3,249,530,974.83	12,279,657.77	0.00	4,946,266.67	**3,232,305,050.39**	**105,606,434.43**	-	71,283,400.67	**793,591,954.18**	**4,220,012,764.11**	**4,202,786,839.67**	33
34	TARABA	16	2,840,225,840.38	-	2,840,225,840.38	10,088,208.03	0.00	77,503,183.58	**2,752,634,448.77**	**92,304,436.02**	-	62,304,670.47	**695,059,582.56**	**3,689,894,529.43**	**3,602,303,137.82**	34
35	YOBE	17	2,927,908,243.09	-	2,927,908,243.09	11,016,855.31	0.00	-	**2,916,891,387.78**	**95,154,024.47**	-	64,228,117.24	**674,496,843.48**	**3,761,787,228.28**	**3,750,770,372.97**	35
36	ZAMFARA	14	2,934,143,832.71	-	2,934,143,832.71	8,867,926.38	0.00	-	**2,925,275,906.33**	**95,356,674.75**	-	64,364,904.38	**742,126,367.72**	**3,835,991,779.57**	**3,827,123,853.19**	36
37	Soku Disputed Funds			-	-	0.00	0.00	-	**-**	-	-	-	**-**	**-**	-	37
38	Ona/Asaboro Disputed Fund		-	-	-	0.00	0.00	-	**-**	-	-	-	**-**	**-**	-	38
	Total (States/LGCs)		**111,809,508,011.87**	**47,306,299,412.92**	**159,115,807,424.79**	**1,153,303,733.13**	**10,973,598,939.36**	**5,204,114,590.84**	**141,784,790,161.46**	**5,665,752,612.11**	**-**	**3,824,332,444.89**	**35,263,586,722.81**	**203,869,479,204.60**	**186,538,461,941.27**	

Note :

* Other Deductions cover; **National Water Rehabilitation Projects, National Agricultural Technology Support Programme, Payment for Fertilizer, State Water Supply Project, State Agricultural Project and National Fadama Project**

203,869,479,204.60

(0.01)

Source: **Office of the Accountant-General of the Federation**

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December 2014 shared in January 2015

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of =N= 15.631billion from Excess Crude Savings Account	Value Added Tax	Total Allocation
				=N=	=N=	=N=	=N=	=N=	=N=
1	ABIA	1	ABA NORTH	91,661,718.75	2,010,739.11	-	2,978,912.15	22,121,276.94	118,772,646.95
		2	ABA SOUTH	152,925,636.89	3,354,656.27	-	4,969,926.85	38,858,634.08	200,108,854.09
		3	AROCHUKWU	107,600,022.65	2,360,370.03	-	3,496,890.73	25,439,396.46	138,896,679.87
		4	BENDE	109,632,769.36	2,404,961.42	-	3,562,952.92	26,598,288.78	142,198,972.48
		5	IKWUANO	99,787,291.82	2,188,985.91	-	3,242,984.96	23,735,155.51	128,954,418.19
		6	ISIALA NGWA NORTH	103,054,479.46	2,260,656.63	-	3,349,165.22	24,567,939.07	133,232,240.38
		7	ISIALA NGWA SOUTH	99,990,447.75	2,193,442.44	-	3,249,587.32	23,564,218.23	128,997,695.74
		8	ISUIKWUATO	97,496,921.55	2,138,743.15	-	3,168,550.27	22,489,180.94	125,293,395.91
		9	NNEOCHI	105,185,294.26	2,307,399.29	-	3,418,414.52	25,107,256.50	136,018,364.58
		10	OBIOMA NGWA	106,741,790.33	2,341,543.40	-	3,468,999.06	26,033,682.58	138,586,015.36
		11	OHAFIA	116,730,685.85	2,560,665.01	-	3,793,627.95	29,404,019.71	152,488,998.51
		12	OSISIOMA	112,390,899.43	2,465,465.19	-	3,652,589.33	28,054,297.70	146,563,251.65
		13	UGWUNAGBO	85,824,169.88	1,882,683.60	-	2,789,197.78	20,805,520.18	111,301,571.44
		14	UKWA EAST	81,092,117.78	1,778,878.85	-	2,635,410.92	19,548,858.72	105,055,266.28
		15	UKWA WEST	84,440,647.66	1,852,333.94	-	2,744,234.72	21,119,619.41	110,156,835.73
		16	UMUAHIA NORTH	125,873,775.53	2,761,232.57	-	4,090,769.01	28,108,684.43	160,834,461.55
		17	UMUAHIA SOUTH	108,762,326.10	2,385,866.92	-	3,534,664.40	23,765,681.91	138,448,539.34
	ABIA TOTAL			**1,789,190,995.06**	**39,248,623.75**	**-**	**58,146,878.11**	**429,321,711.13**	2,315,908,208.04
2	ADAMAWA	1	DEMSA	111,539,314.39	2,446,784.38	-	3,624,913.68	26,015,307.36	143,626,319.81
		2	FUFORE	136,261,712.18	2,989,107.75	-	4,428,366.33	27,445,657.17	171,124,843.43
		3	GANYE	116,026,886.95	2,545,226.11	-	3,770,755.20	25,160,144.82	147,503,013.08
		4	GIREI	101,583,211.31	2,228,382.13	-	3,301,350.51	23,356,494.66	130,469,438.61
		5	GOMBI	100,520,227.80	2,205,063.97	-	3,266,804.63	24,225,941.65	130,218,038.05
		6	GUYUK	107,470,608.57	2,357,531.14	-	3,492,684.90	25,884,842.69	139,205,667.30
		7	HONG	117,061,259.94	2,567,916.65	-	3,804,371.27	25,426,735.02	148,860,282.88
		8	JADA	122,455,843.07	2,686,255.03	-	3,979,689.70	25,392,187.81	154,513,975.62
		9	YOLA-NORTH	106,469,262.80	2,335,565.09	-	3,460,142.19	26,967,392.55	139,232,362.63
		10	LAMURDE	95,329,223.16	2,091,191.39	-	3,098,102.29	22,446,945.39	122,965,462.23
		11	MADAGALI	96,875,806.28	2,125,118.05	-	3,148,364.66	23,612,133.45	125,761,422.44
		12	MAIHA	94,847,650.88	2,080,627.37	-	3,082,451.68	22,362,931.65	122,373,661.59
		13	MAYO-BELWA	109,977,890.30	2,412,532.17	-	3,574,169.00	24,580,407.68	140,544,999.15
		14	MICHIKA	106,617,051.40	2,338,807.06	-	3,464,945.17	24,695,371.07	137,116,174.70
		15	MUBI NORTH	101,738,320.07	2,231,784.68	-	3,306,391.39	24,471,581.32	131,748,077.45
		16	MUBI SOUTH	94,781,960.10	2,079,186.35	-	3,080,316.80	23,300,520.77	123,241,984.02
		17	NUMAN	90,076,700.64	1,975,969.33	-	2,927,400.68	21,278,794.64	116,258,865.28
		18	SHELLENG	102,042,072.78	2,238,447.95	-	3,316,263.04	24,365,611.85	131,962,395.62
		19	SONG	128,442,184.33	2,817,574.52	-	4,174,239.67	26,673,767.70	162,107,766.23
		20	TOUNGO	110,046,805.48	2,414,043.93	-	3,576,408.67	19,232,255.88	135,269,513.96
		21	YOLA-SOUTH	106,643,657.09	2,339,390.70	-	3,465,809.82	26,774,816.97	139,223,674.58
	ADAMAWA			**2,256,807,649.52**	**49,506,505.76**	**-**	**73,343,941.29**	**513,669,842.10**	2,893,327,938.68
19	KANO	1	ABAK	102,403,121.63	2,246,368.11	-	3,327,996.76	23,337,865.03	131,315,351.53
		2	EASTERN OBOLO	79,956,201.67	1,753,960.80	-	2,598,494.81	19,182,306.27	103,490,963.55
		3	EKET	105,564,837.50	2,315,725.15	-	3,430,749.29	25,108,449.34	136,419,761.28
		4	EKPE ATAI	80,927,438.34	1,775,266.36	-	2,630,059.01	19,925,732.65	105,258,496.35
		5	ESSIEN UDIM	108,753,188.41	2,385,666.47	-	3,534,367.44	26,172,429.40	140,845,651.72
		6	ETIM EKPO	94,790,654.42	2,079,377.07	-	3,080,599.36	21,556,435.13	121,507,065.98
		7	ETINAN	107,509,111.32	2,358,375.75	-	3,493,936.20	24,935,290.03	138,296,713.31
		8	IBENO	86,141,574.21	1,889,646.35	-	2,799,513.09	19,967,263.37	110,797,997.02
		9	IBESIKPO ASUTAN	99,970,277.43	2,192,999.97	-	3,248,931.81	23,232,636.24	128,644,845.45
		10	IBIONO IBOM	108,763,033.73	2,385,882.45	-	3,534,687.40	26,012,231.92	140,695,835.49
		26	KUNCHI	97,036,070.92	2,128,633.69	-	3,153,573.10	23,667,111.46	125,985,389.17
		27	KURA	95,030,694.14	2,084,642.71	-	3,088,400.40	25,443,832.78	125,647,570.03
		28	MADOBI	95,116,718.06	2,086,529.77	-	3,091,196.09	25,021,753.67	125,316,197.60
		29	MAKODA	112,729,095.65	2,472,884.04	-	3,663,580.36	29,559,765.41	148,425,325.46
		30	MINJIBIR	113,610,972.85	2,492,229.36	-	3,692,240.46	29,104,514.63	148,899,957.30
		31	NASSARAWA	196,430,361.21	4,308,998.51	-	6,383,785.91	49,360,661.40	256,483,807.04
		32	RANO	98,387,630.71	2,158,282.21	-	3,197,497.41	25,488,167.49	129,231,577.82
		33	RIMIN GADO	97,371,389.62	2,135,989.42	-	3,164,470.61	23,337,616.76	126,009,466.41
		34	ROGO	116,556,019.49	2,556,833.43	-	3,787,951.47	29,842,438.85	152,743,243.24
		35	SHANONO	96,169,950.44	2,109,634.03	-	3,125,425.07	25,232,528.70	126,637,538.23
		36	SUMAILA	121,720,652.59	2,670,127.51	-	3,955,796.76	31,213,693.35	159,560,270.22
		37	TAKAI	106,890,246.27	2,344,800.01	-	3,473,823.72	28,519,857.29	141,228,727.29
		38	TARAUNI	111,150,210.85	2,438,248.80	-	3,612,268.21	29,505,167.06	146,705,894.94
		39	TOFA	87,503,394.92	1,919,519.96	-	2,843,770.87	22,964,316.41	115,231,002.16
		40	TSANYAWA	96,475,600.40	2,116,338.92	-	3,135,358.38	26,135,782.23	127,863,079.93
		41	TUDUN WADA	118,957,841.55	2,609,521.05	-	3,866,008.23	30,054,060.36	155,487,431.19
		42	UNGOGO	139,082,140.36	3,050,978.13	-	4,520,027.37	37,350,505.63	184,003,651.49
		43	WARAWA	90,765,279.02	1,991,074.34	-	2,949,778.77	24,607,187.13	120,313,319.26
		44	WUDIL	106,727,333.27	2,341,226.26	-	3,468,529.22	27,591,156.28	140,128,245.03
	KANO			**4,926,364,436.44**	**108,067,291.16**	**-**	**160,101,807.57**	**1,279,368,382.14**	6,473,901,917.31
20	KATSINA	1	BAKORI	108,450,588.52	2,379,028.49	(2,809,205.18)	3,524,533.25	24,340,421.60	135,885,366.67
		2	BATAGARAWA	111,751,973.37	2,451,449.38	(4,254,666.16)	3,631,824.88	26,202,902.54	139,783,484.01
		3	BATSARI	121,575,589.52	2,666,945.33	(5,725,234.66)	3,951,082.36	27,493,952.49	149,962,335.05
		4	BAURE	113,989,206.24	2,500,526.48	(15,350,220.89)	3,704,532.66	26,882,736.66	131,726,781.15
		5	BINDAWA	106,604,779.90	2,338,537.87	(4,756,159.99)	3,464,546.36	24,498,344.15	132,150,048.29
		6	CHARANCHI	99,716,482.48	2,187,432.60	(2,664,600.67)	3,240,683.73	23,718,360.16	126,198,358.30
		7	DAN-MUSA	100,042,807.90	2,194,591.04	(3,273,844.39)	3,251,288.98	22,452,757.70	124,667,601.22
		8	DANDUME	107,115,820.23	2,349,748.31	(9,505,710.25)	3,481,154.64	24,148,269.27	127,589,282.21
		9	DANJA	100,469,546.58	2,203,952.20	(2,863,769.50)	3,265,157.55	23,088,257.10	126,163,143.93
		10	DAURA	121,135,484.24	2,657,290.95	(9,169,158.91)	3,936,779.39	28,062,314.97	146,622,710.65
		11	DUTSI	99,975,187.37	2,193,107.68	(11,335,873.43)	3,249,091.38	22,787,754.55	116,869,267.55
		12	DUTSINMA	111,039,634.80	2,435,823.15	(3,528,742.41)	3,608,674.61	25,414,400.78	138,969,790.93
		13	FASKARI	121,008,028.88	2,654,495.03	(7,928,807.25)	3,932,637.22	26,809,198.18	146,475,552.06
		14	FUNTUA	120,725,087.15	2,648,288.27	(3,060,291.29)	3,923,441.91	28,371,811.44	152,608,337.47
		15	INGAWA	105,423,833.33	2,312,632.01	(10,626,537.78)	3,426,166.80	25,418,739.02	125,954,833.38
		16	JIBIA	118,767,886.89	2,605,354.11	(10,838,222.43)	3,859,834.90	25,418,474.50	139,813,327.96
		17	KAFUR	122,602,447.86	2,689,471.03	(3,507,702.05)	3,984,454.21	27,171,547.12	152,940,218.17
		18	KAITA	117,364,250.21	2,574,563.20	(7,023,758.09)	3,814,218.14	26,193,697.01	142,922,970.47
		19	KANKARA	128,703,286.91	2,823,302.21	(8,472,297.37)	4,182,725.24	29,438,807.11	156,675,824.10
		20	KANKIA	102,489,322.17	2,248,259.05	(6,125,203.36)	3,330,798.19	24,449,565.40	126,392,741.44
		21	KATSINA	141,154,883.31	3,096,446.90	(18,296,608.75)	4,587,389.39	33,286,086.23	163,828,197.09
		22	KURFI	99,322,643.02	2,178,793.13	(1,256,444.64)	3,227,884.35	22,658,559.62	126,131,435.48
		23	KUSADA	93,833,568.43	2,058,381.93	(2,258,804.97)	3,049,495.04	21,689,650.52	118,372,290.95
		24	MAIADUA	114,147,129.53	2,503,990.77	(10,617,686.48)	3,709,665.01	27,081,290.54	136,824,389.37
		25	MALUMFASHI	113,590,101.00	2,491,771.50	(2,251,742.68)	3,691,562.15	26,115,344.14	143,637,036.12
		26	MANI	107,748,373.85	2,363,624.34	(14,313,940.32)	3,501,711.99	25,800,345.52	125,100,115.38
		27	MASHI	110,011,334.63	2,413,265.82	(13,029,398.15)	3,575,255.90	25,597,612.11	128,568,070.32
		28	MATAZU	92,664,151.27	2,032,728.99	(3,511,063.95)	3,011,490.18	22,539,205.09	116,736,511.58
		29	MUSAWA	110,878,519.62	2,432,288.84	(2,024,158.20)	3,603,438.53	25,522,486.47	140,412,575.27
		30	RIMI	100,019,098.38	2,194,070.94	(10,569,944.85)	3,250,518.44	24,571,776.82	119,465,519.73

