

Federal Ministry of Finance, Abuja

Table I

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of October, 2015 Shared in November, 2015

S/n	Beneficiaries	Statutory =N=	Exchange Gain Difference =N=	NNPC Refund to FG =N=	VAT =N=	Total =N=
1	FGN (see Table II)	191,993,654,672.76	3,457,949,799.14	6,330,393,548.39	8,668,416,310.78	210,450,414,331.07
2	State (see Table III)	97,381,747,396.66	1,753,918,349.15	-	28,894,721,035.93	128,030,386,781.74
3	LGCs (see Table IV)	75,077,245,373.18	1,352,197,529.66	-	20,226,304,725.15	96,655,747,627.98
4	13% Derivation Fund	24,140,865,502.86	430,996,702.58	-	-	24,571,862,205.44
5	Cost of Collection - NCS	3,534,940,474.17	-	-	-	3,534,940,474.17
6	Deductions: Cost of Collections - DPR	1,530,834,277.92	-	-	-	1,530,834,277.92
7	Deductions: Cost of Collections - FIRS	6,650,418,396.33	-	-	2,407,893,419.66	9,058,311,815.99
8	ADD TRANSFER TO EXCESS REVENUE and SUBSIDY ACCTS	-	-	-	-	-
9	Total	400,309,706,093.88	6,995,062,380.52	6,330,393,548.39	60,197,335,491.52	473,832,497,514.31

Check!!

Table II

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of October, 2015 Shared in November, 2015

S/n	Beneficiaries	1 Gross Statutory Allocation =N=	2 Less Deductions =N=	3 Net Statutory Allocation =N=	4= 2-3 Exchange Gain Difference =N=	5 NNPC Refund to FG =N=	6 VAT =N=	7 Total Net Amount =N=	8 (4 + 5 + 6 + 7)
1	FGN (CRF Account)	176,759,534,009.66	5,271,177,489.70	171,488,356,519.96	3,183,571,853.80	5,828,095,806.70	8,090,521,890.06	188,590,546,070.52	
2	Share of Derivation & Ecology	3,644,526,474.43	-	3,644,526,474.43	65,640,656.78	120,166,923.85	-	3,830,334,055.05	
3	Stabilization	1,822,263,237.21	-	1,822,263,237.21	32,820,328.39	60,083,461.92	-	1,915,167,027.53	
4	Development of Natural Resources	6,122,804,477.04	-	6,122,804,477.04	110,276,303.39	201,880,432.07	-	6,434,961,212.49	
5	FCT-Abuja	3,644,526,474.43	22,945,628.49	3,621,580,845.94	65,640,656.78	120,166,923.85	577,894,420.72	4,385,282,847.28	
	Sub-total	191,993,654,672.76	5,294,123,118.19	186,699,531,554.57	3,457,949,799.14	6,330,393,548.39	8,668,416,310.78	205,156,291,212.88	

Source: Office of the Accountant-General of the Federation

CHECK

The above information is also available on the Federal Ministry of Finance website [www.fmf.gov.ng](http://www.fmf.gov.ng) and Office of Accountant-General of the Federation website [www.oagf.gov.ng](http://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](http://www.budgetoffice.gov.ng) also contains information about the Budget.

.....  
**Kemi Adeosun**  
 Hon. Minister of 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 October, 2015 Shared in November, 2015**

1	2	3	4	5	6=4+5	7			9	10=6-(7+8+9)	11	12	13=6+11+12	14=10+11+12	S/n
						8									
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	External Debt	Deductions		Other Deductions (see Note)	Net Statutory Allocation	Distribution from Foreign Excess Crude Savings Account, Augmentation, Exchange Gain	Gross VAT Allocation	Total Gross Amount	Total Net Amount	S/n
							Contractual Obligation (ISPO)								
			=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	
1	ABIA	17	2,404,680,136.34	267,515,507.60	2,672,195,643.94	15,730,086.41		0.00	403,050,507.32	2,253,415,050.21	48,209,233.33	587,869,612.94	3,308,274,490.21	2,889,493,896.48	1
2	ADAMAWA	21	2,558,166,140.91	-	2,558,166,140.91	16,848,426.46		0.00	330,357,169.14	2,210,960,545.31	46,074,491.93	612,962,040.68	3,217,202,673.52	2,869,997,077.92	2
3	AKWA IBOM	31	2,581,938,977.82	7,887,936,698.14	10,469,875,675.95	74,089,239.58		0.00	1,322,311,287.60	9,073,475,148.77	188,982,410.49	686,780,532.11	11,345,638,618.55	9,949,238,091.37	3
4	ANAMBRA	21	2,553,373,717.82	-	2,553,373,717.82	19,471,259.86		0.00	17,049,006.47	2,516,853,451.49	45,988,176.80	679,881,248.68	3,279,243,143.29	3,242,722,876.96	4
5	BAUCHI	20	3,071,794,130.59	-	3,071,794,130.59	32,206,763.25		305,669,380.00	190,145,951.84	2,543,772,035.50	55,325,317.47	708,414,676.63	3,835,534,124.69	3,307,512,029.60	5
6	BAYELSA	8	2,272,254,553.69	3,719,566,925.09	5,991,821,478.78	18,040,190.54		1,241,107,428.57	1,130,653,079.45	3,602,020,780.22	105,767,170.60	513,526,651.59	6,611,115,300.97	4,221,314,602.41	6
7	BENUE	23	2,880,005,570.59	-	2,880,005,570.59	13,766,429.78		472,247,451.38	278,801,793.86	2,115,189,895.57	51,871,061.58	686,539,479.01	3,618,416,111.18	2,853,600,436.16	7
8	BORNO	27	3,190,633,427.05	-	3,190,633,427.05	11,553,061.14		0.00	195,775,446.94	2,993,304,918.97	57,465,702.38	688,689,517.10	3,936,788,646.53	3,729,460,138.45	8
9	CROSS RIVER	18	2,582,379,305.22	-	2,582,379,305.22	146,582,035.77		633,134,951.92	451,535,110.09	1,351,127,207.44	46,510,589.19	609,482,851.88	3,238,372,746.29	2,007,120,648.51	9
10	DELTA	25	2,607,482,535.49	5,957,285,179.40	8,564,767,714.89	13,440,317.17		1,098,907,642.20	1,146,351,123.99	6,306,068,631.53	153,657,243.92	720,186,389.99	9,438,611,348.80	7,179,912,265.44	10
11	EBONYI	13	2,297,483,577.60	-	2,297,483,577.60	19,664,731.60		0.00	28,769,070.98	2,249,049,775.03	41,379,403.34	549,458,616.62	2,888,321,597.57	2,839,887,794.99	11
12	EDO	18	2,401,238,554.93	628,038,093.21	3,029,276,648.14	30,994,228.04		520,000,000.00	404,462,404.00	2,073,820,016.10	54,033,800.82	665,456,107.87	3,748,766,556.83	2,793,309,924.79	12
13	EKITI	16	2,296,187,121.01	-	2,296,187,121.01	25,674,526.04		499,654,808.01	398,791,720.25	1,372,066,066.71	41,356,053.19	553,958,100.08	2,891,501,274.28	1,967,380,219.98	13
14	ENUGU	17	2,582,602,181.99	-	2,582,602,181.99	25,791,432.48		0.00	236,439,275.99	2,320,371,473.52	46,514,603.37	615,900,056.81	3,245,016,842.17	2,982,786,133.70	14
15	GOMBE	11	2,418,890,579.99	-	2,418,890,579.99	21,214,806.95		499,551,677.82	200,104,564.38	1,698,019,530.84	43,566,034.56	551,751,838.09	3,014,208,452.64	2,293,337,403.49	15
16	IMO	27	2,670,030,422.20	233,080,469.80	2,903,110,892.00	28,166,592.54		358,424,768.53	518,852,140.82	1,997,667,390.11	52,294,917.40	665,672,847.37	3,621,078,656.78	2,715,635,154.89	16
17	JIGAWA	27	2,871,865,402.34	-	2,871,865,402.34	14,023,883.71		0.00	-	2,857,841,518.63	51,724,451.04	680,396,609.71	3,603,986,463.09	3,589,962,579.38	17
18	KADUNA	23	3,364,724,346.77	-	3,364,724,346.77	110,674,396.98		0.00	-	3,254,049,949.79	60,601,210.49	801,320,386.88	4,226,645,944.15	4,115,971,547.17	18
19	KANO	44	4,073,373,416.12	-	4,073,373,416.12	24,611,921.63		0.00	387,968,036.46	3,660,793,458.03	73,364,512.02	1,084,395,804.80	5,231,133,732.95	4,818,553,774.86	19
20	KATSINA	34	3,156,748,469.48	-	3,156,748,469.48	66,107,061.75		0.00	127,863,268.14	2,962,778,139.59	56,855,408.87	779,512,816.60	3,993,116,694.95	3,799,146,365.06	20
21	KEBBI	21	2,711,662,684.46	-	2,711,662,684.46	23,984,392.30		0.00	97,038,069.74	2,590,640,222.42	48,839,079.87	604,643,847.30	3,365,145,611.62	3,244,123,149.58	21
22	KOGI	21	2,838,292,205.68	-	2,838,292,205.68	15,884,102.50		246,132,000.00	10,759,110.04	2,565,516,993.14	51,119,772.57	622,323,231.87	3,511,735,210.12	3,238,959,997.58	22
23	KWARA	16	2,285,949,831.42	-	2,285,949,831.42	16,858,507.54		0.00	297,523,580.44	1,971,567,743.44	41,171,671.92	571,527,440.75	2,898,648,944.09	2,584,266,856.11	23
24	LAGOS	20	3,440,228,101.54	-	3,440,228,101.54	332,597,566.97		2,000,000,000.00	-	1,107,630,534.57	61,961,089.77	5,630,235,519.10	9,132,424,710.41	6,799,827,143.44	24
25	NASSARAWA	13	2,368,248,937.29	-	2,368,248,937.29	16,173,086.07		101,637,860.22	34,331,521.02	2,216,106,469.98	42,653,940.57	530,959,683.13	2,941,862,561.00	2,789,720,093.69	25
26	NIGER	25	3,041,910,316.00	-	3,041,910,316.00	19,798,421.47		503,071,387.00	51,158,716.35	2,467,881,791.18	54,787,087.54	660,083,869.93	3,756,781,273.47	3,182,752,748.65	26
27	OGUN	20	2,385,837,926.33	-	2,385,837,926.33	45,263,062.46		0.00	1,012,003,525.61	1,328,571,338.26	42,970,731.47	663,634,546.51	3,092,443,204.31	2,035,176,616.24	27
28	ONDO	18	2,390,564,538.46	1,022,967,104.83	3,413,531,643.29	31,772,680.64		725,882,360.59	342,122,965.17	2,313,753,636.89	61,661,557.95	659,072,002.48	4,134,265,203.71	3,034,487,197.31	28
29	OSUN	30	2,342,100,774.85	-	2,342,100,774.85	59,589,105.17		945,881,467.00	1,399,460,245.87	(62,830,043.19)	42,182,992.55	640,542,437.79	3,024,826,205.19	619,895,387.15	29
30	OYO	33	2,880,323,776.91	-	2,880,323,776.91	68,547,813.45		99,912,935.00	369,624,176.55	2,342,238,851.91	51,876,792.71	873,262,895.13	3,805,463,464.75	3,267,378,539.75	30
31	PLATEAU	17	2,681,676,354.17	-	2,681,676,354.17	12,375,064.50		609,914,612.08	423,618,908.77	1,635,767,768.82	48,299,003.56	613,316,525.74	3,343,291,883.46	2,297,383,298.11	31
32	RIVERS	23	2,769,537,126.55	4,424,475,524.80	7,194,012,651.35	26,034,815.95		0.00	1,702,188,295.85	5,465,789,539.55	128,365,510.54	1,012,758,283.38	8,335,136,445.27	6,606,913,333.47	32
33	SOKOTO	23	2,830,215,517.22	-	2,830,215,517.22	22,112,425.47		0.00	117,769,696.08	2,690,333,395.67	50,974,305.35	652,304,419.41	3,533,494,241.98	3,393,612,120.43	33
34	TARABA	16	2,473,726,611.05	-	2,473,726,611.05	11,261,467.46		0.00	246,873,067.93	2,215,592,075.66	44,553,672.63	554,931,493.28	3,073,211,776.96	2,815,077,241.57	34
35	YOBE	17	2,550,094,584.97	-	2,550,094,584.97	23,859,115.36		0.00	-	2,526,235,469.61	45,929,117.15	556,522,267.56	3,152,545,969.68	3,128,686,854.32	35
36	ZAMFARA	14	2,555,525,541.82	-	2,555,525,541.82	15,845,287.55		488,822,936.86	423,088,717.97	1,627,768,599.44	46,026,932.76	606,446,387.11	3,207,998,861.69	2,280,241,919.31	36
37	FCT		-	-	-	0.00		0.00	-	-	-	-	-	-	37
38	Ona/Asaboro Disputed Fund		-	-	-	0.00		0.00	-	-	-	-	-	-	38
<b>Total (States)</b>			<b>97,381,747,396.66</b>	<b>24,140,865,502.86</b>	<b>121,522,612,899.52</b>	<b>1,470,608,306.54</b>		<b>11,349,953,667.18</b>	<b>14,296,841,555.11</b>	<b>94,405,209,370.70</b>	<b>2,184,915,051.70</b>	<b>28,894,721,035.93</b>	<b>152,602,248,987.15</b>	<b>125,484,845,458.33</b>	

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

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 October, 2015 Shared in November, 2015

