



NATIONAL BUREAU OF STATISTICS

# Internally Generated Revenue At State Level

(H1 2020)

**Report Date: October 2020**

***Data Source: National Bureau of Statistics (NBS)***

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# EXECUTIVE SUMMARY

The National Bureau of Statistics Published Internally Generated Revenue at State level for Half Year 2020. The 36 states and FCT IGR figure hits N612.87bn in H1 2020 compared to N693.91bn recorded in 2019. This indicates a negative growth of -11.7% year on year.

Similarly, the Q2 2020 states and FCT IGR figure hits N259.73bn compared to N353.14bn recorded in Q1 2020. This indicates a negative growth of -26.5% quarter on quarter.

Lagos State has the highest Internally Generated Revenue with N204.51bn recorded in H1 2020, closely followed by Rivers State with N64.59bn while Jigawa State recorded the least Internally Generated Revenue.

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

ABIA STATE



Land Area: 2,440 sq mi

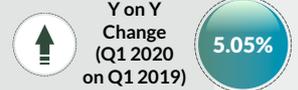
## TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N23,240,620,002.53</b>	<b>N6,188,715,712.10</b>	<b>N29,429,335,714.63</b>



IGR H1 2019
<b>N7,912,596,332.05</b>

(Q1 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N4,265,089,982.30</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N2,240,315,057.64</b>	<b>N85,519,703.27</b>	<b>N96,089,570.00</b>	<b>N1,014,578,796.89</b>	<b>N3,436,503,127.80</b>	<b>N828,586,854.50</b>

(Q2 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N1,923,625,729.80</b>
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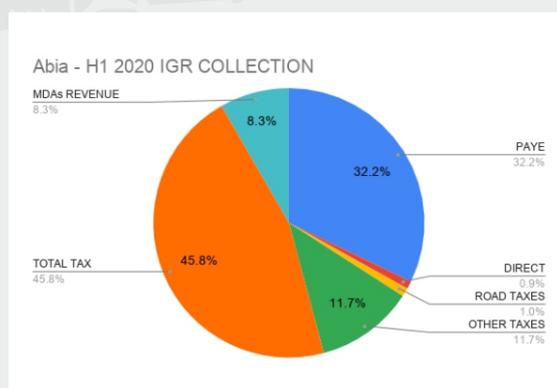


PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,437,340,691.12</b>	<b>N20,169,757.09</b>	<b>N22,200,000.00</b>	<b>N323,755,837.46</b>	<b>N1,803,466,285.67</b>	<b>N120,159,444.13</b>

(H1 2020) STATES/FCT IGR	GRAND TOTAL	<b>N6,188,715,712.10</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N3,677,655,748.76</b>	<b>N105,689,460.36</b>	<b>N118,289,570.00</b>	<b>N1,338,334,634.35</b>	<b>N5,239,969,413.47</b>	<b>N948,746,298.63</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## ADAMAWA STATE



Land Area: 14, 254 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N22,425,910,952.52</b>	<b>N3,750,396,398.58</b>	<b>N26,176,307,351.10</b>

% Share of FAAC H1 2019

**2.00**

% Share of IGR H1 2019

**0.61**

% FAAC Contribution to Total Revenue Available H1 2020

**85.67**

% IGR Contribution to Total Revenue Available H1 2020

**14.33**

IGR H1 2019

**N5,014,807,850.67**

### (Q1 2020) IGR FOR STATES/FCT

GRAND TOTAL

**N1,626,254,115.59**



Q on Q Change (Q1 2020 on Q4 2019)

**-43.7%**



Y on Y Change (Q1 2020 on Q1 2019)

**0.84%**

PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,019,327,831.49</b>	<b>N16,968,320.47</b>	<b>N111,856,997.21</b>	<b>N143,923,541.06</b>	<b>N1,292,076,690.23</b>	<b>N334,177,425.36</b>

### (Q2 2020) IGR FOR STATES/FCT

GRAND TOTAL

**N2,124,142,282.99**



Q on Q Change (Q2 2020 on Q1 2020)

**30.6%**



Y on Y Change (Q2 2020 on Q2 2019)

**-37.56%**

PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,514,005,135.80</b>	<b>N9,219,220.00</b>	<b>N23,925,999.00</b>	<b>N215,205,182.84</b>	<b>N1,762,355,537.64</b>	<b>N361,786,745.35</b>

### (H1 2020) STATES/FCT IGR

GRAND TOTAL

**N3,750,396,398.58**

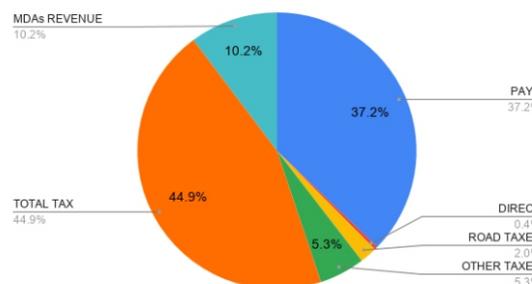


Y on Y Change (H1 2020 on H1 2019)

**-25.2%**

PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N2,533,332,967.29</b>	<b>N26,187,540.47</b>	<b>N135,782,996.21</b>	<b>N359,128,723.90</b>	<b>N3,054,432,227.87</b>	<b>N695,964,170.71</b>

Adamawa - H1 2020 IGR COLLECTION



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

AKWA IBOM STATE



Land Area: 2,734 sq mi

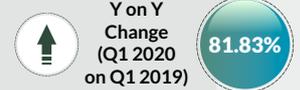
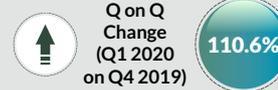
## TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N79,155,499,138.98</b>	<b>N16,210,994,308.27</b>	<b>N95,366,493,447.25</b>



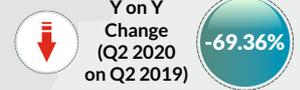
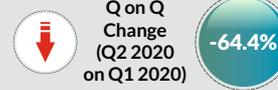
IGR H1 2019
<b>N20,464,607,233.41</b>

(Q1 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N11,954,428,386.43</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N10,768,359,908.24</b>	<b>N42,350,101.20</b>	<b>N89,148,325.00</b>	<b>N283,360,808.82</b>	<b>N11,183,219,143.26</b>	<b>N771,209,243.17</b>

(Q2 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N4,256,565,921.84</b>
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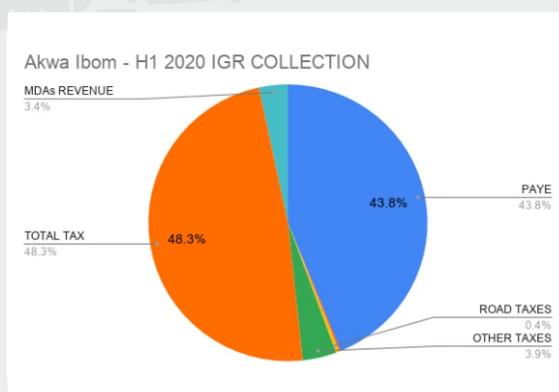


PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N2,966,824,783.58</b>	<b>N13,205,513.05</b>	<b>N47,877,625.00</b>	<b>N944,148,973.19</b>	<b>N3,972,056,894.82</b>	<b>N284,509,027.02</b>

(H1 2020) STATES/FCT IGR	GRAND TOTAL	<b>N16,210,994,308.27</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N13,735,184,691.82</b>	<b>N55,555,614.25</b>	<b>N137,025,950.00</b>	<b>N1,227,509,782.01</b>	<b>N15,155,276,038.08</b>	<b>N1,055,718,270.19</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

ANAMBRA STATE



Land Area: 1,870 sq mi

## TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N23,975,811,318.03</b>	<b>N9,546,712,182.69</b>	<b>N33,522,523,500.72</b>

% Share of FAAC H1 2019	<b>2.14</b>	% Share of IGR H1 2019	<b>1.56</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>71.52</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>28.48</b>	IGR H1 2019	<b>N8,687,098,316.21</b>
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(Q1 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N4,533,383,460.79</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>-52.3%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>0.10%</b>
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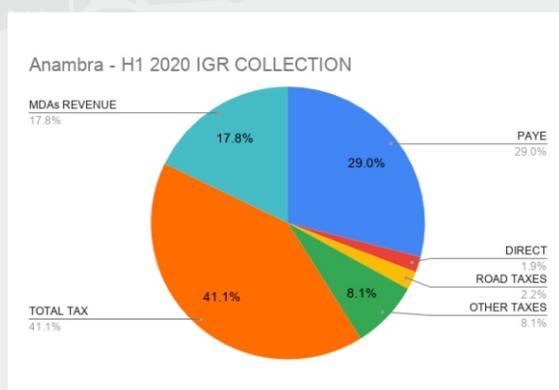
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,505,286,766.23</b>	<b>N169,023,826.08</b>	<b>N210,941,300.00</b>	<b>N644,202,415.99</b>	<b>N2,529,454,308.30</b>	<b>N2,003,929,152.49</b>

(Q2 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N5,013,328,721.90</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>10.6%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>20.56%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N3,194,092,342.56</b>	<b>N132,594,695.40</b>	<b>N139,166,075.00</b>	<b>N662,816,246.23</b>	<b>N4,128,669,359.19</b>	<b>N884,659,362.71</b>

(H1 2020) STATES/FCT IGR	GRAND TOTAL	<b>N9,546,712,182.69</b>	Y on Y Change (H1 2020 on H1 2019)	<b>9.9%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N4,699,379,108.79</b>	<b>N301,618,521.48</b>	<b>N350,107,375.00</b>	<b>N1,307,018,662.22</b>	<b>N6,658,123,667.49</b>	<b>N2,888,588,515.20</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## BAUCHI STATE



Land Area: 18, 965 sq mi

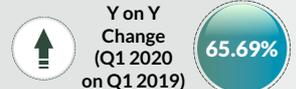
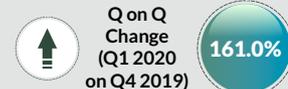
### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N23,072,390,629.84</b>	<b>N5,752,287,757.72</b>	<b>N28,824,678,387.56</b>



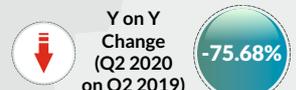
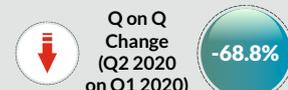
IGR H1 2019
<b>N8,268,708,138.19</b>

(Q1 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N4,385,040,965.09</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N4,230,618,187.42</b>	<b>N7,061,460.49</b>	<b>N19,573,044.53</b>	<b>N89,440,739.16</b>	<b>N4,346,693,431.60</b>	<b>N38,347,533.49</b>

(Q2 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N1,367,246,792.63</b>
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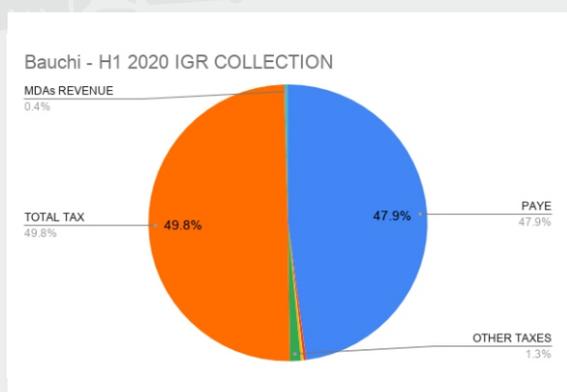


PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,255,073,415.24</b>	<b>N29,844,003.09</b>	<b>N15,354,925.00</b>	<b>N56,311,708.24</b>	<b>N1,356,584,051.57</b>	<b>N10,662,741.06</b>