Source: **Office of the Accountant-General of the Federation**

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December 2014 shared in January 2015

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of =N= 15.631billion from Excess Crude Savings Account	Value Added Tax	Total Allocation
				=N=	=N=	=N=	=N=	=N=	=N=
3	AKWA IBOM	11	IKA	83,707,042.48	1,836,241.20	-	2,720,393.30	19,838,121.35	108,101,798.32
		12	IKONO	99,010,389.64	2,171,943.38	-	3,217,736.44	22,957,686.99	127,357,756.44
		13	IKOT ABASI	99,038,304.94	2,172,555.74	-	3,218,643.66	22,963,982.73	127,393,487.06
		14	IKOT EKPENE	102,143,278.53	2,240,668.06	-	3,319,552.12	23,548,798.78	131,252,297.48
		15	INI	93,317,894.86	2,047,069.85	-	3,032,736.18	21,227,257.87	119,624,958.76
		16	ITU	95,282,271.62	2,090,161.44	-	3,096,576.41	22,699,984.89	123,168,994.36
		17	MBO	88,940,336.72	1,951,041.46	-	2,890,470.01	21,482,050.17	115,263,898.36
		18	MKPAT ENIN	110,499,883.37	2,423,982.88	-	3,591,133.24	25,398,317.90	141,913,317.39
		19	NSIT IBOM	92,203,971.29	2,022,634.24	-	2,996,534.80	21,725,362.01	118,948,502.34
		20	NSIT UBIUM	97,013,951.20	2,128,148.46	-	3,152,854.23	22,763,365.53	125,058,319.42
		21	OBAT AKARA	100,908,599.93	2,213,583.50	-	3,279,426.33	23,824,118.37	130,225,728.14
		22	OKOBO	86,733,582.74	1,902,632.96	-	2,818,752.76	21,484,430.91	112,939,399.37
		23	ONNA	90,566,732.87	1,986,718.93	-	2,943,326.22	22,506,351.20	118,003,129.23
		24	ORON	92,765,805.93	2,034,958.94	-	3,014,793.85	20,606,413.25	118,421,971.98
		25	ORUK ANAM	109,298,669.44	2,397,632.43	-	3,552,095.01	25,113,581.16	140,361,978.04
		26	UDUNG UKO	81,417,312.07	1,786,012.48	-	2,645,979.40	18,797,948.70	104,647,252.65
		27	UKANAFUN	99,899,706.79	2,191,451.90	-	3,246,638.34	22,699,984.89	128,037,781.91
		28	UOUO	81,446,305.77	1,786,648.50	-	2,646,921.67	19,349,381.46	105,229,257.40
		29	URUAN	106,219,057.88	2,330,076.47	-	3,452,010.78	22,237,962.22	134,239,107.35
		30	URUE OFFONG/ORUK	87,891,041.34	1,928,023.57	-	2,856,368.99	19,743,949.77	112,419,383.67
		31	UYO	132,851,594.88	2,914,301.65	-	4,317,541.01	32,357,332.67	172,440,770.20
	AKWA IBOM			**3,005,935,172.93**	**65,939,756.53**	**-**	**97,689,819.91**	**702,757,022.17**	3,872,321,771.55
4	ANAMBRA	1	AGUATA	149,428,513.26	3,277,941.54	-	4,856,273.91	36,210,727.05	193,773,455.76
		2	ANAMBRA EAST	98,272,694.93	2,155,760.92	-	3,193,762.11	24,738,671.88	128,360,889.84
		3	ANAMBRA WEST	101,094,812.35	2,217,668.36	-	3,285,478.04	25,483,844.13	132,081,802.88
		4	ANIOCHA	122,192,802.97	2,680,484.85	-	3,971,141.17	31,704,775.96	160,549,204.95
		5	AWKA NORTH	92,801,458.48	2,035,741.03	-	3,015,952.52	22,584,206.15	120,437,358.19
		6	AWKA SOUTH	106,835,172.34	2,343,591.88	-	3,472,033.87	26,628,346.19	139,279,144.28
		7	AYAMELUM	99,012,104.07	2,171,980.98	-	3,217,792.15	25,007,378.30	129,409,255.50
		8	DUNUKOFIA	88,529,123.64	1,942,020.88	-	2,877,106.01	21,725,763.48	115,074,014.01
		9	EKWUSIGWO	98,328,186.88	2,156,978.22	-	3,195,565.54	24,997,908.23	128,678,638.88
		10	IDEMILI NORTH	155,558,736.22	3,412,417.30	-	5,055,499.89	39,417,374.94	203,444,028.35
		11	IDEMILI SOUTH	108,113,509.53	2,371,634.15	-	3,513,578.53	27,614,185.01	141,612,907.21
		12	IHIALA	132,179,620.12	2,899,560.86	-	4,295,702.52	32,612,420.64	171,987,304.13
		13	NJIKOKA	97,118,282.82	2,130,437.14	-	3,156,244.90	24,481,234.31	126,886,199.17
		14	NNEWI NORTH	96,293,355.31	2,112,341.10	-	3,129,435.60	24,962,884.87	126,498,016.88
		15	NNEWI SOUTH	115,573,111.84	2,535,271.86	-	3,756,007.98	28,988,402.21	150,852,793.89
		16	OGBARU	110,433,378.78	2,422,524.00	-	3,588,971.91	28,365,229.76	144,810,104.45
		17	ONISHA NORTH	92,512,668.01	2,029,405.98	-	3,006,567.13	23,236,741.09	120,785,382.21
		18	ONISHA SOUTH	95,859,973.35	2,102,834.21	-	3,115,351.13	23,856,792.13	124,934,950.81
		19	ORUMBA NORTH	103,520,631.90	2,270,882.39	-	3,364,314.70	25,747,789.07	134,903,618.07
		20	ORUMBA SOUTH	104,760,261.99	2,298,075.56	-	3,404,601.41	26,530,418.33	136,993,357.30
		21	OYI	100,585,278.52	2,206,490.96	-	3,268,918.72	25,516,275.13	131,576,963.32
	ANAMBRA			**2,269,003,677.33**	**49,774,044.17**	**-**	**73,740,299.73**	**570,411,368.85**	2,962,929,390.07
21	KEBBI	1	ALKALERI	169,597,653.86	3,720,382.30	(3,169,293.11)	5,511,750.36	34,083,898.13	209,744,391.53
		2	BAUCHI	204,807,029.29	4,492,753.46	(1,036,117.12)	6,656,019.06	42,780,801.67	257,700,486.36
		3	BOGORO	89,571,630.58	1,964,889.85	(811,339.85)	2,910,986.42	21,111,023.18	114,747,190.19
		4	DAMBAN	105,859,032.56	2,322,178.77	(744,180.42)	3,440,310.33	24,640,182.26	135,517,523.51
		5	DARAZO	134,286,542.39	2,945,779.40	(3,772.03)	4,364,175.34	29,966,431.24	171,559,156.34
		6	DASS	88,922,502.13	1,950,650.23	(22,069.47)	2,889,890.41	21,414,065.19	115,155,038.49
		31	SABUWA	103,628,553.72	2,273,249.82	(9,683,678.95)	3,367,822.05	23,635,669.05	123,221,615.70
		32	SAFANA	111,191,310.81	2,439,150.39	(3,831,813.88)	3,613,603.92	26,160,789.86	139,573,041.11
		33	SANDAMU	107,765,325.86	2,363,996.21	(7,651,884.63)	3,502,262.91	23,701,113.01	129,680,813.36
		34	ZANGO	105,618,861.24	2,316,910.24	(4,671,749.14)	3,432,505.01	24,624,629.29	131,321,156.65
	KATSINA			**3,750,525,099.24**	**82,273,468.22**	**(236,788,925.65)**	**121,888,231.26**	**865,346,870.02**	4,583,244,743.09
22	KOGI	1	ALIERU	84,565,203.33	1,855,066.26	-	2,748,282.65	20,257,230.22	109,425,782.46
		2	AREWA	138,176,193.51	3,031,104.81	-	4,490,585.02	26,503,080.49	172,200,963.82
		3	ARGUNGU	116,384,668.44	2,553,074.59	-	3,782,382.74	27,109,058.69	149,829,184.46
		4	AUGIE	96,095,143.74	2,107,993.03	-	3,122,993.93	22,972,016.81	124,298,147.50
		5	BAGUDO	127,979,999.18	2,807,435.79	-	4,159,219.13	29,348,702.08	164,295,356.17
		6	BIRNIN -KEBBI	156,575,787.16	3,434,727.86	-	5,088,553.00	30,967,765.37	196,066,833.40
		7	BUNZA	106,670,750.85	2,339,985.04	-	3,466,690.34	23,192,843.86	135,670,270.10
		8	DANDI KAMBA	113,322,180.55	2,485,894.26	-	3,682,855.01	24,399,721.35	143,890,651.17
		9	DANKO /WASAGU	140,781,720.69	3,088,261.01	-	4,575,261.99	30,797,568.77	179,242,812.46
		10	FAKAI	98,027,348.60	2,150,378.88	-	3,185,788.61	23,179,670.42	126,543,186.51
		11	GWANDU	103,542,463.78	2,271,361.31	-	3,365,024.21	24,756,621.04	133,935,470.34
		12	JEGA	114,229,843.90	2,505,805.24	-	3,712,353.14	26,996,264.42	147,444,266.69
		13	KALGO	95,064,181.56	2,085,377.30	-	3,089,488.71	21,285,181.73	121,524,229.30
		14	KOKO/BESSE	109,092,361.07	2,393,106.74	-	3,545,390.20	24,946,339.72	139,977,197.74
		15	MAIYAMA	126,209,532.03	2,768,597.90	-	4,101,680.76	26,061,638.01	159,141,448.69
		16	NGASKI	101,118,293.33	2,218,183.45	-	3,286,241.15	23,367,696.14	129,990,414.06
		17	SAKABA	99,648,924.76	2,185,950.61	-	3,238,488.18	21,525,054.71	126,598,418.26
		18	SHANGA	103,410,601.65	2,268,468.71	-	3,360,738.83	23,493,610.94	132,533,420.13
		19	SURU	125,112,993.84	2,744,543.67	-	4,066,044.39	24,714,878.69	156,638,460.60
		20	YAURI	96,140,686.19	2,108,992.07	-	3,124,474.01	22,045,643.64	123,419,795.90
		21	ZURU	114,835,037.59	2,519,081.08	-	3,732,021.32	25,525,230.38	146,611,370.36
	KEBBI			**2,366,983,915.74**	**51,923,389.61**	**-**	**76,924,557.30**	**523,445,817.48**	3,019,277,680.14
		1	ADAVI	122,660,305.29	2,690,740.22	-	3,986,334.52	27,035,392.54	156,372,772.57
		2	AJAOKUTA	108,459,390.06	2,379,221.56	-	3,524,819.29	22,809,681.25	137,173,112.16
		3	ANKPA	136,881,006.40	3,002,692.91	-	4,448,492.76	30,482,654.10	174,814,846.17
		4	BASSA	108,380,978.97	2,377,501.49	-	3,522,271.01	23,744,625.10	138,025,376.58
		5	DEKINA	148,190,462.29	3,250,783.01	-	4,816,038.52	30,110,147.33	186,367,431.15
		6	IBAJI	115,219,168.98	2,527,507.59	-	3,744,505.19	23,116,955.69	144,608,137.44
		7	IDAH	96,679,346.63	2,120,808.40	-	3,141,979.92	20,560,885.23	122,503,020.19
		8	IGALAMELA	113,289,017.54	2,485,166.78	-	3,681,777.25	24,169,296.57	143,625,258.13
		9	IJUMU	111,102,979.39	2,437,212.71	-	3,610,733.24	22,683,131.58	139,834,056.93
		10	KABBA/BUNU	117,461,055.97	2,576,686.78	-	3,817,364.23	24,033,118.13	147,888,225.11
		11	KOGI	103,399,631.18	2,268,228.06	-	3,360,382.30	22,469,975.81	131,498,217.36
		12	KOTON KARFE	132,011,061.89	2,895,863.28	-	4,290,224.55	26,668,599.55	165,865,749.26
		13	MOPA-MURO	87,135,179.47	1,911,442.59	-	2,831,804.25	18,668,036.60	110,546,462.91
		14	OFU	126,681,467.53	2,778,950.52	-	4,117,018.18	26,505,016.12	160,082,452.36
		15	OGORI/MAGONGO	84,592,863.67	1,855,673.03	-	2,749,181.58	18,434,459.36	107,632,177.64
		16	OKEHI	122,640,373.41	2,690,302.98	-	3,985,686.75	26,919,265.24	156,235,628.38
		17	OKENE	153,381,656.47	3,364,659.75	-	4,984,747.02	33,281,718.95	195,012,782.19
		18	OLAMABORO	115,860,900.09	2,541,584.93	-	3,765,360.80	24,811,144.62	146,978,990.45
		19	OMALA	109,702,423.32	2,406,489.38	-	3,565,216.60	22,073,291.29	137,747,420.59
		20	YAGBA EAST	117,627,520.28	2,580,338.43	-	3,822,774.15	24,222,360.66	148,252,993.53
		21	YAGBA WEST	115,094,466.15	2,524,772.04	-	3,740,452.48	23,752,931.24	145,112,621.91
	KOGI			**2,446,451,254.98**	**53,666,626.47**	**-**	**79,507,164.58**	**516,552,686.96**	3,096,177,733.00
		1	ASA	99,401,624.04	2,180,525.70	-	3,230,451.16	23,618,243.26	128,430,844.15

