Federal Ministry of Finance, Abuja

Table I

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of December, 2010 shared in January, 2011

S/n	Beneficiaries	Statutory	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation		Distribution of $2 Billion from Foreign Excess Crude Savings Account	Exchange Gain Difference	VAT	Total
		=N=	=N=		=N=	=N=	=N=	=N=
1	FGN (see Table II)	165,279,735,969.89	7,356,397,318.95		-	-	6,834,395,752.69	179,470,529,041.53
2	State (see Table III)	83,832,090,833.63	3,731,263,028.90		-	-	22,781,319,175.62	110,344,673,038.15
3	LGCs (see Table IV)	64,631,028,112.75	2,876,647,395.03		-	-	15,946,923,422.94	83,454,598,930.72
4	13% Derivation Fund	35,422,976,482.45	2,086,620,697.21		-	-	-	37,509,597,179.66
5	Cost of Collection - NCS	2,262,807,582.02						2,262,807,582.02
6	Transfer to Excess Crude	207,226,232,494.57						207,226,232,494.57
7	Deductions: Cost of Collections -FIRS	1,942,432,579.17					1,898,443,264.64	3,840,875,843.80
8	TRANSFER TO SUBSIDY ACCTS	20,964,219,460.46						20,964,219,460.46
9	Total	581,561,523,514.94	16,050,928,440.09		-	-	47,461,081,615.88	645,073,533,570.91

Table II

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of December, 2010 shared in January, 2011

1	2	3	4	5	6=3-4	7	8	9	10	11=6+7+8+9+10
S/n	Beneficiaries	Gross Statutory Allocation	Less External Debt Deduction	Less Deductions(Fertilizer)	Net Statutory Allocation	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation	Distribution of $2 Billion from Foreign Excess Crude Savings Account	Exchange Gain Difference	VAT	Total Net Amount
		=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=
1	FGN (CRF Account)	152,165,284,634.39	3,109,017,752.74	-	149,056,266,881.66	6,772,689,255.30	-	-	6,378,769,369.17	162,207,725,506.13
2	Share of Derivation & Ecology	3,137,428,549.16	64,103,458.82	-	3,073,325,090.34	139,643,077.43	-	-	-	3,212,968,167.77
3	Stabilization	1,568,714,274.58	32,051,729.41	-	1,536,662,545.17	69,821,538.71	-	-	-	1,606,484,083.89
4	Development of Natural Resources	5,270,879,962.59	107,693,810.82	-	5,163,186,151.78	234,600,370.08	-	-	-	5,397,786,521.86
5	FCT-Abuja	3,137,428,549.16	64,103,458.82	344,756,250.00	3,073,325,090.34	139,643,077.43	-	-	455,626,383.51	3,668,594,551.28
	Sub-total	165,279,735,969.89	3,376,970,210.60	344,756,250.00	161,902,765,759.29	7,356,397,318.95	-	-	6,834,395,752.69	176,093,558,830.93

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

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

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Hajia Yabawa Wabi
Hon. Minister of State for Finance
Abuja. Nigeria.

Federal Ministry of Finance, Abuja

Table III

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of December, 2010 shared in January, 2011

1	2	3	4	5	6=4+5	7	8	9	10=6-(7+8+9)	11	12	13	14	15=6+11+12+13+14	16=10+11+12+13+14	
						Deductions										
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	13% Share of Derivation (Net)	Gross Total	External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)	Net Statutory Allocation	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation	Distribution of $2 Billion from Foreign Excess Crude Savings Account	Exchange Gain Allocation	VAT Allocation	Total Gross Amount	Total Net Amount	S/n
			=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	=N=	
1	ABIA	17	2,020,582,649.56	444,559,587.32	2,465,142,236.89	17,066,645.80	-	30,968,184.66	**2,417,107,406.42**	117,600,146.92	-	-	**464,437,090.27**	**3,047,179,474.08**	2,999,144,643.62	1
2	ADAMAWA	21	2,255,717,963.06	-	2,255,717,963.06	9,611,794.23	-	-	**2,246,106,168.83**	100,399,226.07	-	-	**490,884,041.79**	**2,847,001,230.92**	2,837,389,436.69	2
3	AKWA IBOM	31	2,282,014,545.16	9,718,640,322.17	12,000,654,867.33	139,993,669.02	-	(322,022,574.79)	**12,182,683,773.10**	686,904,319.26	-	-	**795,762,765.26**	**13,483,321,951.86**	13,665,350,857.62	3
4	ANAMBRA	21	2,278,449,325.54	-	2,278,449,325.54	9,611,630.08	10,000,000.00	-	**2,258,837,695.46**	101,410,970.99	-	-	**551,865,005.99**	**2,931,725,302.52**	2,912,113,672.44	4
5	BAUCHI	20	2,642,595,634.41	-	2,642,595,634.41	91,173,098.63	56,879,023.19	77,314,534.07	**2,417,228,978.52**	117,618,674.34	-	-	**553,057,021.41**	**3,313,271,330.16**	3,087,904,674.27	5
6	BAYELSA	8	1,809,651,854.57	6,975,340,443.67	8,784,992,298.24	16,171,449.61	1,241,107,428.57	696,441,303.16	**6,831,272,116.90**	483,928,799.98	-	-	**423,385,020.29**	**9,692,306,118.52**	7,738,585,937.18	6
7	BENUE	23	2,435,843,639.30	-	2,435,843,639.30	17,998,644.01	368,391,464.15	-	**2,049,453,531.14**	108,416,397.89	-	-	**543,413,727.07**	**3,087,673,764.25**	2,701,283,656.09	7
8	BORNO	27	2,687,618,602.42	-	2,687,618,602.42	19,878,154.78	-	-	**2,667,740,447.64**	119,622,591.15	-	-	**530,445,262.48**	**3,337,686,456.05**	3,317,808,301.27	8
9	CROSS RIVER	18	2,117,548,486.68	380,139,601.70	2,497,688,088.38	100,000,000.00	-	-	**2,397,688,088.38**	116,807,929.34	-	-	**468,185,235.41**	**3,082,681,253.13**	2,982,681,253.13	9
10	DELTA	25	2,280,661,432.14	6,497,893,403.15	8,778,554,835.28	77,456,885.33	-	647,336,078.54	**8,053,761,871.41**	486,344,884.32	-	-	**615,592,572.54**	**9,880,492,292.14**	9,155,699,328.27	10
11	EBONYI	13	1,870,077,667.99	-	1,870,077,667.99	11,222,717.77	566,756,099.00	(0.00)	**1,292,098,851.22**	83,234,851.88	-	-	**449,238,688.78**	**2,402,551,208.66**	1,824,572,391.89	11
12	EDO	18	2,128,603,114.27	357,117,120.49	2,485,720,234.76	89,334,205.33	-	182,627,881.65	**2,213,758,147.78**	116,411,056.77	-	-	**527,136,985.52**	**3,129,268,277.05**	2,857,306,190.07	12
13	EKITI	16	1,886,362,458.78	-	1,886,362,458.78	26,407,279.26	-	7,713,937.50	**1,852,241,242.02**	83,959,667.85	-	-	**457,127,345.51**	**2,427,449,472.14**	2,393,328,255.38	13
14	ENUGU	17	2,128,269,746.79	-	2,128,269,746.79	19,417,200.49	-	-	**2,108,852,546.30**	94,726,663.06	-	-	**491,989,893.62**	**2,714,986,303.46**	2,695,569,102.97	14
15	GOMBE	11	2,000,657,226.72	-	2,000,657,226.72	19,163,105.63	-	82,078,125.00	**1,899,415,996.09**	89,046,787.09	-	-	**453,253,580.31**	**2,542,957,594.12**	2,441,716,363.49	15
16	IMO	27	2,272,169,922.16	475,704,898.97	2,747,874,821.13	28,768,379.29	358,424,768.53	21,105,907.19	**2,339,575,766.13**	125,772,386.30	-	-	**528,701,002.78**	**3,402,348,210.21**	2,994,049,155.21	16
17	JIGAWA	27	2,495,774,389.53	-	2,495,774,389.53	40,386,881.25	-	-	**2,455,387,508.28**	111,083,841.71	-	-	**556,081,600.55**	**3,162,939,831.79**	3,122,552,950.54	17
18	KADUNA	23	2,844,462,320.05	-	2,844,462,320.05	69,470,137.44	248,394,513.80	-	**2,526,597,668.81**	126,603,511.69	-	-	**648,457,851.28**	**3,619,523,683.02**	3,301,659,031.78	18
19	KANO	44	3,564,995,026.67	-	3,564,995,026.67	88,694,860.74	-	-	**3,476,300,165.93**	158,673,534.31	-	-	**860,374,881.54**	**4,584,043,442.52**	4,495,348,581.78	19
20	KATSINA	34	2,711,168,054.67	-	2,711,168,054.67	59,715,413.02	-	-	**2,651,452,641.65**	120,670,748.24	-	-	**605,163,873.38**	**3,437,002,676.29**	3,377,287,263.27	20
21	KEBBI	21	2,267,733,490.74	-	2,267,733,490.74	42,246,825.11	-	15,159,375.00	**2,210,327,290.63**	100,934,022.39	-	-	**505,680,361.29**	**2,874,347,874.43**	2,816,941,674.32	21
22	KOGI	21	2,262,073,422.29	-	2,262,073,422.29	30,866,478.87	-	56,531,250.00	**2,174,675,693.42**	100,682,099.72	-	-	**514,381,003.62**	**2,877,136,525.63**	2,789,738,796.76	22
23	KWARA	16	2,061,356,393.99	-	2,061,356,393.99	25,213,274.13	-	-	**2,036,143,119.86**	91,748,432.20	-	-	**255,498,214.97**	**2,408,603,041.16**	2,383,389,767.03	23
24	LAGOS	20	3,220,338,357.04	-	3,220,338,357.04	142,064,730.13	500,000,000.00	-	**2,578,273,626.91**	143,333,290.78	-	-	**3,896,298,966.49**	**7,259,970,614.31**	6,617,905,884.18	24
25	NASSARAWA	13	1,931,387,266.46	-	1,931,387,266.46	61,205,413.71	-	-	**1,870,181,852.75**	85,963,666.54	-	-	**413,379,778.11**	**2,430,730,711.11**	2,369,525,297.40	25
26	NIGER	25	2,637,864,187.35	-	2,637,864,187.35	15,694,518.66	142,377,502.73	463,491,023.57	**2,016,301,142.39**	117,408,083.46	-	-	**523,625,879.24**	**3,278,898,150.06**	2,657,335,105.10	26
27	OGUN	20	2,204,625,388.80	-	2,204,625,388.80	21,495,311.49	-	-	**2,183,130,077.31**	98,125,158.56	-	-	**527,157,833.00**	**2,829,908,380.37**	2,808,413,068.88	27
28	ONDO	18	2,114,263,052.21	1,300,029,871.66	3,414,292,923.86	40,240,513.82	-	55,069,731.36	**3,318,982,678.68**	173,659,829.67	-	-	**509,471,141.25**	**4,097,423,894.79**	4,002,113,649.60	28
29	OSUN	30	2,090,971,173.08	-	2,090,971,173.08	55,145,388.42	-	4,400,000.00	**2,031,425,784.66**	93,066,549.52	-	-	**519,035,563.01**	**2,703,073,285.60**	2,643,527,897.18	29
30	OYO	33	2,634,371,162.98	-	2,634,371,162.98	223,507,660.22	-	9,187,500.00	**2,401,676,002.76**	117,252,613.25	-	-	**647,769,679.85**	**3,399,393,456.09**	3,166,698,295.87	30
31	PLATEAU	17	2,212,344,662.77	-	2,212,344,662.77	116,502,759.79	-	-	**2,095,841,902.98**	98,468,733.93	-	-	**497,197,520.55**	**2,808,010,917.24**	2,691,508,157.45	31
32	RIVERS	23	2,473,342,304.01	9,273,551,233.31	11,746,893,537.32	41,572,035.95	-	95,266,017.46	**11,610,055,483.92**	647,060,560.69	-	-	**836,460,031.94**	**13,230,414,129.95**	13,093,576,076.54	32
33	SOKOTO	23	2,351,901,383.48	-	2,351,901,383.48	27,444,699.28	-	-	**2,324,456,684.20**	104,680,231.55	-	-	**542,310,094.20**	**2,998,891,709.23**	2,971,447,009.95	33
34	TARABA	16	2,227,710,337.17	-	2,227,710,337.17	11,398,757.98	-	-	**2,216,311,579.19**	99,152,641.16	-	-	**446,481,176.96**	**2,773,344,155.29**	2,761,945,397.31	34
35	YOBE	17	2,210,931,116.64	-	2,210,931,116.64	16,765,104.72	-	130,388,750.00	**2,063,777,261.92**	98,405,818.74	-	-	**449,123,576.27**	**2,758,460,511.65**	2,611,306,656.93	35
36	ZAMFARA	14	2,217,653,074.15	-	2,217,653,074.15	16,047,251.44	-	10,687,500.00	**2,190,918,322.71**	98,705,004.78	-	-	**482,894,909.07**	**2,799,252,988.01**	2,772,518,236.57	36
37	Soku Disputed Funds		-	-	-	-	-	-	**-**	-	-	-	**-**	**-**	-	37
38	Ona/Asaboro Disputed Fund		-	-	-	-	-	-	**-**	-	-	-	**-**	**-**	-	38
	Total (States/LGCs)		**83,832,090,833.63**	**35,422,976,482.45**	**119,255,067,316.08**	**1,838,952,875.43**	**3,492,330,799.97**	**2,263,744,524.38**	**111,660,039,116.30**	**5,817,883,726.11**	-	**-**	**22,581,319,175.62**	**147,654,270,217.81**	**140,059,242,018.03**	
	CHECK!!		-	-						-	-	-	- 200,000,000.00			
													KWARA VAT DEDUCTION			