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=			
1	ABIA	1	ABA NORTH	79,833,803.94	1,437,866.72	-	18,047,870.70	99,319,541.36	19	KANO	26	KUNCHI	84,514,656.35	1,522,172.38	-	19,168,928.52	105,205,757.26		
		2	ABA SOUTH	133,192,301.86	2,398,893.31	-	31,762,336.82	167,353,532.00			27	KURA	82,768,050.91	1,490,714.71	-	20,624,760.78	104,883,526.40		
		3	AROCHUKWU	93,715,448.82	1,687,885.56	-	20,766,713.19	116,170,047.57			28	MADObI	82,842,974.41	1,492,064.14	-	20,278,912.29	104,613,950.84		
		4	BENDE	95,485,892.41	1,719,772.58	-	21,716,300.95	118,921,965.93			29	MAKODA	98,182,672.58	1,768,343.61	-	23,997,325.41	123,948,341.60		
		5	IKWUANO	86,910,863.11	1,565,329.87	-	19,370,270.81	107,846,463.78			30	MINJIBIR	98,950,753.44	1,782,177.33	-	23,624,296.30	124,357,227.06		
		6	ISIALA NGWA NORTH	89,756,456.90	1,616,581.15	-	20,052,647.48	111,425,685.52			31	NASSARAWA	171,083,230.37	3,081,337.37	-	40,222,032.51	214,386,600.24		
		7	ISIALA NGWA SOUTH	87,087,804.05	1,568,516.70	-	19,230,206.07	107,886,526.83			32	RANO	85,691,812.54	1,543,373.85	-	20,661,088.31	107,896,274.70		
		8	ISUIKWUATO	84,916,039.39	1,529,401.59	-	18,349,328.50	104,794,769.49			33	RIMIN GADO	84,806,705.94	1,527,432.42	-	18,898,943.02	105,233,081.37		
		9	NNEOCHI	91,612,314.00	1,650,006.52	-	20,494,560.17	113,756,880.69			34	ROGO	101,515,774.91	1,828,375.29	-	24,228,945.92	127,573,096.11		
		10	OBIOMA NGWA	92,967,961.73	1,674,422.76	-	21,253,666.82	115,896,051.31			35	SHANONO	83,760,298.99	1,508,585.84	-	20,451,619.78	105,720,504.61		
		11	OHAFIA	101,667,902.53	1,831,115.22	-	24,015,296.03	127,514,313.79			36	SUMAILA	106,013,970.14	1,909,391.16	-	25,352,541.68	133,275,902.97		
		12	OSISIOMA	97,888,116.79	1,763,038.44	-	22,909,343.84	122,560,499.07			37	TAKAI	93,097,261.11	1,676,751.54	-	23,145,232.42	117,919,245.06		
		13	UGWUNAGBO	74,749,525.16	1,346,295.04	-	16,969,749.38	93,065,569.58			38	TARAUNI	96,807,525.13	1,743,576.18	-	23,952,587.92	122,503,689.23		
		14	UKWA EAST	70,628,091.21	1,272,064.92	-	15,940,050.32	87,840,206.45			39	TOFA	76,212,065.07	1,372,636.48	-	18,593,063.48	96,177,765.04		
		15	UKWA WEST	73,544,530.93	1,324,592.19	-	17,227,119.96	92,096,243.08			40	TSANYAWA	84,026,508.26	1,513,380.47	-	21,191,739.02	106,731,627.75		
		16	UMUAHIA NORTH	109,631,179.23	1,974,539.81	-	22,953,907.92	134,559,626.97			41	TUDUN WADA	103,607,668.81	1,866,051.87	-	24,402,347.02	129,876,067.70		
		17	UMUAHIA SOUTH	94,727,770.07	1,706,118.23	-	19,395,283.92	115,829,172.21			42	UNGOGO	121,135,153.00	2,181,735.01	-	30,381,000.08	153,697,888.08		
			<b>ABIA TOTAL</b>	<b>1,558,316,002.13</b>	<b>28,066,440.61</b>	<b>-</b>	<b>350,454,652.89</b>	<b>1,936,837,095.63</b>				<b>4,290,672,463.05</b>	<b>77,278,230.92</b>	<b>-</b>	<b>1,038,460,969.84</b>	<b>5,406,411,663.81</b>			
2	ADAMAWA	1	DEMSA	97,146,419.23	1,749,679.91	-	21,258,766.37	120,154,865.51	20	KATSINA	1	BAKORI	94,456,258.72	1,701,228.10	-	19,816,510.72	115,973,997.54		
		2	FUFORÉ	118,678,669.38	2,137,491.90	-	22,430,784.38	143,246,945.66			2	BATAGARAWA	97,331,636.95	1,753,015.82	-	21,342,613.77	120,427,266.54		
		3	GANYE	101,054,920.98	1,820,074.96	-	20,558,052.54	123,433,048.47			3	BATSARI	105,887,625.83	1,907,115.60	-	22,400,490.51	130,195,231.94		
		4	GIREI	88,475,039.37	1,593,501.85	-	19,080,154.99	109,148,696.22			4	BAURE	99,280,180.06	1,788,110.55	-	21,899,664.79	122,967,955.39		
		5	GOMBI	87,549,221.94	1,576,827.19	-	19,792,573.40	108,918,622.52			5	BINDAWA	92,848,630.96	1,672,273.52	-	19,945,911.29	114,466,815.77		
		6	GUYUK	93,602,734.17	1,685,855.49	-	21,151,864.59	116,440,454.25			6	CHARANCHI	86,849,190.92	1,564,219.10	-	19,306,798.19	107,720,208.22		
		7	HONG	101,955,819.76	1,836,300.82	-	20,776,494.57	124,568,615.15			7	DAN-MUSA	87,133,407.71	1,569,338.06	-	18,269,772.94	106,972,518.71		
		8	JADA	106,654,292.55	1,920,923.85	-	20,748,186.84	129,323,403.23			8	DANDUME	93,293,727.28	1,680,290.04	-	19,659,062.52	114,633,079.84		
		9	YOLA-NORTH	92,730,600.82	1,670,147.71	-	22,038,897.90	116,439,646.43			9	DANJIA	87,505,080.56	1,576,032.17	-	18,790,496.43	107,871,609.16		
		10	LAMURDE	83,028,058.11	1,495,397.63	-	18,334,877.08	102,858,332.82			10	DAURA	105,504,311.19	1,900,211.82	-	22,866,202.50	130,270,725.51		
		11	MADAGALI	84,375,072.07	1,519,658.37	-	19,289,623.51	105,184,353.95			11	DUTSI	87,074,512.85	1,568,277.32	-	18,544,266.87	107,187,057.05		
		12	MAIHA	82,608,627.33	1,487,843.37	-	18,266,036.84	102,362,507.54			12	DUTSINMA	96,711,217.67	1,741,841.61	-	20,696,521.28	119,149,580.56		
		13	MAYO-BELWA	95,786,479.37	1,725,186.37	-	20,083,020.23	117,594,685.98			13	FASKARI	105,393,302.51	1,898,212.47	-	21,839,407.91	129,130,922.89		
		14	MICHIKA	92,859,318.96	1,672,466.02	-	20,177,220.38	114,709,005.36			14	FUNTUA	105,146,871.23	1,893,774.06	-	23,119,801.61	130,160,446.89		
		15	MUBI NORTH	88,610,133.09	1,595,934.99	-	19,993,848.72	110,199,916.80			15	INGAWA	91,820,072.27	1,653,748.41	-	20,700,076.01	114,173,896.69		
		16	MUBI SOUTH	82,551,413.21	1,486,812.90	-	19,034,290.40	103,072,516.51			16	JIBIA	103,442,225.67	1,863,072.11	-	20,699,859.25	126,005,157.03		
		17	NUMAN	78,453,314.60	1,413,003.07	-	17,377,703.02	97,244,020.70			17	KAFUR	106,781,979.64	1,923,223.59	-	22,136,313.94	130,841,517.16		
		18	SHELLENG	88,874,689.93	1,600,699.86	-	19,907,018.12	110,382,407.91			18	KAITA	102,219,712.53	1,841,053.73	-	21,335,070.82	125,395,837.08		
		19	SONG	111,868,163.74	2,014,829.58	-	21,798,303.88	135,681,297.20											
		20	TOUNGO	95,846,501.82	1,726,267.42	-	15,700,784.37	113,273,553.61											

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=
		21	YOLA-SOUTH	92,882,491.48	1,672,883.37	-	21,881,102.90	116,436,477.76		19	KANKARA	112,095,573.96	2,018,925.41	-	23,994,089.94	138,108,589.31
		<b>ADAMAWA TOTAL</b>		<b>1,965,591,981.90</b>	<b>35,401,786.64</b>	<b>-</b>	<b>419,679,605.02</b>	<b>2,420,673,373.56</b>		20	KANKIA	89,264,226.81	1,607,715.71	-	19,905,942.33	110,777,884.85
3	AKWA IBOM	1	ABAK	89,189,149.47	1,606,363.51	-	19,862,525.06	110,658,038.05		21	KATSINA	122,940,431.77	2,214,249.43	-	27,146,521.87	152,301,203.07
		2	EASTERN OBOLO	69,638,752.30	1,254,246.19	-	16,457,491.08	87,350,489.57		22	KURFI	86,506,172.02	1,558,041.08	-	18,438,405.50	106,502,618.60
		3	EKET	91,942,881.45	1,655,960.29	-	21,313,328.69	114,912,170.42		23	KUSADA	81,725,400.82	1,471,935.80	-	17,644,488.58	100,841,825.20
		4	EKPE ATAI	70,484,661.79	1,269,481.65	-	17,066,649.13	88,820,792.58		24	MAIADUA	99,417,725.12	1,790,587.84	-	22,062,358.37	123,270,671.33
		5	ESSIEN UDIM	94,719,811.50	1,705,974.89	-	22,185,146.05	118,610,932.43		25	MALUMFASHI	98,932,574.87	1,781,849.92	-	21,270,869.06	121,985,293.85
		6	ETIM EKPO	82,558,985.62	1,486,949.29	-	18,402,834.63	102,448,769.54		26	MANI	93,844,656.97	1,690,212.70	-	21,012,761.53	116,547,631.19
		7	ETINAN	93,636,268.58	1,686,459.46	-	21,171,443.24	116,494,171.28		27	MASHI	95,815,608.09	1,725,711.00	-	20,846,643.28	118,387,962.37
		8	IBENO	75,025,972.02	1,351,274.06	-	17,100,879.10	93,477,925.17		28	MATAZU	80,706,883.81	1,453,591.54	-	18,340,607.28	100,501,082.64
		9	IBESIKPO ASUTAN	87,070,236.48	1,568,200.30	-	19,776,301.37	108,414,738.15		29	MUSAWA	96,570,892.60	1,739,314.25	-	20,785,085.89	119,095,292.74
		10	IBIONO IBOM	94,728,386.39	1,706,129.33	-	22,053,881.42	118,488,397.13		30	RIMI	87,112,757.64	1,568,966.14	-	20,006,081.47	108,687,805.25
		11	IKA	72,905,589.26	1,313,084.37	-	16,994,861.08	91,213,534.71		31	SABUWA	90,256,453.33	1,625,586.46	-	19,239,041.72	111,121,081.50
		12	IKONO	86,234,211.43	1,553,142.86	-	19,551,009.99	107,338,364.28		32	SAFANA	96,843,321.60	1,744,220.90	-	21,308,106.95	119,895,649.44
		13	IKOT ABASI	86,258,524.57	1,553,580.76	-	19,556,168.67	107,368,274.00		33	SANDAMU	93,859,421.51	1,690,478.62	-	19,292,666.01	114,842,566.13
		14	IKOT EKPENE	88,962,836.21	1,602,287.44	-	20,035,362.60	110,600,486.25		34	ZANGO	91,989,934.03	1,656,807.74	-	20,049,388.39	113,696,130.17
		15	INI	81,276,269.14	1,463,846.60	-	18,133,109.23	100,873,224.96		<b>KATSINA TOTAL</b>		<b>3,266,561,979.51</b>	<b>58,833,232.59</b>	<b>-</b>	<b>704,711,899.52</b>	<b>4,030,107,111.62</b>
		16	ITU	82,987,165.14	1,494,661.12	-	19,339,850.81	103,821,677.07		1	ALIERU	73,653,014.09	1,326,546.06	-	15,946,563.86	90,926,124.00
		17	MBO	77,463,585.68	1,395,177.31	-	18,341,884.15	97,200,647.13		2	AREWA	120,346,108.41	2,167,523.72	-	21,064,367.17	143,577,999.30
		18	MKPAT ENIN	96,241,115.10	1,733,374.71	-	21,550,844.84	119,525,334.64		3	ARGUNGU	101,366,534.79	1,825,687.36	-	21,560,901.21	124,753,123.35
		19	NSIT IBOM	80,306,084.88	1,446,372.85	-	18,541,252.06	100,293,709.79		4	AUGIE	83,695,145.25	1,507,412.37	-	18,171,039.82	103,373,597.45
		20	NSIT UBUIUM	84,495,390.94	1,521,825.40	-	19,391,784.43	105,409,000.77		5	BAGUDO	111,465,618.38	2,007,579.43	-	23,396,048.36	136,869,246.18
		21	OBAT AKARA	87,887,479.01	1,582,919.45	-	20,260,957.43	109,731,355.90		6	BIRNIN -KEBBI	136,371,441.26	2,456,151.99	-	24,722,696.80	163,550,290.06
		22	OKOBO	75,541,588.50	1,360,560.70	-	18,343,834.91	95,245,984.11		7	BUNZA	92,906,089.11	1,673,308.38	-	18,351,983.87	112,931,381.36
		23	ONNA	78,880,113.68	1,420,690.04	-	19,181,188.80	99,481,992.53		8	DANDI KAMBA	98,699,226.54	1,777,647.14	-	19,340,890.32	119,817,764.00
		24	ORON	80,795,421.08	1,455,186.17	-	17,624,393.76	99,875,001.00		9	DANKO /WASAGU	122,615,421.59	2,208,395.76	-	24,583,238.97	149,407,056.32
		25	ORUK ANAM	95,194,904.33	1,714,531.66	-	21,317,533.66	118,226,969.66		10	FAKAI	85,378,020.79	1,537,722.22	-	18,341,189.65	105,256,932.66
		26	UDUNG UKO	70,911,322.83	1,277,166.14	-	16,142,551.34	88,331,040.30		11	GWANDU	90,181,472.33	1,624,235.99	-	19,633,331.27	111,439,039.59
		27	UKANAFUN	87,008,772.19	1,567,093.28	-	19,339,850.81	107,915,716.28		12	JEGA	99,489,766.13	1,791,885.35	-	21,468,478.42	122,750,129.90
		28	UQUO	70,936,575.21	1,277,620.95	-	16,594,391.24	88,808,587.41		13	KALGO	82,797,217.16	1,491,240.01	-	16,788,859.68	101,077,316.85
		29	URUAN	92,512,682.03	1,666,222.83	-	18,961,272.86	113,140,177.72		14	KOKO/BESSE	95,015,217.73	1,711,295.37	-	19,788,785.35	116,515,298.46
		30	URUE OFFONG/ORUK	76,549,690.08	1,378,717.36	-	16,917,697.59	94,846,105.04		15	MAIYAMA	109,923,610.12	1,979,806.71	-	20,702,652.48	132,606,069.32
		31	UYO	115,708,589.40	2,083,998.53	-	27,253,009.85	145,045,597.77		16	NGASKI	88,070,113.83	1,586,208.84	-	18,495,256.52	108,151,579.20
		<b>AKWA IBOM TOTAL</b>		<b>2,618,053,016.30</b>	<b>47,153,099.50</b>	<b>-</b>	<b>598,763,089.86</b>	<b>3,263,969,205.66</b>	21	<b>KEBBI</b>		<b>2,061,551,239.01</b>	<b>37,130,084.87</b>	<b>-</b>	<b>415,214,352.24</b>	<b>2,513,895,676.12</b>
		1	AGUATA	130,146,442.74	2,344,035.10	-	29,590,121.74	162,080,599.58		17	SAKABA	86,790,350.77	1,563,159.35	-	16,985,409.82	105,338,919.94
		2	ANAMBRA EAST	85,591,707.93	1,541,570.89	-	20,190,004.94	107,323,283.76		18	SHANGA	90,066,625.52	1,622,167.51	-	18,598,430.18	110,287,223.21
		3	ANAMBRA WEST	88,049,662.81	1,585,840.50	-	20,800,593.55	110,436,096.86		19	SURU	108,968,567.87	1,962,605.68	-	19,599,127.90	130,530,301.46
		4	ANIOCHA	106,425,194.82	1,916,797.62	-	25,897,978.89	134,239,971.33		20	YAURI	83,734,810.96	1,508,126.78	-	17,411,976.52	102,654,914.26
		5	AWKA NORTH	80,826,473.07	1,455,745.43	-	18,424,651.73	100,706,870.23		21	ZURU	100,016,866.38	1,801,378.82	-	20,263,124.05	122,081,369.25
		6	AWKA SOUTH	93,049,293.85	1,675,887.61	-	21,738,390.03	116,463,571.49		<b>KEBBI TOTAL</b>		<b>2,061,551,239.01</b>	<b>37,130,084.87</b>	<b>-</b>	<b>415,214,352.24</b>	<b>2,513,895,676.12</b>
		7	AYAMELUM	86,235,704.63	1,553,169.75	-	20,410,180.98	108,199,055.37		1	ADAVI	106,832,371.22	1,924,131.18	-	22,279,105.74	131,035,608.13
		8	DUNUKOFIA	77,105,435.03	1,388,726.75	-	17,721,250.18	96,215,411.96		2	AJAOKUTA	94,463,924.52	1,701,366.17	-	18,816,589.29	114,981,879.98
										3	ANKPA	119,218,050.65	2,147,206.56	-	25,103,766.25	146,469,023.45