Source: **Office of the Accountant-General of the Federation**

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December 2014 shared in January 2015

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of =N= 15.631billion from Excess Crude Savings Account	Value Added Tax	Total Allocation
				=N=	=N=	=N=	=N=	=N=	=N=
5	BAUCHI	7	GAMAWA	141,864,462.94	3,112,012.60	(53,988.00)	4,610,450.01	31,807,062.26	181,339,999.81
		8	GANJUWA	143,208,040.82	3,141,486.03	(1,855,744.35)	4,654,114.91	29,906,701.07	179,054,598.48
		9	GIADE	100,731,005.87	2,209,687.71	-	3,273,654.71	24,960,101.09	131,174,449.37
		10	I/GADAU	115,366,399.77	2,530,737.32	-	3,749,290.04	28,823,622.16	150,470,049.29
		11	JAMA'ARE	89,266,872.35	1,958,204.52	(264,051.30)	2,901,082.09	22,892,241.47	116,754,349.12
		12	KATAGUM	138,239,053.84	3,032,483.75	(473,502.37)	4,492,627.92	32,314,001.60	177,604,664.72
		13	KIRFI	113,695,024.52	2,494,073.16	(1,610,801.95)	3,694,972.06	24,465,382.89	142,738,650.68
		14	MISAU	132,760,038.89	2,912,293.23	(387,652.59)	4,314,565.53	30,595,476.19	170,194,721.24
		15	NINGI	170,129,053.44	3,732,039.35	-	5,529,020.30	37,140,136.03	216,530,249.12
		16	SHIRA	127,542,372.82	2,797,835.79	-	4,144,996.72	29,036,195.97	163,521,401.30
		17	TAFAWA BALEWA	125,447,703.19	2,751,886.03	(185,090.87)	4,076,922.10	28,294,145.13	160,385,565.58
		18	TORO	176,418,324.13	3,870,004.07	(168,265.84)	5,733,415.17	35,193,852.97	221,047,330.49
		19	WARJI	98,187,027.71	2,153,881.68	(186,995.21)	3,190,978.02	22,724,901.75	126,069,793.95
		20	ZAKI	109,868,410.21	2,410,130.56	-	3,570,611.00	26,784,701.78	142,633,853.55
	BAUCHI			**2,575,768,181.30**	**56,503,389.79**	**(10,972,864.48)**	**83,709,832.48**	**578,934,924.02**	3,283,943,463.11
6	BAYELSA	1	BRASS	124,763,738.08	2,736,882.21	-	4,054,693.93	26,736,902.69	158,292,216.92
		2	EKERMOR	143,229,418.18	3,141,954.97	-	4,654,809.66	31,244,864.18	182,271,046.99
		3	KOLOKUMA/OPOKUMA	95,319,329.94	2,090,974.37	-	3,097,780.77	21,035,977.83	121,544,062.91
		4	NEMBE	117,533,040.09	2,578,265.86	-	3,819,703.64	23,873,769.42	147,804,779.02
		5	OGBIA	123,516,978.12	2,709,532.64	-	4,014,175.51	26,465,868.44	156,706,554.71
		6	SAGBAMA	121,436,363.57	2,663,891.20	-	3,946,557.66	26,847,845.27	154,894,657.70
		7	SOUTHERN IJAW	167,772,642.80	3,680,347.91	-	5,452,439.36	33,845,480.96	210,750,911.04
		8	YENAGOA	154,860,420.70	3,397,098.69	-	5,032,805.35	35,640,613.36	198,930,938.10
	BAYELSA			**1,048,431,931.49**	**22,998,947.86**	**-**	**34,072,965.88**	**225,691,322.15**	1,331,195,167.38
7	BENUE	1	ADO	123,395,645.22	2,706,871.02	-	4,010,232.31	25,612,056.68	155,724,805.23
		2	AGATU	108,877,986.18	2,388,404.10	-	3,538,423.24	22,260,024.81	137,064,838.33
		3	APA	105,426,260.82	2,312,685.26	-	3,426,245.69	21,267,625.72	132,432,817.49
		4	BURUKU	124,981,454.15	2,741,658.15	-	4,061,769.48	26,926,173.37	158,711,055.16
		5	GBOKO	162,206,468.47	3,558,245.41	-	5,271,544.39	35,137,881.69	206,174,139.96
		6	GUMA	132,524,717.77	2,907,131.10	-	4,306,917.84	26,284,854.38	166,023,621.08
		7	GWER EAST	125,712,065.78	2,757,685.22	-	4,085,513.61	24,806,043.24	157,361,307.86
		8	GWER WEST	108,030,978.25	2,369,823.70	-	3,510,896.34	22,610,364.22	136,522,062.52
		9	KATSINA ALA	136,470,988.73	2,993,698.55	-	4,435,167.61	28,037,027.61	171,936,882.49
		10	KONSHISHA	129,117,026.31	2,832,378.21	-	4,196,171.35	28,087,499.34	164,233,075.20
		11	KWANDE	147,830,377.90	3,242,884.02	-	4,804,336.14	29,305,645.67	185,183,243.73
		12	LOGO	113,525,022.87	2,490,343.92	-	3,689,447.18	25,092,578.77	144,797,392.73
		13	MAKURDI	136,370,235.72	2,991,488.38	-	4,431,893.24	31,882,190.51	175,675,807.85
		14	OBI	100,737,238.80	2,209,824.44	-	3,273,857.27	21,378,197.96	127,599,118.46
		15	OGBADIBO	105,826,600.94	2,321,467.33	-	3,439,256.34	22,957,529.32	134,544,853.92
		16	OHIMINI	96,526,765.93	2,117,461.32	-	3,137,021.21	19,930,019.03	121,711,267.48
		17	OJU	122,135,846.64	2,679,235.42	-	3,969,290.15	25,154,636.78	153,939,008.98
		18	OKPOKWU	114,453,699.20	2,510,715.84	-	3,719,628.21	25,493,813.16	146,177,856.41
		19	OTUKPO	134,046,349.54	2,940,510.41	-	4,356,369.31	29,991,775.53	171,335,004.79
		20	TARKA	92,904,542.40	2,038,002.34	-	3,019,302.64	20,353,896.93	118,315,744.31
		21	UKUM	127,030,548.97	2,786,608.16	-	4,128,362.97	27,625,000.52	161,570,520.61
		22	USHONGO	123,691,948.78	2,713,370.89	-	4,019,861.88	26,112,488.65	156,537,670.20
		23	VANDEIKYA	131,011,660.27	2,873,939.88	-	4,257,745.02	28,322,822.46	166,466,167.63
	BENUE			**2,802,834,429.64**	**61,484,433.05**	**-**	**91,089,253.40**	**594,630,146.32**	3,550,038,262.41
		1	ABADAN	110,023,557.48	2,413,533.95	-	3,575,653.13	21,370,887.46	137,383,632.03
		2	ASKIRA UBA	106,388,760.72	2,333,799.16	-	3,457,525.95	23,376,583.26	135,556,669.10

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of =N= 15.631billion from Excess Crude Savings Account	Value Added Tax	Total Allocation
				=N=	=N=	=N=	=N=	=N=	=N=
23	KWARA	2	BARUTEN	163,460,208.28	3,585,748.10	-	5,312,289.65	28,010,659.40	200,368,905.42
		3	EDU	125,281,989.11	2,748,250.84	-	4,071,536.56	27,587,945.42	159,689,721.93
		4	EKITI	76,293,944.30	1,673,623.62	-	2,479,475.19	19,831,011.74	100,278,054.85
		5	IFELODUN	132,377,955.25	2,903,911.64	-	4,302,148.21	27,829,881.72	167,413,896.82
		6	ILORIN EAST	113,777,168.94	2,495,875.12	-	3,697,641.67	27,738,249.60	147,708,935.33
		7	ILORIN SOUTH	115,003,370.37	2,522,773.71	-	3,737,491.96	27,970,028.07	149,233,664.11
		8	ILORIN WEST	135,614,205.03	2,974,903.70	-	4,407,323.01	36,221,944.47	179,218,376.21
		9	IREPODUN	98,040,179.22	2,150,660.34	-	3,186,205.59	24,791,420.02	128,168,465.17
		10	KAI AMA	130,376,485.60	2,860,006.36	-	4,237,102.49	23,498,095.14	160,971,689.60
		11	MORO	103,353,267.19	2,267,211.00	-	3,358,875.52	22,684,833.67	131,664,187.37
		12	OFFA	91,801,764.71	2,013,811.23	-	2,983,463.50	21,673,388.64	118,472,428.08
		13	OKE-ERO	76,812,081.89	1,684,989.76	-	2,496,314.13	19,977,506.73	100,970,892.51
		14	OSIN	76,486,361.70	1,677,844.59	-	2,485,728.56	20,089,613.23	100,739,548.08
		15	OYUN	87,334,701.06	1,915,819.40	-	2,838,288.50	21,915,642.37	114,004,451.32
		16	PATEGI	105,705,209.56	2,318,804.43	-	3,435,311.24	22,871,325.12	134,330,650.35
	KWARA			**1,731,120,516.24**	**37,974,759.54**	**-**	**56,259,646.91**	**396,309,788.61**	2,221,664,711.30
24	LAGOS	1	AGEGE	148,337,428.52	3,254,006.94	-	4,820,814.77	198,482,412.21	354,894,662.44
		2	AJEROMI/IFELODUN	190,668,158.76	4,182,595.85	-	6,196,520.22	210,341,999.27	411,389,274.10
		3	ALIMOSHO	307,488,765.61	6,745,233.40	-	9,993,070.51	241,747,108.06	565,974,177.59
		4	AMOWO-ODOFIN	120,179,987.15	2,636,330.67	-	3,905,726.71	190,981,857.99	317,703,902.53
		5	APAPA	101,040,851.35	2,216,484.64	-	3,283,724.37	185,648,784.22	292,189,844.57
		6	BADAGRY	112,959,944.07	2,477,948.05	(22,388,939.73)	3,671,082.69	186,904,281.75	283,624,316.84
		7	EPE	103,714,486.42	2,275,134.89	-	3,370,614.77	183,746,677.15	293,106,913.23
		8	ETI-OSA	125,120,494.23	2,744,708.20	-	4,066,288.14	189,374,539.69	321,306,030.26
		9	IBEJU-LEKKI	83,547,530.01	1,832,742.05	-	2,715,209.31	180,364,542.11	268,460,023.48
		10	IFAKO/IJAYE	142,456,950.45	3,125,009.72	-	4,629,705.24	196,786,212.87	346,997,878.28
		11	IKEJA	123,146,986.33	2,701,416.31	-	4,002,151.15	190,718,918.26	320,569,472.05
		12	IKORODU	169,320,998.21	3,714,313.44	-	5,502,759.33	202,486,291.25	381,024,362.22
		13	KOSOFE	183,194,379.46	4,018,647.14	-	5,953,630.04	209,352,033.83	402,518,690.47
		14	LAGOS ISLAND	98,616,367.00	2,163,299.89	-	3,204,931.10	185,229,509.09	289,214,107.09
		15	LAGOS MAINLAND	118,996,484.79	2,610,368.75	-	3,867,264.10	190,958,262.19	316,432,379.82
		16	MUSHIN	178,146,677.92	3,907,918.13	(30,747,273.06)	5,789,584.90	207,638,746.05	364,735,653.95
		17	OJO	172,859,107.08	3,791,927.23	-	5,617,744.25	205,790,337.94	388,059,116.51
		18	OSHODI/ISOLO	176,503,604.23	3,871,874.81	-	5,736,186.68	207,030,334.20	393,141,999.93
		19	SOMOLU	136,509,033.96	2,994,533.13	-	4,436,404.04	195,452,732.80	339,392,703.94
		20	SURULERE	156,148,965.02	3,425,364.87	-	5,074,681.72	200,812,153.45	365,461,165.06
	LAGOS			**2,948,957,200.58**	**64,689,858.11**	**(53,136,212.79)**	**95,838,094.06**	**3,959,847,734.38**	7,016,196,674.35
25	NASSARAWA	1	AKWANGA	102,168,469.44	2,241,220.66	-	3,320,370.80	23,243,961.13	130,974,022.03
		2	AWE	115,162,312.62	2,526,260.35	-	3,742,657.42	23,198,674.12	144,629,904.52
		3	DOMA	117,915,985.20	2,586,666.35	-	3,832,148.96	24,628,865.22	148,963,665.73
		4	KARU	139,124,793.56	3,051,913.79	-	4,521,413.55	28,113,742.50	174,811,863.40
		5	KEANA	99,341,089.74	2,179,197.79	-	3,228,483.85	21,435,814.01	126,184,585.39
		6	KEFFI	93,413,835.14	2,049,174.45	-	3,035,854.14	22,145,328.04	120,644,191.76
		7	KOKONA	106,733,696.83	2,341,365.86	-	3,468,736.02	23,049,216.43	135,593,015.14
		8	LAFIA	167,012,497.43	3,663,672.96	-	5,427,735.42	34,739,347.57	210,843,253.37
		9	NASARAWA	154,777,921.56	3,395,288.95	-	5,030,124.21	27,286,196.57	190,489,531.28
		10	NASSARAWA EGGO	118,402,753.49	2,597,344.35	-	3,847,968.44	25,132,630.23	149,980,696.51
		11	OBI	113,334,316.03	2,486,160.47	-	3,683,249.40	25,119,139.36	144,622,865.26
		12	TOTO	120,409,576.11	2,641,367.05	-	3,913,188.12	23,542,717.80	150,506,849.09
		13	WAMBA	96,660,619.53	2,120,397.60	-	3,141,371.31	21,099,388.71	123,021,777.14