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 December, 2010 shared in January, 2008

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation =N=	Distribution of $2 Billion from Foreign Excess Crude Savings Account =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=
1	ABIA	1	ABA NORTH	67,362,129.71	2,998,205.36	-	-	14,271,832.34	84,632,167.41
		2	ABA SOUTH	111,235,863.16	4,950,971.16	-	-	25,084,659.70	141,271,494.02
		3	AROCHUKWU	84,181,080.80	3,746,796.14	-	-	16,415,435.61	104,343,312.56
		4	BENDE	84,897,598.62	3,778,687.47	-	-	17,164,114.30	105,840,400.38
		5	IKWUANO	74,910,726.81	3,334,184.11	-	-	15,314,445.59	93,559,356.51
		6	ISIALA NGWA NORTH	77,811,717.02	3,463,303.61	-	-	15,852,448.38	97,127,469.01
		7	ISIALA NGWA SOUTH	75,258,797.41	3,349,676.31	-	-	15,204,015.05	93,812,488.77
		8	ISUIKWUATO	78,007,475.22	3,472,016.57	-	-	14,509,509.19	95,989,000.98
		9	UMU-NNEOCHI	78,138,102.20	3,477,830.61	-	-	16,200,863.38	97,816,796.19
		10	OBI NGWA	81,917,472.22	3,646,045.71	-	-	16,799,362.00	102,362,879.94
		11	OHAFIA	91,218,013.52	4,060,001.34	-	-	18,976,699.40	114,254,714.26
		12	OSISIOMA NGWA	83,131,189.13	3,700,066.76	-	-	18,104,739.09	104,935,994.98
		13	UGWUNAGBO	66,262,043.12	2,949,241.86	-	-	13,421,814.58	82,633,099.57
		14	UKWA EAST	61,551,178.14	2,739,567.07	-	-	12,609,974.15	76,900,719.36
		15	UKWA WEST	63,990,054.56	2,848,118.45	-	-	13,624,731.97	80,462,904.98
		16	UMUAHIA NORTH	91,986,008.79	4,094,183.87	-	-	18,139,874.52	114,220,067.18
		17	UMUAHIA SOUTH	75,881,144.39	3,377,376.20	-	-	15,334,166.55	94,592,687.14
			ABIA Total	1,347,740,594.81	59,986,272.61	-	-	**277,028,685.79**	1,684,755,553.21
2	ADAMAWA	1	DEMSA	85,269,905.27	3,795,258.38	-	-	16,992,149.53	106,057,313.17
		2	FURORE	105,556,320.27	4,698,181.70	-	-	17,916,197.78	128,170,699.75
		3	GANYE	88,151,795.33	3,923,527.75	-	-	16,439,689.25	108,515,012.33
		4	GIREI	81,081,703.75	3,608,846.69	-	-	15,274,477.95	99,965,028.38
		5	GOMBI	78,457,119.28	3,492,029.67	-	-	15,836,166.40	97,785,315.34
		6	GUYUK	81,613,794.71	3,632,529.40	-	-	16,907,865.50	102,154,189.61
		7	HONG	90,337,940.98	4,020,830.40	-	-	16,611,914.40	110,970,685.79
		8	JADA	90,684,349.70	4,036,248.62	-	-	16,589,595.88	111,310,194.20
		9	YOLA NORTH	79,853,881.67	3,554,197.84	-	-	17,607,224.70	101,015,304.20
		10	LAMURDE	74,451,374.31	3,313,738.90	-	-	14,686,882.24	92,451,995.45
		11	MADAGALI	74,239,139.45	3,304,292.59	-	-	15,439,628.16	92,983,060.20
		12	MAIHA	73,823,357.32	3,285,786.64	-	-	14,632,606.88	91,741,750.84
		13	MAYO-BELWA	83,461,633.53	3,714,774.43	-	-	16,065,161.93	103,241,569.89
		14	MICHIKA	79,918,023.76	3,557,052.73	-	-	16,139,431.68	99,614,508.16
		15	MUBI NORTH	77,887,042.64	3,466,656.26	-	-	15,994,856.88	97,348,555.79
		16	MUBI SOUTH	73,367,095.80	3,265,479.00	-	-	15,238,317.16	91,870,891.96
		17	NUMAN	69,387,670.81	3,088,359.70	-	-	13,932,222.33	86,408,252.84
		18	SHELLENG	78,135,879.09	3,477,731.67	-	-	15,926,397.47	97,540,008.22
		19	SONG	99,125,746.50	4,411,964.79	-	-	17,417,534.37	120,955,245.66
		20	TOUNGO	83,997,257.46	3,738,614.39	-	-	12,610,097.81	100,345,969.67
		21	YOLA SOUTH	85,609,907.01	3,810,391.44	-	-	17,482,815.18	106,903,113.63
			ADAMAWA Total	1,734,410,938.63	77,196,492.99	-	-	**335,741,233.47**	2,147,348,665.09
		1	ABAK	78,136,254.80	3,477,748.39	-	-	20,689,024.12	102,303,027.31
		2	EASTERN OBOLO	61,358,653.17	2,730,998.02	-	-	18,004,410.35	82,094,061.54
		3	EKET	82,184,317.46	3,657,922.67	-	-	21,832,873.91	107,675,114.04
		4	NSIT ATAI	64,258,641.58	2,860,072.93	-	-	18,484,685.77	85,603,400.27
		5	ESSIEN UDIM	83,288,275.52	3,707,058.48	-	-	22,520,236.48	109,515,570.48
		6	ETIM EKPO	70,833,353.55	3,152,705.26	-	-	19,538,167.76	93,524,226.57
		7	ETINAN	81,099,738.92	3,609,649.41	-	-	21,721,007.88	106,430,396.21
		8	IBENO	63,190,338.88	2,812,524.09	-	-	18,511,515.84	84,514,378.81
		9	IBESIKPO ASUTAN	77,349,588.65	3,442,734.85	-	-	20,621,043.21	101,413,366.71
		10	IBIONO IBOM	83,764,532.96	3,728,256.11	-	-	22,416,744.17	109,909,533.24

State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation =N=	Distribution of $2 Billion from Foreign Excess Crude Savings Account =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=
19 KANO	26	KUNCHI	68,648,474.47	3,055,458.98	-	-	15,222,228.14	86,926,161.60
	27	KURA	73,652,458.24	3,278,180.13	-	-	16,370,042.63	93,300,680.99
	28	MADOBI	70,829,593.13	3,152,537.88	-	-	16,097,367.05	90,079,498.06
	29	MAKODA	85,487,042.44	3,804,922.88	-	-	19,029,056.75	108,321,022.07
	30	MINJIBIR	86,661,353.11	3,857,190.01	-	-	18,734,951.29	109,253,494.40
	31	NASSARAWA	149,422,968.77	6,650,632.16	-	-	31,821,020.74	187,894,621.67
	32	RANO	73,964,669.58	3,292,076.27	-	-	16,398,684.16	93,655,430.01
	33	RIMIN GADO	72,819,003.56	3,241,084.09	-	-	15,009,364.83	91,069,452.49
	34	ROGO	89,312,230.31	3,975,177.28	-	-	19,211,672.14	112,499,079.73
	35	SHANONO	73,970,799.78	3,292,349.12	-	-	16,233,533.94	93,496,682.84
	36	SUMAILA	92,569,833.77	4,120,169.20	-	-	20,097,543.07	116,787,546.05
	37	TAKAI	82,721,711.22	3,681,841.40	-	-	18,357,245.37	104,760,797.99
	38	TARAUNI	83,106,397.67	3,698,963.32	-	-	18,993,784.60	105,799,145.59
	39	TOFA	68,943,945.41	3,068,610.03	-	-	14,768,201.77	86,780,757.21
	40	TSANYAWA	75,661,361.93	3,367,593.96	-	-	16,817,062.42	95,846,018.30
	41	TUDUN WADA	88,435,357.52	3,936,148.75	-	-	19,348,385.89	111,719,892.16
	42	UNGOGO	105,882,894.01	4,712,717.10	-	-	24,062,105.17	134,657,716.28
	43	WARAWA	69,946,694.60	3,113,241.16	-	-	15,829,544.81	88,889,480.56
	44	WUDIL	80,782,192.66	3,595,515.82	-	-	17,757,277.07	102,134,985.55
		KANO Total	**3,724,778,314.98**	165,785,291.52	-	-	**823,543,071.23**	**4,714,106,677.73**
20 KATSINA	1	BAKORI	79,124,984.83	3,521,755.54	-	-	15,461,819.49	98,108,559.86
	2	BATAGARAWA	81,474,697.80	3,626,338.37	-	-	16,665,037.22	101,766,073.40
	3	BATSARI	88,503,004.21	3,939,159.63	-	-	17,499,093.65	109,941,257.49
	4	BAURE	84,573,331.75	3,764,254.75	-	-	17,104,230.15	105,441,816.65
	5	BINDAWA	74,400,388.63	3,311,469.59	-	-	15,563,842.13	93,275,700.35
	6	CHARANCHI	73,841,102.41	3,286,576.45	-	-	15,059,949.42	92,187,628.28
	7	DAN-MUSA	70,272,789.18	3,127,755.23	-	-	14,242,332.83	87,642,877.23
	8	DANDUME	78,598,602.61	3,498,326.92	-	-	15,337,683.41	97,434,612.93
	9	DANJA	72,159,538.87	3,211,732.13	-	-	14,652,884.22	90,024,155.22
	10	DAURA	84,906,296.41	3,779,074.59	-	-	17,866,272.61	106,551,643.61
	11	DUTSI	73,051,379.34	3,251,426.85	-	-	14,458,750.70	90,761,556.88
	12	DUTSINMA	80,944,541.46	3,602,741.77	-	-	16,155,641.78	100,702,925.02
	13	FASKARI	87,769,581.26	3,906,515.87	-	-	17,056,722.12	108,732,819.26
	14	FUNTUA	87,431,499.81	3,891,468.29	-	-	18,066,216.47	109,389,184.57
	15	INGAWA	78,957,755.62	3,514,312.38	-	-	16,158,444.42	98,630,512.41
	16	JIBIA	84,830,230.45	3,775,688.99	-	-	16,158,273.52	104,764,192.97
	17	KAFUR	88,423,180.52	3,935,606.77	-	-	17,290,810.25	109,649,597.54
	18	KAITA	82,756,585.50	3,683,393.61	-	-	16,659,090.18	103,099,069.29
	19	KANKARA	92,892,662.77	4,134,537.92	-	-	18,755,527.21	115,782,727.90
	20	KANKIA	78,994,840.47	3,515,962.98	-	-	15,532,329.61	98,043,133.06
	21	KATSINA	101,283,506.32	4,508,004.02	-	-	21,240,983.22	127,032,493.56
	22	KURFI	70,336,729.18	3,130,601.12	-	-	14,375,286.95	87,842,617.25
	23	KUSADA	68,196,211.83	3,035,329.33	-	-	13,749,343.04	84,980,884.19
	24	MAI'ADUA	84,543,054.50	3,762,907.15	-	-	17,232,501.83	105,538,463.48
	25	MALUMFASHI	81,594,188.99	3,631,656.78	-	-	16,608,471.91	101,834,317.67
	26	MANI	81,208,052.06	3,614,470.30	-	-	16,404,973.49	101,227,495.85
	27	MASHI	80,875,587.88	3,599,672.73	-	-	16,274,001.72	100,749,262.32
	28	MATAZU	69,866,125.16	3,109,655.11	-	-	14,298,180.39	87,273,960.67
	29	MUSAWA	79,793,053.49	3,551,490.46	-	-	16,225,468.33	99,570,012.28
	30	RIMI	74,094,860.69	3,297,870.92	-	-	15,611,281.80	93,004,013.41

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

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December, 2010 shared in January, 2008

