



## **MONTHLY FAAC ALLOCATION: NOVEMBER 2016**

This report shows detailed allocation to all Federal, States and Local Governments as repoted by the Office of the Accountant General of the Federation

Table I

| S/n | Beneficiaries              | Statutory          | Exchange Gain<br>Difference | NNPC Refund to FG | Distribution of<br>N109.108billion from<br>Excess PPT | VAT               | Total              |
|-----|----------------------------|--------------------|-----------------------------|-------------------|---|-------------------|--------------------|
|     |                            | =N=                | =N=                         | =N=               | =N=   | =N=               | =N=                |
| 1   | FGN (see Table II)         | 96,674,522,544.57  | 17,429,805,258.55           | 6,330,393,548.39  | 50,005,903,968.97                                     | 10,025,454,263.17 | 180,466,079,583.65 |
| 2   | State (see Table III)      | 49,034,609,764.45  | 8,840,630,153.92            |                   | 25,363,662,757.23                                     | 33,418,180,877.23 | 116,657,083,552.83 |
| 3   | LGCs (see Table IV)        | 37,803,628,785.46  | 6,815,755,283.34            |                   | 19,554,320,838.28                                     | 23,392,726,614.06 | 87,566,431,521.14  |
| 4   | 13% Derivation Fund        | 13,548,309,184.88  | 4,232,628,036.50            |                   | 14,184,029,176.30                                     |                   | 31,964,966,397.68  |
| 5   | Cost of Collection - NCS   | 3,594,920,716.36   |                             | -                 |   |                   | 3,594,920,716.36   |
| 6   | Transfer to Excess PPT     | 34,763,783,139.28  |                             |                   |   |                   | 34,763,783,139.28  |
| 7   | Cost of Collections - FIRS | 2,076,764,972.08   | 123                         |                   |   | 2,784,848,406.44  | 4,861,613,378.52   |
| 8   | Cost of Collection - DPR   | 1,219,298,398.21   |                             | -                 |   |                   | 1,219,298,398.21   |
| 9   | Total                      | 238,715,837,505.29 | 37,318,818,732.31           | 6,330,393,548.39  | 109,107,916,740.78                                    | 69,621,210,160.90 | 461,094,176,687.67 |

Table II

|    | 1                              | 2                          | 3                | 4+2-3                    | 5                        | 6                 | 7   | 1                 | 9=4+5+6+7+8        |
|----|--------------------------------|----------------------------|------------------|--------------------------|--------------------------|-------------------|---|-------------------|--------------------|
| /n | Beneficiaries                  | Gross Statutory Allocation | Less Deductions  | Net Statutory Allocation | Exchange Gain Difference | NNPC Refund to FG | Distribution of<br>N109.108billion from Excess<br>PPT | VAT               | Total Net Amount   |
|    |                                | =N=                        | -N-              | -Ne                      | =N=                      | =N=               | -N=   | +N=               | =N=                |
| 1  | FGN (CRF Account)              | 89,003,689,130.82          | 9,115,063,778.44 | 79,888,625,352.38        | 16,046,802,487.47        | 5,828,095,806.70  | 46,038,085,468,77                                     | 9,357,090,645.62  | 157,158,699,760.95 |
| 2  | Share of Derivation & Ecology  | 1,835,127,610.94           |                  | 1,835,127,610.94         | 330,861,906.96           | 120,166,923.85    | 949,238,875.64  |                   | 3,235,395,317.40   |
| 3  | Stabilization                  | 917,563,805.47             |                  | 917,563,805.47           | 165,430,953.48           | 60,083,461.92     | 474,619,437 82  |                   | 1,617,697,658.70   |
| 4  | Development of Natural Resourc | 3,083,014,386 39           |                  | 3,083,014,386.39         | 555,848,003.69           | 201,880,432.07    | 1,594,721,311.08                                      |                   | 5,435,464,133.23   |
| 5  | FCT-Abuja                      | 1,835,127,610.94           | 38,542,626.01    | 1,796,584,984.93         | 330,861,906.96           | 120,166,923.85    | 949,238,875.64  | 668,363,617.54    | 3,865,216,308.93   |
|    | Sub-total                      | 96,674,522,544.57          | 9,153,606,404.45 | 87,520,916,140.12        | 17,429,805,258.55        | 6,330,393,548.39  | 50,005,903,968.97                                     | 10,025,454,263,17 | 171,312,473,179.20 |

Table |||

<u>Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of October, 2016 Shared in November, 2016</u>

| 1     | 2             | 3              | 4                             | 5                                | 6=4+5             | 7                | 8                             | 9                               | 10=6-(7+8+9)                       | 11                               | 12  | 13                               | 14=6+11+12                           | 15=10+11+12+13                       |
|-------|---------------|----------------|-------------------------------|----------------------------------|-------------------|------------------|-------------------------------|---------------------------------|------------------------------------|----------------------------------|---|----------------------------------|--------------------------------------|--------------------------------------|
| š/n   | Beneficiaries | No. of<br>LGCs | Gross Statutory<br>Allocation | 13% Share of<br>Derivation (Net) | Gross Total       | External Debt    | Contractual Obligation (ISPO) | Other Deductions<br>(see Note)  | Net Statutory<br>Allocation        | Distribution of Exchange<br>Gain | Distribution of<br>#109.108billion<br>from Excess PTT | Gross VAT Allocation             | Total Gross Amount                   | Total Net Amount                     |
|       |               |                | =N=                           | =N=                              | =N=               | =N=              | =N=                           | =N=                             | =N=                                | =N=                              | =N=   | =N=                              | =N=                                  | =N=                                  |
| 1 AB  | IA            | 17             | 1,210,828,058.09              | 163,362,314.31                   | 1,374,190,372.40  | 27,791,809.06    | 1,601,035.73                  | 310,467,750 22                  | 1,034,329,777.39                   | 270,873,884.48                   | 802,479,070.17  | 688,372,052.26                   | 3,135,915,379.31                     | 2,796,054,784 30                     |
| 2 AD  | AMAWA         | 21             | 1,288.112,832.08              |                                  | 1,288,112,832.08  | 40,267,508.50    | 0.00                          | 330,357,169 14                  | 917,488,154.44                     | 232,238,600.44                   | 666,289,782.32  | 707,840,486.76                   | 2,894,481,701.61                     | 2,523,857,023.97                     |
| 3 AK  | WA IBOM       | 31             | 1,300,083,163.40              | 1,781,311,926.43                 | 3,081,395,089.83  | 102,056,197.85   | 268,568,479.79                | 708,921,587.84                  | 2,001,848,824.35                   | 803,008,025.93                   | 2,577,964,040.45                                      | 749,944,047.03                   | 7,212,311,203,24                     | 6.132.764.937.76                     |
| 4 AN  | IAMBRA        | 21             | 1,285.699,704.34              | ¥.7                              | 1,285,699,704.34  | 47,476,123 15    | 0.00                          | 107,021,602.06                  | 1,131,201,979.13                   | 231,803,528.77                   | 665,041,566.86  | 780,644,443.54                   | 2,963,189,243.51                     | 2,808,691,518 30                     |
| 5 BA  | UCHI          | 20             | 1,546,739,820.31              |                                  | 1,546,739,820.31  | 68,666,222 36    | 305,669,380.00                | 271,152,217.76                  | 901,252,000.19                     | 278,867,411.44                   | 800,067,286.43  | 809,200,160.30                   | 3,434,874,678.49                     | 2,789,386,858.37                     |
| 6 BA  | YELSA         | 8              | 1,144,147,833.70              | 3,342,622,202.20                 | 4,486,770,035.90  | 29,767,995.89    | 1,241,071,428 57              | 1,046,433,331 96                | 2,169,497,279,48                   | 1,247,255,160.65                 | 4,080,242,522.66                                      | 618,364,452.22                   | 10,432,632,171.43                    | 8,115,359,415.01                     |
| 7 BE  | NUE           | 23             | 1,450,168,569.04              |                                  | 1,450,168,569.04  | 21,701,687.61    | 103,855,987.23                | 426,834,701 65                  | 897,776,192.55                     | 261,456,225.33                   | 750,114,800.61  | 791,646,121.46                   | 3,253,385,716.45                     | 2.700.993.339.96                     |
| 8 BC  | RNO           | 27             | 1,606,578,945.02              |                                  | 1,606,578,945.02  | 17,423,313.20    | 0.00                          | 323,071,065,26                  | 1,266,084,566,56                   | 289,656,027.33                   | 831,019,697,11  | 821,612,881.19                   | 3,548,867,550.65                     | 3,208,373,172 19                     |
| 9 CR  | OSS RIVER     | 18             | 1,300,304,881.36              | - 1                              | 1,300,304,881.36  | 244,736,974.35   | 633,134,951.92                | 587,096,442,78                  | (164,663,487.69)                   | 234,436,749.85                   | 672,596,246.83  | 690,954,977,67                   | 2,898,292,855,71                     | 1,433,324,486.66                     |
| 10 DE | LTA           | 25.            | 1,312,945,105.36              | 3,103,159,748.49                 | 4,416,104,853.84  | 25,464,533 23    | 1,098,907,642.20              | 1,145,011,172,37                | 2,146,721,506.04                   | 1,211,574,591.70                 | 3,946,000,134.27                                      | 788,690,767.68                   | 10,362,370,347.49                    | 8,092,986,999.69                     |
| 11 EB | ONYI          | 13             | 1,156,851,398.54              |                                  | 1,156,851,398.54  | 35,498,938.73    | 0.00                          | 107.335.344.78                  | 1,014,017,115.03                   | 208,572,993.78                   | 598,393,438.30  | 652,347,303.93                   | 2,616,165,134.55                     | 2.473.330.851.04                     |
| 12 ED | 0             | 18             | 1,209,095,119.36              | 176,767,337.24                   | 1,385,862,456.60  | 75.080.451.68    | 520,000,000.00                | 413,697,231.02                  | 377,084,773.90                     | 269,291,658.17                   | 797,327,480.81  | 730,608,156.77                   | 3,183,089,752.35                     | 2,174,312,069.65                     |
| 13 EK | ITI           | 16             | 1,156,198,594.04              |                                  | 1,156,198,594.04  | 47,601,751 58    | 499,654,808.01                | 488.764.315.84                  | 120,177,718.61                     | 208,455,297.26                   | 598,055,768.37  | 648,540,793.30                   | 2,611,250,452,97                     | 1,575,229,577.54                     |
| 4 EN  | UGU           | 17             | 1,300,417,106.45              |                                  | 1,300,417,106.45  | 53,038,322,20    | 294,205,124.01                | 206,468,378.89                  | 746,705,281.35                     | 234,456,983,33                   | 672,654,296.43  | 749,044,284,42                   | 2,956,572,670,63                     | 2.402.860.845.53                     |
| 5 GC  | MBE           | 11             | 1,217,983,439.64              | -                                | 1,217,983,439.64  | 52,141,918 38    | 361,446,152.47                | 272,954,928 64                  | 531,440,440.15                     | 219,594,714.33                   | 630,014,623.45  | 688,467,343.21                   | 2,756,060,120.63                     | 2,069,517,121.14                     |
| 6 IM  | 0             | 27             | 1,344,439,828,94              | 145,573,123.67                   | 1,490,012,952.61  | 48,270,510.71    | 0.00                          | 828.304.698.90                  | 613,437,743.00                     | 287,175,206 52                   | 845,492,536.97  | 757,603,719.04                   | 3,380,284,415,14                     | 2,503,709,205.53                     |
| 7 JIC | AWA           | 27             | 1,446,069,751.92              |                                  | 1.446,069,751.92  | 29,470,718 38    | 0.00                          | 89,972,595,59                   | 1,326,626,437,95                   | 260,717,234.52                   | 747,994,644.75  | 802,401,227.31                   | 3,257,182,858.50                     | 3,137,739,544 53                     |
| 18 KA | DUNA          | 23             | 1,694,238,907,39              |                                  | 1,694,238,907.39  | 185,220,321,15   | 0.00                          | 203,254,936 77                  | 1,305,763,649,47                   | 305,460,564.38                   | 876,362,725.91  | 956,539,733,22                   | 3.832.601.930.90                     | 3,444,126,672,98                     |
| 19 KA | NO            | 44             | 2,051,064,816.81              |                                  | 2.051.064.816.81  | 55,017,472.08    | 0.00                          | 441,313,951 48                  | 1,554,733,393.25                   | 369,794,020.06                   | 1,060,934,645.07                                      | 1,298,144,207.91                 | 4,779,937,689.84                     | 4.283.606.266.28                     |
| 20 KA | TSINA         | 34             | 1,589,516,859.82              |                                  | 1,589,516,859.82  | 108,273,484 09   | 0.00                          | 238.241.900.43                  | 1,243,001,475.30                   | 286,579,841.23                   | 822,194,155.78  | 899,908,337.35                   | 3,598,199,194.18                     | 3.251.683.809.66                     |
| 21 KE | BBI           | 21             | 1,365,402,912.76              |                                  | 1,365,402,912.76  | 38,309,346 52    | 0.00                          | 264,239,440.81                  | 1,062,854,125.43                   | 246,173,513,38                   | 706,268,881.78  | 704.393.334.13                   | 3,022,238,642.05                     | 2,719,689,854.72                     |
| 2 KO  | GI            | 21             | 1,429,164,647,62              |                                  | 1,429,164,647,62  | 25,425,394.33    | 246,132,000 00                | 190,704,301.58                  | 966,902,951.71                     | 257,669,351.08                   | 739,250,303.43  | 712.065.542.87                   | 3,138,149,845.00                     | 2.675.888.149.09                     |
| 23 KW | /ARA          | 16             | 1,151,043,813.87              |                                  | 1,151,043,813.87  | 29.243.176.42    | 0 00                          | 340,313,959.43                  | 781,486,678.02                     | 207,525,922.98                   | 595,389,404.63  | 657,107,053.09                   | 2,611,066,194.56                     | 2.241,509,058.71                     |
| 24 LA | GOS           | 20             | 1,732,257,296.36              |                                  | 1,732,257,296 36  | 904,642,257.12   | 2.000.000.000.00              | 0 10,0 10,000.10                | (1,172,384,960,76)                 | 312,315,039.56                   | 896,028,133.69  | 6,292,924,590.33                 | 9,233,525,059.93                     | 6.328.882.802.81                     |
| 5 NA  | SSARAWA       | 13             | 1,192,483,864,48              |                                  | 1,192,483,864.48  | 30,518,383.97    | 101,637,860.22                | 124.304.116.61                  | 936,023,503.68                     | 214,997,302,13                   | 616.824.702.54  | 621,985,842.81                   | 2,646,291,711.96                     | 2,389,831,351,16                     |
| 6 NIC | SER           | 25             | 1,531,692,429.75              |                                  | 1,531,692,429.75  | 41,529,007,21    | 0.00                          | 187,358,252,76                  | 1,302,805,169.78                   | 276,154,462.04                   | 792,283,866.90  | 885,253,126.06                   | 3,485,383,884,75                     | 3,256,496,624,78                     |
| 7 00  | SUN           | 20             | 1,201,340,444,24              |                                  | 1,201,340,444 24  | 79.041.453.31    | 0.00                          | 1,133,331,119.97                | (11,032,129.04)                    | 216,594,087.47                   | 621,405,860.69  | 763,959,207.58                   | 2,803,299,599.99                     | 1,590,927,026 71                     |
| 8 ON  | 00            | 18             | 1,203,720,434,21              | 961,969,212.51                   | 2.165.689.646.71  | 50,347,398.74    | 725.882.360.59                | 265.608.277.39                  | 1,123,851,609.99                   | 525,243,158.24                   | 1,655,517,939.92                                      | 735,704,134.42                   | 5,082,154,879.30                     | 4.040.316.842.58                     |
| 9 05  | UN            | 30             | 1.179.317.486.02              |                                  | 1,179,317,486.02  | 101,846,100.07   | 945.881.467.00                | 1,067,062,023.85                | (935,472,104.90)                   | 212.623.487.33                   | 610.014.256.11  | 730,331,501.63                   | 2,732,286,731.09                     | 617,497,140.17                       |
| OY    | 0             | 33             | 1.450.328.795.40              |                                  | 1,450,328,795.40  | 131,626,342,71   | 99,912,935 00                 | 459,596,772.14                  | 759,192,745.55                     | 261,485,113.13                   | 750.197.679.36  | 1.118.883.759.03                 |                                      |                                      |
| -     | ATEAU         | 17             | 1,350,303,902.49              |                                  | 1,350,303,902.49  | 21.048.390.79    | 609.914.612.08                | 648.257.633.96                  | 71,083,265.66                      | 243,451,257.28                   | 698,458,761.42  | 741,416,680.06                   | 3,580,895,346.92<br>3,033,630,601.25 | 2,889,759,297.07<br>1,754,409,964.42 |
| 2 RIV |               | 23             | 1,394,544,417.81              | 3,873,543,320.03                 | 5,268,087,737.84  | 44,310,447.83    | 0.00                          | 1.605.505.813.75                | 3.618.271.476.26                   | 1,442,743,029.66                 | 4,713,579,480.83                                      | 1,069,416,338.60                 | 12,493,826,586.93                    |                                      |
| -     | кото          | 23             | 1,425,097,794,47              | 2,070,070,020.00                 | 1,425,097,794.47  | 36,433,190 12    | 0.00                          | 180,785,264.80                  | 1,207,879,339.55                   | 256.936.123.17                   | 737,146,681,26  |                                  |                                      | 10,844,010,325.35                    |
| _     | RABA          | 16             | 1,245,595,014,25              |                                  | 1,245,595,014.25  | 16,034,832.47    | 0.00                          | 416,352,804.33                  | 813,207,377.45                     | 224,572,906,68                   |   | 741,139,660.07                   | 3,160,320,258.97                     | 2,943,101,804.05                     |
| 5 YO  |               | 17             | 1,284,048,563.30              |                                  | 1,284,048,563.30  | 42.704.803.66    | 0.00                          |                                 |                                    |                                  | 644,296,998.09  | 641,477,120.76                   | 2,755,942,039.78                     | 2,323,554,402.98                     |
| -     | MFARA         | 14             | 1,286,783,211.81              | - :                              | 1,286,783,211.81  | 22,931,827,38    | 488,822,936 86                | 89,972,595.59<br>423,088,717.97 | 1,151,371,164.05<br>351,939,729.60 | 231,505,838.48                   | 664,187,496.95<br>665,602,022.38                      | 671,091,012.60<br>700,156,476.63 | 2,850,832,911.33<br>2,884,540,589.12 | 2,718,155,512.08<br>1,949,697,106.91 |
| To    | tal (States)  | -              | 49,034,609,764.45             | 13,548,309,184.88                | 62,582,918,949.32 | 2,930,958,606,83 | 10.546,299,161.68             | 15,943,156,418.32               | 33,162,504,762.49                  | 13,073,258,190,42                | 39,547,691,933,52                                     | 33,418,180,877.23                | 148,622,049,950.49                   | 119,201,635,763.66                   |