(H1 2020) STATES/FCT IGR	GRAND TOTAL	<b>N5,752,287,757.72</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N5,485,691,602.66</b>	<b>N36,905,463.58</b>	<b>N34,927,969.53</b>	<b>N145,752,447.40</b>	<b>N5,703,277,483.17</b>	<b>N49,010,274.55</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## BAYELSA STATE



Land Area: 8,150 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

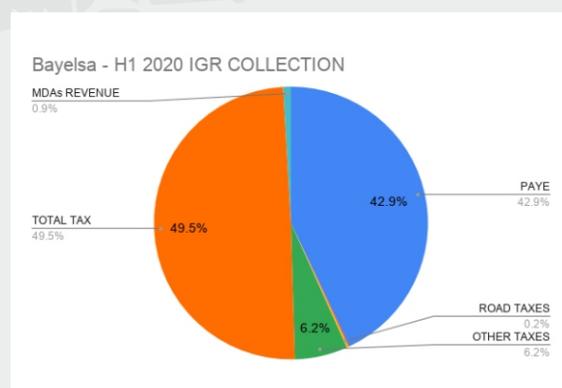
FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N66,243,319,084.68</b>	<b>N5,386,269,171.00</b>	<b>N71,629,588,255.68</b>

% Share of FAAC H1 2019	<b>5.91</b>	% Share of IGR H1 2019	<b>0.88</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>92.48</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>7.52</b>	IGR H1 2019	<b>N5,875,518,818.67</b>
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<b>(Q1 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N2,875,321,919.00</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>-63.9%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>-4.11%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>	
<b>N2,326,792,900.00</b>	<b>N3,989,780.00</b>	<b>N12,167,195.00</b>	<b>N451,319,413.00</b>	<b>N2,794,269,288.00</b>	<b>N81,052,631.00</b>	

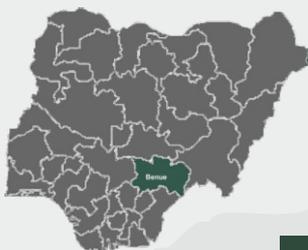
<b>(Q2 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N2,510,947,252.00</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>-12.7%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-12.72%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>	
<b>N2,256,872,458.00</b>	<b>N12,952,918.00</b>	<b>N10,558,760.00</b>	<b>N213,591,383.00</b>	<b>N2,493,975,519.00</b>	<b>N16,971,733.00</b>	

<b>(H1 2020) STATES/FCT IGR</b>	<b>GRAND TOTAL</b>	<b>N5,386,269,171.00</b>	Y on Y Change (H1 2020 on H1 2019)	<b>-8.3%</b>	
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>
<b>N4,583,665,358.00</b>	<b>N16,942,698.00</b>	<b>N22,725,955.00</b>	<b>N664,910,796.00</b>	<b>N5,288,244,807.00</b>	<b>N98,024,364.00</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## BENUE STATE



Land Area: 13,150 sq m

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N21,988,705,781.02</b>	<b>N5,345,644,932.51</b>	<b>N27,334,350,713.53</b>



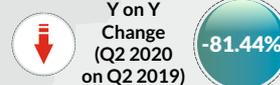
IGR H1 2019
<b>N12,131,771,966.24</b>

(Q1 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N3,618,454,437.93</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N2,083,720,699.83</b>	<b>N179,009,062.88</b>	<b>N53,366,775.00</b>	<b>N13,339,614.00</b>	<b>N2,329,436,151.71</b>	<b>N1,289,018,286.22</b>

(Q2 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N1,727,190,494.58</b>
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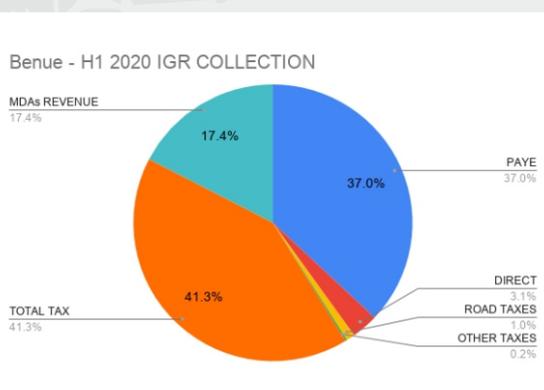


PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,286,587,610.50</b>	<b>N103,217,117.26</b>	<b>N35,962,515.00</b>	<b>N5,250,972.48</b>	<b>N1,431,018,215.24</b>	<b>N296,172,279.34</b>

(H1 2020) STATES/FCT IGR	GRAND TOTAL	<b>N5,345,644,932.51</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N3,370,308,310.33</b>	<b>N282,226,180.14</b>	<b>N89,329,290.00</b>	<b>N18,590,586.48</b>	<b>N3,760,454,366.95</b>	<b>N1,585,190,565.56</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## BORNO STATE



Land Area: 22, 316 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N28,303,889,828.36</b>	<b>N5,379,140,462.67</b>	<b>N33,683,030,291.03</b>

% Share of FAAC H1 2019	<b>2.52</b>	% Share of IGR H1 2019	<b>0.88</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>84.03</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>15.97</b>	IGR H1 2019	<b>N3,917,848,074.57</b>
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(Q1 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N3,588,565,026.67</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>68.1%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>88.75%</b>
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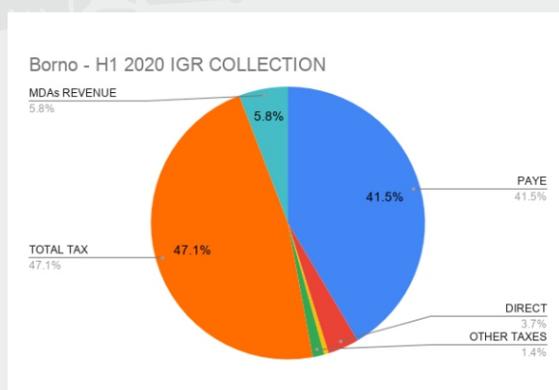
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N3,063,603,968.43</b>	<b>N174,219,865.49</b>	<b>N38,217,752.00</b>	<b>N18,968,299.00</b>	<b>N3,295,009,884.92</b>	<b>N293,555,141.75</b>

(Q2 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N1,790,575,436.00</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>-50.1%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-11.21%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,157,142,361.00</b>	<b>N200,604,272.00</b>	<b>N16,598,075.00</b>	<b>N118,968,299.00</b>	<b>N1,493,313,007.00</b>	<b>N297,262,429.00</b>

(H1 2020) STATES/FCT IGR	GRAND TOTAL	<b>N5,379,140,462.67</b>	Y on Y Change (H1 2020 on H1 2019)	<b>37.3%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N4,220,746,329.43</b>	<b>N374,824,137.49</b>	<b>N54,815,827.00</b>	<b>N137,936,598.00</b>	<b>N4,788,322,891.92</b>	<b>N590,817,570.75</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## CROSS RIVER STATE



Land Area: 7,782 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N15,427,737,439.79</b>	<b>N8,050,686,577.58</b>	<b>N23,478,424,017.37</b>

% Share of FAAC H1 2019	<b>1.38</b>	% Share of IGR H1 2019	<b>1.31</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>65.71</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>34.29</b>	IGR H1 2019	<b>N16,731,425,493.77</b>
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(Q1 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N3,987,951,210.99</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>33.8%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>23.56%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N2,178,893,726.77</b>	<b>N69,127,255.67</b>	<b>N212,641,935.23</b>	<b>N544,567,951.46</b>	<b>N3,005,230,869.13</b>	<b>N982,720,341.86</b>

(Q2 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N4,062,735,366.59</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>1.9%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-69.91%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,383,926,620.21</b>	<b>N40,887,106.82</b>	<b>N161,718,978.26</b>	<b>N1,498,747,445.34</b>	<b>N3,085,280,150.63</b>	<b>N977,455,215.96</b>

(H1 2020) STATES/FCT IGR	GRAND TOTAL	<b>N8,050,686,577.58</b>	Y on Y Change (H1 2020 on H1 2019)	<b>-51.9%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N3,562,820,346.98</b>	<b>N110,014,362.49</b>	<b>N374,360,913.49</b>	<b>N2,043,315,396.80</b>	<b>N6,090,511,019.76</b>	<b>N1,960,175,557.82</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

DELTA STATE



Land Area: 6,833 sq mi

## TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

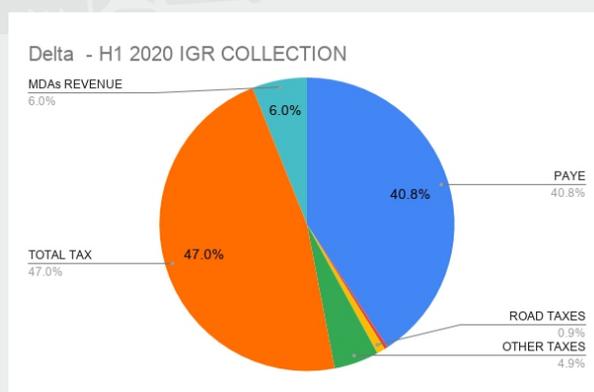
FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N100,814,101,222.64</b>	<b>N30,842,285,439.67</b>	<b>N131,656,386,662.31</b>

% Share of FAAC H1 2019	<b>8.99</b>	% Share of IGR H1 2019	<b>5.03</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>76.57</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>23.43</b>	IGR H1 2019	<b>N36,390,689,921.88</b>
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<b>(Q1 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N19,307,298,503.90</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>27.3%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>10.41%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>	
<b>N14,926,892,785.48</b>	<b>N160,303,301.03</b>	<b>N286,880,800.00</b>	<b>N1,448,765,502.84</b>	<b>N16,822,842,389.35</b>	<b>N2,484,456,114.55</b>	

<b>(Q2 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N11,534,986,935.77</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>-40.3%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-38.98%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>	
<b>N8,800,837,260.09</b>	<b>N57,617,485.09</b>	<b>N242,104,627.01</b>	<b>N1,410,580,885.24</b>	<b>N10,511,140,257.43</b>	<b>N1,023,846,678.34</b>	

<b>(H1 2020) STATES/FCT IGR</b>	<b>GRAND TOTAL</b>	<b>N30,842,285,439.67</b>	Y on Y Change (H1 2020 on H1 2019)	<b>-15.2%</b>	
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>
<b>N23,727,730,045.57</b>	<b>N217,920,786.12</b>	<b>N528,985,427.01</b>	<b>N2,859,346,388.08</b>	<b>N27,333,982,646.78</b>	<b>N3,508,302,792.89</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## EBONYI STATE



Land Area: 2,136 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

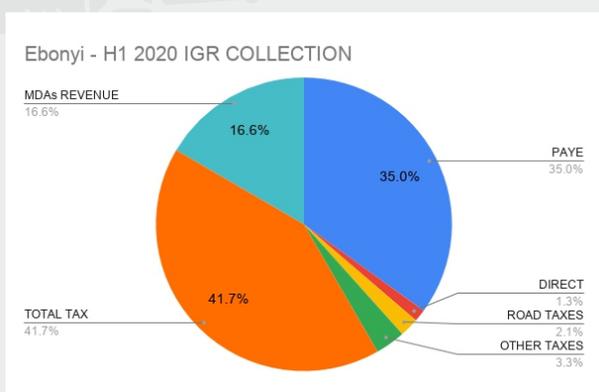
FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N20,790,663,359.97</b>	<b>N6,331,208,837.88</b>	<b>N27,121,872,197.85</b>

% Share of FAAC H1 2019	<b>1.85</b>	% Share of IGR H1 2019	<b>1.03</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>76.66</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>23.34</b>	IGR H1 2019	<b>N3,915,811,328.79</b>
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<b>(Q1 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N4,645,362,671.76</b>				Q on Q Change (Q1 2020 on Q4 2019)	<b>156.0%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>184.28%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>				
<b>N3,047,823,669.86</b>	<b>N141,630,650.00</b>	<b>N202,996,033.89</b>	<b>N168,410,512.05</b>	<b>N3,560,860,865.80</b>	<b>N1,084,501,805.96</b>				

