

## Federal Ministry of Finance, Abuja

Table I

**Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of January, 2007 shared in February, 2007**

| S/n | Beneficiaries                                | Statutory                 | Excess Crude Proceeds Distribution | VAT                      | Total                     |
|-----|--|---------------------------|------------------------------------|--------------------------|---------------------------|
|     |  | =N=                       | =N=                                | =N=                      | =N=                       |
| 1   | FGN (see Table II)                           | 115,653,736,406.44        | -                                  | 3,317,083,364.57         | 118,970,819,771.00        |
| 2   | State (see Table III)                        | 58,661,120,667.81         | -                                  | 11,056,944,548.55        | 69,718,065,216.36         |
| 3   | LGCs (see Table IV)                          | 45,225,265,185.51         | -                                  | 7,739,861,183.99         | 52,965,126,369.50         |
| 4   | 13% Derivation Fund                          | 24,839,329,135.16         | -                                  | -                        | 24,839,329,135.16         |
| 5   | Deductions: Cost of Collections (FIRS & NCS) | 3,186,393,936.95          | -                                  | 921,412,045.71           | 4,107,805,982.66          |
|     | <b>Total</b>                                 | <b>247,565,845,331.86</b> | <b>-</b>                           | <b>23,035,301,142.82</b> | <b>270,601,146,474.68</b> |

Table II

**Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of January, 2007 shared in February, 2007**

| 1   | 2                                | 3                          | 4                            | 5=3-4                     | 6                                  | 7                       | 8=5+6+7                   |
|-----|----------------------------------|----------------------------|------------------------------|---------------------------|------------------------------------|-------------------------|---------------------------|
| S/n | Beneficiaries                    | Gross Statutory Allocation | Less External Debt Deduction | Net Statutory Allocation  | Excess Crude Proceeds Distribution | VAT                     | Total Net Amount          |
|     |                                  | =N=                        | =N=                          | =N=                       | =N=                                | =N=                     | =N=                       |
| 1   | FGN (CRF Account)                | 106,476,959,295.98         | 7,919,837,051.69             | 98,557,122,244.29         | -                                  | 3,095,944,473.60        | 101,653,066,717.88        |
| 2   | Share of Derivation & Ecology    | 2,195,401,222.60           | 163,295,609.31               | 2,032,105,613.28          | -                                  | -                       | 2,032,105,613.28          |
| 3   | Stabilization                    | 1,097,700,611.30           | 81,647,804.66                | 1,016,052,806.64          | -                                  | -                       | 1,016,052,806.64          |
| 4   | Development of Natural Resources | 3,688,274,053.96           | 274,336,623.65               | 3,413,937,430.32          | -                                  | -                       | 3,413,937,430.32          |
| 5   | FCT-Abuja                        | 2,195,401,222.60           | 163,295,609.31               | 2,032,105,613.28          | -                                  | 221,138,890.97          | 2,253,244,504.26          |
|     | <b>Sub-total</b>                 | <b>115,653,736,406.44</b>  | <b>8,602,412,698.62</b>      | <b>107,051,323,707.82</b> | <b>-</b>                           | <b>3,317,083,364.57</b> | <b>110,368,407,072.38</b> |

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](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.

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**Engr. Elias Mbam** FNSE  
 Hon. Minister of State for Finance  
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## Federal Ministry of Finance, Abuja

Table III

**Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of January, 2007 shared in February, 2007**

| S/n                        | Beneficiaries             | No. of LGCs | 4                          |                               | 5                        |                         | 6=4+5                                    |                             | 7                        |                                    | 8                        |                          | 9                        |     | 10=6-(7+8+9) |     | 11  |     | 12  |     | 13=6+11+12 |     | 14=10+11+12 |  | S/n |
|----------------------------|---------------------------|-------------|----------------------------|-------------------------------|--------------------------|-------------------------|--|-----------------------------|--------------------------|------------------------------------|--------------------------|--------------------------|--------------------------|-----|--------------|-----|-----|-----|-----|-----|------------|-----|-------------|--|-----|
|                            |                           |             | Gross Statutory Allocation | 13% Share of Derivation (Net) | Gross Total              | External Debt           | Deductions Contractual Obligation (ISPO) | Other Deductions (see Note) | Net Statutory Allocation | Excess Crude Proceeds Distribution | VAT Allocation           | Total Gross Amount       | Total Net Amount         | =N= |              | =N= |     | =N= |     | =N= |            |     |             |  |     |
|                            |                           |             |                            |                               |                          |                         |  |                             |                          |                                    |                          |                          |                          | =N= | =N=          | =N= | =N= | =N= | =N= | =N= | =N=        | =N= | =N=         |  |     |
| 1                          | ABIA                      | 17          | 1,440,939,518.71           | 154,827,666.10                | 1,595,767,184.81         | 25,267,104.66           | -  | 57,125,000.00               | 1,513,375,080.15         | -                                  | 231,804,494.89           | 1,827,571,679.71         | 1,745,179,575.05         | 1   |              |     |     |     |     |     |            |     |             |  |     |
| 2                          | ADAMAWA                   | 21          | 1,607,383,220.14           | -                             | 1,607,383,220.14         | 27,519,435.69           | -  | 13,602,575.84               | 1,566,261,208.61         | -                                  | 236,603,687.17           | 1,843,986,907.31         | 1,802,864,895.78         | 2   |              |     |     |     |     |     |            |     |             |  |     |
| 3                          | AKWA IBOM                 | 31          | 1,587,579,866.23           | 5,062,399,145.94              | 6,649,979,012.18         | 103,122,388.37          | -  | 6,223,812.50                | 6,540,632,811.31         | -                                  | 272,890,349.64           | 6,922,869,361.82         | 6,813,523,160.95         | 3   |              |     |     |     |     |     |            |     |             |  |     |
| 4                          | ANAMBRA                   | 21          | 1,609,455,007.88           | -                             | 1,609,455,007.88         | 44,364,368.98           | -  | 44,640,000.00               | 1,520,450,638.90         | -                                  | 263,732,617.09           | 1,873,187,624.98         | 1,784,183,256.00         | 4   |              |     |     |     |     |     |            |     |             |  |     |
| 5                          | BAUCHI                    | 20          | 1,813,621,200.17           | -                             | 1,813,621,200.17         | 77,325,489.24           | 73,437,499.02                            | 162,276,862.50              | 1,500,581,349.41         | -                                  | 268,808,655.82           | 2,082,429,855.99         | 1,769,390,005.23         | 5   |              |     |     |     |     |     |            |     |             |  |     |
| 6                          | BAYELSA                   | 8           | 1,248,834,157.81           | 4,158,222,536.15              | 5,407,056,693.96         | 25,302,536.39           | -  | 34,177,500.00               | 5,347,576,657.57         | -                                  | 276,705,274.89           | 5,683,761,968.85         | 5,624,281,932.46         | 6   |              |     |     |     |     |     |            |     |             |  |     |
| 7                          | BENUE                     | 23          | 1,734,353,834.22           | -                             | 1,734,353,834.22         | 21,357,530.31           | -  | 48,397,650.00               | 1,694,258,514.53         | -                                  | 259,879,920.55           | 1,994,523,754.77         | 1,924,478,574.46         | 7   |              |     |     |     |     |     |            |     |             |  |     |
| 8                          | BORNO                     | 27          | 1,841,076,582.30           | -                             | 1,841,076,582.30         | 22,927,402.71           | -  | 95,812,500.00               | 1,722,336,679.59         | -                                  | 285,394,899.94           | 2,126,471,482.24         | 2,007,731,579.53         | 8   |              |     |     |     |     |     |            |     |             |  |     |
| 9                          | CROSS RIVER               | 18          | 1,505,471,684.17           | 553,740,867.94                | 2,059,212,552.10         | 173,055,810.86          | 263,900,810.19                           | 27,435,000.00               | 1,594,820,931.05         | -                                  | 230,637,189.56           | 2,289,849,741.67         | 1,825,458,120.62         | 9   |              |     |     |     |     |     |            |     |             |  |     |
| 10                         | DELTA                     | 25          | 1,607,953,347.57           | 4,667,482,025.89              | 6,275,435,373.46         | 96,507,348.26           | 68,833,333.33                            | 10,462,500.00               | 6,099,632,191.87         | -                                  | 327,572,698.52           | 6,603,008,071.99         | 6,427,204,890.40         | 10  |              |     |     |     |     |     |            |     |             |  |     |
| 11                         | EBONYI                    | 13          | 1,359,993,345.45           | -                             | 1,359,993,345.45         | 23,360,077.74           | -  | 15,195,000.00               | 1,321,438,267.74         | -                                  | 218,448,579.66           | 1,521,438,267.74         | 1,539,886,847.38         | 11  |              |     |     |     |     |     |            |     |             |  |     |
| 12                         | EDO                       | 18          | 1,599,782,389.32           | 280,074,963.68                | 1,879,857,353.00         | 102,415,602.89          | -  | 13,612,433.00               | 1,763,829,317.11         | -                                  | 239,722,190.14           | 2,119,579,543.14         | 2,003,551,507.25         | 12  |              |     |     |     |     |     |            |     |             |  |     |
| 13                         | EKITI                     | 16          | 1,352,443,050.53           | -                             | 1,352,443,050.53         | 6,101,320.03            | -  | 6,202,500.00                | 1,340,139,230.50         | -                                  | 214,675,863.63           | 1,567,118,914.16         | 1,554,815,094.13         | 13  |              |     |     |     |     |     |            |     |             |  |     |
| 14                         | ENUGU                     | 17          | 1,496,434,447.42           | -                             | 1,496,434,447.42         | 58,312,768.82           | -  | 106,787,422.86              | 1,331,334,255.74         | -                                  | 259,455,775.74           | 1,755,890,223.16         | 1,590,790,031.48         | 14  |              |     |     |     |     |     |            |     |             |  |     |
| 15                         | GOMBE                     | 11          | 1,376,720,466.40           | -                             | 1,376,720,466.40         | 9,235,406.98            | 50,000,000.00                            | 35,285,732.50               | 1,282,199,326.92         | -                                  | 251,638,106.26           | 1,628,358,579.66         | 1,662,943,384.59         | 15  |              |     |     |     |     |     |            |     |             |  |     |
| 16                         | IMO                       | 27          | 1,586,172,489.66           | 300,967,997.42                | 1,887,140,487.08         | 75,864,559.98           | -  | -                           | 1,811,275,927.10         | -                                  | 253,158,037.93           | 2,140,298,525.01         | 2,064,433,965.03         | 16  |              |     |     |     |     |     |            |     |             |  |     |
| 17                         | JIGAWA                    | 27          | 1,761,196,180.78           | -                             | 1,761,196,180.78         | 16,486,132.89           | 1,000,000.00                             | 176,275,533.00              | 1,567,434,514.89         | -                                  | 263,585,225.09           | 2,024,781,405.87         | 1,831,019,739.98         | 17  |              |     |     |     |     |     |            |     |             |  |     |
| 18                         | KADUNA                    | 23          | 1,970,372,729.66           | -                             | 1,970,372,729.66         | 34,026,695.98           | 33,187,500.00                            | 137,891,775.00              | 1,765,266,758.68         | -                                  | 328,596,343.97           | 2,298,969,073.63         | 2,093,863,102.65         | 18  |              |     |     |     |     |     |            |     |             |  |     |
| 19                         | KANO                      | 44          | 2,396,813,015.35           | -                             | 2,396,813,015.35         | 38,686,808.58           | -  | 154,625,700.00              | 2,203,501,512.85         | -                                  | 459,442,877.82           | 2,852,524,812.67         | 2,662,943,384.59         | 19  |              |     |     |     |     |     |            |     |             |  |     |
| 20                         | KATSINA                   | 34          | 1,879,345,811.56           | -                             | 1,879,345,811.56         | 18,533,397.02           | -  | -                           | 1,860,812,414.54         | -                                  | 307,122,078.94           | 2,186,467,890.49         | 2,167,934,493.47         | 20  |              |     |     |     |     |     |            |     |             |  |     |
| 21                         | KEBBI                     | 21          | 1,562,874,028.69           | -                             | 1,562,874,028.69         | 28,049,632.75           | 119,621,704.15                           | 29,977,500.00               | 1,385,225,191.79         | -                                  | 263,439,416.26           | 1,826,313,444.95         | 1,648,664,608.05         | 21  |              |     |     |     |     |     |            |     |             |  |     |
| 22                         | KOGI                      | 21          | 1,567,556,267.52           | -                             | 1,567,556,267.52         | 35,065,926.82           | -  | 126,810,000.00              | 1,405,680,340.70         | -                                  | 286,002,047.23           | 1,853,558,314.74         | 1,691,682,387.92         | 22  |              |     |     |     |     |     |            |     |             |  |     |
| 23                         | KWARA                     | 16          | 1,427,135,766.60           | -                             | 1,427,135,766.60         | 13,601,813.03           | -  | 24,517,500.00               | 1,389,016,453.57         | -                                  | 218,362,081.33           | 1,645,497,847.93         | 1,607,378,534.90         | 23  |              |     |     |     |     |     |            |     |             |  |     |
| 24                         | LAGOS                     | 20          | 2,264,961,702.09           | -                             | 2,264,961,702.09         | 196,903,270.15          | 414,345,315.70                           | 225,000,000.00              | 1,428,713,116.24         | -                                  | 1,622,819,014.89         | 3,887,780,716.99         | 3,051,532,131.14         | 24  |              |     |     |     |     |     |            |     |             |  |     |
| 25                         | NASSARAWA                 | 13          | 1,350,229,958.39           | -                             | 1,350,229,958.39         | 105,162,120.13          | -  | 39,337,500.00               | 1,205,730,338.26         | -                                  | 200,016,212.43           | 1,550,246,170.82         | 1,405,746,550.69         | 25  |              |     |     |     |     |     |            |     |             |  |     |
| 26                         | NIGER                     | 25          | 1,815,745,253.33           | -                             | 1,815,745,253.33         | 112,529,284.72          | -  | 28,833,281.62               | 1,674,382,686.99         | -                                  | 247,598,509.31           | 2,063,343,762.64         | 1,921,981,196.30         | 26  |              |     |     |     |     |     |            |     |             |  |     |
| 27                         | OGUN                      | 20          | 1,529,444,961.88           | -                             | 1,529,444,961.88         | 53,550,240.88           | 33,750,000.00                            | 57,363,750.00               | 1,384,780,971.00         | -                                  | 268,866,095.74           | 1,798,311,057.62         | 1,653,647,066.74         | 27  |              |     |     |     |     |     |            |     |             |  |     |
| 28                         | ONDO                      | 18          | 1,503,168,124.25           | 1,439,982,594.59              | 2,943,150,718.84         | 66,507,533.99           | -  | -                           | 2,876,643,184.85         | -                                  | 253,842,286.94           | 3,196,993,005.78         | 3,130,485,471.79         | 28  |              |     |     |     |     |     |            |     |             |  |     |
| 29                         | OSUN                      | 30          | 1,469,919,331.56           | -                             | 1,469,919,331.56         | 54,001,466.80           | -  | 21,366,875.00               | 1,394,550,989.76         | -                                  | 237,425,302.41           | 1,707,344,633.97         | 1,631,976,292.17         | 29  |              |     |     |     |     |     |            |     |             |  |     |
| 30                         | OYO                       | 33          | 1,834,517,610.49           | -                             | 1,834,517,610.49         | 179,285,214.20          | -  | 44,902,500.00               | 1,610,329,896.29         | -                                  | 302,635,472.50           | 2,137,153,082.99         | 1,912,965,368.79         | 30  |              |     |     |     |     |     |            |     |             |  |     |
| 31                         | PLATEAU                   | 17          | 1,564,459,789.60           | -                             | 1,564,459,789.60         | 66,919,883.94           | -  | 10,350,000.00               | 1,487,189,905.66         | -                                  | 264,933,426.01           | 1,829,393,215.61         | 1,752,123,331.67         | 31  |              |     |     |     |     |     |            |     |             |  |     |
| 32                         | RIVERS                    | 23          | 1,730,550,183.97           | 8,221,631,337.45              | 9,952,181,521.42         | 65,668,959.34           | -  | -                           | 9,886,512,562.08         | -                                  | 493,655,729.98           | 10,445,837,251.39        | 10,380,168,292.05        | 32  |              |     |     |     |     |     |            |     |             |  |     |
| 33                         | SOKOTO                    | 23          | 1,655,520,039.02           | -                             | 1,655,520,039.02         | 20,625,067.97           | -  | 26,445,000.00               | 1,608,449,971.05         | -                                  | 287,271,098.26           | 1,942,791,137.28         | 1,895,721,069.31         | 33  |              |     |     |     |     |     |            |     |             |  |     |
| 34                         | TARABA                    | 16          | 1,547,247,718.32           | -                             | 1,547,247,718.32         | 17,463,405.51           | -  | 126,862,308.75              | 1,402,922,004.06         | -                                  | 212,452,520.12           | 1,759,700,238.44         | 1,615,374,524.18         | 34  |              |     |     |     |     |     |            |     |             |  |     |
| 35                         | YOBE                      | 17          | 1,503,558,000.03           | -                             | 1,503,558,000.03         | 34,018,160.31           | 21,333,334.00                            | 69,997,500.00               | 1,378,209,005.72         | -                                  | 208,116,505.26           | 1,711,674,505.29         | 1,586,325,510.98         | 35  |              |     |     |     |     |     |            |     |             |  |     |
| 36                         | ZAMFARA                   | 14          | 1,558,289,586.72           | -                             | 1,558,289,586.72         | 9,231,903.05            | -  | 38,362,500.00               | 1,510,695,183.67         | -                                  | 239,633,962.63           | 1,797,923,549.36         | 1,750,329,146.31         | 36  |              |     |     |     |     |     |            |     |             |  |     |
| 37                         | Soku Disputed Funds       |             | -                          | -                             | -                        | -                       | -  | -                           | -                        | -                                  | -                        | -                        | -                        | 37  |              |     |     |     |     |     |            |     |             |  |     |
| 38                         | Ona/Asaboro Disputed Fund |             | -                          | -                             | -                        | -                       | -  | -                           | -                        | -                                  | -                        | -                        | -                        | 38  |              |     |     |     |     |     |            |     |             |  |     |
| <b>Total (States/LGCs)</b> |                           |             | <b>58,661,120,667.81</b>   | <b>24,839,329,135.16</b>      | <b>83,500,449,802.97</b> | <b>2,058,356,069.97</b> | <b>1,079,409,496.39</b>                  | <b>2,016,155,712.56</b>     | <b>78,346,528,524.05</b> | <b>-</b>                           | <b>11,056,944,548.55</b> | <b>94,557,394,351.52</b> | <b>89,403,473,072.60</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 January, 2007 shared in February, 2007**