|          |         |                              |                                |                              |                     |   |                                |                                |            | 1           |                              |                                |                                    |               |   |                                |              |
|----------|---------|------------------------------|--------------------------------|------------------------------|---------------------|---|--------------------------------|--------------------------------|------------|-------------|------------------------------|--------------------------------|------------------------------------|---------------|---|--------------------------------|--------------|
| State    | S/n     | Local Government<br>Councils | Gross Statutory<br>Allocation  | Exchange Gain<br>Difference  | Deduction<br>=N=    | Distribution of<br>N109.108billion from<br>Excess PTT | Value Added Tax                | Total Allocation               | State      | S/n         | Local Government<br>Councils | Gross Statutory<br>Allocation  | Exchange Gain<br>Difference<br>*N* | Deduction =N= | Distribution of<br>N109,108billion from<br>Excess PTT | Value Added Tax                | Total Alloca |
|          | 1       | ABA NORTH                    | 40,198,697.67                  | 7,247,571.06                 |                     | 20,793,195.17   | 21,143,556.87                  | 89,383,020.78                  |            | 26          | s KUNCHI                     | 42,555,646.25                  | 7,672,513.99                       |               | 22,012,351.38   | 22,685,061.73                  | 94,92        |
|          | 2       | ABA SOUTH                    | 67,066,290 35                  | 12,091,628.17                | 148                 | 34,690,737.40   | 37,005,018 52                  | 150,853,674.44                 |            | 27          | KURA                         | 41,676,178.40                  | 7,513,951.50                       |               | 21,557,437.47   | 24,368,804.09                  | 95,11        |
|          | 3       | AROCHUKWU                    | 47,188,519.25                  | 8,507,791.70                 | •                   | 24,408,753 21   | 24,288,033 33                  | 104,393,097.49                 |            | 28          | MADOBI                       | 41,713,904.61                  | 7,520,753.30                       |               | 21,576,951.75   | 23,968,813.13                  | 94,78        |
|          | 4       | BENDE                        | 48,079,990.32                  | 8,668,518.30                 | -                   | 24,869,875.91   | 25,386,278.76                  | 107,004,663.29                 |            | 25          | MAKODA                       | 49,437,899 45                  | 8,913,340 73                       |               | 25,572,268 55   | 28,269,342.69                  | 112,1        |
|          | 5       | IKWUANO                      | 43,762,207.71                  | 7,890,049.39                 |                     | 22,636,457.87   | 22,672,978.32                  | 96,961,693.29                  |            | 30          | MINJIBIR                     | 49,824,651 03                  | 8,983,069.60                       |               | 25,772,319 83   | 27,837,915.99                  | 112,4        |
|          | 6       | ISIALA NGWA NORTH            | 45,195,048.92                  | 8,148,381.61                 |                     | 23,377,609 91   | 23,462,180.85                  | 100,183,221.29                 |            | 31          | NASSARAWA                    | 86,145,501.21                  | 15,531,489 27                      |               | 44,559,657.99   | 47,034,022.78                  | 193,2        |
|          | 7       | ISIALA NGWA SOUTH            | 43,851,302.74                  | 7,906,112.67                 |                     | 22,682,543.20   | 22,510,986.49                  | 96,950,945.10                  |            | 30          | RANO                         | 43,148,379.45                  | 7,779,380 04                       |               | 22,318,948.80   | 24,410,818.68                  | 97,          |
|          | 8       | ISUKWUATO                    | 42,757,754 56                  | 7,708,952.84                 |                     | 22,116,894.01   | 21,492,207.80                  | 94,075,809.22                  |            | 33          | RIMIN GADO                   | 42,702,701.92                  | 7,699,027.20                       |               | 22,068,417.46   | 22,372,810.08                  | 34,          |
| ABIA     | 9       | NNEOCHI                      | 46,129,528.24                  | 8,316,862.32                 |                     | 23,860,979.07   | 23,973,274 84                  | 102,280,644.47                 |            | 34          | ROGO                         | 51,116,215.72                  | 9,215,930.55                       | - 2           | 26,440,395.13   | 28,537,223.32                  | 115          |
|          | 10      | OBIOMA NGWA                  | 46,812,137.24                  | 8,439,932.41                 |                     | 24,214,065.69   | 24,851,219.41                  | 104,317,354.75                 | 19 KANO    | 35          | SHANONO                      | 42,175,804.85                  | 7,604,030.99                       |               | 21,815,874.46   | 24,158,557.92                  | 95,          |
|          | - 11    | OHAFIA                       | 51,192,816.51                  | 9,229,741.19                 |                     | 26,480,017,68   | 28,045,180 84                  | 114,947,756.22                 |            | 36          | SUMAILA                      | 53,381,190.98                  | 9,624,291.27                       | - 2           | 27,611,977.17   | 29,836,717.66                  | 120,         |
|          | 12      | OSISIOMA                     | 49,289,581.83                  | 8,886,600.01                 |                     | 25,495,549.72   | 26,766,092.16                  | 110,437,823.72                 |            | 37          | TAKAI                        | 46,877,243.33                  | 8,451,670 62                       |               | 24,247,742.49   | 27,283,854.80                  | 106,         |
|          | 13      | UGWUNAGBO                    | 37,638,611.90                  | 6,786,003.78                 |                     | 19,468,964.13   | 19,896,655.99                  | 83,790,235.80                  |            | 36          | TARAUNI                      | 48,745,471.75                  | 8,788,500.40                       | - X           | 25,214,103.11   | 28,217,601.57                  | 110,         |
|          | 14      | UKWA EAST                    | 35,563,347.17                  | 6,411,846,67                 |                     | 18,395,511.83   | 18,705,757.85                  | 79,076,463.52                  |            | 36          | TOFA                         | 38,375,044 30                  | 6,918,777.89                       |               | 19,849,891 47   | 22,019,045.19                  | 87           |
|          | 15      | UKWA WEST                    | 37,031,861.42                  | 6,676,610.51                 |                     | 19,155,116.13   | 20,194,317.85                  | B3,057,905.90                  | ja -       | 40          | TSANYAWA                     | 42,309,849.15                  | 7,628,198.33                       |               | 21,885,210.27   | 25,024,542.60                  | 96           |
|          | 16      | UMUAHIA NORTH                | 55,202,563 47                  | 9,952,673.22                 |                     | 28,554,101.07   | 26,817,632.74                  | 120,526,970.50                 |            | 41          | TUDUN WADA                   | 52,169,546 60                  | 9,405,839.45                       |               | 26,985,241,50   | 28,737,770 31                  | 117          |
|          | 17      | UMUAHIA SOUTH                | 47,698,253,15                  | 8,599,693.50                 |                     | 24,672,418 37   | 22,701,907.22                  | 103,672,272.25                 |            | 40          | UNGOGO                       | 60,995,156.84                  | 10,997,041.18                      |               | 31,550,380 34   | 35,652,379.70                  | 139          |
|          | ABI     | A TOTAL                      | 784,658,512.47                 | 141,468,969.35               | 199                 | 405,872,790.37  | 409,913,279.83                 | 1,741,913,562.03               | 4          | 43          | WARAWA                       | 39,805,559.62                  | 7,176,690.76                       | 2             | 20,589,840.42   | 23,575,941 58                  | 91           |
|          | 1       | DEMSA                        | 48,916,115.02                  | 8,819,266.30                 |                     | 25,302,370.12   | 24,541,636.18                  | 107,579,387.62                 |            | 44          | 4 WUDIL                      | 46,805,797.03                  | 8,438,789.31                       |               | 24,210,786.15   | 26,403,754.35                  | 105          |
|          | 2       | FUFORE                       | 59,758,244.19                  | 10,774,033 65                |                     | 30,910,574 39   | 25,897,133 25                  | 127,339,985.48                 | 3 0        | KANO        | TOTAL                        | 2,160,481,357.93               | 389,521,130.72                     |               | 1,117,531,490.90                                      | 1,223,702,423.46               | 4,891        |
|          | 3       | GANYE                        | 50,884,162.05                  | 9,174,092.74                 |                     | 26,320,362,94   | 23,731,225.81                  | 110,109,843.54                 |            | ,           | BAKORI                       | 47,561,539.10                  | 8,575,044 83                       |               | 24,601,701.61   | 22,879,824,13                  | 103          |
|          | 4       | GIREI                        | 44,549,817.04                  | 8,032,050.38                 |                     | 23,043,857.00   | 22,021,963.85                  | 97,647,688.26                  | *          | - 2         | BATAGARAWA                   | 49,009,377.66                  | 8,836,080 97                       |               | 25,350,611.19   | 24,644,838.16                  | 107          |
|          | 5       | GOMBI                        | 44,083,640.39                  | 7,948,001 68                 |                     | 22,802,722.27   | 22,845,911.14                  | 97,680,275.47                  |            | 3           | BATSARI                      | 53,317,572.85                  | 9,612,821.32                       |               | 27,579,070 04   | 25,868,325.18                  | 116          |
|          | - 6     | GUYUK                        | 47,131,764 07                  | 8,497,559.10                 | •                   | 24,379,396.00   | 24,417,998.96                  | 104,426,718.13                 |            | -           | BAURE                        | 49,990,527.14                  | 9,012,976 01                       |               | 25,858,120.98   | 25,289,095.35                  | 110          |
|          | 7       | HONG                         | 51,337,791 41                  | 9,255,879 24                 |                     | 26,555,007.46   | 23,983,664 87                  | 111,132,542.98                 |            |             | BINDAWA                      | 46,752,050 65                  | 8,429,099 18                       | - 2           | 24,182,985 27   | 23,029,482 32                  | 102          |
|          |         | JADA                         | 53,703,612.38                  | 9,682,421.61                 |                     | 27,778,753.00   | 23,951,125 58                  | 115,115,912.77                 | 8          |             | CHARANCHI                    | 43,731,153.93                  | 7,884,450.59                       |               | 22,620,394 97   | 22,290,316.27                  | 96           |
|          | 9       | YOLA-NORTH                   | 46,692,618.96                  | 8,418,384 02                 |                     | 24,152,243.61   | 25,443,897.07                  | 104,707,143.65                 | la la      | 7           | DAN-MUSA                     | 43,874,265.55                  | 7,910,252.71                       |               | 22,694,420.95   | 21,090,945.02                  | 95           |
|          | -       | LAMURDE                      | 41,807,099 77                  | 7,537,555.79                 |                     | 21,625,157.91   | 21,160,012.90                  | 92,129,826.38                  |            |             | DANDUME                      | 46,976,169.90                  | 8,469,506.46                       |               | 24,298,913.29   | 22,697,727.47                  | 102          |
| ADAMAWA  | 11      | MADAGALI                     | 42,485,361.41                  | 7,659,842.08                 |                     | 21,975,995.81   | 22,264,224.61                  | 94,385,423.90                  |            | - 9         | DANJA                        | 44,061,413.89                  | 7,943,994.38                       |               | 22,791,225 38   | 21,693,187.62                  | 96           |
|          | 12      | MAIHA                        | 41,595,903.88                  | 7,499,478,51                 |                     | 21,515,914.64   | 21,080,395.75                  | 91,691,692.77                  |            | 10          | DAURA                        | 53,124,562.52                  | 9,578,022 78                       |               | 27,479,233 43   | 26,406,944.25                  | 116          |
|          | 13      | MAYO-BELWA                   | 48,231,344 61                  | 8,695,806.56                 |                     | 24,948,165.59   | 23,181,827.34                  | 105,057,144.30                 |            | 11          | DUTSI                        | 43,844,610.23                  | 7,904,906.05                       |               | 22,679,081 43   | 21,408,410.90                  | 95           |
|          | 14      | MICHIKA                      | 46,757,432 37                  | 8,430,069 47                 |                     | 24,185,769.03   | 23,290,774 49                  | 102,664,045.36                 |            | 12          | DUTSINMA                     | 48,696,978.08                  | 8,779,757.30                       | - 2           | 25,189,019.25   | 23,897,600 09                  | 106          |
|          | 15      | MUBI NORTH                   | 44,617,840.75                  | 8,044,314.62                 |                     | 23,079,042.97   | 23,078,696.05                  | 98,819,894.39                  |            | 13          | FASKARI                      | 53,068,666 34                  | 9,567,945 05                       |               | 27,450,320 55   | 25,219,405.27                  | 115          |
|          | 16      | MUBI SOUTH                   | 41,567,094.86                  | 7,494,284.43                 | -                   | 21,501,012.88   | 21,968,919 17                  | 92,531,311.34                  |            | 14          | FUNTUA                       | 52,944,580.85                  | 9,545,573.22                       |               | 27,386,136.04   | 26,700,244.21                  | 116          |
|          | 17      | NUMAN                        | 39,503,580 18                  | 7,122,245.77                 |                     | 20,433,538.41   | 20,052,993 54                  | 87,112,457.90                  |            | 15          | INGAWA                       | 46,234,140.72                  | 8,335,723.29                       |               | 23,915,090 97   | 23,901,711 30                  | 102          |
|          | 18      | SHELLENG                     | 44,751,053.00                  | 8,068,331.95                 |                     | 23,147,948 39   | 22,978,272 15                  | 98,945,605.48                  |            | 16          | JIBIA                        | 52,086,241.05                  | 9,390,819.98                       | - 2           | 26,942,150 83   | 23,901,460.62                  | 112          |
|          | 19      | SONG                         | 56,328,951.79                  | 10,155,753.91                |                     | 29,136,737.16   | 25,165,638 12                  | 120,787,080.98                 | 20 KATSINA | 17          | KAFUR                        | 53,767,906 63                  | 9,694,013.66                       |               | 27,812,009 87   | 25,562,791.85                  | 116          |
|          | 20      | TOUNGO                       | 48,261,567.90                  | 8,701,255 59                 | -                   | 24,963,798.80   | 18,113,553.78                  | 100,040,176.07                 |            | 18          | KAITA                        | 51,470,669.28                  | 9,279,836.28                       |               | 26,623,739 92   | 24,636,114 36                  | 112          |
|          | 21      | YOLA-SOUTH                   | 46,769,100.43                  | 8,432,173.14                 |                     | 24,191,804.45   | 25,261,399 31                  | 104,654,477.33                 |            | 19          | KANKARA                      | 56,443,459 61                  | 10,176,398 94                      |               | 29,195,967.53   | 27,711,402.12                  | 123          |
| berrows. | 100     | AWA TOTAL                    | 989,734,096.64                 | 178,442,800.73               |                     | 511,950,272.82  | 484,431,463.91                 | 2,164,558,634.10               |            | 7           | KANKIA                       | 44,947,196,41                  | 8,103,695.37                       |               | 23,249,405.62   | 22,983,256.24                  | 99           |
|          |         | ABAK                         | 44,909,392.74                  | 8,096,879 60                 |                     | 23,229,851.27   | 22,125,050 87                  | 98,361,174.49                  |            |             | KATSINA                      | 61,904,168.46                  | 11,160,930.23                      |               | 32,020,576.07   | 31,357,346.32                  | 136          |
|          |         | EASTERN OBOLO                | 35.065,185.57                  | 6,322,031 28                 |                     | 18,137,832.56   | 18,186,959.84                  | 77,712,009.25                  |            |             | KURFI                        | 43,558,433.70                  | 7,853,310.23                       |               | 22,531,053.63   | 21,285,976.97                  | 95           |
|          | 0.00    | EKET                         | 46,295,978.79                  | 8,346,872.30                 | 240                 | 23.947.077.36   | 23,602,977.36                  | 102,392,905.81                 |            |             | KUSADA                       | 41,151,173.03                  | 7,419,296 35                       |               | 21,285,872.97   | 20,367,772.59                  | 90,          |
|          |         | EKPE ATAI                    | 35,491,126.19                  | 6,398,825.68                 |                     | 18,358,154.78   | 18,891,481.40                  | 79,139,588.06                  |            |             | MAIADUA                      | 50,059,785.18                  | 9,025,462.80                       |               | 25,893,945.42   |                                | 110,         |
|          |         | ESSIEN UDIM                  | 47,694,245.77                  | 8,598,971.00                 |                     | 24,670,345.52   | 24,811,277.47                  | 105,774,839.75                 | 1          |             | MALUMFASHI                   | 49,815,497,58                  | 8,981,419.29                       | •             | 25,767,585.12   | 24,561,861.84                  | 109,         |
|          |         | ETIM EKPO                    | 41,570,907.80                  | 7,494,971.87                 |                     | 21,502.985.16   | 20,436,846 34                  | 91,005,711.17                  |            |             | MANI                         | 47,253,579.40                  | 8,519,521 64                       |               | 24,442,406.25   | 24,263,347.65                  | 104          |
|          |         | ETINAN                       | 47,148,649.64                  | 8,500,603 47                 | -                   | 24,388,130.23   | 23,638,879.79                  | 103,676,263.13                 |            |             | MASHI                        | 48,246,011.98                  | 8,698,450.96                       |               | 24,955,752.34   | 24,071,223.64                  | 105.         |
|          | 200     | IBENO                        | 37,777,811.13                  | 6,811,100.52                 |                     | 19,540,966.38   | 18,930,838.75                  | 83,060,716.78                  | 9          | Comment Co. | MATAZU                       | 40,638,319.38                  | 7,326,832 08                       |               | 21,020,594.08   | 21,172,868 47                  | 90           |
|          |         | IBESIKPO ASUTAN              | 43.842.456.95                  | 7,904,517.83                 |                     | 22,677,967.62   | 22,025,328.88                  | 96,450,271.27                  | 3          |             | MUSAWA                       | 48,626,320,23                  | 8,767,018 13                       |               | 25,152,470.74   | 24,000,029 46                  | 106          |
|          | 100 000 | IBIONO IBOM                  | 47,698,563 48                  | 8,599,749.46                 |                     | 24,672,578.90   | 24,659,463.40                  | 105,630,355.23                 |            |             | RIMI                         | 43,863,867.62                  | 7,906,378 03                       | -             | 22,689,042.51   | 23,099,072.13                  | 97           |
| 1        | - 11    | IKONO                        | 36.710.135.26<br>43.421,493.44 | 6,618,605.31<br>7,828,620.77 | and a second of the | 18,988,699.92<br>22,460,219.86                        | 18,806,454 95<br>21,764,768 21 | 81,125,895.45<br>95,475,102.27 |            |             | SABUWA<br>SAFANA             | 45,446,812.02<br>48,763,496.34 | 8,193,772 90<br>8,791,750 12       |               | 23,507,836.99<br>25,223,426.51                        | 22,211,952.54<br>24,604,929.31 | 99,          |