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=			
4	ANAMBRA	9	EKWUSIGWO	85,640,039.27	1,542,441.37	-	20,402,421.29	107,584,901.93	22	KOGI	4	BASSA	94,395,631.50	1,700,136.16	-	19,582,675.34	115,678,443.00		
		10	IDEMILI NORTH	135,485,629.31	2,440,197.86	-	32,217,625.20	170,143,452.37			5	DEKINA	129,068,148.33	2,324,614.21	-	24,798,536.97	156,191,299.51		
		11	IDEMILI SOUTH	94,162,675.99	1,695,940.46	-	22,546,179.04	118,404,795.49			6	IBAJI	100,351,429.93	1,807,404.56	-	19,068,367.68	121,227,202.17		
		12	IHIALA	115,123,325.44	2,073,457.48	-	26,641,696.19	143,838,479.11			7	IDAH	84,203,963.33	1,516,576.57	-	16,973,942.54	102,694,482.43		
		13	NJIKOKA	84,586,259.74	1,523,462.01	-	19,979,062.51	106,088,784.26			8	IGALAMELA	98,670,342.84	1,777,126.92	-	19,930,647.99	120,378,117.75		
		14	NNEWI NORTH	83,867,779.85	1,510,521.65	-	20,373,723.40	105,752,024.91			9	IJUMU	96,766,388.35	1,742,835.27	-	18,712,895.44	117,222,119.06		
		15	NNEWI SOUTH	100,659,700.44	1,812,956.74	-	23,672,202.41	126,144,859.60			10	KABBA/BUNU	102,304,026.59	1,842,572.29	-	19,819,064.38	123,965,663.27		
		16	OGBARU	96,183,192.18	1,732,331.47	-	23,161,579.53	121,077,103.18			11	KOGI	90,057,070.67	1,621,995.42	-	18,538,237.18	110,217,303.28		
		17	ONISHA NORTH	80,574,947.76	1,451,215.28	-	18,959,334.01	100,985,497.05			12	KOTON KARFE	114,976,517.75	2,070,813.37	-	21,978,558.29	139,025,889.40		
		18	ONISHA SOUTH	83,490,320.96	1,503,723.33	-	19,467,399.22	104,461,443.52			13	MOPA-MURO	75,891,363.69	1,366,860.41	-	15,422,956.43	92,681,180.53		
		19	ORUMBA NORTH	90,162,457.61	1,623,893.52	-	21,016,868.07	112,803,219.20			14	OFU	110,334,647.66	1,987,209.80	-	21,844,519.24	134,166,376.70		
		20	ORUMBA SOUTH	91,242,127.36	1,643,339.19	-	21,658,148.68	114,543,615.22			15	OGORIMAGONGO	73,677,105.18	1,326,979.95	-	15,231,564.97	90,235,650.10		
		21	OYI	87,605,878.59	1,577,847.62	-	20,827,167.27	110,010,893.48			16	OKEHI	106,815,011.32	1,923,818.51	-	22,183,951.89	130,922,781.72		
		<b>ANAMBRA TOTAL</b>				<b>1,976,214,249.37</b>	<b>35,593,101.65</b>	<b>-</b>			<b>465,696,578.87</b>	<b>2,477,503,929.89</b>	17	OKENE	133,589,477.24	2,406,046.74	-	27,397,299.20	163,392,823.18
		5	BAUCHI	1	ALKALERI	147,712,982.38	2,660,421.66	-			27,832,166.56	178,205,570.60	18	OLAMABORO	100,910,352.86	1,817,471.18	-	20,456,573.51	123,184,397.55
				2	BAUCHI	178,378,983.56	3,212,739.36	-			34,958,344.72	216,550,067.64	19	OMALA	95,546,558.31	1,720,865.22	-	18,213,196.83	115,480,620.35
				3	BOGORO	78,013,418.17	1,405,080.21	-			17,202,289.19	96,620,787.56	20	YAGBA EAST	102,449,010.56	1,845,183.56	-	19,974,128.31	124,268,322.43
				4	DAMBAN	92,199,113.94	1,660,575.23	-			20,094,055.93	113,953,745.10	21	YAGBA WEST	100,242,818.60	1,805,448.39	-	19,589,481.33	121,637,748.31
				5	DARAZO	116,958,373.06	2,106,508.07	-			24,458,344.77	143,523,225.91	<b>KOGI TOTAL</b>		<b>2,130,764,211.08</b>	<b>38,376,662.44</b>	<b>-</b>	<b>425,916,058.78</b>	<b>2,595,056,932.30</b>
				6	DASS	77,448,052.44	1,394,897.54	-			17,450,599.56	96,293,549.55	1	ASA	86,574,961.42	1,559,280.02	-	19,355,313.17	107,489,554.62
				7	GAMAWA	123,558,448.12	2,225,380.37	-			25,966,544.16	151,750,372.65	2	BARUTEN	142,367,505.19	2,564,145.61	-	22,954,426.33	167,886,077.12
8	GANJUWA			124,728,652.37	2,246,456.63	-	24,409,402.32	151,384,511.31	3	EDU	109,115,756.19	1,965,256.65	-	22,608,057.64	133,689,070.49				
9	GIADE			87,732,801.47	1,580,133.59	-	20,356,195.03	109,669,130.09	4	EKITI	66,449,068.10	1,196,797.58	-	16,252,083.80	83,897,949.48				
10	I/GADAU			100,479,662.24	1,809,714.12	-	23,521,935.50	125,811,311.86	5	IFELODUN	115,296,067.65	2,076,568.70	-	22,806,298.44	140,178,934.79				
11	JAMA'ARE			77,747,985.56	1,400,299.56	-	18,661,806.22	97,810,091.34	6	ILORIN EAST	99,095,503.79	1,784,784.39	-	22,731,215.77	123,611,503.95				
12	KATAGUM			120,400,857.32	2,168,509.79	-	26,381,926.49	148,951,293.60	7	ILORIN SOUTH	100,163,477.71	1,804,019.40	-	22,921,133.32	124,888,630.43				
13	KIRFI			99,023,959.19	1,783,495.82	-	19,950,826.62	120,758,281.62	8	ILORIN WEST	118,114,715.75	2,127,334.67	-	29,682,692.33	149,924,742.75				
14	MISAU			115,628,847.68	2,082,562.32	-	24,973,779.53	142,685,189.53	9	IREPODUN	85,389,195.76	1,537,923.49	-	20,316,605.50	107,243,724.75				
15	NINGI			148,175,810.82	2,668,757.55	-	30,336,425.20	181,180,993.56	10	KAI AMA	113,552,865.17	2,045,172.32	-	19,256,864.70	134,854,902.18				
16	SHIRA			111,084,462.79	2,000,714.54	-	23,696,116.90	136,781,294.23	11	MORO	90,016,689.43	1,621,268.13	-	18,590,484.28	110,228,441.85				
17	TAFAWA BALEWA			109,260,086.74	1,967,856.15	-	23,088,085.96	134,316,028.85	12	OFFA	79,955,778.54	1,440,063.57	-	17,761,713.74	99,157,555.86				
18	TORO			153,653,521.80	2,767,415.23	-	28,741,655.31	185,162,592.34	13	OKE-ERO	66,900,345.85	1,204,925.43	-	16,372,120.71	84,477,391.99				
19	WARJI			85,517,095.10	1,540,227.06	-	18,524,689.30	105,582,011.46	14	OSIN	66,616,656.19	1,199,815.97	-	16,463,979.94	84,280,452.10				
20	ZAKI			95,691,126.45	1,723,469.00	-	21,851,259.29	119,265,854.74	15	OYUN	76,065,139.26	1,369,990.24	-	17,960,214.65	95,395,344.15				
<b>BAUCHI TOTAL</b>				<b>2,243,394,241.19</b>	<b>40,405,213.80</b>	<b>-</b>	<b>472,456,448.57</b>	<b>2,756,255,903.56</b>	16	PATEGI	92,065,140.06	1,658,162.26	-	18,743,294.00	112,466,596.33				
6	BAYELSA	1	BRASS	108,664,379.64	1,957,127.02	-	21,505,864.05	132,127,170.72	<b>KWARA TOTAL</b>		<b>1,507,738,866.07</b>	<b>27,155,508.44</b>	<b>-</b>	<b>324,776,498.32</b>	<b>1,859,670,872.83</b>				
		2	EKERMOR	124,747,271.22	2,246,791.97	-	25,199,454.21	152,193,517.40	1	AGEGE	129,196,150.22	2,326,919.62	-	170,840,606.67	302,363,676.51				
		3	KOLOKUMA/OPOKUMA	83,019,441.51	1,495,242.44	-	16,834,368.56	101,349,052.51	2	AJEROMI/IFELODUN	166,064,575.40	2,990,947.62	-	180,558,264.22	349,613,787.24				
		4	NEMBE	102,366,721.97	1,843,701.48	-	19,159,633.91	123,370,057.37	3	ALIMOSHO	267,810,795.63	4,823,473.40	-	206,291,377.10	478,925,646.13				
		5	OGBIA	107,578,500.04	1,937,569.52	-	21,283,580.60	130,799,650.15	4	AMOWO-ODOFIN	104,672,110.26	1,885,223.26	-	164,694,708.25	271,252,041.77				
		6	SAGBAMA	105,766,365.42	1,904,931.61	-	21,596,569.57	129,267,866.60	5	APAPA	88,002,664.87	1,584,994.03	-	160,324,827.22	249,912,486.12				
		7	SOUTHERN IJAW	146,123,468.50	2,631,793.32	-	27,330,380.28	176,085,642.10	6	BADAGRY	98,383,732.61	1,771,964.85	-	161,353,572.58	261,509,270.04				