<b>(Q2 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N1,685,846,166.12</b>				Q on Q Change (Q2 2020 on Q1 2020)	<b>-63.7%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-26.11%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>				
<b>N755,287,760.09</b>	<b>N3,963,660.00</b>	<b>N23,237,140.00</b>	<b>N188,339,029.65</b>	<b>N970,827,589.74</b>	<b>N715,018,576.38</b>				

<b>(H1 2020) STATES/FCT IGR</b>	<b>GRAND TOTAL</b>	<b>N6,331,208,837.88</b>				Y on Y Change (H1 2020 on H1 2019)	<b>61.7%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>		
<b>N3,803,111,429.95</b>	<b>N145,594,310.00</b>	<b>N226,233,173.89</b>	<b>N356,749,541.70</b>	<b>N4,531,688,455.54</b>	<b>N1,799,520,382.34</b>		



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020 EDO STATE



Land Area: 6,873 sq mi

## TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N28,605,448,664.96</b>	<b>N14,013,977,147.06</b>	<b>N42,619,425,812.02</b>

% Share of FAAC H1 2019	<b>2.55</b>	% Share of IGR H1 2019	<b>2.29</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>67.12</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>32.88</b>	IGR H1 2019	<b>N15,441,748,874.50</b>
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(Q1 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N9,511,470,251.85</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>31.9%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>31.53%</b>
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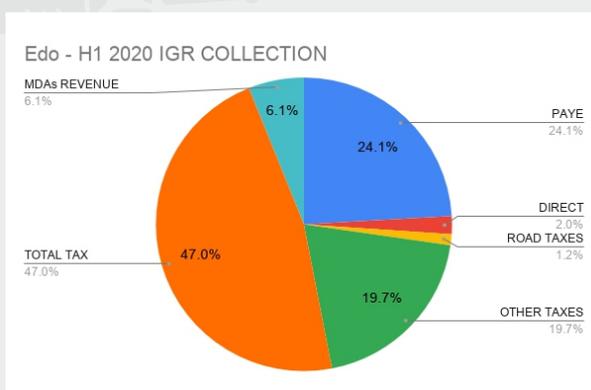
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N3,528,658,326.00</b>	<b>N400,101,327.59</b>	<b>N232,242,597.91</b>	<b>N4,367,844,175.03</b>	<b>N8,528,846,426.53</b>	<b>N982,623,825.32</b>

(Q2 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N4,502,506,895.21</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>-52.7%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-45.16%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N2,838,106,651.18</b>	<b>N122,065,819.57</b>	<b>N88,338,471.64</b>	<b>N831,413,625.30</b>	<b>N3,879,924,567.69</b>	<b>N622,582,327.52</b>

(H1 2020) STATES/FCT IGR	GRAND TOTAL	<b>N14,013,977,147.06</b>	Y on Y Change (H1 2020 on H1 2019)	<b>-9.2%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N6,366,764,977.18</b>	<b>N522,167,147.16</b>	<b>N320,581,069.55</b>	<b>N5,199,257,800.33</b>	<b>N12,408,770,994.22</b>	<b>N1,605,206,152.84</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## EKITI STATE



Land Area: 2,453 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

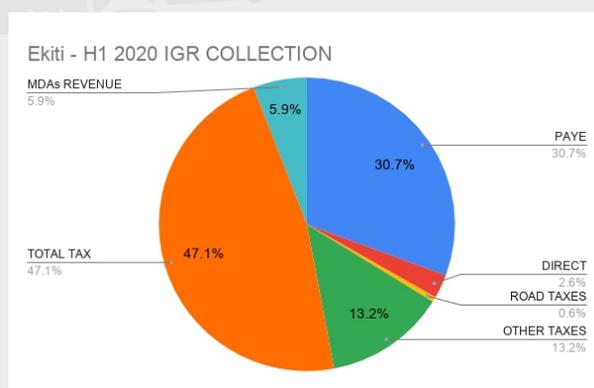
FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N18,564,699,209.12</b>	<b>N3,205,252,801.26</b>	<b>N21,769,952,010.38</b>

% Share of FAAC H1 2019	<b>1.66</b>	% Share of IGR H1 2019	<b>0.52</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>85.28</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>14.72</b>	IGR H1 2019	<b>N3,332,627,783.56</b>
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<b>(Q1 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N1,653,929,226.80</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>-15.8%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>3.21%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>	
<b>N991,059,456.18</b>	<b>N78,206,943.00</b>	<b>N30,938,650.00</b>	<b>N294,801,466.08</b>	<b>N1,395,006,515.26</b>	<b>N258,922,711.54</b>	

<b>(Q2 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N1,551,323,574.46</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>-6.2%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-10.34%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>	
<b>N865,132,330.93</b>	<b>N80,075,514.62</b>	<b>N2,833,900.00</b>	<b>N505,843,613.52</b>	<b>N1,453,885,359.07</b>	<b>N97,438,215.39</b>	

<b>(H1 2020) STATES/FCT IGR</b>	<b>GRAND TOTAL</b>	<b>N3,205,252,801.26</b>	Y on Y Change (H1 2020 on H1 2019)	<b>-3.8%</b>	
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>
<b>N1,856,191,787.11</b>	<b>N158,282,457.62</b>	<b>N33,772,550.00</b>	<b>N800,645,079.60</b>	<b>N2,848,891,874.33</b>	<b>N356,360,926.93</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

ENUGU STATE



Land Area: 2,765 sq mi

## TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N23,692,550,354.98</b>	<b>N12,262,405,134.00</b>	<b>N35,954,955,488.98</b>

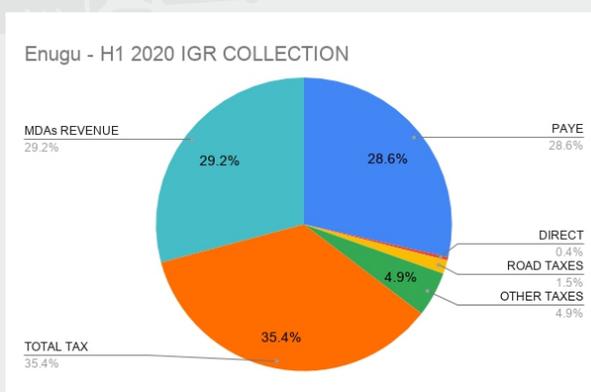


IGR H1 2019
<b>N10,699,049,784.00</b>

(Q1 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N5,953,107,539.00</b>	Q on Q Change (Q1 2020 on Q4 2019) <b>-63.2%</b>	Y on Y Change (Q1 2020 on Q1 2019) <b>0.65%</b>							
PAYE	<b>N2,432,369,009.00</b>	Direct Assessment	<b>N39,700,544.00</b>	Road Taxes	<b>N143,021,069.00</b>	Other Taxes	<b>N381,229,655.00</b>	Total Tax	<b>N2,996,320,277.00</b>	MDAs Revenue	<b>N2,956,787,262.00</b>

(Q2 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N6,309,297,595.00</b>	Q on Q Change (Q2 2020 on Q1 2020) <b>6.0%</b>	Y on Y Change (Q2 2020 on Q2 2019) <b>31.88%</b>							
PAYE	<b>N2,995,905,356.00</b>	Direct Assessment	<b>N28,073,286.00</b>	Road Taxes	<b>N142,070,134.00</b>	Other Taxes	<b>N557,941,590.00</b>	Total Tax	<b>N3,723,990,366.00</b>	MDAs Revenue	<b>N2,585,307,229.00</b>

(H1 2020) STATES/FCT IGR	GRAND TOTAL	<b>N12,262,405,134.00</b>	Y on Y Change (H1 2020 on H1 2019) <b>14.6%</b>								
PAYE	<b>N5,428,274,365.00</b>	Direct Assessment	<b>N67,773,830.00</b>	Road Taxes	<b>N285,091,203.00</b>	Other Taxes	<b>N939,171,245.00</b>	Total Tax	<b>N6,720,310,643.00</b>	MDAs Revenue	<b>N5,542,094,491.00</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## GOMBE STATE



Land Area: 7, 246 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N18,494,816,695.33</b>	<b>N3,787,950,431.82</b>	<b>N22,282,767,127.15</b>

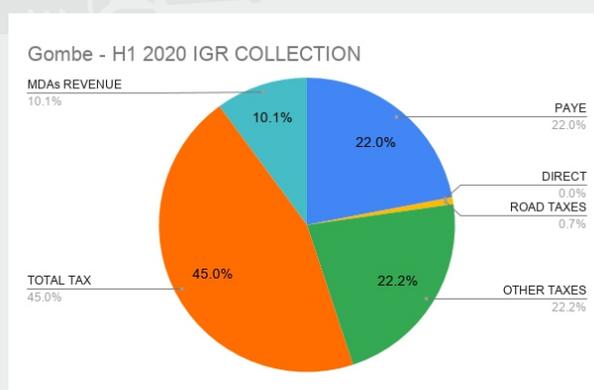


IGR H1 2019
<b>N2,087,431,130.42</b>

(Q1 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N1,105,552,555.89</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>-56.9%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>5.54%</b>
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue	
<b>846,357,095.34</b>	<b>N2,794,370.00</b>	<b>N23,918,545.00</b>	<b>N103,125,371.22</b>	<b>N976,195,381.56</b>	<b>N129,357,174.33</b>	

(Q2 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N2,682,397,875.93</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>142.6%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>157.94%</b>
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue	
<b>N665,465,736.57</b>	<b>N208,072.00</b>	<b>N27,158,794.00</b>	<b>N1,424,978,429.23</b>	<b>N2,117,811,031.80</b>	<b>N564,586,844.13</b>	

(H1 2020) STATES/FCT IGR	GRAND TOTAL	<b>N3,787,950,431.82</b>	Y on Y Change (H1 2020 on H1 2019)	<b>81.5%</b>	
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,511,822,831.91</b>	<b>N3,002,442.00</b>	<b>N51,077,339.00</b>	<b>N1,528,103,800.45</b>	<b>N3,094,006,413.36</b>	<b>N693,944,018.46</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## IMO STATE



Land Area: 2,140 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

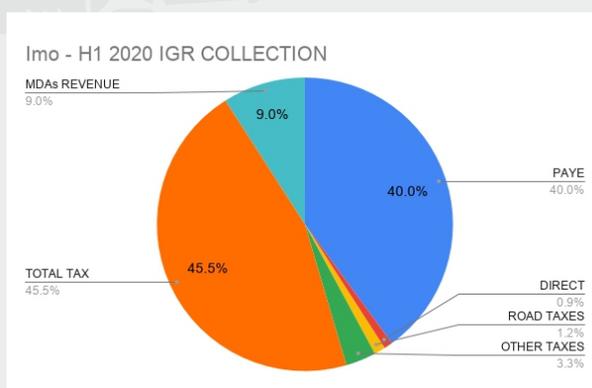
FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N26,496,218,653.25</b>	<b>N7,732,188,730.45</b>	<b>N34,228,407,383.70</b>

% Share of FAAC H1 2019	<b>2.36</b>	% Share of IGR H1 2019	<b>1.26</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>77.41</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>22.59</b>	IGR H1 2019	<b>N10,550,388,151.30</b>
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<b>(Q1 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N3,084,856,226.95</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>3.2%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>-8.28%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>	
<b>N1,914,461,869.39</b>	<b>N86,035,860.71</b>	<b>N100,954,272.48</b>	<b>N235,352,579.47</b>	<b>N2,336,804,582.05</b>	<b>N748,051,644.90</b>	