Table IV

| 9       |       |                            |                               |                                    |           |   | 1                              |                                 | 1     |       |                                |                                |                              |                 |  | 1               |              |
|---------|-------|----------------------------|-------------------------------|------------------------------------|-----------|---|--------------------------------|---------------------------------|-------|-------|--------------------------------|--------------------------------|------------------------------|-----------------|--|-----------------|--------------|
| State   | s SAr | Local Government  Councils | Gross Statutory<br>Allocation | Exchange Gain<br>Difference<br>=N= | Deduction | Distribution of<br>N109.108billion from<br>Excess PTT | Value Added Tax                | Total Allocation                | Sta   | tate  | Local Government Sin Councils  | Gross Statutory Allocation     | Exchange Gain Difference     | Deduction       | Distribution of<br>N109.108billion from<br>Excess PTT<br>=N= | Value Added Tax | Total Alloca |
|         |       | 13 IKOT ABASI              | 43,433,735.83                 | 7,830,827.99                       |           | 22,466,552.36   | 21,770,734 48                  | 95,501,850.66                   |       |       | 33 SANDAMU                     | 47,261,013.79                  | 8,520,862.01                 |                 | 24,446,251.76  | 22,273,971.69   | 102,50       |
| 1       |       | 14 IKOT EKPENE             | 44,795,437.27                 | 8,076,334.15                       |           | 23,170,906.62   | 22,324,946.07                  | 98,367,624.12                   |       |       | 34 ZANGO                       | 46,319,671.17                  | 8,351,143.89                 | (2)             | 23,959,332 48  | 23,149,158.74   | 101,77       |
|         |       | 15 INI                     | 40,925,021.85                 | 7,378,522.72                       |           | 21,168,893.92   | 20,124,895.50                  | 89,597,334.00                   |       |       | KATSINA TOTAL                  | 1,644,811,232.27               | 296,549,067.02               |                 | 850,795,746.01   | 813,709,852.62  | 3,605,86     |
| AKWA IB | вом   | 16 ITU                     | 41,786,508.94                 | 7,533,843.40                       |           | 21.614.507.09   | 21,520,552.11                  | 92,455,411.55                   |       |       | 1 ALIERU                       | 37,086,485.92                  | 6,686,458.96                 |                 | 19,183,371.22  | 18,580,243.41   | 81,53        |
| 1       |       | 17 MBO                     | 39,005,222.19                 | 7,032,394 98                       |           | 20,175,857.55   | 20,366,354.07                  | 86,579,828.79                   |       | L     | 2 AREWA                        | 60,597,849.39                  | 10,925,409 16                |                 | 31,344,868.92  | 24,499,237.29   | 127,36       |
|         |       | 18 MKPAT ENIN              | 48,460,267.43                 | 8,737,079.86                       |           | 25,066,578.20   | 24,077,676.59                  | 106,341,602.09                  |       |       | 3 ARGUNGU                      | 51,041,068.88                  | 9,202,382,05                 |                 | 26,401,524 64  | 25,073,503.58   | 111,71       |
|         |       | 19 NSIT IBOM               | 40,436,505.19                 | 7,290,446.25                       |           | 20,916,203.59   | 20,596,932.97                  | 89,240,088.00                   |       |       | 4 AUGIE                        | 42,142,998.01                  | 7,598,116.12                 |                 | 21,798,904.78  | 21,152,960.42   | 92,61        |
| 1       |       | 20 NSIT UBIUM              | 42,545,945 54                 | 7,670,765.01                       |           | 22.007,333.59   | 21,580,615.94                  | 93,804,660.08                   |       |       | 5 BAGUDO                       | 56,126,258.21                  | 10,119,209 54                |                 | 29,031,891.80  | 27,195,942.47   | 122,4        |
| 1       |       | 21 OBAT AKARA              | 44,253,962.90                 | 7,978,709.75                       |           | 22,890,823 36   | 22,585,857.70                  | 97,709,353.71                   |       |       | 6 BIRNIN-KEBBI                 | 68,667,081.71                  | 12,380,240.73                |                 | 35,518,763.41  | 28,730,277.32   | 145,2        |
|         |       | 22 OKOBO                   | 38,037,439 38                 | 6,857,909.86                       |           | 19.675,261.80   | 20,368,610.23                  | 84,939,221.27                   |       |       | 7 BUNZA                        | 46,780,982.53                  | 8,434,315.41                 |                 | 24,197,950.59  | 21,362,231,20   | 100,7        |
|         |       | 23 ONNA                    | 39,718,486.23                 | 7,160,991.97                       | 12        | 20,544,800.80   | 21,337,051.62                  | 88,761,330.62                   |       |       | 8 DANDI KAMBA                  | 49,697,999.75                  | 8,960,235.17                 |                 | 25,706,808.14  | 22,505,950 66   | 106,8        |
|         |       | 24 ORON                    | 40,682,900.54                 | 7,334,869.78                       |           | 21.043,654,15   | 19,536,540.78                  | 88,597,965.25                   |       |       | 9 DANKO WASAGU                 | 61,740,516.16                  | 11,131,424.75                |                 | 31,935,925.21  | 28,568,987.41   | 133,3        |
| 1       |       | 25 ORUK ANAM               | 47,933,469.16                 | 8,642,101 46                       |           | 24,794,086 31   | 23,807,840.62                  | 105,177,497.55                  |       |       | 10 FAKAI                       | 42,990,375.96                  | 7,750,893 01                 |                 | 22,237,219 85  | 21,349,747.15   | 94,3         |
|         |       | 26 UDUNG UKO               | 35,705,962.73                 | 6,437,559 35                       |           | 18.469.281.21   | 17,822,716.38                  | 78,435,519.67                   | H KEE | 884   | 11 GWANDU                      | 45,409,056.85                  | 8,186,965.88                 | N•3             | 23,488,307.74  | 22,844,173.15   | 99,          |
|         |       | 27 UKANAFUN                | 43,811,507.85                 | 7,698,937.90                       |           | 22,661,958.88   | 21,520,552.11                  | 95,892,956.74                   |       |       | 12 JEGA                        | 50,096,059.97                  | 9,032,002 92                 |                 | 25,912,708.94  | 24,966,612.04   | 110,         |
|         |       | 28 UQUO                    | 35,718,678.05                 | 6,439,851.85                       |           | 18,475.858.35   | 18,345,291.69                  | 78,979,679.94                   | 4     |       | 13 KALGO                       | 41,690,864.47                  | 7,516,599.30                 |                 | 21,565,034.00  | 19,554,400.40   | 90           |
|         |       | 29 URUAN                   | 46,582,890.36                 | 8,398,600.64                       |           | 24,095,485,35   | 21,082,707.91                  | 100,159,684.26                  |       |       | 14 KOKO/BESSE                  | 47,842,991.61                  | 8,625,788.93                 |                 | 24,747,285.85  | 23,023,963 53   | 104          |
|         |       | 30 URUE OFFONG/ORUK        | 38,545,048 55                 | 6,949,428.58                       |           | 19,937,827.93   | 18,719,211.54                  | 84,151,516.60                   |       |       | 15 MAIYAMA                     | 55,349,811.13                  | 9,979,221.04                 |                 | 28,630,266.46  | 24,080,896.28   | 118          |
|         |       | 31 UYO                     | 58,262,720.47                 | 10,504,400.18                      | •         | 30,136,999,16   | 30,672,513.81                  | 129,576,633.62                  |       |       | 16 NGASKI                      | 44,345,924.97                  | 7,995,289 93                 |                 | 22,938,391.70  | 21,527,933.15   | 94           |
|         | AKW   | VA IBOM TOTAL              | 1,318,267,657.22              | 237,675,324.78                     |           | 681,887,679.79  | 666,243,929.41                 | 2,904,074,591.20                |       |       | 17 SAKABA                      | 43,701,526.16                  | 7,879,108.89                 |                 | 22,605,069.70  | 19,781,720 41   | 93           |
|         |       | 1 AGUATA                   | 65,532,609.58                 | 11,815,115.22                      |           | 33,897,425 04   | 34,048,627.46                  | 145,293,777.30                  |       |       | 18 SHANGA                      | 45,351,228.06                  | 8,176,539 72                 |                 | 23,458,395.20  | 21,647,258.60   | 94           |
|         |       | 2 ANAMBRA EAST             | 43,097,973.79                 | 7,770,292.22                       | •         | 22,292,875,95   | 23,176,925.22                  | 96,338,067.19                   |       |       | 19 SURU                        | 54,868,918.92                  | 9,892,519.21                 |                 | 28,381,519.95  | 22,804,615.26   | 115          |
|         |       | 3 ANAMBRA WEST             | 44,335,627.27                 | 7,993,433.32                       | - 2       | 22,933,065.11   | 23,883,101.30                  | 99,145,226.99                   |       |       | 20 YAURI                       | 42,162,970.87                  | 7,601,717.10                 | 740             | 21,809,235.95  | 20,275,065.99   | 91           |
| 1       |       | 4 ANIOCHA                  | 53,588,254 85                 | 9,661,623.58                       |           | 27,719,083.12   | 29,778,480 76                  | 120,747,442.30                  |       |       | 21 ZURU                        | 50,361,470 65                  | 9,079,854 78                 |                 | 26,049,995.37  | 23,572,559 80   | 109          |
| 1       |       | 5 AWKA NORTH               | 40,698,536.14                 | 7,337,688.78                       |           | 21,051,741.83   | 21,135,206.50                  | 90,223,173.24                   | 9     |       | KEBBI TOTAL                    | 1,038,052,440.18               | 187,154,292.61               | 3.0             | 536,943,439,41   | 483,098,279.52  | 2,245        |
|         |       | 6 AWKA SOUTH               | 46.853,090.38                 | 8,447,316 00                       |           | 24,235,249.13   | 24,967,709.53                  | 104,503,365.05                  |       |       | 1 ADAVI                        | 53,793,280.29                  | 9,698,588.37                 | (4,284,409.31)  | 27,825,134.66  | 25,539,779 82   | 112          |
|         |       | 7 AYAMELUM                 | 43,422,245.31                 | 7,828,756.32                       |           | 22,460,608,77   | 23,431,569.76                  | 97,143,180.16                   |       |       | 2 AJAOKUTA                     | 47,565,399.06                  | 8,575,740.75                 | (4,284,409.31)  | 24,603,698.21  | 21,535,207.47   | 97           |
|         |       | B DUNUKOFIA                | 38,824,882 68                 | 6,999,880 90                       |           | 20,082,575.05   | 20,321,687.65                  | 86,229,026.28                   |       |       | 3 ANKPA                        | 60,029,838.72                  | 10,823,000 42                | (4,284,409 31)  |  | 28,806,640.08   | 126          |
| 1       |       | 9 EKWUSIGWO                | 43,122,310.06                 | 7,774,679 89                       |           | 22,305,464.14   | 23,422,595.28                  | 96,625,049.38                   |       |       | 4 BASSA                        | 47,531,011.49                  | 8,569,540 89                 | (4,284,409.31)  | 24,585,910.88  | 22,421,224 06   | 98           |
| 1       |       | 10 IDEMILI NORTH           | 68,221,049.01                 | 12,299,823.86                      | 1 82      | 35,288,048,35   | 37,087,465.80                  | 152,896,387.01                  |       |       | 5 DEKINA                       | 64,989,656.23                  | 11,717,224.17                | (4,284,409.31)  | 33,616,576.77  | 28,453,627.25   | 134          |
| ANAMB   | nn.   | 11 IDEMILI SOUTH           | 47,413,711.45                 | 8,548,392 43                       |           | 24,525,236.22   | 25,901,957.67                  | 106,389,297.77                  | 1     |       | 6 IBAJI                        | 50,529,933.35                  | 9,110,227.54                 | (4,284,409 31)  | 26,137,134.46  | 21,826,401.70   | 103          |
|         |       | 12 IHIALA                  | 57,968,022,64                 | 10,451,268 02                      | 14        | 29,984,563.64   | 30,638,626.79                  | 129,042,481.08                  | 1     |       | 7 IDAH                         | 42,399,203.06                  | 7,644,308.27                 | (4,284,409 31)  |  | 19,404,094.93   | 87           |
|         | 100   | 13 NJIKOKA                 | 42,591,700.69                 | 7,679,014.38                       |           | 22,031,000,91   | 22,932,959.81                  | 95,234,675.79                   |       |       | 8 IGALAMELA                    | 49,683,455.94                  | 8,957,613.02                 | (4.284.409.31)  | 25,699,285.20  | 22,823,671 72   | 102          |
|         |       | 14 NNEWI NORTH             | 42,229,924.67                 | 7,613,788 45                       |           | 21,843,868.50   | 23 389 404 75                  | 95.076.986.37                   |       |       | 9 LIUMU                        | 48,724,758.16                  | 8 784 765 87                 | (4.284.409.31)  | 1  | 21,415,280.38   | 95           |
|         |       | 15 NNEWI SOUTH             | 50,685,156.74                 | 9,138,213.34                       |           | 26,217,425,38   | 27,204,259 65                  | 113,245,055,11                  |       |       | 10 KABBA/BUNU                  | 51,513,123.92                  | 9,287,490 59                 | (4,284,409.31)  |  | 22,694,619.74   | 105          |
|         |       | 16 OGBARU                  | 48,431,101.52                 | 8,731,821.43                       |           | 25,051,491.83   | 26,613,698.92                  |                                 | 12 ко | ogi - | 11 KOGI                        | 45,346,416.91                  | 8,175,672.30                 | (4,284,409.31)  |  | 21,213,279.43   | 93           |
|         |       | 17 ONISHA NORTH            | 40,571,885.66                 | 7,314,854.50                       |           | 20,986,230 54   | 21,753,593.13                  | 90,626,563.82                   |       |       | 12 KOTON KARFE                 | 57,894,100.59                  | 10,437,940 34                | (4,284,409,31)  |  | 25,192,181.76   | 119          |
|         |       | 18 ONISHA SOUTH            | 42,039,862.88                 | 7,579,521.51                       |           | 21,745,557.06   | 22,341,195.80                  | 93,706,137.24                   |       |       | 13 MOPA-MURO                   | 38,213,561 60                  | 6,889,663,58                 | (4,284,409.31)  |  | 17,610,302.42   | 78           |
|         |       | 19 ORUMBA NORTH            | 45,399,482.37                 | 8,185,239.67                       |           | 23,483,355,24   | 24,133,233.52                  | 101,201,310.80                  |       |       | 14 OFU                         | 55,556,780.77                  | 10,016,536.35                | (4,284,409.31)  | 28,737,323.66  | 25,037,158.94   | 115          |
|         |       | 20 ORUMBA SOUTH            | 45,943,128.24                 | 8,283,255.58                       |           | 23,764,561,73   | 24,874,906.41                  | 101,201,510.80                  |       |       | 15 OGORIMAGONGO                | 37,098,616.50                  | 6,688,646,03                 | (4,284,409.31)  |  | 17,388,948.68   | 76           |
|         |       | 21 OYI                     | 44,112,168,70                 | 7.953.145.15                       | 1 12      | 22.817.478.84   | 23,913,835 12                  | 98,796,627,81                   |       |       | 16 OKEHI                       | 53,784,539.07                  | 9,697,012.38                 | (4,284,409.31)  |  | 25,429,729.66   | 112          |
|         | 10.00 | AMBRA TOTAL                | 995,082,724.63                | 179,407,124.54                     |           | 514,716,906.37  | 534,951,040.83                 | 2,224,157,796.37                |       |       | 17 OKENE                       | 67,266,279.98                  | 12,127,685 04                | (4,284,409.31)  |  | 31,459,224.93   | 141          |
|         | ANA   | 1 ALKALERI                 | 74,377,885.40                 | 13,409,862,54                      |           | 38,472,736.11   | 31,880,856 18                  | 158,141,340.24                  |       | - 1   | 18 OLAMABORO                   | 50,811,367.69                  | 9,160,968.38                 | (4,284,409.31)  |  | 23,431,930.73   | 105          |
|         |       | 2 BAUCHI                   | 89,819,130.21                 | 15,409,862,54                      |           | 38,472,736.11<br>46,459.880.86                        | 40,122,635 38                  | 158,141,340.24                  |       | -     | 19 OMALA                       | 48,110,537.41                  | 9,160,968.38<br>8,674,025.75 | (4,284,409.31)  |  | 23,431,930.73   | 105,         |
|         | -     | 3 BOGORO                   |                               | 7,082,310.55                       |           | 46,459,880 86<br>20,319,064.73                        | 40,122,635 38<br>19,586,874 72 | 192,595,467.81<br>86,270,329.23 |       | -     | 19 OMALA<br>20 YAGBA EAST      | 48,110,537.41<br>51,586,127.67 | 9,300,652.70                 | (4,284,409.31)  |  | 20,837,364 10   | 106,         |
|         |       |                            | 39,282,079 22                 |                                    |           |   | 19,586,874.72<br>22,931,346.67 |                                 |       | -     | 20 YAGBA EAST<br>21 YAGBA WEST |                                |                              |                 |  |                 | 106,         |
|         | -     | 4 DAMBAN                   | 46,424,999 48                 | 8,370,133.92                       |           | 24,013,814.65   |                                | 101,740,294.72                  | +-    |       |                                | 50,475,244 31                  | 9,100,367.46                 | (4,284,409.31)  |  | 22,429,095.53   |              |
|         | -     | 5 DARAZO                   | 58,892,023.76                 | 10,617,859.58                      |           | 30,462,512.85   | 27,978,863.62                  | 127,951,259.81                  | -     | T     | KOGI TOTAL                     | 1,072,903,232.73               | 193,437,670.19               | (89,972,595.51) |  | 487,823,712.19  | 2,219        |
|         |       | 6 DASS                     | 38,997,400 75                 | 7,030,984.82                       |           | 20,171,811.82   | 19,874,058.01                  | 86,074,255.40                   |       | F     | 1 ASA                          | 43,593,071,21                  | 7,859,555 15                 |                 | 22,548,970.25  | 22,212,933 80   | 96           |
| 1       |       | 7 GAMAWA                   | 62,215,358 10                 | 11,217,035.75                      |           | 32,181,542.15   | 29,723,171.16                  | 135,337,107.17                  |       | -     | 2 BARUTEN                      | 71,686,278.45                  | 12,924,582.82                |                 | 37,080,474 38  | 26,375,487.03   | 9,933        |
| 1       | -     | 8 GANJUWA                  | 62,804,590.79                 | 11,323,270 68                      | *         | 32,486,328.90   | 27,922,259 23                  | 134,536,449.60                  |       | +     | 3 EDU                          | 54,943,032.62                  | 9,905,881 44                 |                 | 28,419,856.04  | 25,974,894 43   | 119,         |
| 4113    |       | 9 GIADE                    | 44,176,078 15                 | 7,964,667.62                       |           | 22,850,536.66   | 23,234,523.58                  | 98,225,806.01                   | 4     | -     | 4 EKITI                        | 33,459,084.59                  | 6,032,461.43                 |                 | 17,307,060 09  | 18,623,894.80   | 75,          |