| S/n                  | State   | S/n | Local Government Councils | Gross Statutory Allocation<br>=N= | Correction of Error<br>=N= | Excess Crude Proceeds Distribution<br>=N= | Value Added Tax<br>=N= | Total Allocation<br>=N= | State<br>=N= | S/n<br>=N= | Local Government Councils<br>=N= | Gross Statutory Allocation<br>=N= | Correction of Error<br>=N= | Excess Crude Proceeds Distribution<br>=N= | Value Added Tax<br>=N= | Total Allocation<br>=N= |                |
|----------------------|---------|-----|---------------------------|-----------------------------------|----------------------------|---|------------------------|-------------------------|--------------|------------|----------------------------------|-----------------------------------|----------------------------|---|------------------------|-------------------------|----------------|
| 1                    | ABIA    | 1   | ABA NORTH                 | 51,766,051.71                     | 186,801.60                 | -   | 7,493,042.45           | 59,445,895.77           | 19           | KANO       | 26                               | KUNCHI                            | 50,006,979.04              | 220,548.88                                | -                      | 8,209,434.71            | 58,436,962.64  |
|                      |         | 2   | ABA SOUTH                 | 104,590,906.89                    | 267,729.96                 | -   | 16,038,622.31          | 120,897,259.16          |              |            | 27                               | KURA                              | 51,731,910.72              | 184,333.47                                | -                      | 8,576,414.48            | 60,492,658.67  |
|                      |         | 3   | AROCUKWU                  | 57,595,658.95                     | 332,193.46                 | -   | 7,792,288.16           | 65,720,140.57           |              |            | 28                               | MADOB                             | 50,460,042.22              | 204,559.37                                | -                      | 8,304,591.14            | 58,969,192.73  |
|                      |         | 4   | BENDE                     | 60,483,873.44                     | 269,493.54                 | -   | 8,691,695.17           | 69,445,062.16           |              |            | 29                               | MAKODA                            | 48,853,662.43              | 195,884.62                                | -                      | 8,070,548.59            | 57,120,095.63  |
|                      |         | 5   | IKWUANO                   | 46,909,085.82                     | 172,256.59                 | -   | 6,837,697.21           | 53,919,039.62           |              |            | 30                               | MINJIBIR                          | 58,800,678.36              | 180,186.80                                | -                      | 9,891,644.92            | 68,872,510.08  |
|                      |         | 6   | ISIALA NGWA NORTH         | 55,707,836.51                     | 283,712.46                 | -   | 7,675,814.81           | 63,667,363.79           |              |            | 31                               | NASARAWA                          | 99,953,597.59              | 388,114.21                                | -                      | 15,526,904.31           | 115,868,616.12 |
|                      |         | 7   | ISIALA NGWA SOUTH         | 56,905,326.99                     | 290,320.43                 | -   | 7,812,509.23           | 65,008,156.65           |              |            | 32                               | RANO                              | 52,506,875.10              | 221,689.49                                | -                      | 8,564,516.66            | 61,293,081.25  |
|                      |         | 8   | ISUIKWUATO                | 53,483,204.28                     | 301,897.84                 | -   | 7,165,408.97           | 60,950,511.09           |              |            | 33                               | RIMIN GADO                        | 49,787,246.55              | 250,552.55                                | -                      | 7,827,060.84            | 57,864,859.93  |
|                      |         | 9   | UMU-NNEOCHI               | 53,484,767.05                     | 270,079.32                 | -   | 7,369,733.07           | 61,124,579.44           |              |            | 34                               | ROGO                              | 61,532,855.47              | 266,880.46                                | -                      | 9,909,830.83            | 71,709,566.76  |
|                      |         | 10  | OBIO NGWA                 | 59,764,233.91                     | 241,951.79                 | -   | 8,643,216.79           | 68,649,402.49           |              |            | 35                               | SHANONO                           | 51,410,227.23              | 219,601.22                                | -                      | 8,459,497.57            | 60,089,326.02  |
|                      |         | 11  | OHAFIA                    | 64,944,340.84                     | 312,315.53                 | -   | 9,127,791.86           | 74,384,448.23           |              |            | 36                               | SUMAILA                           | 63,624,796.31              | 242,400.96                                | -                      | 10,530,682.85           | 74,397,880.12  |
|                      |         | 12  | OSISIOMA NGWA             | 64,084,200.08                     | 214,232.51                 | -   | 9,458,112.79           | 73,756,545.37           |              |            | 37                               | TAKAI                             | 59,189,626.46              | 253,232.79                                | -                      | 9,637,433.48            | 69,080,292.72  |
|                      |         | 13  | UGWUNAGBO                 | 43,555,335.59                     | 194,632.11                 | -   | 6,099,302.08           | 49,849,269.79           |              |            | 38                               | TARAUNI                           | 61,143,791.93              | 242,306.86                                | -                      | 9,789,782.92            | 71,175,881.71  |
|                      |         | 14  | UKWA EAST                 | 44,320,410.20                     | 224,543.48                 | -   | 6,087,038.98           | 50,631,992.66           |              |            | 39                               | TOFA                              | 47,914,195.91              | 181,867.35                                | -                      | 7,935,967.60            | 56,032,030.85  |
|                      |         | 15  | UKWA WEST                 | 46,356,989.32                     | 222,367.16                 | -   | 6,509,985.45           | 53,089,341.92           |              |            | 40                               | TSANYAWA                          | 50,459,792.79              | 187,509.13                                | -                      | 8,435,519.29            | 59,082,821.22  |
|                      |         | 16  | UMUJAHIA NORTH            | 62,652,805.10                     | 248,668.66                 | -   | 9,065,328.33           | 71,966,802.09           |              |            | 41                               | TUDUN WADA                        | 62,048,656.78              | 300,463.12                                | -                      | 9,931,773.95            | 72,280,893.86  |
|                      |         | 17  | UMUJAHIA SOUTH            | 49,326,245.21                     | 182,029.76                 | -   | 7,158,599.03           | 56,666,874.01           |              |            | 42                               | UNGOGO                            | 63,877,368.79              | 186,773.19                                | -                      | 10,638,467.66           | 74,702,609.65  |
| <b>ABIA Total</b>    |         |     |                           | <b>975,931,271.89</b>             | <b>4,215,226.21</b>        | <b>-</b>                                  | <b>139,026,186.70</b>  | <b>1,119,172,684.80</b> |              |            | <b>KANO Total</b>                | <b>2,621,837,523.52</b>           | <b>10,361,060.91</b>       | <b>-</b>                                  | <b>426,399,553.04</b>  | <b>3,058,598,137.47</b> |                |
| 2                    | ADAMAWA | 1   | DEMSA                     | 57,445,106.32                     | 393,910.53                 | -   | 7,611,075.46           | 65,450,092.30           | 20           | KATSINA    | 1                                | BAKORI                            | 60,183,240.83              | 260,557.62                                | -                      | 8,706,818.52            | 69,150,616.97  |
|                      |         | 2   | FUFORE                    | 78,180,324.12                     | 828,584.21                 | -   | 9,254,539.49           | 88,263,447.82           |              |            | 2                                | BATAGARAWA                        | 54,732,698.36              | 304,705.24                                | -                      | 7,452,538.29            | 62,489,941.89  |
|                      |         | 3   | GANYE                     | 61,504,806.22                     | 425,266.74                 | -   | 8,271,247.66           | 70,201,320.62           |              |            | 3                                | BATSARI                           | 60,778,227.56              | 233,016.02                                | -                      | 8,985,582.25            | 69,996,825.82  |
|                      |         | 4   | GIREI                     | 53,037,777.22                     | 304,167.35                 | -   | 7,171,195.48           | 60,513,140.05           |              |            | 4                                | BAURE                             | 60,315,191.08              | 280,038.24                                | -                      | 8,637,466.78            | 69,232,696.10  |
|                      |         | 5   | GOMBI                     | 56,537,141.89                     | 417,107.18                 | -   | 7,441,114.12           | 64,395,363.19           |              |            | 5                                | BINDAWA                           | 56,173,935.42              | 195,118.80                                | -                      | 8,385,890.60            | 64,754,944.82  |
|                      |         | 6   | GUYUK                     | 51,010,439.17                     | 278,679.43                 | -   | 6,968,619.51           | 58,257,738.11           |              |            | 6                                | CHARANCHI                         | 49,469,007.10              | 177,241.31                                | -                      | 7,310,051.51            | 56,956,299.92  |
|                      |         | 7   | HONG                      | 62,325,735.80                     | 466,409.19                 | -   | 8,187,467.21           | 70,979,612.20           |              |            | 7                                | DAN-MUSA                          | 56,087,592.06              | 276,755.05                                | -                      | 7,865,413.36            | 64,229,760.47  |
|                      |         | 8   | JADA                      | 61,446,344.67                     | 383,901.19                 | -   | 8,386,181.60           | 70,216,427.46           |              |            | 8                                | DANDUME                           | 51,524,172.57              | 195,416.30                                | -                      | 7,558,157.49            | 59,277,746.37  |
|                      |         | 9   | YOLA NORTH                | 57,460,621.16                     | 131,880.59                 | -   | 8,831,566.93           | 66,424,068.68           |              |            | 9                                | DANJA                             | 53,789,723.38              | 229,224.96                                | -                      | 7,808,950.92            | 61,827,899.25  |
|                      |         | 10  | LAMURDE                   | 46,122,892.20                     | 268,736.11                 | -   | 6,247,340.54           | 52,638,968.85           |              |            | 10                               | DAURA                             | 50,390,099.18              | 193,955.25                                | -                      | 7,338,935.03            | 57,922,989.45  |
|                      |         | 11  | MADAGALI                  | 52,424,000.44                     | 235,851.44                 | -   | 7,480,877.87           | 60,140,729.75           |              |            | 11                               | DUTSI                             | 45,366,188.29              | 140,035.24                                | -                      | 6,764,500.15            | 52,270,723.68  |
|                      |         | 12  | MAIHA                     | 55,445,473.19                     | 378,695.28                 | -   | 7,299,096.99           | 63,123,265.46           |              |            | 12                               | DUTSINMA                          | 55,855,620.05              | 206,521.98                                | -                      | 8,259,450.22            | 64,321,592.25  |
|                      |         | 13  | MAYO-BELWA                | 66,280,471.51                     | 565,247.64                 | -   | 8,391,843.50           | 75,237,562.65           |              |            | 13                               | FASKARI                           | 59,180,354.29              | 283,730.45                                | -                      | 8,504,477.38            | 67,968,562.12  |
|                      |         | 14  | MICHIKA                   | 59,609,649.64                     | 316,998.51                 | -   | 8,199,051.93           | 68,125,700.08           |              |            | 14                               | FUNTUA                            | 64,008,897.62              | 236,330.36                                | -                      | 9,488,317.13            | 73,733,545.12  |
|                      |         | 15  | MUBI NORTH                | 56,455,130.47                     | 213,451.39                 | -   | 8,295,565.13           | 64,964,146.99           |              |            | 15                               | INGAWA                            | 58,350,655.34              | 294,333.40                                | -                      | 8,237,141.82            | 66,882,130.56  |
|                      |         | 16  | MUBI SOUTH                | 55,648,592.55                     | 163,091.67                 | -   | 8,365,856.17           | 64,177,540.39           |              |            | 16                               | JIBIA                             | 58,859,768.87              | 273,598.21                                | -                      | 8,492,736.12            | 67,626,103.20  |
|                      |         | 17  | NUMAN                     | 53,390,616.95                     | 271,396.50                 | -   | 7,413,274.27           | 61,075,287.72           |              |            | 17                               | KAFUR                             | 60,422,268.41              | 261,071.00                                | -                      | 8,807,976.04            | 69,491,315.45  |
|                      |         | 18  | SHELLENG                  | 48,522,681.05                     | 318,044.93                 | -   | 6,497,690.41           | 55,338,416.39           |              |            | 18                               | KAITA                             | 54,593,768.45              | 219,405.80                                | -                      | 7,896,462.48            | 62,709,636.73  |
|                      |         | 19  | SONG                      | 68,438,625.07                     | 710,319.66                 | -   | 8,264,281.18           | 77,413,225.91           |              |            | 19                               | KANKARA                           | 65,871,394.39              | 359,041.22                                | -                      | 9,223,747.29            | 75,454,182.91  |
|                      |         | 20  | TOUNGO                    | 56,389,300.58                     | 833,374.56                 | -   | 5,816,879.67           | 63,039,554.81           |              |            | 20                               | KANKIA                            | 55,549,498.71              | 236,015.84                                | -                      | 8,100,760.50            | 63,886,275.04  |
|                      |         | 21  | YOLA SOUTH                | 58,054,766.55                     | 292,419.57                 | -   | 8,149,373.33           | 66,496,559.44           |              |            | 21                               | KATSINA                           | 76,505,685.43              | 292,309.99                                | -                      | 11,073,544.49           | 87,871,539.91  |
| <b>ADAMAWA Total</b> |         |     |                           | <b>1,215,730,496.75</b>           | <b>8,197,533.65</b>        | <b>-</b>                                  | <b>162,544,138.46</b>  | <b>1,386,472,168.87</b> |              |            | 22                               | KURFI                             | 48,689,643.20              | 184,036.73                                | -                      | 7,169,599.89            | 56,043,279.82  |
|                      |         |     |                           | 1                                 | ABAK                       | 56,290,247.95                             | 231,135.97             | -                       | 8,422,343.16 |            |                                  |                                   |                            |   |                        |                         |                |
|                      |         |     |                           | 2                                 | EASTERN OBOLO              | 36,569,479.34                             | 83,136.55              | -                       | 5,945,666.76 |            |                                  |                                   |                            |   |                        |                         |                |

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 January, 2007 shared in February, 2007**