<b>(Q2 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N4,647,332,503.50</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>50.6%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-35.34%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>	
<b>N3,759,526,441.04</b>	<b>N47,967,612.04</b>	<b>N70,224,663.25</b>	<b>N235,393,246.43</b>	<b>N4,113,111,962.76</b>	<b>N534,220,540.74</b>	

<b>(H1 2020) STATES/FCT IGR</b>	<b>GRAND TOTAL</b>	<b>N7,732,188,730.45</b>	Y on Y Change (H1 2020 on H1 2019)	<b>-26.7%</b>	
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>
<b>N5,673,988,310.43</b>	<b>N134,003,472.75</b>	<b>N171,178,935.73</b>	<b>N470,745,825.90</b>	<b>N6,449,916,544.81</b>	<b>N1,282,272,185.64</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## JIGAWA STATE



Land Area: 8, 940 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

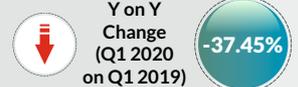
FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N26,861,752,079.01</b>	<b>N3,005,628,426.75</b>	<b>N29,867,380,505.76</b>



IGR H1 2019
<b>N5,369,753,095.83</b>

### (Q1 2020) IGR FOR STATES/FCT

**GRAND TOTAL**  
**N1,908,483,249.11**



PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N866,303,626.02</b>	<b>N131,687,250.69</b>	<b>N36,586,981.00</b>	<b>N406,796,448.81</b>	<b>N1,441,374,306.52</b>	<b>N467,108,942.59</b>

### (Q2 2020) IGR FOR STATES/FCT

**GRAND TOTAL**  
**N1,097,145,177.64**



PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N610,682,986.10</b>	<b>N1,832,974.41</b>	<b>N11,392,000.00</b>	<b>N39,745,518.85</b>	<b>N663,653,479.36</b>	<b>N433,491,698.28</b>

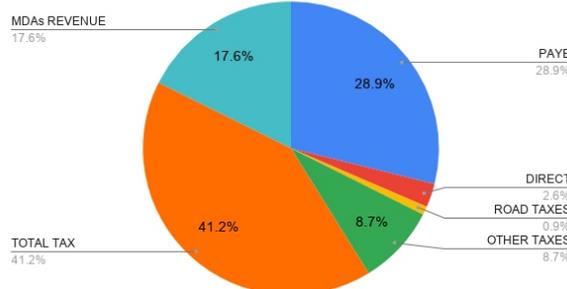
### (H1 2020) STATES/FCT IGR

**GRAND TOTAL**  
**N3,005,628,426.75**



PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,476,986,612.12</b>	<b>N133,520,225.10</b>	<b>N47,978,981.00</b>	<b>N446,541,967.66</b>	<b>N2,105,027,785.88</b>	<b>N900,600,640.87</b>

Jigawa - H1 2020 IGR COLLECTION



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## KADUNA STATE



Land Area: 17,781 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N30,167,012,612.07</b>	<b>N14,549,787,643.01</b>	<b>N44,716,800,255.08</b>

% Share of FAAC H1 2019	<b>2.69</b>	% Share of IGR H1 2019	<b>2.37</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>67.46</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>32.54</b>	IGR H1 2019	<b>N25,294,852,787.46</b>
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(Q1 2020) IGR FOR STATES/FCT	<b>GRAND TOTAL</b>	<b>N10,194,237,105.23</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>-23.8%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>21.88%</b>
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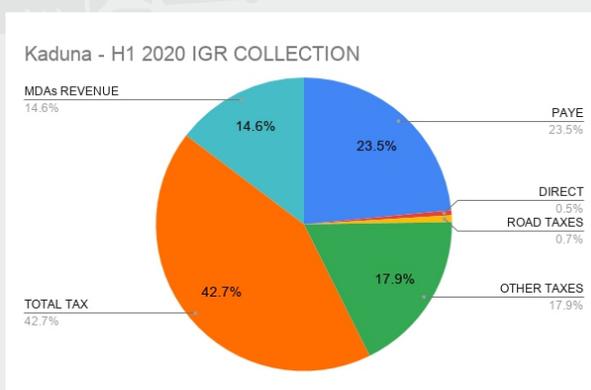
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N2,677,662,956.69</b>	<b>N86,806,766.21</b>	<b>N157,300,250.00</b>	<b>N4,188,653,121.54</b>	<b>N7,110,423,094.44</b>	<b>N3,083,814,010.79</b>

(Q2 2020) IGR FOR STATES/FCT	<b>GRAND TOTAL</b>	<b>N4,355,550,537.78</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>-57.3%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-74.27%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N3,277,678,223.20</b>	<b>N52,490,652.71</b>	<b>N32,101,853.70</b>	<b>N360,320,836.70</b>	<b>N3,722,591,566.31</b>	<b>N632,958,971.47</b>

(H1 2020) STATES/FCT IGR	<b>GRAND TOTAL</b>	<b>N14,549,787,643.01</b>	Y on Y Change (H1 2020 on H1 2019)	<b>-42.5%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N5,955,341,179.89</b>	<b>N139,297,418.92</b>	<b>N189,402,103.70</b>	<b>N4,548,973,958.24</b>	<b>N10,833,014,660.75</b>	<b>N3,716,772,982.26</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## KANO STATE



Land Area: 7,773 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

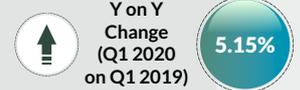
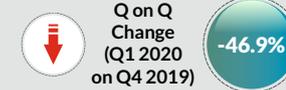
FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N38,247,594,137.50</b>	<b>N17,509,430,204.93</b>	<b>N55,757,024,342.43</b>



IGR H1 2019
<b>N18,564,546,104.36</b>

### (Q1 2020) IGR FOR STATES/FCT

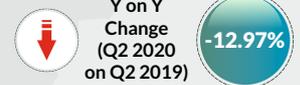
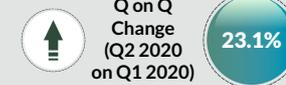
GRAND TOTAL	<b>N7,849,616,029.54</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N4,790,214,222.14</b>	<b>N188,580,979.30</b>	<b>N226,173,666.00</b>	<b>N766,620,500.18</b>	<b>N5,971,589,367.62</b>	<b>N1,878,026,661.92</b>

### (Q2 2020) IGR FOR STATES/FCT

GRAND TOTAL	<b>N9,659,814,175.39</b>
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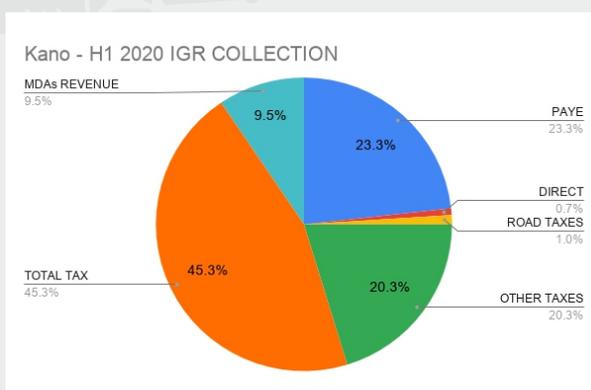
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N2,651,188,407.69</b>	<b>N43,520,025.92</b>	<b>N97,500,620.91</b>	<b>N5,720,710,710.39</b>	<b>N8,512,919,764.91</b>	<b>N1,146,894,410.48</b>

### (H1 2020) STATES/FCT IGR

GRAND TOTAL	<b>N17,509,430,204.93</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N7,441,402,629.83</b>	<b>N232,101,005.22</b>	<b>N323,674,286.91</b>	<b>N6,487,331,210.57</b>	<b>N14,484,509,132.53</b>	<b>N3,024,921,072.40</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## KATSINA STATE



Land Area: 9,341 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N29,011,046,108.32</b>	<b>N5,536,823,328.00</b>	<b>N34,547,869,436.32</b>

% Share of FAAC H1 2019	<b>2.59</b>	% Share of IGR H1 2019	<b>0.90</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>83.97</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>16.03</b>	IGR H1 2019	<b>N4,807,071,081.00</b>
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(Q1 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N2,100,368,238.00</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>11.3%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>18.68%</b>
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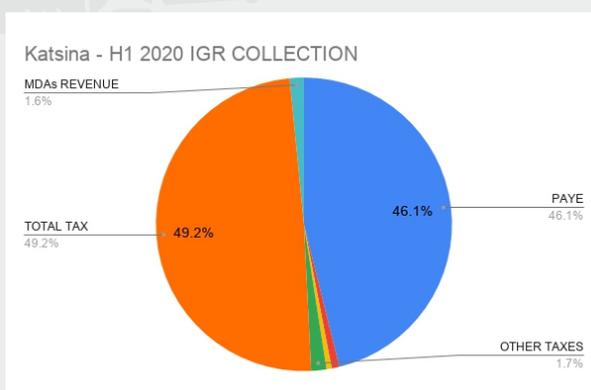
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,753,820,668.00</b>	<b>N61,624,587.00</b>	<b>N45,962,496.00</b>	<b>N136,036,675.00</b>	<b>N1,997,444,426.00</b>	<b>N102,923,812.00</b>

(Q2 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N3,436,455,090.00</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>63.6%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>13.14%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N3,277,559,036.00</b>	<b>N30,586,811.00</b>	<b>N15,597,867.63</b>	<b>N46,505,148.96</b>	<b>N3,370,248,863.59</b>	<b>N66,206,226.41</b>

(H1 2020) STATES/FCT IGR	GRAND TOTAL	<b>N5,536,823,328.00</b>	Y on Y Change (H1 2020 on H1 2019)	<b>15.2%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N5,031,379,704.00</b>	<b>N92,211,398.00</b>	<b>N61,560,363.63</b>	<b>N182,541,823.96</b>	<b>N5,367,693,289.59</b>	<b>N169,130,038.41</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

KEBBI STATE



Land Area: 14,200 sq mi

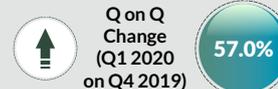
## TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N24,028,833,360.01</b>	<b>N4,387,335,251.69</b>	<b>N28,416,168,611.70</b>



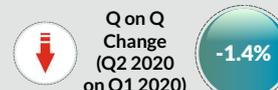
IGR H1 2019
<b>N4,755,501,342.09</b>

(Q1 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N2,209,684,975.12</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N979,646,380.26</b>	<b>N172,141,295.99</b>	<b>N5,650,925.00</b>	<b>N970,413,978.31</b>	<b>N2,127,852,579.56</b>	<b>N81,832,395.56</b>

(Q2 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N2,177,650,276.57</b>
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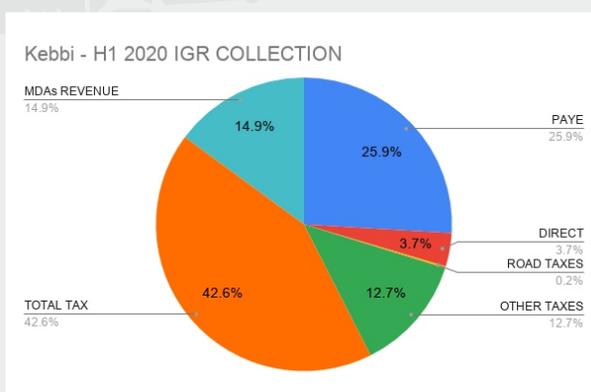


PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,002,221,356.85</b>	<b>N109,420,170.17</b>	<b>N9,188,075.00</b>	<b>N2,521,100.00</b>	<b>N1,123,350,702.02</b>	<b>N1,054,299,574.55</b>