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation =N=	Distribution of $2 Billion from Foreign Excess Crude Savings Account =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=
3	AKWA IBOM	11	IKA	63,770,151.90	2,838,330.86	-	-	18,428,086.27	85,036,569.03
		12	IKONO	78,477,486.85	3,492,936.21	-	-	20,443,417.87	102,413,840.93
		13	IKOT ABASI	77,064,470.44	3,430,044.59	-	-	20,447,485.10	100,942,000.14
		14	IKOT EKPENE	77,071,955.60	3,430,377.74	-	-	20,825,293.56	101,327,626.90
		15	INI	68,205,030.12	3,035,721.82	-	-	19,325,509.52	90,566,261.46
		16	ITU	73,335,749.10	3,264,083.80	-	-	20,276,934.70	96,876,767.60
		17	MBO	69,972,951.61	3,114,409.83	-	-	19,490,112.88	92,577,474.31
		18	MKPAT ENIN	82,349,208.56	3,665,261.77	-	-	22,020,137.57	108,034,607.90
		19	NSIT IBOM	70,173,620.22	3,123,341.34	-	-	19,647,299.51	92,944,261.07
		20	NSIT UBIUM	73,783,569.73	3,284,015.74	-	-	20,317,880.47	97,385,465.94
		21	OBOT AKARA	78,103,516.93	3,476,291.27	-	-	21,003,158.15	102,582,966.34
		22	OKOBO	69,533,107.40	3,094,832.90	-	-	19,491,650.91	92,119,591.21
		23	ONNA	70,770,371.92	3,149,902.02	-	-	20,151,841.61	94,072,115.55
		24	ORON	66,086,859.24	2,941,444.64	-	-	18,924,425.55	87,952,729.43
		25	ORUK ANAM	85,462,179.54	3,803,816.27	-	-	21,836,189.22	111,102,185.02
		26	UDUNG UKO	61,784,269.80	2,749,941.69	-	-	17,756,104.00	82,290,315.49
		27	UKANAFUN	75,992,863.15	3,382,348.67	-	-	20,276,934.70	99,652,146.51
		28	ESIT EKET	61,819,242.86	2,751,498.30	-	-	18,112,345.86	82,683,087.03
		29	URUAN	75,213,091.93	3,347,642.01	-	-	19,978,454.40	98,539,188.34
		30	URUE OFFONG/ORUK	61,174,756.63	2,722,813.01	-	-	18,367,248.65	82,264,818.29
		31	UYO	101,730,979.44	4,527,920.50	-	-	26,515,866.77	132,774,766.71
	AKWA IBOM Total			2,287,339,128.47	101,806,645.16	-	-	**627,976,086.74**	3,017,121,860.37
4	ANAMBRA	1	AGUATA	106,340,267.21	4,733,074.22	-	-	23,802,395.61	134,875,737.04
		2	ANAMBRA EAST	72,819,841.36	3,241,121.38	-	-	16,391,108.94	92,452,071.68
		3	ANAMBRA WEST	80,594,417.19	3,587,158.17	-	-	16,872,524.24	101,054,087.60
		4	ANAOCHA	94,470,413.70	4,204,761.67	-	-	20,891,418.05	119,566,593.41
		5	AWKA NORTH	69,297,306.69	3,084,337.70	-	-	14,999,260.41	87,380,904.80
		6	AWKA SOUTH	80,249,077.32	3,571,787.51	-	-	17,611,894.39	101,432,759.22
		7	AYAMELUM	75,251,128.33	3,349,334.96	-	-	16,564,701.23	95,165,164.52
		8	DUNUKOFIA	68,343,365.43	3,041,878.95	-	-	14,444,681.07	85,829,925.45
		9	EKWUSIGO	74,522,783.53	3,316,917.24	-	-	16,558,583.29	94,398,284.05
		10	IDEMILI NORTH	117,845,676.75	5,245,165.81	-	-	25,873,984.92	148,964,827.48
		11	IDEMILI SOUTH	79,077,855.13	3,519,657.86	-	-	18,248,775.40	100,846,288.39
		12	IHIALA	99,779,199.79	4,441,049.19	-	-	21,477,783.33	125,698,032.32
		13	NJIKOKA	75,015,793.61	3,338,860.51	-	-	16,224,796.66	94,579,450.77
		14	NNEWI NORTH	74,310,179.52	3,307,454.49	-	-	16,535,957.16	94,153,591.17
		15	NNEWI SOUTH	87,636,349.85	3,900,585.91	-	-	19,136,560.33	110,673,496.09
		16	OGBARU	83,563,225.19	3,719,296.15	-	-	18,733,972.51	106,016,493.85
		17	ONITSHA NORTH	71,699,616.93	3,191,261.57	-	-	15,420,817.26	90,311,695.76
		18	ONITSHA SOUTH	74,621,858.71	3,321,326.95	-	-	15,821,388.56	93,764,574.21
		19	ORUMBA NORTH	79,486,535.67	3,537,847.73	-	-	17,043,028.47	100,067,411.86
		20	ORUMBA SOUTH	79,536,188.22	3,540,057.70	-	-	17,548,630.10	100,624,876.02
		21	OYI	74,863,699.79	3,332,091.00	-	-	16,893,463.62	95,089,254.41
	ANAMBRA Total			1,719,324,779.91	76,525,026.66	-	-	**377,095,713.53**	2,172,945,520.10
		1	ALKALERI	131,204,876.61	5,839,767.33	-	-	21,789,175.77	158,833,819.71
		2	BAUCHI	156,369,400.45	6,959,809.27	-	-	27,407,632.48	190,736,842.20
		3	BOGORO	73,676,131.87	3,279,233.81	-	-	13,408,315.17	90,363,680.85
		4	DAMBAN	81,540,984.57	3,629,288.71	-	-	15,688,256.23	100,858,529.51
		5	DARAZO	103,441,285.38	4,604,044.11	-	-	19,129,170.48	127,174,499.96
		6	DASS	67,433,784.37	3,001,394.62	-	-	13,604,089.26	84,039,268.25

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation =N=	Distribution of $2 Billion from Foreign Excess Crude Savings Account =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=
		31	SABUWA	73,375,574.70	3,265,856.38	-	-	15,006,528.52	91,647,959.61
		32	SAFANA	78,959,254.28	3,514,379.08	-	-	16,637,831.19	99,111,464.55
		33	SANDAMU	77,787,433.59	3,462,222.79	-	-	15,048,807.25	96,298,463.63
		34	ZANGO	77,390,460.02	3,444,553.98	-	-	15,645,426.06	96,480,440.06
	KATSINA Total			**2,723,211,086.61**	121,206,768.75	-	-	**550,104,037.09**	**3,394,521,892.44**
21	KEBBI	1	ALIERU	60,279,650.23	2,682,972.93	-	-	13,415,393.20	76,378,016.36
		2	AREWA	96,617,446.60	4,300,323.45	-	-	17,450,397.06	118,368,167.12
		3	ARGUNGU	85,241,418.95	3,793,990.49	-	-	17,841,876.89	106,877,286.32
		4	AUGIE	71,837,331.47	3,197,391.07	-	-	15,169,225.57	90,203,948.12
		5	BAGUDO	90,418,167.96	4,024,401.20	-	-	19,288,752.70	113,731,321.87
		6	BIRNIN-KEBBI	111,541,605.89	4,964,579.39	-	-	20,334,715.44	136,840,900.72
		7	BUNZA	71,054,293.56	3,162,539.02	-	-	15,311,886.37	89,528,718.95
		8	DANDI KAMBA	80,561,813.67	3,585,707.02	-	-	16,091,564.90	100,239,085.59
		9	DANKO/WASAGU	98,303,106.02	4,375,350.08	-	-	20,224,763.41	122,903,219.50
		10	FAKAI	72,283,969.22	3,217,270.37	-	-	15,303,375.94	90,804,615.53
		11	GWANDU	75,024,361.43	3,339,241.85	-	-	16,322,132.64	94,685,735.92
		12	JEGA	84,444,147.65	3,758,504.92	-	-	17,769,008.46	105,971,661.03
		13	KALGO	71,084,066.43	3,163,864.18	-	-	14,079,480.25	88,327,410.86
		14	KOKO/BESSE	78,382,342.02	3,488,701.43	-	-	16,444,696.52	98,315,739.97
		15	MAIYAMA	88,512,423.30	3,939,578.86	-	-	17,165,212.17	109,617,214.33
		16	NGASKI	74,123,886.78	3,299,162.83	-	-	15,424,846.11	92,847,895.72
		17	SAKABA	71,820,751.72	3,196,653.13	-	-	14,234,445.29	89,251,850.14
		18	SHANGA	73,808,734.92	3,285,135.81	-	-	15,506,190.79	92,600,061.52
		19	SURU	89,918,350.39	4,002,154.94	-	-	16,295,165.85	110,215,671.18
		20	YAURI	69,896,577.19	3,111,010.49	-	-	14,570,761.12	87,578,348.80
		21	ZURU	76,433,234.23	3,401,949.04	-	-	16,818,676.99	96,653,860.26
	KEBBI Total			**1,691,587,679.64**	75,290,482.52	-	-	**345,062,567.66**	**2,111,940,729.82**
22	KOGI	1	ADAVI	85,920,244.03	3,824,204.15	-	-	18,267,039.49	108,011,487.68
		2	AJAOKUTA	82,735,371.54	3,682,449.40	-	-	15,537,105.11	101,954,926.05
		3	ANKPA	97,340,150.10	4,332,490.10	-	-	20,494,072.33	122,166,712.52
		4	BASSA	82,893,015.46	3,689,465.94	-	-	16,141,106.47	102,723,587.87
		5	DEKINA	108,497,721.40	4,829,099.84	-	-	20,253,421.95	133,580,243.19
		6	IBAJI	79,901,703.42	3,556,326.33	-	-	15,735,613.48	99,193,643.23
		7	IDAH	61,618,875.39	2,742,580.19	-	-	14,084,316.42	78,445,772.00
		8	IGALAMELA-ODOLU	81,371,336.56	3,621,737.89	-	-	16,415,456.79	101,408,531.24
		9	IJUMU	85,492,769.30	3,805,177.78	-	-	15,455,350.29	104,753,297.37
		10	KABBA/BUNU	87,873,306.97	3,911,132.58	-	-	16,327,481.49	108,111,921.03
		11	KOGI	74,690,420.97	3,324,378.57	-	-	15,317,645.36	93,332,444.90
		12	KOTON KARFE	97,170,428.73	4,324,936.01	-	-	18,030,080.38	119,525,445.12
		13	MOPA-MURO	65,179,588.36	2,901,063.14	-	-	12,861,480.27	80,942,131.77
		14	OFU	85,226,909.01	3,793,344.67	-	-	17,924,400.65	106,944,654.33
		15	OGORI/MAGONGO	63,406,296.91	2,822,136.12	-	-	12,710,582.47	78,939,015.50
		16	OKEHI	83,780,095.55	3,728,948.78	-	-	18,192,017.82	105,701,062.15
		17	OKENE	103,457,771.27	4,604,777.87	-	-	22,302,350.95	130,364,900.09
		18	OLAMABORO	81,787,576.33	3,640,264.21	-	-	16,830,109.60	102,257,950.13
		19	OMALA	79,885,572.93	3,555,608.38	-	-	15,061,375.43	98,502,556.74
		20	YAGBA EAST	84,304,521.56	3,752,290.34	-	-	16,449,737.76	104,506,549.65
		21	YAGBA WEST	80,741,524.21	3,593,705.72	-	-	16,146,472.48	100,481,702.41
	KOGI Total			**1,753,275,199.98**	78,036,118.01	-	-	**350,537,216.96**	**2,181,848,534.96**
		1	ASA	76,815,730.32	3,418,973.47	-	-	15,468,124.75	95,702,828.54

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

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December, 2010 shared in January, 2008

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation =N=	Distribution of $2 Billion from Foreign Excess Crude Savings Account =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=
5	BAUCHI	7	GAMAWA	109,775,580.04	4,885,975.75	-	-	20,318,272.51	134,979,828.31
		8	GANJUWA	110,695,479.94	4,926,919.37	-	-	19,090,583.02	134,712,982.33
		9	GIADE	77,394,384.82	3,444,728.67	-	-	15,894,933.25	96,734,046.74
		10	ITAS/GADAU	89,453,467.72	3,981,463.58	-	-	18,390,882.04	111,825,813.34
		11	JAMA'ARE	71,385,999.40	3,177,302.84	-	-	14,559,034.82	89,122,337.06
		12	KATAGUM	105,080,223.61	4,676,991.23	-	-	20,645,770.31	130,402,985.14
		13	KIRFI	83,961,155.39	3,737,007.53	-	-	15,575,330.67	103,273,493.60
		14	MISAU	97,711,835.09	4,349,033.34	-	-	19,535,552.10	121,596,420.53
		15	NINGI	131,808,681.58	5,866,641.95	-	-	23,763,595.78	161,438,919.31
		16	SHIRA	93,716,321.97	4,171,197.97	-	-	18,528,211.00	116,415,730.94
		17	TAFAWA BALEWA	101,919,825.05	4,536,325.78	-	-	18,048,824.23	124,504,975.06
		18	TORO	141,649,517.57	6,304,645.43	-	-	22,506,239.40	170,460,402.39
		19	WARJI	74,157,798.13	3,300,672.19	-	-	14,450,928.42	91,909,398.73
		20	ZAKI	86,133,082.58	3,833,677.34	-	-	17,073,679.21	107,040,439.13
	BAUCHI Total			1,988,509,816.14	88,506,120.82	-	-	**369,408,476.14**	2,446,424,413.09
6	BAYELSA	1	BRASS	85,737,645.19	3,816,076.90	-	-	18,379,213.46	107,932,935.55
		2	EKEREMOR	100,910,723.81	4,491,411.93	-	-	21,291,489.80	126,693,625.54
		3	KOLOKUMA/OPKUMA	64,081,029.82	2,852,167.65	-	-	14,696,247.52	81,629,444.99
		4	NEMBE	76,590,421.39	3,408,945.25	-	-	16,529,544.75	96,528,911.39
		5	OGBIA	86,193,256.72	3,836,355.61	-	-	18,204,117.32	108,233,729.65
		6	SAGBAMA	87,016,121.30	3,872,980.30	-	-	18,450,885.64	109,339,987.24
		7	SOUTHERN IJAW	123,495,714.92	5,496,642.05	-	-	22,971,565.10	151,963,922.07
		8	YENAGOA	107,577,516.57	4,788,142.66	-	-	24,131,273.68	136,496,932.91
	BAYELSA Total			731,602,429.71	32,562,722.35	-	-	**154,654,337.28**	918,819,489.34
7	BENUE	1	ADO	89,578,764.43	3,987,040.39	-	-	16,917,493.56	110,483,298.38
		2	AGATU	77,195,767.91	3,435,888.48	-	-	14,751,981.91	95,383,638.30
		3	APA	76,762,551.83	3,416,606.56	-	-	14,110,862.77	94,290,021.17
		4	BURUKU	89,469,952.45	3,982,197.30	-	-	17,766,451.78	111,218,601.53
		5	GBOKO	118,110,294.92	5,256,943.64	-	-	23,071,458.04	146,438,696.60
		6	GUMA	93,607,316.79	4,166,346.29	-	-	17,352,140.76	115,125,803.84
		7	GWER EAST	88,125,068.50	3,922,338.17	-	-	16,396,785.06	108,444,191.74
		8	GWER WEST	78,900,723.01	3,511,773.93	-	-	14,978,311.53	97,390,808.46
		9	KATSINA ALA	99,107,481.59	4,411,151.84	-	-	18,484,096.45	122,002,729.88
		10	KONSHISHA	92,457,441.58	4,115,166.76	-	-	18,516,702.68	115,089,311.02
		11	KWANDE	104,213,289.32	4,638,405.05	-	-	19,303,661.21	128,155,355.58
		12	LOGO	83,881,699.24	3,733,471.04	-	-	16,581,895.48	104,197,065.76
		13	MAKURDI	96,979,557.37	4,316,440.56	-	-	20,968,185.32	122,264,183.25
		14	OBI	67,632,796.92	3,010,252.42	-	-	14,182,295.71	84,825,345.05
		15	OGBADIBO	78,252,802.56	3,482,935.79	-	-	15,202,590.44	96,938,328.79
		16	OHIMINI	68,398,200.08	3,044,319.58	-	-	13,246,729.32	84,689,248.98
		17	OJU	88,782,512.51	3,951,600.20	-	-	16,621,986.79	109,356,099.49
		18	OKPOKWU	84,973,801.49	3,782,079.16	-	-	16,841,104.75	105,596,985.40
		19	OTUKPO	103,867,751.28	4,623,025.58	-	-	19,746,921.37	128,237,698.23
		20	TARKA	67,427,767.09	3,001,126.80	-	-	13,520,566.97	83,949,460.86
		21	UKUM	94,899,260.19	4,223,849.10	-	-	18,217,914.77	117,341,024.06
		22	USHONGO	87,030,001.17	3,873,598.08	-	-	17,240,787.41	108,144,386.66
		23	VANDEIKYA	92,256,018.24	4,106,201.65	-	-	18,668,728.37	115,030,948.26
	BENUE Total			2,021,910,820.48	89,992,758.35	-	-	**392,689,652.46**	2,504,593,231.29
		1	ABADAN	85,046,124.44	3,785,298.17	-	-	13,935,837.37	102,767,259.97
		2	ASKIRA UBA	83,344,373.30	3,709,555.32	-	-	15,231,576.13	102,285,504.75