Table IV

|      | State  | S/n   | Local Government<br>Councils | Gross Statutory<br>Allocation | Exchange Gain<br>Difference | Deduction =N=    | Distribution of N109.108billion from Excess PTT  | Value Added Tax  | Total Allocation |      | State     | S/n      | Local Government Councils | Gross Statutory<br>Allocation | Exchange Gain<br>Difference | Deduction       | Distribution of N109.108billion from Excess PTT | Value Added Tax          | Total Alloca |
|------|--------|-------|------------------------------|-------------------------------|-----------------------------|------------------|--|--|------------------|------|-----------|----------|---------------------------|-------------------------------|-----------------------------|-----------------|---|--------------------------|--------------|
| 1    |        | 11 1  | AMA'ARE                      | 39,148,426.00                 | 7,058,213.72                |                  | 20,249,931.21  | 21,274,878.70  | 87,731,449.63    |      |           |          | 6 ILORIN EAST             | 49,897,537.14                 | 8,996,210.50                |                 | 25,810,020 93                                   | 26,117,332.93            | 110,821      |
|      |        |       | ATAGUM                       | 60,625,417.10                 | 10,930,379 44               |                  | 31,359,128 61  | 30,203,581.47  | 133,118,506.62   | - 1  |           |          | 7 ILORIN SOUTH            | 50,435,293.81                 | 9,093,164.63                |                 | 26,088,181.17                                   | 26,336,982.01            | 111,953      |
|      |        | 13 K  |                              | 49,861,512.30                 | 8,989,715.45                |                  | 25,791,386.71  | 22,765,694.86  | 107,408,309.33   | 23   | KWARA     |          | 8 ILORIN WEST             | 59,474,276.74                 | 10,722,836.11               |                 | 30,763,689 27                                   | 34,157,061.04            | 135,117      |
| 1    |        | 14 M  |                              | 58,222,568 14                 | 10,497,160.97               |                  | 30,116,229.95  | 28,574,989.53  | 127,410,948.59   | -    | Turnes    |          | 9 IREPODUN                | 42,996,002.89                 | 7,751,907.51                |                 | 22,240,130.44                                   | 23,324,716.15            | 96,312       |
|      |        | 15 N  | IINGI                        | 74,610,933.30                 | 13,451,879.60               |                  | 38,593,282 57  | 34,777,155.75  | 161,433,251.22   |      |           |          | 10 KALAMA                 | 57,177,249.12                 | 10,308,696.55               |                 | 29,575,527.80                                   | 22,099,073.25            | 119,160      |
| 1    |        | 16 S  | HIRA                         | 55,934,335.02                 | 10,084,607.00               | *                | 28,932,617.53  | 27,097,309.21  | 122,048,868.75   |      |           |          | 11 MORO                   | 45,326,083.76                 | 8,172,006.36                |                 | 23,445,389.04                                   | 21,328,371.18            | 98,271       |
| 1    | - [    | 17 T  | AFAWA BALEWA                 | 55,015,707.35                 | 9,918,984.24                | - 2              | 28,457,447.80  | 26,394,091.20  | 119,786,230.58   | - 1  |           | L        | 12 OFFA                   | 40,260,115.52                 | 7,258,644 31                | 82              | 20,824,964.19                                   | 20,369,856.86            | 88,713       |
|      |        | 18 T  | ORO                          | 77,369,123.90                 | 13,949,163.93               |                  | 40,019,985.39  | 32,932,725.12  | 164,270,998.35   |      |           |          | 13 OKE-ERO                | 33,686,316.38                 | 6,073,429.88                |                 | 17,424,598.10                                   | 18,762,723 45            | 75,94        |
|      |        | 19 V  | VARJI                        | 43,060,404.01                 | 7,763,518.62                |                  | 22,273,442.59  | 21,116,296.18  | 94,213,661.41    |      |           |          | 14 OSIN                   | 33,543,470.18                 | 6,047,675.62                |                 | 17,350,709 42                                   | 18,868,963.22            | 75,81        |
|      |        | 20 Z  | AKI                          | 48,183,331,77                 | 8,687,150.11                |                  | 24,923,330.35  | 24,963,639.69  | 106,757,451.92   | - 1  |           |          | 15 OYUN                   | 38,301,062.77                 | 6,905,439.49                |                 | 19,811,623.75                                   | 20,599,433 02            | 85,61        |
|      |        | BAUCH | TOTAL                        | 1,129,615,806.92              | 203,662,588.79              |                  | 584,305,544.79   | 540,250,810.03   | 2,457,834,750.52 |      |           |          | 16 PATEGI                 | 46,357,539.65                 | 8,357,971.34                |                 | 23,978,920 35                                   | 21,505,103.21            | 100,11       |
|      |        | 1 8   | RASS                         | 54,715,751 09                 | 9,864,904.02                |                  | 28,302,292.29  | 26,595,087.58  | 119,478,034.98   |      |           | к        | ARA TOTAL                 | 759,191,418.32                | 136,877,413.27              |                 | 392,699,670.60                                  | 372,860,996.16           | 1,661,62     |
| 1    | [      | 2 E   | KERMOR                       | 62,813,965.94                 | 11,324,960.96               |                  | 32,491,178.29  | 30,867,139.47  | 137,497,244.66   |      |           |          | 1 AGEGE                   | 65,054,109.00                 | 11,728,844 59               |                 | 33,649,915.63                                   | 185,578,651.19           | 296,0        |
| 1    | - 1    | 3 K   | (OLOKUMA/OPOKUMA             | 41,802,761.05                 | 7,536,773 55                |                  | 21,622,913.67  | 21,192,502.19  | 92,154,950.46    | - 1  |           |          | 2 AJEROMI/IFELODUN        | 83,618,458.98                 | 15,075,879.54               | 12              | 43,252,519.07                                   | 196,817,605.09           | 338,7        |
|      | AYELSA |       | EMBE                         | 51,544,692.91                 | 9,293,182.28                | •                | 26,662,029.42  | 23,881,787.13  | 111,381,691.74   | -1   |           |          | 3 ALIMOSHO                | 134,850,710.79                | 24,312,730.66               |                 | 69,752,935 07                                   | 226,579,229 01           | 455,4        |
| 1 64 | ATELSA |       | OGBIA                        | 54,168,978.37                 | 9,766,324.36                |                  | 28,019,468.41  | 26,338,237.03  | 118,293,008.17   | - 1  |           |          | 4 AMOWO-ODOFIN            | 52,705,524.57                 | 9,502,472.89                | 19              | 27,262,481,68                                   | 178,470,614.24           | 267,9        |
|      | 1      |       | SAGBAMA                      | 53,256,514.63                 | 9,601,812.91                |                  | 27,547,487.03  | 26,700,224 34  | 117,106,038.90   | - 1  |           |          | 5 APAPA                   | 44,311,962.41                 | 7,989,166 69                |                 | 22,920,824.21                                   | 173,416,629.65           | 248,6        |
|      | Ì      |       | SOUTHERN LIAW                | 73,577,517.83                 | 13,265,561.32               |                  | 38,058,737.65  | 33,331,661.38  | 158,233,478.17   | - 1  |           |          | 6 BADAGRY                 | 49,539,139.16                 | 8,931,593.61                |                 | 25,624,635.84                                   | 174,606,424.78           | 258,         |
|      |        |       | YENAGOA                      | 67,914,799.31                 | 12,244,608.97               |                  | 35,129,637.50  | 35,032,851.32  | 150,321,897.09   |      |           |          | 7 EPE                     | 45,484,498.22                 | 8,200,567.49                |                 | 23,527,330 58                                   | 171,614,063.20           | 248,         |
| +    |        | -     | A TOTAL                      | 459,794,981.12                | 82,898,128.37               |                  | 237,833,744.26   | 223,939,490.43   | 1,004,466,344.17 |      |           |          | 8 ETI-OSA                 | 54,872,208.25                 | 9,893,112.26                |                 | 28,383,221 39                                   | 176,947,409.74           | 270,         |
| 1    |        |       | ADO                          | 54,115,767.23                 | 9,756,730.72                | (6,066,891.24)   |  | 24,630,865.06  | 110,428,416.17   | -1   |           |          | 9 IBEJU-LEKKI             | 36,640,180.28                 | 6,605,992 87                |                 | 18,952,514.98                                   | 168,408,921.28           | 230          |
| 1    |        |       |                              | 47,748,976 44                 | 8,608,838.59                | (6,066,891,24)   |  | 21,454,250.94  | 96,443,830.26    |      |           |          | 10 IFAKO/JAYE             | 62,475,196.41                 | 11,263,882.96               |                 | 32,315,946 23                                   | 183,971,216.96           | 290          |
|      |        |       | MGATU                        |                               |                             |                  |  | 20,513,785.85  | 92,933,656.78    | 24   | LAGOS     |          | 11 IKEJA                  | 54,006,716.65                 | 9,737,069.59                |                 | 27,935,536.85                                   | 178,221,434.61           | 269          |
|      | - 1    | - 0   | LPA .                        | 46,235,205 31                 | 8,335,915 23                | (6,066,891.24)   | FIRST CONTRACTOR OF THE PARTY O | The second secon | 112,854,351.10   |      |           |          | 12 IKORODU                | 74,256,556.71                 | 13,387,987.74               |                 | 38,409,977.58                                   | 189,373,000 16           | 315,         |
|      | -      |       | BURUKU                       | 54,811,231.54                 | 9,882,118.54                | (6,066,891,24)   | 28,351,680.55  | 25,876,211.70  |                  | П    |           |          |                           |                               | 14,484,937,68               |                 | 41,557,113.90                                   | 195,879,446.29           | 332          |
|      | - 1    |       | звоко                        | 71,136,444.69                 | 12,825,451.27               | (6,066,891.24)   | 36,796,067.14  | 33,658,186.80  | 148,349,258,65   |      |           | -        | 13 KOSOFE                 | 80,340,796.30                 | 7,797,465.92                |                 |   | 173,019,295.93           | 246          |
|      |        |       | GUMA                         | 58,119,366.91                 | 10,478,554.44               | (6,066,891.24)   | 30,062,848.04  | 25,268,454 06  | 117,862,332.20   |      |           | -        | 14 LAGOS ISLAND           | 43,248,692.87                 |                             |                 | 22,370,836.97                                   | Fig. 19 Sept. Control of | 267          |
|      |        | 300   | GWER EAST                    | 55,131,644.87                 | 9,939,887.04                | (6,066,891.24)   | 28,517,417.68  | 23,867,031 72  | 111,389,090.07   |      |           | -        | 15 LAGOS MAINLAND         | 52,186,493.79                 | 9,408,894.92                | •               | 26,994,007.60                                   | 178,448,253.25           |              |
|      | -      |       | GWER WEST                    | 47,377,516.95                 | 8,541,866.80                | (6,066,891.24)   | 24,506,514.24  | 21,786,256 47  | 96,145,263.22    | - 1  |           | $\vdash$ | 16 MUSHIN                 | 78,127,101,96                 | 14,085,822.58               |                 | 40,412,057.44                                   | 194,255,817.90           | 326          |
|      |        |       | KATSINA ALA                  | 59,850,023 45                 | 10,790,580 87               | (6,066,891.24)   | 1  | 26,928,932.97  | 122,460,694.21   |      |           | -        | 17 030                    | 75,808,211.76                 | 13,667,741.34               | -               | 39,212,587.32                                   | 192,504,140.25           | 321          |
|      | - 1    | 10    | KONSHISHA                    | 56,624,907.05                 | 10,209,112.77               | (6,066,891.24)   |  | 26,976,763.42  | 117,033,715.12   |      |           | -        | 18 OSHODIISOLO            | 77,406,523.91                 | 13,965,906.91               |                 | 40,039,330.94                                   | 193,679,245.31           | 325          |
| ١.   |        | 11 1  | KWANDE                       | 64,831,739.45                 | 11,688,752.77               | (6,066,891.24)   |  | 28,131,162 01  | 132,119,655.66   |      |           | -        | 19 SOMOLU                 | 59,866,708.37                 | 10,793,589.06               |                 | 30,966,678.62                                   | 182,707,520.27           | 284          |
|      | BENUE  | 12 1  | LOGO                         | 49,786,957.24                 | 8,976,273.65                | (6,066,891.24)   | 25,752,822.33  | 24,138,572.34  | 102,587,734.33   | -    |           | 1        | 20 SURULERE               | 68,479,896.76                 | 12,346,492.47               |                 | 35,421,940.04                                   | 187,786,472.96           | 304          |
| 1    |        | 13 1  | MAKURDI                      | 59,805,837,72                 | 10,782,614.46               | (6,066,891,24)   | 30,935,192 64  | 30,572,871 70  | 126,029,625,28   | -    |           | LA       | GOS TOTAL                 | 1,293,279,687.16              | 233,170,151.75              | •               | 668,962,391.94                                  | 3,702,285,392.05         | 5,897        |
|      |        | 14 (  | OBI                          | 44,178,811.63                 | 7,965,160.45                | (6,066,891.24)   | 22,851,950 58  | 20,618,571.65  | 89,547,603.07    |      |           | -        | 1 AKWANGA                 | 44,806,484.87                 | 8,078,325.97                | (3,018,317,48)  | 23,176,621.11                                   | 21,807,761.01            | 94           |
| 1    |        | 15 0  | OGBADIBO                     | 46,410,776.44                 | 8,367,569 59                | (6,066,891.24)   | 24,006,457.63  | 22,115,253 80  | 94,833,166.22    |      |           | -        | 2 AWE                     | 50,504,998.72                 | 9,105,731.99                | (3,018,317.48)  | 26,124,236.76                                   | 21,764,843.96            | 104          |
|      |        | 16    | OHIMINI                      | 42,332,288.04                 | 7,632,243 92                | (6,066,891.24)   | 21,896,817.02  | 19,246,178.49  | 85,040,636.23    |      |           |          | 3 DOMA                    | 51,712,635.38                 | 9,323,461.24                | (3,018,317.48)  | 26,748,899.41                                   | 23,120,190 63            | 107          |
|      |        | 17    | OJU                          | 53,563,276.37                 | 9,657,120 11                | (6,066,891.24)   | 27,706,162.74  | 24,197,382.75  | 109,057,050.73   | - 1  |           | -        | 4 KARU                    | 61,013,862 61                 | 11,000,413,71               | (3,018,317.48)  | 31,560,056.10                                   | 26,422,698 11            | 126          |
|      |        | 18    | окрокwu                      | 50,194,232.82                 | 9,049,702.86                | (6,066,891.24)   | 25,963,489.86  | 24,518,809 43  | 103,659,343.73   |      |           | _        | 5 KEANA                   | 43,566,523.60                 | 7,854,768.79                | (3,018,317.48)  | 22,535,238.22                                   | 20,094,237.43            | 91           |
|      |        | 19    | ОТИКРО                       | 58,786,686.01                 | 10,598,867.85               | (6,066,891.24)   | 30,408,025.79  | 28,781,385.47  | 122,508,073.89   |      |           | _        | 6 KEFFI                   | 40,967,096.93                 | 7,386,108.59                | (3,018,317.48)  | 21,190,657,69                                   | 20,766,621.34            | 87           |
|      |        | 20    | TARKA                        | 40,743,744.10                 | 7,345,839 49                | (6,066,891.24)   | 21,075,126.11  | 19,647,874 10  | 82,745,692.56    | 25   | NASSARAWA | A        | 7 KOKONA                  | 46,808,587.80                 | 8,439,292.47                | (3,018,317.48)  | 24,212,229.71                                   | 21,623,207.65            | 58           |
|      |        | 21    | UKUM                         | 55,709,872 15                 | 10,044,137.76               | (6,066,891.24)   | 28,816,511.77  | 26,538,467.99  | 115,042,098.43   |      |           | _        | 8 LAFIA                   | 73,244,152.33                 | 13,205,457.63               | (3,018,317.48)  | 37,886,300.87                                   | 32,701,573.56            | 154          |
|      |        | 22 1  | USHONGO                      | 54,245,712.62                 | 9,780,159.05                | (6,066,891.24)   | 28,059,160.00  | 25,105,108.54  | 111,123,248.97   |      |           |          | 9 NASARAWA                | 67,878,618.90                 | 12,238,085.87               | (3,018,317,48)  | 35,110,922.80                                   | 25,638,459,13            | 137          |
|      |        | 23    | VANDEIKYA                    | 57,455,808.10                 | 10,358,918.98               | (6,066,891,24)   | 29,719,615.33  | 27,199,771 67  | 118,667,222.84   | 1    |           |          | 10 NASARAWA EGGON         | 51,926,110.00                 | 9,361,949.37                | (3,018,317.48)  | 26,859,321.38                                   | 23,597,592.73            | 108          |
|      |        | BENUE | ETOTAL                       | 1,229,196,827,13              | 221,616,417.21              | (139,538,498.52) | 635,814,864.96   | 571,772,148.93   | 2,518,861,759.71 |      |           |          | 11 08                     | 49,703,321.82                 | 8,961,194.71                | (3,018,317.48)  | 25,709,561.04                                   | 23,584,807.86            | 104          |
|      |        | 1     | ABADAN                       | 48,251,372.37                 | 8,699,417.40                |                  | 24,958,525.06  | 21,339,350.73  | 103,248,665.57   | 1    |           |          | 12 1010                   | 52,806,211,94                 | 9,520,626.18                | (3,018,317,48)  | 27,314,563.27                                   | 22,090,683 22            | 108          |
|      |        | 2     | ASKIRA UBA                   | 46,657,314.37                 | 8,412,018.82                | ente             | 24,133,981.95  | 23,240,084 93  | 102,443,400.08   |      |           | 1        | 13 WAMBA                  | 42,390,990.20                 | 7,642,827.55                | (3,018,317.48)  | 21,927,181.32                                   | 19,775,417.66            | 88           |
|      |        | 3     | ВАМА                         | 65,458,190 81                 | 11,801,697,99               |                  | 33,858,931.16  | 29,852,871.10  | 140,971,691.07   |      |           | NASS     | ARAWA TOTAL               | 677,329,595.10                | 122,118,244.06              | (39,238,127.24) | 350,355,789.68                                  | 302,988,294.47           | 1,413        |
|      |        | 4     | BAYO                         | 37,705,897.16                 | 6,798,134.89                | 52               | 19,503,768.14  | 20,276,351.44  | 84,284,151.63    |      |           |          | 1 AGAIE                   | 46,612,044.12                 | 8,403,856.88                | -               | 24,110,565.44                                   | 24,857,515.06            | 103          |
|      |        |       | BIU                          | 52,188,025 03                 | 9,409,170.99                | •                | 26,994,799.66  | 25,144,328.70  | 113,736,324.38   | 1    |           | 100      | 2 AGWARA                  | 40,019,618 05                 | 7,215,284 14                |                 | 20,700,564.37                                   | 21,072,491 52            | 89           |
|      |        |       | СНІВОК                       | 37,596,014 49                 | 6,778,323 74                |                  | 19,446,930.18  | 19,630,941 10  | 83,452,209.52    |      |           |          | 3 BIDA                    | 45,830,770 92                 | 8,262,998.26                |                 | 23,705,443.74                                   | 27,628,773.58            | 105          |
| 10   |        |       |                              | 63,023,117.84                 | 11,362,669.73               |                  | 32,599,364.29  | 27,926,968.26  | 134,912,120.12   | 3 )[ |           |          | 4 BORGU                   | 74,605,762.65                 | 13,450,947.36               | result          | 38,590,608.00                                   | 25,815,756.10            | 153,         |