(H1 2020) STATES/FCT IGR	GRAND TOTAL	<b>N4,387,335,251.69</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,981,867,737.11</b>	<b>N281,561,466.16</b>	<b>N14,839,000.00</b>	<b>N972,935,078.31</b>	<b>N3,251,203,281.58</b>	<b>N1,136,131,970.11</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020 KOGI STATE



Land Area: 11,519 sq mi

## TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

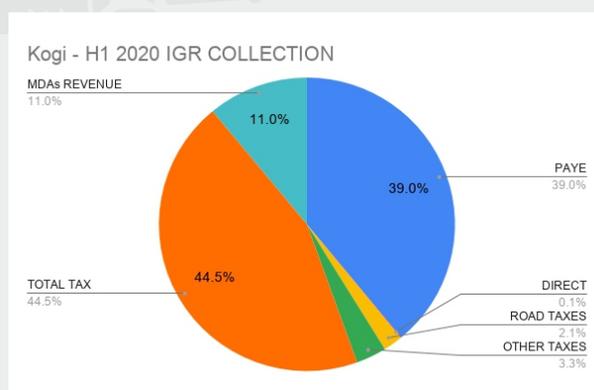
FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N23,525,991,283.08</b>	<b>N7,434,961,659.22</b>	<b>N30,960,952,942.30</b>

% Share of FAAC H1 2019	<b>2.10</b>	% Share of IGR H1 2019	<b>1.21</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>75.99</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>24.01</b>	IGR H1 2019	<b>N6,683,808,064.70</b>
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<b>(Q1 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N5,422,559,275.37</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>42.5%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>70.73%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>	
<b>N3,743,136,514.43</b>	<b>N6,596,956.61</b>	<b>N184,289,150.00</b>	<b>N249,041,769.54</b>	<b>N4,183,064,390.58</b>	<b>N1,239,494,884.79</b>	

<b>(Q2 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N2,012,402,383.85</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>-62.9%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-42.63%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>	
<b>N1,481,956,704.13</b>	<b>N2,978,883.05</b>	<b>N96,483,750.00</b>	<b>N195,855,974.66</b>	<b>N1,777,275,311.84</b>	<b>N235,127,072.01</b>	

<b>(H1 2020) STATES/FCT IGR</b>	<b>GRAND TOTAL</b>	<b>N7,434,961,659.22</b>	Y on Y Change (H1 2020 on H1 2019)	<b>11.2%</b>	
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>
<b>N5,225,093,218.56</b>	<b>N9,575,839.66</b>	<b>N280,772,900.00</b>	<b>N444,897,744.20</b>	<b>N5,960,339,702.42</b>	<b>N1,474,621,956.80</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## KWARA STATE



Land Area: 14, 218 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N19,675,199,043.25</b>	<b>N9,360,753,525.60</b>	<b>N29,035,952,568.86</b>

% Share of FAAC H1 2019	<b>1.75</b>	% Share of IGR H1 2019	<b>1.53</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>67.76</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>32.24</b>	IGR H1 2019	<b>N16,090,373,542.93</b>
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(Q1 2020) IGR FOR STATES/FCT	<b>GRAND TOTAL</b>	<b>N7,219,966,479.66</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>8.6%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>15.03%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N2,355,387,829.95</b>	<b>N270,377,137.57</b>	<b>N107,519,590.00</b>	<b>N57,350,962.19</b>	<b>N2,790,635,519.71</b>	<b>N4,429,330,959.95</b>

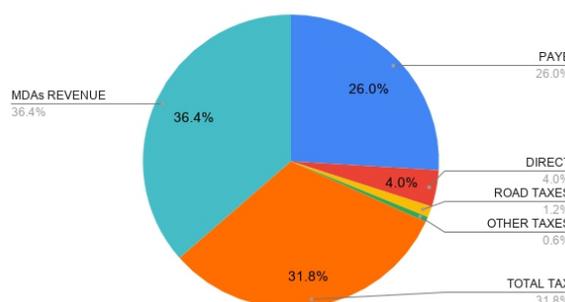
(Q2 2020) IGR FOR STATES/FCT	<b>GRAND TOTAL</b>	<b>N2,140,787,045.95</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>-70.3%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-78.19%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,206,304,395.99</b>	<b>N283,287,766.70</b>	<b>N58,288,950.00</b>	<b>N21,895,476.28</b>	<b>N1,569,776,588.97</b>	<b>N571,010,456.98</b>

(H1 2020) STATES/FCT IGR	<b>GRAND TOTAL</b>	<b>N9,360,753,525.60</b>	Y on Y Change (H1 2020 on H1 2019)	<b>-41.8%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N3,561,692,225.94</b>	<b>N553,664,904.27</b>	<b>N165,808,540.00</b>	<b>N79,246,438.47</b>	<b>N4,360,412,108.67</b>	<b>N5,000,341,416.93</b>

Kwara - H1 2020 IGR COLLECTION



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## LAGOS STATE



Land Area: 1,381 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

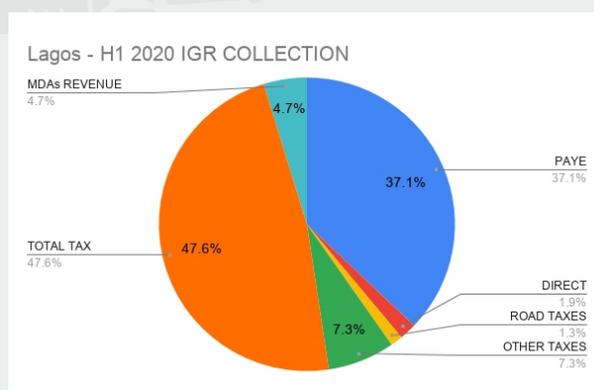
FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N50,034,226,876.01</b>	<b>N204,514,128,940.78</b>	<b>N254,548,355,816.79</b>

% Share of FAAC H1 2019	<b>4.46</b>	% Share of IGR H1 2019	<b>33.37</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>19.66</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>80.34</b>	IGR H1 2019	<b>N205,163,386,767.05</b>
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<b>(Q1 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N114,001,937,792.76</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>12.2%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>16.95%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>	
<b>N82,164,817,307.73</b>	<b>N4,513,702,888.98</b>	<b>N3,211,922,511.85</b>	<b>N13,551,922,163.05</b>	<b>N103,442,364,871.61</b>	<b>N10,559,572,921.15</b>	

<b>(Q2 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N90,512,191,148.02</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>-20.6%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-15.95%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>	
<b>N62,763,412,810.48</b>	<b>N2,781,339,235.35</b>	<b>N1,973,307,348.00</b>	<b>N15,062,744,663.84</b>	<b>N82,580,804,057.67</b>	<b>N7,931,387,090.35</b>	

<b>(H1 2020) STATES/FCT IGR</b>	<b>GRAND TOTAL</b>	<b>N204,514,128,940.78</b>	Y on Y Change (H1 2020 on H1 2019)	<b>-0.3%</b>	
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>
<b>N144,928,230,118.21</b>	<b>N7,295,042,124.33</b>	<b>N5,185,229,859.85</b>	<b>N28,614,666,826.89</b>	<b>N186,023,168,929.28</b>	<b>N18,490,960,011.50</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## NASARAWA STATE



Land Area: 10,470 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N20,287,564,766.28</b>	<b>N5,900,479,381.64</b>	<b>N26,188,044,147.92</b>

% Share of FAAC H1 2019	<b>1.81</b>	% Share of IGR H1 2019	<b>0.96</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>77.47</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>22.53</b>	IGR H1 2019	<b>N4,842,313,122.18</b>
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(Q1 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N3,034,354,502.96</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>0.8%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>76.96%</b>
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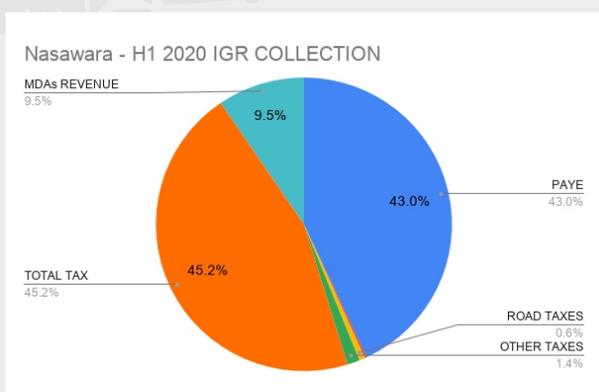
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,965,132,449.50</b>	<b>N19,338,160.00</b>	<b>N47,267,104.00</b>	<b>N98,665,370.73</b>	<b>N2,130,403,084.23</b>	<b>N903,951,418.73</b>

(Q2 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N2,866,124,878.68</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>-5.5%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-8.36%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N2,671,640,368.85</b>	<b>N2,918,800.00</b>	<b>N21,394,436.00</b>	<b>N48,498,539.47</b>	<b>N2,744,452,144.32</b>	<b>N121,672,734.36</b>

(H1 2020) STATES/FCT IGR	GRAND TOTAL	<b>N5,900,479,381.64</b>	Y on Y Change (H1 2020 on H1 2019)	<b>21.9%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N4,636,772,818.35</b>	<b>N22,256,960.00</b>	<b>N68,661,540.00</b>	<b>N147,163,910.20</b>	<b>N4,874,855,228.55</b>	<b>N1,025,624,153.09</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020 NIGER STATE



Land Area: 29, 484 sq mi

## TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N26,042,919,820.30</b>	<b>N4,017,890,665.85</b>	<b>N30,060,810,486.15</b>

% Share of FAAC H1 2019	<b>2.32</b>	% Share of IGR H1 2019	<b>0.66</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>86.63</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>13.37</b>	IGR H1 2019	<b>N9,126,750,293.89</b>
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(Q1 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N1,898,790,161.12</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>26.7%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>7.39%</b>
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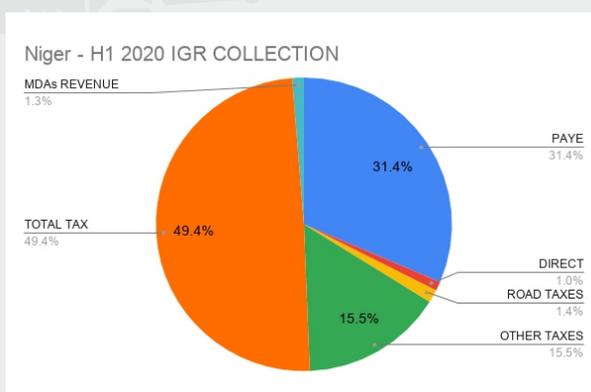
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,440,315,072.28</b>	<b>N51,990,053.87</b>	<b>N72,219,755.00</b>	<b>N269,995,942.01</b>	<b>N1,834,520,823.16</b>	<b>N64,269,337.96</b>

(Q2 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N2,119,100,504.73</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>11.6%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-71.20%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,053,293,524.73</b>	<b>N28,140,998.09</b>	<b>N41,325,913.20</b>	<b>N959,286,988.25</b>	<b>N2,082,047,424.27</b>	<b>N37,053,080.46</b>

(H1 2020) STATES/FCT IGR	GRAND TOTAL	<b>N4,017,890,665.85</b>	Y on Y Change (H1 2020 on H1 2019)	<b>-56.0%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N2,493,608,597.01</b>	<b>N80,131,051.96</b>	<b>N113,545,668.20</b>	<b>N1,229,282,930.26</b>	<b>N3,916,568,247.43</b>	<b>N101,322,418.42</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

OGUN STATE



Land Area: 6,556.23 sq mi

## TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N17,325,905,470.19</b>	<b>N23,684,447,524.74</b>	<b>N41,010,352,994.93</b>