| S/n | State         | S/n                    | Local Government Councils | Gross Statutory Allocation<br>=N= | Correction of Error<br>=N= | Excess Crude Proceeds Distribution<br>=N= | Value Added Tax<br>=N= | Total Allocation<br>=N= | State<br>=N=       | S/n<br>=N= | Local Government Councils<br>=N= | Gross Statutory Allocation<br>=N= | Correction of Error<br>=N= | Excess Crude Proceeds Distribution<br>=N= | Value Added Tax<br>=N=  | Total Allocation<br>=N= |                         |              |               |
|-----|---------------|------------------------|---------------------------|-----------------------------------|----------------------------|---|------------------------|-------------------------|--------------------|------------|----------------------------------|-----------------------------------|----------------------------|---|-------------------------|-------------------------|-------------------------|--------------|---------------|
| 3   | AKWA IBOM     | 3                      | EKET                      | 50,435,726.49                     | 178,128.35                 | -   | 7,738,140.50           | 58,351,995.33           | 21                 | KEBBI      | 23                               | KUSADA                            | 46,893,088.91              | 184,589.73                                | -                       | 6,801,080.71            | 53,878,759.35           |              |               |
|     |               | 4                      | NSIT ATAI                 | 43,921,649.72                     | 184,748.70                 | -   | 6,560,048.04           | 50,666,446.45           |                    |            | 24                               | MA'ADUA                           | 59,503,980.61              | 205,748.95                                | -                       | 8,838,320.69            | 68,548,050.25           |              |               |
|     |               | 5                      | ESSIEN UDIM               | 57,395,322.60                     | 175,608.58                 | -   | 8,980,235.90           | 66,551,167.09           |                    |            | 25                               | MALUMFASHI                        | 63,225,915.16              | 246,239.25                                | -                       | 9,369,599.90            | 72,841,754.31           |              |               |
|     |               | 6                      | ETIM EKPO                 | 47,918,840.53                     | 182,213.45                 | -   | 7,262,175.70           | 55,363,229.68           |                    |            | 26                               | MANI                              | 58,261,457.70              | 253,197.37                                | -                       | 8,418,583.50            | 66,933,238.58           |              |               |
|     |               | 7                      | ETINAN                    | 52,993,343.03                     | 214,521.83                 | -   | 7,933,175.96           | 61,141,040.82           |                    |            | 27                               | MASHI                             | 62,937,450.28              | 332,295.76                                | -                       | 8,827,336.08            | 72,097,082.12           |              |               |
|     |               | 8                      | IBENO                     | 42,157,597.35                     | 122,827.31                 | -   | 6,685,053.37           | 48,965,478.04           |                    |            | 28                               | MATAZU                            | 49,136,757.65              | 200,447.95                                | -                       | 7,169,860.81            | 56,507,066.40           |              |               |
|     |               | 9                      | IBESIKPO ASUTAN           | 49,831,715.31                     | 164,414.53                 | -   | 7,720,267.68           | 57,716,397.53           |                    |            | 29                               | MUSAWA                            | 51,599,390.36              | 249,644.17                                | -                       | 7,304,337.43            | 59,153,371.96           |              |               |
|     |               | 10                     | IBIONO IBOM               | 56,168,164.43                     | 247,593.49                 | -   | 8,282,282.91           | 64,698,040.83           |                    |            | 30                               | RIMI                              | 56,961,854.10              | 238,999.29                                | -                       | 8,197,952.08            | 65,398,805.48           |              |               |
|     |               | 11                     | IKA                       | 43,481,984.08                     | 103,070.83                 | -   | 7,013,443.52           | 50,598,498.44           |                    |            | 31                               | SABUWA                            | 47,795,054.63              | 243,252.41                                | -                       | 6,694,104.74            | 54,732,411.78           |              |               |
|     |               | 12                     | IKONO                     | 52,612,993.11                     | 209,214.80                 | -   | 7,996,735.34           | 60,818,943.25           |                    |            | 32                               | SAFANA                            | 56,781,934.25              | 350,439.45                                | -                       | 7,818,239.56            | 64,950,613.27           |              |               |
|     |               | 13                     | IKOT ABASI                | 49,323,050.64                     | 223,265.04                 | -   | 7,308,932.03           | 56,855,247.71           |                    |            | 33                               | SANDAMU                           | 47,996,071.60              | 137,077.31                                | -                       | 7,230,706.65            | 55,363,855.56           |              |               |
|     |               | 14                     | IKOT EKPENE               | 52,398,915.93                     | 188,895.02                 | -   | 8,121,871.14           | 60,709,682.08           |                    |            | 34                               | ZANGO                             | 49,749,080.34              | 188,305.02                                | -                       | 7,288,917.24            | 57,226,302.60           |              |               |
|     |               | 15                     | INI                       | 46,304,600.43                     | 123,463.43                 | -   | 7,442,834.63           | 53,870,898.50           |                    |            | <b>KATSINA Total</b>             |                                   | <b>1,907,539,666.21</b>    | <b>8,162,695.67</b>                       | -                       | <b>276,027,557.63</b>   | <b>2,191,729,919.51</b> |              |               |
|     |               | 16                     | ITU                       | 50,410,612.23                     | 181,687.69                 | -   | 7,738,505.78           | 58,330,805.70           |                    |            | 1                                | ALJERU                            | 41,659,691.54              | 138,413.35                                | -                       | 6,921,139.90            | 48,719,244.79           |              |               |
|     |               | 17                     | MBO                       | 48,240,298.71                     | 188,735.01                 | -   | 7,330,927.33           | 55,759,961.05           |                    |            | 2                                | AREWA                             | 74,537,017.65              | 823,935.15                                | -                       | 9,546,434.63            | 84,907,387.43           |              |               |
|     |               | 18                     | MKPAT ENIN                | 56,196,025.48                     | 250,985.08                 | -   | 8,299,555.62           | 64,746,566.17           |                    |            | 3                                | ARGUNGU                           | 63,815,097.67              | 464,791.76                                | -                       | 9,176,871.78            | 73,456,761.21           |              |               |
|     |               | 19                     | NSIT IBOM                 | 47,249,586.53                     | 163,669.24                 | -   | 7,241,354.52           | 54,654,610.30           |                    |            | 4                                | AUGIE                             | 54,186,759.95              | 343,391.89                                | -                       | 8,068,939.90            | 62,599,091.75           |              |               |
|     |               | 20                     | NSIT UBUIUM               | 50,508,903.31                     | 214,298.01                 | -   | 7,508,951.00           | 58,232,152.32           |                    |            | 5                                | BAGUDO                            | 76,288,259.19              | 807,112.96                                | -                       | 9,974,260.24            | 87,069,632.39           |              |               |
|     |               | 21                     | OBAT AKARA                | 50,602,691.60                     | 259,284.67                 | -   | 7,273,499.50           | 58,135,475.77           |                    |            | 6                                | BIRNIN -KEBBI                     | 62,539,273.11              | 262,126.87                                | -                       | 9,885,157.09            | 72,686,557.07           |              |               |
|     |               | 22                     | OKOBO                     | 47,164,398.96                     | 155,053.72                 | -   | 7,394,330.16           | 54,713,782.84           |                    |            | 7                                | BUNZA                             | 50,827,997.54              | 253,664.61                                | -                       | 7,959,537.40            | 59,041,199.55           |              |               |
|     |               | 23                     | ONNA                      | 53,367,072.23                     | 130,539.50                 | -   | 8,532,319.68           | 62,029,931.41           |                    |            | 8                                | DANDI KAMBA                       | 54,156,569.45              | 242,262.58                                | -                       | 8,617,074.35            | 63,015,906.38           |              |               |
|     |               | 24                     | ORON                      | 45,242,206.86                     | 137,410.38                 | -   | 7,036,926.05           | 52,416,543.28           |                    |            | 9                                | DANKO /WASAGU                     | 76,321,230.06              | 822,032.06                                | -                       | 9,865,405.67            | 87,008,667.79           |              |               |
|     |               | 25                     | ORUK ANAM                 | 57,590,926.79                     | 190,575.39                 | -   | 8,889,201.96           | 66,670,704.14           |                    |            | 10                               | FAKAI                             | 50,745,224.85              | 302,396.22                                | -                       | 7,805,935.56            | 58,853,556.63           |              |               |
|     |               | 26                     | UDUNG UKO                 | 38,740,131.85                     | 84,323.51                  | -   | 6,264,585.62           | 45,089,040.98           |                    |            | 11                               | GWANDU                            | 56,362,240.27              | 272,658.87                                | -                       | 8,760,839.62            | 65,395,738.76           |              |               |
|     |               | 27                     | UKANAFUN                  | 53,066,804.24                     | 241,496.43                 | -   | 7,825,130.23           | 61,133,430.89           |                    |            | 12                               | JEGA                              | 63,023,279.56              | 459,927.42                                | -                       | 9,197,797.33            | 72,681,004.30           |              |               |
|     |               | 28                     | ESIT EKET                 | 45,993,880.54                     | 228,008.93                 | -   | 6,615,388.53           | 52,837,278.00           |                    |            | 13                               | KALGO                             | 44,358,278.60              | 157,915.78                                | -                       | 7,285,797.51            | 51,801,991.90           |              |               |
|     |               | 29                     | URUAN                     | 48,319,211.98                     | 146,047.17                 | -   | 7,667,640.72           | 56,132,899.88           |                    |            | 14                               | KOKO/BESSE                        | 56,619,971.38              | 291,024.60                                | -                       | 8,754,081.87            | 65,665,077.85           |              |               |
|     |               | 30                     | URUE OFFONG/ORUK          | 43,358,085.08                     | 199,485.33                 | -   | 6,384,607.44           | 49,942,177.85           |                    |            | 15                               | MAYAMA                            | 58,724,643.30              | 357,895.70                                | -                       | 8,908,075.08            | 67,990,614.08           |              |               |
|     |               | 31                     | UYO                       | 67,415,560.61                     | 199,826.80                 | -   | 10,510,827.24          | 78,126,214.66           |                    |            | 16                               | NGASKI                            | 54,119,162.23              | 458,319.74                                | -                       | 7,752,943.32            | 62,330,425.30           |              |               |
|     |               | <b>AKWA IBOM Total</b> |                           |                                   |                            | <b>1,541,270,027.94</b>                   | <b>5,603,664.76</b>    | <b>-</b>                |                    |            | <b>235,926,958.04</b>            | <b>1,782,800,650.74</b>           | 17                         | SAKABA                                    | 48,308,100.64           | 312,452.71              | -                       | 7,216,237.04 | 55,836,790.39 |
|     |               | 4                      | ANAMBRA                   | 1                                 | AGUATA                     | 83,361,034.45                             | 251,747.85             | -                       |                    |            | 12,647,662.22                    | 96,260,444.52                     | 18                         | SHANGA                                    | 52,405,291.07           | 274,996.54              | -                       | 8,214,714.23 | 60,895,001.85 |
| 2   | ANAMBRA EAST  |                        |                           | 52,261,901.04                     | 125,556.35                 | -   | 7,963,393.12           | 60,350,850.51           | 19                 | SURU       | 56,250,065.96                    | 246,441.04                        | -                          | 9,009,806.63                              | 65,506,313.62           |                         |                         |              |               |
| 3   | ANAMBRA WEST  |                        |                           | 51,685,192.08                     | 202,455.62                 | -   | 7,437,619.27           | 59,325,266.97           | 20                 | YAURI      | 48,419,602.22                    | 255,156.85                        | -                          | 7,624,572.15                              | 56,299,331.23           |                         |                         |              |               |
| 4   | ANIOCHA       |                        |                           | 64,007,092.60                     | 252,730.01                 | -   | 9,276,223.13           | 73,536,045.73           | 21                 | ZURU       | 53,374,571.34                    | 212,817.23                        | -                          | 8,539,321.08                              | 62,126,709.65           |                         |                         |              |               |
| 5   | AWKA NORTH    |                        |                           | 44,802,382.83                     | 123,487.60                 | -   | 6,746,528.39           | 51,672,398.83           | <b>KEBBI Total</b> |            | <b>1,197,042,327.58</b>          | <b>7,759,733.94</b>               | -                          | <b>179,084,942.40</b>                     | <b>1,383,887,003.92</b> |                         |                         |              |               |
| 6   | AWKA SOUTH    |                        |                           | 58,204,593.53                     | 185,752.27                 | -   | 8,571,277.56           | 66,961,623.36           | 1                  | ADAVI      | 60,758,331.89                    | 165,334.84                        | -                          | 10,635,153.91                             | 71,558,820.64           |                         |                         |              |               |
| 7   | AYAMELUM      |                        |                           | 50,517,391.98                     | 159,469.86                 | -   | 7,401,012.61           | 58,077,874.46           | 2                  | AJAKUTA    | 59,997,163.39                    | 435,269.78                        | -                          | 9,090,838.34                              | 69,523,271.50           |                         |                         |              |               |
| 8   | DUNUKOFIA     |                        |                           | 46,995,824.56                     | 150,991.73                 | -   | 6,834,666.16           | 53,981,482.46           | 3                  | ANKPA      | 74,152,629.01                    | 445,450.02                        | -                          | 11,375,271.09                             | 85,973,350.12           |                         |                         |              |               |
| 9   | EKWUSIGWO     |                        |                           | 51,399,933.97                     | 168,735.41                 | -   | 7,484,819.15           | 59,053,488.53           | 4                  | BASSA      | 57,354,291.10                    | 419,084.65                        | -                          | 8,845,367.62                              | 66,618,743.38           |                         |                         |              |               |
| 10  | IDEMILI NORTH |                        |                           | 80,674,288.17                     | 182,785.63                 | -   | 12,432,014.31          | 93,289,088.11           | 5                  | DEKINA     | 80,689,539.59                    | 731,386.80                        | -                          | 11,167,972.53                             | 92,588,898.92           |                         |                         |              |               |
| 11  | IDEMILI SOUTH |                        |                           | 54,245,218.96                     | 108,069.32                 | -   | 8,400,872.67           | 62,754,160.95           | 6                  | IBAJI      | 54,844,108.80                    | 340,623.75                        | -                          | 8,760,386.95                              | 63,945,119.50           |                         |                         |              |               |
| 12  | IHALA         |                        |                           | 70,789,375.29                     | 335,684.47                 | -   | 9,851,597.31           | 80,976,657.07           | 7                  | IDAH       | 45,059,000.72                    | 137,207.16                        | -                          | 7,996,421.96                              | 53,192,629.84           |                         |                         |              |               |

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 January, 2007 shared in February, 2007**