Source: **Office of the Accountant-General of the Federation**

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December 2014 shared in January 2015

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of =N= 15.631billion from Excess Crude Savings Account	Value Added Tax	Total Allocation
				=N=	=N=	=N=	=N=	=N=	=N=
8	BORNO	3	BAMA	149,258,822.40	3,274,219.12	-	4,850,759.13	30,354,538.15	187,738,338.80
		4	BAYO	85,977,594.83	1,886,049.21	-	2,794,183.93	20,249,187.63	110,907,015.61
		5	BIU	118,999,976.36	2,610,445.34	-	3,867,377.57	25,385,982.44	150,863,781.72
		6	CHIBOK	85,727,038.60	1,880,552.88	-	2,786,041.11	19,568,136.69	109,961,769.28
		7	DAMBOA	143,706,329.72	3,152,416.75	-	4,670,308.79	28,322,283.85	179,851,339.12
		8	DIKWA	95,099,895.97	2,086,160.75	-	3,090,649.39	21,673,982.38	121,950,688.49
		9	GUBIO	112,945,547.05	2,477,632.23	-	3,670,614.81	24,153,604.56	143,247,398.64
		10	GUZAMALA	96,270,498.53	2,111,839.70	-	3,128,692.78	21,131,120.29	122,642,151.30
		11	GWOZA	138,706,300.31	3,042,733.51	-	4,507,812.95	30,689,217.58	176,946,064.34
		12	HAWUL	98,234,016.98	2,154,912.46	-	3,192,505.12	22,436,084.35	126,017,518.91
		13	JERE	113,339,175.05	2,486,267.06	-	3,683,407.31	27,244,654.20	146,753,503.63
		14	KAGA	100,185,925.43	2,197,730.54	-	3,255,940.15	20,833,104.29	126,472,700.41
		15	KALA BALGE	92,199,058.39	2,022,526.47	-	2,996,375.14	19,287,314.94	116,505,274.94
		16	KONDUGA	135,097,426.89	2,963,567.38	-	4,390,528.25	24,353,904.32	166,805,426.85
		17	KUKAWA	139,231,631.64	3,054,257.45	-	4,524,885.68	26,856,328.72	173,667,103.49
		18	KWAYA KUSAR	77,524,240.66	1,700,612.04	-	2,519,458.56	19,059,980.53	100,804,291.80
		19	MAFA	104,440,231.37	2,291,055.21	-	3,394,200.74	21,547,485.62	131,672,972.93
		20	MAGUMERI	123,593,696.06	2,711,215.56	-	4,016,668.76	23,489,800.77	153,811,381.16
		21	MAIDUGURI METRO	179,981,954.98	3,948,177.72	-	5,849,229.53	43,660,558.27	233,439,920.50
		22	MARTE	112,391,368.98	2,465,475.49	-	3,652,604.59	22,915,195.46	141,424,644.51
		23	MOBBAR	104,661,009.46	2,295,898.31	-	3,401,375.80	22,242,450.67	132,600,734.24
		24	MONGUNO	102,159,068.52	2,241,014.43	-	3,320,065.28	21,882,535.38	129,602,683.61
		25	NGALA	116,836,139.08	2,562,978.28	-	3,797,055.07	28,613,157.62	151,809,330.05
		26	NGANZAI	101,559,701.01	2,227,866.40	-	3,300,586.45	21,350,730.51	128,438,884.37
		27	SHANI	98,499,281.62	2,160,731.44	-	3,201,125.95	21,483,946.26	125,345,085.27
	BORNO			**3,043,038,248.10**	**66,753,668.88**	**-**	**98,895,631.92**	**653,532,756.20**	3,862,220,305.09
9	CROSS RIVER	1	ABI	104,422,320.74	2,290,662.31	-	3,393,618.66	24,724,637.10	134,831,238.82
		2	AKAMKPA	131,257,590.38	2,879,334.73	-	4,265,737.49	25,059,157.81	163,461,820.41
		3	AKPABUYO	125,652,165.35	2,756,371.22	-	4,083,566.91	31,422,087.68	163,914,191.16
		4	BAKASSI	81,072,977.35	1,778,458.98	-	2,634,788.88	18,777,173.18	104,263,398.38
		5	BEKWARA	96,847,475.69	2,124,496.57	-	3,147,443.95	22,662,385.45	124,781,801.66
		6	BIASE	111,415,837.24	2,444,075.72	-	3,620,900.80	26,014,523.14	143,495,336.90
		7	BOKI	127,732,382.39	2,802,003.94	-	4,151,171.84	26,911,692.54	161,597,250.70
		8	CALABAR MUNICIPAL	101,183,709.98	2,219,618.46	-	3,288,367.13	26,554,634.14	133,246,329.71
		9	CALABAR SOUTH	107,849,362.91	2,365,839.69	-	3,504,994.03	27,202,090.17	140,922,286.79
		10	ETUNG	84,450,254.19	1,852,544.68	-	2,744,546.92	21,306,632.22	110,353,978.01
		11	IKOM	115,231,181.06	2,527,771.09	-	3,744,895.57	25,654,766.56	147,158,614.28
		12	OBANLIKU	99,442,183.77	2,181,415.44	-	3,231,769.30	22,900,565.47	127,755,933.97
		13	OBUBRA	109,600,312.09	2,404,249.42	-	3,561,898.09	26,187,047.58	141,753,507.18
		14	OBUDU	103,762,606.96	2,276,190.49	-	3,372,178.64	25,534,301.02	134,945,277.10
		15	ODUKPANI	117,697,426.52	2,581,871.93	-	3,825,046.03	27,245,155.14	151,349,499.62
		16	OGAJA	110,615,390.02	2,426,516.70	-	3,594,887.08	26,158,319.95	142,795,113.75
		17	YAKURR	111,051,460.95	2,436,082.58	-	3,609,058.94	27,457,094.09	144,553,696.56
		18	YALA	122,466,277.73	2,686,483.93	-	3,980,028.82	28,218,561.20	157,351,351.69
	CROSS RIVER			**1,961,750,915.30**	**43,033,987.86**	**-**	**63,754,899.09**	**459,990,824.45**	2,528,530,626.70
26	NIGER	1	ANIOCHA NORTH	85,758,380.98	1,881,240.43	-	2,787,059.70	22,489,604.26	112,916,285.37
		2	ANIOCHA SOUTH	93,473,232.62	2,050,477.42	-	3,037,784.50	24,388,537.01	122,950,031.55
		3	BOMADI	79,904,210.26	1,752,820.29	-	2,596,805.14	21,533,762.79	105,787,598.48
		4	BURUTU	114,836,798.39	2,519,119.71	-	3,732,078.54	28,042,288.25	149,130,284.89
		5	ETHIOPE EAST	104,483,642.23	2,292,007.49	-	3,395,611.55	27,572,805.93	137,744,067.20
	NASSARAWA			**1,544,457,866.68**	**33,880,030.62**	**-**	**50,193,301.64**	**322,735,021.69**	1,951,266,220.64
		1	AGAIE	106,285,534.76	2,331,534.74	-	3,454,171.22	23,601,791.61	135,673,032.33
		2	AGWARA	91,253,378.51	2,001,781.55	-	2,965,641.51	19,607,752.97	115,828,554.53
		3	BIDA	104,504,063.00	2,292,455.45	-	3,396,275.20	26,526,083.50	136,718,877.16
		4	BORGU	170,117,263.24	3,731,780.72	-	5,528,637.13	25,668,169.88	205,045,850.97
		5	BOSSO	102,113,857.32	2,240,022.66	-	3,318,595.96	24,366,380.14	132,038,856.08
		6	EDATI	107,547,533.93	2,359,218.61	-	3,495,184.90	25,052,139.66	138,454,077.09
		7	GBAKO	101,867,699.15	2,234,622.80	-	3,310,596.07	23,313,933.45	130,726,851.47
		8	GURARA	91,025,243.28	1,996,777.05	-	2,958,227.34	21,383,310.38	117,363,558.06
		9	KATCHA	98,221,477.53	2,154,637.39	-	3,192,097.60	23,034,064.00	126,602,276.52
		10	KONTAGORA	108,169,437.89	2,372,861.02	-	3,515,396.14	24,608,951.30	138,666,646.35
		11	LAPAI	105,659,334.29	2,317,798.08	-	3,433,820.34	22,396,607.09	133,807,559.80
		12	LAVUN	122,947,401.92	2,697,038.12	-	3,995,664.86	27,676,034.81	157,316,139.71
		13	MAGAMA	125,943,760.88	2,762,767.81	-	4,093,043.47	26,180,717.19	158,980,289.34
		14	MARIGA	139,453,168.65	3,059,117.20	-	4,532,085.41	27,121,216.10	174,165,587.36
		15	MASHEGU	164,546,068.48	3,609,568.09	-	5,347,579.00	27,946,116.76	201,449,332.33
		16	MINNA	104,212,324.48	2,286,055.72	-	3,386,794.00	27,226,973.95	137,112,148.15
		17	MOKWA	141,447,480.44	3,102,865.46	-	4,596,898.50	29,528,781.16	178,676,025.56
		18	MUYA	95,544,733.93	2,095,918.95	-	3,105,106.17	22,053,991.86	122,799,750.91
		19	PAIKORO	109,960,984.29	2,412,161.31	-	3,573,619.57	24,933,896.14	140,880,661.31
		20	RAFI	126,827,680.47	2,782,157.93	-	4,121,769.95	26,195,319.07	159,926,927.42
		21	RIJAU	119,310,667.54	2,617,260.82	-	3,877,474.71	25,884,447.07	151,689,850.15
		22	SHIRORO	141,043,489.60	3,094,003.31	-	4,583,769.21	29,024,434.19	177,745,696.31
		23	SULEJA	103,148,645.64	2,262,722.31	-	3,352,225.53	28,028,437.53	136,792,031.01
		24	TAFA	83,946,625.04	1,841,496.81	-	2,728,179.49	20,990,223.42	109,506,524.75
		25	WUSHISHI	93,574,521.90	2,052,699.36	-	3,041,076.29	20,897,057.04	119,565,354.60
	NIGER			**2,858,672,376.17**	**62,709,323.27**	**-**	**92,903,929.58**	**623,246,830.25**	3,637,532,459.27
27	OGUN	1	ABEOKUTA NORTH	105,057,495.93	2,304,595.84	(1,081,560.91)	3,414,261.21	27,556,188.35	137,250,980.42
		2	ABEOKUTA SOUTH	108,455,789.61	2,379,142.58	(1,895,966.40)	3,524,702.28	30,145,853.72	142,609,521.78
		3	ADO-ODO/OTA	166,700,139.00	3,656,820.91	-	5,417,584.09	44,762,922.01	220,537,466.00
		4	EGBADO NORTH	109,606,740.81	2,404,390.44	(2,313,762.38)	3,562,107.02	26,524,374.75	139,783,850.64
		5	EGBADO SOUTH	98,227,222.56	2,154,763.42	(891,226.81)	3,192,284.31	25,837,874.56	128,520,918.03
		6	EWEKORO	74,718,971.98	1,639,074.21	(335,202.97)	2,428,290.20	19,822,850.46	98,273,983.88
		7	REMO NORTH	72,789,482.47	1,596,747.93	(2,312,794.01)	2,365,583.76	20,074,415.54	94,513,435.69
		8	IFO	163,445,698.16	3,585,429.80	(752,322.27)	5,311,818.09	44,671,501.52	216,262,125.29
		9	IJEBU EAST	97,270,514.54	2,133,776.57	(3,137,842.84)	3,161,192.28	22,734,762.49	122,162,403.04
		10	IJEBU NORTH	121,529,996.70	2,665,945.18	(2,153,210.13)	3,949,600.64	31,947,705.09	157,940,037.49
		11	IJEBU ODE	93,760,445.63	2,056,777.88	(3,397,694.32)	3,047,118.62	25,053,922.66	120,520,570.48
		12	IKENNE	84,708,461.27	1,858,208.84	(875,410.18)	2,752,938.39	23,186,521.52	111,630,719.83
		13	IJEBU NORTH-EAST	76,386,530.89	1,675,654.65	(1,489,705.70)	2,482,484.16	20,483,003.78	99,537,967.78
		14	IMEKO-AFON	87,816,017.91	1,926,377.82	-	2,853,930.80	21,254,522.91	113,850,849.44
		15	IPOKIA	91,980,090.00	2,017,723.07	(1,414,531.00)	2,989,258.89	24,863,145.87	120,435,686.82
		16	OBAFEMI/OWODE	111,526,135.80	2,446,495.29	-	3,624,485.39	29,012,250.17	146,609,366.65
		17	ODEDA	93,623,963.73	2,053,783.94	(107,733.81)	3,042,683.10	22,695,242.17	121,307,939.13
		18	ODOGBOLU	87,013,734.84	1,908,778.52	(7,098,263.61)	2,827,857.42	23,630,291.83	108,282,399.01
		19	OGUN WATER SIDE	82,649,317.22	1,813,038.39	(9,263,929.63)	2,686,018.31	20,763,455.19	98,647,899.48
		20	SAGAMU	112,099,788.19	2,459,079.23	(3,770,134.26)	3,643,128.51	30,311,659.17	144,743,520.84
	OGUN			**2,039,366,537.24**	**44,736,604.49**	**(42,291,291.23)**	**66,277,327.45**	**535,332,463.76**	2,643,421,641.70
		1	AKOKO NORTH EAS	108,055,183.72	2,370,354.68	-	3,511,683.00	25,644,977.25	139,582,198.65
		2	AKOKO NORTH WES	114,305,054.85	2,507,455.10	-	3,714,797.42	27,675,644.39	148,202,951.76

Source: **Office of the Accountant-General of the Federation**

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December 2014 shared in January 2015