% Share of FAAC H1 2019: <b>1.55</b>	% Share of IGR H1 2019: <b>3.86</b>	% FAAC Contribution to Total Revenue Available H1 2020: <b>42.25</b>	% IGR Contribution to Total Revenue Available H1 2020: <b>57.75</b>	IGR H1 2019: <b>N29,583,479,438.84</b>
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<b>(Q1 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N14,615,400,746.23</b>	Q on Q Change (Q1 2020 on Q4 2019): <b>-19.0%</b>	Y on Y Change (Q1 2020 on Q1 2019): <b>2.23%</b>
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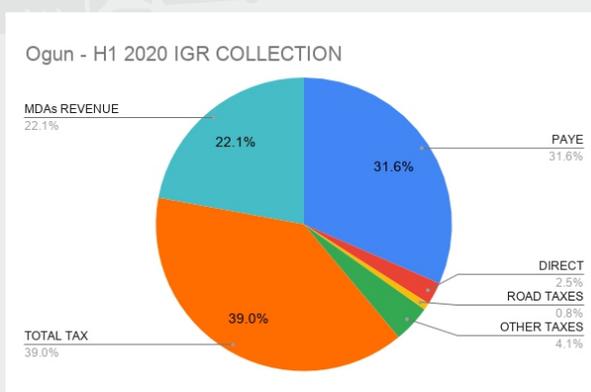
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N7,058,894,348.22</b>	<b>N761,941,016.36</b>	<b>N193,780,890.22</b>	<b>N914,171,425.41</b>	<b>N8,928,787,680.21</b>	<b>N5,686,613,066.02</b>

<b>(Q2 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N9,069,046,778.51</b>	Q on Q Change (Q2 2020 on Q1 2020): <b>-37.9%</b>	Y on Y Change (Q2 2020 on Q2 2019): <b>-40.68%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N5,199,389,671.35</b>	<b>N198,066,110.04</b>	<b>N111,890,817.65</b>	<b>N674,446,709.38</b>	<b>N6,183,793,308.42</b>	<b>N2,885,253,470.09</b>

<b>(H1 2020) STATES/FCT IGR</b>	<b>GRAND TOTAL</b>	<b>N23,684,447,524.74</b>	Y on Y Change (H1 2020 on H1 2019): <b>-19.9%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N12,258,284,019.57</b>	<b>N960,007,126.40</b>	<b>N305,671,707.87</b>	<b>N1,588,618,134.79</b>	<b>N15,112,580,988.63</b>	<b>N8,571,866,536.11</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

ONDO STATE



Land Area: 6,000 sq mi

## TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N23,015,658,943.93</b>	<b>N13,582,846,715.83</b>	<b>N36,598,505,659.76</b>

% Share of FAAC H1 2019	<b>2.05</b>	% Share of IGR H1 2019	<b>2.22</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>62.89</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>37.11</b>	IGR H1 2019	<b>N19,001,563,646.74</b>
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(Q1 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N8,163,782,718.24</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>45.8%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>57.05%</b>
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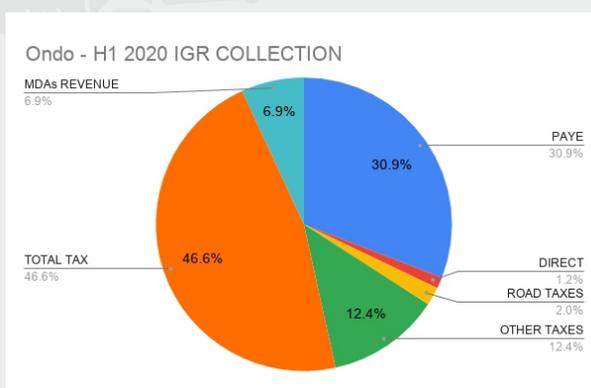
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N4,301,412,658.96</b>	<b>N223,009,392.99</b>	<b>N246,578,126.80</b>	<b>N2,395,180,518.34</b>	<b>N7,166,180,697.09</b>	<b>N997,602,021.15</b>

(Q2 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N5,419,063,997.59</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>-33.6%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-60.74%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N3,558,054,061.99</b>	<b>N91,565,301.33</b>	<b>N265,441,736.97</b>	<b>N754,079,789.45</b>	<b>N4,669,140,889.74</b>	<b>N749,923,107.85</b>

(H1 2020) STATES/FCT IGR	GRAND TOTAL	<b>N13,582,846,715.83</b>	Y on Y Change (H1 2020 on H1 2019)	<b>-28.5%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N7,859,466,720.95</b>	<b>N314,574,694.32</b>	<b>N512,019,863.77</b>	<b>N3,149,260,307.79</b>	<b>N11,835,321,586.83</b>	<b>N1,747,525,129.00</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

OSUN STATE



Land Area: 3,572 sq mi

## TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N13,129,107,589.32</b>	<b>N8,959,887,133.23</b>	<b>N22,088,994,722.55</b>

% Share of FAAC H1 2019	<b>1.17</b>	% Share of IGR H1 2019	<b>1.46</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>59.44</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>40.56</b>	IGR H1 2019	<b>N10,423,220,814.85</b>
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(Q1 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N7,024,105,107.04</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>86.4%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>47.71%</b>
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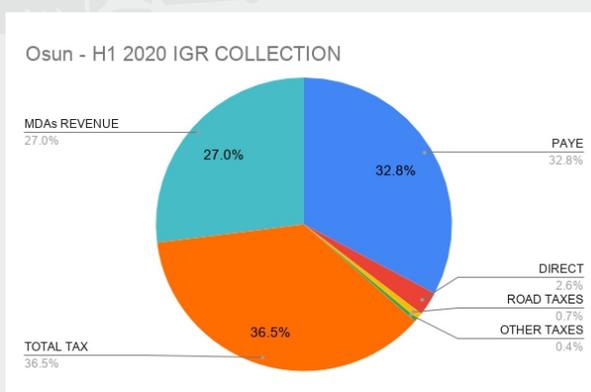
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N3,656,409,296.24</b>	<b>N205,611,310.96</b>	<b>N66,397,353.00</b>	<b>N37,098,653.79</b>	<b>N3,965,516,613.99</b>	<b>N3,058,588,493.05</b>

(Q2 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N1,935,782,026.19</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>-72.4%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-65.85%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N971,640,423.39</b>	<b>N163,445,399.94</b>	<b>N32,761,040.00</b>	<b>N16,235,601.51</b>	<b>N1,184,082,464.84</b>	<b>N751,699,561.35</b>

(H1 2020) STATES/FCT IGR	GRAND TOTAL	<b>N8,959,887,133.23</b>	Y on Y Change (H1 2020 on H1 2019)	<b>-14.0%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N4,628,049,719.63</b>	<b>N369,056,710.90</b>	<b>N99,158,393.00</b>	<b>N53,334,255.30</b>	<b>N5,149,599,078.83</b>	<b>N3,810,288,054.40</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020 OYO STATE



Land Area: 10,986 sq mi

## TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N24,821,766,880.92</b>	<b>N17,773,591,538.99</b>	<b>N42,595,358,419.91</b>

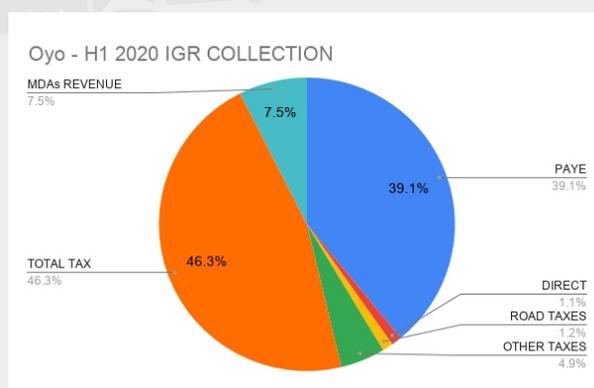


IGR H1 2019
<b>N14,060,685,978.15</b>

(Q1 2020) IGR FOR STATES/FCT	GRAND TOTAL	Q on Q Change (Q1 2020 on Q4 2019)		Y on Y Change (Q1 2020 on Q1 2019)	
	<b>N7,354,436,956.67</b>	<b>9.1%</b>	<b>11.04%</b>		
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N4,654,151,597.01</b>	<b>N260,809,373.04</b>	<b>N207,170,852.23</b>	<b>N865,724,985.54</b>	<b>N5,987,856,807.82</b>	<b>N1,366,580,148.85</b>

(Q2 2020) IGR FOR STATES/FCT	GRAND TOTAL	Q on Q Change (Q2 2020 on Q1 2020)		Y on Y Change (Q2 2020 on Q2 2019)	
	<b>N10,419,154,582.32</b>	<b>41.7%</b>	<b>40.09%</b>		
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N8,271,124,408.53</b>	<b>N115,253,220.50</b>	<b>N181,103,591.38</b>	<b>N744,240,448.47</b>	<b>N9,311,721,668.88</b>	<b>N1,107,432,913.44</b>

(H1 2020) STATES/FCT IGR	GRAND TOTAL	Y on Y Change (H1 2020 on H1 2019)			
	<b>N17,773,591,538.99</b>	<b>26.4%</b>			
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N12,925,276,005.54</b>	<b>N376,062,593.54</b>	<b>N388,274,443.61</b>	<b>N1,609,965,434.01</b>	<b>N15,299,578,476.70</b>	<b>N2,474,013,062.29</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## PLATEAU STATE



Land Area: 11, 936 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N16,530,739,446.36</b>	<b>N9,400,065,247.72</b>	<b>N25,930,804,694.08</b>

% Share of FAAC H1 2019 <b>1.47</b>	% Share of IGR H1 2019 <b>1.53</b>	% FAAC Contribution to Total Revenue Available H1 2020 <b>63.75</b>	% IGR Contribution to Total Revenue Available H1 2020 <b>36.25</b>	IGR H1 2019 <b>N9,413,952,271.51</b>
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<b>(Q1 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N7,203,329,641.61</b>	Q on Q Change (Q1 2020 on Q4 2019) <b>94.9%</b>	Y on Y Change (Q1 2020 on Q1 2019) <b>118.22%</b>
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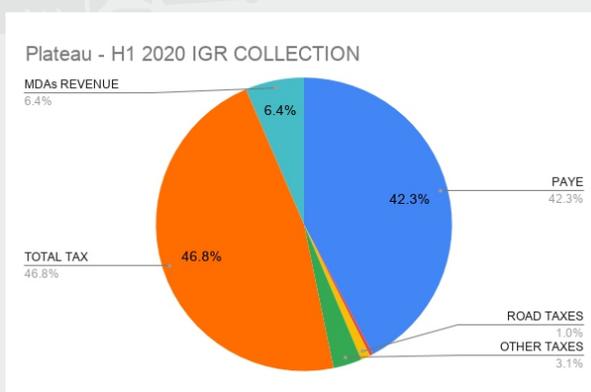
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N5,775,138,786.60</b>	<b>N39,505,138.94</b>	<b>N128,784,150.00</b>	<b>N344,553,846.22</b>	<b>N6,287,981,921.76</b>	<b>N915,347,719.85</b>

<b>(Q2 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N2,196,735,606.11</b>	Q on Q Change (Q2 2020 on Q1 2020) <b>-69.5%</b>	Y on Y Change (Q2 2020 on Q2 2019) <b>-64.06%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,695,300,132.06</b>	<b>N20,739,627.09</b>	<b>N54,263,758.15</b>	<b>N207,101,422.67</b>	<b>N1,977,404,939.97</b>	<b>N219,330,666.14</b>

<b>(H1 2020) STATES/FCT IGR</b>	<b>GRAND TOTAL</b>	<b>N9,400,065,247.72</b>	Y on Y Change (H1 2020 on H1 2019) <b>-0.1%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N7,470,438,918.66</b>	<b>N60,244,766.03</b>	<b>N183,047,908.15</b>	<b>N551,655,268.89</b>	<b>N8,265,386,861.73</b>	<b>N1,134,678,385.99</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## RIVERS STATE