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=			
		8	YENAGOA	134,877,423.56	2,429,243.61	-	28,801,298.44	166,107,965.61		7	EPE	90,331,297.38	1,626,934.45	-	158,766,254.81	250,724,486.65			
		<b>BAYELSA TOTAL</b>		<b>913,143,571.87</b>	<b>16,446,400.98</b>	<b>-</b>	<b>181,710,949.62</b>	<b>1,111,300,922.47</b>		8	ETI-OSA	108,975,100.42	1,962,723.34	-	163,377,683.58	274,315,507.33			
7	BENUE	1	ADO	107,472,823.79	1,935,666.21	(6,066,891.24)	21,367,429.75	124,709,028.51	24	LAGOS	9	IBEJU-LEKKI	72,766,660.08	1,310,582.15	-	155,994,958.49	230,072,200.72		
		2	AGATU	94,828,505.52	1,707,932.55	(6,066,891.24)	18,620,799.74	109,090,346.56			10	IFAKO/IJAYE	124,074,481.77	2,234,674.53	-	169,450,753.53	295,759,909.83		
		3	APA	91,822,186.53	1,653,786.49	(6,066,891.24)	17,807,635.29	105,216,717.07			11	IKEJA	107,256,251.54	1,931,765.58	-	164,479,257.39	273,667,274.51		
		4	BURUKU	108,854,001.90	1,960,542.26	(6,066,891.24)	22,444,207.21	127,191,860.14			12	IKORODU	147,472,026.04	2,656,081.86	-	174,121,355.42	324,249,463.31		
		5	GBOKO	141,275,546.41	2,544,478.61	(6,066,891.24)	29,172,820.01	166,925,953.79			13	KOSOFE	159,555,203.33	2,873,708.95	-	179,747,093.89	342,176,006.17		
		6	GUMA	115,423,892.11	2,078,870.91	(6,066,891.24)	21,918,715.19	133,354,586.98			14	LAGOS ISLAND	85,891,032.98	1,546,961.96	-	159,981,276.30	247,419,271.24		
		7	GWER EAST	109,490,336.31	1,972,003.12	(6,066,891.24)	20,706,988.33	126,102,436.52			15	LAGOS MAINLAND	103,641,325.58	1,866,658.05	-	164,675,374.03	270,183,357.66		
		8	GWER WEST	94,090,794.45	1,694,645.82	(6,066,891.24)	18,907,865.25	108,626,414.27			16	MUSHIN	155,158,580.95	2,794,527.34	-	178,343,238.61	336,296,616.91		
		9	KATSINA ALA	118,860,941.14	2,140,774.75	(6,066,891.24)	23,354,432.92	138,289,257.57			17	OJO	150,553,581.72	2,711,582.99	-	176,828,666.74	330,093,831.44		
		10	KONSHISHA	112,455,924.94	2,025,415.60	(6,066,891.24)	23,395,789.08	131,810,238.38			18	OSHODI/SOLO	153,727,797.46	2,768,752.99	-	177,844,710.46	334,341,260.91		
		11	KWANDE	128,754,528.79	2,318,965.69	(6,066,891.24)	24,393,929.14	149,400,532.38			19	SOMOLU	118,894,077.07	2,141,371.55	-	168,358,109.87	289,393,558.49		
		12	LOGO	98,875,894.34	1,780,829.06	(6,066,891.24)	20,941,773.41	115,531,605.57			20	SURULERE	135,999,695.72	2,449,456.58	-	172,749,579.34	311,198,731.64		
		13	MAKURDI	118,773,189.18	2,139,194.27	(6,066,891.24)	26,505,130.84	141,350,623.05			<b>LAGOS TOTAL</b>		<b>2,568,427,411.02</b>	<b>46,259,305.11</b>	<b>-</b>	<b>3,408,781,668.51</b>	<b>6,023,468,384.64</b>		
		14	OBI	87,738,230.11	1,580,231.37	(6,066,891.24)	17,898,237.37	101,149,807.60			25	NASSARAWA	1	AKWANGA	88,984,776.52	1,602,682.60	(3,018,317.48)	18,578,024.06	106,147,165.70
		15	OSGADIBO	92,170,867.25	1,660,066.49	(6,066,891.24)	19,192,329.75	106,956,372.25					2	AWE	100,301,910.25	1,806,512.67	(3,018,317.48)	18,540,916.23	117,631,021.67
		16	OHIMINI	84,071,071.45	1,514,183.09	(6,066,891.24)	16,711,610.31	96,229,973.61					3	DOMA	102,700,252.32	1,849,708.61	(3,018,317.48)	19,712,804.19	121,244,447.64
		17	OJU	106,375,588.06	1,915,904.17	(6,066,891.24)	20,992,623.28	123,217,224.27					4	KARU	121,172,302.28	2,182,404.10	(3,018,317.48)	22,568,286.74	142,904,675.64
		18	OKPOKWU	99,684,735.43	1,795,396.89	(6,066,891.24)	21,270,541.89	116,683,782.97					5	KEANA	86,522,238.40	1,558,330.44	(3,018,317.48)	17,096,441.74	102,158,693.10
		19	OTUKPO	116,749,174.40	2,102,740.24	(6,066,891.24)	24,956,138.85	137,741,162.25					6	KEFFI	81,359,829.40	1,465,351.58	(3,018,317.48)	17,677,812.27	97,484,675.77
		20	TARKA	80,916,255.16	1,457,362.48	(6,066,891.24)	17,058,932.71	93,365,659.11					7	KOKONA	92,960,912.61	1,674,295.80	(3,018,317.48)	18,418,451.70	110,035,342.63
		21	UKUM	110,638,684.05	1,992,685.73	(6,066,891.24)	23,016,820.98	129,581,299.52					8	LAFIA	145,461,411.34	2,619,869.18	(3,018,317.48)	27,997,258.33	173,060,221.36
		22	USHONGO	107,730,892.71	1,940,314.22	(6,066,891.24)	21,777,480.00	125,381,795.69					9	NASARAWA	134,805,570.01	2,427,949.48	(3,018,317.48)	21,890,201.76	156,105,403.76
		23	VANDEIKYA	114,106,077.68	2,055,136.09	(6,066,891.24)	23,588,611.10	133,682,933.63					10	NASSARAWA EGGG	103,124,208.63	1,857,344.39	(3,018,317.48)	20,125,585.50	122,088,821.03
<b>BENUE TOTAL</b>				<b>2,441,160,141.70</b>	<b>43,967,126.08</b>	<b>(139,538,498.52)</b>	<b>496,000,842.42</b>	<b>2,841,589,611.68</b>	11	OBI			98,709,796.07	1,777,837.50	(3,018,317.48)	20,114,531.18	117,583,847.27		
8	BORNO	1	ABADAN	95,826,253.71	1,725,902.74	-	18,014,902.91	115,567,059.37	12	TOTO	104,872,073.35	1,888,824.74	(3,018,317.48)	18,822,823.06	122,565,403.66				
		2	ASKIRA UBA	92,660,486.63	1,668,884.90	-	19,658,355.16	113,987,726.69	13	WAMBA	84,187,652.74	1,516,282.80	(3,018,317.48)	16,820,777.35	99,506,395.41				
		3	BAMA	129,998,648.58	2,341,373.22	-	25,376,039.56	157,716,061.36	<b>NASSARAWA TOTAL</b>		<b>1,345,162,933.92</b>	<b>24,227,393.90</b>	<b>(39,238,127.25)</b>	<b>258,363,914.09</b>	<b>1,588,516,114.65</b>				
		4	BAYO	74,883,152.34	1,348,701.77	-	17,095,790.40	93,327,644.51	1	AGAIE	92,570,580.82	1,667,265.63	-	19,103,079.36	113,340,925.80				
		5	BIU	103,644,366.61	1,866,712.82	-	21,304,841.92	126,815,921.34	2	AGWARA	79,478,155.42	1,431,461.22	-	15,830,393.76	96,740,010.40				
		6	CHIBOK	74,664,927.57	1,344,771.38	-	16,537,742.32	92,547,441.27	3	BIDA	91,018,987.98	1,639,320.28	-	21,499,222.41	114,157,530.66				
		7	DAMBOA	125,162,642.69	2,254,273.12	-	23,710,825.48	151,127,741.29	4	BORGU	148,165,542.01	2,668,572.60	-	20,796,254.36	171,630,368.97				
		8	DIKWA	82,828,323.03	1,491,800.25	-	18,263,256.63	102,583,379.92	5	BOSSO	88,937,211.48	1,601,825.92	-	19,729,577.52	110,268,614.92				
		9	GUBIO	98,371,193.36	1,771,739.01	-	20,295,040.63	120,437,973.00	6	EDATI	93,669,733.18	1,687,062.19	-	20,291,483.77	115,648,279.14				
		10	GUZAMALA	83,847,872.48	1,510,163.11	-	17,818,439.47	103,176,475.06	7	GBAKO	88,722,817.25	1,597,964.52	-	18,867,210.51	109,187,992.28				
		11	GWOZA	120,807,810.88	2,175,839.33	-	25,650,273.40	148,633,923.61	8	GURARA	79,279,458.48	1,427,882.54	-	17,285,272.31	97,992,613.33				
		12	HAWUL	85,558,020.94	1,540,964.16	-	18,887,717.33	105,986,702.43	9	KATCHA	85,547,099.56	1,540,767.46	-	18,637,887.56	105,725,754.59				
		13	JERE	98,714,028.09	1,777,913.72	-	22,827,823.75	123,319,765.57	10	KONTAGORA	94,211,387.42	1,696,817.79	-	19,928,338.52	115,836,543.73				
		14	KAGA	87,258,057.53	1,571,583.10	-	17,574,247.38	106,403,888.01	11	LAPAI	92,025,184.48	1,657,442.63	-	18,115,560.11	111,798,187.23				
		15	KALA BALGE	80,301,805.94	1,446,295.79	-	16,307,639.07	98,055,740.79	12	LAVUN	107,082,421.25	1,928,634.77	-	22,441,483.97	131,452,539.99				
		16	KONDUGA	117,664,622.03	2,119,228.14	-	20,459,164.77	140,243,014.94	13	MAGAMA	109,692,133.75	1,975,637.65	-	21,216,231.82	132,884,003.22				
										26	NIGER								