| S/n                 | State         | S/n                  | Local Government Councils | Gross Statutory Allocation<br>=N= | Correction of Error<br>=N= | Excess Crude Proceeds Distribution<br>=N= | Value Added Tax<br>=N= | Total Allocation<br>=N= | State<br>=N=          | S/n<br>=N=            | Local Government Councils<br>=N= | Gross Statutory Allocation<br>=N= | Correction of Error<br>=N= | Excess Crude Proceeds Distribution<br>=N= | Value Added Tax<br>=N= | Total Allocation<br>=N= |                         |                     |                |                       |                         |
|---------------------|---------------|----------------------|---------------------------|-----------------------------------|----------------------------|---|------------------------|-------------------------|-----------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------|---|------------------------|-------------------------|-------------------------|---------------------|----------------|-----------------------|-------------------------|
| 22                  | KOGI          | 13                   | NJIKOKA                   | 55,874,851.22                     | 141,081.19                 | -   | 8,429,730.09           | 64,445,662.51           | 22                    | KOGI                  | 8                                | IGALAMELA-ODOLU                   | 54,833,506.25              | 379,024.11                                | -                      | 8,714,856.93            | 63,927,387.29           |                     |                |                       |                         |
|                     |               | 14                   | NNEWI NORTH               | 56,856,133.12                     | 207,488.81                 | -   | 8,320,823.33           | 65,384,445.26           |                       |                       | 9                                | IJUMU                             | 54,113,214.18              | 399,906.39                                | -                      | 8,274,142.02            | 62,787,262.58           |                     |                |                       |                         |
|                     |               | 15                   | NNEWI SOUTH               | 60,588,143.54                     | 182,133.16                 | -   | 9,008,678.83           | 69,778,955.54           |                       |                       | 10                               | KABBA/BUNU                        | 54,865,277.42              | 437,001.21                                | -                      | 8,612,838.39            | 63,915,117.02           |                     |                |                       |                         |
|                     |               | 16                   | OGBARU                    | 64,059,834.26                     | 93,176.42                  | -   | 10,165,402.19          | 74,318,412.87           |                       |                       | 11                               | LOKOJA                            | 47,833,131.90              | 289,016.07                                | -                      | 7,853,439.44            | 55,975,587.41           |                     |                |                       |                         |
|                     |               | 17                   | ONITSHA NORTH             | 55,202,667.12                     | 154,772.49                 | -   | 8,323,223.77           | 63,680,663.38           |                       |                       | 12                               | KOGI                              | 61,193,078.65              | 618,853.47                                | -                      | 8,688,478.23            | 70,500,410.35           |                     |                |                       |                         |
|                     |               | 18                   | ONITSHA SOUTH             | 56,841,748.23                     | 125,980.20                 | -   | 8,691,977.77           | 65,659,706.21           |                       |                       | 13                               | MOPA-MURO                         | 41,695,614.27              | 218,376.28                                | -                      | 7,082,090.50            | 48,996,081.05           |                     |                |                       |                         |
|                     |               | 19                   | ORUMBA NORTH              | 57,388,645.53                     | 168,953.59                 | -   | 8,488,097.22           | 66,045,696.34           |                       |                       | 14                               | OFU                               | 57,573,832.18              | 329,210.87                                | -                      | 9,356,738.86            | 67,259,781.92           |                     |                |                       |                         |
|                     |               | 20                   | ORUMBA SOUTH              | 51,606,341.36                     | 164,579.18                 | -   | 7,581,149.71           | 59,352,070.25           |                       |                       | 15                               | OGORI/MAGONGO                     | 41,620,708.14              | 129,268.19                                | -                      | 7,429,814.59            | 49,179,790.92           |                     |                |                       |                         |
|                     |               | 21                   | OYI                       | 49,188,648.63                     | 150,840.58                 | -   | 7,310,683.14           | 56,650,172.35           |                       |                       | 16                               | OKEHI                             | 60,289,024.27              | 199,559.08                                | -                      | 10,352,632.98           | 70,841,216.33           |                     |                |                       |                         |
|                     |               | <b>ANAMBRA Total</b> |                           |                                   |                            | <b>1,216,551,242.49</b>                   | <b>3,636,471.74</b>    | <b>-</b>                |                       |                       | <b>181,367,451.97</b>            | <b>1,401,555,166.20</b>           | 17                         | OKENE                                     | 91,287,900.74          | 331,552.04              | -                       | 14,832,290.95       | 106,451,743.73 |                       |                         |
|                     |               | 5                    | BAUCHI                    | 1                                 | ALKALERI                   | 89,502,352.27                             | 1,220,485.05           | -                       |                       |                       | 9,814,013.41                     | 100,536,850.73                    | 18                         | OLAMABORO                                 | 54,812,096.61          | 232,437.23              | -                       | 9,268,288.00        | 64,312,821.83  |                       |                         |
|                     |               |                      |                           | 2                                 | BAUCHI                     | 107,542,642.18                            | 759,272.42             | -                       |                       |                       | 14,564,320.59                    | 122,866,235.19                    | 19                         | OMALA                                     | 54,363,990.32          | 449,233.12              | -                       | 8,114,278.17        | 62,927,501.61  |                       |                         |
|                     |               |                      |                           | 3                                 | BOGORO                     | 49,955,666.01                             | (30,346,184.77)        | -                       |                       |                       | 6,632,782.82                     | 26,242,264.06                     | 20                         | YAGBA EAST                                | 54,122,825.44          | 383,487.44              | -                       | 8,307,043.66        | 62,813,356.53  |                       |                         |
|                     |               |                      |                           | 4                                 | DAMBAN                     | 54,062,614.46                             | 335,648.67             | -                       |                       |                       | 7,405,149.34                     | 61,803,412.47                     | 21                         | YAGBA WEST                                | 54,101,279.50          | 368,602.73              | -                       | 8,543,747.56        | 63,013,629.80  |                       |                         |
|                     |               |                      |                           | 5                                 | DARAZO                     | 72,821,033.47                             | 603,861.25             | -                       |                       |                       | 9,526,221.95                     | 82,951,116.67                     | <b>KOGI Total</b>          |   |                        |                         | <b>1,215,560,544.36</b> | <b>7,439,885.23</b> | <b>-</b>       | <b>193,302,092.68</b> | <b>1,416,302,522.27</b> |
|                     |               |                      |                           | 6                                 | DASS                       | 48,072,284.64                             | (27,580,879.19)        | -                       |                       |                       | 6,563,509.36                     | 27,054,914.81                     | 1                          | ASA                                       | 52,100,535.91          | 296,011.56              | -                       | 7,318,790.63        | 59,715,338.09  |                       |                         |
|                     |               |                      |                           | 7                                 | GAMAWA                     | 74,133,829.36                             | 525,759.98             | -                       |                       |                       | 9,979,930.53                     | 84,639,519.87                     | 2                          | BARUTEN                                   | 84,087,581.56          | 1,420,105.69            | -                       | 8,149,915.66        | 93,657,602.90  |                       |                         |
|                     |               |                      |                           | 8                                 | GANJUWA                    | 74,188,785.28                             | 802,743.07             | -                       |                       |                       | 9,028,574.95                     | 84,020,103.30                     | 3                          | EDU                                       | 60,927,404.04          | 529,624.92              | -                       | 7,697,616.03        | 69,154,644.99  |                       |                         |
|                     |               |                      |                           | 9                                 | GIADE                      | 55,005,354.96                             | 295,091.60             | -                       |                       |                       | 7,658,525.84                     | 62,958,972.40                     | 4                          | EKITI                                     | 43,322,404.60          | 183,774.05              | -                       | 6,257,014.96        | 49,763,193.62  |                       |                         |
|                     |               |                      |                           | 10                                | ITAS/GADAU                 | 58,839,137.24                             | 224,135.00             | -                       |                       |                       | 8,792,418.97                     | 67,855,691.21                     | 5                          | IFELODUN                                  | 71,348,999.42          | 604,521.75              | -                       | 9,323,389.89        | 81,276,911.06  |                       |                         |
|                     |               |                      |                           | 11                                | JAMA'ARE                   | 49,448,934.21                             | (26,346,963.18)        | -                       |                       |                       | 7,089,387.58                     | 30,191,358.61                     | 6                          | ILORIN EAST                               | 59,680,818.82          | 196,857.32              | -                       | 8,957,323.33        | 68,834,999.47  |                       |                         |
| 12                  | KATAGUM       |                      |                           | 75,796,829.22                     | 492,592.94                 | -   | 10,341,196.22          | 86,630,618.39           | 7                     | ILORIN SOUTH          | 60,338,209.80                    | 149,920.68                        | -                          | 9,270,632.47                              | 69,758,762.95          |                         |                         |                     |                |                       |                         |
| 13                  | KIRFI         |                      |                           | 55,580,753.30                     | 389,173.73                 | -   | 7,417,464.62           | 63,387,391.66           | 8                     | ILORIN WEST           | 83,594,599.67                    | 252,704.54                        | -                          | 12,606,456.38                             | 96,453,760.60          |                         |                         |                     |                |                       |                         |
| 14                  | MISAU         |                      |                           | 63,393,229.43                     | 361,910.42                 | -   | 8,816,840.80           | 72,571,980.64           | 9                     | IREPODUN              | 54,729,581.39                    | 209,207.93                        | -                          | 8,095,905.84                              | 63,034,695.16          |                         |                         |                     |                |                       |                         |
| 15                  | NINGI         |                      |                           | 86,812,386.54                     | 816,820.38                 | -   | 11,021,589.49          | 98,650,796.42           | 10                    | KAI AMA               | 71,086,840.41                    | 1,314,286.51                      | -                          | 6,391,048.03                              | 78,792,174.94          |                         |                         |                     |                |                       |                         |
| 16                  | SHIRA         |                      |                           | 65,496,597.45                     | 311,577.77                 | -   | 9,474,012.46           | 75,282,187.68           | 11                    | MORO                  | 60,356,961.06                    | 574,251.39                        | -                          | 7,533,186.13                              | 68,464,398.58          |                         |                         |                     |                |                       |                         |
| 17                  | TAFAWA BALEWA |                      |                           | 67,566,948.22                     | 562,643.10                 | -   | 8,550,522.81           | 76,680,114.13           | 12                    | OFFA                  | 48,418,748.42                    | 146,353.01                        | -                          | 7,219,694.35                              | 55,784,795.77          |                         |                         |                     |                |                       |                         |
| 18                  | TORO          |                      |                           | 97,064,983.30                     | 1,282,978.21               | -   | 10,711,359.17          | 109,059,320.68          | 13                    | OKE-ERO               | 43,650,965.12                    | 189,108.06                        | -                          | 6,263,981.45                              | 50,104,054.63          |                         |                         |                     |                |                       |                         |
| 19                  | WARJI         |                      |                           | 48,608,924.94                     | (28,625,687.91)            | -   | 6,787,089.14           | 26,770,326.16           | 14                    | ISIN                  | 45,193,263.39                    | 218,284.23                        | -                          | 6,374,636.35                              | 51,786,183.97          |                         |                         |                     |                |                       |                         |
| 20                  | ZAKI          |                      |                           | 68,244,735.37                     | 411,577.78                 | -   | 9,528,439.75           | 78,184,752.89           | 15                    | OYUN                  | 46,999,973.11                    | 204,008.40                        | -                          | 6,726,091.56                              | 53,930,073.07          |                         |                         |                     |                |                       |                         |
| <b>BAUCHI Total</b> |               |                      |                           | <b>1,362,138,021.86</b>           | <b>(103,503,443.69)</b>    | <b>-</b>                                  | <b>179,703,349.81</b>  | <b>1,438,337,927.98</b> | 16                    | PATEGI                | 51,364,040.22                    | 490,471.70                        | -                          | 6,451,815.60                              | 58,306,327.52          |                         |                         |                     |                |                       |                         |
| 6                   | BAYELSA       | 1                    | BRASS                     | 70,297,633.38                     | 449,792.72                 | -   | 15,626,181.62          | 86,373,607.72           | <b>KWARA Total</b>    |                       |                                  |                                   | <b>937,200,926.93</b>      | <b>6,979,491.76</b>                       | <b>-</b>               | <b>124,637,498.64</b>   | <b>1,068,817,917.33</b> |                     |                |                       |                         |
|                     |               | 2                    | EKEREMOR                  | 68,042,291.30                     | 598,403.71                 | -   | 14,531,608.69          | 83,172,303.69           | 1                     | AGEGE                 | 70,098,102.37                    | 83,826.16                         | -                          | 49,990,717.89                             | 120,172,646.42         |                         |                         |                     |                |                       |                         |
|                     |               | 3                    | KOLOKUMA/OPOKUMA          | 43,472,678.82                     | 143,481.09                 | -   | 12,512,058.89          | 56,128,218.80           | 2                     | AJEROM/IFELODUN       | 128,518,741.09                   | 172,369.71                        | -                          | 59,389,470.26                             | 188,080,581.06         |                         |                         |                     |                |                       |                         |
|                     |               | 4                    | NEMBE                     | 63,396,792.73                     | 506,685.14                 | -   | 14,235,233.07          | 78,138,710.94           | 3                     | ALIMOSHO              | 103,493,990.97                   | 174,689.29                        | -                          | 55,145,107.24                             | 158,813,787.50         |                         |                         |                     |                |                       |                         |
|                     |               | 5                    | OGBIA                     | 69,589,878.82                     | 401,235.22                 | -   | 15,488,626.18          | 85,479,740.22           | 4                     | AMUWO-ODOFIN          | 52,043,721.36                    | 138,699.73                        | -                          | 46,549,822.69                             | 98,732,243.79          |                         |                         |                     |                |                       |                         |
|                     |               | 6                    | SAGBAMA                   | 59,624,705.41                     | 308,151.08                 | -   | 14,413,674.21          | 74,346,530.70           | 5                     | APAPA                 | 58,943,303.10                    | 101,413.10                        | -                          | 47,933,022.01                             | 106,977,738.22         |                         |                         |                     |                |                       |                         |
|                     |               | 7                    | SOUTHERN IJAW             | 92,534,334.40                     | 721,834.95                 | -   | 18,265,122.31          | 111,521,291.66          | 6                     | BADAGRY               | 54,598,597.23                    | 147,529.18                        | -                          | 47,014,333.24                             | 101,760,459.65         |                         |                         |                     |                |                       |                         |
|                     |               | 8                    | YENAGOA                   | 61,646,953.21                     | 349,294.18                 | -   | 14,506,038.83          | 76,502,286.21           | 7                     | EPE                   | 74,654,547.04                    | 259,543.49                        | -                          | 49,794,560.48                             | 124,708,651.01         |                         |                         |                     |                |                       |                         |
|                     |               | <b>BAYELSA Total</b> |                           |                                   |                            | <b>528,605,268.06</b>                     | <b>3,478,878.09</b>    | <b>-</b>                | <b>119,578,543.78</b> | <b>651,662,689.94</b> | 8                                | ETI-OSA                           | 58,012,799.09              | 74,137.98                                 | -                      | 48,008,948.86           | 106,095,885.93          |                     |                |                       |                         |
| 24                  | LAGOS         | 1                    | ADO                       | 56,569,473.23                     | 304,927.34                 | -   | 7,804,980.06           | 64,679,380.62           | 9                     | IBEJU-LEKKI           | 40,753,156.85                    | 174,930.81                        | -                          | 44,553,103.13                             | 85,481,190.78          |                         |                         |                     |                |                       |                         |
|                     |               | 2                    | AGATU                     | 51,686,160.14                     | 369,322.05                 | -   | 6,499,455.73           | 58,554,937.92           | 10                    | IFAKO/IJAYE           | 96,841,341.81                    | 45,312.19                         | -                          | 54,808,289.47                             | 151,694,943.47         |                         |                         |                     |                |                       |                         |

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 January, 2007 shared in February, 2007**

| S/n | State       | S/n                | Local Government Councils | Gross Statutory Allocation<br>=N= | Correction of Error<br>=N= | Excess Crude Proceeds Distribution<br>=N= | Value Added Tax<br>=N=  | Total Allocation<br>=N= | State<br>=N=          | S/n<br>=N= | Local Government Councils<br>=N= | Gross Statutory Allocation<br>=N= | Correction of Error<br>=N= | Excess Crude Proceeds Distribution<br>=N= | Value Added Tax<br>=N= | Total Allocation<br>=N= |                         |               |               |
|-----|-------------|--------------------|---------------------------|-----------------------------------|----------------------------|---|-------------------------|-------------------------|-----------------------|------------|----------------------------------|-----------------------------------|----------------------------|---|------------------------|-------------------------|-------------------------|---------------|---------------|
| 7   | BENUE       | 3                  | APA                       | 53,874,748.08                     | 434,334.22                 | -   | 6,455,517.30            | 60,764,599.60           | 25                    | LAGOS      | 11                               | IKEJA                             | 65,730,402.60              | 87,420.80                                 | -                      | 49,209,062.72           | 115,026,886.12          |               |               |
|     |             | 4                  | BURUKU                    | 62,085,234.32                     | 351,831.20                 | -   | 8,474,310.45            | 70,911,375.98           |                       |            | 12                               | IKORODU                           | 65,644,655.09              | 167,832.53                                | -                      | 48,720,913.10           | 114,533,400.71          |               |               |
|     |             | 5                  | GBOKO                     | 83,766,946.95                     | 394,915.75                 | -   | 12,041,045.92           | 96,202,908.61           |                       |            | 13                               | KOSOFE                            | 98,710,144.69              | 119,819.10                                | -                      | 54,662,854.34           | 153,492,818.12          |               |               |
|     |             | 6                  | GUMA                      | 63,038,719.90                     | 514,913.54                 | -   | 8,123,272.71            | 71,676,906.15           |                       |            | 14                               | LAGOS ISLAND                      | 60,522,972.81              | 99,593.08                                 | -                      | 48,233,572.31           | 108,856,138.20          |               |               |
|     |             | 7                  | GWER EAST                 | 58,209,391.65                     | (46,505,704.59)            | -   | 8,157,035.37            | 19,860,722.43           |                       |            | 15                               | LAGOS MAINLAND                    | 79,011,588.49              | 160,413.63                                | -                      | 51,027,549.88           | 130,199,552.00          |               |               |
|     |             | 8                  | GWER WEST                 | 56,369,392.13                     | 478,027.14                 | -   | 7,033,944.21            | 63,881,363.48           |                       |            | 16                               | MUSHIN                            | 120,079,591.00             | 172,643.38                                | -                      | 57,986,310.78           | 178,238,545.17          |               |               |
|     |             | 9                  | KATSINA ALA               | 73,067,514.68                     | 3,730,095.37               | -   | 9,295,964.19            | 86,093,574.25           |                       |            | 17                               | OJO                               | 68,738,513.70              | 122,307.98                                | -                      | 49,534,008.76           | 118,394,830.44          |               |               |
|     |             | 10                 | KONSHISHA                 | 65,812,777.70                     | (37,094,009.12)            | -   | 8,887,185.52            | 37,605,954.11           |                       |            | 18                               | OSHOADI/ISOLO                     | 105,096,594.97             | 135,045.22                                | -                      | 55,638,005.55           | 160,869,645.74          |               |               |
|     |             | 11                 | KWANDE                    | 76,968,317.46                     | 632,284.27                 | -   | 9,792,906.72            | 87,393,508.45           |                       |            | 19                               | SOMOLU                            | 92,895,924.01              | 182,546.68                                | -                      | 53,263,817.35           | 146,342,288.05          |               |               |
|     |             | 12                 | LOGO                      | 54,953,336.85                     | 406,497.59                 | -   | 7,014,688.54            | 62,374,522.98           |                       |            | 20                               | SURULERE                          | 105,088,116.21             | 85,468.60                                 | -                      | 55,963,629.97           | 161,137,214.79          |               |               |
|     |             | 13                 | MAKURDI                   | 74,994,587.10                     | 225,241.07                 | -   | 11,346,980.59           | 86,566,808.77           |                       |            | <b>LAGOS Total</b>               |                                   | <b>1,599,476,804.49</b>    | <b>2,705,542.65</b>                       | <b>-</b>               | <b>1,027,427,100.04</b> | <b>2,629,609,447.17</b> |               |               |
|     |             | 14                 | OBI                       | 49,083,972.96                     | 220,961.93                 | -   | 6,879,011.70            | 56,183,946.58           |                       |            | 25                               | NASARAWA                          | 1                          | AKWANGA                                   | 49,973,989.17          | 263,567.66              | -                       | 6,852,711.42  | 57,090,268.24 |
|     |             | 15                 | OGBADIBO                  | 54,949,629.91                     | 286,273.32                 | -   | 7,422,997.56            | 62,658,900.79           |                       |            |                                  |                                   | 2                          | AWE                                       | 55,869,141.16          | 478,893.24              | -                       | 7,065,228.32  | 63,413,262.71 |
|     |             | 16                 | OHIMINI                   | 41,461,555.74                     | 164,518.89                 | -   | 5,963,949.67            | 47,590,024.29           |                       |            |                                  |                                   | 3                          | DOMA                                      | 59,196,044.87          | 509,419.11              | -                       | 7,425,893.89  | 67,131,357.87 |
|     |             | 17                 | OJU                       | 60,178,468.91                     | 408,186.55                 | -   | 7,772,104.51            | 68,358,759.98           |                       |            |                                  |                                   | 4                          | KARU                                      | 63,189,704.19          | 500,022.70              | -                       | 8,193,198.62  | 71,882,925.52 |
|     |             | 18                 | OKPOKWU                   | 54,503,278.55                     | 279,695.89                 | -   | 7,442,409.79            | 62,225,384.23           |                       |            |                                  |                                   | 5                          | KEANA                                     | 46,835,071.67          | 275,956.88              | -                       | 6,259,255.69  | 53,370,284.23 |
|     |             | 19                 | OTUKPO                    | 66,390,972.75                     | (45,104,931.15)            | -   | 9,228,125.77            | 30,514,167.37           |                       |            |                                  |                                   | 6                          | KEFFI                                     | 49,684,500.27          | 243,436.58              | -                       | 6,644,734.47  | 56,572,671.32 |
|     |             | 20                 | TARKA                     | 44,572,475.06                     | 202,330.40                 | -   | 6,199,140.26            | 50,973,945.71           |                       |            |                                  |                                   | 7                          | KOKONA                                    | 53,240,865.98          | 375,725.10              | -                       | 6,966,001.58  | 60,582,592.66 |
|     |             | 21                 | UKUM                      | 68,974,646.95                     | 418,098.25                 | -   | 9,405,784.16            | 78,798,529.35           |                       |            |                                  |                                   | 8                          | LAFIA                                     | 85,678,702.49          | 608,350.26              | -                       | 11,338,005.20 | 97,625,057.95 |
|     |             | 22                 | USHONGO                   | 59,557,219.18                     | 315,095.31                 | -   | 8,301,479.03            | 68,173,793.52           |                       |            |                                  |                                   | 9                          | NASARAWA                                  | 71,925,312.35          | 743,702.84              | -                       | 8,394,522.19  | 81,063,537.38 |
|     |             | 23                 | VANDEIKYA                 | 65,264,658.63                     | 293,038.99                 | -   | 9,311,149.56            | 74,868,847.18           |                       |            |                                  |                                   | 10                         | NASARAWA EGGON                            | 54,392,446.80          | 478,317.90              | -                       | 6,966,940.88  | 61,837,705.58 |
|     |             | <b>BENUE Total</b> |                           |                                   |                            | <b>1,396,333,478.83</b>                   | <b>(118,274,055.79)</b> | <b>-</b>                |                       |            |                                  |                                   | <b>188,853,439.32</b>      | <b>1,466,912,862.35</b>                   | 11                     | OBI                     | 55,679,463.46           | 279,831.65    | -             |
|     |             | 8                  | BORNO                     | 1                                 | ABADAN                     | 52,247,003.20                             | 444,075.79              | -                       |                       |            | 7,376,134.29                     | 60,067,213.28                     | 12                         | TOTO                                      | 56,648,795.62          | 447,172.50              | -                       | 7,396,592.91  | 64,492,561.04 |
| 2   | ASKIRA UBA  |                    |                           | 62,094,122.36                     | 432,589.37                 | -   | 9,065,284.89            | 71,591,996.62           | 13                    | WAMBA      | 48,697,218.94                    | 362,487.62                        | -                          | 6,081,832.12                              | 55,141,538.68          |                         |                         |               |               |
| 3   | BAMA        |                    |                           | 83,096,063.33                     | 857,776.37                 | -   | 10,945,009.27           | 94,898,848.97           | <b>NASARAWA Total</b> |            | <b>751,011,256.96</b>            | <b>5,566,884.05</b>               | <b>-</b>                   | <b>97,280,990.75</b>                      | <b>853,859,131.76</b>  |                         |                         |               |               |
| 4   | BAYO        |                    |                           | 46,020,720.43                     | 217,130.23                 | -   | 7,221,436.60            | 53,459,287.26           | 1                     | AGAIE      | 55,278,550.16                    | 424,273.80                        | -                          | 7,170,132.11                              | 62,872,956.08          |                         |                         |               |               |
| 5   | BIU         |                    |                           | 61,393,332.02                     | 517,891.21                 | -   | 8,697,887.66            | 70,609,110.89           | 2                     | AGWARA     | 46,244,906.92                    | 296,196.51                        | -                          | 6,099,354.82                              | 52,640,458.25          |                         |                         |               |               |
| 6   | CHIBOK      |                    |                           | 50,431,515.32                     | 321,393.54                 | -   | 7,370,159.29            | 58,123,068.15           | 3                     | BIDA       | 52,593,532.36                    | 151,495.36                        | -                          | 7,747,176.16                              | 60,492,203.89          |                         |                         |               |               |
| 7   | DAMBOA      |                    |                           | 68,575,936.77                     | 1,010,528.50               | -   | 7,920,485.44            | 77,506,950.71           | 4                     | BORGU      | 90,669,203.11                    | 1,775,102.83                      | -                          | 7,962,824.07                              | 100,407,130.01         |                         |                         |               |               |
| 8   | DIKWA       |                    |                           | 50,281,385.32                     | 274,949.25                 | -   | 7,823,998.33            | 58,380,332.89           | 5                     | BOSSO      | 52,993,974.23                    | 272,136.72                        | -                          | 7,334,979.48                              | 60,601,090.43          |                         |                         |               |               |
| 9   | GUBIO       |                    |                           | 49,099,284.54                     | 412,994.59                 | -   | 6,984,602.23            | 56,496,881.36           | 6                     | EDATI      | 45,076,240.04                    | 222,786.25                        | -                          | 6,257,653.16                              | 51,556,679.45          |                         |                         |               |               |
| 10  | GUZAMALA    |                    |                           | 44,601,768.34                     | 352,006.83                 | -   | 6,520,300.42            | 51,474,075.59           | 7                     | GBAKO      | 52,884,682.15                    | 228,670.54                        | -                          | 7,400,078.27                              | 60,513,430.96          |                         |                         |               |               |
| 11  | GWOZA       |                    |                           | 67,407,979.55                     | 492,182.88                 | -   | 9,653,235.27            | 77,553,397.70           | 8                     | GURARA     | 47,694,380.02                    | 297,683.63                        | -                          | 6,359,932.63                              | 54,351,996.27          |                         |                         |               |               |
| 12  | HAWUL       |                    |                           | 54,335,101.83                     | 350,155.68                 | -   | 8,116,329.74            | 62,801,587.25           | 9                     | KATCHA     | 53,125,816.82                    | 389,825.03                        | -                          | 6,931,967.07                              | 60,447,608.93          |                         |                         |               |               |
| 13  | JERE        |                    |                           | 67,705,055.78                     | 237,212.24                 | -   | 10,821,360.71           | 78,763,628.73           | 10                    | KONTAGORA  | 64,422,499.78                    | 418,586.33                        | -                          | 8,686,712.21                              | 73,527,798.31          |                         |                         |               |               |
| 14  | KAGA        |                    |                           | 51,685,775.90                     | 468,786.62                 | -   | 7,203,302.87            | 59,357,865.39           | 11                    | LAPAI      | 57,143,328.74                    | 521,773.22                        | -                          | 7,005,545.67                              | 64,670,647.63          |                         |                         |               |               |
| 15  | KALA BALGE  |                    |                           | 43,852,730.30                     | 286,619.36                 | -   | 6,683,973.66            | 50,823,323.32           | 12                    | LAVUN      | 71,117,273.52                    | 749,580.74                        | -                          | 8,487,502.08                              | 80,354,356.34          |                         |                         |               |               |
| 16  | KONDUGA     |                    |                           | 75,465,966.29                     | 981,333.78                 | -   | 9,282,263.47            | 85,729,563.54           | 13                    | MAGAMA     | 71,563,885.96                    | 789,175.38                        | -                          | 8,469,342.25                              | 80,822,403.59          |                         |                         |               |               |
| 17  | KUKAWA      |                    |                           | 57,059,079.22                     | 355,954.34                 | -   | 8,602,548.58            | 66,017,582.14           | 14                    | MARIGA     | 70,135,373.77                    | 898,193.39                        | -                          | 7,839,566.88                              | 78,873,134.04          |                         |                         |               |               |
| 18  | KWAYA KUSAR |                    |                           | 42,136,752.88                     | 206,718.82                 | -   | 6,641,026.72            | 48,984,498.42           | 15                    | MASHEGU    | 88,222,130.80                    | 1,454,336.02                      | -                          | 8,733,807.73                              | 98,410,274.55          |                         |                         |               |               |
| 19  | MAFA        |                    |                           | 48,717,587.90                     | 371,800.98                 | -   | 7,032,793.60            | 56,122,182.47           | 16                    | CHANCHAGA  | 59,422,044.95                    | 166,292.80                        | -                          | 8,838,461.54                              | 68,426,799.29          |                         |                         |               |               |
| 20  | MAGUMERI    |                    |                           | 58,821,538.60                     | 763,804.38                 | -   | 7,231,925.46            | 66,817,268.44           | 17                    | MOKWA      | 71,676,140.36                    | 726,677.60                        | -                          | 8,611,959.49                              | 81,014,777.45          |                         |                         |               |               |