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation =N=	Distribution of $2 Billion from Foreign Excess Crude Savings Account =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=
23	KWARA	2	BARUTEN	126,159,622.24	5,615,209.28	-	-	18,305,755.38	150,080,586.90
		3	EDU	96,319,580.53	4,287,065.80	-	-	18,032,669.66	118,639,316.00
		4	EKITI	62,862,609.12	2,797,937.25	-	-	13,021,461.26	78,682,007.63
		5	IFELODUN	100,044,807.09	4,452,871.05	-	-	18,188,967.66	122,686,645.80
		6	ILORIN EAST	85,038,726.76	3,784,968.91	-	-	18,129,770.61	106,953,466.28
		7	ILORIN SOUTH	81,893,741.35	3,644,989.48	-	-	18,279,506.34	103,818,237.18
		8	ILORIN WEST	106,123,467.71	4,723,424.74	-	-	23,610,488.21	134,457,380.66
		9	IREPODUN	77,941,168.85	3,469,065.35	-	-	16,226,031.61	97,636,265.81
		10	KAI AMA	102,126,785.04	4,545,537.32	-	-	15,390,505.51	122,062,827.87
		11	MORO	83,066,239.34	3,697,175.92	-	-	14,865,114.57	101,628,529.83
		12	OFFA	69,027,461.93	3,072,327.25	-	-	14,211,691.19	86,311,480.37
		13	OKE-ERO	60,864,164.06	2,708,988.92	-	-	13,116,101.36	76,689,254.33
		14	ISIN	63,817,521.66	2,840,439.23	-	-	13,188,525.47	79,846,486.36
		15	OYUN	71,100,745.74	3,164,606.55	-	-	14,368,194.26	88,633,546.55
		16	PATEGI	83,268,490.04	3,706,177.85	-	-	14,985,593.56	101,960,261.46
	KWARA Total			**1,346,470,861.79**	59,929,758.36	-	-	**259,388,501.40**	**1,665,789,121.55**
24	LAGOS	1	AGEGE	112,477,200.97	5,006,221.57	-	-	121,745,613.51	239,229,036.05
		2	AJEROMI/IFELODUN	146,762,351.24	6,532,211.35	-	-	129,407,257.24	282,701,819.83
		3	ALIMOSHO	228,868,523.65	10,186,655.88	-	-	149,695,885.64	388,751,065.17
		4	AMUWO-ODOFIN	94,235,032.04	4,194,285.12	-	-	116,900,033.82	215,329,350.97
		5	APAPA	78,744,615.29	3,504,825.76	-	-	113,454,710.55	195,704,151.60
		6	BADAGRY	85,709,281.40	3,814,814.47	-	-	114,265,799.07	203,789,894.94
		7	EPE	83,365,970.82	3,710,516.60	-	-	112,225,893.17	199,302,380.59
		8	ETI-OSA	90,792,451.35	4,041,060.10	-	-	115,861,658.69	210,695,170.14
		9	IBEJU-LEKKI	66,493,289.04	2,959,534.33	-	-	110,040,933.99	179,493,757.36
		10	IFAKO/IJAYE	108,528,599.86	4,830,474.20	-	-	120,649,818.61	234,008,892.67
		11	IKEJA	92,131,011.18	4,100,637.74	-	-	116,730,166.98	212,961,815.90
		12	IKORODU	126,492,253.31	5,630,014.28	-	-	124,332,237.70	256,454,505.28
		13	KOSOFE	140,351,964.49	6,246,892.94	-	-	128,767,710.31	275,366,567.74
		14	LAGOS ISLAND	78,321,853.72	3,486,009.17	-	-	113,183,846.43	194,991,709.32
		15	LAGOS MAINLAND	93,260,949.19	4,150,929.89	-	-	116,884,790.23	214,296,669.32
		16	MUSHIN	138,392,279.07	6,159,669.75	-	-	127,660,875.77	272,212,824.60
		17	OJO	134,130,364.45	5,969,977.19	-	-	126,466,749.51	266,567,091.15
		18	OSHODI/ISOLO	136,332,918.80	6,068,010.17	-	-	127,267,823.74	269,668,752.70
		19	SHOMOLU	107,433,941.89	4,781,752.33	-	-	119,788,351.08	232,004,045.30
		20	SURULERE	119,717,386.38	5,328,473.30	-	-	123,250,695.20	248,296,554.89
	LAGOS Total			**2,262,542,238.14**	100,702,966.14	-	-	**2,428,580,851.23**	**4,791,826,055.51**
25	NASARAWA	1	AKWANGA	72,570,414.65	3,230,019.70	-	-	14,416,775.07	90,217,209.43
		2	AWE	82,257,986.59	3,661,201.59	-	-	14,387,518.33	100,306,706.50
		3	DOMA	84,170,874.16	3,746,341.86	-	-	15,311,464.04	103,228,680.06
		4	KARU	93,778,130.28	4,173,948.98	-	-	17,562,797.75	115,514,877.01
		5	KEANA	67,032,610.91	2,983,538.89	-	-	13,248,658.60	83,264,808.40
		6	KEFFI	68,114,323.81	3,031,684.59	-	-	13,707,025.63	84,853,034.03
		7	KOKONA	74,222,698.84	3,303,560.84	-	-	14,290,964.24	91,817,223.91
		8	LAFIA	117,430,204.85	5,226,673.67	-	-	21,843,134.44	144,500,012.95
		9	NASARAWA	107,231,956.16	4,772,762.19	-	-	17,028,178.63	129,032,896.97
		10	NASARAWA EGGON	83,073,070.31	3,697,479.96	-	-	15,636,911.13	102,407,461.40
		11	OBI	78,890,371.41	3,511,313.19	-	-	15,628,195.63	98,029,880.22
		12	TOTO	79,570,874.18	3,541,601.53	-	-	14,609,780.71	97,722,256.42
		13	WAMBA	69,121,990.44	3,076,534.59	-	-	13,031,317.91	85,229,842.94

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

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December, 2010 shared in January, 2008

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation =N=	Distribution of $2 Billion from Foreign Excess Crude Savings Account =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=
8	BORNO	3	BAMA	112,516,018.55	5,007,949.29	-	-	19,739,541.21	137,263,509.06
		4	BAYO	67,232,167.02	2,992,420.88	-	-	13,211,186.13	83,435,774.02
		5	BIU	90,596,606.51	4,032,343.28	-	-	16,529,707.38	111,158,657.18
		6	CHIBOK	67,644,702.25	3,010,782.32	-	-	12,771,207.09	83,426,691.65
		7	DAMBOA	110,591,387.47	4,922,286.34	-	-	18,426,644.87	133,940,318.68
		8	DIKWA	73,189,525.36	3,257,575.56	-	-	14,131,645.64	90,578,746.56
		9	GUBIO	84,834,564.92	3,775,881.91	-	-	15,733,554.85	104,344,001.68
		10	GUZAMALA	76,062,701.18	3,385,457.07	-	-	13,780,940.69	93,229,098.94
		11	GWOZA	105,732,463.39	4,706,021.62	-	-	19,955,754.01	130,394,239.01
		12	HAWUL	76,131,829.04	3,388,533.87	-	-	14,623,986.04	94,144,348.95
		13	JERE	85,723,980.91	3,815,468.72	-	-	17,730,464.27	107,269,913.90
		14	KAGA	77,471,839.86	3,448,176.10	-	-	13,588,413.55	94,508,429.50
		15	KALA BALGE	68,970,627.05	3,069,797.59	-	-	12,589,787.94	84,630,212.59
		16	KONDUGA	101,250,924.74	4,506,553.86	-	-	15,862,954.42	121,620,433.01
		17	KUKAWA	101,860,593.53	4,533,689.46	-	-	17,479,594.53	123,873,877.52
		18	KWAYA KUSAR	60,496,718.94	2,692,634.39	-	-	12,442,923.20	75,632,276.52
		19	MAFA	82,352,452.21	3,665,406.14	-	-	14,049,924.99	100,067,783.34
		20	MAGUMERI	96,383,676.79	4,289,918.65	-	-	15,304,717.99	115,978,313.42
		21	MAIDUGURI METRO	134,902,364.93	6,004,337.98	-	-	28,335,623.44	169,242,326.35
		22	MARTE	87,229,654.22	3,882,484.39	-	-	14,933,505.97	106,045,644.58
		23	MOBBAR	79,431,942.41	3,535,417.85	-	-	14,498,892.96	97,466,253.21
		24	MONGUNO	77,294,662.85	3,440,290.17	-	-	14,266,377.04	95,001,330.06
		25	NGALA	87,988,274.67	3,916,249.65	-	-	18,614,557.92	110,519,082.24
		26	NGANZAI	78,266,192.91	3,483,531.77	-	-	13,922,815.38	95,672,540.06
		27	SHANI	71,184,304.59	3,168,325.65	-	-	14,008,876.69	88,361,506.93
	BORNO Total			2,323,730,674.00	103,426,388.00	-	-	**425,701,011.69**	2,852,858,073.68
9	CROSS RIVER	1	ABI	76,366,832.24	3,398,993.57	-	-	15,565,879.52	95,331,705.33
		2	AKAMKPA	95,706,068.77	4,259,759.15	-	-	15,781,989.79	115,747,817.71
		3	AKPABUYO	92,231,584.04	4,105,114.12	-	-	19,892,630.52	116,229,328.69
		4	BAKASSI	59,004,595.81	2,626,221.83	-	-	11,723,642.06	73,354,459.70
		5	BEKWARA	66,951,719.88	2,979,938.53	-	-	14,233,604.01	84,165,262.42
		6	BIASE	82,377,829.17	3,666,535.63	-	-	16,399,184.02	102,443,548.82
		7	BOKI	96,342,368.42	4,288,080.06	-	-	16,978,781.97	117,609,230.45
		8	CALABAR MUNICIPAL	75,788,257.50	3,373,241.92	-	-	16,748,111.69	95,909,611.11
		9	CALABAR SOUTH	78,236,283.27	3,482,200.53	-	-	17,166,387.42	98,884,871.21
		10	ETUNG	64,220,928.63	2,858,394.37	-	-	13,357,747.36	80,437,070.36
		11	IKOM	83,910,180.48	3,734,738.70	-	-	16,166,770.64	103,811,689.82
		12	OBANLIKU	73,962,028.04	3,291,958.70	-	-	14,387,475.34	91,641,462.08
		13	OBUBRA	82,837,231.36	3,686,983.06	-	-	16,510,639.91	103,034,854.32
		14	OBUDU	79,103,943.48	3,520,819.02	-	-	16,088,946.34	98,713,708.84
		15	ODUKPANI	84,528,371.69	3,762,253.63	-	-	17,194,208.67	105,484,833.98
		16	OGOJA	80,042,887.66	3,562,610.27	-	-	16,492,081.01	100,097,578.94
		17	YAKURR	84,028,713.91	3,740,014.48	-	-	17,331,127.49	105,099,855.88
		18	YALA	88,397,487.63	3,934,463.21	-	-	17,823,057.75	110,155,008.59
	CROSS RIVER Total			1,444,037,311.98	64,272,320.79	-	-	**289,842,265.50**	1,798,151,898.27
		1	ANIOCHA NORTH	65,903,973.29	2,933,304.62	-	-	16,250,813.70	85,088,091.60
		2	ANIOCHA SOUTH	71,738,998.96	3,193,014.42	-	-	17,477,580.37	92,409,593.75
		3	BOMADI	61,603,080.57	2,741,877.18	-	-	15,633,311.86	79,978,269.61
		4	BURUTU	88,045,072.86	3,918,777.67	-	-	19,838,011.66	111,801,862.18
		5	ETHIOPE EAST	79,656,024.31	3,545,391.46	-	-	19,534,712.20	102,736,127.96