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=
		17	KUKAWA	121,265,354.11	2,184,080.03	-	22,509,632.74	145,959,066.88		14	MARIGA	121,458,304.26	2,187,555.21	-	21,986,869.64	145,632,729.11
		18	KWAYA KUSAR	67,520,608.54	1,216,096.83	-	16,121,362.94	84,858,068.31		15	MASHEGU	143,313,247.33	2,581,179.13	-	22,662,787.12	168,557,213.58
		19	MAFA	90,963,393.10	1,638,318.97	-	18,159,606.13	110,761,318.20		16	MINNA	90,764,895.03	1,634,743.87	-	22,073,526.84	114,473,165.74
		20	MAGUMERI	107,645,318.39	1,938,772.96	-	19,751,124.74	129,335,216.10		17	MOKWA	123,195,272.53	2,218,839.31	-	23,959,610.57	149,373,722.40
		21	MAIDUGURI METRO	156,757,306.13	2,823,316.72	-	36,278,893.61	195,859,516.46		18	MUYA	83,215,759.65	1,498,778.28	-	17,834,823.73	102,549,361.66
		22	MARTE	97,888,525.74	1,763,045.81	-	19,280,297.42	118,931,868.96		19	PAIKORO	95,771,754.89	1,724,921.18	-	20,194,595.91	117,691,271.97
		23	MOBBAR	91,155,682.26	1,641,782.24	-	18,729,055.33	111,526,519.83		20	RAFI	110,461,993.46	1,989,503.40	-	21,228,196.49	133,679,693.35
		24	MONGUNO	88,976,588.68	1,602,535.13	-	18,434,143.41	109,013,267.23		21	RJAU	103,914,966.58	1,871,586.53	-	20,973,470.28	126,760,023.39
		25	NGALA	101,759,748.21	1,832,769.43	-	23,949,165.29	127,541,682.93		22	SHIRORO	122,843,412.16	2,212,502.04	-	23,546,352.40	148,602,266.61
		26	NGANZAI	88,454,562.81	1,593,133.06	-	17,998,386.46	108,046,082.33		23	SULEJA	89,838,471.99	1,618,058.30	-	22,730,240.14	114,186,770.43
		27	SHANI	85,789,056.16	1,545,125.28	-	18,107,542.45	105,441,723.89		24	TAFA	73,114,256.38	1,316,842.62	-	16,963,179.77	91,394,278.78
		<b>BORNO TOTAL</b>		<b>2,650,368,356.54</b>	<b>47,735,123.03</b>	<b>-</b>	<b>549,101,310.70</b>	<b>3,247,204,790.26</b>		25	WUSHISHI	81,499,781.34	1,467,872.22	-	16,886,839.94	99,854,493.50
		1	ABI	90,947,793.63	1,638,038.01	-	20,244,209.26	112,830,040.91		<b>NIGER TOTAL</b>		<b>2,489,792,828.67</b>	<b>44,843,037.27</b>	<b>-</b>	<b>504,782,488.82</b>	<b>3,039,418,354.76</b>
		2	AKAMKPA	114,320,273.27	2,058,993.91	-	20,518,313.05	136,897,580.23		1	ABEOKUTA NORTH	91,501,006.61	1,648,001.79	(5,788,847.52)	22,653,570.77	110,013,731.65
		3	AKPABUYO	109,438,165.36	1,971,063.48	-	25,732,050.52	137,141,279.36		2	ABEOKUTA SOUTH	94,460,788.67	1,701,309.69	(5,788,847.52)	24,775,523.34	115,148,774.18
		4	BAKASSI	70,611,420.63	1,271,764.67	-	15,370,901.50	87,254,086.81		3	ADO-ODO/OTA	145,189,359.26	2,614,969.32	(5,788,847.52)	36,752,640.53	178,768,121.59
		5	BEKWARA	84,350,397.22	1,519,213.95	-	18,554,415.58	104,424,026.75		4	EGBADO NORTH	95,463,222.55	1,719,364.28	(5,788,847.52)	21,808,110.37	113,201,849.68
		6	BIASE	97,038,875.41	1,747,742.97	-	21,301,132.30	120,087,750.68		5	EGBADO SOUTH	85,552,103.26	1,540,857.58	(5,788,847.52)	21,245,597.22	102,549,710.54
		7	BOKI	111,249,953.76	2,003,695.15	-	22,036,266.25	135,289,915.16		6	EWEKORO	65,077,328.26	1,172,091.52	(5,788,847.52)	16,316,931.15	76,777,503.41
		8	CALABAR MUNICIPAL	88,127,089.20	1,587,235.01	-	21,743,895.25	111,458,019.45		7	REMO NORTH	63,396,817.69	1,141,824.26	(5,788,847.52)	16,523,061.70	75,272,856.14
		9	CALABAR SOUTH	93,932,614.52	1,691,796.88	-	22,274,215.90	117,898,627.30		8	IFO	142,354,867.44	2,563,917.99	(5,788,847.52)	36,677,731.26	175,807,669.17
		10	ETUNG	73,552,897.85	1,324,742.89	-	17,443,521.45	92,321,162.19		9	IJEBU EAST	84,718,847.66	1,525,850.02	(5,788,847.52)	18,702,930.24	99,158,780.40
		11	IKOM	100,361,891.98	1,807,592.99	-	21,006,350.43	123,175,835.41		10	IJEBU NORTH	105,847,916.24	1,906,400.40	(5,788,847.52)	26,251,946.98	128,217,416.11
		12	OBANLIKU	86,610,287.38	1,559,916.27	-	18,749,578.51	106,919,782.16		11	IJEBU ODE	81,661,713.70	1,470,788.75	(5,788,847.52)	20,603,232.85	97,946,887.79
		13	OBUBRA	95,457,623.38	1,719,263.43	-	21,442,497.54	118,619,384.36		12	IKENNE	73,777,786.20	1,328,793.29	(5,788,847.52)	19,073,098.23	88,390,830.21
		14	OBUDU	90,373,208.50	1,627,689.30	-	20,907,641.86	112,908,539.66		13	IJEBU NORTH-EAST	66,529,707.43	1,198,249.96	(5,788,847.52)	16,857,855.87	78,796,965.74
		15	ODUKPANI	102,509,896.18	1,846,280.16	-	22,309,503.02	126,665,679.36		14	IMEKO-AFON	76,484,347.58	1,377,540.50	(5,788,847.52)	17,490,032.92	89,563,073.48
		16	OGAJA	96,341,716.91	1,735,186.62	-	21,418,958.34	119,495,861.87		15	IPOKIA	80,111,092.96	1,442,860.90	(5,788,847.52)	20,446,911.77	96,212,018.11
		17	YAKURR	96,721,517.79	1,742,027.12	-	22,483,164.22	120,946,709.13		16	OBAFEMI/OWODE	97,134,941.18	1,749,473.18	(5,788,847.52)	23,846,657.02	116,942,223.86
		18	YALA	106,663,380.74	1,921,087.53	-	23,107,104.72	131,691,572.99		17	ODEDA	81,542,843.25	1,468,647.80	(5,788,847.52)	18,670,547.58	95,893,191.12
		<b>CROSS RIVER TOTAL</b>		<b>1,708,609,003.71</b>	<b>30,773,330.35</b>	<b>-</b>	<b>376,643,519.71</b>	<b>2,116,025,853.77</b>		18	ODOGBOLU	75,785,590.13	1,364,955.35	(5,788,847.52)	19,436,720.33	90,798,418.29
		1	ANIOCHA NORTH	74,692,225.57	1,345,263.03	-	19,082,375.41	95,119,864.01		19	OGUN WATER SIDE	71,984,351.56	1,296,492.19	(5,788,847.52)	17,087,655.67	84,579,651.91
		2	ANIOCHA SOUTH	81,411,562.30	1,466,283.33	-	20,638,346.79	103,516,192.43		20	SAGAMU	97,634,570.18	1,758,471.88	(5,788,847.52)	24,911,383.10	118,515,577.64
		3	BOMADI	69,593,469.80	1,253,430.62	-	18,299,166.00	89,146,066.42		<b>OGUN TOTAL</b>		<b>1,776,209,201.79</b>	<b>31,990,860.65</b>	<b>(115,776,950.32)</b>	<b>440,132,138.88</b>	<b>2,132,555,251.00</b>
		4	BURUTU	100,018,399.97	1,801,406.44	-	23,632,203.43	125,452,009.84		1	AKOKO NORTH EAST	94,111,876.47	1,695,025.52	(2,620,951.49)	22,065,247.29	115,251,197.79
		5	ETHIOPE EAST	91,001,202.28	1,638,999.94	-	23,247,513.09	115,887,715.32		2	AKOKO NORTH WEST	99,555,271.96	1,793,065.16	(2,620,951.49)	23,729,160.87	122,456,546.49
		6	ETHIOPE WEST	93,216,237.61	1,678,894.39	-	23,368,893.86	118,264,025.86		3	AKOKO SOUTH WEST	101,355,461.37	1,825,487.92	(2,620,951.49)	24,409,500.07	124,969,497.87
		7	IKA NORTH EAST	98,826,412.45	1,779,937.85	-	22,504,706.15	123,111,056.45		4	AKOKO SOUTH	75,177,084.72	1,353,995.71	(2,620,951.49)	18,034,408.75	91,944,537.70
		8	IKA SOUTH	92,947,686.72	1,674,057.59	-	21,591,619.32	116,213,363.64		5	AKURE NORTH	78,776,486.70	1,418,823.64	(2,620,951.49)	20,165,551.58	97,739,910.43
		9	ISOKO NORTH	87,456,923.55	1,575,164.82	-	20,792,283.62	109,824,372.00		6	AKURE SOUTH	121,060,934.77	2,180,398.28	(2,620,951.49)	29,773,012.74	150,393,394.30
		10	ISOKO SOUTH	97,796,360.53	1,761,385.84	-	24,414,502.47	123,972,248.85		7	IDANRE	85,260,985.27	1,535,614.33	(2,620,951.49)	20,054,444.83	104,230,092.94
		11	NDOKWA EAST	82,179,084.76	1,480,106.99	-	19,015,615.98	102,674,807.73		8	IFEDORE	85,900,833.14	1,547,138.47	(2,620,951.49)	22,105,042.85	106,932,062.97

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=			
10	DELTA	12	NDOKWA WEST	84,755,297.56	1,526,506.51	-	21,016,404.54	107,298,208.61	28	ONDO	9	IKALE/OKITIPUPA	103,273,776.86	1,860,038.22	(2,620,951.49)	24,586,325.84	127,099,189.43		
		13	OKPE	77,634,023.46	1,398,247.02	-	20,179,917.65	99,212,188.13			10	ILAJE WEST	112,064,721.24	2,018,369.73	(2,620,951.49)	27,059,458.98	138,521,598.45		
		14	OSHIMILI NORTH	76,032,049.28	1,369,394.26	-	19,542,105.06	96,943,548.60			11	ILAJE/ESE-EDO	85,746,240.43	1,544,354.14	(2,620,951.49)	21,179,557.84	105,849,200.92		
		15	OSHIMILI SOUTH	82,503,543.07	1,485,950.72	-	21,028,455.91	105,017,949.71			12	ILEOLUJI/OKEIGBO	88,752,979.37	1,598,507.76	(2,620,951.49)	21,955,180.95	109,685,716.59		
		16	PATANI	68,134,939.90	1,227,161.40	-	17,478,241.86	86,840,343.16			13	ODE IRELE	82,479,598.51	1,485,519.46	(2,620,951.49)	20,754,204.95	102,098,371.44		
		17	SAPELE	85,821,224.16	1,545,704.65	-	21,994,516.77	109,361,445.58			14	ODIGBO	103,151,993.08	1,857,844.80	(2,620,951.49)	24,446,998.06	126,835,884.45		
		18	UDU	90,232,129.03	1,625,148.36	-	20,757,863.50	112,615,140.88			15	ONDO EAST	68,458,727.16	1,232,993.05	(2,620,951.49)	17,701,998.85	84,772,767.57		
		19	UGHELLI NORTH	117,840,534.18	2,122,396.45	-	28,459,776.66	148,422,707.28			16	ONDO WEST	113,143,642.33	2,037,801.91	(2,620,951.49)	26,758,478.02	139,318,970.77		
		20	UGHELLI SOUTH	93,414,012.36	1,682,456.46	-	23,801,703.00	118,898,171.82			17	OSE	91,163,080.70	1,641,915.50	(2,620,951.49)	20,742,717.13	110,926,761.84		
		21	UKWUANI	74,085,607.36	1,334,337.38	-	19,762,064.35	95,182,009.10			18	OWO	106,958,446.75	1,926,401.89	(2,620,951.49)	23,949,987.16	130,213,884.32		
		22	UWVIE	87,049,602.18	1,567,828.66	-	22,843,488.54	111,460,919.38			<b>ONDO TOTAL</b>				<b>1,696,392,140.83</b>	<b>30,553,295.49</b>	<b>(47,177,126.82)</b>	<b>409,471,276.77</b>	<b>2,089,239,586.26</b>
		23	WARRI SOUTH	108,177,625.42	1,948,360.21	-	27,696,334.98	137,822,320.61			1	ATAKUMOSA EAST	66,844,026.08	1,203,911.07	(2,734,288.18)	16,862,889.26	82,176,538.23		
		24	WARRI NORTH	89,023,846.45	1,603,386.28	-	20,495,117.49	111,122,350.22			2	ATAKUMOSA WEST	67,031,532.82	1,207,288.21	(2,734,288.18)	16,535,421.29	82,039,954.14		
25	WARRI SOUTH-WEST	85,493,386.23	1,539,800.04	-	19,601,278.19	106,634,464.46	3	AYEDADE	83,510,030.35	1,504,078.32	(2,734,288.18)	20,079,262.85	102,359,083.33						
<b>DELTA TOTAL</b>				<b>2,189,337,386.19</b>	<b>39,431,609.28</b>	-	<b>541,244,494.62</b>	<b>2,770,013,490.09</b>	4	AYEDIRE	73,821,020.99	1,329,571.99	(2,734,288.18)	16,847,673.31	89,263,978.10				
11	EBONYI	1	ABAKALIKI	97,083,465.72	1,748,546.07	(3,337,113.93)	20,196,768.03	115,691,665.89	5	BOLAWADURO	69,857,848.26	1,258,192.27	(2,734,288.18)	16,627,844.07	85,009,596.42				
		2	AFIKPO NORTH	91,161,221.76	1,641,882.01	(3,277,891.49)	20,408,664.17	109,933,876.46	6	BORIPE	79,564,657.95	1,433,019.20	(2,734,288.18)	19,600,935.92	97,864,324.89				
		3	AFIKPO SOUTH EDDA	91,945,993.47	1,656,016.34	(3,285,739.20)	20,428,648.64	110,744,919.25	7	EDE NORTH	66,687,004.80	1,201,083.00	(2,734,288.18)	17,193,825.25	82,347,624.87				
		4	EBONYI	88,661,629.91	1,596,862.49	(3,252,895.57)	19,117,953.11	106,123,549.93	8	EDE SOUTH	69,257,878.06	1,247,386.36	(2,734,288.18)	16,855,866.51	84,626,842.75				
		5	EZZA NORTH	88,373,918.04	1,591,680.58	(3,250,018.45)	19,932,157.95	106,647,738.13	9	EGBEDORE	68,118,559.56	1,226,866.38	(2,734,288.18)	16,786,506.07	83,397,643.83				
		6	EZZA SOUTH	91,855,141.28	1,654,380.03	(3,284,830.68)	19,394,007.65	109,618,698.28	10	EJIGBO	77,328,025.62	1,392,735.77	(2,734,288.18)	19,309,752.13	95,296,225.55				
		7	IKWO	107,325,735.08	1,933,017.03	(3,439,536.62)	22,922,676.62	128,741,892.11	11	IFE CENTRAL	81,877,281.26	1,474,671.28	(2,734,288.18)	20,810,235.17	101,427,899.53				
		8	ISHIELU	95,066,276.69	1,712,214.98	(3,316,942.04)	20,167,506.59	113,629,056.23	12	IFE EAST	94,631,268.76	1,704,380.16	(2,734,288.18)	21,713,351.43	115,314,712.17				
		9	IYO	86,012,204.20	1,549,144.34	(3,226,401.31)	18,861,406.18	103,196,353.42	13	IFE NORTH	88,209,992.23	1,588,728.16	(2,734,288.18)	20,222,405.45	107,286,837.65				
		10	IZZI	119,470,579.55	2,151,754.79	(3,560,985.07)	23,766,619.75	141,827,969.03	14	IFE SOUTH	76,891,793.36	1,384,878.90	(2,734,288.18)	19,426,667.82	94,969,051.90				
		11	OHAOZARA	92,683,491.62	1,669,299.24	(3,293,114.19)	20,062,512.23	111,122,188.89	15	IFEDAYO	60,423,205.61	1,088,267.28	(2,734,288.18)	15,166,202.88	73,943,387.58				
		12	OHAUKWU	102,269,113.49	1,841,943.48	(3,388,970.40)	22,130,797.16	122,852,883.73	16	IFELODUN	77,861,019.00	1,402,335.38	(2,734,288.18)	17,753,780.74	94,282,846.94				
		13	ONICHA	112,010,054.78	2,017,385.14	(3,486,379.82)	23,886,093.11	134,427,153.21	17	ILA	68,645,133.80	1,236,350.37	(2,734,288.18)	16,249,569.58	83,396,765.58				
<b>EBONYI TOTAL</b>				<b>1,263,918,825.59</b>	<b>22,764,126.54</b>	<b>(43,400,818.77)</b>	<b>271,275,811.19</b>	<b>1,514,557,944.56</b>	18	ILESAS EAST	71,563,295.15	1,288,908.65	(2,734,288.18)	18,180,260.74	88,298,176.35				
12	EDO	1	AKOKO EDO	116,290,241.91	2,094,474.52	-	26,490,690.16	144,875,406.59	19	ILESAS WEST	75,835,222.43	1,365,849.27	(2,734,288.18)	18,048,866.06	92,515,649.57				
		2	EGOR	110,450,425.24	1,989,295.04	-	29,862,864.63	142,302,584.91	20	IREPODUN	75,050,159.23	1,351,709.69	(2,734,288.18)	18,739,956.13	92,407,536.86				
		3	ESAN CENTRAL	73,087,069.38	1,316,352.97	-	19,693,367.17	94,096,789.52	21	IREWOLE	81,201,443.79	1,462,498.94	(2,734,288.18)	19,784,784.43	99,714,438.98				
		4	ESAN NORTH EAST	75,245,291.32	1,355,224.16	-	20,301,831.62	96,902,347.11	22	ISOKAN	73,703,777.90	1,327,460.35	(2,734,288.18)	18,032,479.65	90,329,429.72				
		5	ESAN SOUTH EAST	90,094,566.09	1,622,670.75	-	22,398,901.13	114,116,137.97	23	IWO	90,629,137.83	1,632,298.78	(2,734,288.18)	21,855,973.83	111,383,122.27				
		6	ESAN WEST	76,577,124.07	1,379,211.47	-	20,583,435.00	98,539,770.54	24	OBOKUM	75,155,436.54	1,353,605.81	(2,734,288.18)	18,610,512.21	92,385,266.38				
		7	ETSAKO CENTRAL	76,647,558.40	1,380,480.05	-	19,228,001.98	97,256,040.43	25	ODO OTIN	99,016,352.43	1,783,358.81	(2,734,288.18)	19,373,433.68	117,438,856.74				
		8	ETSAKO EAST	88,917,557.69	1,601,471.94	-	21,457,116.43	111,976,146.06	26	OLA-OLUWA	67,774,384.52	1,220,667.53	(2,734,288.18)	16,880,055.97	83,140,819.83				
		9	ETSAKO WEST	97,864,686.10	1,762,616.44	-	23,694,554.13	123,321,856.66	27	OLORUNDA	81,976,349.61	1,476,455.57	(2,734,288.18)	19,271,603.89	99,990,120.90				
		10	IGUBEN	71,210,920.23	1,282,562.11	-	18,147,019.54	90,640,501.89	28	ORIADE	82,239,194.88	1,481,189.61	(2,734,288.18)	20,002,316.11	100,988,412.43				
		11	IKPOBA OKHA	122,189,997.44	2,200,733.55	-	31,215,696.64	155,606,427.63	29	OROLU	72,471,283.26	1,305,262.20	(2,734,288.18)	18,028,144.63	89,070,401.91				
		12	ORED0	125,752,946.98	2,264,904.94	-	31,370,240.37	159,388,092.29	30	OSOGBO	80,629,728.73	1,452,201.92	(2,734,288.18)	20,352,456.27	99,700,098.74				
		13	ORHIONWON	98,566,074.01	1,775,248.96	-	23,048,981.84	123,390,304.81	<b>OSUN TOTAL</b>				<b>2,297,806,045.00</b>	<b>41,385,211.22</b>	<b>(82,028,645.40)</b>	<b>555,203,033.32</b>	<b>2,812,365,644.14</b>		