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of =N= 15.631billion from Excess Crude Savings Account	Value Added Tax	Total Allocation
				=N=	=N=	=N=	=N=	=N=	=N=
10	DELTA	6	ETHIOPE WEST	107,026,849.94	2,347,796.62	-	3,478,263.20	27,720,940.99	140,573,850.74
		7	IKA NORTH EAST	113,468,209.91	2,489,097.64	-	3,687,600.81	26,666,272.27	146,311,180.63
		8	IKA SOUTH	106,718,511.44	2,341,032.74	-	3,468,242.51	25,551,926.28	138,079,712.98
		9	ISOKO NORTH	100,414,254.79	2,202,739.29	-	3,263,360.62	24,576,404.01	130,456,758.70
		10	ISOKO SOUTH	112,285,548.87	2,463,154.17	-	3,649,165.54	28,997,018.71	147,394,887.29
		11	NDOKWA EAST	94,354,468.69	2,069,808.67	-	3,066,423.77	22,408,129.98	121,898,831.11
		12	NDOKWA WEST	97,312,364.74	2,134,694.62	-	3,162,552.36	24,849,924.81	127,459,536.53
		13	OKPE	89,136,026.00	1,955,334.20	-	2,896,829.71	23,829,062.63	117,817,252.55
		14	OSHIMILI NORTH	87,296,708.57	1,914,985.98	-	2,837,053.78	23,050,665.80	115,099,414.13
		15	OSHIMILI SOUTH	94,726,997.69	2,077,980.66	-	3,078,530.58	24,864,632.51	124,748,141.44
		16	PATANI	78,229,589.34	1,716,084.94	-	2,542,381.67	20,531,893.64	103,019,949.59
		17	SAPELE	98,536,215.53	2,161,541.65	-	3,202,326.26	26,043,628.87	129,943,712.30
		18	UDU	103,600,625.61	2,272,637.18	-	3,366,914.41	24,534,397.14	133,774,574.34
		19	UGHELLI NORTH	135,299,401.61	2,967,998.01	-	4,397,092.22	33,933,937.01	176,598,428.85
		20	UGHELLI SOUTH	107,253,926.35	2,352,777.88	-	3,485,642.95	28,249,148.28	141,341,495.47
		21	UKWUANI	85,061,888.20	1,865,961.80	-	2,764,424.40	23,319,107.69	113,011,382.09
		22	UVWIE	99,946,586.02	2,192,480.27	-	3,248,161.86	27,079,727.80	132,466,955.95
		23	WARRI SOUTH	124,204,867.95	2,724,622.55	-	4,036,531.22	33,002,220.39	163,968,242.11
		24	WARRI NORTH	102,213,327.85	2,242,204.69	-	3,321,828.65	24,213,737.64	131,991,098.83
		25	WARRI SOUTH-WEST	98,159,806.21	2,153,284.54	-	3,190,093.35	23,122,881.64	126,626,065.73
	DELTA			**2,513,702,439.79**	**55,141,883.42**	**-**	**81,692,759.33**	**640,572,656.30**	3,291,109,738.84
11	EBONYI	1	ABAKALIKI	111,467,033.90	2,445,198.80	(1,114,670.34)	3,622,564.64	25,028,088.79	141,448,215.79
		2	AFIKPO NORTH	104,667,369.68	2,296,037.83	(1,046,673.70)	3,401,582.50	25,286,690.28	134,605,006.60
		3	AFIKPO SOUTH EDDA	105,568,410.60	2,315,803.53	(1,055,684.11)	3,430,865.41	25,311,079.66	135,570,475.10
		4	EBONYI	101,797,446.49	2,233,081.70	(1,017,974.46)	3,308,312.94	23,711,485.54	130,032,352.21
		5	EZZA NORTH	101,467,108.17	2,225,835.23	(1,014,671.08)	3,297,577.28	24,705,154.36	130,681,003.96
		6	EZZA SOUTH	105,464,098.04	2,313,515.28	(1,054,640.98)	3,427,475.36	24,048,386.99	134,198,834.70
		7	IKWO	123,226,764.33	2,703,166.36	(1,232,267.64)	4,004,743.86	28,354,831.89	157,057,238.80
		8	ISHIELU	109,150,984.76	2,394,392.74	(1,091,509.85)	3,547,295.41	24,992,377.66	138,993,540.72
		9	IVO	98,755,490.55	2,166,351.78	(987,554.91)	3,209,452.48	23,398,391.51	126,542,131.41
		10	IZZI	137,170,949.17	3,009,053.25	(1,371,709.49)	4,457,915.61	29,384,793.80	172,651,002.33
		11	OHAOZARA	106,415,174.05	2,334,378.58	(1,064,151.74)	3,458,384.36	24,864,240.83	136,008,026.08
		12	OHAUKWU	117,420,970.25	2,575,807.44	(1,174,209.70)	3,816,061.48	27,388,409.34	150,027,038.82
		13	ONICHA	128,605,097.48	2,821,148.27	(1,286,050.97)	4,179,534.18	29,530,601.02	163,850,329.99
	EBONYI			**1,451,176,897.46**	**31,833,770.79**	**(14,511,768.97)**	**47,161,765.51**	**336,004,531.70**	1,851,665,196.49
12	EDO	1	AKOKO EDO	133,519,423.11	2,928,951.47	-	4,339,244.74	31,151,604.18	171,939,223.51
		2	EGOR	126,814,398.34	2,781,866.56	-	4,121,338.29	35,267,060.67	168,984,663.86
		3	ESAN CENTRAL	83,915,410.11	1,840,812.06	-	2,727,165.04	22,856,040.84	111,339,428.04
		4	ESAN NORTH EAST	86,393,387.14	1,895,170.25	-	2,807,696.76	23,598,620.74	114,694,874.88
		5	ESAN SOUTH EAST	103,442,681.80	2,269,172.44	-	3,361,781.40	26,157,918.42	135,231,554.06
		6	ESAN WEST	87,922,539.86	1,928,714.54	-	2,857,392.66	23,942,294.07	116,650,941.13
		7	ETSAKO CENTRAL	88,003,409.51	1,930,488.54	-	2,860,020.84	22,288,101.61	115,082,020.49
		8	ETSAKO EAST	102,091,291.69	2,239,527.64	-	3,317,862.60	25,008,549.07	132,657,231.02
		9	ETSAKO WEST	112,363,997.33	2,464,875.06	-	3,651,715.03	27,739,154.37	146,219,741.79
		10	IGUEBEN	81,761,296.84	1,793,558.31	-	2,657,158.56	20,968,853.09	107,180,866.80
		11	IKPOBA OKHA	140,293,267.10	3,077,546.04	-	4,559,387.75	36,918,078.81	184,848,279.69
		12	OREDO	144,384,091.57	3,167,284.49	-	4,692,335.36	37,106,686.49	189,350,397.90
		13	ORHIONWON	113,169,300.57	2,482,540.61	-	3,677,886.57	26,951,287.47	146,281,015.22
		14	OVIA NORTH EAST	107,926,756.66	2,367,537.44	-	3,507,509.25	25,424,015.01	139,225,818.35
		15	OVIA SOUTH WEST	117,793,174.66	2,583,972.31	-	3,828,157.75	24,445,635.85	148,650,940.57

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of =N= 15.631billion from Excess Crude Savings Account	Value Added Tax	Total Allocation
				=N=	=N=	=N=	=N=	=N=	=N=
28	ONDO	3	AKOKO SOUTH WES	116,371,954.43	2,552,795.69	-	3,781,969.54	28,505,941.40	151,212,661.06
		4	AKOKO SOUTH	86,315,075.27	1,893,452.36	-	2,805,151.70	20,725,676.44	111,739,355.77
		5	AKURE NORTH	90,447,752.85	1,984,108.92	-	2,939,459.50	23,326,557.75	118,697,879.02
		6	AKURE SOUTH	138,996,926.20	3,049,108.83	-	4,517,257.99	35,051,659.35	181,614,952.37
		7	IDANRE	97,892,973.48	2,147,431.15	-	3,181,421.55	23,190,961.27	126,412,787.46
		8	IFEDORE	98,627,619.12	2,163,546.72	-	3,205,296.79	25,693,544.39	129,690,007.02
		9	IKALE/OKITIPUPA	118,574,481.25	2,601,111.46	-	3,853,549.41	28,721,742.44	153,750,884.56
		10	ILAJE WEST	128,667,863.15	2,822,525.13	-	4,181,574.00	31,739,994.28	167,411,956.56
		11	ILAJE/ESE-EDO	98,450,122.45	2,159,653.06	-	3,199,528.33	24,564,067.46	128,373,371.31
		12	ILEOLUJI/OKEIGBO	101,902,329.98	2,235,382.48	-	3,311,721.54	25,510,650.49	132,960,084.50
		13	ODE IRELE	94,699,505.57	2,077,377.58	-	3,077,637.11	24,044,959.89	123,899,480.15
		14	ODIGBO	118,434,654.39	2,598,044.14	-	3,849,005.18	28,551,704.55	153,433,408.27
		15	ONDO EAST	78,601,347.86	1,724,240.03	-	2,554,463.45	20,319,998.00	103,200,049.33
		16	ONDO WEST	129,906,633.65	2,849,699.45	-	4,221,832.78	31,372,672.23	168,350,838.11
		17	OSE	104,669,504.04	2,296,084.65	-	3,401,651.87	24,030,939.96	134,398,180.52
		18	OWO	122,805,059.77	2,693,915.63	-	3,991,038.89	27,945,144.39	157,435,158.67
	ONDO			**1,947,724,042.05**	**42,726,287.08**	**-**	**63,299,040.05**	**476,616,835.92**	2,530,366,205.09
29	OSUN	1	ATAKUMOSA EAST	76,747,417.96	1,683,571.26	-	2,494,212.62	20,199,205.64	101,124,407.48
		2	ATAKUMOSA WEST	76,962,705.09	1,688,293.91	-	2,501,209.23	19,799,558.41	100,951,766.64
		3	AYEDADE	95,882,602.82	2,103,330.62	-	3,116,086.56	24,124,520.19	125,226,540.19
		4	AYEDIRE	84,758,101.57	1,859,297.78	-	2,754,551.65	20,180,635.85	109,552,586.84
		5	BOLAWADURO	80,207,758.16	1,759,479.08	-	2,606,670.14	19,912,352.67	104,486,260.05
		6	BORIPE	91,352,696.97	2,003,960.25	-	2,968,869.25	23,540,762.24	119,866,288.72
		7	EDE NORTH	76,567,132.92	1,679,616.43	-	2,488,353.54	20,603,085.30	101,338,188.19
		8	EDE SOUTH	79,518,898.35	1,744,367.89	-	2,584,282.90	20,190,634.97	104,038,184.10
		9	EGBEDORE	78,210,782.14	1,715,672.37	-	2,541,770.46	20,105,986.36	102,574,211.34
		10	EJIGBO	88,784,692.76	1,947,627.17	-	2,885,411.74	23,185,396.82	116,803,128.49
		11	IFE CENTRAL	94,007,950.98	2,062,207.28	-	3,055,162.30	25,016,610.68	124,141,931.24
		12	IFE EAST	108,651,527.47	2,383,436.39	-	3,531,063.56	26,118,788.43	140,684,815.85
		13	IFE NORTH	101,278,895.65	2,221,706.50	-	3,291,460.56	24,299,213.75	131,091,276.46
		14	IFE SOUTH	88,283,829.52	1,936,639.98	-	2,869,134.20	23,328,082.62	116,417,686.32
		15	IFEDAYO	69,375,309.77	1,521,852.86	-	2,254,626.64	18,128,542.03	91,280,331.29
		16	IFELODUN	89,396,652.46	1,961,051.44	-	2,905,299.81	21,286,464.07	115,549,467.77
		17	ILA	78,815,371.91	1,728,934.97	-	2,561,419.01	19,450,700.34	102,556,426.23
		18	ILESA EAST	82,165,878.47	1,802,433.42	-	2,670,307.05	21,806,947.18	108,445,566.12
		19	ILESHA WEST	87,070,720.51	1,910,028.59	-	2,829,709.40	21,646,590.98	113,457,049.47
		20	IREPODUN	86,169,344.91	1,890,255.54	-	2,800,415.61	22,490,008.52	113,350,024.59
		21	IREWOLE	93,231,983.64	2,045,185.26	-	3,029,944.15	23,765,133.95	122,072,247.00
		22	ISOKAN	84,623,488.14	1,856,344.83	-	2,750,176.85	21,626,592.75	110,856,602.55
		23	IWO	104,056,453.94	2,282,636.47	-	3,381,728.37	26,292,847.13	136,013,665.90
		24	OBOKUM	86,290,219.76	1,892,907.12	-	2,804,343.92	22,332,033.06	113,319,503.86
		25	ODO OTIN	113,686,290.77	2,493,881.57	-	3,694,688.22	23,263,114.82	143,137,975.38
		26	OLA-OLUWA	77,815,615.26	1,707,003.79	-	2,528,927.94	20,220,156.17	102,271,703.15
		27	OLORUNDA	94,121,696.97	2,064,702.47	-	3,058,858.92	23,138,840.08	122,384,098.45
		28	ORIADE	94,423,484.54	2,071,322.64	-	3,068,666.71	24,030,613.14	123,594,087.03
		29	OROLU	83,208,391.14	1,825,302.52	-	2,704,187.64	21,621,302.21	109,359,183.51
		30	OSOGBO	92,575,565.15	2,030,785.72	-	3,008,611.22	24,457,929.89	122,072,891.97
	OSUN			**2,638,241,459.68**	**57,873,836.10**	**-**	**85,740,150.15**	**666,162,650.25**	3,448,018,096.19
		1	AFIJIO	91,111,955.10	1,998,679.21	(1,460,874.33)	2,961,045.39	23,628,631.56	118,239,436.93
		2	AKINYELE	105,808,160.35	2,321,062.81	(3,073,322.85)	3,438,657.04	27,712,186.10	136,206,743.45

Source: **Office of the Accountant-General of the Federation**

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December 2014 shared in January 2015