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation =N=	Distribution of $2 Billion from Foreign Excess Crude Savings Account =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=
	NASARAWA Total			**1,077,465,506.57**	47,956,661.58	-	-	**200,702,722.10**	**1,326,124,890.25**
26	NIGER	1	AGAIE	80,735,463.89	3,593,435.98	-	-	15,146,719.98	99,475,619.85
		2	AGWARA	69,370,241.32	3,087,583.93	-	-	12,566,452.98	85,024,278.23
		3	BIDA	79,652,833.56	3,545,249.44	-	-	17,035,898.96	100,233,981.96
		4	BORGU	125,988,971.59	5,607,613.83	-	-	16,481,661.41	148,078,246.82
		5	BOSSO	79,611,290.56	3,543,400.41	-	-	15,640,666.76	98,795,357.73
		6	EDATI	82,604,286.89	3,676,614.99	-	-	16,083,687.68	102,364,589.55
		7	GBAKO	77,452,264.71	3,447,304.83	-	-	14,960,755.10	95,860,324.64
		8	GURARA	71,192,706.10	3,168,699.59	-	-	13,713,515.54	88,074,921.23
		9	KATCHA	75,249,758.22	3,349,273.98	-	-	14,779,951.16	93,378,983.36
		10	KONTAGORA	84,674,625.41	3,768,763.20	-	-	15,797,374.90	104,240,763.52
		11	LAPAI	80,601,016.18	3,587,451.88	-	-	14,368,135.16	98,556,603.21
		12	LAVUN	95,913,224.40	4,268,979.39	-	-	17,778,801.49	117,961,005.28
		13	MAGAMA	97,028,412.24	4,318,615.03	-	-	16,812,782.12	118,159,809.39
		14	MARIGA	105,728,669.43	4,705,852.75	-	-	17,420,372.21	127,854,894.39
		15	MASHEGU	122,931,892.30	5,471,547.00	-	-	17,953,282.41	146,356,721.71
		16	CHANCHAGA	79,533,350.67	3,539,931.40	-	-	17,488,694.91	100,561,976.97
		17	MOKWA	108,776,432.30	4,841,504.92	-	-	18,975,730.39	132,593,667.60
		18	MUYA	74,723,643.45	3,325,857.26	-	-	14,146,795.59	92,196,296.31
		19	PAIKORO	84,683,232.46	3,769,146.29	-	-	16,007,298.87	104,459,677.62
		20	RAFI	94,106,089.22	4,188,546.03	-	-	16,822,215.36	115,116,850.62
		21	RIJAU	90,957,671.96	4,048,413.86	-	-	16,621,382.86	111,627,468.68
		22	SHIRORO	107,045,181.68	4,764,449.09	-	-	18,649,907.34	130,459,538.11
		23	SULEJA	79,201,284.48	3,525,151.55	-	-	18,006,464.06	100,732,900.09
		24	TAFA	65,118,963.80	2,898,364.81	-	-	13,459,569.74	81,476,898.36
		25	WUSHISHI	70,558,274.97	3,140,461.85	-	-	13,399,381.51	87,098,118.33
	NIGER Total			**2,183,439,781.80**	97,182,213.31	-	-	**400,117,498.47**	**2,680,739,493.58**
27	OGUN	1	ABEOKUTA NORTH	85,730,861.71	3,815,774.98	-	-	18,003,264.05	107,549,900.73
		2	ABEOKUTA SOUTH	86,997,234.60	3,872,139.68	-	-	19,676,264.41	110,545,638.69
		3	ADO-ODO/OTA	129,574,384.27	5,767,196.13	-	-	29,119,322.51	164,460,902.91
		4	EGBADO NORTH	85,353,657.04	3,798,986.07	-	-	17,336,681.97	106,489,325.08
		5	EGBADO SOUTH	80,236,943.08	3,571,247.43	-	-	16,893,182.56	100,701,373.07
		6	EWEKORO	60,290,262.15	2,683,445.25	-	-	13,007,299.23	75,981,006.63
		7	REMO NORTH	60,765,431.18	2,704,594.44	-	-	13,169,817.70	76,639,843.32
		8	IFO	126,577,164.45	5,633,793.57	-	-	29,060,262.17	161,271,220.18
		9	IJEBU EAST	76,580,305.01	3,408,494.98	-	-	14,888,480.46	94,877,280.45
		10	IJEBU NORTH	95,462,984.42	4,248,939.77	-	-	20,840,313.65	120,552,237.84
		11	IJEBU ODE	70,147,364.78	3,122,172.74	-	-	16,386,726.46	89,656,263.99
		12	IKENNE	68,123,920.41	3,032,111.73	-	-	15,180,330.14	86,336,362.27
		13	IJEBU NORTH EAST	60,359,820.80	2,686,541.22	-	-	13,433,777.78	76,480,139.80
		14	IMEKO-AFON	69,642,411.56	3,099,697.89	-	-	13,932,201.94	86,674,311.39
		15	IPOKIA	74,014,476.00	3,294,293.09	-	-	16,263,479.02	93,572,248.11
		16	OBAFEMI/OWODE	87,905,501.68	3,912,565.52	-	-	18,943,923.02	110,761,990.23
		17	ODEDAH	73,202,807.51	3,258,166.73	-	-	14,862,949.16	91,323,923.41
		18	ODOGBOLU	69,124,556.08	3,076,648.79	-	-	15,467,018.88	87,668,223.74
		19	OGUN WATERSIDE	64,188,772.27	2,856,963.13	-	-	13,614,957.68	80,660,693.08
		20	SHAGAMU	91,423,530.26	4,069,148.64	-	-	19,783,379.63	115,276,058.54
	OGUN Total			**1,615,702,389.27**	71,912,921.78	-	-	**349,863,632.38**	**2,037,478,943.44**
		1	AKOKO NORTH EAS	81,385,544.37	3,622,370.26	-	-	17,088,855.22	102,096,769.85
		2	AKOKO NORTH WES	87,755,417.45	3,905,885.46	-	-	18,400,726.21	110,062,029.12

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

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December, 2010 shared in January, 2008

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation =N=	Distribution of $2 Billion from Foreign Excess Crude Savings Account =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=
10	DELTA	6	ETHIOPE WEST	81,564,290.23	3,630,326.02	-	-	19,630,411.82	104,825,028.07
		7	IKA NORTH EAST	79,547,025.34	3,540,540.05	-	-	18,949,064.66	102,036,630.04
		8	IKA SOUTH	75,826,660.88	3,374,951.21	-	-	18,229,164.22	97,430,776.31
		9	ISOKO NORTH	76,898,051.31	3,422,637.48	-	-	17,598,948.01	97,919,636.79
		10	ISOKO SOUTH	86,048,813.17	3,829,926.61	-	-	20,454,795.75	110,333,535.52
		11	NDOKWA EAST	72,831,929.24	3,241,659.40	-	-	16,198,178.90	92,271,767.54
		12	NDOKWA WEST	73,184,940.44	3,257,371.49	-	-	17,775,650.53	94,217,962.46
		13	OKPE	69,543,595.69	3,095,299.72	-	-	17,116,143.39	89,755,038.80
		14	OSHIMILI NORTH	69,068,220.85	3,074,141.37	-	-	16,613,276.03	88,755,638.25
		15	OSHIMILI SOUTH	71,479,427.47	3,181,461.21	-	-	17,785,152.14	92,446,040.81
		16	PATANI	60,977,555.72	2,714,035.84	-	-	14,986,074.78	78,677,666.34
		17	SAPELE	75,577,976.51	3,363,882.57	-	-	18,546,818.63	97,488,677.71
		18	UDU	71,712,816.70	3,191,849.08	-	-	17,571,810.33	92,476,476.11
		19	UGHELLI NORTH	101,876,141.99	4,534,381.50	-	-	23,644,190.87	130,054,714.36
		20	UGHELLI SOUTH	82,750,629.91	3,683,128.54	-	-	19,971,649.35	106,405,407.79
		21	UKWUANI	66,005,102.92	2,937,805.77	-	-	16,786,697.43	85,729,606.12
		22	UVWIE	76,447,629.39	3,402,589.75	-	-	19,216,169.16	99,066,388.30
		23	WARRI SOUTH	96,448,553.73	4,292,806.24	-	-	23,042,274.40	123,783,634.36
		24	WARRI NORTH	80,507,086.47	3,583,271.18	-	-	17,364,654.81	101,455,012.47
		25	WARRI SOUTH-WEST	73,396,071.38	3,266,768.67	-	-	16,659,929.60	93,322,769.65
	DELTA Total			1,908,639,669.33	84,951,199.03	-	-	**456,875,484.58**	2,450,466,352.94
11	EBONYI	1	ABAKALIKI	77,585,597.03	3,453,239.29	-	-	16,691,191.92	97,730,028.24
		2	AFIKPO NORTH	74,448,179.62	3,313,596.71	-	-	16,858,256.13	94,620,032.45
		3	AFIKPO SOUTH	75,652,976.00	3,367,220.71	-	-	16,874,012.39	95,894,209.09
		4	EBONYI	75,447,321.24	3,358,067.27	-	-	15,840,627.31	94,646,015.82
		5	EZZA NORTH	73,905,477.69	3,289,441.71	-	-	16,482,566.73	93,677,486.14
		6	EZZA SOUTH	74,339,948.04	3,308,779.45	-	-	16,058,275.61	93,707,003.10
		7	IKWO	87,176,380.58	3,880,113.24	-	-	18,840,366.28	109,896,860.10
		8	ISHIELU	76,262,095.45	3,394,331.87	-	-	16,668,121.47	96,324,548.79
		9	IVO	71,091,320.38	3,164,187.04	-	-	15,638,359.32	89,893,866.74
		10	IZZI	93,576,655.72	4,164,981.60	-	-	19,505,752.11	117,247,389.43
		11	OHAOZARA	76,362,656.50	3,398,807.71	-	-	16,585,341.30	96,346,805.52
		12	OHAUKWU	85,501,392.14	3,805,561.57	-	-	18,216,028.75	107,522,982.47
		13	ONICHA	87,428,463.86	3,891,333.16	-	-	19,599,947.89	110,919,744.91
	EBONYI Total			1,028,778,464.25	45,789,661.34	-	-	**223,858,847.20**	1,298,426,972.79
12	EDO	1	AKOKO EDO	98,765,024.87	4,395,909.52	-	-	21,024,033.07	124,184,967.45
		2	EGOR	95,081,799.33	4,231,973.69	-	-	23,682,739.58	122,996,512.60
		3	ESAN CENTRAL	64,515,756.89	2,871,516.82	-	-	15,664,853.99	83,052,127.69
		4	ESAN NORTH EAST	67,306,985.30	2,995,750.95	-	-	16,144,582.54	86,447,318.79
		5	ESAN SOUTH EAST	78,968,771.63	3,514,802.69	-	-	17,797,964.48	100,281,538.79
		6	ESAN WEST	68,759,993.72	3,060,422.56	-	-	16,366,605.68	88,187,021.96
		7	ETSAKO CENTRAL	66,338,881.22	2,952,661.83	-	-	15,297,948.46	84,589,491.50
		8	ETSAKO EAST	75,069,838.80	3,341,265.99	-	-	17,055,437.92	95,466,542.70
		9	ETSAKO WEST	84,584,860.47	3,764,767.88	-	-	18,819,489.64	107,169,117.98
		10	IGUEGBEN	61,274,275.09	2,727,242.46	-	-	14,445,674.93	78,447,192.47
		11	IKPOBA OKHA	104,710,608.11	4,660,540.10	-	-	24,749,346.09	134,120,494.30
		12	OREDO	105,519,538.25	4,696,544.58	-	-	24,871,192.23	135,087,275.05
		13	ORHIONMWON	86,021,577.60	3,828,714.39	-	-	18,310,504.34	108,160,796.33
		14	OVIA NORTH EAST	81,331,166.37	3,619,949.96	-	-	17,323,841.19	102,274,957.53
		15	OVIA SOUTH WEST	87,476,240.61	3,893,459.64	-	-	16,691,779.34	108,061,479.59
28	ONDO	3	AKOKO SOUTH WES	88,066,307.81	3,919,722.81	-	-	18,937,122.61	110,923,153.23
		4	AKOKO SOUTH EAS	63,777,501.78	2,838,657.99	-	-	13,910,841.52	80,527,001.29
		5	AKURE NORTH	68,853,404.46	3,064,580.16	-	-	15,591,087.71	87,509,072.33
		6	AKURE SOUTH	107,074,183.85	4,765,739.94	-	-	23,165,849.86	135,005,773.64
		7	IDANRE	75,193,636.54	3,346,776.08	-	-	15,503,488.38	94,043,900.99
		8	IFEDORE	76,235,990.06	3,393,169.95	-	-	17,120,231.03	96,749,391.04
		9	OKITIPUPA	90,022,605.23	4,006,795.19	-	-	19,076,536.46	113,105,936.89
		10	ILAJE	99,254,175.27	4,417,681.00	-	-	21,026,416.35	124,698,272.61
		11	ESE-EDO	75,080,576.04	3,341,743.89	-	-	16,390,555.56	94,812,875.49
		12	ILE-OLUJI-OKEIGBO	78,874,710.30	3,510,616.13	-	-	17,002,076.17	99,387,402.60
		13	IRELE	74,607,258.25	3,320,677.10	-	-	16,055,196.72	93,983,132.07
		14	ODIGBO	92,295,738.37	4,107,969.55	-	-	18,966,686.96	115,370,394.88
		15	ONDO EAST	61,306,609.68	2,728,681.63	-	-	13,648,761.26	77,684,052.57
		16	ONDO WEST	100,764,863.87	4,484,919.89	-	-	20,789,115.46	126,038,899.22
		17	OSE	78,505,595.47	3,494,187.29	-	-	16,046,139.44	98,045,922.20
		18	OWO	92,323,609.95	4,109,210.08	-	-	18,574,831.17	115,007,651.20
	ONDO Total			**1,491,377,728.75**	66,379,384.39	-	-	**317,294,518.08**	**1,875,051,631.22**
29	OSUN	1	ATAKUMOSA EAST	61,216,326.94	2,724,663.26	-	-	13,593,365.73	77,534,355.93
		2	ATAKUMOSA WEST	61,881,683.77	2,754,277.47	-	-	13,335,181.81	77,971,143.04
		3	AIYEDADE	75,737,027.83	3,370,961.75	-	-	16,129,234.94	95,237,224.52
		4	AIYEDIRE	64,535,548.91	2,872,397.73	-	-	13,581,369.10	80,989,315.74
		5	BOLUWADURO	61,403,514.77	2,732,994.75	-	-	13,408,050.24	77,544,559.76
		6	BORIPE	71,010,966.37	3,160,610.58	-	-	15,752,110.05	89,923,687.01
		7	EDE NORTH	60,780,070.09	2,705,246.00	-	-	13,854,283.92	77,339,600.01
		8	EDE SOUTH	63,464,820.04	2,824,740.91	-	-	13,587,828.82	79,877,389.77
		9	EGBEDORE	59,191,660.98	2,634,547.87	-	-	13,533,143.32	75,359,352.17
		10	EJIGBO	70,001,280.48	3,115,670.71	-	-	15,522,533.48	88,639,484.67
		11	IFE CENTRAL	73,050,865.23	3,251,403.97	-	-	16,705,551.76	93,007,820.96
		12	IFE EAST	78,449,439.44	3,491,687.85	-	-	17,417,591.16	99,358,718.45
		13	IFE NORTH	74,157,300.71	3,300,650.05	-	-	16,242,092.14	93,700,042.90
		14	IFE SOUTH	70,952,602.11	3,158,012.86	-	-	15,614,712.73	89,725,327.70
		15	IFEDAYO	56,438,917.29	2,512,026.64	-	-	12,255,655.84	71,206,599.77
		16	IFELODUN	69,048,289.68	3,073,254.26	-	-	14,295,766.81	86,417,310.75
		17	ILA	62,459,751.26	2,780,006.54	-	-	13,109,809.19	78,349,566.98
		18	ILESHA EAST	65,233,632.89	2,903,468.59	-	-	14,632,014.28	82,769,115.76
		19	ILESHA WEST	67,517,205.43	3,005,107.59	-	-	14,528,419.43	85,050,732.45
		20	IREPODUN	68,357,489.93	3,042,507.62	-	-	15,073,292.09	86,473,289.64
		21	IREWOLE	73,281,282.47	3,261,659.55	-	-	15,897,060.81	92,440,002.83
		22	ISOKAN	65,976,739.43	2,936,543.35	-	-	14,515,499.99	83,428,782.76
		23	IWO	78,916,696.19	3,512,484.87	-	-	17,530,038.22	99,959,219.27
		24	OBOKUN	67,249,688.04	2,993,200.72	-	-	14,971,235.28	85,214,124.04
		25	ODO-OTIN	71,103,878.96	3,164,746.01	-	-	15,572,741.61	89,841,366.58
		26	OLA-OLUWA	59,219,539.76	2,635,788.72	-	-	13,606,900.39	75,462,228.87
		27	OLORUNDA	70,631,275.23	3,143,711.00	-	-	15,492,456.46	89,267,442.68
		28	ORIADE	72,988,724.84	3,248,638.17	-	-	16,068,568.21	92,305,931.22
		29	OROLU	66,545,661.46	2,961,865.37	-	-	14,512,082.14	84,019,608.97
		30	OSOGBO	71,677,813.45	3,190,291.12	-	-	16,344,627.45	91,212,732.03
	OSUN Total			**2,032,479,693.99**	90,463,165.88	-	-	**446,683,217.37**	**2,569,626,077.24**
		1	AFIJIO	71,264,965.84	3,171,915.79	-	-	15,915,822.04	90,352,703.67
		2	AKINYELE	83,396,554.10	3,711,877.83	-	-	18,553,918.96	105,662,350.89