Land Area: 4,277 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N75,079,133,924.07</b>	<b>N64,586,983,092.11</b>	<b>N139,666,117,016.18</b>

% Share of FAAC H1 2019	<b>6.70</b>	% Share of IGR H1 2019	<b>10.54</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>53.76</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>46.24</b>	IGR H1 2019	<b>N75,974,536,695.99</b>
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(Q1 2020) IGR FOR STATES/FCT	<b>GRAND TOTAL</b>	<b>N36,646,296,724.89</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>9.8%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>-6.66%</b>
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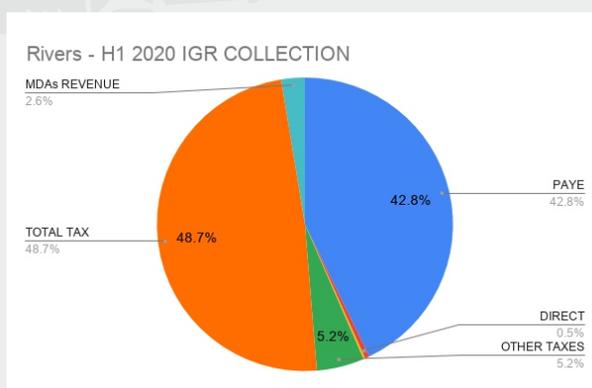
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N31,323,914,550.75</b>	<b>N475,969,458.87</b>	<b>N165,977,636.72</b>	<b>N3,043,757,059.78</b>	<b>N35,009,618,706.12</b>	<b>N1,636,678,018.77</b>

(Q2 2020) IGR FOR STATES/FCT	<b>GRAND TOTAL</b>	<b>N27,940,686,367.22</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>-23.8%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-23.90%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N22,610,524,547.96</b>	<b>N149,102,353.60</b>	<b>N73,878,300.00</b>	<b>N3,489,637,564.40</b>	<b>N26,323,142,765.96</b>	<b>N1,617,543,601.26</b>

(H1 2020) STATES/FCT IGR	<b>GRAND TOTAL</b>	<b>N64,586,983,092.11</b>	Y on Y Change (H1 2020 on H1 2019)	<b>-15.0%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N53,934,439,098.71</b>	<b>N625,071,812.47</b>	<b>N239,855,936.72</b>	<b>N6,533,394,624.18</b>	<b>N61,332,761,472.08</b>	<b>N3,254,221,620.03</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## SOKOTO STATE



Land Area: 10,028 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N25,449,750,681.44</b>	<b>N4,597,736,763.84</b>	<b>N30,047,487,445.28</b>

% Share of FAAC H1 2019

**2.27**

% Share of IGR H1 2019

**0.75**

% FAAC Contribution to Total Revenue Available H1 2020

**84.70**

% IGR Contribution to Total Revenue Available H1 2020

**15.30**

IGR H1 2019

**N12,077,025,746.68**

### (Q1 2020) IGR FOR STATES/FCT

GRAND TOTAL

**N1,580,684,737.87**



Q on Q Change (Q1 2020 on Q4 2019)

**-66.0%**



Y on Y Change (Q1 2020 on Q1 2019)

**-8.20%**

PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,287,297,389.06</b>	<b>N4,052,500.00</b>	<b>N24,345,715.00</b>	<b>N95,115,297.26</b>	<b>N1,410,810,901.32</b>	<b>N169,873,836.55</b>

### (Q2 2020) IGR FOR STATES/FCT

GRAND TOTAL

**N3,017,052,025.97**



Q on Q Change (Q2 2020 on Q1 2020)

**90.9%**



Y on Y Change (Q2 2020 on Q2 2019)

**-70.86%**

PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,171,275,335.12</b>	<b>N3,450,500.00</b>	<b>N8,756,150.00</b>	<b>N1,645,381,741.45</b>	<b>N2,828,863,726.57</b>	<b>N188,188,299.40</b>

### (H1 2020) STATES/FCT IGR

GRAND TOTAL

**N4,597,736,763.84**

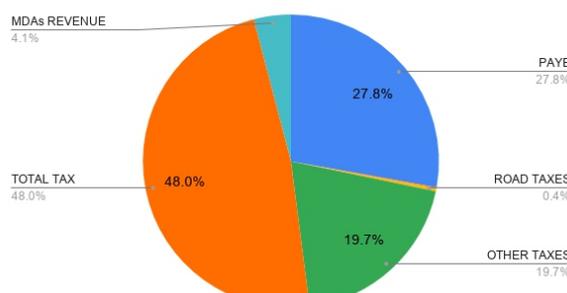


Y on Y Change (H1 2020 on H1 2019)

**-61.9%**

PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N2,458,572,724.18</b>	<b>N7,503,000.00</b>	<b>N33,101,865.00</b>	<b>N1,740,497,038.71</b>	<b>N4,239,674,627.89</b>	<b>N358,062,135.95</b>

### Sokoto - H1 2020 IGR COLLECTION



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## TARABA STATE



Land Area: 21, 032 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N20,886,279,795.46</b>	<b>N4,060,980,279.97</b>	<b>N24,947,260,075.43</b>

% Share of FAAC H1 2019	<b>1.86</b>	% Share of IGR H1 2019	<b>0.66</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>83.72</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>16.28</b>	IGR H1 2019	<b>N3,272,217,539.86</b>
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(Q1 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N2,349,489,843.31</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>29.7%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>67.80%</b>
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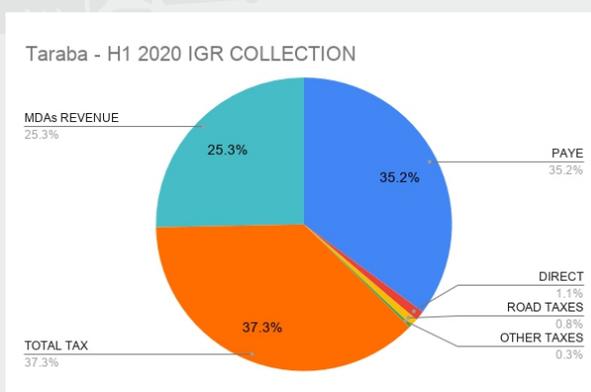
PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,671,384,524.39</b>	<b>N47,891,202.26</b>	<b>N37,504,275.00</b>	<b>N7,398,409.84</b>	<b>N1,764,178,411.49</b>	<b>N585,311,431.82</b>

(Q2 2020) IGR FOR STATES/FCT	GRAND TOTAL	<b>N1,711,490,436.66</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>-27.2%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-8.58%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N608,736,933.30</b>	<b>N21,571,099.99</b>	<b>N15,952,600.00</b>	<b>N9,799,259.15</b>	<b>N656,059,892.44</b>	<b>N1,055,430,544.22</b>

(H1 2020) STATES/FCT IGR	GRAND TOTAL	<b>N4,060,980,279.97</b>	Y on Y Change (H1 2020 on H1 2019)	<b>24.1%</b>
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PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N2,280,121,457.69</b>	<b>N69,462,302.25</b>	<b>N53,456,875.00</b>	<b>N17,197,668.99</b>	<b>N2,420,238,303.93</b>	<b>N1,640,741,976.04</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

YOBE STATE



Land Area: 17, 568 sq mi

## TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

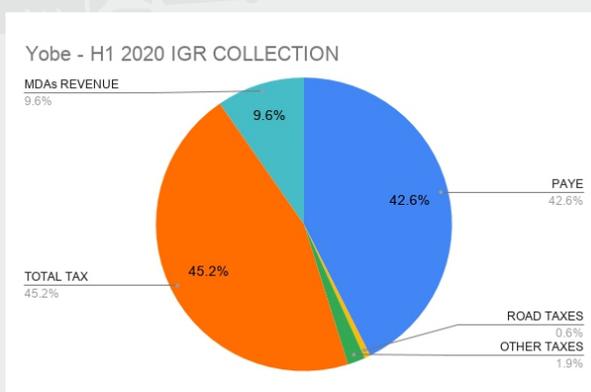
FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N23,552,108,860.29</b>	<b>N3,923,500,731.84</b>	<b>N27,475,609,592.13</b>

% Share of FAAC H1 2019	<b>2.10</b>	% Share of IGR H1 2019	<b>0.64</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>85.72</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>14.28</b>	IGR H1 2019	<b>N2,206,307,291.27</b>
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<b>(Q1 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N1,961,750,365.92</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>-61.5%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>60.71%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>	
<b>N1,524,189,467.94</b>	<b>N1,148,712.00</b>	<b>N22,544,410.00</b>	<b>N69,201,277.85</b>	<b>N1,617,083,867.79</b>	<b>N344,666,498.13</b>	

<b>(Q2 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N1,961,750,365.92</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>0.0%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>99.04%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>	
<b>N1,524,189,467.94</b>	<b>N1,148,712.00</b>	<b>N22,544,410.00</b>	<b>N69,201,277.85</b>	<b>N1,617,083,867.79</b>	<b>N344,666,498.13</b>	

<b>(H1 2020) STATES/FCT IGR</b>	<b>GRAND TOTAL</b>	<b>N3,923,500,731.84</b>	Y on Y Change (H1 2020 on H1 2019)	<b>77.8%</b>	
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>
<b>N3,048,378,935.88</b>	<b>N2,297,424.00</b>	<b>N45,088,820.00</b>	<b>N138,402,555.70</b>	<b>N3,234,167,735.58</b>	<b>N689,332,996.26</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## ZAMFARA STATE



Land Area: 15,352 sq mi

### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

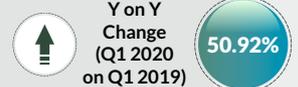
FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N19,231,525,550.58</b>	<b>N7,088,990,526.80</b>	<b>N26,320,516,077.38</b>



IGR H1 2019
<b>N7,210,062,254.23</b>

### (Q1 2020) IGR FOR STATES/FCT

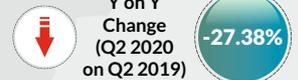
**GRAND TOTAL** **N3,571,750,813.19**



PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,897,134,156.41</b>	<b>N339,529,755.18</b>	<b>N480,820,600.00</b>	<b>N445,071,458.00</b>	<b>N3,162,555,969.59</b>	<b>N409,194,843.60</b>

### (Q2 2020) IGR FOR STATES/FCT

**GRAND TOTAL** **N3,517,239,713.61**



PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N1,455,083,967.17</b>	<b>N446,612,244.46</b>	<b>N482,277,000.00</b>	<b>N816,555,169.41</b>	<b>N3,200,528,381.04</b>	<b>N316,711,332.57</b>

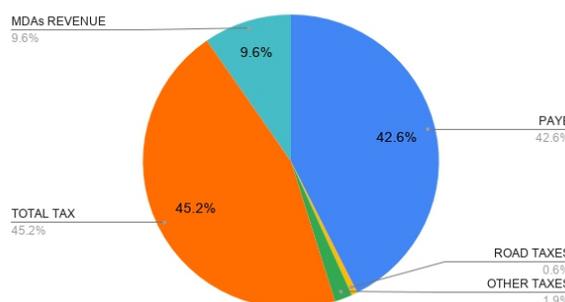
### (H1 2020) STATES/FCT IGR

**GRAND TOTAL** **N7,088,990,526.80**



PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue
<b>N3,352,218,123.58</b>	<b>N786,141,999.64</b>	<b>N963,097,600.00</b>	<b>N1,261,626,627.41</b>	<b>N6,363,084,350.63</b>	<b>N725,906,176.17</b>