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 January, 2007 shared in February, 2007**

| S/n | State       | S/n | Local Government Councils | Gross Statutory Allocation<br>=N= | Correction of Error<br>=N= | Excess Crude Proceeds Distribution<br>=N= | Value Added Tax<br>=N= | Total Allocation<br>=N= | State<br>=N= | S/n<br>=N= | Local Government Councils<br>=N= | Gross Statutory Allocation<br>=N= | Correction of Error<br>=N= | Excess Crude Proceeds Distribution<br>=N= | Value Added Tax<br>=N= | Total Allocation<br>=N= |
|-----|-------------|-----|---------------------------|-----------------------------------|----------------------------|---|------------------------|-------------------------|--------------|------------|----------------------------------|-----------------------------------|----------------------------|---|------------------------|-------------------------|
|     |             | 21  | MAIDUGURI METRO           | 106,727,888.01                    | 136,823.40                 | -   | 17,921,564.72          | 124,786,276.12          |              | 18         | MUYA                             | 49,852,649.90                     | 448,506.73                 | -   | 6,241,632.86           | 56,542,789.49           |
|     |             | 22  | MARTE                     | 54,411,564.87                     | 475,321.33                 | -   | 7,410,366.60           | 62,297,252.80           |              | 19         | PAIKORO                          | 60,721,573.85                     | 448,339.28                 | -   | 7,937,254.20           | 69,107,167.34           |
|     |             | 23  | MOBBAR                    | 51,543,178.84                     | 466,710.30                 | -   | 7,228,037.80           | 59,237,926.93           |              | 20         | RAFI                             | 64,051,837.54                     | 581,111.88                 | -   | 8,135,342.39           | 72,768,291.81           |
|     |             | 24  | MONGUNO                   | 53,500,882.64                     | 397,352.41                 | -   | 7,634,833.50           | 61,533,068.55           |              | 21         | RJAU                             | 66,843,202.96                     | 580,099.33                 | -   | 8,268,462.25           | 75,691,764.54           |
|     |             | 25  | NGALA                     | 53,402,000.64                     | 257,623.62                 | -   | 8,427,890.74           | 62,087,515.00           |              | 22         | SHIRORO                          | 78,117,774.27                     | 914,297.45                 | -   | 9,153,231.81           | 88,185,303.53           |
|     |             | 26  | NGANZAI                   | 44,058,499.35                     | 299,787.91                 | -   | 6,652,507.07           | 51,010,794.32           |              | 23         | SULEJA                           | 54,025,338.41                     | 113,522.12                 | -   | 8,296,865.20           | 62,375,725.73           |
|     |             | 27  | SHANI                     | 49,885,656.49                     | 282,757.70                 | -   | 7,576,231.54           | 57,744,645.73           |              | 24         | TAFA                             | 41,654,662.57                     | 150,671.92                 | -   | 5,878,749.49           | 47,684,083.97           |
|     |             |     | <b>BORNO Total</b>        | <b>1,548,558,370.71</b>           | <b>11,672,281.41</b>       | <b>-</b>                                  | <b>224,045,490.46</b>  | <b>1,784,276,142.58</b> |              | 25         | WUSHISHI                         | 48,525,082.69                     | 324,001.91                 | -   | 6,493,887.42           | 55,342,972.02           |
| 9   | CROSS RIVER | 1   | ABI                       | 59,633,109.45                     | 216,816.86                 | -   | 8,706,395.72           | 68,556,322.03           |              |            | <b>NIGER Total</b>               | <b>1,514,056,085.88</b>           | <b>13,343,336.77</b>       | <b>-</b>                                  | <b>190,282,421.24</b>  | <b>1,717,681,843.89</b> |
|     |             | 2   | AKAMKPA                   | 69,985,632.08                     | 794,477.26                 | -   | 8,281,074.91           | 79,061,184.25           |              | 1          | ABEOKUTA NORTH                   | 60,185,356.72                     | 208,669.70                 | -   | 9,659,123.36           | 70,053,149.79           |
|     |             | 3   | AKPABUYO                  | 56,035,350.83                     | 283,379.29                 | -   | 7,810,171.89           | 64,128,902.01           |              | 2          | ABEOKUTA SOUTH                   | 70,639,268.31                     | 104,021.27                 | -   | 11,907,079.91          | 82,650,369.49           |
|     |             | 4   | BAKASSI                   | 41,634,654.16                     | 343,418.48                 | -   | 5,289,791.90           | 47,267,864.54           |              | 3          | ADO-ODO/OTA                      | 74,974,477.30                     | 248,344.67                 | -   | 11,988,538.20          | 87,211,360.17           |
|     |             | 5   | BEKWARA                   | 46,032,287.49                     | 165,482.81                 | -   | 6,702,344.38           | 52,900,114.68           |              | 4          | EGBADO NORTH                     | 69,517,099.82                     | 420,698.04                 | -   | 10,328,218.93          | 80,266,016.78           |
|     |             | 6   | BIASE                     | 55,314,335.39                     | 288,273.59                 | -   | 7,828,357.81           | 63,430,966.79           |              | 5          | EGBADO SOUTH                     | 59,819,315.10                     | 242,062.08                 | -   | 9,314,739.00           | 69,376,116.19           |
|     |             | 7   | BOKI                      | 77,419,965.94                     | 783,952.90                 | -   | 8,973,496.45           | 87,177,415.29           |              | 6          | EWEKORO                          | 48,469,830.77                     | 322,912.18                 | -   | 7,185,630.15           | 55,978,373.10           |
|     |             | 8   | CALABAR MUNICIPAL         | 59,276,927.60                     | 163,573.24                 | -   | 8,923,374.30           | 68,363,875.14           |              | 7          | REMO NORTH                       | 41,122,341.97                     | 70,918.43                  | -   | 7,105,972.19           | 48,299,232.58           |
|     |             | 9   | CALABAR SOUTH             | 65,036,892.54                     | 150,123.22                 | -   | 10,037,437.73          | 75,224,453.48           |              | 8          | IFO                              | 63,553,254.85                     | 208,027.21                 | -   | 10,157,918.40          | 73,919,200.46           |
|     |             | 10  | ETUNG                     | 46,268,085.45                     | 251,801.11                 | -   | 6,371,866.90           | 52,891,753.46           |              | 9          | IJEBU EAST                       | 52,330,844.69                     | 403,100.38                 | -   | 7,460,923.68           | 60,194,868.75           |
|     |             | 11  | IKOM                      | 59,661,439.17                     | 214,108.00                 | -   | 8,848,882.49           | 68,724,429.66           | 27           | 10         | IJEBU NORTH                      | 60,830,795.71                     | 227,321.47                 | -   | 9,736,693.98           | 70,794,811.17           |
|     |             | 12  | OBANLIKU                  | 47,433,752.03                     | 277,872.24                 | -   | 6,458,282.61           | 54,169,906.88           |              | 11         | IJEBU ODE                        | 54,415,704.86                     | 114,338.22                 | -   | 9,094,629.42           | 63,624,672.50           |
|     |             | 13  | OBUBRA                    | 63,231,429.99                     | 354,248.18                 | -   | 8,692,097.46           | 72,277,775.64           |              | 12         | IKENNE                           | 45,179,093.88                     | 110,547.46                 | -   | 7,541,781.86           | 52,831,423.21           |
|     |             | 14  | OBUDU                     | 56,368,374.13                     | 347,188.19                 | -   | 7,402,489.07           | 64,118,051.39           |              | 13         | IJEBU NORTH-EAST                 | 44,467,951.99                     | 290,088.12                 | -   | 6,768,162.94           | 51,526,203.04           |
|     |             | 15  | ODUKPANI                  | 58,715,588.54                     | 298,664.03                 | -   | 8,382,310.70           | 67,396,563.27           |              | 14         | IMEKO-AFON                       | 46,428,406.62                     | 163,861.22                 | -   | 7,378,395.63           | 53,970,663.47           |
|     |             | 16  | OGOJA                     | 57,524,958.02                     | 299,649.80                 | -   | 8,074,089.44           | 65,898,697.27           |              | 15         | IPOKIA                           | 58,343,405.70                     | 183,048.14                 | -   | 9,459,991.50           | 67,986,445.35           |
|     |             | 17  | YAKURR                    | 51,783,662.00                     | 256,969.21                 | -   | 7,236,885.05           | 59,277,516.26           |              | 16         | OBAFEMI/OWODE                    | 59,767,172.77                     | 274,531.90                 | -   | 9,408,773.49           | 69,450,478.17           |
|     |             | 18  | YALA                      | 68,019,556.37                     | 439,647.58                 | -   | 9,276,342.82           | 77,735,546.78           |              | 17         | ODEDAH                           | 52,277,491.21                     | 228,101.02                 | -   | 8,134,872.30           | 60,640,464.53           |
|     |             |     | <b>CROSS RIVER Total</b>  | <b>1,039,376,001.19</b>           | <b>5,929,646.00</b>        | <b>-</b>                                  | <b>143,295,691.64</b>  | <b>1,188,601,338.82</b> |              | 18         | ODOGBOLU                         | 49,567,077.71                     | 148,521.08                 | -   | 8,172,287.80           | 57,887,886.59           |
|     |             | 1   | ANIOCHA NORTH             | 50,469,514.51                     | 340,668.94                 | -   | 8,502,023.34           | 59,312,206.78           |              | 19         | OGUN WATER SIDE                  | 46,675,067.42                     | 196,351.34                 | -   | 7,481,770.95           | 54,353,189.71           |
|     |             | 2   | ANIOCHA SOUTH             | 56,782,049.30                     | 277,032.87                 | -   | 9,703,180.86           | 66,762,263.03           |              | 20         | SHAGAMU                          | 61,595,563.14                     | 197,656.91                 | -   | 9,929,355.10           | 71,722,575.15           |
|     |             | 3   | BOMADI                    | 44,469,945.97                     | 89,192.55                  | -   | 8,598,171.25           | 53,157,309.77           |              |            | <b>OGUN Total</b>                | <b>1,120,159,520.56</b>           | <b>4,363,120.85</b>        | <b>-</b>                                  | <b>178,214,858.79</b>  | <b>1,302,737,500.20</b> |
|     |             | 4   | BURUTU                    | 70,486,769.13                     | 462,361.05                 | -   | 11,284,703.20          | 82,233,833.38           |              | 1          | AKOKO NORTH EAS                  | 53,511,354.88                     | 184,793.54                 | -   | 8,262,946.63           | 61,959,095.04           |
|     |             | 5   | ETHIOPE EAST              | 54,575,757.75                     | 168,393.18                 | -   | 9,883,083.14           | 64,627,234.07           |              | 2          | AKOKO NORTH WE                   | 57,265,744.64                     | 226,820.66                 | -   | 8,665,672.02           | 66,158,237.32           |
|     |             | 6   | ETHIOPE WEST              | 54,455,049.77                     | 206,229.88                 | -   | 9,672,575.30           | 64,333,854.95           |              | 3          | AKOKO SOUTH WE                   | 58,313,854.96                     | 235,845.92                 | -   | 8,730,535.99           | 67,280,236.87           |
|     |             | 7   | IKA NORTH EAST            | 58,210,067.03                     | 220,363.28                 | -   | 10,212,647.41          | 68,643,077.71           |              | 4          | AKOKO SOUTH EAS                  | 44,423,229.64                     | 145,370.23                 | -   | 6,973,338.24           | 51,541,938.11           |
|     |             | 8   | IKA SOUTH                 | 57,406,555.86                     | 270,096.23                 | -   | 9,759,799.85           | 67,436,451.94           |              | 5          | AKURE NORTH                      | 46,764,049.29                     | 149,860.53                 | -   | 7,413,661.77           | 54,327,571.59           |
|     |             | 9   | ISOKO NORTH               | 55,604,519.17                     | 209,639.97                 | -   | 9,830,638.82           | 65,644,797.96           |              | 6          | AKURE SOUTH                      | 77,854,383.10                     | 223,201.45                 | -   | 12,164,229.88          | 90,241,814.42           |
|     |             | 10  | ISOKO SOUTH               | 61,727,986.92                     | 221,517.52                 | -   | 10,846,049.53          | 72,795,553.97           |              | 7          | IDANRE                           | 55,399,919.92                     | 366,309.91                 | -   | 7,791,547.87           | 63,557,777.71           |
|     |             | 11  | NDOKWA EAST               | 48,926,614.95                     | 175,426.70                 | -   | 8,882,440.33           | 57,984,481.97           |              | 8          | IFEDORE                          | 53,076,709.79                     | 185,421.08                 | -   | 8,230,958.20           | 61,493,089.07           |
|     |             | 12  | NDOKWA WEST               | 55,943,407.56                     | 224,956.53                 | -   | 9,887,988.38           | 66,056,352.46           | 28           | 9          | OKITIPUPA                        | 67,760,736.92                     | 283,324.16                 | -   | 10,161,691.86          | 78,205,752.94           |
|     |             | 13  | OKPE                      | 43,342,636.30                     | 146,940.99                 | -   | 8,129,225.12           | 51,618,802.41           |              | 10         | ILAJE                            | 69,921,428.61                     | 278,912.80                 | -   | 10,591,004.70          | 80,791,346.11           |
|     |             | 14  | OSHIMILI NORTH            | 47,227,419.31                     | 179,932.35                 | -   | 8,587,082.28           | 55,994,433.93           |              | 11         | ESE-EDO                          | 54,511,380.33                     | 301,685.60                 | -   | 8,004,925.80           | 62,817,991.73           |
|     |             | 15  | OSHIMILI SOUTH            | 46,423,899.45                     | 155,045.66                 | -   | 8,522,557.50           | 55,101,502.62           |              | 12         | ILE-OLUJI/OKEIGBO                | 57,734,848.20                     | 268,652.50                 | -   | 8,582,596.05           | 66,586,096.75           |