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

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December, 2010 shared in January, 2008

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation =N=	Distribution of $2 Billion from Foreign Excess Crude Savings Account =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=
		16	OWAN EAST	78,608,178.50	3,498,753.13	-	-	17,342,160.83	99,449,092.46
		17	OWAN WEST	65,731,749.82	2,925,639.16	-	-	15,394,092.40	84,051,481.38
		18	UHUNMWONDE	75,256,710.57	3,349,583.42	-	-	16,194,722.31	94,801,016.30
	EDO Total			1,445,321,957.13	64,329,498.76	-	-	**327,176,969.01**	1,836,828,424.90
13	EKITI	1	ADO EKITI	93,898,729.88	4,179,316.72	-	-	21,732,429.74	119,810,476.35
		2	AIYEKIRE	73,755,463.84	3,282,764.78	-	-	16,249,251.29	93,287,479.92
		3	EFON	67,914,514.78	3,022,791.34	-	-	14,155,753.61	85,093,059.73
		4	EKITI EAST	72,288,669.46	3,217,479.57	-	-	15,899,332.44	91,405,481.48
		5	EKITI SOUTH WEST	74,103,742.06	3,298,266.22	-	-	16,833,155.73	94,235,164.01
		6	EKITI WEST	75,527,240.76	3,361,624.39	-	-	17,332,673.60	96,221,538.74
		7	EMURE	63,546,520.97	2,828,377.32	-	-	14,393,054.50	80,767,952.79
		8	IDO-OSI	76,172,994.65	3,390,366.10	-	-	16,622,514.01	96,185,874.76
		9	IJERO	82,680,823.27	3,680,021.53	-	-	18,751,523.09	105,112,367.90
		10	IKERE	74,311,496.72	3,307,513.12	-	-	16,220,609.76	93,839,619.60
		11	IKOLE	80,478,900.82	3,582,016.67	-	-	16,941,125.41	101,002,042.91
		12	ILEJEMEJI	56,548,477.13	2,516,903.01	-	-	12,672,033.43	71,737,413.58
		13	IREPODUN/IFELODUN	70,715,902.15	3,147,477.64	-	-	15,598,357.12	89,461,736.91
		14	ISE/ORUN	68,874,506.37	3,065,519.38	-	-	15,072,180.07	87,012,205.82
		15	MOBA	72,192,722.15	3,213,209.08	-	-	16,191,250.48	91,597,181.71
		16	OYE	72,689,655.41	3,235,326.96	-	-	15,771,334.19	91,696,316.56
	EKITI Total			1,175,700,360.43	52,328,973.84	-	-	**260,436,578.48**	1,488,465,912.75
14	ENUGU	1	AGWU	79,834,125.67	3,553,318.53	-	-	17,609,729.68	100,997,173.87
		2	ANINRI	73,712,590.81	3,280,856.56	-	-	15,408,262.31	92,401,709.68
		3	ENUGU EAST	96,155,691.21	4,279,771.29	-	-	20,376,645.13	120,812,107.62
		4	ENUGU NORTH	87,032,017.72	3,873,687.83	-	-	19,206,477.94	110,112,183.49
		5	ENUGU SOUTH	81,642,171.05	3,633,792.40	-	-	17,629,860.78	102,905,824.23
		6	EZEAGU	79,023,893.86	3,517,256.11	-	-	16,638,515.18	99,179,665.15
		7	IGBO ETITI	85,644,456.22	3,811,929.18	-	-	17,989,588.84	107,445,974.23
		8	IGBO EZE NORTH	94,268,790.82	4,195,787.68	-	-	19,704,765.39	118,169,343.89
		9	IGBO EZE SOUTH	72,487,072.84	3,226,310.26	-	-	15,873,259.96	91,586,643.05
		10	ISI UZO	79,135,350.77	3,522,216.92	-	-	15,910,411.92	98,567,979.61
		11	NKANU EAST	75,673,128.75	3,368,117.68	-	-	15,922,681.98	94,963,928.41
		12	NKANU WEST	72,703,755.64	3,235,954.55	-	-	15,851,625.01	91,791,335.20
		13	NSUKKA	100,070,074.76	4,453,995.68	-	-	21,420,591.34	125,944,661.78
		14	OJI RIVER	73,287,793.87	3,261,949.37	-	-	15,164,364.97	91,714,108.21
		15	UDENU	80,930,908.68	3,602,134.99	-	-	16,937,508.16	101,470,551.83
		16	UDI	88,597,058.27	3,943,345.86	-	-	18,835,641.89	111,376,046.02
		17	UZO UWANI	72,782,584.68	3,239,463.13	-	-	15,092,351.01	91,114,398.82
	ENUGU Total			1,392,981,465.62	61,999,888.00	-	-	**295,572,281.48**	1,750,553,635.10
15	GOMBE	1	AKKO	119,866,768.87	5,335,122.13	-	-	23,000,735.89	148,202,626.89
		2	BALANGA	90,888,475.31	4,045,334.00	-	-	18,718,040.90	113,651,850.20
		3	BILLIRI	85,988,541.88	3,827,244.01	-	-	18,362,414.25	108,178,200.13
		4	DUKKU	97,913,429.32	4,358,006.05	-	-	18,534,878.65	120,806,314.02
		5	FUNAKAYE	90,972,838.81	4,049,088.92	-	-	19,522,532.97	114,544,460.70
		6	GOMBE	102,121,324.29	4,545,294.27	-	-	20,613,269.46	127,279,888.02
		7	KALTUNGO	78,814,250.19	3,507,925.13	-	-	16,573,548.98	98,895,724.29
		8	KWAMI	91,940,361.61	4,092,152.17	-	-	18,128,428.66	114,160,942.43
		9	NAFADA	81,476,864.26	3,626,434.80	-	-	16,176,395.53	101,279,694.59
		10	SHOMGOM	75,988,972.31	3,382,175.49	-	-	16,632,165.00	96,003,312.80
		11	YAMALTU/DEBA	100,485,762.08	4,472,497.41	-	-	20,177,426.02	125,135,685.50

State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation =N=	Distribution of $2 Billion from Foreign Excess Crude Savings Account =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=
30 OYO	3	ATIBA	83,232,763.86	3,704,587.72	-	-	17,130,147.77	104,067,499.35
	4	ATISBO	82,691,490.07	3,680,496.29	-	-	15,116,695.99	101,488,682.35
	5	EGBEDA	88,781,364.06	3,951,549.08	-	-	20,953,723.81	113,686,636.95
	6	IBADAN NORTH	91,801,013.50	4,085,949.95	-	-	21,815,772.37	117,702,735.82
	7	IBADAN NORTH EAS	92,941,796.50	4,136,724.80	-	-	22,622,520.22	119,701,041.52
	8	IBADAN NORTH WE	74,277,021.80	3,305,978.68	-	-	16,553,625.88	94,136,626.36
	9	IBADAN SOUTH EAS	89,811,596.23	3,997,403.44	-	-	20,423,035.20	114,232,034.87
	10	IBADAN SOUTH WE	93,350,636.13	4,154,921.75	-	-	20,988,312.39	118,493,870.26
	11	IBARAPA CENTRAL	65,276,017.75	2,905,355.09	-	-	14,849,659.85	83,031,032.69
	12	IBARAPA NORTH	68,670,645.20	3,056,445.77	-	-	14,785,165.14	86,512,256.11
	13	IDO	67,933,806.83	3,023,650.00	-	-	14,859,298.17	85,816,755.00
	14	SAKI WEST	98,609,872.90	4,389,003.89	-	-	20,831,672.60	123,830,549.40
	15	IFELOJU	69,102,829.66	3,075,681.77	-	-	15,370,778.49	87,549,289.93
	16	IREPO	75,725,405.77	3,370,444.47	-	-	15,518,668.60	94,614,518.84
	17	ISEYIN	94,378,314.88	4,200,662.46	-	-	20,111,327.84	118,690,305.18
	18	ITESIWAJU	78,567,930.73	3,496,961.75	-	-	15,727,122.89	97,792,015.37
	19	IWAJOWA	74,325,158.67	3,308,121.20	-	-	14,849,694.03	92,482,973.90
	20	OLORUNSOGO	69,000,485.44	3,071,126.55	-	-	14,124,393.40	86,196,005.39
	21	KAJOLA	83,820,631.97	3,730,753.01	-	-	18,199,761.99	105,751,146.96
	22	LAGELU	75,568,131.55	3,363,444.39	-	-	16,386,937.63	95,318,513.58
	23	OGBOMOSHO NOR	79,386,464.50	3,533,393.68	-	-	18,121,937.68	101,041,795.86
	24	OGBOMOSHO SOU	67,609,668.79	3,009,223.02	-	-	14,775,697.71	85,394,589.52
	25	OGO-OLUWA	62,924,253.24	2,800,680.95	-	-	13,557,885.79	79,282,819.97
	26	OLUYOLE	80,652,015.86	3,589,721.81	-	-	18,258,822.33	102,500,560.00
	27	ONA-ARA	91,255,394.56	4,061,665.13	-	-	20,389,301.08	115,706,360.77
	28	ORELOPE	68,914,312.75	3,067,291.11	-	-	14,899,628.73	86,881,232.59
	29	ORI IRE	84,047,289.55	3,740,841.26	-	-	16,478,228.24	104,266,359.05
	30	OYO EAST	70,521,284.57	3,138,815.45	-	-	15,562,861.32	89,222,961.33
	31	OYO WEST	70,094,679.51	3,119,827.78	-	-	15,986,332.16	89,200,839.46
	32	SAKI EAST	70,928,444.72	3,156,937.65	-	-	15,097,248.45	89,182,630.82
	33	SURULERE	80,144,072.43	3,567,113.88	-	-	16,185,729.17	99,896,915.47
OYO Total			**2,599,006,313.92**	115,678,567.41	-	-	**565,001,727.90**	**3,279,686,609.24**
31 PLATEAU	1	BARKIN LADI	84,056,329.53	3,741,243.62	-	-	17,154,441.00	104,952,014.15
	2	BASSA	91,194,575.32	4,058,958.14	-	-	17,550,637.46	112,804,170.91
	3	BOKKOS	86,914,885.42	3,868,474.42	-	-	17,263,367.69	108,046,727.53
	4	JOS EAST	69,804,187.24	3,106,898.33	-	-	14,089,831.36	87,000,916.93
	5	JOS NORTH	117,019,554.37	5,208,396.12	-	-	25,836,892.14	148,064,842.64
	6	JOS SOUTH	99,960,262.84	4,449,108.08	-	-	21,647,162.50	126,056,533.43
	7	KANAM	88,204,103.61	3,925,855.93	-	-	16,834,223.22	108,964,182.76
	8	KANKE	75,010,107.14	3,338,607.41	-	-	15,314,171.37	93,662,885.92
	9	LANGTANG NORTH	75,550,482.49	3,362,658.85	-	-	15,971,046.77	94,884,188.11
	10	LANGTANG SOUTH	71,546,445.93	3,184,444.12	-	-	14,797,427.56	89,528,317.61
	11	MANGU	103,928,069.70	4,625,710.28	-	-	21,244,369.61	129,798,149.58
	12	MIKANG	69,976,045.08	3,114,547.51	-	-	14,493,444.53	87,584,037.12
	13	PANKSHIN	94,838,036.95	4,221,124.12	-	-	17,715,582.60	116,774,743.67
	14	QUA'AN-PAN	92,647,805.39	4,123,639.62	-	-	17,894,814.33	114,666,259.34
	15	RIYOM	72,789,765.95	3,239,782.76	-	-	15,660,501.48	91,690,050.19
	16	SHENDAM	94,102,789.55	4,188,399.17	-	-	18,273,784.85	116,564,973.56
	17	WASE	100,162,028.72	4,458,088.44	-	-	16,691,220.63	121,311,337.78
PLATEAU Total			**1,487,705,475.25**	66,215,936.91	-	-	**298,432,919.08**	**1,852,354,331.25**