|     | State       | Local Govern      | ment | Gross Statutory Allocation | Exchange Gain<br>Difference  | Deduction      | Distribution of<br>M109,108billion from<br>Excess PTT  | Value Added Tax | Total Allocation   | State   | S/n  | Local Government<br>Councils | Gross Statutory<br>Allocation | Exchange Gain<br>Difference | Deduction<br>=N# | Distribution of<br>H109.108billion from<br>Excess PTT<br>=N=   | Value Added Tax<br>=N=   | Total Allocation |
|-----|-------------|-------------------|------|----------------------------|--|----------------|--|-----------------|--|---------|------|------------------------------|-------------------------------|-----------------------------|------------------|--|--|------------------|
| -   |             |                   |      | -N-                        | =N=  | -N-            | *N*<br>25,621,369.92   | 23,976,443.32   | 108,061,093.77   |         |      | 6 EDATI                      | 47,165,500.06                 | 8,503,641.49                |                  | 24,396,846.29  | 26,231,963.82  | 106,297,951.     |
|     | -           | 9 GUBIO           |      | 49,532,825.27              | 8,930,455.26   |                | 21,838,683.50  | 21,112,131.00   | 92,782,696.41  |         |      | 7 GBAKO                      | 44,674,580.58                 | 8,054,544.46                |                  | 23,108,392.24  | 24,584,721 02  | 100,422,238.     |
|     | -           | 10 GUZAMALA       |      | 42,219,900.72              | 7,611,981.19   | -              |  | 30,170,036.16   | 133,432,812.62   | 1       |      | 8 GURARA                     | 39,919,568 22                 | 7,197,245.79                |                  | 20,648,812.56  | 22,755,130.87  | 90,520,757.      |
|     |             | 11 GWOZA          | -    | 60,830,330 34              | 10,967,324 00  |                | 31,465,122.12  | 22,348,603.99   | 95,481,151.35  |         |      | 9 KATCHA                     | 43,075,512.15                 | 7,766,242.53                |                  | 22,281,257.43  | 24,319,497.63  | 97,442,509       |
|     |             | 12 HAWUL          | -    | 43,081,011 39              | 7,767,234 00   |                | 22,284,101.97  | 26,905,732.87   | 111,283,427.84   |         |      | 0 KONTAGORA                  | 47,438,239 11                 | 8,552,814 62                |                  | 24,537,923.40  | 25,811,968 30  | 106,340,945      |
| .   |             | 13 JERE           |      | 49,705,452.77              | 8,961,578.91   |                | 25,710,663.29  |                 | 95,415,196.72  |         |      | 1 LAPAI                      | 46,337,420.82                 | 8,354,344 04                |                  | 23,968,513.68  | 23,715,399.97  | 102,375,678      |
|     | BORNO       | 14 KAGA           |      | 43,937,030.44              | 7,921,568 83   | *              | 22,726,886.75  | 20,829,710.71   | The second second  | 1       |      | 2 LAVUN                      | 53,919,187.93                 | 9,721,288.72                |                  | 27,890,261.70  | 28,718,545.90  | 120,249,284      |
|     |             | 15 KALA BALGE     | -    | 40,434,350 61              | 7,290,057.80   | -              | 20,915,089 11  | 19,364,815.25   | 88,004,312.77  | NIGER   |      | 3 MAGAMA                     | 55,233,255 89                 | 9,958,206.86                |                  | 28,569,977.04  | 27,301,480.90  | 121,062,920      |
|     |             | 16 KONDUGA        |      | 59,247,641.15              | 10,681,975.15  |                | 30,646,459.64  | 24,166,261.05   | 124,742,336.98   |         |      | 4 MARIGA                     | 61,157,873.13                 | 11,026,377.90               |                  | 31,634,547.03  | 28,192,761.84  | 132,011,65       |
|     |             | 17 KUKAWA         |      | 61,060,716.98              | 11,008,861.26  |                | 31,584,292.01  | 26,537,729.15   | 130,191,599.40   |         |      | Turking Assessed             | 72,162,487.78                 | 13,010,440 35               | 25.4             | 37,326,798 62  |  | 151,474,22       |
|     |             | 18 KWAYA KUSAR    |      | 33,998,637.11              | 6,129,739 34   |                | 17,586,149.25  | 19,149,377.65   | 76,863,903.35  | 1       | 0.01 | 5 MASHEGU                    |                               | 8,239,530 88                |                  | 23,640,263.70  | 28,292,985 20  | 105,876,00       |
|     |             | 19 MAFA           |      | 45,802,777.24              | 8,257,951.18   |                | 23,691,963.71  | 21,506,707.19   | 99,259,399.33  |         |      | 6 MINNA                      | 45,702,827.55                 |                             | 2010             | 32,086,950.88  | 30,474,334.76  | 135,777,83       |
|     |             | 20 MAGUMERI       |      | 54,202,623 40              | 9,772,390 34   | -              | 28,036,871.65  | 23,347,377.57   | 115,359,262.96   |         | 1    | 7 MOKWA                      | 62,032,488,37                 | 11,184,065.50               |                  | 21,674,045.91  |  | 94,520,96        |
| - 3 |             | 21 MAIDUGURI ME   | TRO  | 78,931,971.74              | 14,230,935.51  |                | 40,828,384.72  | 42,462,563 65   | 176,453,855.63   | 1       |      | B MUYA                       | 41,901,613.08                 | 7,554,595.95                | •                |  | 26,119,908.19  | 107,982,63       |
|     |             | 22 MARTE          |      | 49,289,787.75              | 8,686,637,13   |                | 25,495,656.23  | 22,802,842.36   | 106,474,923.48   |         |      | 9 PAIKORO                    | 48,223,930.59                 | 8,694,469.82                | -                | 24,944,330.51  |  | 121,734,81       |
|     |             | 23 MOBBAR         |      | 45,899,600 56              | 8,275,407 81   | 84             | 23,742,046.58  | 22,165,303.50   | 100,082,358.45   |         | - 3  | RAFI                         | 55,620,903.18                 | 10,028,097.22               |                  | 28,770,491.64  |  | Consum Tour      |
|     |             | 24 MONGUNO        |      | 44,802,362.05              | 8,077,582 65   |                | 23,174,488.53  | 21,824,223.21   | 97,878,656.44  | 1       |      | RIJAU                        | 52,324,280 18                 | 9,433,736 93                |                  | 27,065,279.05  | 27,020,715 12  | 115,844,01       |
|     |             | 25 NGALA          |      | 51,239,063 55              | 9,238,079.23   | (4)            | 26,503,939.44  | 28,202,620.09   | 115,183,702.32   |         | -    | 22 SHIRORO                   | 61,855,316.20                 | 11,152,122.47               |                  | 31,995,306.73  |  | 134,999,12       |
|     |             | 26 NGANZAI        |      | 44,539,506.48              | 8,030,191.45   |                | 23,038,523.75  | 21,320,248.63   | 96,928,470.32  | il .    | -    | 23 SULEJA                    | 45,236,345.97                 | 8,155,827.20                |                  | 23,398,971.24  |  | 105,843,6        |
|     |             | 27 SHANI          |      | 43,197,344.51              | 7,788,208 13   | 140            | 22,344,276 49  | 21,446,492.96   | 94,776,322.08  | il .    |      | 74 TAFA                      | 36,815,205.37                 | 6,637,548.79                |                  | 19,043,048.53  | 89 1   | 84,878,4         |
|     |             | BORNO TOTAL       |      | 1,334,539,393.36           | 240,609,015.94   |                | 690,304,404.83   | 648,676,900.73  | 2,914,129,714.86   |         |      | MUSHISHI                     | 41,037,566 90                 | 7,398,813.88                | -                | 21,227,109.02  | 22,294,324 03  | 91,957,8         |
|     | (           | 1 ABI             |      | 45,794,922.45              | 8,256,535.01   | (2,017,457.56) | 23,687,900.74  | 22,934,540.32   | 98,656,440.96  |         | NIGE | R TOTAL                      | 1,253,684,833.27              | 226,031,449.90              |                  | 648,481,541.25   | 652,902,394.90   | 2,781,100,2      |
|     |             |                   |      |                            | 10,378,364.35  | (2,544,453.37) |  | 23,251,554.97   | 118,424,531.76   |         |      | 1 ABEOKUTA NORTH             | 46,073,481.65                 | 8,306,757.48                | (5,788,847.52    | 23,831,988.39  | 26,062,357.25  | 98,485,73        |
|     |             | 2 AKAMKPA         |      | 57,563,661.96              | 9,935,150.79   | (2,434,582.26) |  | 29,281,501.46   |  | 112     | i    | 2 ABEOKUTA SOUTH             | 47,563,820.06                 | 8,575,456.07                | (5,788,847.52    | 24,602,881.46  | 28,516,500.85  | 103,469,8        |
|     |             | 3 AKPABUYO        |      | 55,105,375.24              | Name of the second   | (1,558,697.37) |  | 17,298,317.70   |  |         |      | 3 ADO-ODO/OTA                | 73,107,166.01                 | 13,180,759.86               | (5,788,847,52    | 37,815,443.27  | 42,368,632.12  | 160,683,1        |
|     |             | 4 BAKASSI         |      | 35,554,953 04              | 6,410,333.26   | (1,868,649.67  | A STATE OF THE PARTY OF THE PAR | 20,980,209 94   |  | 1       | 8    | 4 EGBADO NORTH               | 48,068,575.37                 | 8,666,460.26                | (5,788,847.52    | 24,863,971,40  | 25,084,540 29  | 100,894,61       |
|     |             | 5 BEKWARA         | _    | 42,472,936.89              | 7,657,602.02   |                |  | 24,156,924.34   |  |         |      | 5 EGBADO SOUTH               | 43,078,031.66                 | 7,766,696.78                | (5,788,847.52    | 22,282,560.68  | 24,433,965.86  | 91,772,4         |
|     |             | 6 BIASE           | -    | 48,861,963.51              | 8,809,503.13   | (2,154,700.07  |  | 25,007,143.28   |  |         |      | 6 EWEKORO                    | 32,768,372.73                 | 5,907,930 45                | (5,788,847.52    | 16,949,782.18  | 18,733,718.61  | 68,570,9         |
|     |             | 7 BOKI            |      | 56,017,664.65              | 10,099,630 80  | (2,475,446 61  |  | 24,668,770 38   |  | 3       |      | 7 REMO NORTH                 | 31,922,185 61                 | 5,755,368.26                | (5,788,847.52    | 16,512,083 08  | 18,972,118 84  | 67,372,9         |
|     |             | 8 CALABAR MUN     |      | 44,374,613.77              | 8,000,462.33   | (1,953,847.98  |  |                 |  |         |      | B IFO                        | 71,679,914.97                 | 12,923,435 52               | (5,788,847.52    | 37,077,182.80  | 42,281,995.82  | 158,173,6        |
| 9   | CROSS RIVER | 9 CALABAR SOL     | TH   | 47,297,868.65              | 8,527,506.71   | (2,084,922.28  |  | 25,282,343.88   | 7 Section of the Control of the Cont |         |      | 9 DEBU EAST                  | 42,658,462.65                 | 7,691,051.14                | (5,788,847.52    |  | 21,493,245.14  | 88,119,4         |
|     |             | 10 ETUNG          |      | 37,036,074.41              | 6,677,370.08   | (1,625,005.68  |  | 19,695,405.68   |  |         |      |                              | 53,297,577.90                 | 9,609,216.36                | (5,788,847.52    |  | 30,224,058.16  | 114,910,7        |
|     |             | 11 IKOM           |      | 50,535,201.31              | 9,111,177.32   | (2,231,802.60  |  | 23,815,994.46   |  | 27 OGUN |      | 10 DEBU NORTH                | 41,119,104 67                 | 7,413,514.63                | (5,788,847.52    |  | 100000000000000000000000000000000000000  | 87,704,0         |
|     | 1           | 12 OBANLIKU       |      | 43,610,858.88              | 7,862,762.16   | (2,540,598.25  | 1  | 21,205,925.58   |  |         |      | 11 LIEBU ODE                 |                               | 6,697,786 17                | (5,788,847.52    |  |  | 79,195,4         |
|     |             | 13 OBUBRA         |      | 48,065,756.03              | 8,665,951.95   | (2,119,233.01  | 24,862,513.07  | 24,320,420 27   |  |         |      | 12 IKENNE                    | 37,149,312 40                 |                             | (5,788,847.52    |  | The same of the sa | 70,438,0         |
|     |             | 14 OBUDU          |      | 45,505,601,72              | 8,204,372.31   | (2,004,350.13  | 23,538,246.58  | 23,701,833.09   |  |         |      | 13 IJEBU NORTH EAST          | 33,499,688.89                 | 6,039,782 13                |                  |  |  | 79,678,0         |
|     |             | 15 ODUKPANI       |      | 51,616,785.39              | 9,306,180.10   | (2,278,449.64  | 26,699,320.00  | 25,323,155.19   | 110,666,991.04   | - 10    |      | 14 IMEKO-AFON                | 38,512,146.65                 | 6,943,496.58                | (5,788,847.52    |  |  | 86,197,8         |
|     |             | 16 OGAJA          |      | 48,510,923 44              | 8,746,212.82   | (2,139,279 57  | 7) 25,092,780.55   | 24,293,196 01   | 104,503,833.26   |         |      | 15 IPOKIA                    | 40,338,320.95                 | 7,272,744.26                | (5,788,847.52    |  |  | 104,681,3        |
|     |             | 17 YAKURR         |      | 48,702,164 50              | 8,780,692.37   | (2,147,660.84  | () 25,191,701.98   | 25,524,003 00   | 106,050,901.01   |         | -    | 16 OBAFEMIOWODE              | 48,910,335.48                 | 8,818,224.29                | (5,788,847.52    |  |  | 85,367,2         |
|     |             | 18 YALA           |      | 53,708,188.55              | 9,683,246.86   | (2,372,129.21  | 1) 27,781,120.07   | 26,245,621.19   | 115,046,047.47   |         |      | 17 ODEDAH                    | 41,059,249.86                 | 7,402,723 18                | (5,788,847.52    |  |  |                  |
|     |             | CROSS RIVER TOTAL |      | 860,335,514.37             | 155,113,054.38   | (38,551,266.10 | 445,017,508.03   | 426,986,860.73  | 1,848,901,671,41   |         |      | 18 ODOGBOLU                  | 38,160,301.46                 | 6,880,061 11                | (5,788,847.5)    |  |  |                  |
|     |             | 1 ANIOCHA NOI     | тн   | 37,609,759.85              | 6,780,801.94   |                | 19,454,040 11  | 20,999,975.99   | 84,844,577.89  |         |      | 19 OGUN WATERSIDE            | 36,246,264 65                 | 6,534,972.37                | (5,788,847.5)    |  |  |                  |
|     | 1           | 2 ANIOCHA SOL     | TH   | 40,993,145.99              | 7,390,805.07   | -              | 21,204,131.84  | 22,799,534.23   | 92,387,617.13  |         |      | 20 SHAGAMU                   | 49,161,913.56                 | 8,863,582.22                | (5,788,847.5)    |  | 1  |                  |
|     | V .         | 3 BOMADI          |      | 35,042,384 48              |  | d a            | 18,126,038.46  | 20,094,155 36   | 79,580,498.72  |         | og   | UN TOTAL                     | 894,374,227.19                | 161,250,019.11              | (115,776,950.4   | 462,624,386.8  |  | 1,908,753,9      |
|     |             | 4 BURUTU          |      | 50,362,242.85              |  |                | 26,050,394.80  | 26,262,078.21   | 111,754,709.87   |         |      | 1 AKOKO NORTH EAST           | 47,388,132.38                 | 8,543,780 69                | (2,620,951.4)    | 9) 24,512,005 1  |  | 0.0000000        |
|     |             | 5 ETHIOPE EAS     | т.   | 45,821,815.29              |  |                | 23,701,811.34  | 25,817,164.72   | 103,602,174.98   |         |      | 2 AKOKO NORTH WES            | 50,129,044.11                 | 9,037,949 75                | (2,620,951.4)    | 9) 25,929,770 3  |  |                  |
|     |             | 6 ETHIOPE WE      |      | 46,937,151.54              | The state of the s | 1              | 24,278,730 64  |                 | 105,635,901.49   |         |      | 3 AKOKO SOUTH WEST           | 51,035,493.09                 | 9,201,376.77                | (2,620,951.4     | 9) 26,398,640.5  |  | 10000000         |
|     |             |                   |      | 49,762,041.64              |  |                | 25,739,934.47  |                 | The second of the second   |         |      | 4 AKOKO SOUTH EAST           | 37,853,900.87                 | 6,824,819.02                | (2,620,951.4     | 9) 19,580,324.6  | 0 19,959,320.57  |                  |
|     |             | 7 IKA NORTH E     | 164  |                            | 0 1 - Constant of the constant   |                | 24,208,784.94  |                 |  |         |      | 5 AKURE NORTH                | 39,666,306 95                 | 7,151,584.38                | (2,620,951.4     | 9) 20,517,810.5  | 3 22,424,093 16  | 87,138,          |
|     |             | 8 IKA SOUTH       |      | 46,801,928.17              |  | -              | 22,778,682 60  |                 |  |         |      | 6 AKURE SOUTH                | 60,957,785.75                 | 10,990,303.41               | (2,620,951.4     | 9) 31,531,049 7  | 33,535,599.46  | 134,393,         |
|     |             | 9 ISOKO NORT      |      | 44,037,165 41              |  |                |  |                 |  |         |      | 7 IDANRE                     | 42,931,445.09                 |                             | (2,620,951.4     | 9) 22,206,737.2  | 22,295,592 68  | 92,553,          |
|     |             | 10 ISOKO SOUT     |      | 49,243,379.82              |  | -              | 25,471,651.25  |                 |  |         |      | 8 IFEDORE                    | 43,253,627.55                 |                             | (2,620,951.4     | all the second s | 8 24,667,211.20  | 95,471,          |
|     |             | 11 NDOKWA EA      | тт   | 41,379,616.40              |  |                | 21,404,037,66  |                 |  | 1       |      |                              | 52,001,422.06                 |                             | (2,620,961.4     |  |  |                  |
|     |             | 12 NDOKWA WE      |      | 42,676,816.27              | 7,694,360 18   |                | 22,075,027 83  | 23,236,776.7    | 9 95,682,981.07  | 28 OND  | 1    | 9 OKITIPUPA                  | 32,001,422.00                 | 3,313,321.03                | 16,060,001.4     | 9) 29,187,931 7  |  | 123,565,         |