S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=
		14	OVIA NORTH EAST	94,000,021.48	1,693,010.93	-	21,797,546.13	117,490,578.53		1	AFIJO	79,354,981.11	1,429,242.76	(2,536,017.62)	21,069,937.55	99,318,143.81
		15	OVIA SOUTH WEST	102,593,289.10	1,847,782.13	-	20,995,869.51	125,436,940.74		2	AKINYELE	92,154,806.22	1,659,777.22	(2,536,017.62)	24,415,971.81	115,694,537.63
		16	OWAN EAST	89,995,626.63	1,620,888.77	-	21,820,781.88	113,437,297.28		3	ATIBA	91,796,256.68	1,653,319.47	(2,536,017.62)	22,610,129.44	113,523,687.98
		17	OWAN WEST	73,808,634.09	1,329,348.89	-	19,349,946.30	94,487,929.28		4	ATIGBO	98,348,888.70	1,771,337.29	(2,536,017.62)	20,056,364.79	117,640,573.17
		18	UHUNMWODE	91,847,398.85	1,654,240.58	-	20,365,426.47	113,867,065.90		5	EGBEDA	99,784,813.51	1,797,199.37	(2,536,017.62)	27,459,767.96	126,505,763.23
		<b>EDO TOTAL</b>		<b>1,675,139,429.00</b>	<b>30,170,518.20</b>	<b>-</b>	<b>411,822,270.94</b>	<b>2,117,132,218.14</b>		6	IBADAN NORTH	102,558,476.95	1,847,155.13	(2,536,017.62)	28,553,148.58	130,422,763.04
		1	ADO EKITI	107,922,647.99	1,943,767.88	-	26,573,916.72	136,440,332.59		7	IBADAN NORTH EAST	111,187,782.25	2,002,575.40	(2,536,017.62)	29,576,388.45	140,230,728.47
		2	AIYEKIRE	82,121,842.41	1,479,076.01	-	19,619,318.94	103,220,237.35		8	IBADAN NORTH WEST	81,830,127.29	1,473,822.00	(2,536,017.62)	21,878,897.02	102,646,828.69
		3	EFON	78,302,022.06	1,410,278.18	-	16,964,027.95	96,676,328.18		9	IBADAN SOUTH EAST	97,115,091.62	1,749,115.68	(2,536,017.62)	26,786,668.25	123,114,857.93
		4	EKITI EAST	80,851,088.69	1,456,188.78	-	19,175,498.83	101,482,776.30		10	IBADAN SOUTH WEST	101,675,038.28	1,831,243.74	(2,536,017.62)	27,503,638.44	128,473,902.84
		5	EKITI SOUTH WEST	85,637,058.44	1,542,387.69	-	20,359,915.02	107,539,361.15		11	IBARAPA CENTRAL	73,535,026.43	1,324,421.01	(2,536,017.62)	19,717,669.10	92,041,098.92
		6	EKITI WEST	87,299,125.12	1,572,322.76	-	20,993,479.28	109,864,927.16		12	IBARAPA NORTH	76,688,237.32	1,381,212.70	(2,536,017.62)	19,635,867.14	95,169,299.54
		7	EMURE	71,935,021.19	1,295,603.71	-	17,265,008.90	90,495,633.80		13	IDDO	75,177,723.21	1,354,007.21	(2,536,017.62)	19,729,893.88	93,725,606.68
		8	IDO-OSI	88,618,191.58	1,596,080.13	-	20,092,747.28	110,307,018.99		14	SAKI WEST	111,658,762.89	2,011,058.11	(2,536,017.62)	27,304,964.13	138,438,767.51
		9	IJERO	94,817,942.59	1,707,742.30	-	22,793,079.21	119,318,764.10		15	IBARAPA EAST (IFE)	76,140,844.82	1,371,353.75	(2,536,017.62)	20,378,630.73	95,354,811.68
		10	IKERE	82,796,886.04	1,491,234.05	-	19,582,991.41	103,871,111.50		16	IREPO	79,899,009.07	1,439,041.11	(2,536,017.62)	20,566,207.37	99,368,239.93
		11	IKOLE	88,730,515.13	1,598,103.16	-	20,496,858.54	110,825,476.83		17	ISEYIN	104,389,402.93	1,880,131.48	(2,536,017.62)	26,391,313.75	130,124,830.55
		12	ILEJEMEJI	62,267,551.74	1,121,485.33	-	15,082,149.19	78,471,186.27		18	ITESIWAJU	90,262,926.36	1,625,703.04	(2,536,017.62)	20,830,600.69	110,183,212.47
		13	IREPODUN/IFELODUN	78,919,920.05	1,421,406.98	-	18,793,756.32	99,135,083.35		19	IWAJOWA	82,862,686.14	1,492,419.16	(2,536,017.62)	19,717,712.45	101,536,800.13
		14	ISE/ORUN	77,012,989.06	1,387,061.73	-	18,126,378.85	96,526,429.64		20	IYAMAPO/OLORUN	74,820,280.69	1,347,569.40	(2,536,017.62)	18,797,776.29	92,429,608.76
		15	MOBA	82,597,469.60	1,487,642.41	-	19,545,753.52	103,630,865.53		21	KAJOLA	92,402,605.99	1,664,240.28	(2,536,017.62)	23,966,776.27	115,497,604.92
		16	OYE	80,291,182.78	1,446,104.46	-	19,013,152.05	100,750,439.28		22	LAGEMU	85,589,265.53	1,541,526.90	(2,536,017.62)	21,667,477.73	106,262,252.55
		<b>EKITI TOTAL</b>		<b>1,330,121,454.47</b>	<b>23,956,485.56</b>	<b>-</b>	<b>314,478,031.99</b>	<b>1,668,555,972.02</b>		23	OGBOMOSO NORTH	88,606,390.98	1,595,867.59	(2,536,017.62)	23,868,067.70	111,534,308.65
		1	AGWU	100,578,533.19	1,811,494.86	-	22,031,283.31	124,421,311.37		24	OGBOMOSO SOUTH	75,853,532.55	1,366,179.04	(2,536,017.62)	19,623,859.11	94,307,553.09
		2	ANINRI	84,744,642.50	1,526,314.61	-	19,239,048.81	105,510,005.91		25	OGO-OLUWA	69,413,452.91	1,250,188.38	(2,536,017.62)	18,079,245.49	86,206,869.16
		3	ENUGU EAST	114,710,855.65	2,066,028.59	-	25,540,704.76	142,317,588.99		26	OLUYOLE	92,011,485.48	1,657,195.90	(2,536,017.62)	24,041,685.55	115,174,349.30
		4	ENUGU NORTH	107,832,418.12	1,942,142.77	-	24,056,521.42	133,831,082.31		27	ONA ARA	100,249,085.12	1,805,561.25	(2,536,017.62)	26,743,881.53	126,262,510.29
		5	ENUGU SOUTH	104,261,530.05	1,877,828.40	-	22,056,816.62	128,196,175.07		28	ORELOPE	76,781,268.36	1,382,888.26	(2,536,017.62)	19,781,047.20	95,409,186.20
		6	EZEAGU	100,244,154.01	1,805,472.44	-	20,799,441.92	122,849,068.38		29	ORI IRE	92,338,373.43	1,663,083.40	(2,536,017.62)	21,783,266.31	113,248,705.52
		7	IGBO ETITI	101,215,110.40	1,822,960.09	-	22,513,078.26	125,551,148.75		30	OYO	77,964,397.16	1,404,197.30	(2,536,017.62)	20,622,259.27	97,454,836.11
		8	IGBO EZE NORTH	109,546,862.77	1,973,021.21	-	24,688,525.07	136,208,409.04		31	OYO WEST	78,304,746.58	1,410,327.25	(2,536,017.62)	21,159,369.17	98,338,425.38
		9	IGBO EZE SOUTH	99,679,576.50	1,795,303.98	-	19,828,829.28	121,303,709.76		32	SAKI EAST	77,924,504.02	1,403,478.79	(2,536,017.62)	20,031,698.49	96,823,663.68
		10	ISI UZO	93,217,101.27	1,678,909.95	-	19,875,951.03	114,771,962.25		33	IFEDAPO	89,822,770.41	1,617,775.50	(2,536,017.62)	21,412,274.67	110,316,802.96
		11	NKANU EAST	97,592,038.99	1,757,705.86	-	19,891,513.78	119,241,258.63		<b>OYO TOTAL</b>		<b>2,898,503,040.98</b>	<b>52,204,214.90</b>	<b>(83,688,581.46)</b>	<b>745,762,456.34</b>	<b>3,612,781,130.76</b>
		12	NKANU WEST	94,755,028.35	1,706,609.17	-	19,801,388.56	116,263,026.08		1	BARKIN LADI	105,953,748.73	1,908,306.53	-	21,121,074.05	128,983,129.30
		13	NSUKKA	122,720,157.36	2,210,282.13	-	26,864,795.53	151,795,235.02		2	BASSA	106,881,245.63	1,925,011.44	-	21,623,590.42	130,429,847.49
		14	OJI RIVER	84,203,289.76	1,516,564.44	-	18,929,701.25	104,649,555.45		3	BOKKOS	106,415,499.00	1,916,622.99	-	21,259,231.37	129,591,353.37
		15	UDENU	93,199,424.57	1,678,591.58	-	21,178,670.12	116,056,686.27		4	JOS EAST	80,789,850.51	1,455,085.84	-	17,234,071.71	99,479,008.06
		16	UDI	105,826,703.91	1,906,018.35	-	23,586,170.95	131,318,893.21		5	JOS NORTH	140,563,313.93	2,531,650.77	-	32,133,474.24	175,228,438.93
		17	UZO UWANI	87,639,136.77	1,578,446.62	-	18,838,362.22	108,055,945.61		6	JOS SOUTH	121,551,503.79	2,189,233.80	-	26,819,424.23	150,560,161.82
		<b>ENUGU TOTAL</b>		<b>1,701,966,564.17</b>	<b>30,653,695.03</b>	<b>-</b>	<b>369,720,802.89</b>	<b>2,102,341,062.09</b>		7	KANAM	106,703,197.54	1,921,804.66	-	20,714,925.33	129,339,927.53
		1	AKKO	139,829,786.04	2,518,439.38	(4,907,596.13)	27,883,194.18	165,323,823.47		8	KANKE	94,236,136.03	1,697,263.53	-	18,786,965.24	114,720,364.79