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

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December, 2010 shared in January, 2008

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation =N=	Distribution of $2 Billion from Foreign Excess Crude Savings Account =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=
	GOMBE Total			1,016,457,588.91	45,241,274.36	-	-	**206,439,836.31**	1,268,138,699.59
16	IMO	1	ABOH MBAISE	85,031,492.94	3,784,646.94	-	-	17,400,733.51	106,216,873.38
		2	AHIAZU MBAISE	76,944,634.83	3,424,710.85	-	-	16,554,817.17	96,924,162.84
		3	EHIME MBANO	71,603,881.96	3,187,000.52	-	-	15,188,670.82	89,979,553.30
		4	EZINIHITTE	76,206,937.40	3,391,876.85	-	-	16,373,363.84	95,972,178.09
		5	IDEATO NORTH	78,311,270.16	3,485,538.11	-	-	16,127,723.40	97,924,531.67
		6	IDEATO SOUTH	76,023,940.28	3,383,731.87	-	-	16,178,068.24	95,585,740.39
		7	IHITTE UBOMA	70,064,704.03	3,118,493.61	-	-	14,840,495.07	88,023,692.71
		8	IKEDURU	75,721,835.12	3,370,285.54	-	-	15,817,041.40	94,909,162.07
		9	ISIALA MBANO	84,722,565.09	3,770,896.94	-	-	17,506,139.81	105,999,601.84
		10	ISU	75,824,945.19	3,374,874.85	-	-	16,334,913.10	95,534,733.13
		11	MBAITOLI	89,303,566.12	3,974,791.65	-	-	18,832,912.59	112,111,270.36
		12	NGOR/OKPALA	78,563,430.00	3,496,761.43	-	-	16,179,879.70	98,240,071.13
		13	MJABA	73,155,326.70	3,256,053.42	-	-	15,673,286.89	92,084,667.01
		14	NKWANGELE	70,461,364.86	3,136,148.50	-	-	15,104,626.04	88,702,139.40
		15	NKWERRE	61,661,721.46	2,744,487.22	-	-	13,453,123.92	77,859,332.59
		16	OBOWO	68,615,645.22	3,053,997.79	-	-	14,750,605.78	86,420,248.80
		17	OGUTA	77,780,592.66	3,461,918.30	-	-	15,601,443.82	96,843,954.78
		18	OHAJI/EGBEMA	81,594,544.80	3,631,672.61	-	-	16,952,517.47	102,178,734.89
		19	OKIGWE	73,700,997.92	3,280,340.57	-	-	15,233,307.86	92,214,646.35
		20	UNUIMO	66,784,323.56	2,972,487.92	-	-	14,105,761.19	83,862,572.67
		21	ORLU	71,702,104.82	3,191,372.30	-	-	15,591,497.89	90,484,975.02
		22	ORSU	69,512,264.37	3,093,905.20	-	-	14,815,168.85	87,421,338.42
		23	ORU EAST	71,630,340.52	3,188,178.16	-	-	14,535,555.05	89,354,073.73
		24	ORU WEST	71,242,777.10	3,170,928.19	-	-	14,729,346.79	89,143,052.09
		25	OWERRI MUNICIPAL	70,778,925.23	3,150,282.72	-	-	15,061,595.39	88,990,803.33
		26	OWERRI NORTH	76,763,793.76	3,416,661.84	-	-	16,708,380.89	96,888,836.48
		27	OWERRI WEST	73,227,147.30	3,259,250.06	-	-	14,106,376.40	90,592,773.77
	IMO Total			2,016,935,073.39	89,771,293.98	-	-	**423,757,352.88**	2,530,463,720.25
17	JIGAWA	1	AUYO	70,411,147.37	3,133,913.38	-	-	15,382,957.58	88,928,018.34
		2	BABURA	86,316,473.90	3,841,839.86	-	-	17,983,936.72	108,142,250.47
		3	BIRNIN KUDU	102,922,009.23	4,580,931.77	-	-	21,581,969.24	129,084,910.23
		4	BIRININWA	76,105,743.35	3,387,372.83	-	-	15,735,952.49	95,229,068.67
		5	GAGARAWA	63,997,490.39	2,848,449.41	-	-	13,619,110.94	80,465,050.73
		6	BUJI	67,988,321.82	3,026,076.40	-	-	14,199,358.28	85,213,756.50
		7	DUTSE	91,338,977.76	4,065,385.31	-	-	19,284,152.86	114,688,515.93
		8	GARKI	78,910,920.63	3,512,227.81	-	-	16,074,455.74	98,497,604.18
		9	GUMEL	68,390,555.13	3,043,979.31	-	-	14,533,965.19	85,968,499.62
		10	GURI	70,726,131.02	3,147,932.91	-	-	14,802,505.17	88,676,569.11
		11	GWARAM	104,162,697.57	4,636,153.27	-	-	20,187,796.58	128,986,647.43
		12	GWIWA	73,382,115.37	3,266,147.50	-	-	15,127,166.15	91,775,429.03
		13	HADEJIA	65,086,267.49	2,896,909.54	-	-	14,481,569.64	82,464,746.67
		14	JAHUN	87,143,274.00	3,878,639.71	-	-	18,701,444.67	109,723,358.37
		15	KAFIN HAUSA	95,834,734.63	4,265,485.91	-	-	20,135,708.64	120,235,929.18
		16	KAUGAMA	73,277,015.16	3,261,469.62	-	-	15,244,705.80	91,783,190.59
		17	KAZAURE	77,155,685.24	3,434,104.45	-	-	16,390,982.26	96,980,771.94
		18	KIRI-KASAMMA	79,319,186.82	3,530,399.23	-	-	17,417,326.57	100,266,912.62
		19	KIYAWA	80,754,818.88	3,594,297.45	-	-	16,781,265.84	101,130,382.17
		20	MAIGATARI	82,406,845.50	3,667,827.12	-	-	17,013,747.58	103,088,420.19
		21	MALAM MADURI	78,185,057.99	3,479,920.56	-	-	16,388,213.80	98,053,192.36

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation =N=	Distribution of $2 Billion from Foreign Excess Crude Savings Account =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=
32	RIVERS	1	AHOADA EAST	72,603,261.52	3,231,481.68	-	-	23,017,575.91	98,852,319.11
		2	AHOADA WEST	88,086,457.97	3,920,619.67	-	-	25,843,380.80	117,850,458.44
		3	AKUKU-TORU	79,589,891.44	3,542,447.96	-	-	22,650,465.30	105,782,804.71
		4	ANDONI	84,938,071.27	3,780,488.85	-	-	24,530,381.93	113,248,942.05
		5	ASARI-TORU	79,805,862.51	3,552,060.57	-	-	24,841,098.11	108,199,021.19
		6	BONNY	81,102,081.23	3,609,753.67	-	-	24,679,023.96	109,390,858.86
		7	DEGEMA	88,938,660.67	3,958,550.16	-	-	25,855,274.90	118,752,485.73
		8	ELEME	81,986,822.48	3,649,132.41	-	-	23,842,540.86	109,478,495.76
		9	EMUOHA	79,897,644.31	3,556,145.66	-	-	24,219,084.72	107,672,874.69
		10	ETCHE	91,182,792.23	4,058,433.69	-	-	25,844,371.98	121,085,597.90
		11	GONAKA	85,029,178.96	3,784,543.95	-	-	25,139,407.52	113,953,130.43
		12	IKWERRE	78,816,796.84	3,508,038.48	-	-	23,802,962.23	106,127,797.55
		13	KHANA	97,489,273.63	4,339,127.40	-	-	27,374,301.40	129,202,702.43
		14	OBIA/AKPOR	115,097,002.50	5,122,825.71	-	-	33,204,185.93	153,424,014.14
		15	ABUA/ODUAL	93,984,735.31	4,183,144.72	-	-	26,990,511.72	125,158,391.74
		16	OGBA/EGBEMA/NDO	96,664,200.15	4,302,404.40	-	-	27,025,442.08	127,992,046.63
		17	OGU/BOLO	61,835,009.29	2,752,200.04	-	-	19,870,972.19	84,458,181.52
		18	OKRIKA	85,295,294.82	3,796,388.43	-	-	24,906,925.78	113,998,609.03
		19	OMUMMA	66,196,422.79	2,946,321.18	-	-	20,748,777.01	89,891,520.99
		20	OPOBO/NKORO	71,326,688.35	3,174,662.98	-	-	22,496,833.23	96,998,184.55
		21	OYIGBO	66,807,503.68	2,973,519.64	-	-	21,511,673.93	91,292,697.25
		22	PORT HARCOURT	128,095,378.13	5,701,367.39	-	-	35,812,889.38	169,609,634.91
		23	TAI	73,311,216.86	3,262,991.90	-	-	21,344,541.37	97,918,750.12
	RIVERS Total			**1,948,080,246.94**	86,706,650.53	-	-	**575,552,622.24**	**2,610,339,519.71**
33	SOKOTO	1	BINJI	69,903,087.01	3,111,300.24	-	-	15,047,778.09	88,062,165.34
		2	BODINGA	81,871,987.39	3,644,021.24	-	-	17,453,222.38	102,969,231.01
		3	DANGE-SHUNI	82,899,851.42	3,689,770.20	-	-	18,107,397.68	104,697,019.31
		4	GADA	94,251,580.41	4,195,021.67	-	-	19,943,497.55	118,390,099.63
		5	GORONYO	86,678,879.56	3,857,970.09	-	-	17,688,711.82	108,225,561.46
		6	GUDU	78,789,458.34	3,506,821.67	-	-	14,723,663.96	97,019,943.98
		7	GWADABAWA	88,137,663.52	3,922,898.76	-	-	19,365,574.34	111,426,136.63
		8	ILLELA	79,318,049.99	3,530,348.64	-	-	16,601,598.24	99,449,996.87
		9	ISA	81,560,509.30	3,630,157.73	-	-	16,451,691.61	101,642,358.65
		10	KEBBE	80,900,206.07	3,600,768.45	-	-	15,718,735.01	100,219,709.53
		11	KWARE	71,750,851.32	3,193,541.95	-	-	16,034,577.95	90,978,971.22
		12	RABAH	83,703,479.85	3,725,538.71	-	-	16,556,345.99	103,985,364.55
		13	SABON BIRNI	94,134,434.41	4,189,807.64	-	-	18,553,528.83	116,877,770.89
		14	SHAGARI	77,421,303.86	3,445,926.80	-	-	16,804,071.31	97,671,301.97
		15	SILAME	72,318,633.38	3,218,813.23	-	-	15,025,596.29	90,563,042.89
		16	SOKOTO NORTH	86,093,369.73	3,831,909.77	-	-	19,416,431.86	109,341,711.35
		17	SOKOTO SOUTH	80,733,194.01	3,593,334.95	-	-	18,119,975.35	102,446,504.31
		18	TAMBUWAL	92,546,747.15	4,119,141.64	-	-	19,145,909.52	115,811,798.31
		19	TANGAZA	78,135,782.22	3,477,727.35	-	-	15,349,436.99	96,962,946.56
		20	TURETA	70,792,372.31	3,150,881.23	-	-	13,794,899.09	87,738,152.63
		21	WAMAKKO	80,113,837.78	3,565,768.17	-	-	17,597,216.14	101,276,822.09
		22	WURNO	78,825,728.34	3,508,436.01	-	-	17,005,519.02	99,339,683.37
		23	YABO	76,549,258.67	3,407,113.15	-	-	15,389,015.62	95,345,387.43
	SOKOTO Total			**1,867,430,266.03**	83,117,019.29	-	-	**389,894,394.65**	**2,340,441,679.97**
		1	ARDO-KOLA	75,734,180.00	3,370,835.00	-	-	13,905,900.67	93,010,915.67
		2	BALI	127,051,119.20	5,654,888.71	-	-	18,076,148.61	150,782,156.51