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of =N= 15.631billion from Excess Crude Savings Account	Value Added Tax	Total Allocation
				=N=	=N=	=N=	=N=	=N=	=N=
		16	OWAN EAST	103,329,083.80	2,266,680.50	-	3,358,089.58	25,452,372.29	134,406,226.17
		17	OWAN WEST	84,743,879.47	1,858,985.79	-	2,754,089.44	22,436,924.44	111,793,879.15
		18	UHUNMWODE	105,455,208.52	2,313,320.27	-	3,427,186.46	23,676,232.93	134,871,948.18
	EDO			**1,923,322,598.07**	**42,191,004.32**	**-**	**62,506,018.07**	**481,389,430.35**	2,509,409,050.81
13	EKITI	1	ADO EKITI	123,912,113.90	2,718,200.54	-	4,027,017.02	32,332,639.00	162,989,970.46
		2	AIYEKIRE	94,288,745.50	2,068,366.94	-	3,064,287.83	23,845,134.94	123,266,535.21
		3	EFON	89,902,993.08	1,972,158.79	-	2,921,755.36	20,604,574.70	115,401,481.93
		4	EKITI EAST	92,829,721.07	2,036,361.02	-	3,016,871.03	23,303,489.68	121,186,442.79
		5	EKITI SOUTH WEST	98,324,764.43	2,156,903.14	-	3,195,454.32	24,748,970.43	128,426,092.32
		6	EKITI WEST	100,233,077.46	2,198,764.89	-	3,257,472.54	25,522,182.53	131,211,497.43
		7	EMURE	82,592,678.23	1,811,795.92	-	2,684,177.60	20,971,896.74	108,060,548.50
		8	IDO-OSI	101,747,572.48	2,231,987.64	-	3,306,692.08	24,422,914.58	131,709,166.78
		9	IJERO	108,865,858.29	2,388,138.06	-	3,538,029.09	27,718,443.51	142,510,468.95
		10	IKERE	95,063,801.39	2,085,368.96	-	3,089,476.35	23,800,800.24	124,039,446.94
		11	IKOLE	101,876,537.52	2,234,816.69	-	3,310,883.31	24,916,098.52	132,338,336.04
		12	ILEJEMEJI	71,492,908.18	1,568,305.60	-	2,323,446.42	18,307,899.32	93,692,559.52
		13	IREPODUN/IFELODUN	90,612,436.82	1,987,721.52	-	2,944,811.56	22,837,604.92	118,382,574.81
		14	ISE/ORUN	88,422,981.19	1,939,692.48	-	2,873,656.49	22,023,126.61	115,259,456.77
		15	MOBA	94,834,840.06	2,080,346.35	-	3,082,035.34	23,755,354.52	123,752,576.27
		16	OYE	92,186,861.34	2,022,258.91	-	2,995,978.74	23,105,359.04	120,310,458.03
	EKITI			**1,527,187,890.91**	**33,501,187.46**	**-**	**49,632,045.09**	**382,216,489.27**	1,992,537,612.73
14	ENUGU	1	AGWU	115,479,919.12	2,533,227.54	-	3,752,979.31	27,422,306.51	149,188,432.47
		2	ANINRI	97,300,131.06	2,134,426.25	-	3,162,154.78	24,014,618.18	126,611,330.28
		3	ENUGU EAST	131,706,040.16	2,889,172.16	-	4,280,311.65	31,705,261.42	170,580,785.39
		4	ENUGU NORTH	123,808,515.87	2,715,927.96	-	4,023,650.19	29,893,939.98	160,442,033.99
		5	ENUGU SOUTH	119,708,576.72	2,625,989.57	-	3,890,406.36	27,453,467.77	153,678,440.42
		6	EZEAGU	115,095,999.41	2,524,805.67	-	3,740,502.31	25,918,947.27	147,280,254.67
		7	IGBO ETITI	116,210,809.52	2,549,260.73	-	3,776,732.50	28,010,296.88	150,547,099.62
		8	IGBO EZE NORTH	125,776,967.01	2,759,108.93	-	4,087,622.84	30,665,247.49	163,288,946.27
		9	IGBO EZE SOUTH	114,447,775.95	2,510,585.91	-	3,719,435.71	24,734,395.85	145,412,193.41
		10	ISI UZO	107,027,841.56	2,347,818.37	-	3,478,295.43	24,791,904.00	137,645,859.35
		11	NKANU EAST	112,050,955.72	2,458,008.01	-	3,641,541.50	24,810,897.03	142,961,402.26
		12	NKANU WEST	108,793,622.88	2,386,553.47	-	3,535,681.52	24,700,906.74	139,416,764.61
		13	NSUKKA	140,901,973.77	3,090,898.94	-	4,579,170.09	33,321,203.30	181,893,246.10
		14	OJI RIVER	96,678,573.27	2,120,791.44	-	3,141,954.79	23,637,085.39	125,578,404.90
		15	UDENU	107,007,545.94	2,347,373.15	-	3,477,635.84	26,381,763.52	139,214,318.46
		16	UDI	121,505,641.61	2,665,410.92	-	3,948,809.13	29,319,916.62	157,439,778.27
		17	UZO UWANI	100,623,464.11	2,207,328.62	-	3,270,159.71	23,525,613.76	129,626,566.20
	ENUGU			**1,954,124,353.68**	**42,866,687.64**	**-**	**63,507,043.64**	**460,307,771.71**	2,520,805,856.67
15	GOMBE	1	AKKO	160,546,508.98	3,521,831.68	-	5,217,597.40	34,567,695.85	203,853,633.91
		2	BALANGA	116,594,091.72	2,557,668.61	-	3,789,188.78	27,938,440.31	150,879,389.41
		3	BILLIRE	117,349,391.65	2,574,237.26	-	3,813,735.25	27,387,959.85	151,125,324.01
		4	DUKKU	127,867,997.15	2,804,978.86	-	4,155,579.18	27,654,920.39	162,483,475.57
		5	FUNAKAYE	124,369,126.97	2,728,225.82	-	4,041,869.47	29,183,727.11	160,322,949.37
		6	GOMBE	135,422,180.78	2,970,691.35	-	4,401,082.42	30,872,096.45	173,666,051.01
		7	KALTUNGO	106,183,503.72	2,329,296.54	-	3,450,855.31	24,618,945.24	136,582,600.81
		8	KWAMI	113,901,366.90	2,498,599.59	-	3,701,677.97	27,025,769.63	147,127,414.09
		9	NAFADA	103,841,886.26	2,277,929.60	-	3,374,755.14	24,004,184.75	133,498,755.74
		10	SHOMGOM	98,480,883.38	2,160,327.85	-	3,200,528.03	24,709,677.97	128,551,417.23
		11	YAMALTU/DEBA	134,410,434.45	2,948,497.16	-	4,368,201.70	30,197,447.06	171,924,580.37

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of =N= 15.631billion from Excess Crude Savings Account	Value Added Tax	Total Allocation
				=N=	=N=	=N=	=N=	=N=	=N=
30	OYO	3	ATIBA	105,396,489.29	2,312,032.18	(1,661,511.67)	3,425,278.15	25,508,306.75	134,980,594.70
		4	ATIGBO	112,919,937.81	2,477,070.46	(10,552,083.61)	3,669,782.53	22,391,650.91	130,906,358.09
		5	EGBEDA	114,568,604.53	2,513,236.47	(1,899,181.50)	3,723,362.51	31,426,884.34	150,332,906.35
		6	IBADAN NORTH	117,753,204.86	2,583,095.51	(350,000.00)	3,826,858.77	32,761,263.80	156,574,422.93
		7	IBADAN NORTH EAS	127,660,999.75	2,800,438.05	(2,542,487.36)	4,148,851.97	34,010,042.35	166,077,844.77
		8	IBADAN NORTH WE	93,953,810.82	2,061,019.63	(5,700,000.00)	3,053,402.80	24,615,898.83	117,984,132.08
		9	IBADAN SOUTH EAS	111,503,345.39	2,445,995.35	-	3,623,744.73	30,605,422.53	148,178,507.99
		10	IBADAN SOUTH WE	116,738,878.80	2,560,844.73	(5,140,594.00)	3,793,894.21	31,480,424.58	149,433,448.33
		11	IBARAPA CENTRAL	84,429,735.00	1,852,094.56	(2,626,706.41)	2,743,880.07	21,978,301.18	108,377,304.40
		12	IBARAPA NORTH	88,050,115.29	1,931,513.10	(1,367,338.33)	2,861,538.73	21,878,468.73	113,354,297.52
		13	IDDO	86,315,808.36	1,893,468.44	(1,082,913.32)	2,805,175.52	21,993,220.50	111,924,759.50
		14	SAKI WEST	128,201,759.34	2,812,300.44	(289,665.19)	4,166,426.11	31,237,959.23	166,128,779.93
		15	IBARAPA EAST (IFEI	87,421,622.90	1,917,726.16	(960,977.68)	2,841,113.37	22,784,949.49	114,004,434.24
		16	IREPO	91,736,584.45	2,012,381.40	(121,403.68)	2,981,345.21	23,013,871.06	119,622,778.44
		17	ISEYIN	119,855,394.83	2,629,210.25	(1,991,970.98)	3,895,177.79	30,122,925.48	154,510,737.37
		18	ITESIWAJU	103,635,985.78	2,273,412.86	(2,049,197.90)	3,368,063.58	23,336,540.96	130,564,805.28
		19	IWAJOWA	95,139,350.21	2,087,026.24	(3,492,644.89)	3,091,931.61	21,978,354.09	118,804,017.26
		20	IYAMAPO/OLORUNS	85,905,408.32	1,884,465.69	(243,100.00)	2,791,837.94	20,855,649.05	111,194,261.01
		21	KAJOLA	106,092,673.33	2,327,304.03	(4,353,418.82)	3,447,903.42	27,163,980.57	134,678,442.53
		22	LAGEMU	98,269,890.67	2,155,699.41	(1,918,585.72)	3,193,670.98	24,357,879.30	126,058,554.63
		23	OGBOMOSO NORTH	101,734,023.54	2,231,690.42	(5,508,771.72)	3,306,251.75	27,043,515.02	128,806,709.02
		24	OGBOMOSO SOUTH	87,091,743.40	1,910,489.76	(688,372.67)	2,830,392.62	21,863,813.94	113,008,067.05
		25	OGO-OLUWA	79,697,522.65	1,748,286.29	(3,872,119.93)	2,590,088.01	19,978,742.41	100,142,519.42
		26	OLUYOLE	105,643,605.68	2,317,453.05	(4,425,091.49)	3,433,309.18	27,255,401.06	134,224,677.48
		27	ONA ARA	115,101,661.10	2,524,929.87	-	3,740,686.31	30,553,204.92	151,920,482.20
		28	ORELOPE	88,156,929.50	1,933,856.23	(1,467,890.77)	2,865,010.08	22,055,648.85	113,543,553.89
		29	ORI IRE	106,018,924.28	2,325,686.24	(2,202,856.39)	3,445,506.65	24,499,189.56	134,086,450.33
		30	OYO	89,515,346.78	1,963,655.18	(4,133,333.56)	2,909,157.25	23,082,277.72	113,337,103.37
		31	OYO WEST	89,906,121.26	1,972,227.41	(2,202,592.58)	2,921,857.02	23,737,775.35	116,335,388.47
		32	SAKI EAST	89,469,543.21	1,962,650.41	(3,283,402.01)	2,907,668.68	22,361,547.74	113,418,008.03
		33	IFEDAPO	103,130,617.76	2,262,326.84	(3,007,417.51)	3,351,639.64	24,046,425.33	129,783,592.07
	OYO			**3,327,935,754.36**	**73,003,328.67**	**(83,669,826.87)**	**108,154,509.60**	**841,320,353.30**	4,266,744,119.06
31	PLATEAU	1	BARKIN LADI	121,651,508.97	2,668,610.74	-	3,953,549.67	27,499,647.57	155,773,316.95
		2	BASSA	122,716,420.78	2,691,971.20	-	3,988,158.21	28,112,926.72	157,509,476.91
		3	BOKKOS	122,181,670.66	2,680,240.64	-	3,970,779.38	27,668,257.01	156,500,947.69
		4	JOS EAST	92,759,410.05	2,034,818.64	-	3,014,585.99	22,755,886.81	120,564,701.49
		5	JOS NORTH	161,388,713.96	3,540,306.72	-	5,244,968.20	40,939,359.58	211,113,348.46
		6	JOS SOUTH	139,560,176.32	3,061,464.58	(2,145,565.25)	4,535,563.05	34,454,006.66	179,465,645.36
		7	KANAM	122,511,993.67	2,687,486.78	-	3,981,514.54	27,003,977.08	156,184,972.07
		8	KANKE	108,197,853.17	2,373,484.35	-	3,516,319.61	24,651,063.28	138,738,720.41
		9	LANGTANG NORTH	110,975,911.32	2,434,425.28	-	3,606,603.66	25,667,851.75	142,684,792.00
		10	LANGTANG SOUTH	105,276,734.85	2,309,405.18	-	3,421,386.25	23,851,186.86	134,858,713.15
		11	MANGU	145,453,462.79	3,190,742.77	-	4,727,088.83	33,830,516.78	187,201,811.17
		12	MIKANG	97,926,883.51	2,148,175.02	-	3,182,523.60	23,380,646.43	126,638,228.56
		13	PANKSHIN	130,734,284.41	2,867,855.22	-	4,248,730.58	28,368,248.08	166,219,118.29
		14	QUAN-PAN	130,545,199.40	2,863,707.36	-	4,242,585.51	28,645,683.88	166,297,176.15
		15	RIYOM	103,166,773.12	2,263,119.96	(1,531,394.86)	3,352,814.65	25,187,153.48	132,438,466.36
		16	SHENDAM	131,453,206.89	2,883,625.88	-	4,272,094.83	29,232,298.72	167,841,226.31
		17	WASE	139,669,617.49	3,063,865.33	-	4,539,119.77	26,782,620.98	174,055,223.58
	PLATEAU			**2,086,169,821.36**	**45,763,305.66**	**(3,676,960.11)**	**67,798,386.34**	**478,031,331.68**	2,674,085,884.92

Source: **Office of the Accountant-General of the Federation**

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December 2014 shared in January 2015