|     |        |     | Local Government  | Gross Statutory  | Exchange Gain<br>Difference  |                             | Distribution of<br>N109,108billion from<br>Excess PTT | Value Added Tax  | Total Allocation   | State   | S/n  | Local Government<br>Councils | Gross Statutory Allocation | Exchange Gain<br>Difference | Deduction<br>+N+                        | Distribution of<br>N109.108billion from<br>Excess PTT<br>=N= | Value Added Tax | Total Allocation   |
|-----|--------|-----|---|--|--|-----------------------------|---|--|--|---------|------|------------------------------|----------------------------|-----------------------------|---|--|-----------------|--|
| +   | State  | S/n | Councils  | Allocation<br>=N=  | #N=  | =N=                         | =N=   | =N=  | =N=  |         |      | ESE-EDO                      | 43.175.785.51              | 7,784,321.18                | (2,620,951.49)                          | 22,333,124.87  | 23,596,841.80   | 94,269,121.87  |
|     |        | 14  | OSHIMILI NORTH  | 38,284,400.98  | 6,902,435.47   |                             | 19,803,005,27   | 21,531,676.18  | 86,521,517.91  |         |      | ILE-OLUJI-OKEIGBO            | 44,689,768 10              | 8,057,282.67                | (2,620,951.49)                          | 23,116,248,14  | 24,493,888.47   | 97,736,235.8   |
|     | 1      |     | OSHIMILI SOUTH  | 41,542,990.83  | 7,489,938.62   | 9                           | 21,488,544.81   | 23,250,714.81  | 93,772,189.07  |         |      |                              | 41,530,934.03              | 7,487,764.85                | (2,620,951.49)                          | 21,482,308.31  | 23,104,900.04   | 90,984,955   |
| 1   |        |     | PATANI  | 34,307,971 24  | 6,185,510.33   |                             | 17,746,155.56   | 19,144,715.82  | 77,384,352.95  |         |      | RELE                         | 51,940,100.30              | 9.364.471.73                | (2,620,951.49)                          | 26,866,558.01  | 27,375,798.79   | 112,925,977.   |
|     |        |     | SAPELE  | 43,213,542.05  | 7,791,128.44   | 2.0                         | 22,352,654 84   | 24,368,012.20  | 97,725,337.54  |         |      | 4 ODIGBO                     | 34,471,007.77              | 6,214,904.78                | (2,620,951.49)                          | 17,830,487 90  | 19,574,872.00   | 75,470,320   |
| 1   |        |     | UDU   | 45,434,564.00  | 8,191,564.66   |                             | 23,501,501.58   | 22,937,761,24  | 100,065,391.49   |         |      | ONDO EAST                    | 56,971,193.24              | 10,271,545.98               | (2,620,951.49)                          |  | 30,049,140.25   | 124,139,871  |
|     |        | 1   | UGHELLI NORTH   | 59,336,218.15  | 10,697,945.02  |                             | 30,692,277 02   | 31,845,406.57  | 132,571,846.77   |         |      | 6 ONDO WEST                  |                            | 8,276,079.47                | (2,620,951.49)                          |  | 23,091,613.80   | 98,394,041   |
|     |        |     | UGHELLI SOUTH   | 47,036,737.02  | 8,480,426.33   |                             | 24,330,242.26   | 26,458,112.89  | 106,305,518.50   |         |      | 7 OSE                        | 45,903,325.90              | 9,710,033.91                | (2,620,951.49                           |  | 26,800,980 99   | 115,604,798  |
|     |        |     |   | 37,304,309.52  | 6,725,731.18   |                             | 19,296,042,74   | 21,786,070.04  | 85,112,153.47  |         | -    | 8 OWO                        | 53,856,763.08              | 154,003,968.03              | (47,177,126.82                          |  | 457,403,231.74  | 1,860,249,585  |
|     |        |     | UKWUANI   | 43,832,066.97  | 7,902,644,58   |                             | 22,672,593 29   | 25,349,890.25  | 99,757,195.08  | -       | OND  | TOTAL                        | 854,183,960.10             |                             | (13,000,464.84                          |  | 19,282,980 01   | 63,418,719   |
|     |        |     | UVWIE   | 54,470,655,84  | 9,820,714 90   |                             | 28,175,514.23   | 30,962,448.33  | 123,429,333.29   |         | -    | 1 ATAKUMOSA EAST             | 33,657,957.69              | 6,068,316.99                | (13,000,464.84                          |  | 18,904,247.03   | 63,200,261   |
|     |        | -   | WARRI SOUTH   |  | 8,081,872.86   | 14. 5                       | 23,186,797.11   | 22,633,882.42  | 98,728,710.13  |         |      | 2 ATAKUMOSA WEST             | 33,752,372 92              | 6,085,339 46                |   |  | 23,002,875.91   | 81,384,199   |
|     |        |     | WARRI NORTH   | 44,826,157.75  | 7,761,366.26   | /                           | 22,267,267.47   | 21,600,112.84  | 94,677,212.47  |         |      | 3 AIYEDADE                   | 42,049,787.14              | 7,581,310.79                | (13,000,464.84                          |  | 19,265,382.01   | 69,364,840   |
| +   |        | 25  | WARRI SOUTH-WEST  | 43,048,465.89  |  |                             | 570,226,111.25  | The state of the same  | 2,470,610,483.15   |         | 1    | 4 AIYEDIRE                   | 37,171,082 40              | 6,701,711.17                | (13,000,464.64                          |  | 19,011,138.57   | 65,722,995   |
| +   |        | DEL | TA TOTAL  | 1,102,396,570.65   | 198,755,132.57   | (2,855,123 43)              | 25,285,973.50   | 7  |  |         |      | 5 BOLUWADURO                 | 35,175,506.91              | 6,341,921.52                | (13,000,464.84                          |  | 22,449,667.05   | 77,458,600   |
|     |        | -   | ABAKALIKI   | 48,884,416.06  | 8,813,551.18   |                             | 23,743,489.38   | 24,319,525 73  |  |         |      | 6 BORIPE                     | 40,063,174.65              | 7,223,137.12                | (13,000,464.84                          |  |                 | 63,667,24  |
|     |        | 1   | AFIKPO NORTH  | 45,902,389 86  | 8,275,910.71   | (2,825,303.17)              | 23,947,887,90   |  |  |         |      | 7 EDE NORTH                  | 33,578,892.80              | 6,054,062.09                | (13,000,464 84                          |  | 19,665,723.93   | 65,473,88  |
|     |        | 1   | AFIKPO SOUTH  | 46,297,545.79  | 8,347,154.82   | (2,829,254.73)              | I was a second  | -  |  |         |      | 8 EDE SOUTH                  | 34,873,404.05              | 6,287,454.29                | (13,000,464.84                          |  |                 | A STATE OF THE PARTY OF THE PAR |
|     |        |     | EBONYI  | 44,643,770.93  | 8,048,989.67   | (2,812,716.98)              | 23,092,455 63   | 1 - TO SECTION   |  |         |      | 9 EGBEDORE                   | 34,299,723.25              | 6,184,023.27                | (13,000,464.8                           |  | 19,194,639.06   | 64,419,80  |
|     |        | 9   | EZZA NORTH  | 44,498,899 44  | 8,022,870.26   | (2,811,268.26)              | 23,017,519.34   |  |  |         |      | 10 EJIGBO                    | 38,936,963.77              | 7,020,088 42                | (13,000,464 8                           | 4) 20,140,550 17   | 22,112,898 53   | 75,210,03  |
|     |        |     | EZZA SOUTH  | 46,251,799 01  | 8,338,906.97   | (2,828,797.26)              | 23,924,224.90   |  |  |         | -    | 11 IFE CENTRAL               | 41,227,649.36              | 7,433,084.55                | (13,000,464.8                           | 4) 21,325,431.15   | 23,848,281.73   | 80,833,98  |
|     | EBONYI |     | ikwo .  | 54,041,703 69  | 9,743,377.53   | (2,906,696.31)              |   |  |  |         |      | 12 IFE EAST                  | 47,649,661.86              | 8,590,932.80                | (13,000,464.8                           | 4) 24,647,284.03   | 24,892,780 57   | 92,780,19  |
|     |        | 100 | ISHIELU   | 47,868,701.31  | 8,630,424 23   | (2,844,966.28)              | 24,760,584.46   | The state of the s |  |         |      | 13 IFE NORTH                 | 44,416,357.91              | 8,007,988.54                | (13,000,464.8                           | 4) 22,974,823.87   | 23,168,427.45   | 85,567,13  |
|     |        | C   | ivo   | 43,309,706 19  | 7,808,466.23   | (2,799,376.33               | 22,402,396.74   |  |  |         |      | 14 IFE SOUTH                 | 38,717,307.73              | 6,980,485.82                | (13,000,464.8                           | 4) 20,026,930.79   | 22,248,117.33   | 74,972,37  |
|     |        |     | 0 (22)  | 60,156,994 54  | 10,845,925.82  | (2,967,849 22               | 31,116,832.16   | F 555  |  |         |      | 15 IFEDAYO                   | 30,424,683 38              | 5,485,414.13                | (13,000,464 8                           | 15,737,587.90  | 17,320,677.89   | 55,968,09  |
|     |        |     | 1 OHAOZARA  | 46,668,898 07  | 8,414,107.29   | (2,832,968,25               | 24,139,973.74   | 23,919,163.8   | Section Control of the Control of th | 29 OSUN |      | 16 IFELODUN                  | 39,205,341.71              | 7,068,475,26                | (13,000,464.6                           | (4) 20,279,371.45  | 20,313,340.29   | 73,866,06  |
| - 1 |        |     | 2 OHAUKWU   | 51,495,544.14  | 9,284,321.06   | (2,881,234.71               | 26,636,606.70   | 26,311,258.13  | The state of the s |         | 1000 |                              | 34,564,869.07              | 6,231,827.38                | (13,000,464.8                           | 17,879,038 63  | 18,573,645.32   | 64,248,91  |
|     |        |     | 3 ONICHA  | 56,400,398.15  | 10,168,635.23  | (2,930,283.25               | 29,173,693.5  | 4 28,341,345.1   |  |         |      | 17 ILA                       | 36,034,250.20              | 6,496,747.51                | (13,000,464.8                           | 18,639,091.33  | 20,806,585.60   | 68,976,20  |
|     |        |     | ONYI TOTAL  | 636,420,767.17   | 114,742,641.00   | (37,125,838.18              | 329,195,272.2   | 3 323,050,545.0  | 5 1,366,283,387.28   |         |      | 18 ILESHA EAST               | 38,185,292 81              | 6,884,566.89                | (13,000,464.8                           | 19,751,740.53  | 20,654,621,12   | 72,475,75  |
|     | - 180  | 1   | 1 AKOKO EDO   | 58,555,599 83  | 10,557,204 47  |                             | 30,288,494 0  | 6 29,316,625.6   | 9 128,717,924.05   |         | -    | 19 ILESHA WEST               | 37,789,990 10              | 6,813,296.32                | (13,000,464.8                           |  | 21,453,901.13   | 72,603,90  |
|     |        |     | 2 EGOR  | 55,615,078.23  | 10,027,047.02  |                             | 28,767,478.6  | 3 33,216,713.0   | 5 127,626,316.93   |         | -    | 20 IREPODUN                  |                            | 7,371,729 83                | The second second                       |  | 22,662,296 99   | 79,070,3   |
|     | 6      |     | 3 ESAN CENTRAL  | 36,801,515.91  |  | (a)                         | 19,035,967.5  | 1 21,455,183.8   | 4 83,927,747.93  |         |      | 21 IREWOLE                   | 40,887,345.06              | 6,691,067.46                |   |  | 20,635,669.43   | 70,634,9   |
| Š   |        | -   | O Commence of the Commence of | 37,888,244 93  |  |                             | 19,598,089.4  | 2 22,158,903.2   | 2 86,476,248.60  |         | -    | 22 ISOKAN                    | 37,112,047.01              | TOTAL SALES                 | (13,000,464                             | 1  | 25,057,730.46   | 89,524,2   |
| 챙   | ľ.     | -   | 4 ESAN NORTH EAST   | 45,365,296.97  | A CONTRACTOR OF THE PARTY OF TH | 1/2                         | 23,465,672 4  | 9 24,584,268.3   | 3 101,594,314.04   | 6.4     |      | 23 IWO                       | 45,634,469.76              | 8,227,606.41                |   |  | 1               | 72,544,2   |
|     |        | -   | 5 ESAN SOUTH EAST   | 38,558,862.37  | 7  |                             | 19,944,973,2  | 8 22,484,591 5   | 2 87,940,346.30  | 6.9     |      | 24 OBOKUN                    | 37,843,000.36              | 6,822,853.73                | 5                                       |  |                 | 93,822,1   |
|     |        | -   | 6 ESAN WEST   | The Control of the Co | The Table Surveyor   |                             | 19,963,318.3  | 20,916,965 8   | 86,432,925.73  |         |      | 25 ODO-OTIN                  | 49,857,682,08              | 8,989,024 86                | 7 |  |                 | 64,233,8   |
|     |        | -   | 7 ETSAKO CENTRAL  | 38,594,328.16  |  |                             | 23,159,113 5  | 56 23,495,047.5  | 51 99,499,022.88   |         |      | 26 OLA-OLUWA                 | 34,126,420.87              |                             |   |  |                 | The second second  |
|     |        | -   | B ETSAKO EAST   | 44,772,638.11  |  |                             | 25,489,447.0  | 26,082,755   | 40 109,734,459.13  |         |      | 27 OLORUNDA                  | 41,277,533.22              | 7,442,078.25                |   | 11 P   |                 | 1988   |
| 00  | EDO    | -   | 9 ETSAKO WEST   | 49,277,783.7   |  |                             | 18,547,313  |  | 95 80,535,645.84   |         |      | 28 ORIADE                    | 41,409,883 64              | 7,465,940.2                 |   |  |                 | 12   |
|     |        | -   | 10 IGUEBEN  | 35,856,818.9   |  |                             | 31,625,120.1  |  | 50 139,225,557.24  |         |      | 29 OROLU                     | 36,491,449.26              | 6,579,177.6                 |   |  |                 |  |
|     |        |     | 11 IKPOBA OKHA  | 61,526,302 4   |  |                             | 32,753,112  |  | 00 142,449,793.69  | 1.31    |      | 30 OSOG80                    | 40,599,469.50              | 7,319,827.6                 |   |  |                 |  |
|     |        | -   | 12 OREDO  | 63,320,353.6   |  |                             | 25,672,127  |  |  |         | . 0  | SUN TOTAL                    | 1,157,013,770.48           |                             |   | 10   |                 |  |
|     |        | -   | 13 ORHIONWON  | 49,630,953 4   |  |                             | 24,482,871  | W 100 100 100 100 100 100 100 100 100 10   | The second of the second   |         |      | 1 AFIJIO                     | 39,957,596 12              | 7,204,101.9                 | 8 (2,536,017                            |  |                 |  |
|     | 1      |     | 14 OVIA NORTH EAST  | 47,331,810.0   |  | Commence of the Commence of | 26,721,040  |  | 7 0  | 1       |      | 2 AKINYELE                   | 46,402,689.23              | 8,366,111.5                 | Section 1                               |  |                 | V 1000-0000  |
|     | 1      |     | 15 OVIA SOUTH WEST  | 51,658,776.2   |  |                             |   |  |  | 1       |      | 3 ATIBA                      | 46,222,148.86              | 8,333,561.2                 | 3 (2,536,017                            |  |                 |  |
|     |        |     | 16 OWAN EAST  | 45,315,478 0   |  |                             | 23,439,903  |  |  | 1       |      | 4 ATISBO                     | 49,521,594.2               | 8,928,430 3                 | 7 (2,536,017                            |  |                 |  |
|     |        |     | 17 OWAN WEST  | 37,164,845   |  |                             | 19,223,903  |  |  | 1       |      | 5 EGBEDA                     | 50,244,625.13              | 9,058,788.2                 | 7 (2,536,017                            |  |                 |  |
|     |        |     | 18 UHUNMWODE  | 46,247,900   | 46 8,338,204 08  |                             | 23,922,208  |  |  | 1       |      | 6 IBADAN NORTH               | 51,641,247.2               | 9,310,590.4                 | (2,536,017                              | 7 62) 26,711,973   |                 |  |
|     |        |     | EDO TOTAL   | 843,482,586  | 152,074,578.00   | •                           |   |  |  | 1       |      | 7 IBADAN NORTH EAS           | T 55,986,359.4             | 10,093,986.6                | 7 (2,536,01)                            | 7 62) 28,959,527.  |                 |  |
|     |        |     | 1 ADO EKITI   | 54,342,267   | 9,797,567.22   |                             | 28,109,103  |  |  | 1       |      | 8 IBADAN NORTH WES           |                            |                             | 16 (2,536,01)                           | 7 62) 21,313,149   | 61 27,091,904 6 |  |
|     | 1      |     | 2 AIYEKIRE  | 41,350,793   | 18 7,455,286 60  |                             | 21,389,128  | 312  |  |         |      | 9 IBADAN SOUTH EAS           |                            |                             |   | 7 62) 25,294,210   | 65 32,767,985.9 | 7 113,242  |
|     | 1      |     | 3 EFON  | 39,427,399   |  | 5 .                         | 20,394,233  | SCHOOL STREET  | The second second second   |         |      | 10 IBADAN SOUTH WES          | The Contract of            |                             |   |  | 23 33,597,197.6 | 2 117,969  |
|     |        |     | 4 EKITLEAST   | 40,710,930   |  | 5 .                         | 21,058,153  | 22,451,804   |  |         | 1    |                              | 37,027,075.6               | 7.55                        | Street Editoria                         |  | 62 24,592,337.1 | 4 84,911   |
|     |        | 1.0 | TI STATE STATE  |  |  |                             | 22,304,687  | 77 23,821,640  | 67 97,021,546.86   |         |      | 11 IBARAPA CENTRAL           | 37,027,073.0               | 9,010,141                   | -                                       |  | 40 24,497,729.1 | 0 87,512   |

Table IV

|      |       |      |                              |                               | Exchange Gain                           | Di             | stribution of         |  | Total Allocation         |     |         | S/n  | Local Government<br>Councils | Gross Statutory Allocation     | October, 2016 SI   | Deduction<br>=N= | Distribution of  | Value Added Tax<br>=N=   | Total Allocation            |
|------|-------|------|------------------------------|-------------------------------|---|----------------|-----------------------|--|--------------------------|-----|---------|------|------------------------------|--------------------------------|--|------------------|--|--|-----------------------------|
|      | State | S/n  | Local Government<br>Councils | Gross Statutory<br>Allocation | Difference<br>=N=                       | Deduction E:   | ecess PTT             | Value Added Tax<br>=N=   | -N-                      | F   |         | -    |                              | 37,854,222 37                  | 6,824,876.99   | (2,536,017.62)   | 19,580,490.90  | 24,606,475.70  | 86,330,048.                 |
| 1    | 31810 |      |                              | -N-                           |   |                | 18,735,909 62         | 20,242,227.93  | 81,730,056.90            |     | -       | 13   |                              | 56,223,512.22                  | 10,136,743.82  | (2,536,017.62    | 29,082,197.45  | 33,367,420.91  | 126,273,856.                |
|      | -     | 7    | EMURE                        | 36,221,425.34                 | 6,530,494 00                            |                | 23,081,141.85         | 23,512,647.91  | 99,260,734.39            | 1   | -       |      | SAKI WEST                    |                                | 6,912,312.28   | (2,536,017.62    | 19,831,341.72  | 25,356,772.11  | 87,903,591                  |
|      | ЕКІТІ | 8    | IDO-OSI                      | 44,621,898 44                 | 8,045,046.20                            | 20             | 24,695,904.35         | 26,635,715.98  | 107,683,157.68           |     | -       |      | IFELOJU                      | 38,339,182.78                  | 7,253,490 59   | (2,536,017.62    | 20,810,178.24  | 25,573,713 82  | 91,332,895                  |
|      |       | 9    | LIERO                        | 47,743,657.70                 | 6,607,879.66<br>7,516,569.24            |                | 21,564,947.76         | 22,923,089 90  | 93,695,304.65            |     | -       |      | IREPO                        | 40,231,530.39<br>52,563,173.01 | 9,476,807.80   | (2,536,017.62    | 27,188,848.86  | 32,310,738.85  | 119,003,550                 |
|      |       | 10   | IKERE                        | 41,690,697.75                 |   |                | 23,110,397.20         | 23,980,022 66  | 99,824,119.84            | ٩   | OYO     |      | ISEYIN                       |                                | 8,194,360.54   | (2,536,017.62    | The second second second   | 25,879,497.83  | 100,497,435                 |
| - 1  | -     | 11   | IKOLE                        | 44,678,456 69                 | 8,055,243.29                            |                | 16,217,958.96         | 17,717,642.20  | 70,942,017.59            | 1   | -       | 18   | ITESIWAJU                    | 45,450,071.38                  | 7,522,542.79   | (2,536,017.62    |  | 24,592,387.28  | 92,884,828                  |
|      |       | 1:   | ILEJEMEJI                    | 31,353,566.58                 | 5,652,849.84                            |                | 20,555,168.61         | 22,010,300 30  | 89,468,604.55            |     | -       |      | IWAJOWA                      | 41,723,830.05                  | 6,792,427.20   | (2,536,017.6)    |  | 23,528,435.38  | 84,946,477                  |
| - 1  |       | 1    | REPODUNIFELODUN              | 39,738,529.92                 | 7,164,605.73                            |                | 20,058,496.94         | 21,238,445.09  | 87,066,763.77            |     | -       |      | OLORUN50GO                   | 37,674,239.41                  | 8,388,607.58   | (2,536,017.6)    |  | 29,506,640.75  | 105,953,509                 |
|      |       | 1    | 4 ISE/ORUN                   | 38,778,333.38                 | 6,991,488 36                            |                | 21,513,008.54         | 22,880,022.44  | 93,481,782.18            |     | -       | 21   | KAJOLA                       | 46,527,463.79                  |  | (2,536,017,6     | The state of the s | 26,847,387.72  | 97,470,424                  |
|      |       | 1    | 5 MOBA                       | 41,590,285.63                 | 7,498,465.57                            |                | 20,912,322.24         | 22,264,042 37  | 90,894,459.54            |     | -       | 22   | LAGELU                       | 43,096,743.98                  | 7,770,070 49   | (2,536,017.6     |  | 29,392,479 38  | 102,594,461                 |
|      |       | 1    | 6 OYE                        | 40,429,001 53                 | 7,289,093.39                            | -              | 346,438,145.74        | 368,099,666.62   | 1,505,046,304.52         |     |         | 23   | OGBOMOSHO NORTH              | 314                            | 8,043,974.90   | (2,536,017.6     |  | 24,483,841.22  | 86,785,074                  |
|      | 500   | E    | KITI TOTAL                   | 669,755,762.27                | 120,752,729.88                          | -              | 26,196,284.88         | 26,694,822.35  | 112,666,238.55           |     |         | 24   | освомозно south              | 38,194,512.50                  | 6,886,229.15   | (2,536,017.6     |  | 22,697,418.81  | 79,493,87                   |
|      |       |      | 1 AGWU                       | 50,644,286.61                 | 9,130,844.71                            | •              | 22,072,252.66         | 23,465,464.38  |                          |     |         | 25   | OGO-OLUWA                    | 34,951,740.62                  | 6,301,577.88   | (2,536,017 6     |  | 29,593,277.05  | 105,705,82                  |
|      |       |      | 2 ANINRI                     | 42,671,451 13                 | 7,693,392.88                            |                | 29,877,133,39         | 30,753,642.66  |                          |     |         | 26   | OLUYOLE                      | 46,330,522.96                  | 8,353,100.40   | (2,536,017.6     | A STATE OF THE STA | 32,718,501 01  | 115,872,29                  |
| - 33 |       |      | 3 ENUGU EAST                 | 57,760,331.81                 | 10,413,822 68                           | •              |                       | 29,037,110.87  |                          |     |         | 27   | 7 ONA-ARA                    | 50,478,399 70                  | 9,100,936 35   |                  |  | 24,665,637.07  | 87,759,87                   |
|      |       |      | 4 ENUGU NORTH                | 54,296,833 69                 | 9,789,375.86                            |                | 28,085,602.90         | 26,724,352.90  |                          | 1   | L       | 26   | 8 ORELOPE                    | 38,661,655.10                  | 6,970,452.00   | (2,536,017 (     |  | 26,981,302.97  | 103,373,26                  |
|      |       |      | 5 ENUGU SOUTH                | 52,498,785.20                 | 9,465,199.09                            | •              | 27,155,543.59         | 25,270,136.57  |                          |     |         | 25   | 9 ORI IRE                    | 46,495,120.78                  | 8,382,776 34   | (2,536,017       |  | 25,638,540.63  | 89,744,07                   |
|      |       |      | 6 EZEAGU                     | 50,475,916.74                 | 9,100,488.69                            |                | 26,109,193.80         | 27,252,042,15  |                          |     |         | 30   | O OYO EAST                   | 39,257,395.69                  | 7,077,860.26   | (2,536,017       |  | 26,259,734 92  | 90,656,11                   |
|      |       |      | 7 IGBO ETITI                 | 50,964,822 19                 | 9,188,635 25                            | 0.5000.50      | 26,362,085.24         | 29,768,064.50  |                          |     |         | 3    | OYO WEST                     | 39,428,771.76                  | 7,108,758.29   | (2,536,017       |  | 24,955,527.73  | 89,026,96                   |
|      |       |      | 8 IGBO EZE NORTH             | 55,160,107.62                 | 9,945,018 69                            |                | 28,532,140.34         | 24,147,574.8   |                          |     |         | 3    | SAKI EAST                    | 39,237,308.30                  | 7,074,238 64   | (2,536,017       |  | 26,552,232.70  | 100,793,9                   |
| 14   | ENUGU |      | 9 IGBO EZE SOUTH             | 50,191,635,15                 | 9,049,234 52                            | •              | 25,962,146 19         |  | 0.00                     |     |         | 3    | IFEDAPO                      | 45,228,439,75                  | 8,154,401.76   | (2,536,017       |  | 921,511,149.20   | 3,315,373,2                 |
|      |       |      | 10 ISI UZO                   | 46,937,586 42                 | 8,462,550 10                            |                | 24,278,955.58         |  |                          |     | 8       | OYO  | TOTAL                        | 1,459,482,596.23               | 263,135,485.55   | (83,688,581      |  | 25,483,291,23  | 116,049,2                   |
|      |       |      | 11 NKANU EAST                | 49,140,497 85                 | 8,859,721,11                            | -              | 25,418,434 47         |  |                          | 7   |         |      | 1 BARKIN LADI                | 53,350,867.70                  | 9,618,824 17   | -                | 27,596,292.14  |  | 117,423,2                   |
|      |       |      | 12 NKANU WEST                | 47,711,978 50                 | 8,602,168.10                            |                | 24,679,517.96         | THE PROPERTY OF STREET   | The second second second |     |         |      | 2 BASSA                      | 53,817,890 01                  | 9,703,025.34   |                  | 27,837,864.30  | 25,643,077.04  | 116,603,7                   |
|      |       |      | 13 NSUKKA                    | 61,793,253.74                 | 11,140,933.01                           |                | 31,963,204.20         | 32,285,019.4   |                          | . 1 | M       |      | з воккоѕ                     | 53,583,372.72                  | 9,660,743.36   |                  | . 27,716,557.78  |  |                             |
|      |       |      | 14 OJI RIVER                 | 42,398,863.90                 | 7,644,247.12                            |                | 21,931,254 0          |  |                          |     |         |      | 4 JOS EAST                   | 40,680,095.59                  | 7,334,364.06   |                  | 21,042,203.26  |  |                             |
|      |       |      | 15 UDENU                     | 46,928,685.68                 | 8,460,945.35                            |                | 24,274,351.5          | 1  |                          |     |         |      | 5 JOS NORTH                  | 70,777,814.43                  | 12,760,792.50  |                  | . 36,610,561.90  |  |                             |
|      |       |      | 16 UDI                       | 53,286,896.85                 | 9,607,290.63                            |                | 27,563,202.5          | 5000000000000  |                          | 6 8 |         |      | 6 JOS SOUTH                  | 61,204,801.87                  | 11,034,838 85  |                  | . 31,658,821,4   |  |                             |
|      |       |      | 17 UZO UWANI                 | 44,128,915 18                 | 7,956,164.43                            |                | 22,826,141.1          |  |                          |     | 17      |      | 7 KANAM                      | 53,728,237 54                  | 9,686,861.56   |                  | 27,791,490 6   |  | 100                         |
|      |       |      | ENUGU TOTAL                  | 856,990,848.2                 | 154,510,032.22                          |                | 443,287,444.6         | The second second second   |                          |     |         |      | B KANKE                      | 47,450,700 7                   | 8,555,061.37   |                  | 24,544,369.3   |  |                             |
|      |       | T    | 1 AKKO                       | 70,408,461.2                  | 9 12,694,200.46                         | (4,907,596.1)  | 17                    |  |                          | 31  | PLATEAU |      | 9 LANGTANG NORTH             | 48,669,031 8                   | 8,774,718.76   | 5                | . 25,174,563.7   | -  |                             |
|      |       |      | 2 BALANGA                    | 51,132,912.4                  | 9,218,940.87                            | (4,907,596.1   | and the second second |  |                          |     |         |      | 10 LANGTANG SOUTH            | 46,169,629.9                   | 8,324,092.41   |                  | 23,881,722.1   |  |                             |
|      | 1     | -    | 3 BILLIRI                    | 51,464,152.9                  | 9,278,661.44                            | (4,907,596.1   | 3) 26,620,369         |  | The second second        |     |         |      | 11 MANGU                     | 63,789,331 6                   | 4 11,500,813.2   | 3                | 32,995,696.3   | S  |                             |
|      |       | 1    | 4 DUKKU                      | 56,077,139.1                  | 7 10,110,353.60                         | (4,907,596.1   | 137                   | 4  |                          | •   |         |      | 12 MIKANG                    | 42,946,316.5                   | 0 7,742,949 3  | 7                | 22,214,429 6   | The State of |                             |
|      |       | 1    | 5 FUNAKAYE                   | 54,542,692 4                  | 9,833,702.6                             | 4 (4,907,596.1 | 3) 28,212,775         | The state of the s | Andrews .                | 1   |         |      | 13 PANKSHIN                  | 57,334,163.5                   | 5 10,336,987.2   | 3                | . 29,656,693   |  |                             |
| 15   | GOMBE | .    | 6 GOMBE                      | 59,390,063 5                  | 10,707,653.0                            | 1 (4,907,596.1 | 3) 30,720,129         |  |                          | 1   |         |      | 14 QUAN-PAN                  | 57,251,239                     | 9 10,322,036.5   | 3                | . 29,613,800   |  |                             |
|      |       | 1    | 7 KALTUNGO                   | 46,567,297                    | 91 8,395,789.4                          | 2 (4,907,596.1 | 24,087,419            | The second of the second   |                          | ١   |         |      | 15 RIYOM                     | 45,244,295 8                   | 8,157,260 5  | 2                | 23,403,083   | 20 15  |                             |
|      | 1     | t    | 8 KWAMI                      | 49,952,004                    |   | 7 (4,907,596.1 |                       |  |                          | ١   |         |      | 16 SHENDAM                   | 57,649,450                     | 10,393,831.4   | 18               | . 29,819,778   |  |                             |
|      |       | 1    | 9 NAFADA                     | 45,540,370                    |   | (4,907,596     | 13) 23,556,230        |  |                          | 1   |         |      | 17 WASE                      | 61,252,797                     | 11,043,492.2   | 22               | - 31,683,647   |  |                             |
|      |       | 1    | 10 SHOMGOM                   | 43,189,275                    |   | 0 (4,907,596   | 13) 22,340,102        |  |                          | Н   |         | PI A | TEAU TOTAL                   | 914,900,037.                   | 164,950,692.5  | 98               | 473,241,576.   |  |                             |
|      | 7     | 1    |                              | 58,946,357                    |   | 56 (4,907,596  | 13) 30,490,617        |  |                          | 1   |         | T    | 1 AHOADA                     | 40,754,951                     |  | 14               | 21,080,923   |  |                             |
|      |       |      | 11 YAMALTU/DEBA              | 587,210,727                   |   | 1000000        | 43) 303,740,866       |  |                          | 1   |         |      | 2 AHOADA WEST                | 50,920,146                     |  | 59               | . 26,338,976   | 100 mm   |                             |
| _    | -     |      | 1 ABOH MBAISE                | 46,078,141                    |   | 70             | 23,834,399            |  |                          |     |         |      | 3 AKUKUTORU                  | 46,908,136                     |  | 42               | . 24,263,722   |  | 100 PM                      |
|      |       | iild |                              | 43,361,854                    |   | 20             | 22,429,370            |  |                          |     |         |      | 4 ANDONI                     | 50,073,495                     |  | 70               | 25,901,037   |  |                             |
|      |       |      | 2 AHIAZU MBAISE              | 39,836,083                    |   |                | 20,605,625            |  |                          |     |         |      | 5 ASARITORU                  | 45,480,731                     | No. of the last of | 02               | 24,042,642   |  |                             |
|      |       |      | 3 EHIME MBANO                |                               | 1 |                | 21,915,67             |  |                          |     | 1       |      | 6 BONNY                      | 46,472,964                     | 101  | 71               | 24,038,625   |  | 7                           |
|      |       |      | 4 EZINIHITTE MBAISE          | 45,432,275                    |   |                | . 23,500,31           | 7.92 23,238,55   | The second second        |     |         |      | 7 DEGEMA                     | 50,366,059                     |  | 13               | . 26,052,365   |  |                             |
|      |       |      | 5 IDEATO NORTH               | 45,584,40                     |   |                | . 23,579,00           | 8 10 23,312,40   |                          | 1   |         |      | 8 ELEME                      | 48,795,184                     |  | 27               | . 25,239,81  | 70.00  |                             |
|      |       |      | 6 IDEATO SOUTH               | 40,800,44                     |   | 31179          | 21,104,45             | 5.86 21,350,30   |                          |     |         |      | 9 EMOHUA                     | 46,542,150                     | 7.1  |                  | . 24,074,41  |  |                             |
|      |       |      | 7 IHITTE UBOMA               | 43,216,12                     |   |                | . 22,353,96           | 9 69 22,782,8  |                          | 1   |         |      |                              | 54,578,163                     |  |                  | . 28,231,12  |  | Sand Francisco Constitution |
|      |       |      | 8 IKEDURU                    | 43,216,12                     |   |                | . 25,150,04           | 6 33 25,260,5  |                          |     |         | -    | 10 ETCHE                     | 48,607,32                      |  |                  | 25,142,64  |  |                             |
|      |       |      | 9 ISIALA MBANO               | 40,621,63                     | 0.00                                    | 23             | 22,229,12             | 1 05 23,542,4  | 84.81 96,494,394.8       | 5   | 1       |      | 11 GONARA                    |                                | 2 10 8 387,511   |                  | 24,063,66  | 9 57 30,321,62   | 111 109,2                   |