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=			
15	GOMBE	2	BALANGA	101,548,934.34	1,828,972.51	(4,907,596.13)	22,451,231.43	120,921,542.16	31	PLATEAU	9	LANGTANG NORTH	96,655,716.99	1,740,842.00	-	19,620,114.15	118,016,673.14		
		3	BILLIRE	102,206,771.30	1,840,820.65	(4,907,596.13)	22,000,171.83	121,140,167.65			10	LANGTANG SOUTH	91,691,955.21	1,651,440.92	-	18,131,552.44	111,474,948.57		
		4	DUKKU	111,368,068.96	2,005,822.50	(4,907,596.13)	22,218,917.31	130,685,212.63			11	MANGU	126,684,327.86	2,281,679.81	-	26,308,541.25	155,274,548.93		
		5	FUNAKAYE	108,320,688.66	1,950,936.89	(4,907,596.13)	23,471,610.18	128,835,639.60			12	MIKANG	85,290,519.59	1,536,146.26	-	17,745,995.10	104,572,660.95		
		6	GOMBE	117,947,470.08	2,124,322.45	(4,907,596.13)	24,855,047.48	140,019,243.88			13	PANKSHIN	113,864,494.06	2,050,784.99	-	21,832,798.85	137,748,077.89		
		7	KALTUNGO	92,481,715.74	1,665,665.10	(4,907,596.13)	19,731,261.83	108,971,046.54			14	QUAN-PAN	113,699,808.35	2,047,818.87	-	22,060,127.68	137,807,754.90		
		8	KWAMI	99,203,675.40	1,786,732.64	(4,907,596.13)	21,703,395.85	117,786,207.76			15	RIYOM	89,854,260.33	1,618,342.66	-	19,226,233.56	110,698,836.55		
		9	NAFADA	90,442,257.70	1,628,932.93	(4,907,596.13)	19,227,531.65	106,391,126.14			16	SHENDAM	114,490,647.67	2,062,062.48	-	22,540,795.52	139,093,505.67		
		10	SHOMGOM	85,773,032.00	1,544,836.67	(4,907,596.13)	19,805,607.55	102,215,880.10			17	WASE	121,646,822.81	2,190,950.57	-	20,533,547.78	144,371,321.15		
		11	YAMALTU/DEBA	117,066,278.24	2,108,451.52	(4,907,596.13)	24,302,244.79	138,569,378.42			<b>PLATEAU TOTAL</b>		<b>1,816,973,048.02</b>	<b>32,725,048.11</b>	<b>-</b>	<b>367,692,462.92</b>	<b>2,217,390,559.05</b>		
		<b>GOMBE TOTAL</b>				<b>1,166,188,678.47</b>	<b>21,003,933.25</b>	<b>(53,983,557.43)</b>			<b>247,650,214.08</b>	<b>1,380,859,268.37</b>	32	RIVERS	1	AHOADA	80,938,513.14	1,457,763.36	-
16	IMO	1	ABOH MBAISE	91,510,261.94	1,648,168.49	-	21,946,027.77	115,104,458.20	2	AHOADA WEST	101,126,386.28	1,821,362.11			-	31,254,035.55	134,201,783.93		
		2	AHIAZU MBAISE	86,115,769.19	1,551,009.63	-	20,873,108.49	108,539,887.30	3	AKUKUTORU	93,158,613.79	1,677,856.54			-	27,204,296.29	122,040,766.62		
		3	EHIME MBANO	79,113,659.64	1,424,896.38	-	19,140,354.68	99,678,910.69	4	ANDONI	99,444,953.68	1,791,078.24			-	29,588,691.41	130,824,723.34		
		4	EZINIHITE MBAISE	84,143,479.95	1,515,487.22	-	20,642,961.88	106,301,929.05	5	ASARITORU	92,309,796.32	1,662,568.70			-	29,982,788.76	123,955,153.78		
		5	IDEATO NORTH	90,227,584.44	1,625,066.51	-	20,331,403.46	112,184,054.40	6	BONNY	92,294,371.51	1,662,290.89			-	29,777,221.76	123,733,884.16		
		6	IDEATO SOUTH	90,529,709.09	1,630,508.00	-	20,395,258.41	112,555,475.50	7	DEGEMA	100,025,979.84	1,801,542.96			-	31,269,121.44	133,096,644.24		
		7	IHITE UBOMA	81,028,864.36	1,459,390.65	-	18,698,745.44	101,187,000.45	8	ELEME	96,906,253.42	1,745,354.35			-	28,716,267.15	127,367,874.91		
		8	IKEDURU	85,826,349.21	1,545,796.96	-	19,937,349.47	107,309,495.63	9	EMOHUA	92,431,773.88	1,664,765.61			-	29,193,857.12	123,290,396.61		
		9	ISIALA MBANO	96,561,584.26	1,739,146.60	-	22,079,720.02	120,380,450.87	10	ETCHE	108,391,131.48	1,952,205.62			-	31,255,292.70	141,598,629.80		
		10	ISU	85,346,926.11	1,537,162.19	-	20,594,192.82	107,478,281.12	11	GONAKA	96,533,173.27	1,738,634.89			-	30,361,149.95	128,632,958.11		
		11	MBAITOLI	105,271,851.39	1,896,025.04	-	23,762,534.31	130,930,410.74	12	IKWERRE	92,390,527.88	1,664,022.74			-	28,666,067.53	122,720,618.15		
		12	NGOR/OKPALA	89,406,897.33	1,610,285.31	-	20,397,555.98	111,414,738.63	13	KHANA	109,683,615.35	1,975,484.22			-	33,195,781.02	144,854,880.59		
		13	NJABA	80,767,876.18	1,454,690.06	-	19,755,018.21	101,977,584.45	14	OBO/AKPOR	134,319,483.04	2,419,194.69			-	40,590,123.98	177,328,801.71		
		14	NKWANGELE	78,600,299.18	1,415,650.37	-	19,033,756.35	99,049,705.91	15	OBUA/ODUAL	108,441,932.56	1,953,120.58			-	32,709,000.80	143,104,053.94		
		15	NKWERRE	70,020,407.17	1,261,120.08	-	16,939,071.11	88,220,598.35	16	OGBA/EGBEMANDI	109,427,418.20	1,970,869.92			-	32,753,304.78	144,151,592.90		
		16	OBOWO	75,901,206.87	1,367,037.69	-	18,584,734.21	95,852,978.78	17	OGU/BOLO	75,181,524.18	1,354,075.67			-	23,678,921.94	100,214,521.79		
		17	OGUTA	89,105,294.27	1,604,853.22	-	19,663,895.94	110,374,043.42	18	OKRIKA	92,511,186.63	1,666,195.89			-	30,066,281.38	124,243,663.91		
		18	OHAJI/EGBEMA	96,445,995.97	1,737,064.76	-	21,377,532.28	119,560,593.00	19	OMUMMA	73,324,236.80	1,320,624.53			-	24,792,287.03	99,437,148.36		
		19	OKIGWE	84,500,805.18	1,521,922.91	-	19,196,970.14	105,219,698.23	20	OPOBO/NKORO	79,312,583.14	1,428,479.14			-	27,009,436.80	107,750,499.08		
		20	ONUIMO	75,070,114.41	1,352,069.10	-	17,766,844.59	94,189,028.10	21	OYIGBO	81,915,462.55	1,475,358.95			-	25,759,908.50	109,150,730.00		
		21	ORLU	82,566,810.32	1,487,090.21	-	19,651,281.01	103,705,181.54	22	PORT HARCOURT	152,127,649.94	2,739,933.14			-	43,898,877.01	198,766,460.09		
		22	ORSU	80,319,598.68	1,446,616.25	-	18,666,622.88	100,432,837.80	23	TAI	90,042,253.49	1,621,728.56			-	25,547,925.66	117,211,907.70		
		23	ORU	77,689,778.97	1,399,251.22	-	18,311,974.29	97,401,004.48	<b>RIVERS TOTAL</b>		<b>2,252,238,820.37</b>	<b>40,564,511.31</b>			<b>-</b>	<b>694,940,560.14</b>	<b>2,987,743,891.82</b>		
		24	ORU WEST	80,369,053.44	1,447,506.96	-	18,557,770.34	100,374,330.75	33	BAYELSA	1	BINJI			84,361,761.04	1,519,418.62	-	18,125,586.58	104,006,766.25
		25	OWERRI MUNICIPAL	81,105,063.37	1,460,763.06	-	18,979,178.36	101,545,004.78			2	BODINGA			96,031,951.74	1,729,607.52	-	21,176,535.53	118,938,094.78
		26	OWERRI NORTH	86,282,000.91	1,554,003.59	-	21,067,881.27	108,903,885.76			3	DANGE SHUNI			103,490,391.35	1,863,939.61	-	22,006,259.77	127,360,590.73
		27	OWERRI WEST	77,186,553.48	1,390,187.75	-	17,767,624.90	96,344,366.13			4	GADA	112,365,966.86	2,023,795.39	-	24,335,079.85	138,724,842.09		
<b>IMO TOTAL</b>				<b>2,281,013,795.28</b>	<b>41,082,770.20</b>	<b>-</b>	<b>534,119,368.59</b>	<b>2,856,215,934.07</b>			5	GORONYO	105,703,217.33	1,903,794.27	-	21,475,218.92	129,082,230.51		
17	KADUNA	1	AUYO	80,604,233.35	1,451,742.73	-	18,942,506.52	100,998,482.60			6	GUDU	95,779,079.53	1,725,053.10	-	17,714,495.93	115,218,628.56		
		2	BABURA	95,331,532.28	1,716,992.44	-	22,241,462.38	119,289,987.10			7	GWADABAWA	109,393,375.67	1,970,256.79	-	23,602,070.07	134,965,702.73		
		3	BIRNIN KUDU	118,309,031.45	2,130,834.44	-	26,805,032.44	147,244,898.33			8	ILLELEA	93,346,540.47	1,681,241.24	-	20,096,376.75	115,124,158.46		