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Table IV

**Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of January, 2007 shared in February, 2007**

| S/n | State  | S/n                 | Local Government Councils | Gross Statutory Allocation<br>=N= | Correction of Error<br>=N= | Excess Crude Proceeds Distribution<br>=N= | Value Added Tax<br>=N= | Total Allocation<br>=N= | State<br>=N= | S/n<br>=N=        | Local Government Councils<br>=N= | Gross Statutory Allocation<br>=N= | Correction of Error<br>=N= | Excess Crude Proceeds Distribution<br>=N= | Value Added Tax<br>=N= | Total Allocation<br>=N= |               |
|-----|--------|---------------------|---------------------------|-----------------------------------|----------------------------|---|------------------------|-------------------------|--------------|-------------------|----------------------------------|-----------------------------------|----------------------------|---|------------------------|-------------------------|---------------|
|     |        | 16                  | PATANI                    | 40,456,804.27                     | 68,205.65                  | -   | 8,053,585.28           | 48,578,595.20           |              | 13                | IRELE                            | 55,417,945.54                     | 279,086.91                 | -   | 8,165,989.87           | 63,863,022.31           |               |
|     |        | 17                  | SAPELE                    | 58,454,056.88                     | 158,352.27                 | -   | 10,632,515.05          | 69,244,924.20           |              | 14                | ODIGBO                           | 68,109,497.01                     | 436,480.55                 | -   | 9,591,849.12           | 78,137,826.68           |               |
|     |        | 18                  | UDU                       | 47,916,101.06                     | 129,365.38                 | -   | 8,912,341.42           | 56,957,807.85           |              | 15                | ONDO EAST                        | 44,032,820.47                     | 174,910.14                 | -   | 6,665,299.62           | 50,873,030.23           |               |
|     |        | 19                  | UGHELLI NORTH             | 69,181,550.06                     | 229,265.97                 | -   | 12,128,613.16          | 81,539,429.20           |              | 16                | ONDO WEST                        | 75,508,069.51                     | 370,721.07                 | -   | 11,025,875.07          | 86,904,665.65           |               |
|     |        | 20                  | UGHELLI SOUTH             | 55,284,288.74                     | 238,620.78                 | -   | 9,670,592.33           | 65,193,501.85           |              | 17                | OSE                              | 53,496,421.02                     | 280,525.45                 | -   | 7,980,895.34           | 61,757,841.81           |               |
|     |        | 21                  | UKWUANI                   | 48,770,899.37                     | 200,986.75                 | -   | 8,703,242.53           | 57,675,128.65           |              | 18                | OWO                              | 63,915,084.81                     | 274,374.68                 | -   | 9,654,625.75           | 73,844,085.23           |               |
|     |        | 22                  | UVWIE                     | 57,799,711.82                     | 117,681.64                 | -   | 10,695,187.32          | 68,612,580.77           |              | <b>ONDO Total</b> |                                  | <b>1,057,017,478.64</b>           | <b>4,666,297.16</b>        | <b>-</b>                                  | <b>158,657,643.79</b>  | <b>1,220,341,419.59</b> |               |
|     |        | 23                  | WARRI SOUTH               | 74,112,914.83                     | 205,095.02                 | -   | 13,061,600.19          | 87,379,610.04           |              | 1                 | ATAKUMOSA EAST                   | 43,606,035.10                     | 200,780.19                 | -   | 6,057,722.73           | 49,864,538.02           |               |
|     |        | 24                  | WARRI NORTH               | 51,633,729.83                     | 411,114.53                 | -   | 8,411,250.31           | 60,456,094.67           |              | 2                 | ATAKUMOSA WEST                   | 47,134,221.89                     | 210,577.48                 | -   | 6,629,965.91           | 53,974,765.28           |               |
|     |        | 25                  | WARRI SOUTH-WEST          | 45,490,244.20                     | 324,134.54                 | -   | 7,781,266.20           | 53,595,644.94           |              | 3                 | AIYEDADE                         | 53,596,622.92                     | 272,797.88                 | -   | 7,536,391.58           | 61,405,812.38           |               |
|     |        | <b>DELTA Total</b>  |                           | <b>1,355,152,494.04</b>           | <b>5,430,620.22</b>        | <b>-</b>                                  | <b>240,352,360.07</b>  | <b>1,600,935,474.33</b> |              | 4                 | AIYEDIRE                         | 41,773,765.65                     | 124,339.72                 | -   | 6,149,852.53           | 48,047,957.90           |               |
| 11  | EBONYI | 1                   | ABAKALIKI                 | 59,329,750.67                     | 228,883.41                 | -   | 8,970,688.91           | 68,529,322.99           |              | 5                 | BOLAWADURO                       | 43,904,034.30                     | 167,970.70                 | -   | 6,169,577.85           | 50,241,582.85           |               |
|     |        | 2                   | AFIKPO NORTH              | 52,414,336.32                     | 134,294.33                 | -   | 8,307,124.78           | 60,855,755.43           |              | 6                 | BORIPPE                          | 49,367,213.36                     | 149,238.69                 | -   | 7,213,115.41           | 56,729,567.47           |               |
|     |        | 3                   | AFIKPO SOUTH              | 48,889,541.69                     | 228,139.21                 | -   | 7,318,040.60           | 56,435,721.50           |              | 7                 | EDE NORTH                        | 45,330,635.06                     | 96,884.96                  | -   | 6,873,949.40           | 52,301,469.42           |               |
|     |        | 4                   | EBONYI                    | 52,908,614.43                     | 239,800.25                 | -   | 7,751,815.12           | 60,900,229.81           |              | 8                 | EDE SOUTH                        | 48,801,692.04                     | 185,262.97                 | -   | 6,967,540.33           | 55,954,495.34           |               |
|     |        | 5                   | EZZA NORTH                | 53,418,027.94                     | 131,507.48                 | -   | 8,491,540.92           | 62,041,076.34           |              | 9                 | EGBEDORE                         | 44,779,540.46                     | 214,396.44                 | -   | 6,114,811.37           | 51,108,748.27           |               |
|     |        | 6                   | EZZA SOUTH                | 49,722,092.47                     | 169,272.85                 | -   | 7,615,068.52           | 57,506,433.83           |              | 10                | EJIGBO                           | 48,698,330.26                     | 210,623.67                 | -   | 6,873,375.38           | 55,782,329.31           |               |
|     |        | 7                   | IKWO                      | 63,434,253.10                     | 251,899.40                 | -   | 9,527,250.97           | 73,213,403.48           |              | 11                | IFE CENTRAL                      | 50,726,168.89                     | 126,822.33                 | -   | 7,583,434.92           | 58,436,426.14           |               |
|     |        | 8                   | ISHIELU                   | 57,645,770.23                     | 214,801.48                 | -   | 8,857,320.47           | 66,717,892.18           |              | 12                | IFE EAST                         | 52,936,359.06                     | 197,361.92                 | -   | 7,564,570.62           | 60,698,291.60           |               |
|     |        | 9                   | IYO                       | 45,308,382.04                     | 145,142.36                 | -   | 6,991,320.32           | 52,444,844.72           |              | 13                | IFE NORTH                        | 57,967,850.22                     | 260,120.46                 | -   | 8,394,808.53           | 66,622,779.21           |               |
|     |        | 10                  | IZZI                      | 69,031,914.30                     | 407,507.43                 | -   | 9,708,666.57           | 79,148,088.30           |              | 14                | IFE SOUTH                        | 53,370,292.07                     | 278,461.07                 | -   | 7,364,003.72           | 61,012,756.86           |               |
|     |        | 11                  | OHAOZARA                  | 48,619,823.16                     | 153,278.47                 | -   | 7,535,097.45           | 56,308,199.08           |              | 15                | IFEDAYO                          | 39,384,690.54                     | 122,526.35                 | -   | 5,707,206.83           | 45,214,423.71           |               |
|     |        | 12                  | OHAUKWU                   | 65,706,998.59                     | 250,070.37                 | -   | 9,924,523.21           | 75,881,592.17           | 29           | OSUN              | 16                               | IFELODUN                          | 49,923,082.01              | 187,815.50                                | -                      | 7,061,209.53            | 57,172,107.04 |
|     |        | 13                  | ONICHA                    | 54,665,352.65                     | 189,446.05                 | -   | 8,420,154.03           | 63,274,952.73           |              | 17                | ILA                              | 43,906,894.36                     | 149,286.52                 | -   | 6,383,347.15           | 50,439,528.04           |               |
|     |        | <b>EBONYI Total</b> |                           | <b>721,094,857.60</b>             | <b>2,744,043.08</b>        | <b>-</b>                                  | <b>109,418,611.86</b>  | <b>833,257,512.54</b>   |              | 18                | ILESHA EAST                      | 47,974,378.57                     | 126,014.41                 | -   | 7,110,940.32           | 55,211,333.29           |               |
| 12  | EDO    | 1                   | AKOKO EDO                 | 57,670,163.65                     | 257,556.75                 | -   | 8,394,310.11           | 66,322,030.51           |              | 19                | ILESHA WEST                      | 43,904,752.19                     | 87,211.18                  | -   | 6,654,413.83           | 50,646,377.20           |               |
|     |        | 2                   | EGOR                      | 70,602,818.29                     | 162,826.62                 | -   | 10,852,826.68          | 81,618,471.59           |              | 20                | IREPODUN                         | 49,108,012.62                     | 142,494.84                 | -   | 7,161,636.49           | 56,412,143.95           |               |
|     |        | 3                   | ESAN CENTRAL              | 49,670,041.84                     | 177,393.87                 | -   | 7,209,172.88           | 57,056,608.60           |              | 21                | IREWOLE                          | 49,447,368.27                     | 190,266.43                 | -   | 7,095,624.49           | 56,733,259.19           |               |
|     |        | 4                   | ESAN NORTH EAST           | 50,577,682.54                     | 163,089.64                 | -   | 7,481,126.68           | 58,221,898.85           |              | 22                | ISOKAN                           | 49,573,247.56                     | 269,351.60                 | -   | 6,549,264.28           | 56,391,863.43           |               |
|     |        | 5                   | ESAN SOUTH EAST           | 51,669,525.48                     | 269,994.59                 | -   | 7,299,554.54           | 59,239,074.61           |              | 23                | IWO                              | 52,644,723.57                     | 154,719.83                 | -   | 7,813,589.81           | 60,613,033.20           |               |
|     |        | 6                   | ESAN WEST                 | 49,426,767.40                     | 193,691.73                 | -   | 7,145,717.87           | 56,766,177.00           |              | 24                | OBOKUM                           | 46,808,316.84                     | 195,907.55                 | -   | 6,660,780.21           | 53,665,004.59           |               |
|     |        | 7                   | ETSAKO CENTRAL            | 41,867,819.16                     | 143,693.75                 | -   | 6,239,005.18           | 48,250,518.09           |              | 25                | ODO OTIN                         | 49,490,813.63                     | 170,090.60                 | -   | 7,211,210.72           | 56,872,114.96           |               |
|     |        | 8                   | ETSAKO EAST               | 58,554,624.67                     | 445,041.74                 | -   | 7,706,271.96           | 66,705,938.37           |              | 26                | OLA-OLUWA                        | 40,671,481.68                     | 111,474.33                 | -   | 6,092,920.44           | 46,875,876.45           |               |
|     |        | 9                   | ETSAKO WEST               | 61,546,325.03                     | 334,302.60                 | -   | 8,457,608.57           | 70,338,236.20           |              | 27                | OLORUNDA                         | 50,741,653.07                     | 178,666.84                 | -   | 7,238,163.45           | 58,158,483.35           |               |
|     |        | 10                  | IGUEBEN                   | 45,778,827.88                     | 203,147.67                 | -   | 6,409,383.99           | 52,391,359.54           |              | 28                | ORIADE                           | 50,352,964.81                     | 211,047.68                 | -   | 7,172,568.91           | 57,736,581.40           |               |
|     |        | 11                  | IKPOBA OKHA               | 77,359,273.78                     | 333,080.53                 | -   | 11,188,887.79          | 88,881,242.09           |              | 29                | OROLU                            | 47,555,497.17                     | 137,575.21                 | -   | 6,969,288.47           | 54,662,360.86           |               |
|     |        | 12                  | OREDO                     | 101,460,740.43                    | 457,073.51                 | -   | 14,375,362.81          | 116,293,176.75          |              | 30                | OSOGBO                           | 51,628,738.64                     | 108,493.39                 | -   | 7,839,290.14           | 59,576,522.17           |               |
|     |        | 13                  | ORHIONWON                 | 65,677,358.94                     | 433,449.13                 | -   | 9,016,623.26           | 75,127,431.33           |              | <b>OSUN Total</b> |                                  | <b>1,445,109,376.79</b>           | <b>5,238,580.72</b>        | <b>-</b>                                  | <b>208,214,575.34</b>  | <b>1,658,562,532.85</b> |               |
|     |        | 14                  | OVI NORTH EAST            | 62,573,416.99                     | 451,425.13                 | -   | 8,344,292.32           | 71,369,134.44           |              | 1                 | AFIJO                            | 50,684,032.25                     | 207,796.72                 | -   | 7,532,662.94           | 58,424,491.91           |               |
|     |        | 15                  | OVI SOUTH WEST            | 61,618,867.02                     | 612,996.60                 | -   | 7,272,523.53           | 69,504,387.15           |              | 2                 | AKINYELE                         | 59,281,691.00                     | 191,540.97                 | -   | 9,028,395.77           | 68,501,627.73           |               |
|     |        | 16                  | OWAN EAST                 | 57,084,323.72                     | 373,732.71                 | -   | 7,539,572.09           | 64,997,628.52           |              | 3                 | ATIBA                            | 55,738,055.40                     | 322,392.36                 | -   | 7,965,680.80           | 64,026,128.56           |               |
|     |        | 17                  | OWAN WEST                 | 50,312,131.07                     | 253,565.88                 | -   | 7,003,309.37           | 57,569,006.32           |              | 4                 | ATISBO                           | 51,691,273.62                     | 394,319.43                 | -   | 6,900,539.31           | 58,986,132.37           |               |