|      |        |     |                              |                               | Exchange Gain     |                  | on to Local Gover | Value Added Tax  | Total Allocation   | State  | S/n   | Local Government<br>Councils | Gross Statutory<br>Allocation | Exchange Gain<br>Difference  |               | Distribution of<br>N+109.108billion from<br>Excess PTT<br>=N= | Value Added Tax  | Total Allocation |
|------|--------|-----|------------------------------|-------------------------------|-------------------|------------------|-------------------|--|--|--------|-------|------------------------------|-------------------------------|--|---------------|---|------------------|------------------|
| 9    | State  | S/n | Local Government<br>Councils | Gross Statutory<br>Allocation | Difference<br>=N= | Deduction<br>=N= | Excess PTT =N=    | =N=  | =N=  |        | -     |                              | 55,228,966 62                 | 9,957,433 53   |               | 28,567,758.37   | 35,560,465.89    | 129,314,624.4    |
| -    | Stere  |     |                              | -N-                           | 8.116.647.46      |                  | 23,286,565.02     | 23,315,064 53  | 99,737,312.27  |        |       | 13 KHANA                     | 67,633,859.64                 | 12 193 957 33  |               | 34,984,318 53   | 44,112,391 00    | 158,924,526.4    |
|      | -      | 12  | NGOR/OKPALA                  | 45,019,035.27                 |                   |                  | 21,036,479.91     | 22,571,937.67  | 91,609,817.60  |        | -     | 14 OBIO/AKPOR                | 54 603,742 36                 | 9.844.709.55   |               | 28,244,354.61   | 34,997,480.36    | 127,690,286.8    |
|      | 1      | 13  | NJABA                        | 40,669,030.86                 | 7,332,369 16      | -                | 20,471,921.43     | 21,737,762 48  | 88,922,864.71  |        | -     | 15 OBUA/ODUAL                |                               | 9,934,175 13   |               | 28,501,030.28   | 35,048,720 12    | 128,583,889.2    |
|      | IMO    | 14  | NKWANGELE                    | 39,577,591 29                 | 7,135,589 51      |                  | 18,237,236.86     | 19,315,154.90  | 79,166,431.07  |        | -     | 16 OGBA/EGBEMA/NDONI         |                               | 6,825,222.05   |               | 19,581,480 88   | 24,553,745.39    | 88,816,584.5     |
|      | - 1    | 15  | NKWERRE                      | 35,257,360 16                 | 6,356,679.15      |                  | 19,768,926 57     | 21,218,446.06  | 86,096,447.75  |        | -     | 17 OGU/BOLO                  | 37,856,136.27                 | 8,398,464.89   |               | 24,095,095.87   | 31,941,044 02    | 111,016,742      |
|      | 1      | 16  | овомо                        | 38,218,517.94                 | 6,890,557,17      |                  | 23,208,010 68     | 22,466,550 23  | 98,630,997.01  | 1      |       | 18 OKRIKA                    | 46,582,137.38                 | The state of the s |               | 19,097,739.19   | 25,841,407.45    | 88,516,694.      |
|      | - 1    | 17  | OGUTA                        | 44,867,169.15                 | 8,089,266.96      |                  | 25,119,940 66     | 24,448,455.82  | 106,887,507.14   |        |       | 19 OMUMMA                    | 36,920,936.76                 | 6,656,611.49   |               | 20,657,440.07   | 28,405,651.35    | 96,199,591.      |
| 1    |        | 18  | OHAJI/EGBEMA                 | 48,563,431.05                 | 8,755,679 61      |                  | 22,008,743.76     | 21,926,527.33  | 94,155,199.40  | 1      |       | 20 OPOBO/NKORO               | 39,936,247.48                 | 7,200,252.95   |               | 21,335,375.70   | 26,960,509 77    | 96,979,311       |
|      | 1      | 19  | OKIGWE                       | 42,548,671 77                 | 7,671,256.54      |                  |                   | 20,272,516.07  | 84,440,125.65  |        |       | 21 OYIGBO                    | 41,246,874.77                 | 7,436,550.77   |               | 39 622,562 88   | 47,939,128.31    | 177,973,133      |
| 4    |        | 20  | ONUIMO                       | 37,800,038 13                 | 6,815,107.91      |                  | 19,552,463.54     | 22,451,960.44  |  |        |       | 22 PORT HARCOURT             | 76,600,801.98                 | 13,810,640,34  |               | 23,452,047.35   | 26,715,341 08    | 103,680,671.     |
|      |        |     | ORLU                         | 41,574,847.77                 | 7,495,682.23      |                  | 21,505,023.15     |  |  |        | 111   | 23 TAI                       | 45,338,956 02                 | 8,174,327.15   |               | 1   | 738,594,888.44   | 2,663,738,901.   |
|      |        |     | ORSU                         | 40,443,309.79                 | 7,291,673.08      |                  | 20,919,723.34     | 21,313,154 38  |  |        | RI    | ERS TOTAL                    | 1,134,069,315.92              | 204,465,528.31   |               | 586,609,168.72  | 20,613,005.81    | 89,593,345       |
|      |        |     | ORU                          | 39,119,117.25                 | 7,052,929.54      | 174              | 20,234,770.95     | 20,902,985.66  |  | y 9    |       | 1 BINJI                      | 42,478,658.91                 | 7,658,633 66   | (3,129,481.58 |   | 24,141,579.89    | 103,097,237      |
|      |        |     | ORUWEST                      | 40,468,211.73                 | 7,296,162.74      |                  | 20,932,604.13     | 21,187,261.01  |  |        | 1     | 2 BODINGA                    | 48,354,947.46                 | 8,718,091.34   | (3,129,481.58 |   |                  | 110,432,098      |
|      |        |     | OWERRI MUNICIPAL             | 40,838,814 65                 | 7,362,980.11      |                  | 21,124,302,35     | 21,674,640.32  |  |        |       | 3 DANGE-SHUNI                | 52,110,493.90                 | 9,395,192.62   | (3,129,481.5  |   |                  | 120,712,061      |
|      |        |     |                              | 43,445,556.87                 | 7,832,959.25      |                  | 22,472,666.92     | 24,090,329 04  | T V V V V V V V V V V V V V V V V V V V  |        | 7.0   | 4 GADA                       | 56,579,610.48                 | 10,200,946.09  | (3,129,481.5  | 8) 29,266,392.98  | 200800000        | 111,709,371      |
|      |        |     | OWERRI NORTH                 | 38,865,728.23                 | 7,007,245.10      |                  | 20,103,702.84     | 20,273,418.53  |  | V      |       | 5 GORONYO                    | 53,224,717.68                 | 9,596,080,12   | (3,129,481.5  | 8) 27,531,039.73  |                  |                  |
| -    |        |     | OWERRI WEST                  | 1,148,558,372.68              | 207,077,813.65    |                  | . 594,103,784.28  | 610,291,082.10   | 2,560,031,052.71   |        |       |                              | 48,227,618.77                 | 8,695,134.78   | (3,129,481.5  | 8) 24,946,238.26  |                  | 98,877,069       |
| -    |        | IN. | 10 TOTAL                     |                               | 7,317,513.14      |                  | 20,993,858.15     | 22,228,190 0   | 5 91,126,193.16  |        | -     | 6 GUDU                       | 55,082,822.40                 | 9,931,084.66   | (3,129,481.5  | (8) 28,492,163.75   | 26,946,831,13    | 117,323,42       |
|      |        | -   | 1 AUYO                       | 40,586,631.82                 | 8,654,504.99      |                  | . 24,829,671.88   | 26,043,596.4   | 6 107,530,038.73   |        | -     | 7 GWADABAWA                  | 47,002,762.91                 | 8.474.301.01   |               | 58) 24,312,668.80   | 22,892,322.58    | 99,552,57        |
|      |        |     | 2 BABURA                     | 48,002,265.40                 | 10,740,476.72     | /                | 30,814,299.96     | 31,321,592.0   | 3 132,448,489.19   |        | -     | 8 ILLELA                     | 53,203,626.60                 | 9,592,277.53   |               | 58) 27,520,130.1  | 5 22,672,422.81  | 109,858,97       |
|      |        |     | 3 BIRNIN KUDU                | 59,572,120 48                 |                   |                  | . 23,307,415,78   | 22,746,002.3   | 99,236,678.51  |        | -     | 9 ISA                        |                               | 8,660,491.16   |               | 24,846,846.1  | 4 21,597,240.28  | 100,010,56       |
| - 1  |        |     | 4 BIRNIWA                    | 45,059,345.26                 | 8,123,915.10      |                  | 19,999,795.93     | 19,640,782.9   | 85,276,455.67  |        | -     | 10 KEBBE                     | 48,035,467.75                 | 8,030,935,10   | (3,129,481.)  |   | 8 22,060,553.95  | 94,546,29        |
|      |        |     | 5 GAGARAWA                   | 38,664,848.93                 | 6,971,027.83      |                  | . 19,619,268.70   |  | 84,878,806.44  |        |       | 11 KWARE                     | 44,543,631,16                 | 9,561,805 36   | (3,129,481    |   | 22,825,941.53    | 109,725,58       |
|      |        | _   | 6 BUJI                       | 37,929,190 03                 | 6,838,393.18      |                  | 27,540,067.00     | The Control of the Control   |  | 33 SOK | ото   | 12 RABAH                     | 53,034,612.48                 |  | 1             |   |                  | 117,084,86       |
|      |        |     | 7 DUTSE                      | 53,242,169.80                 | 9,599,226.63      |                  | 23,113,524.6      |  |  |        |       | 13 SABON BIRNI               | 55,644,010,53                 | 10,032,263.33  |               | 5 0   |                  | 105,172,16       |
| - II |        |     | 8 GARKI                      | 44,684,502 80                 | 8,056,333.37      |                  |                   |  |  |        |       | 14 SHAGARI                   | 50,138,201.33                 | 9,039,600.74   |               |   |                  | 93,663,84        |
|      |        |     | 9 GUMEL                      | 39,140,658 99                 | 7,056,813.38      |                  | . 20,245,913.6    |  |  |        |       | 15 SILAME                    | 44,895,687.85                 | 8,094,408.70   |               |   |                  | 108,582,5        |
|      |        |     | 10 GURI                      | 41,349,975 72                 | 7,455,139,22      |                  | . 21,388,705.7    |  |  |        |       | 15 SOKOTO NORTH              | 49,889,789,58                 | 8,994,813.6  |               |   | 1788             |                  |
|      | ř      |     | 11 GWARAM                    | 57,520,215 45                 | 10,370,531.21     |                  | 29,752,930.7      |  | The state of the s |        | 1     | 17 SOKOTO SOUTH              | 49,486,754.96                 |  | 5 5           |   |                  |                  |
|      |        |     | 12 GWIWA                     | 42,528,350 4                  | 7,667,592.74      |                  | . 21,998,2323     |  |  |        |       | 18 TAMBUWAL                  | 55,411,136,6                  | 9,990,277.6  |               |   |                  |                  |
|      |        |     | 13 HADEJIA                   | 35,900,860.0                  | 6,472,696.11      |                  | - 18,570,093.8    | Control of the contro |  |        |       | 19 TANGAZA                   | 51,086,834.9                  | 9,210,633.3  | 8 (3,129,481  |   |                  |                  |
| 17   | JIGAWA |     | 14 JAHUN                     | 49 344 586 5                  | 8,896,517,00      |                  | . 25,524,001      |  |  |        |       | 20 TURETA                    | 46,489,765.1                  | 8,381,8107   | 7 (3,129,481  |   |                  |                  |
|      |        |     |                              | 55,500,027 4                  |                   |                  | 28,707,967        | 1 29,200,055   | - Co. (Co.)  |        |       | 21 WAMAKKO                   | 47,923,795 0                  | 8,640,357.2  | 8 (3,129,481  | 158) 24,789,082   |                  |                  |
|      |        | -   | 15 KAFIN HAUSA               | 40,676,175.8                  |                   | 5                | - 21,040,175      | 71 22,025,386  |  |        |       | 22 WURNO                     | 46,110,137.4                  | 6 8,313,366  | (3,129,48)    | 1.58) 23,850,948  |                  |                  |
|      |        | -   | 16 KAUGAMA                   | 43 043 104 6                  |                   | 5                | 22,264,494        | 30 23,706,873  | 96,774,871.70  | 1      |       |                              | 43,228,243.7                  | 7,793,779  | 06 (3,129,48) | 1 58) 22,360,259  |                  |                  |
|      |        | -   | 17 KAZAURE                   |                               | A Contract        |                  | . 23,221,478      | 34 25,212,429  | 48 101,421,074.65  | -      |       | 23 YABO                      | 1,142,183,327,3               |  |               | 6.34) 590,806,225   | 88 538,343,257.5 |                  |
|      |        | -   | 18 KIRI-KASAMMA              | 44,893,205 6                  |                   |                  | . 23,991,191      | 19 24,279,384  | 162 103,014,086.62   | -      |       | SOKOTO TOTAL                 | 42,907,165                    |  |               | . 22,194,178  | 19,856,671.4     |                  |
|      |        | -   | 19 KIYAWA                    | 46,381,262                    |                   |                  | . 24,198,635      | STATE OF THE PARTY OF  | 4 77 104,035,910.96  |        | H     | 1 ARDO KOLA                  |                               |  |               | 37,979,350  | 25,974,056       |                  |
|      | 1      | -   | 20 MAIGATARI                 | 46,782,306                    |                   |                  | . 22,669,269      | 35 23,702,813  | 2 04 98,099,208.29   |        | -     | 2 BALI                       | 73,424,040                    |  |               | 26,084,827  | 7.29 22,222,624  |                  |
|      |        | -   | 21 MALAM MADORI              | 43,825,640                    |                   |                  | 20,793,594        |  | 0.91 90,289,623.78   |        | -     | 3 DONGA                      | 50,428,809                    |  |               | 31,145,430  | 9 78 19,899,789  | 06 122,113       |
|      | 1      | 1   | 22 MIGA                      | 40,199,468                    |                   | 75-74-55-55-55   | 25,518,283        |  |  |        | -     | 4 GASHAKA                    | 60,212,300                    |  |               | . 33,647,83   | 4 68 27,769,653  | 87 138,195       |
|      |        |     | 23 RINGIM                    | 49,333,531                    |                   |                  | . 18,870,986      |  |  |        |       | 5 GASSOL                     | 65,050,085                    |  |               | . 23,309,55   | 7 58738788       | 40 96,210        |
|      |        |     | 24 RONI                      | 36,482,563                    |                   |                  | 23,685,34         |  | and the second war   |        |       | 6 IBI                        | 45,063,477                    |  |               | . 22,419,78   |                  | 63 96,087        |
|      |        |     | 25 SULE TAKARKAR             | 45,789,974                    | 1                 | 38/              | 23,665,34         |  |  |        |       | 7 JALINGO                    | 43,343,319                    |  |               | 34,798,57   |                  |                  |
|      |        |     | 26 TAURA                     | 41,645,749                    |                   |                  |                   |  |  | 34 TA  | ARABA | 8 KARIM LAMIDU               | 67,274,759                    |  |               | 24,770,98   |                  |                  |
|      |        |     | 27 YANKWASHI                 | 38,589,977                    |                   |                  | 19,961,06         | 100000   | State of the state of the state of   |        | 255   | 9 KURMI                      | 47,888,815                    |  |               | . 22,870,99   |                  | - 10             |
|      |        |     | JIGAWA TOTAL                 | 1,206,668,710                 | .93 217,554,740   | .27              | . 624,161,96      |  |  |        |       | 10 LAU                       | 44,215,634                    |  |               | . 34,130,80   |                  |                  |
|      |        |     | 1 BIRNIN GWARI               | 72,251,564                    | 20 13,026,500     | 27               | . 37,372,87       |  |  |        |       | 11 SARDAUNA                  | 65,983,787                    |  |               |   |                  |                  |
|      |        | t   | 2 CHIKUN                     | 73,467,293                    | 3 55 13,245,688   | 58               | 38,001,72         |  |  |        | 1     | 12 TAKUM                     | 52,228,301                    | 41 9,416,43  | 2 57          | . 27,015,63   |                  |                  |
|      |        |     | 3 GIWA                       | 60,800,053                    | 5.01 Mr.          | 08               | . 31,449,46       |  |  |        |       | 13 USSA                      | 44,889,528                    | 25 8,093,29  | 8.16          | 23,219,5  |                  |                  |
|      | 3      |     | 4 GWAGWADA                   | 46,815,17                     |                   | 29               | . 24,215,63       |  |  |        |       | 14 WUKARI                    | 64,297,87                     | 11,592,50  | 0.18          | . 33,258,7  |                  |                  |
|      |        |     |                              | 76,962,02                     |                   | 5 91             | . 39,609,4        |  |  |        |       | 15 YORRO                     | 42,623,91                     | 7,684,82   | 2 49          | 22,047,6  | / 4 /            |                  |
|      | M.     | - 6 | 5 IGABI                      | 51,557,61                     |                   |                  | 26,668,7          | 3.65 26,158,6  | 55 02 113,680,496.71   | 4      | 9     | 16 ZING                      | 46,238,40                     | 10   | 0.97          | 23,917,2  | 99 16 21,884,30  | 1.75 100,37      |