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Distribution of =N= 15.631billion from Excess Crude Savings Account =N=	Value Added Tax =N=	Total Allocation =N=
	GOMBE TOTAL			**1,338,967,371.96**	**29,372,284.31**	**-**	**43,515,070.66**	**308,160,864.59**	1,720,015,591.51
16	IMO	1	ABOH MBAISE	105,068,122.51	2,304,828.95	-	3,414,606.56	26,553,812.86	137,341,370.89
		2	AHIAZU MBAISE	98,874,399.38	2,168,960.22	-	3,213,316.89	25,244,404.75	129,501,081.25
		3	EHIME MBANO	90,834,880.22	1,992,601.15	-	2,952,040.74	23,129,723.87	118,909,245.98
		4	EZINIHITTE MBAISE	96,609,902.24	2,119,285.04	-	3,139,723.05	24,963,530.09	126,832,440.42
		5	IDEATO NORTH	103,595,407.71	2,272,522.72	-	3,366,744.84	24,583,299.14	133,817,974.40
		6	IDEATO SOUTH	103,942,294.16	2,280,132.20	-	3,378,018.29	24,661,228.76	134,261,673.41
		7	IHITTE UBOMA	93,033,835.41	2,040,838.58	-	3,023,504.53	22,590,776.78	120,688,955.29
		8	IKEDURU	98,542,099.89	2,161,670.73	-	3,202,517.50	24,102,389.25	128,008,677.37
		9	ISIALA MBANO	110,867,832.20	2,432,054.40	-	3,603,091.20	26,716,973.05	143,619,950.84
		10	ISU	97,991,647.04	2,149,595.71	-	3,184,628.34	24,904,011.54	128,229,882.63
		11	MBAITOLI	120,868,583.96	2,651,436.09	-	3,928,105.41	28,770,706.94	156,218,832.39
		12	NGOR/OKPALA	102,653,130.29	2,251,852.43	-	3,336,121.78	24,664,032.75	132,905,137.25
		13	NJABA	92,734,180.07	2,034,265.18	-	3,013,766.04	23,879,869.23	121,662,080.52
		14	NKWANGELE	90,245,461.97	1,979,671.37	-	2,932,885.25	22,999,629.54	118,157,648.12
		15	NKWERRE	80,394,401.26	1,763,573.38	-	2,612,735.85	20,443,241.65	105,213,952.14
		16	OBOWO	87,146,480.98	1,911,690.51	-	2,832,171.54	22,451,635.63	114,341,978.66
		17	OGUTA	102,306,842.70	2,244,256.08	-	3,324,867.79	23,768,662.12	131,644,628.70
		18	OHAJI/EGBEMA	110,735,118.71	2,429,143.13	-	3,598,778.14	25,860,011.73	142,623,051.72
		19	OKIGWE	97,020,167.60	2,128,284.83	-	3,153,056.26	23,198,818.29	125,500,326.98
		20	ONUIMO	86,192,256.59	1,890,758.15	-	2,801,160.22	21,453,469.86	112,337,644.80
		21	ORLU	94,799,638.40	2,079,574.15	-	3,080,891.33	23,753,266.66	123,713,370.53
		22	ORSU	92,219,487.24	2,022,974.61	-	2,997,039.05	22,551,573.89	119,791,074.79
		23	ORU	89,200,042.06	1,956,738.49	-	2,898,910.17	22,118,754.99	116,174,445.71
		24	ORU WEST	92,276,269.07	2,024,220.21	-	2,998,884.40	22,418,728.49	119,718,102.16
		25	OWERRI MUNICIPAL	93,121,323.81	2,042,757.77	-	3,026,347.82	22,933,021.67	121,123,451.07
		26	OWERRI NORTH	99,065,259.45	2,173,147.03	-	3,219,519.65	25,482,108.61	129,940,034.74
		27	OWERRI WEST	88,622,260.34	1,944,063.97	-	2,880,132.86	21,454,422.15	114,900,879.32
	IMO			**2,618,961,325.27**	**57,450,897.05**	**-**	**85,113,565.50**	**645,652,104.28**	3,407,177,892.09
17	JIGAWA	1	AUYO	92,546,292.45	2,030,143.58	-	3,007,659.89	23,623,050.06	121,207,145.98
		2	BABURA	109,455,539.74	2,401,073.62	-	3,557,193.14	27,649,149.36	143,062,955.86
		3	BIRNIN KUDU	135,837,309.90	2,979,797.84	-	4,414,573.69	33,218,604.36	176,450,285.80
		4	BIRNIWA	102,745,045.79	2,253,868.73	-	3,339,108.94	24,169,456.81	132,507,480.27
		5	GAGARAWA	88,164,212.11	1,934,015.99	-	2,865,246.76	20,892,762.19	113,856,237.05
		6	BUJI	86,486,750.83	1,897,218.32	-	2,810,730.98	21,790,936.80	112,985,636.93
		7	DUTSE	121,403,654.28	2,663,173.67	-	3,945,494.64	29,661,775.76	157,674,098.35
		8	GARKI	101,890,323.96	2,235,119.11	-	3,311,331.36	24,693,431.68	132,130,206.10
		9	GUMEL	89,249,161.90	1,957,816.01	-	2,900,506.52	22,308,880.46	116,416,364.88
		10	GURI	94,286,881.52	2,068,326.05	-	3,064,227.25	22,724,558.02	122,143,992.84
		11	GWARAM	131,158,522.95	2,877,161.54	-	4,262,517.90	31,060,541.07	169,358,743.46
		12	GWIWA	96,973,830.65	2,127,268.36	-	3,151,550.35	23,227,106.21	125,479,755.57
		13	HADEJIA	81,861,720.05	1,795,761.25	-	2,660,422.21	22,227,776.51	108,545,680.02
		14	JAHUN	112,516,321.97	2,468,216.53	-	3,656,665.43	28,759,791.97	147,400,995.89
		15	KAFIN HAUSA	126,552,057.67	2,776,111.72	-	4,112,812.49	30,979,913.27	164,420,895.15
		16	KAUGAMA	92,750,472.09	2,034,622.57	-	3,014,295.52	23,409,047.80	121,208,437.98
		17	KAZAURE	98,147,581.37	2,153,016.37	-	3,189,696.05	25,183,388.38	128,673,682.17
		18	KIRI-KASAMMA	102,366,211.58	2,245,558.43	-	3,326,797.22	26,772,083.99	134,710,651.22
		19	KIYAWA	105,759,302.56	2,319,991.04	-	3,437,069.21	25,787,514.90	137,303,877.71
		20	MAIGATARI	106,673,769.97	2,340,051.27	-	3,466,788.46	26,147,377.29	138,627,986.99
		21	MALAM MADORI	99,931,933.20	2,192,158.83	-	3,247,685.66	25,179,103.05	130,550,880.75

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Distribution of =N= 15.631billion from Excess Crude Savings Account =N=	Value Added Tax =N=	Total Allocation =N=
32	RIVERS	1	AHOADA	92,930,098.05	2,038,562.94	-	3,020,133.18	31,505,802.28	129,494,596.44
		2	AHOADA WEST	116,108,940.32	2,547,026.07	-	3,773,421.85	35,879,913.16	158,309,301.40
		3	AKUKUTORU	106,960,688.77	2,346,345.27	-	3,476,113.03	30,937,545.61	143,720,692.68
		4	ANDONI	114,178,392.18	2,504,676.56	-	3,710,681.01	33,847,500.14	154,241,249.90
		5	ASARITORU	105,986,113.29	2,324,966.48	-	3,444,440.32	34,328,462.93	146,083,983.02
		6	BONNY	105,968,403.18	2,324,577.98	-	3,443,864.76	34,077,585.63	145,814,431.56
		7	DEGEMA	114,845,501.27	2,519,310.62	-	3,732,361.38	35,898,324.23	156,995,497.49
		8	ELEME	111,263,566.40	2,440,735.43	-	3,615,952.15	32,782,779.40	150,103,033.39
		9	EMOHUA	106,126,162.64	2,328,038.67	-	3,448,991.78	33,365,637.95	145,268,831.05
		10	ETCHE	124,450,006.37	2,730,000.03	-	4,044,497.97	35,881,447.41	167,105,951.78
		11	GONAKA	110,835,211.92	2,431,338.82	-	3,602,031.07	34,790,221.08	151,658,802.90
		12	IKWERRE	106,078,805.77	2,326,999.83	-	3,447,452.73	32,721,514.97	144,574,773.30
		13	KHANA	125,933,980.41	2,762,553.26	-	4,092,725.61	38,249,650.87	171,038,910.15
		14	OBIO/AKPOR	154,219,817.54	3,383,046.09	-	5,011,986.40	47,273,827.08	209,888,677.10
		15	OBUA/ODUAL	124,508,333.97	2,731,279.54	-	4,046,393.56	37,655,576.37	168,941,583.44
		16	OGBA/EGBEMA/NDO	125,639,825.93	2,756,100.53	-	4,083,165.89	37,709,645.67	170,188,738.03
		17	OGU/BOLO	86,320,172.46	1,893,564.18	-	2,805,317.35	26,635,121.52	117,654,175.51
		18	OKRIKA	106,217,340.93	2,330,038.81	-	3,451,954.99	34,430,358.69	146,429,693.41
		19	OMUMMA	84,187,715.47	1,846,785.49	-	2,736,014.68	27,993,890.35	116,764,405.99
		20	OPOBO/NKORO	91,063,275.58	1,997,611.35	-	2,959,463.36	30,699,735.93	126,720,086.22
		21	OYIGBO	94,051,789.07	2,063,168.94	-	3,056,586.99	29,174,791.30	128,346,336.30
		22	PORT HARCOURT	174,666,384.10	3,831,572.60	-	5,676,478.91	51,311,883.00	235,486,318.60
		23	TAI	103,382,618.73	2,267,854.87	-	3,359,829.41	28,916,084.00	137,926,387.02
	RIVERS			**2,585,923,144.36**	**56,726,154.34**	**-**	**84,039,858.40**	**796,067,299.58**	3,522,756,456.67
33	SOKOTO	1	BINJI	96,860,523.14	2,124,782.79	-	3,147,867.97	22,013,831.68	124,147,005.58
		2	BODINGA	110,259,731.05	2,418,714.78	-	3,583,328.53	25,737,259.31	141,999,033.67
		3	DANGE SHUNI	118,823,188.63	2,606,567.23	-	3,861,632.15	26,749,868.25	152,041,256.27
		4	GADA	129,013,740.33	2,830,112.47	-	4,192,814.66	29,591,998.09	165,628,665.55
		5	GORONYO	121,363,859.66	2,662,300.71	-	3,944,201.36	26,101,777.37	154,072,139.11
		6	GUDU	109,969,394.13	2,412,345.80	-	3,573,892.88	21,512,129.98	137,467,762.78
		7	GWADABAWA	125,600,740.00	2,755,243.12	-	4,081,895.64	28,697,421.04	161,135,299.81
		8	ILLELA	107,176,458.04	2,351,078.50	-	3,483,125.31	24,419,016.00	137,429,677.85
		9	ISA	121,315,767.45	2,661,245.74	-	3,942,638.41	24,186,973.01	152,106,624.60
		10	KEBBE	109,531,248.27	2,402,734.40	-	3,559,653.59	23,052,417.16	138,546,053.42
		11	KWARE	101,569,106.16	2,228,072.71	-	3,300,892.11	23,541,315.77	130,639,386.74
		12	RABAH	120,930,378.72	2,652,791.65	-	3,930,113.67	24,348,969.27	151,862,253.31
		13	SABON BIRNI	126,880,370.24	2,783,313.76	-	4,123,482.31	27,440,442.16	161,227,608.47
		14	SHAGARI	114,325,935.29	2,507,913.15	-	3,715,476.01	24,732,427.46	145,281,751.90
		15	SILAME	102,371,871.51	2,245,682.59	-	3,326,981.16	21,979,496.09	129,924,031.35
		16	SOKOTO NORTH	113,759,502.81	2,495,487.59	-	3,697,067.54	28,776,144.25	148,728,202.19
		17	SOKOTO SOUTH	112,840,496.84	2,475,327.80	-	3,667,200.78	26,769,337.43	145,752,362.85
		18	TAMBUWAL	126,349,367.50	2,771,665.41	-	4,106,225.27	28,357,398.18	161,584,656.35
		19	TANGAZA	116,489,024.95	2,555,363.81	-	3,785,774.21	22,480,774.55	145,310,937.52
		20	TURETA	106,006,712.38	2,325,418.35	-	3,445,109.77	20,074,479.22	131,851,719.72
		21	WAMAKKO	109,276,610.34	2,397,148.53	-	3,551,378.11	25,960,149.67	141,185,286.65
		22	WURNO	105,141,079.09	2,306,429.37	-	3,416,977.58	25,044,251.76	135,908,737.79
		23	YABO	98,569,738.50	2,162,277.02	-	3,203,415.73	22,542,038.98	126,477,470.23
	SOKOTO			**2,604,424,845.04**	**57,132,017.26**	**-**	**84,641,144.75**	**574,109,916.67**	3,320,307,923.73
		1	ARDO KOLA	97,837,610.11	2,146,216.67	(2,649,820.75)	3,179,622.30	21,554,437.76	122,068,066.09
		2	BALI	167,422,681.78	3,672,670.98	(583,601.19)	5,441,065.99	28,009,634.61	203,962,452.16

Source: **Office of the Accountant-General of the Federation**

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December 2014 shared in January 2015