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=			
17	JIGAWA	4	BIRNIWA	89,486,952.16	1,611,727.16	-	19,390,228.15	110,488,907.48	33	SOKOTO	9	ISA	105,661,330.87	1,903,039.86	-	19,906,242.44	127,470,613.18		
		5	GAGARAWA	76,787,611.23	1,383,002.50	-	16,705,328.93	94,875,942.66			10	KEBBE	95,397,471.47	1,718,180.05	-	18,976,595.81	116,092,247.34		
		6	BUJI	75,326,607.48	1,356,688.73	-	17,441,286.53	94,124,582.73			11	KWARE	88,462,754.33	1,593,280.59	-	19,377,195.70	109,433,230.62		
		7	DUTSE	105,737,876.89	1,904,418.51	-	23,890,593.51	131,532,888.92			12	RABAH	105,325,672.23	1,896,994.40	-	20,038,980.98	127,261,647.61		
		8	GARKI	88,742,522.58	1,598,319.43	-	19,819,569.27	110,160,411.28			13	SABON BIRNI	110,507,884.21	1,990,329.92	-	22,572,110.90	135,070,325.03		
		9	GUMEL	77,732,560.44	1,400,021.75	-	17,865,685.71	96,998,267.90			14	SHAGARI	99,573,458.01	1,793,392.70	-	20,353,183.77	121,720,034.48		
		10	GURI	82,120,218.96	1,479,046.77	-	18,206,288.82	101,805,554.54			15	SILAME	89,161,931.84	1,605,873.30	-	18,097,452.26	108,865,257.39		
		11	GWARAM	114,233,989.38	2,057,439.87	-	25,036,731.41	141,328,160.67			16	SOKOTO NORTH	99,080,117.28	1,784,507.27	-	23,666,575.27	124,531,199.82		
		12	GWIWA	84,460,447.49	1,521,196.04	-	18,618,073.07	104,599,716.60			17	SOKOTO SOUTH	98,279,698.70	1,770,091.13	-	22,022,212.67	122,072,002.50		
		13	HADAJIA	71,298,384.95	1,284,137.42	-	17,799,229.74	90,381,752.11			18	TAMBUWAL	110,045,401.40	1,982,000.26	-	23,323,457.85	135,350,859.52		
		14	JA'HUN	97,997,354.96	1,765,005.90	-	23,151,514.69	122,913,875.55			19	TANGAZA	101,457,425.25	1,827,324.37	-	18,508,196.10	121,792,945.72		
		15	KAFIN HAUSA	110,221,936.68	1,985,179.79	-	24,970,665.59	137,177,782.07			20	TURETA	92,327,737.33	1,662,891.84	-	16,536,495.58	110,527,124.75		
		16	KAUGAMA	80,782,065.90	1,454,945.63	-	18,767,154.66	101,004,166.19			21	WAMAKKO	95,175,691.71	1,714,185.63	-	21,359,170.23	118,249,047.57		
		17	KAZAURE	85,482,738.87	1,539,608.28	-	20,221,036.16	107,243,383.30			22	WURNO	91,573,804.29	1,649,312.94	-	20,608,690.29	113,831,807.51		
		18	KIRI-KASAMMA	89,157,002.26	1,605,784.52	-	21,522,801.54	112,285,588.31			23	YABO	85,580,421.37	1,546,230.51	-	18,558,395.72	105,955,047.60		
		19	KIYAWA	92,112,252.98	1,659,010.80	-	20,716,052.94	114,487,316.71			<b>SOKOTO TOTAL</b>		<b>2,268,353,084.48</b>	<b>40,854,741.30</b>	<b>-</b>	<b>472,436,578.99</b>	<b>2,781,644,404.77</b>		
		20	MAIGATARI	92,908,718.64	1,673,355.74	-	21,010,921.50	115,592,995.89			1	ARDO KOLA	85,212,765.91	1,534,745.86	-	17,191,976.11	103,939,487.88		
		21	MALAM MADORI	87,036,840.15	1,567,598.81	-	20,217,524.79	108,821,963.74			2	BALI	145,818,666.01	2,626,303.60	-	22,481,316.46	170,926,286.06		
		22	MIGA	79,835,335.30	1,437,894.30	-	18,787,442.59	100,060,672.19			3	DONGA	100,150,600.73	1,803,787.48	-	19,237,675.54	121,192,063.75		
		23	RINGIM	97,975,400.30	1,764,610.48	-	21,544,520.03	121,284,530.81			4	GASHAKA	119,580,416.21	2,153,733.03	-	17,229,257.34	138,963,406.58		
		24	RONI	72,453,637.05	1,304,944.38	-	16,593,701.97	90,352,283.40			5	GASSOL	129,188,160.58	2,326,775.72	-	24,033,863.17	155,548,799.47		
		25	SULE TAKARKAR	90,937,966.44	1,637,861.02	-	18,892,567.01	111,468,394.47			6	IBI	89,495,159.10	1,611,874.98	-	17,067,690.87	108,174,724.95		
		26	TAURA	82,707,619.58	1,489,626.30	-	18,931,929.06	103,129,174.93			7	JALINGO	86,078,959.29	1,550,346.65	-	19,486,246.02	107,115,551.95		
		27	YANKWASHI	76,638,918.90	1,380,324.44	-	17,371,405.89	95,390,649.23	8	KARIM LAMIDU	133,606,316.87	2,406,350.03	-	21,913,818.02	157,926,484.92				
		<b>JIGAWA TOTAL</b>				<b>2,396,419,756.66</b>	<b>43,161,318.17</b>	<b>-</b>	<b>545,461,254.90</b>	<b>2,985,042,329.73</b>	34	TARABA	9	KURMI	95,106,223.77	1,712,934.46	-	17,391,820.87	114,210,979.10
										10			LAU	87,811,359.11	1,581,548.47	-	17,611,129.91	107,004,037.50	
										11			SARDAUNA	131,042,473.92	2,360,173.29	-	23,153,332.41	156,555,979.61	
								12	TAKUM	103,724,354.67			1,868,153.47	-	19,291,343.18	124,883,851.32			
								13	USSA	89,149,699.00			1,605,652.98	-	18,290,862.21	109,046,214.18			
								14	WUKARI	127,694,282.54			2,299,869.85	-	23,895,012.25	153,889,164.64			
								15	YORRO	84,650,237.56			1,524,614.30	-	17,299,874.94	103,474,726.81			
								16	ZING	91,828,550.46			1,653,901.11	-	18,945,147.89	112,427,599.46			
								<b>TARABA TOTAL</b>		<b>1,700,138,225.73</b>			<b>30,620,765.29</b>	<b>-</b>	<b>314,520,367.18</b>	<b>2,045,279,358.20</b>			
18	KADUNA	1	BIRNIN GWARI	143,490,151.31	2,584,365.30	-	24,532,766.87	170,607,283.48	35	YOBE			1	BADE	94,899,346.23	1,709,208.44	-	19,472,412.30	116,080,966.97
		2	CHIKUN	145,904,565.30	2,627,850.71	-	29,556,500.09	178,088,916.11					2	BURSARI	105,015,521.95	1,891,408.36	-	18,143,379.59	125,050,309.91
		3	GIWA	120,747,679.43	2,174,756.32	-	26,009,450.61	148,931,886.36					3	DAMATURU	87,928,436.21	1,583,657.12	-	17,228,255.31	106,740,348.64
		4	GWAGWADA	92,973,985.73	1,674,531.25	-	18,398,919.84	113,047,436.82					4	FIKA	98,447,791.48	1,773,118.60	-	19,347,260.06	119,568,170.14
		5	IGABI	152,845,035.37	2,752,853.79	-	32,243,306.73	187,841,195.89					5	FUNE	138,080,558.84	2,486,934.49	-	26,450,852.73	167,018,346.06
		6	IKARA	102,392,386.31	1,844,163.72	-	21,999,506.90	126,236,056.93					6	GEIDAM	114,433,120.16	2,061,026.37	-	20,231,605.65	136,725,752.18
		7	JABA	89,285,959.47	1,608,107.13	-	20,328,397.19	111,222,463.79					7	GUJBA	105,355,161.03	1,897,525.51	-	19,052,174.74	126,304,861.29
		8	JEMA'A	118,967,686.86	2,142,697.32	-	25,676,000.30	146,786,384.48			8	GULAMI	91,532,025.18	1,648,560.46	-	17,900,011.15	111,080,596.80		
		9	KACHIA	131,233,733.89	2,363,618.03	-	24,182,106.51	157,779,458.43			9	JAKUSKO	120,716,095.29	2,174,187.47	-	23,343,635.13	146,233,917.89		
		10	KADUNA NORTH	123,976,625.57	2,232,912.06	-	29,098,894.60	155,308,432.24											
		11	KADUNA SOUTH	132,364,441.21	2,383,982.92	-	31,036,478.45	165,784,902.57											
		12	KAGARKO	114,385,917.20	2,060,176.21	-	24,037,706.74	140,483,800.15											
		13	KAURA	99,100,263.76	1,784,870.12	-	23,241,622.31	124,126,756.18											
		14	KAURU	102,040,743.91	1,837,830.37	-	20,962,655.05	124,841,229.33											
		15	KUBAU	118,122,150.25	2,127,468.57	-	25,819,489.71	146,069,108.53											
		16	KUDAN	91,619,503.17	1,650,136.01	-	19,618,102.94	112,887,742.12											
		17	LERE	127,481,487.63	2,296,037.26	-	27,948,681.78	157,726,206.67											

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Exchange Gain Difference =N=	Deduction =N=	Value Added Tax =N=	Total Allocation =N=	
		18	MAKARFI	85,745,848.46	1,544,347.08	-	19,933,129.39	107,223,324.92		10	KARASUWA	85,135,580.45	1,533,355.69	-	18,050,956.81	104,719,892.96	
		19	SABON GARI	113,141,537.67	2,037,764.00	-	26,028,698.13	141,207,999.81		11	MACHINA	81,546,350.10	1,468,710.96	-	16,083,461.27	99,098,522.33	
		20	SANGA	94,860,927.44	1,708,516.49	-	20,066,388.13	116,635,832.06		12	NANGERE	87,430,157.92	1,574,682.75	-	17,219,975.40	106,224,816.08	
		21	SOBA	120,913,077.49	2,177,735.26	-	26,306,096.54	149,396,909.29		13	NGURU	95,090,637.37	1,712,653.74	-	19,942,762.77	116,746,053.88	
		22	ZANGON KATAF	135,277,356.95	2,436,446.72	-	27,307,487.87	165,021,291.54		14	POTISKUM	104,636,429.05	1,884,580.61	-	22,337,605.32	128,858,614.98	
		23	ZARIA	138,129,869.07	2,487,822.60	-	31,288,256.84	171,905,948.52		15	TARMUA	97,049,241.41	1,747,929.67	-	16,759,638.84	115,556,809.92	
		<b>KADUNA TOTAL</b>		<b>2,695,000,933.44</b>	<b>48,538,989.23</b>	<b>-</b>	<b>575,620,643.53</b>	<b>3,319,160,566.20</b>		16	YUNUSARI	101,141,943.13	1,821,642.30	-	18,867,199.12	121,830,784.55	
		1	AJINGI	88,640,716.25	1,596,485.82	-	21,905,154.48	112,142,356.54		17	YUSUFARI	100,901,594.49	1,817,313.44	-	18,228,432.83	120,947,340.76	
		2	ALBASU	90,791,388.65	1,635,221.04	-	22,599,452.47	115,026,062.16		<b>YOBE TOTAL</b>		<b>1,709,339,990.31</b>	<b>30,786,495.97</b>	<b>-</b>	<b>328,659,619.02</b>	<b>2,068,786,105.30</b>	
		3	BAGWAI	82,783,859.14	1,490,999.43	-	21,415,729.88	105,690,588.44		1	ANKA	94,975,686.44	1,710,583.39	-	19,284,815.25	115,971,085.07	
		4	BEBEJI	89,809,042.36	1,617,528.25	-	22,543,357.21	113,969,927.82		2	BAKURA	91,960,202.08	1,656,272.25	-	21,219,321.23	114,835,795.56	
		5	BICHI	108,851,515.77	1,960,497.48	-	26,368,585.40	137,180,598.66		3	BUKKIJYUM	108,528,101.30	1,954,672.55	-	22,291,286.81	132,774,060.66	
		6	BUNKURE	86,722,538.08	1,561,937.99	-	21,764,439.49	110,048,915.55		4	BUNGUDU	119,783,362.39	2,157,388.25	-	24,297,710.90	146,238,461.54	
		7	DALA	139,979,609.22	2,521,137.81	-	32,510,365.54	175,011,112.57		5	GUMMI	104,258,651.44	1,877,776.55	-	21,983,759.97	128,120,187.96	
		8	DANBATTI	95,370,317.57	1,717,690.99	-	23,371,737.60	120,459,746.16		6	GUSAU	144,769,144.63	2,607,400.93	-	29,727,115.98	177,103,661.54	
		9	DAWAKIN KUDU	102,519,389.38	1,846,451.14	-	24,126,942.73	128,492,783.24		7	KAURA NAMODA	109,945,884.66	1,980,207.89	-	25,314,274.83	137,240,367.38	
		10	DAWAKIN TOFA	103,237,406.13	1,859,383.16	-	25,101,716.99	130,198,506.28		8	KIYAWA	99,750,853.47	1,796,587.73	-	20,860,120.86	122,407,562.05	
		11	DOGUWA	95,686,807.50	1,723,391.21	-	20,910,005.58	118,320,204.29		9	MARADUN	107,833,493.45	1,942,162.14	-	22,257,430.25	132,033,085.84	
		12	FAGGE	93,742,825.79	1,688,378.64	-	22,975,516.10	118,406,720.52		10	MARU	142,331,417.18	2,563,495.63	-	25,770,883.27	170,665,796.08	
		13	GABASAWA	97,947,999.27	1,764,116.97	-	23,505,559.90	123,217,676.14		11	SHINKAFI	88,868,885.59	1,600,595.32	-	18,997,359.58	109,466,840.49	
		14	GARKO	87,370,054.88	1,573,600.25	-	21,400,687.34	110,344,342.47		12	TALATA MAFARA	102,645,031.74	1,848,714.05	-	22,444,963.53	126,938,709.32	
		15	GARUN MALLAM	86,914,136.80	1,565,388.83	-	19,406,314.62	107,885,840.25		13	TSAFE	108,749,036.77	1,958,651.76	-	24,648,457.97	135,356,146.49	
		16	GAYA	93,934,266.70	1,691,826.63	-	23,070,366.50	118,696,459.83		14	ZURMI	120,103,196.30	2,163,148.69	-	25,854,852.75	148,121,197.74	
		17	GEZAWA	107,266,420.81	1,931,948.74	-	26,584,036.26	135,782,405.81		<b>ZAMFARA TOTAL</b>		<b>1,544,502,947.44</b>	<b>27,817,657.13</b>	<b>-</b>	<b>324,952,353.17</b>	<b>1,897,272,957.73</b>	
		18	GWALE	128,963,378.94	2,322,727.23	-	30,051,624.69	161,337,730.87			1	ABAJI	79,336,659.87	1,428,912.78	-	120,651,944.98	201,417,517.63
		19	GWARZO	88,665,508.81	1,596,932.35	-	22,332,154.68	112,594,595.84			2	ABUJA MUNICIPAL	202,527,714.32	3,647,676.12	-	151,869,474.44	358,044,864.88
		20	KABO	85,435,123.01	1,538,750.68	-	21,024,753.76	107,998,627.45			3	BWARI	114,078,323.06	2,054,636.21	-	127,968,257.45	244,101,216.71
		21	KANO MUNICIPAL	124,479,857.02	2,241,975.64	-	30,201,876.74	156,923,709.40			4	GWAGWALADA	97,766,635.26	1,760,850.47	-	124,957,754.31	224,485,240.04
		22	KARAYE	82,846,181.14	1,492,121.89	-	20,486,300.00	104,824,603.04			5	KUJE	92,894,927.50	1,673,107.36	-	122,339,267.70	216,907,302.55
		23	KIBIYA	83,608,767.52	1,505,856.65	-	20,283,810.87	105,398,435.04			6	KWALI	95,555,247.92	1,721,021.72	-	121,839,439.04	219,115,708.68
		24	KIRU	107,865,370.02	1,942,736.26	-	25,834,596.73	135,642,703.01			<b>FCT-ABUJA TOTAL</b>		<b>682,159,507.92</b>	<b>12,286,204.65</b>	<b>-</b>	<b>769,626,137.91</b>	<b>1,464,071,850.48</b>
		25	KUMBOTSO	110,214,490.46	1,985,045.68	-	27,187,038.58	139,386,574.72				<b>75,077,245,373.17</b>	<b>1,352,197,529.66</b>	<b>(604,832,305.97)</b>	<b>20,226,304,725.15</b>	<b>96,050,915,322.02</b>	