Table IV

|     |        |            | Local Government   | Gross Statutory  | Exchange Gain     |                  | Distribution of N109.108billion from | Value Added Tax | Total Allocation   |          | State        | S/n    | Local Government<br>Councils | Gross Statutory<br>Allocation | Exchange Gain<br>Difference | Deduction<br>=N= | Distribution of N105,108billion from Excess PTT | Value Added Tax              | Total Allocation   |
|-----|--------|------------|--|------------------|-------------------|------------------|--------------------------------------|-----------------|--|----------|--------------|--------|------------------------------|-------------------------------|-----------------------------|------------------|---|------------------------------|--|
|     | State  | S/n        | Councils   | Allocation       | Difference<br>*N= | Deduction<br>=N= | Excess PTT<br>=N=                    | =N=             | =N=  | -        |              |        |                              | =N=                           | 154,344,049.74              |                  | 442,811,242.88                                  | 363,331,182,57               | 1,816,556,700.60   |
| -   |        |            |  | 59,903,773 09    | 10,800,271 59     |                  | 30,985,850.73                        | 30,410,702 35   | 132,100,597.76   | 150      |              | TARABA |                              | 856,070,225.41                | 8,615,269.74                |                  | 24,717,106.42                                   | 23,425,707.82                | 104,542,730.83   |
|     |        | 8          | JEMA'A   | 66,080,093.05    | 11,913,823 03     | 70               | 34,180,616.57                        | 28,682,939.93   | 140,857,472.59   |          | -            |        | BADE                         | 47,784,646.85                 | 1001                        |                  | 27,351,925 33                                   | 21,888,615.45                | 111,652,632.27   |
| - 1 |        | 9          | KACHIA   | 62,425,922,90    | 11,254,999.26     |                  | 32,290,458 99                        | 34,369,449.72   | 140,340,830.86   |          | -            | 2      | BURŞARI                      | 52,878,442.58                 | 9,533,648.91                |                  | 22,901,490,91                                   | 20,830,228.73                | 95,988,733.68  |
|     |        | -          | KADUNA NORTH   |                  | 12,016,472 30     |                  | 34,475,116.10                        | 36,610,361,73   | 149,751,387.99   |          | -            | 3      | DAMATURU                     | 44,274,586.07                 | 7,982,427.97                |                  | 25,641,320.36                                   | 23,280,963.03                | 107,431,087.11   |
|     | KADUNA |            | KADUNA SOUTH   | 66,649,437.85    | 10.384,323.71     |                  | 29,792,501.22                        | 28,515,934.43   | 126,289,474.99   | - 1/     | 1            | 4      | FIKA                         | 49,571,394 70                 | 8,937,409 09                | -                | 35,963,913,38                                   | 31,496,620.99                | 149,523,607.63   |
| 8   | KADUNA | 12         | KAGARKO  | 57,596,715 63    |                   |                  | 25,811,260.70                        | 27,595,223.22   | 112,303,060.47   |          |              | 5      | FUNE                         | 69,527,673.31                 | 12,535,399.96               |                  | 29,604,795.51                                   | 24,303,752.66                | 122,117,640.81   |
|     |        | 13         | KAURA  | 49,899,933.93    | 8,996,642.63      |                  | 26,577,126.47                        | 24,959,484.32   | 112,180,752.97   |          |              | 6      | GEIDAM                       | 57,620,483,73                 | 10,388,608 95               |                  |   | 22,939,682.20                | 112,994,011.99   |
|     |        | 14         | KAURU  | 51,380,553.25    | 9,263,588 93      |                  |                                      | 30,576,654.98   | 131,543,811.88   |          | L            | 7      | GUJBA                        | 53,049,460.97                 | 9,564,482.45                |                  | 27,440,386 37                                   |                              | 99,845,888.91  |
|     |        | 15         | KUBAU  | 59,478,020 23    | 10,723,511 04     |                  | 30,765,625.62                        | 23,404,442,99   | 101,717,957.70   |          |              | 8      | GULAMI                       | 46,089,100.43                 | 8,309,573.44                | -                | 23,840,067.37                                   |                              | The state of the s |
|     |        | 16         | KUDAN  | 46,133,148.20    | 8,317,514.98      |                  | 23,862,851 53                        |                 |  | 35       | YOBE         | 9      | JAKUSKO                      | 60,784,148 81                 | 10,958,997.77               |                  | 31,441,234.24                                   |                              | 131,087,350.2  |
| - 1 |        | 17         | LERE   | 64,190,725.32    | 11,573,181.97     |                  | 33,203,321.43                        | 33,039,171,42   | (A) Property of the Contract o |          |              | 10     | KARASUWA                     | 42,868,300.03                 | 7,728,883 49                | 15               | 22,174,074 80                                   |                              | 94,552,982.2   |
| - 1 |        | 18         | MAKARFI  | 43,175,588.14    | 7,784,285.59      |                  | 22,333,022.78                        | 23,768,786.73   | 97,061,683.25  |          | 1            | .,     | MACHINA                      | 41,061,015 66                 | 7,403,041.54                |                  | 21,239,238 14                                   | 19,506,217.53                | 89,209,512.8   |
|     |        | 15         | SABON GARI   | 56,970,133.48    | 10,271,354.91     |                  | 29,468,395.08                        | 30,818,614.92   | 127,528,498.39   | - 1      | 1            |        | NANGERE                      | 44,023,688 11                 | 7,937,192.66                |                  | 22,771,711.33                                   | 20,820,652.61                | 95,553,244.7   |
|     |        | 20         | 1  | 47,765,301.85    | 8,611,781.96      |                  | 24,707,100.01                        | 23,922,907 09   | 105,007,090.91   |          |              |        | NGURU                        | 47,880,987.64                 | 8,632,635.77                |                  | 24,766,929 35                                   | 23,969,691.52                | 105,250,224.2  |
|     |        | 2          | the contraction of the contracti | 60 883 335 21    | 10,976,880.45     |                  | 31,492,539 44                        | 31,139,439.96   | 134,492,196.06   |          | 1            |        |                              | 52 687 558 01                 | 9,499,233.63                |                  | 27,253,188.30                                   | 25,739,445.94                | 116,179,425.1  |
|     |        |            | ZANGON KATAF   | 68,115,177.68    | 12,280,916.22     | -                | 35,233,802,56                        | 32,297,598.81   | 147,928,495.26   |          | 1            |        | POTISKUM                     | 48.867,183.10                 | 8,810,444.18                |                  | 25,277,059.5                                    | 20,288,250.50                | 103,242,937.3  |
| - 7 |        |            |  | 69 552 502 48    | 12,539,876.50     |                  | 35,976,756.52                        | 36,901,555.96   | 154,970,691.46   |          | - }          |        | TARMUA                       |                               | 9,181,992.89                |                  | . 26,343,028,3                                  |                              | 109,178,750.2  |
|     | -      | every seed | 3 ZARIA  | 1,357,013,224.95 | 244,660,905.70    |                  | 701,929,228.36                       | 682,181,916.43  | 2,985,785,275.44   |          | 1            |        | YUNUSARI                     | 50,927,980 29                 | and the second second       | - 3              | 26,280,428 1                                    |                              | 108,234,542.   |
|     |        | KAD        | UNA TOTAL  |                  | 8,047,091.06      |                  | 23,087,008.54                        | 25,849,643.03   | 101,616,982.91   | 4        |              |        | YUSUFARI                     | 50,806,957.59                 | 9,160,173.26                |                  | . 445,207,897.8                                 |                              | 1,856,585,303.1  |
|     |        | -          | 1 AJINGI   | 44,633,240.28    | 8 242 336 06      |                  | 23,647,164 12                        | 26,652,633.16   | 104,258,301.22   |          |              | YOBE   | TOTAL                        | 860,703,587.89                | 155,179,416,71              |                  | 24,736,989 6                                    |                              | 103,434,000.0  |
|     | 0.     | -          | 2 ALBASU   | 45,716,167.88    |                   |                  | 21,561,554.82                        | 25,263,599 16   | 96,044,678.91  | 11       |              |        | ANKA                         | 47,823,086.42                 | 8,622,200.15                |                  |   |                              | 103,093,810.3  |
|     |        | -          | 3 BAGWAI   | 41,684,138.31    | 7,515,386.62      |                  | 23,391,306 11                        | 26,587,756 21   | 103,353,745.07   |          |              |        | 2 BAKURA                     | 46,304,700.25                 | 8,348,444.73                |                  | . 23,951,588.6                                  |                              | 118,495,319,   |
|     |        | -          | 4 BEBEJI   | 45,221,527.27    | 8,153,155.49      |                  | 28 351,033 03                        | 31,011,822.72   |  | h Mar    |              |        | з виккууим                   | 54,647,130.89                 | 9,852,532 23                |                  | 28,266,797,7                                    |                              | 130,436,496.   |
|     |        |            | 5 BICHI  | 54,809,979 70    | 9,881,892.84      |                  | 22,587,407.48                        | 25,686,899 15   |  |          |              |        | 4 BUNGUDU                    | 60,314,490.02                 | 10,874,321.25               | /                | 31,198,298.3                                    |                              | 114,490,255  |
|     |        |            | 6 BUNKURE  | 43,667,360.45    | 7,872,952 64      | - In             |                                      | 38,115,096 68   | 12   |          |              |        | 5 GUMMI                      | 52,497,335,74                 | 9,464,937.76                |                  | 27,154,793.8                                    |                              |  |
|     |        |            | 7 DALA   | 70,483,901,72    | 12,707,801 90     |                  | . 36,458,532 49                      | 27,545,819.30   |  |          |              | - S    | 6 GUSAU                      | 72,895,575.43                 | 13,142,611 42               |                  | 37,705,995.8                                    |                              | 158,072,946  |
|     |        |            | 8 DANBATTA   | 48,021,794.95    | 8,658,026.05      |                  | . 24,839,773.74                      |                 | 7  |          |              |        | 7 KAURA NAMODA               | 55,361,027 03                 | 9,981,243.19                |                  | 28,636,068.0                                    |                              | 123,203,432  |
|     |        |            | 9 DAWAKIN KUDU   | 51,621,565.50    | 9,307,041.92      |                  | . 26,701,792 56                      | 28,419,251.56   |  | 36       | ZAMFARA      |        | 8 KIYAWA                     | 50,227,525.22                 | 9,055,705 27                |                  | 25,980,710                                      | 24,073,643.62                | 109,337,584  |
|     |        | 34         | 10 DAWAKIN TOFA  | 51,983,108.32    | 9,372,225.80      |                  | . 26,888,804.35                      | 29,546,626.4    |  |          |              | 7      | 9 MARADUN                    | 54,297,375.15                 | 9,789,473.48                |                  | . 28,085,8821                                   | 25,689,701.37                | 117,862,432  |
|     |        |            | 11 DOGUWA  | 48,181,157.05    | 8,686,758.02      |                  | . 24,922,205.45                      | 24,698,703 8    | TO THE REAL PROPERTY.  |          |              |        | MARU                         | 71,668,107.07                 | 12,921,306.63               |                  | - 37,071,075                                    | 29,753,184.40                | 151,413,673  |
|     |        |            | 12 FAGGE   | 47,202,304.37    | 8,510,277.07      |                  | . 24,415,883.70                      | 27,087,569.4    |  |          |              |        | 11 SHINKAFI                  | 44,748,130 34                 | 8.067.805.01                |                  | . 23,146,436                                    | 21,919,267.63                | 97,881,639   |
| 19  | KANO   |            | 13 GABASAWA  | 49,319,734.45    |                   |                  | . 25,511,146.47                      | 27,700,591.4    | 4 111,423,508.69   |          |              |        |                              | 51,684,830.17                 | 9,318,448.14                |                  | 26,734,516                                      | 87 25,906,592 94             | 113,644,388  |
|     |        |            | 14 GARKO   | 43,993,424.44    |                   |                  | . 22,756,057,13                      | 25,266,201.7    | 1 99,947,419.60  |          |              |        | 12 TALATA MAFARA             |                               | 9.872.589.47                |                  | 28,324,341                                      |                              | 121,410,353  |
|     |        |            |  | 43,763,856.11    |                   |                  | . 22,637,310.5                       | 22,959,610.5    | 6 97,251,123.78  |          |              |        | 13 TSAFE                     | 54,758,378 47                 | 10,903,356.81               |                  | . 31,281,601                                    |                              | 132,510,793  |
|     | 1      |            | 15 GARUN MALLAM  | 47,298,700 57    |                   |                  | - 24,465,745.6                       | 4 27,197,268.6  | 107,489,371.55   |          |              | -      | 14 ZURMI                     | 60,475,535.91                 | 140,214,975,55              |                  | . 402,275,097                                   |                              | 1,695,287,126  |
|     | 1      |            | 16 GAYA  | 54,011,837.19    |                   |                  | . 27,938,185.5                       | 31,261,002 3    | 122,949,017.83   | $\vdash$ | -3.010-10-10 | ZAMF   | ARA TOTAL                    | 777,703,228.09                |                             |                  | 20,663,711                                      |                              | 231,216,48   |
|     |        |            | 17 GEZAWA  |                  |                   |                  | . 33,589,288 9                       | 5 35,271,440.7  | 70 145,505,344.23  |          |              | _      | 1 ABAJI                      | 39,948,370,83                 | 7,202,438.71                |                  | . 52,749,563                                    |                              | 372,621,000  |
|     |        |            | 18 GWALE   | 64,936,901.72    |                   |                  | 23,093,465.9                         |                 | 102,132,021.78   |          |              | -      | 2 ABUJA MUNICIPAL            | 101,978,735.27                | 18,386,121.28               |                  |   |                              | 269,374,25   |
|     |        | -          | 19 GWARZO  | 44,645,724 07    |                   |                  | . 22,252,092 4                       |                 |  | 37       | FCT-ABUJA    |        | 3 BWARI                      | 57,441,832.82                 | 10,356,399.32               |                  | . 29,712,386                                    |                              | 251,949,73   |
|     |        | _          | 20 KABO  | 43,019,128.63    |                   |                  | . 32,421,528.6                       |                 |  | "        |              | 1      | 4 GWAGWALADA                 | 49,228,412.27                 | 8,875,571.52                |                  | 25,463,909                                      |                              |  |
|     | 10     | L          | 21 KANO MUNICIPAL  | 62,679,314.90    |                   |                  |                                      |                 |  | 1        |              |        | 5 KUJE                       | 46,775,362.33                 | 8,433,302.12                | -                | . 24,195,043                                    | and the second second second |  |
|     |        |            | 22 KARAYE  | 41,715,519.3     | 0 7,521,044.41    |                  | . 21,577,786.9                       |                 |  | 1        |              |        | 6 KWALI                      | 48,114,912.88                 | 8,674,814.62                |                  | . 24,687,939                                    |                              |  |
|     |        |            | 23 KIBIYA  | 42,099,504.2     | 5 7,590,274.47    |                  | 21,776,407.1                         |                 |  |          |              |        |                              | 343,487,626.40                | 61,928,647.58               |                  | . 177,672.553                                   |                              | 1  |
|     |        |            | 24 KIRU  | 54.313.425.9     | 9,792,367.34      |                  | 28,094,185.4                         | 30,394,238      | 20 122,034,216,99  | 1        |              |        |                              | 37,803,628,785.46             | 6,815,755,283.34            | (1,107,044,5     | (63.08) 19,554,320,838                          | 28 23,392,726,614.0          | 86,459,386,95  |