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Table IV

**Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of January, 2007 shared in February, 2007**

| S/n | State | S/n                | Local Government Councils | Gross Statutory Allocation<br>=N= | Correction of Error<br>=N= | Excess Crude Proceeds Distribution<br>=N= | Value Added Tax<br>=N= | Total Allocation<br>=N= | State<br>=N= | S/n<br>=N= | Local Government Councils<br>=N= | Gross Statutory Allocation<br>=N= | Correction of Error<br>=N= | Excess Crude Proceeds Distribution<br>=N= | Value Added Tax<br>=N= | Total Allocation<br>=N= |                         |
|-----|-------|--------------------|---------------------------|-----------------------------------|----------------------------|---|------------------------|-------------------------|--------------|------------|----------------------------------|-----------------------------------|----------------------------|---|------------------------|-------------------------|-------------------------|
|     |       | 18                 | UHUNMWONDE                | 57,025,868.49                     | 382,449.41                 | -   | 7,744,131.02           | 65,152,448.92           |              |            | 5                                | EGBEDA                            | 58,332,726.68              | 212,669.97                                | -                      | 8,750,336.51            | 67,295,733.16           |
|     |       | <b>EDO Total</b>   |                           | <b>1,070,476,576.36</b>           | <b>5,648,511.87</b>        | <b>-</b>                                  | <b>149,679,680.65</b>  | <b>1,225,804,768.88</b> |              |            | 6                                | IBADAN NORTH                      | 81,416,652.07              | 110,768.09                                | -                      | 13,259,243.29           | 94,786,663.45           |
| 13  | EKITI | 1                  | ADO EKITI                 | 67,422,383.85                     | 348,383.58                 | -   | 9,213,758.22           | 76,984,525.65           |              |            | 7                                | IBADAN NORTH EAST                 | 77,537,995.81              | 118,734.91                                | -                      | 12,564,056.02           | 90,220,786.74           |
|     |       | 2                  | AIYEKIRE                  | 50,119,620.44                     | 242,196.52                 | -   | 6,852,094.04           | 57,213,910.99           |              |            | 8                                | IBADAN NORTH WEST                 | 57,238,045.20              | 88,104.75                                 | -                      | 9,231,911.03            | 66,558,060.98           |
|     |       | 3                  | EFON                      | 51,342,434.14                     | 238,484.95                 | -   | 7,109,645.22           | 58,690,564.31           |              |            | 9                                | IBADAN SOUTH EAST                 | 71,549,180.23              | 181,314.40                                | -                      | 11,263,984.85           | 82,994,479.49           |
|     |       | 4                  | EKITI EAST                | 49,702,441.70                     | 228,248.19                 | -   | 6,894,179.95           | 56,824,869.84           |              |            | 10                               | IBADAN SOUTH WEST                 | 82,549,044.81              | 234,936.19                                | -                      | 12,601,106.23           | 95,385,087.22           |
|     |       | 5                  | EKITI SOUTH WEST          | 59,648,309.22                     | 201,226.84                 | -   | 8,797,882.61           | 68,647,418.67           |              |            | 11                               | IBARAPA EAST                      | 44,763,499.52              | 135,795.43                                | -                      | 6,917,029.27            | 51,816,324.22           |
|     |       | 6                  | EKITI WEST                | 59,663,421.37                     | 181,204.91                 | -   | 8,894,943.73           | 68,739,570.02           |              |            | 12                               | IBARAPA NORTH                     | 44,368,832.47              | 225,763.38                                | -                      | 6,482,889.46            | 51,077,485.32           |
|     |       | 7                  | EMURE                     | 45,717,765.98                     | 129,217.78                 | -   | 6,835,447.53           | 52,682,431.30           |              |            | 13                               | IDDO                              | 46,269,835.86              | 226,289.98                                | -                      | 6,770,524.37            | 53,266,650.20           |
|     |       | 8                  | IDO-OSI                   | 51,663,267.13                     | 153,053.23                 | -   | 7,712,493.96           | 59,528,814.32           |              |            | 14                               | SAKI WEST                         | 63,341,041.32              | 545,027.08                                | -                      | 8,227,876.30            | 72,113,944.69           |
|     |       | 9                  | IJERO                     | 53,643,788.66                     | 224,783.63                 | -   | 7,628,504.77           | 61,497,077.06           |              |            | 15                               | IBARAPA CENTRAL                   | 47,784,571.20              | 208,831.25                                | -                      | 7,091,843.66            | 55,085,246.11           |
|     |       | 10                 | IKERE                     | 51,571,881.41                     | 311,824.61                 | -   | 6,669,556.50           | 58,553,262.52           |              |            | 16                               | IJEREPO                           | 49,745,690.46              | 265,995.34                                | -                      | 7,082,555.01            | 57,094,240.82           |
|     |       | 11                 | IKOLE                     | 59,374,847.92                     | 302,288.58                 | -   | 8,265,951.11           | 67,943,087.61           |              |            | 17                               | IJESYIN                           | 60,349,707.11              | 350,700.34                                | -                      | 8,468,702.70            | 69,169,110.14           |
|     |       | 12                 | ILEJEMESI                 | 37,014,269.47                     | 62,988.74                  | -   | 5,703,850.48           | 42,781,108.70           |              |            | 18                               | ITESIWAJU                         | 49,307,533.29              | 318,707.16                                | -                      | 6,736,265.97            | 56,362,506.42           |
|     |       | 13                 | IREPODUN/IFELODUN         | 53,833,997.23                     | 167,336.55                 | -   | 8,017,114.56           | 62,018,448.34           |              |            | 19                               | IWAJOWA                           | 53,625,969.99              | 477,709.40                                | -                      | 6,840,241.39            | 60,943,920.79           |
|     |       | 14                 | ISE/ORUN                  | 47,825,288.18                     | 147,541.37                 | -   | 7,108,732.01           | 55,081,561.55           |              |            | 20                               | IYAMAPO/OLORUNSA                  | 42,427,601.18              | 138,880.86                                | -                      | 6,397,830.52            | 48,964,312.56           |
|     |       | 15                 | MOBA                      | 55,772,153.34                     | 139,811.59                 | -   | 8,464,352.40           | 64,376,317.33           |              |            | 21                               | KAJOLA                            | 55,861,696.44              | 226,559.31                                | -                      | 8,294,905.88            | 64,383,161.62           |
|     |       | 16                 | OYE                       | 56,612,914.73                     | 201,720.09                 | -   | 8,147,181.69           | 64,961,816.51           |              |            | 22                               | LAGELU                            | 47,533,476.05              | 159,250.65                                | -                      | 7,170,223.13            | 54,862,949.83           |
|     |       | <b>EKITI Total</b> |                           | <b>850,928,784.77</b>             | <b>3,280,311.17</b>        | <b>-</b>                                  | <b>122,315,688.77</b>  | <b>976,524,784.72</b>   |              |            | 23                               | OGBOMOSO NORTH                    | 54,189,357.86              | 183,125.99                                | -                      | 8,093,712.78            | 62,466,196.62           |
| 14  | ENUGU | 1                  | AGWU                      | 59,765,544.63                     | 216,107.59                 | -   | 9,525,988.78           | 69,507,641.00           |              |            | 24                               | OGBOMOSO SOUTH                    | 48,034,718.18              | 177,367.92                                | -                      | 7,093,435.25            | 55,305,521.36           |
|     |       | 2                  | ANINRI                    | 53,651,969.90                     | 216,254.37                 | -   | 8,455,107.11           | 62,323,331.39           |              |            | 25                               | OGO-OLUWA                         | 42,535,147.27              | 163,272.16                                | -                      | 6,316,685.33            | 49,015,104.76           |
|     |       | 3                  | ENUGU EAST                | 64,177,997.68                     | 178,151.75                 | -   | 10,511,915.87          | 74,868,065.30           |              |            | 26                               | OLUYOLE                           | 51,141,660.57              | 182,682.97                                | -                      | 7,760,573.95            | 59,084,917.49           |
|     |       | 4                  | ENUGU NORTH               | 60,469,382.11                     | 153,428.71                 | -   | 9,953,605.66           | 70,576,416.47           |              |            | 27                               | ONA ARA                           | 57,735,089.79              | 220,738.98                                | -                      | 8,583,010.44            | 66,538,839.21           |
|     |       | 5                  | ENUGU SOUTH               | 62,126,075.01                     | 254,639.22                 | -   | 9,536,582.01           | 71,917,296.25           |              |            | 28                               | ORELOPE                           | 49,145,139.30              | 234,951.34                                | -                      | 7,161,482.41            | 56,541,573.05           |
|     |       | 6                  | EZEAGU                    | 56,660,780.96                     | 238,051.70                 | -   | 8,902,658.05           | 65,801,490.71           |              |            | 29                               | ORIRE                             | 56,742,139.75              | 322,492.89                                | -                      | 8,075,866.05            | 65,140,498.69           |
|     |       | 7                  | IGBO ETITI                | 60,068,104.45                     | 213,211.81                 | -   | 9,571,831.90           | 69,853,148.15           |              |            | 30                               | OYO EAST                          | 55,701,261.90              | 310,418.24                                | -                      | 7,520,425.93            | 63,532,106.07           |
|     |       | 8                  | IGBO EZE NORTH            | 62,796,127.90                     | 276,555.16                 | -   | 9,595,027.42           | 72,667,710.47           |              |            | 31                               | OYO WEST                          | 47,616,417.14              | 133,417.28                                | -                      | 7,438,602.36            | 55,188,436.78           |
|     |       | 9                  | IGBO EZE SOUTH            | 46,168,969.85                     | 90,920.79                  | -   | 7,934,316.77           | 54,194,207.40           |              |            | 32                               | SAKI EAST                         | 50,743,771.11              | 403,978.31                                | -                      | 6,711,661.49            | 57,859,410.90           |
|     |       | 10                 | ISI UZO                   | 55,223,377.46                     | 320,314.35                 | -   | 8,198,025.59           | 63,741,717.40           |              |            | 33                               | SURULERE                          | 48,601,735.14              | 234,035.00                                | -                      | 7,044,878.60            | 55,880,648.74           |
|     |       | 11                 | NKANU EAST                | 52,678,215.45                     | 165,428.84                 | -   | 8,739,454.46           | 61,583,098.76           |              |            | <b>OYO Total</b>                 |                                   | <b>1,813,584,589.96</b>    | <b>7,908,569.06</b>                       | <b>-</b>               | <b>267,379,139.00</b>   | <b>2,088,872,298.02</b> |
|     |       | 12                 | NKANU WEST                | 51,140,782.58                     | 113,699.74                 | -   | 8,646,724.56           | 59,901,206.89           |              |            | 1                                | BARKIN LADI                       | 58,800,748.25              | 377,921.96                                | -                      | 8,856,333.23            | 68,035,003.44           |
|     |       | 13                 | NSUKKA                    | 74,229,703.13                     | 262,400.83                 | -   | 11,711,612.26          | 86,203,716.22           |              |            | 2                                | BASSA                             | 61,662,628.42              | 399,423.30                                | -                      | 9,362,616.59            | 71,424,668.31           |
|     |       | 14                 | OJI RIVER                 | 50,827,371.92                     | 178,329.80                 | -   | 8,214,019.80           | 59,219,721.52           |              |            | 3                                | BOKKOS                            | 55,259,594.74              | 327,684.80                                | -                      | 8,672,908.58            | 64,260,188.12           |
|     |       | 15                 | UDENU                     | 53,890,001.85                     | 151,521.24                 | -   | 8,873,774.54           | 62,915,297.63           |              |            | 4                                | JOS EAST                          | 49,085,227.34              | 288,791.70                                | -                      | 7,646,617.63            | 57,020,636.67           |
|     |       | 16                 | UDI                       | 64,005,926.80                     | 255,902.45                 | -   | 10,148,432.39          | 74,410,261.64           |              |            | 5                                | JOS NORTH                         | 101,438,637.72             | 285,832.29                                | -                      | 16,438,137.85           | 118,162,607.86          |
|     |       | 17                 | UZO UWANI                 | 50,952,234.14                     | 198,506.50                 | -   | 8,259,706.37           | 59,410,447.01           |              |            | 6                                | JOS SOUTH                         | 68,944,147.20              | 193,593.18                                | -                      | 11,462,267.92           | 80,600,008.30           |
|     |       | <b>ENUGU Total</b> |                           | <b>978,832,565.82</b>             | <b>3,483,424.84</b>        | <b>-</b>                                  | <b>156,778,783.52</b>  | <b>1,139,094,774.19</b> |              |            | 7                                | KANAM                             | 63,782,447.48              | 542,921.33                                | -                      | 9,149,917.05            | 73,475,285.85           |
|     |       | 1                  | AKKO                      | 73,040,896.17                     | 160,134.70                 | -   | 13,532,786.51          | 86,733,817.39           |              |            | 8                                | KANKE                             | 47,756,853.95              | 207,793.44                                | -                      | 7,895,375.90            | 55,860,023.29           |
|     |       | 2                  | BALANGA                   | 66,191,127.32                     | 513,326.15                 | -   | 10,754,203.05          | 77,458,656.51           |              |            | 9                                | LANGTANG NORTH                    | 54,185,318.20              | 280,807.00                                | -                      | 8,659,575.72            | 63,125,700.92           |
|     |       | 3                  | BILLIRI                   | 51,365,024.23                     | 206,155.62                 | -   | 9,644,209.92           | 61,215,389.77           |              |            | 10                               | LANGTANG SOUTH                    | 46,220,312.74              | 274,681.82                                | -                      | 7,417,636.86            | 53,912,631.43           |
|     |       | 4                  | DUKKU                     | 73,297,874.91                     | 670,859.55                 | -   | 11,477,621.54          | 85,446,356.00           |              |            | 11                               | MANGU                             | 72,480,615.79              | 436,869.62                                | -                      | 10,921,465.24           | 83,838,950.65           |
|     |       | 5                  | FUNAKAYE                  | 59,233,010.27                     | 299,514.90                 | -   | 10,664,760.70          | 70,197,285.87           |              |            | 12                               | MIKANG                            | 47,756,901.07              | 418,940.34                                | -                      | 7,197,396.82            | 55,373,238.23           |



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 January, 2007 shared in February, 2007**