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of =N= 15.631billion from Excess Crude Savings Account	Value Added Tax	Total Allocation
				=N=	=N=	=N=	=N=	=N=	=N=
		22	MIGA	91,663,476.99	2,010,777.68	-	2,978,969.29	23,433,807.52	120,087,031.48
		23	RINGIM	112,491,114.58	2,467,663.57	-	3,655,846.22	26,798,589.59	145,413,213.95
		24	RONI	83,188,130.52	1,824,858.07	-	2,703,529.19	20,756,530.84	108,473,048.63
		25	SULE TAKARKAR	104,411,037.58	2,290,414.80	-	3,393,251.97	23,562,103.06	133,656,807.42
		26	TAURA	94,961,309.50	2,083,120.65	-	3,086,145.47	23,610,141.15	123,740,716.77
		27	YANKWASHI	87,993,490.01	1,930,270.94	-	2,859,698.46	21,705,653.33	114,489,112.75
	JIGAWA			**2,751,465,455.74**	**60,357,576.54**	**-**	**89,419,814.27**	**679,333,075.42**	3,580,575,921.97
18	**KADUNA**	1	BIRNIN GWARI	164,749,181.97	3,614,023.70	-	5,354,179.98	30,559,205.02	204,276,590.66
		2	CHIKUN	167,521,307.63	3,674,834.49	-	5,444,271.23	36,690,250.62	213,330,663.96
		3	GIWA	138,637,259.97	3,041,219.00	-	4,505,569.21	32,361,373.84	178,545,422.02
		4	GWAGWADA	106,748,706.82	2,341,695.12	-	3,469,223.83	23,073,358.50	135,632,984.28
		5	IGABI	175,490,055.00	3,849,641.07	-	5,703,247.37	39,969,273.07	225,012,216.51
		6	IKARA	117,562,506.77	2,578,912.26	-	3,820,661.28	27,467,573.42	151,429,653.73
		7	JABA	102,514,274.67	2,248,806.42	-	3,331,609.12	25,428,123.99	133,522,814.20
		8	JEMA'A	136,593,549.53	2,996,387.11	-	4,439,150.71	31,954,425.66	175,983,513.01
		9	KACHIA	150,676,893.91	3,305,326.67	-	4,896,845.00	30,131,253.42	189,010,319.00
		10	KADUNA NORTH	142,344,596.20	3,122,545.06	-	4,626,053.85	36,131,781.44	186,224,976.54
		11	KADUNA SOUTH	151,975,123.11	3,333,805.30	-	4,939,036.12	38,496,440.24	198,744,404.78
		12	KAGARKO	131,332,959.89	2,880,988.08	-	4,268,186.92	29,955,025.60	168,437,160.50
		13	KAURA	113,782,634.12	2,495,995.01	-	3,697,819.28	28,983,471.23	148,959,919.65
		14	KAURU	117,158,766.19	2,570,055.60	-	3,807,540.12	26,202,182.58	149,738,544.49
		15	KUBAU	135,622,740.99	2,975,090.95	-	4,407,600.42	32,129,542.47	175,134,974.83
		16	KUDAN	105,193,548.56	2,307,580.36	-	3,418,682.78	24,561,269.36	135,481,081.07
		17	LERE	146,368,727.14	3,210,820.49	-	4,756,833.99	34,728,043.04	189,064,424.64
		18	MAKARFI	98,449,672.41	2,159,643.19	-	3,199,513.70	24,945,732.75	128,754,562.05
		19	SABON GARI	129,904,217.18	2,849,646.44	-	4,221,754.25	32,384,863.82	169,360,481.69
		20	SANGA	108,915,211.63	2,389,220.70	-	3,539,633.03	25,108,363.88	139,952,429.23
		21	SOBA	138,827,162.87	3,045,384.81	-	4,511,740.86	32,723,405.34	179,107,693.88
		22	ZANGON KATAF	155,319,606.91	3,407,171.64	-	5,047,728.43	33,945,519.58	197,720,026.56
		23	ZARIA	158,594,737.88	3,479,016.61	-	5,154,166.84	38,803,714.67	206,031,636.01
	KADUNA			**3,094,283,441.35**	**67,877,810.08**	**-**	**100,561,048.31**	**716,734,193.56**	3,979,456,493.29
19	**KANO**	1	AJINGI	101,773,434.33	2,232,554.96	-	3,307,532.56	27,006,446.04	134,319,967.89
		2	ALBASU	104,242,743.31	2,286,723.01	-	3,387,782.58	27,853,778.58	137,771,027.47
		3	BAGWAI	95,048,844.46	2,085,040.86	-	3,088,990.27	26,409,144.32	126,632,019.90
		4	BEBEJI	103,114,855.80	2,261,981.08	-	3,351,127.39	27,785,319.02	136,513,283.29
		5	BICHI	124,978,599.69	2,741,595.53	-	4,061,676.71	32,453,689.61	164,235,561.55
		6	BUNKURE	99,571,065.16	2,184,242.65	-	3,235,957.82	26,834,715.18	131,825,980.81
		7	DALA	160,718,529.47	3,525,605.21	-	5,223,187.89	39,949,217.82	209,416,540.39
		8	DANBATTA	109,500,071.34	2,402,050.49	-	3,558,640.37	28,796,287.90	144,257,050.09
		9	DAWAKIN KUDU	117,708,326.19	2,582,111.03	-	3,825,400.26	29,717,952.50	153,833,789.98
		10	DAWAKIN TOFA	118,532,721.96	2,600,195.41	-	3,852,192.28	30,907,582.83	155,892,692.48
		11	DOGUWA	109,863,451.37	2,410,021.78	-	3,570,449.85	25,791,950.17	141,635,873.17
		12	FAGGE	107,631,455.70	2,361,059.56	-	3,497,912.27	28,312,732.74	141,803,160.27
		13	GABASAWA	112,459,653.91	2,466,973.43	-	3,654,823.78	28,959,606.80	147,541,057.92
		14	GARKO	100,314,515.94	2,200,551.37	-	3,260,119.21	26,390,786.15	132,165,972.66
		15	GARUN MALLAM	99,791,050.53	2,189,068.36	-	3,243,107.12	23,956,821.31	129,180,047.32
		16	GAYA	107,851,259.87	2,365,881.30	-	3,505,055.68	28,428,489.71	142,150,686.56
		17	GEZAWA	123,158,662.26	2,701,672.44	-	4,002,530.61	32,716,629.35	162,579,494.65
		18	GWALE	148,070,170.60	3,248,144.23	-	4,812,129.16	36,948,530.57	193,078,974.57
		19	GWARZO	101,801,900.08	2,233,179.40	-	3,308,457.67	27,527,564.02	134,871,101.17
34	**TARABA**	3	DONGA	114,988,585.58	2,522,449.39	(1,214,558.22)	3,737,011.47	24,051,042.57	144,084,530.79
		4	GASHAKA	137,297,058.86	3,011,819.65	(708,578.86)	4,462,014.04	21,599,936.38	165,662,250.08
		5	GASSOL	148,328,255.15	3,253,805.71	(2,755,271.56)	4,820,516.64	29,904,387.83	183,551,693.78
		6	IBI	102,754,468.64	2,254,075.44	-	3,339,415.18	21,402,758.04	129,750,717.29
		7	JALINGO	98,832,135.85	2,168,033.11	(1,222,212.80)	3,211,943.37	24,354,402.01	127,344,301.54
		8	KARIM LAMIDU	153,400,991.01	3,365,083.88	(871,314.72)	4,985,375.37	27,317,050.30	188,197,185.84
		9	KURMI	109,196,850.26	2,395,398.87	(1,397,702.05)	3,548,785.99	21,798,331.55	135,541,664.63
		10	LAU	100,821,202.36	2,211,666.31	(134,239.10)	3,276,586.00	22,065,979.86	128,241,195.43
		11	SARDAUNA	150,457,297.48	3,300,509.49	-	4,889,708.34	28,829,773.78	187,477,289.09
		12	TAKUM	119,091,815.20	2,612,459.97	-	3,870,362.24	24,116,539.43	149,691,176.83
		13	USSA	102,357,826.30	2,245,374.49	(791,889.85)	3,326,524.71	22,895,536.20	130,033,371.84
		14	WUKARI	146,613,049.04	3,216,180.06	(1,239,449.97)	4,764,774.20	29,734,931.90	183,089,485.23
		15	YORRO	97,191,739.40	2,132,048.52	(1,862,542.85)	3,158,632.16	21,686,119.25	122,305,996.48
		16	ZING	105,433,567.62	2,312,845.55	(469,263.36)	3,426,483.15	23,694,037.07	134,397,670.03
	TARABA			**1,952,025,134.62**	**42,820,638.08**	**(15,900,445.28)**	**63,438,821.16**	**393,014,898.54**	2,435,399,047.12
35	**YOBE**	1	BADE	108,959,322.42	2,390,188.34	-	3,541,066.58	23,581,207.49	138,471,784.83
		2	BURSARI	120,574,277.60	2,644,980.03	-	3,918,540.75	21,959,234.40	149,097,032.78
		3	DAMATURU	100,955,625.22	2,214,615.07	-	3,280,954.60	20,842,401.86	127,293,596.76
		4	FIKA	113,033,493.69	2,479,561.48	-	3,673,472.98	23,428,469.66	142,614,997.81
		5	FUNE	158,538,122.01	3,477,774.66	-	5,152,326.88	32,097,809.50	199,266,033.05
		6	GEIDAM	131,387,156.30	2,882,176.96	-	4,269,948.25	24,507,739.38	163,047,020.89
		7	GUJBA	120,964,236.49	2,653,534.37	-	3,931,214.01	23,068,342.75	150,617,327.63
		8	GULAMI	105,093,110.12	2,305,377.09	-	3,415,418.63	21,662,223.60	132,476,129.45
		9	JAKUSKO	138,600,996.44	3,040,423.51	-	4,504,390.68	28,305,710.69	174,451,521.32
		10	KARASUWA	97,748,989.10	2,144,272.64	-	3,176,742.21	21,846,440.13	124,916,444.08
		11	MACHINA	93,627,990.14	2,053,872.26	-	3,042,813.96	19,445,276.63	118,169,952.98
		12	NANGERE	100,383,523.64	2,202,065.16	-	3,262,361.89	20,832,296.93	126,680,247.62
		13	NGURU	109,178,954.64	2,395,006.30	-	3,548,204.40	24,155,230.85	139,277,396.19
		14	POTISKUM	120,139,019.53	2,635,431.98	-	3,904,395.31	27,077,935.57	153,756,782.39
		15	TARMUA	111,427,739.03	2,444,336.81	-	3,621,287.60	20,270,494.72	137,763,858.15
		16	YUNUSARI	116,126,802.02	2,547,417.90	-	3,774,002.34	22,842,595.50	145,290,817.76
		17	YUSUFARI	115,850,844.12	2,541,364.34	-	3,765,033.99	22,063,034.75	144,220,277.20
	YOBE			**1,962,590,202.48**	**43,052,398.90**	**-**	**63,782,175.07**	**397,986,444.44**	2,467,411,220.89
36	**ZAMFARA**	1	ANKA	109,046,972.95	2,392,111.08	-	3,543,915.13	23,608,937.85	138,591,937.01
		2	BAKURA	105,584,724.31	2,316,161.40	-	3,431,395.59	25,969,840.36	137,302,121.66
		3	BUKKUYUM	124,607,269.19	2,733,449.83	-	4,049,608.85	27,278,084.56	158,668,412.43
		4	BUNGUDU	137,530,072.89	3,016,931.17	-	4,469,586.76	29,726,757.10	174,743,347.91
		5	GUMMI	119,705,271.63	2,625,917.07	-	3,890,298.94	26,902,773.80	153,124,261.44
		6	GUSAU	166,217,666.75	3,646,237.14	-	5,401,904.23	36,352,891.22	211,618,699.34
		7	KAURA NAMODA	126,235,106.68	2,769,158.92	-	4,102,511.91	30,967,388.22	164,074,165.73
		8	KIYAWA	114,529,613.07	2,512,381.13	-	3,722,095.33	25,531,466.40	146,295,555.93
		9	MARADUN	123,809,750.51	2,715,955.05	-	4,023,690.31	27,236,765.46	157,786,161.33
		10	MARU	163,418,773.59	3,584,839.17	-	5,310,943.07	31,524,640.57	203,839,196.40
		11	SHINKAFI	102,035,408.50	2,238,301.76	-	3,316,046.46	23,258,122.28	130,847,879.00
		12	TALATA MAFARA	117,852,583.32	2,585,275.53	-	3,830,088.47	27,465,634.13	151,733,581.44
		13	TSAFE	124,860,937.73	2,739,014.44	-	4,057,852.82	30,154,814.51	161,812,619.50
		14	ZURMI	137,897,292.33	3,024,986.69	-	4,481,521.02	31,627,118.29	177,030,918.33
	ZAMFARA			**1,773,331,443.44**	**38,900,720.38**	**-**	**57,631,458.89**	**397,605,234.74**	2,267,468,857.45
		1	ABAJI	91,090,919.44	1,998,217.76	-	2,960,361.75	201,051,405.32	297,100,904.27
		2	ABUJA MUNICIPAL	232,533,556.87	5,100,976.98	-	7,557,102.86	239,149,785.16	484,341,421.88

Source: **Office of the Accountant-General of the Federation**

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December 2014 shared in January 2015

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of =N= 15.631billion from Excess Crude Savings Account	Value Added Tax	Total Allocation
				=N=	=N=	=N=	=N=	=N=	=N=
		20	KABO	98,092,910.90	2,151,817.09	-	3,187,919.32	25,931,990.71	129,364,638.01
		21	KANO MUNICIPAL	142,922,384.77	3,135,219.73	-	4,644,831.38	37,131,900.61	187,834,336.49
		22	KARAYE	95,120,399.89	2,086,610.54	-	3,091,315.75	25,274,853.00	125,573,179.18
		23	KIBIYA	95,995,968.56	2,105,817.47	-	3,119,770.83	25,027,731.98	126,249,288.84
		24	KIRU	123,846,349.82	2,716,757.91	-	4,024,879.75	31,802,001.16	162,389,988.64
		25	KUMBOTSO	126,543,508.25	2,775,924.18	-	4,112,534.64	33,452,543.16	166,884,510.23
			KANO SUBTOTAL	2,828,652,834.14	62,050,798.99	-	91,928,325.15	735,368,265.23	3,718,000,223.51
			SUBTOTAL CF	42,754,605,809.05	937,887,258.23	(25,484,633.45)	1,389,480,977.34	10,114,679,299.79	55,171,168,710.95

	State	S/n	Local Government Councils	Gross Statutory Allocation	Exchange Gain Difference	Deduction	Distribution of =N= 15.631billion from Excess Crude Savings Account	Value Added Tax	Total Allocation
				=N=	=N=	=N=	=N=	=N=	=N=
37	FCT-ABUJA	3	BWARI	130,979,793.62	2,873,240.84	-	4,256,709.38	209,980,351.85	348,090,095.69
		4	GWAGWALADA	112,251,419.60	2,462,405.49	-	3,648,056.37	206,306,284.94	324,668,166.41
		5	KUJE	106,657,935.58	2,339,703.92	-	3,466,273.86	203,110,641.37	315,574,554.72
		6	KWALI	109,712,400.35	2,406,708.25	-	3,565,540.84	202,500,642.35	318,185,291.79
	FCT-ABUJA			**783,226,025.46**	**17,181,253.24**	**-**	**25,454,045.07**	**1,262,099,110.99**	**2,087,960,434.77**
				86,200,444,051.06	**1,890,937,750.44**	**(460,948,295.38)**	**2,801,426,302.04**	**24,684,510,705.97**	**115,116,370,514.13**
			CHECK!!	(0.00)	-	(460,948,295.38)	910,488,551.60	0.00	449,540,256.22
					3,781,875,500.88			CHECK!! -	0.00
								-	449,540,256.22

Source: **Office of the Accountant-General of the Federation**