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

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December, 2010 shared in January, 2008

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation =N=	Distribution of $2 Billion from Foreign Excess Crude Savings Account =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=
		22	MIGA	72,282,668.43	3,217,212.47	-	-	15,260,701.31	90,760,582.22
		23	RINGIM	82,621,342.01	3,677,374.09	-	-	17,434,449.97	103,733,166.07
		24	RONI	65,910,680.60	2,933,603.15	-	-	13,531,101.46	82,375,385.21
		25	SULE TAKARKAR	74,808,973.44	3,329,655.20	-	-	15,343,584.02	93,482,212.66
		26	TAURA	76,336,718.32	3,397,653.24	-	-	15,374,618.05	95,108,989.60
		27	YANKWASHI	70,298,082.54	3,128,881.00	-	-	14,144,262.63	87,571,226.18
	JIGAWA Total			2,116,073,934.60	94,183,842.49	-	-	**442,157,009.17**	2,652,414,786.26
18	**KADUNA**	1	BIRNIN GWARI	120,509,576.80	5,363,732.72	-	-	19,798,823.81	145,672,133.32
		2	CHIKUN	124,942,326.53	5,561,028.95	-	-	23,759,660.45	154,263,015.93
		3	GIWA	103,322,941.96	4,598,776.79	-	-	20,963,078.12	128,884,796.87
		4	KAJURU	80,927,564.07	3,601,986.12	-	-	14,962,745.72	99,492,295.92
		5	IGABI	132,250,846.33	5,886,322.15	-	-	25,878,005.86	164,015,174.35
		6	IKARA	81,947,462.29	3,647,380.54	-	-	17,801,538.43	103,396,381.26
		7	JABA	78,366,144.94	3,487,980.51	-	-	16,483,993.82	98,338,119.27
		8	JEMA'A	99,546,871.34	4,430,708.54	-	-	20,700,177.58	124,677,757.46
		9	KACHIA	109,825,680.83	4,888,205.68	-	-	19,522,354.42	134,236,240.93
		10	KADUNA NORTH	102,459,838.19	4,560,361.10	-	-	23,398,872.86	130,419,072.16
		11	KADUNA SOUTH	106,483,557.42	4,739,451.89	-	-	24,926,512.33	136,149,521.63
		12	KAGARKO	93,359,059.29	4,155,296.65	-	-	19,408,506.05	116,922,861.98
		13	KAURA	85,577,285.92	3,808,939.51	-	-	18,780,853.21	108,167,078.65
		14	KAURU	87,789,371.13	3,907,396.70	-	-	16,984,058.55	108,680,826.37
		15	KUBAU	103,281,089.51	4,596,913.99	-	-	20,813,308.21	128,691,311.70
		16	KUDAN	71,862,491.07	3,198,510.90	-	-	15,923,980.11	90,984,982.08
		17	LERE	110,199,339.04	4,904,836.75	-	-	22,492,016.37	137,596,192.15
		18	MAKARFI	75,319,209.02	3,352,365.15	-	-	16,172,354.82	94,843,929.00
		19	SABON GARI	92,936,707.60	4,136,498.30	-	-	20,978,253.35	118,051,459.25
		20	SANGA	77,189,153.29	3,435,594.07	-	-	16,277,419.34	96,902,166.69
		21	SOBA	103,752,546.49	4,617,897.96	-	-	21,196,961.17	129,567,405.62
		22	ZANGON KATAF	112,912,018.38	5,025,574.76	-	-	21,986,483.09	139,924,076.23
		23	ZARIA	114,868,016.15	5,112,633.81	-	-	25,125,020.69	145,105,670.65
	KADUNA Total			2,269,629,097.60	101,018,393.52	-	-	**464,334,978.36**	2,834,982,469.48
19	**KANO**	1	AJINGI	78,512,281.54	3,494,484.87	-	-	17,379,536.97	99,386,303.38
		2	ALBASU	79,081,428.80	3,519,816.92	-	-	17,926,938.83	100,528,184.55
		3	BAGWAI	74,869,488.06	3,332,348.63	-	-	16,993,662.41	95,195,499.10
		4	BEBEJI	79,220,991.01	3,526,028.66	-	-	17,882,711.94	100,629,731.60
		5	BICHI	94,951,399.10	4,226,169.73	-	-	20,898,617.30	120,076,186.14
		6	BUNKURE	77,736,318.40	3,459,947.71	-	-	17,268,593.76	98,464,859.88
		7	DALA	117,849,446.32	5,245,333.59	-	-	25,740,950.04	148,835,729.95
		8	DANBATTA	84,331,550.60	3,753,493.37	-	-	18,535,827.71	106,620,871.68
		9	DAWAKIN KUDU	88,136,806.41	3,922,860.61	-	-	19,131,250.28	111,190,917.30
		10	DAWAKIN TOFA	87,432,565.11	3,891,515.70	-	-	19,899,786.63	111,223,867.44
		11	DOGUWA	78,233,279.82	3,482,066.85	-	-	16,594,936.75	98,310,283.42
		12	FAGGE	78,204,255.87	3,480,775.03	-	-	18,223,436.78	99,908,467.68
		13	GABASAWA	85,750,988.37	3,816,670.79	-	-	18,641,336.55	108,208,995.71
		14	GARKO	75,774,437.99	3,372,626.83	-	-	16,981,802.49	96,128,867.31
		15	GARUN MALLAM	71,861,953.51	3,198,486.97	-	-	15,409,389.27	90,469,829.75
		16	GAYA	81,355,750.99	3,621,044.19	-	-	18,298,219.21	103,275,014.39
		17	GEZAWA	92,357,543.21	4,110,720.41	-	-	21,068,484.14	117,536,747.76
		18	GWALE	109,940,034.81	4,893,295.43	-	-	23,802,417.40	138,635,747.64
		19	GWARZO	79,698,760.03	3,547,293.57	-	-	17,716,194.59	100,962,248.18

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation =N=	Distribution of $2 Billion from Foreign Excess Crude Savings Account =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=
		3	DONGA	88,333,994.01	3,931,637.19	-	-	15,518,781.16	107,784,412.36
		4	GASHAKA	103,743,870.50	4,617,511.80	-	-	13,935,294.13	122,296,676.43
		5	GASSOL	115,478,899.67	5,139,823.48	-	-	19,300,215.18	139,918,938.33
		6	IBI	77,375,240.63	3,443,876.59	-	-	13,807,911.09	94,627,028.31
		7	JALINGO	78,020,767.52	3,472,608.19	-	-	15,714,760.32	97,208,136.04
34	**TARABA**	8	KARIM-LAMIDO	114,796,133.39	5,109,434.40	-	-	17,628,718.67	137,534,286.46
		9	KURMI	85,572,648.10	3,808,733.09	-	-	14,063,463.27	103,444,844.46
		10	LAU	77,589,185.00	3,453,398.99	-	-	14,236,371.99	95,278,955.97
		11	SARDAUNA	110,919,831.80	4,936,904.99	-	-	18,605,982.75	134,462,719.55
		12	TAKUM	89,772,183.49	3,995,649.23	-	-	15,561,094.07	109,328,926.78
		13	USSA	76,189,043.30	3,391,080.40	-	-	14,772,289.90	94,352,413.60
		14	WUKARI	111,090,232.01	4,944,489.29	-	-	19,190,741.65	135,225,462.95
		15	YORRO	73,884,816.11	3,288,522.09	-	-	13,990,970.80	91,164,309.01
		16	ZING	80,955,800.50	3,603,242.89	-	-	15,288,145.06	99,847,188.46
	TARABA Total			**1,486,507,945.25**	66,162,636.33	-	-	**253,596,789.32**	**1,806,267,370.89**
		1	BADE	77,574,622.01	3,452,750.80	-	-	15,733,310.83	96,760,683.64
		2	BURSARI	90,622,179.22	4,033,481.49	-	-	14,685,468.27	109,341,128.99
		3	DAMATURU	76,885,399.21	3,422,074.35	-	-	13,963,961.45	94,271,435.01
		4	FIKA	81,250,861.53	3,616,375.69	-	-	15,634,637.68	100,501,874.90
		5	FUNE	118,129,343.80	5,257,791.48	-	-	21,235,287.42	144,622,422.70
		6	GEIDAM	96,977,971.91	4,316,369.99	-	-	16,331,877.81	117,626,219.71
		7	GUJBA	85,943,559.14	3,825,241.88	-	-	15,401,985.05	105,170,786.06
		8	GULANI	78,492,277.15	3,493,594.50	-	-	14,493,590.52	96,479,462.17
35	**YOBE**	9	JAKUSKO	101,630,174.10	4,523,433.78	-	-	18,785,479.52	124,939,087.39
		10	KARASUWA	72,944,494.04	3,246,669.52	-	-	14,612,599.84	90,803,763.40
		11	MACHINA	64,440,127.70	2,868,150.65	-	-	13,061,377.26	80,369,655.61
		12	NANGERE	71,271,366.15	3,172,200.66	-	-	13,957,433.37	88,401,000.17
		13	NGURU	83,483,935.14	3,715,767.05	-	-	16,104,146.88	103,303,849.07
		14	POTISKUM	87,643,834.98	3,900,919.06	-	-	17,992,300.51	109,537,054.55
		15	TARMUA	83,627,885.89	3,722,174.12	-	-	13,594,492.53	100,944,552.54
		16	YUNUSARI	85,990,512.58	3,827,331.72	-	-	15,256,145.65	105,073,989.96
		17	YUSUFARI	84,641,780.69	3,767,301.33	-	-	14,752,526.37	103,161,608.39
	YOBE Total			**1,441,550,325.23**	64,161,628.08	-	-	**265,596,620.96**	**1,771,308,574.27**
		1	ANKA	84,190,208.29	3,747,202.40	-	-	15,413,462.71	103,350,873.39
		2	BAKURA	81,216,619.27	3,614,851.61	-	-	16,938,675.51	101,770,146.39
		3	BUKKUYUM	95,185,585.70	4,236,593.09	-	-	17,783,839.92	117,206,018.71
		4	BUNGUDU	104,334,936.30	4,643,819.41	-	-	19,365,754.75	128,344,510.46
		5	GUMMI	90,680,683.81	4,036,085.46	-	-	17,541,378.08	112,258,147.35
		6	GUSAU	126,060,401.59	5,610,793.09	-	-	23,646,433.21	155,317,627.89
36	**ZAMFARA**	7	KAURA NAMODA	94,924,108.51	4,224,955.06	-	-	20,167,239.12	119,316,302.69
		8	BIRNIN MAGAJI	86,477,408.06	3,849,002.84	-	-	16,655,472.97	106,981,883.87
		9	MARADUN	96,063,830.90	4,275,682.70	-	-	17,757,146.56	118,096,660.16
		10	MARU	125,548,023.05	5,587,987.75	-	-	20,527,240.61	151,663,251.40
		11	SHINKAFI	76,639,375.58	3,411,124.14	-	-	15,186,825.49	95,237,325.20
		12	TALATA MAFARA	89,162,914.66	3,968,531.43	-	-	17,905,002.49	111,036,448.57
		13	TSAFE	96,063,546.39	4,275,670.04	-	-	19,642,292.49	119,981,508.92
		14	ZURMI	106,811,256.44	4,754,037.37	-	-	20,593,444.24	132,158,738.05
	ZAMFARA Total			**1,353,358,898.54**	60,236,336.38	-	-	**259,124,208.14**	**1,672,719,443.07**
		1	ABAJI	70,664,088.88	3,145,171.49	-	-	80,176,179.85	153,985,440.22
		2	ABUJA MUNICIPAL A	170,135,732.22	7,572,531.73	-	-	104,788,859.16	282,497,123.11

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

Federal Ministry of Finance, Abuja

Table IV

Distribution Details of Revenue Allocation to Local Government Councils by Federation Account Allocation Committee for the Month of December, 2010 shared in January, 2008

S/n	State	S/n	Local Government Councils	Gross Statutory Allocation =N=	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation =N=	Distribution of $2 Billion from Foreign Excess Crude Savings Account =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=
		20	KABO	78,493,847.22	3,493,664.39	-	-	16,685,407.07	98,672,918.68
		21	KANO MUNICIPAL	102,746,871.90	4,573,136.62	-	-	23,920,879.86	131,240,888.38
		22	KARAYE	73,163,938.39	3,256,436.71	-	-	16,260,876.70	92,681,251.80
		23	KIBIYA	73,716,524.33	3,281,031.63	-	-	16,101,229.21	93,098,785.17
		24	KIRU	95,292,821.71	4,241,366.03	-	-	20,477,607.31	120,011,795.05
		25	KUMBOTSO	93,246,049.29	4,150,266.72	-	-	21,543,906.21	118,940,222.22

	State =N=	S/n =N=	Local Government Councils =N=	Gross Statutory Allocation =N=	Distribution from Oil Excess Revenue Account for January, 2011 Augmentation =N=	Distribution of $2 Billion from Foreign Excess Crude Savings Account =N=	Exchange Gain Allocation =N=	Value Added Tax =N=	Total Allocation =N=
37	FCT, ABUJA	3	BWARI	94,229,611.64	4,194,043.86	-	-	85,944,543.19	184,368,198.69
		4	GWAGWALADA	86,239,140.85	3,838,397.86	-	-	83,570,987.39	173,648,526.09
		5	KUJE	75,577,773.46	3,363,873.54	-	-	81,506,507.20	160,448,154.20
		6	KWALI	79,087,707.61	3,520,096.38	-	-	81,112,429.81	163,720,233.79
	FCT, ABUJA Total			**575,934,054.66**	25,634,114.86	-	-	**517,099,506.60**	**1,118,667,676.11**
	Grand Total			**64,631,028,112.75**	2,876,647,395.03	-	-	**15,946,923,422.94**	**83,454,598,930.72**

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