| S/n | State        | S/n                 | Local Government Councils | Gross Statutory Allocation<br>=N= | Correction of Error<br>=N= | Excess Crude Proceeds Distribution<br>=N= | Value Added Tax<br>=N= | Total Allocation<br>=N= | State<br>=N=        | S/n<br>=N= | Local Government Councils<br>=N= | Gross Statutory Allocation<br>=N= | Correction of Error<br>=N= | Excess Crude Proceeds Distribution<br>=N= | Value Added Tax<br>=N=  | Total Allocation<br>=N= |                         |              |                |              |               |
|-----|--------------|---------------------|---------------------------|-----------------------------------|----------------------------|---|------------------------|-------------------------|---------------------|------------|----------------------------------|-----------------------------------|----------------------------|---|-------------------------|-------------------------|-------------------------|--------------|----------------|--------------|---------------|
| 17  | JIGAWA       | 8                   | GARKI                     | 60,267,718.13                     | 403,162.90                 | -   | 7,855,282.98           | 68,526,164.02           | 34                  | TARABA     | 13                               | SABON BIRNI                       | 68,146,878.92              | 469,955.89                                | -                       | 10,177,357.69           | 78,794,192.49           |              |                |              |               |
|     |              | 9                   | GUMEL                     | 46,843,302.57                     | 221,335.75                 | -   | 6,322,291.21           | 53,386,929.53           |                     |            | 14                               | SHAGARI                           | 52,457,819.01              | 246,862.58                                | -                       | 8,538,798.90            | 61,243,480.49           |              |                |              |               |
|     |              | 10                  | GURI                      | 52,293,444.31                     | 267,510.93                 | -   | 7,241,188.72           | 59,802,143.95           |                     |            | 15                               | SILAME                            | 46,970,439.24              | 173,981.95                                | -                       | 7,884,627.78            | 55,029,048.97           |              |                |              |               |
|     |              | 11                  | GWARAM                    | 74,766,334.32                     | 451,491.16                 | -   | 10,181,175.44          | 85,399,000.92           |                     |            | 16                               | SOKOTO NORTH                      | 61,115,707.11              | 173,207.63                                | -                       | 10,149,622.21           | 71,438,536.95           |              |                |              |               |
|     |              | 12                  | GWIIWA                    | 49,350,766.11                     | 255,288.10                 | -   | 6,572,797.63           | 56,178,851.83           |                     |            | 17                               | SOKOTO SOUTH                      | 57,863,666.15              | 196,377.09                                | -                       | 9,447,755.47            | 67,507,798.71           |              |                |              |               |
|     |              | 13                  | HADEJIA                   | 48,332,969.70                     | 180,398.72                 | -   | 6,775,869.33           | 55,289,237.76           |                     |            | 18                               | TAMBUWAL                          | 66,854,090.87              | 448,415.78                                | -                       | 10,020,337.84           | 77,322,844.49           |              |                |              |               |
|     |              | 14                  | JAUN                      | 66,531,472.03                     | 261,099.53                 | -   | 9,738,816.75           | 76,531,388.32           |                     |            | 19                               | TANGAZA                           | 58,241,792.67              | 507,526.32                                | -                       | 8,427,987.44            | 67,177,306.43           |              |                |              |               |
|     |              | 15                  | KAFIN HAUSA               | 64,480,741.81                     | 316,819.99                 | -   | 9,092,264.41           | 73,889,826.21           |                     |            | 20                               | TURETA                            | 44,692,136.40              | 257,456.13                                | -                       | 7,226,777.73            | 52,176,370.26           |              |                |              |               |
|     |              | 16                  | KAUGAMA                   | 52,663,338.28                     | 212,238.49                 | -   | 7,561,203.43           | 60,436,780.19           |                     |            | 21                               | WAMAKKO                           | 60,062,938.23              | 227,111.70                                | -                       | 9,841,896.70            | 70,131,946.63           |              |                |              |               |
|     |              | 17                  | KAZAURE                   | 50,491,374.04                     | 188,804.84                 | -   | 7,204,112.41           | 57,884,291.29           |                     |            | 22                               | WURNO                             | 53,078,982.24              | 198,694.07                                | -                       | 8,819,806.51            | 62,097,482.82           |              |                |              |               |
|     |              | 18                  | KIRI-KASAMMA              | 55,971,539.15                     | 258,128.09                 | -   | 7,819,798.27           | 64,049,465.50           |                     |            | 23                               | YABO                              | 53,418,841.96              | 327,336.86                                | -                       | 8,203,859.74            | 61,950,038.56           |              |                |              |               |
|     |              | 19                  | KIYAWA                    | 55,859,121.04                     | 245,092.96                 | -   | 7,936,897.82           | 64,041,111.83           |                     |            | <b>SOKOTO Total</b>              |                                   | <b>1,318,397,398.46</b>    | <b>7,776,199.21</b>                       | <b>-</b>                | <b>204,807,939.50</b>   | <b>1,530,981,537.17</b> |              |                |              |               |
|     |              | 20                  | MAIGATARI                 | 55,770,159.61                     | 255,132.81                 | -   | 7,841,558.75           | 63,866,851.17           |                     |            | 34                               | TARABA                            | 1                          | ARDO KOLA                                 | 56,210,836.61           | 515,767.49              | -                       | 6,824,866.75 | 63,551,470.85  |              |               |
|     |              | 21                  | MALAM MADORI              | 54,759,158.93                     | 244,955.10                 | -   | 7,688,922.30           | 62,693,036.33           |                     |            |                                  |                                   | 2                          | BALI                                      | 79,355,611.53           | 833,160.93              | -                       | 8,968,821.78 | 89,157,594.24  |              |               |
|     |              | 22                  | MIGA                      | 49,241,925.10                     | 162,622.72                 | -   | 7,213,948.98           | 56,618,496.80           |                     |            |                                  |                                   | 3                          | DONGA                                     | 62,823,491.88           | 651,844.87              | -                       | 7,296,422.05 | 70,771,758.80  |              |               |
|     |              | 23                  | RINGIM                    | 67,329,357.87                     | 358,261.46                 | -   | 9,182,593.88           | 76,870,213.21           |                     |            |                                  |                                   | 4                          | GASHAKA                                   | 62,524,079.81           | 876,863.21              | -                       | 6,386,839.28 | 69,787,782.30  |              |               |
|     |              | 24                  | RONI                      | 47,386,524.97                     | 213,497.32                 | -   | 6,496,348.94           | 54,096,371.23           |                     |            |                                  |                                   | 5                          | GASSOL                                    | 89,358,656.33           | 1,317,112.42            | -                       | 9,530,184.72 | 100,205,953.47 |              |               |
|     |              | 25                  | SULE TAKARKAR             | 60,444,407.69                     | 365,723.94                 | -   | 8,108,502.94           | 68,918,634.57           |                     |            |                                  |                                   | 6                          | IBI                                       | 56,902,879.56           | 555,966.90              | -                       | 6,605,618.19 | 64,064,464.65  |              |               |
|     |              | 26                  | TAURA                     | 52,583,846.65                     | 196,135.05                 | -   | 7,591,913.36           | 60,371,895.05           |                     |            |                                  |                                   | 7                          | JALINGO                                   | 51,408,258.24           | 238,507.97              | -                       | 7,021,989.54 | 58,668,755.75  |              |               |
|     |              | 27                  | YANKWASHI                 | 45,902,547.46                     | 210,597.70                 | -   | 6,264,184.99           | 52,377,330.15           |                     |            |                                  |                                   | 8                          | KARIM LAMIDU                              | 83,053,927.20           | 1,192,111.37            | -                       | 8,591,666.25 | 92,837,704.82  |              |               |
|     |              | <b>JIGAWA Total</b> |                           |                                   |                            | <b>1,520,375,888.72</b>                   | <b>7,300,873.12</b>    | <b>-</b>                |                     |            |                                  |                                   | <b>211,503,646.47</b>      | <b>1,739,180,408.31</b>                   | 9                       | KURMI                   | 57,578,736.51           | 745,088.22   | -              | 6,386,030.44 | 64,709,855.17 |
|     |              | 18                  | KADUNA                    | 1                                 | BIRNIN GWARI               | 82,613,112.32                             | 1,102,045.98           | -                       |                     |            |                                  |                                   | 9,480,027.35               | 93,195,185.66                             | 10                      | LAU                     | 56,570,453.74           | 509,599.74   | -              | 6,745,547.98 | 63,825,601.46 |
|     |              |                     |                           | 2                                 | CHIKUN                     | 92,243,975.69                             | 843,902.73             | -                       |                     |            |                                  |                                   | 12,415,082.74              | 105,502,961.17                            | 11                      | SARDAUNA                | 79,730,226.59           | 818,843.63   | -              | 9,542,578.28 | 90,091,648.50 |
|     |              |                     |                           | 3                                 | GIWA                       | 65,420,061.41                             | 250,670.25             | -                       |                     |            |                                  |                                   | 10,210,307.96              | 75,881,039.62                             | 12                      | TAKUM                   | 61,173,441.49           | 504,868.60   | -              | 7,579,569.19 | 69,257,879.28 |
|     |              |                     |                           | 4                                 | KAJURU                     | 51,294,034.26                             | 387,038.36             | -                       |                     |            |                                  |                                   | 7,338,681.49               | 59,019,754.11                             | 13                      | USSA                    | 52,392,235.89           | 435,948.56   | -              | 6,454,912.52 | 59,283,096.98 |
|     |              |                     |                           | 5                                 | IGABI                      | 95,749,956.35                             | 640,360.43             | -                       |                     |            |                                  |                                   | 13,789,515.25              | 110,179,832.03                            | 14                      | WUKARI                  | 88,670,689.45           | 1,398,103.87 | -              | 9,189,218.38 | 99,258,011.70 |
|     |              |                     |                           | 6                                 | IKARA                      | 61,233,196.84                             | 307,542.93             | -                       |                     |            |                                  |                                   | 9,369,137.62               | 70,909,877.39                             | 15                      | YORRO                   | 50,615,136.88           | 330,774.96   | -              | 6,604,209.24 | 57,550,121.07 |
| 7   | JABA         |                     |                           | 52,036,237.99                     | 305,571.03                 | -   | 7,472,192.72           | 59,814,001.74           | 16                  | ZING       |                                  |                                   | 56,024,935.82              | 375,778.47                                | -                       | 7,140,602.42            | 63,541,316.71           |              |                |              |               |
| 8   | JEMA'A       |                     |                           | 65,445,718.68                     | 424,452.39                 | -   | 9,366,476.27           | 75,236,647.34           | <b>TARABA Total</b> |            | <b>1,044,393,597.53</b>          | <b>11,300,341.23</b>              | <b>-</b>                   | <b>120,869,076.98</b>                     | <b>1,176,563,015.74</b> |                         |                         |              |                |              |               |
| 9   | KACHIA       |                     |                           | 70,542,195.20                     | 827,937.33                 | -   | 8,777,456.13           | 80,147,588.66           | 1                   | BADE       | 58,106,317.02                    | 324,320.52                        | -                          | 7,849,680.71                              | 66,280,318.26           |                         |                         |              |                |              |               |
| 10  | KADUNA NORTH |                     |                           | 92,607,758.22                     | 219,304.93                 | -   | 14,826,947.36          | 107,654,010.51          | 2                   | BURSARI    | 60,388,417.64                    | 700,422.10                        | -                          | 6,913,510.50                              | 68,002,350.25           |                         |                         |              |                |              |               |
| 11  | KADUNA SOUTH |                     |                           | 97,021,558.76                     | 158,354.99                 | -   | 15,963,893.21          | 113,143,806.96          | 3                   | DAMATURU   | 50,419,924.98                    | 382,400.85                        | -                          | 6,590,077.78                              | 57,392,403.61           |                         |                         |              |                |              |               |
| 12  | KAGARKO      |                     |                           | 57,873,957.36                     | 463,819.19                 | -   | 8,110,056.52           | 66,447,833.07           | 4                   | FIKA       | 63,639,588.86                    | 497,763.70                        | -                          | 8,181,358.41                              | 72,318,710.98           |                         |                         |              |                |              |               |
| 13  | KAURA        |                     |                           | 55,168,103.15                     | 248,955.79                 | -   | 8,394,169.05           | 63,811,227.98           | 5                   | FUNE       | 72,135,110.25                    | 855,496.06                        | -                          | 8,335,273.35                              | 81,325,879.66           |                         |                         |              |                |              |               |
| 14  | KAURU        |                     |                           | 61,960,637.32                     | 447,960.52                 | -   | 8,781,082.87           | 71,189,680.72           | 6                   | GEIDAM     | 66,053,600.23                    | 820,053.76                        | -                          | 7,348,328.69                              | 74,221,982.67           |                         |                         |              |                |              |               |
| 15  | KUBAU        |                     |                           | 70,100,678.77                     | 422,682.26                 | -   | 10,375,964.16          | 80,899,325.19           | 7                   | GUJBA      | 60,230,758.13                    | 653,816.45                        | -                          | 7,074,861.58                              | 67,959,436.16           |                         |                         |              |                |              |               |
| 16  | KUDAN        |                     |                           | 49,920,154.74                     | 123,975.92                 | -   | 8,214,919.06           | 58,259,049.72           | 8                   | GULAMI     | 53,628,153.67                    | 434,792.90                        | -                          | 6,877,843.14                              | 60,940,789.71           |                         |                         |              |                |              |               |
| 17  | LERE         |                     |                           | 76,543,321.65                     | 497,585.41                 | -   | 11,114,802.85          | 88,155,709.90           | 9                   | JAKUSKO    | 62,479,797.69                    | 721,457.88                        | -                          | 7,174,427.50                              | 70,375,683.07           |                         |                         |              |                |              |               |
| 18  | MAKARFI      |                     |                           | 55,558,802.58                     | 226,913.23                 | -   | 8,576,810.95           | 64,362,526.76           | 10                  | KARASUWA   | 51,483,288.20                    | 409,185.55                        | -                          | 6,394,546.58                              | 58,287,020.33           |                         |                         |              |                |              |               |
| 19  | SABON GARI   |                     |                           | 70,352,445.03                     | 136,959.01                 | -   | 11,593,324.63          | 82,082,728.67           | 11                  | MACHINA    | 45,921,346.09                    | 280,938.99                        | -                          | 6,233,769.52                              | 52,436,054.60           |                         |                         |              |                |              |               |
| 20  | SANGA        |                     |                           | 51,716,115.13                     | 279,392.32                 | -   | 7,834,188.97           | 59,829,696.42           | 12                  | NANGERE    | 51,709,761.54                    | 338,044.00                        | -                          | 6,737,313.25                              | 58,785,118.79           |                         |                         |              |                |              |               |
| 21  | SOBA         |                     |                           | 69,104,268.23                     | 395,031.40                 | -   | 10,292,653.36          | 79,791,952.99           | 13                  | NGURU      | 53,695,141.25                    | 282,039.09                        | -                          | 7,419,950.41                              | 61,397,130.75           |                         |                         |              |                |              |               |

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 January, 2007 shared in February, 2007**

| S/n | State | S/n                 | Local Government Councils | Gross Statutory Allocation<br>=N= | Correction of Error<br>=N= | Excess Crude Proceeds Distribution<br>=N= | Value Added Tax<br>=N= | Total Allocation<br>=N= | State<br>=N= | S/n<br>=N= | Local Government Councils<br>=N= | Gross Statutory Allocation<br>=N= | Correction of Error<br>=N= | Excess Crude Proceeds Distribution<br>=N= | Value Added Tax<br>=N= | Total Allocation<br>=N= |                          |
|-----|-------|---------------------|---------------------------|-----------------------------------|----------------------------|---|------------------------|-------------------------|--------------|------------|----------------------------------|-----------------------------------|----------------------------|---|------------------------|-------------------------|--------------------------|
|     |       | 22                  | ZANGON KATAF              | 68,233,408.32                     | 523,801.34                 | -   | 9,405,718.19           | 78,162,927.85           |              |            | 14                               | POTISKUM                          | 67,909,583.53              | 281,729.24                                | -                      | 9,689,458.70            | 77,880,771.48            |
|     |       | 23                  | ZARIA                     | 82,052,412.97                     | 210,203.64                 | -   | 13,165,375.68          | 95,427,992.30           |              |            | 15                               | TARMUA                            | 57,598,595.69              | 790,218.39                                | -                      | 6,162,539.17            | 64,551,353.26            |
|     |       | <b>KADUNA Total</b> |                           | <b>1,594,792,110.98</b>           | <b>9,444,461.38</b>        | <b>-</b>                                  | <b>234,868,784.40</b>  | <b>1,839,105,356.75</b> |              |            | 16                               | YUNUSARI                          | 62,305,107.12              | 748,270.94                                | -                      | 7,065,729.48            | 70,119,107.54            |
|     |       |                     |                           |                                   |                            |   |                        |                         |              |            | 17                               | YUSUFARI                          | 58,279,165.09              | 650,770.80                                | -                      | 6,807,499.92            | 65,737,435.81            |
|     |       |                     |                           |                                   |                            |   |                        |                         |              |            | <b>YOBE Total</b>                |                                   | <b>995,983,657.00</b>      | <b>9,171,721.23</b>                       | <b>-</b>               | <b>122,856,168.70</b>   | <b>1,128,011,546.92</b>  |
|     |       | 1                   | AJINGI                    | 54,690,076.58                     | 230,565.13                 | -   | 8,964,398.06           | 63,885,039.78           |              |            | 1                                | ANKA                              | 56,697,013.56              | 470,615.11                                | -                      | 7,275,494.86            | 63,443,123.53            |
|     |       | 2                   | ALBASU                    | 56,439,182.25                     | 210,853.64                 | -   | 9,287,700.33           | 65,937,736.22           |              |            | 2                                | BAKURA                            | 56,787,163.79              | 264,759.84                                | -                      | 8,465,198.13            | 65,517,121.76            |
|     |       | 3                   | BAGWAI                    | 53,870,951.30                     | 181,802.62                 | -   | 9,027,879.17           | 63,080,633.09           |              |            | 3                                | BUKKUYUM                          | 65,416,633.09              | 652,944.71                                | -                      | 8,198,619.23            | 74,268,197.03            |
|     |       | 4                   | BEBEJI                    | 55,528,752.29                     | 189,436.15                 | -   | 9,345,884.82           | 65,064,073.26           |              |            | 4                                | BUNGUDU                           | 75,148,475.96              | 523,639.70                                | -                      | 10,326,580.05           | 85,998,695.71            |
|     |       | 5                   | BICHI                     | 66,552,393.85                     | 220,427.51                 | -   | 11,011,605.07          | 77,784,426.44           |              |            | 5                                | GUMMI                             | 70,299,544.98              | 504,149.54                                | -                      | 9,552,152.29            | 80,355,846.80            |
|     |       | 6                   | BUNKURE                   | 56,419,166.22                     | 185,794.27                 | -   | 9,450,851.73           | 66,055,812.22           |              |            | 6                                | GUSAU                             | 96,040,972.23              | 946,546.61                                | -                      | 12,141,336.10           | 109,128,854.94           |
|     |       | 7                   | DALA                      | 104,471,032.12                    | 679,707.63                 | -   | 14,493,881.70          | 119,644,621.45          |              |            | 7                                | KAURA NAMODA                      | 70,324,180.34              | 457,957.09                                | -                      | 9,761,981.74            | 80,544,119.17            |
|     |       | 8                   | DANBATTI                  | 61,331,257.80                     | 249,473.36                 | -   | 10,009,527.22          | 71,590,258.38           |              |            | 8                                | BIRNIN MAGAJI                     | 56,833,631.92              | 340,462.16                                | -                      | 8,061,794.35            | 65,235,888.43            |
|     |       | 9                   | DAWAKIN KUDU              | 66,075,896.53                     | 273,834.83                 | -   | 10,515,706.21          | 76,865,437.57           |              |            | 9                                | MARADUN                           | 66,916,273.11              | 569,957.08                                | -                      | 8,803,868.41            | 76,290,098.60            |
|     |       | 10                  | DAWAKIN TOFA              | 61,596,961.40                     | 191,998.94                 | -   | 10,327,193.68          | 72,116,154.01           |              |            | 10                               | MARU                              | 81,511,543.73              | 781,640.08                                | -                      | 10,439,948.49           | 92,733,132.30            |
|     |       | 11                  | DOGUWA                    | 53,663,557.04                     | 326,897.98                 | -   | 8,420,464.38           | 62,410,919.41           |              |            | 11                               | SHINKAFI                          | 54,440,446.13              | 255,416.54                                | -                      | 7,941,589.89            | 62,637,452.55            |
|     |       | 12                  | FAGGE                     | 63,320,713.90                     | 214,085.72                 | -   | 10,324,558.41          | 73,859,358.04           |              |            | 12                               | TALATA MAFARA                     | 61,936,026.51              | 361,856.68                                | -                      | 8,745,683.92            | 71,043,567.11            |
|     |       | 13                  | GABASAWA                  | 65,548,951.75                     | 318,557.41                 | -   | 10,234,724.69          | 76,102,233.84           |              |            | 13                               | TSAFE                             | 69,136,606.95              | 455,131.38                                | -                      | 9,641,124.99            | 79,232,863.32            |
|     |       | 14                  | GARKO                     | 59,399,860.08                     | 254,644.98                 | -   | 9,506,818.43           | 69,161,323.49           |              |            | 14                               | ZURMI                             | 74,052,306.32              | 588,079.72                                | -                      | 9,984,778.77            | 84,625,164.82            |
|     |       | 15                  | GARUN MALLAM              | 46,260,174.25                     | 137,752.09                 | -   | 7,919,712.47           | 54,317,638.81           |              |            | <b>ZAMFARA Total</b>             |                                   | <b>954,540,818.63</b>      | <b>7,173,156.22</b>                       | <b>-</b>               | <b>129,340,151.22</b>   | <b>1,091,054,126.07</b>  |
|     |       | 16                  | GAYA                      | 59,009,311.63                     | 213,966.31                 | -   | 9,785,686.52           | 69,008,964.46           |              |            | 1                                | ABAJI                             | 45,179,075.26              | 299,233.80                                | -                      | 35,041,948.16           | 80,520,257.22            |
|     |       | 17                  | GEZAWA                    | 60,177,279.99                     | 152,976.06                 | -   | 10,279,863.33          | 70,610,119.37           |              |            | 2                                | ABUJA MUNICIPAL                   | 82,170,653.12              | 615,769.68                                | -                      | 39,606,430.25           | 122,392,853.05           |
|     |       | 18                  | GWALE                     | 67,505,808.81                     | 243,491.54                 | -   | 10,874,962.84          | 78,624,263.19           |              |            | 3                                | BWARI                             | 46,922,093.35              | 317,918.08                                | -                      | 35,298,873.14           | 82,538,884.56            |
|     |       | 19                  | GWARZO                    | 57,805,463.43                     | 236,906.30                 | -   | 9,344,449.77           | 67,386,819.51           |              |            | 4                                | GWAGWALADA                        | 46,142,063.29              | 240,066.85                                | -                      | 35,674,906.72           | 82,057,036.86            |
|     |       | 20                  | KABO                      | 51,148,765.64                     | 173,531.12                 | -   | 8,597,705.31           | 59,920,002.06           |              |            | 5                                | KUJE                              | 48,513,178.27              | 318,419.41                                | -                      | 35,648,762.84           | 84,480,360.52            |
|     |       | 21                  | KANO MUNICIPAL            | 83,053,588.69                     | 279,960.63                 | -   | 13,310,022.97          | 96,643,572.29           |              |            | 6                                | KWALI                             | 47,484,812.28              | 323,112.42                                | -                      | 35,378,139.72           | 83,186,064.42            |
|     |       | 22                  | KARAYE                    | 52,121,878.59                     | 208,000.48                 | -   | 8,586,042.32           | 60,915,921.38           |              |            | <b>FCT, ABUJA Total</b>          |                                   | <b>316,411,875.56</b>      | <b>2,114,520.24</b>                       | <b>-</b>               | <b>216,649,060.83</b>   | <b>535,175,456.63</b>    |
|     |       | 23                  | KIBIYA                    | 48,387,763.97                     | 167,163.81                 | -   | 8,166,983.51           | 56,721,911.29           |              |            | <b>Grand Total</b>               |                                   | <b>45,225,265,185.51</b>   | <b>(0.00)</b>                             | <b>-</b>               | <b>7,739,861,183.99</b> | <b>52,965,126,369.50</b> |
|     |       | 24                  | KIRU                      | 64,161,648.93                     | 285,307.94                 | -   | 10,330,872.61          | 74,777,829.47           |              |            |                                  |                                   |                            |   |                        |                         |                          |
|     |       | 25                  | KUMBOTSO                  | 65,461,444.66                     | 237,808.19                 | -   | 10,591,111.23          | 76,290,364.07           |              |            |                                  |                                   |                            |   |                        |                         |                          |