Zamfara - H1 2020 IGR COLLECTION



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

FCT



Land Area: 667 sq mi

## TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

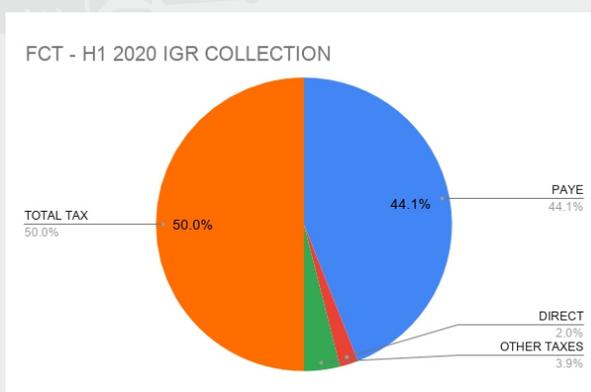
FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N33,053,622,236.80</b>	<b>N35,206,070,219.24</b>	<b>N68,259,692,456.04</b>

% Share of FAAC H1 2019	<b>2.95</b>	% Share of IGR H1 2019	<b>5.74</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>48.42</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>51.58</b>	IGR H1 2019	<b>N38,570,894,950.27</b>
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<b>(Q1 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N20,729,646,238.77</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>10.0%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>-2.56%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>	
<b>N18,797,743,579.35</b>	<b>N842,474,563.79</b>	<b>N0.00</b>	<b>N1,089,428,095.63</b>	<b>N20,729,646,238.77</b>	<b>N0.00</b>	

<b>(Q2 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N14,476,423,980.47</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>-30.2%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-16.31%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>	
<b>N12,230,454,909.07</b>	<b>N575,530,267.70</b>	<b>N0.00</b>	<b>N1,670,438,803.70</b>	<b>N14,476,423,980.47</b>	<b>N0.00</b>	

<b>(H1 2020) STATES/FCT IGR</b>	<b>GRAND TOTAL</b>	<b>N35,206,070,219.24</b>	Y on Y Change (H1 2020 on H1 2019)	<b>-8.7%</b>	
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>
<b>N31,028,198,488.42</b>	<b>N1,418,004,831.49</b>	<b>N0.00</b>	<b>N2,759,866,899.33</b>	<b>N35,206,070,219.24</b>	<b>N0.00</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## TOTAL STATE



### TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

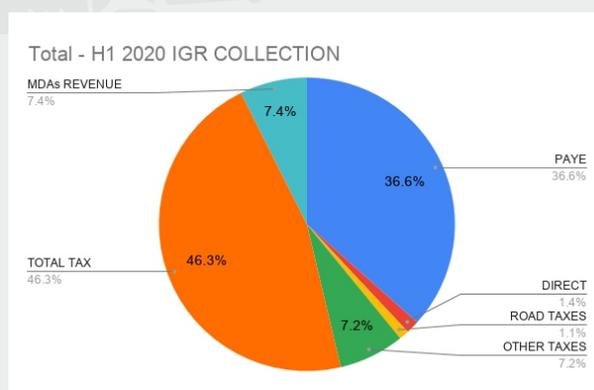
FAAC H1 2020	IGR H1 2020	Total Rev. Available H1 2020
<b>N1,121,250,121,801.19</b>	<b>N612,868,434,827.04</b>	<b>N1,734,118,556,628.23</b>

% Share of FAAC H1 2019	<b>100.00</b>	% Share of IGR H1 2019	<b>100.00</b>	% FAAC Contribution to Total Revenue Available H1 2020	<b>64.66</b>	% IGR Contribution to Total Revenue Available H1 2020	<b>35.34</b>	IGR H1 2019	<b>N693,914,432,028.11</b>
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<b>(Q1 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N353,136,738,183.55</b>	Q on Q Change (Q1 2020 on Q4 2019)	<b>2.0%</b>	Y on Y Change (Q1 2020 on Q1 2019)	<b>16.70%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>	
<b>N241,788,648,639.23</b>	<b>N10,360,830,872.49</b>	<b>N7,533,751,300.07</b>	<b>N40,205,428,800.09</b>	<b>N299,888,659,611.88</b>	<b>N53,248,078,571.67</b>	

<b>(Q2 2020) IGR FOR STATES/FCT</b>	<b>GRAND TOTAL</b>	<b>N259,731,696,643.50</b>	Q on Q Change (Q2 2020 on Q1 2020)	<b>-26.5%</b>	Y on Y Change (Q2 2020 on Q2 2019)	<b>-33.63%</b>
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>	
<b>N176,423,838,625.81</b>	<b>N6,025,667,206.08</b>	<b>N4,674,780,900.75</b>	<b>N41,748,489,211.99</b>	<b>N228,872,775,944.63</b>	<b>N30,858,920,698.87</b>	

<b>(H1 2020) STATES/FCT IGR</b>	<b>GRAND TOTAL</b>	<b>N612,868,434,827.04</b>	Y on Y Change (H1 2020 on H1 2019)	<b>-11.7%</b>	
<b>PAYE</b>	<b>Direct Assessment</b>	<b>Road Taxes</b>	<b>Other Taxes</b>	<b>Total Tax</b>	<b>MDAs Revenue</b>
<b>N418,212,487,265.04</b>	<b>N16,386,498,078.57</b>	<b>N12,208,532,200.82</b>	<b>N81,953,918,012.08</b>	<b>N528,761,435,556.50</b>	<b>N84,106,999,270.54</b>



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

## STATES RANK BY IGR (HALF YEAR IGR SHARE TO TOTAL)



STATE	TOTAL - IGR	% SHARE	STATE	TOTAL - IGR	% SHARE
LAGOS	N204,514,128,940.78	33.37	ZAMFARA	N7,088,990,526.80	1.16
RIVERS	N64,586,983,092.11	10.54	EBONYI	N6,331,208,837.88	1.03
FCT	N35,206,070,219.24	5.74	ABIA	N6,188,715,712.10	1.01
DELTA	N30,842,285,439.67	5.03	NASAWARA	N5,900,479,381.64	0.96
OGUN	N23,684,447,524.74	3.86	BAUCHI	N5,752,287,757.72	0.94
OYO	N17,773,591,538.99	2.90	KATSINA	N5,536,823,328.00	0.90
KANO	N17,509,430,204.93	2.86	BAYELSA	N5,386,269,171.00	0.88
AKWA IBOM	N16,210,994,308.27	2.65	BORNO	N5,379,140,462.67	0.88
KADUNA	N14,549,787,643.01	2.37	BENUE	N5,345,644,932.51	0.87
EDO	N14,013,977,147.06	2.29	SOKOTO	N4,597,736,763.84	0.75
ONDO	N13,582,846,715.83	2.22	KEBBI	N4,387,335,251.69	0.72
ENUGU	N12,262,405,134.00	2.00	TARABA	N4,060,980,279.97	0.66
ANAMBRA	N9,546,712,182.69	1.56	NIGER	N4,017,890,665.85	0.66
PLATEAU	N9,400,065,247.72	1.53	YOBE	N3,923,500,731.84	0.64
KWARA	N9,360,753,525.60	1.53	GOMBE	N3,787,950,431.82	0.62
OSUN	N8,959,887,133.23	1.46	ADAMAWA	N3,750,396,398.58	0.61
CROSS RIVER	N8,050,686,577.58	1.31	EKITI	N3,205,252,801.26	0.52
IMO	N7,732,188,730.45	1.26	JIGAWA	N3,005,628,426.75	0.49
KOGI	N7,434,961,659.22	1.21			

## Methodology

States IGR data is computed by the National Bureau of Statistics and the Joint Tax Board from official records and submissions by the 36 State Boards of Internal Revenue. These submissions are then validated and authenticated by the Joint Tax Board which is chaired by the Federal Inland Revenue Service and has the National Bureau of Statistics and the 36 State Boards of Internal Revenue as members.

## MDAs Revenues

These relate to revenues generated administratively by State MDAs during the course of providing various services to residents in the State

## Direct Assessment

Direct Assessment may relate to a form of personal income tax used to assess tax for self employed individuals. With the self assessed tax, a new tax payer can assess him/herself, and pay the calculated amount. Direct assessment may also relate to those imposed on businesses especially (informal) by the state authorities based on the size of their activities.

## Pay As You Earn (PAYE)

This is a form of personal income tax that refers to tax deducted directly from the wages and salaries of employees operating in the formal sector. All employers in Nigeria are responsible for deducting Pay As You Earn (PAYE) taxes from their employees' earnings.

## Road Taxes

Road taxes are daily levies paid by commercial transporters operating within the states

## Other Taxes

These include various taxes such as levies on market traders, land registration and other land related fees, development levies on individuals, pool betting/lottery/gaming fees, stamp duties on individuals etc.

## Schedule To The Taxes And Levies

Approved List for Collection) (ACT AMENDMENT) ORDER, 2015.

### 1. Taxes Collected by the **Federal Government**

- Company income tax.
- Withholding tax on companies, residents of the Federal Capital Territory, Abuja and non-resident individuals.
- Petroleum profits tax.
- Education Tax.
- Value Added Tax.
- Capital gains tax on residents of the Federal Capital Territory, Abuja, corporate and non-resident individuals.
- National Information Technology Development Levy
- Stamp duties on bodies corporate and residents of the Federal Capital Territory, Abuja.
- Personal income tax in respect of
  - a) Members of the armed forces.
  - b) Members of the Nigeria Police Force.
  - c) Residents of the Federal Capital Territory, Abuja; and
  - d) Staff of the Ministry of Foreign Affairs and non-resident individuals

### 2. Taxes and levies collected by the **State Government.**

- Personal income tax in respect of:
  - (a) Pay-As-You-Earn (PAYE);
  - (b) Direct taxation (Self-assessment)

- Withholding tax for Individuals
- Capital gains tax for individuals
- Stamp duties on instruments executed by individuals.
- Pools betting, lotteries, gaming and casino taxes.
- Road tax.
- Business premises registration
- Development levy for individuals
- Naming of street registration fees in State Capitals.
- Right of Occupancy fees on lands owned by the State Government.
- Market taxes and levies where State finance is involved.
- Hotel, Restaurant or Event Centre Consumption Tax, where applicable
- Entertainment Tax, where applicable
- Environmental(Ecological) Fee or Levy
- Mining, Milling and Quarry Fees, where applicable
- Animal Trade Tax, where applicable
- Produce Sales Tax, where applicable
- Slaughter or Abattoir Fees, where state finance is involved
- Infrastructure Maintenance Charge or Levy, where applicable
- Fire Service Charge
- Economic Development Levy, where applicable
- Social Services Contribution Levy, where applicable
- Signage and Mobile Advertisement, Jointly collected by States and Local Governments
- Property Tax
- Land use charge, where applicable.

### 3. Taxes and Levies to be collected by **Local Government**

- Shops and, kiosks rates
- Tenement rates
- On and off liquor license fees
- Slaughter slab fees.
- Marriage, birth and death registration fees.
- Naming of street registration fee, excluding any street in the State Capital
- Right of Occupancy fee on lands in rural areas, excluding those collectable by the Federal and State Governments.
- Market taxes and levies excluding any market where State Finance is involved.
- Motor Park levies.
- Domestic animal license fees.
- Bicycle, truck, canoe, wheelbarrow and cart fees, other than a mechanically propelled truck.
- Cattle tax payable by cattle farmers only.
- Merriment and road closure levy.
- Radio and television license fees (other than radio and television transmitter).
- Vehicle radio license fee (to be imposed by the local government of the State in which the car is registered.
- Wrong parking charges.
- Public convenience, sewage and refuse disposal fees.
- Customary burial ground permit fees.
- Religious places establishment permit fees.
- Signboard and advertisement permit fees
- Wharf Landing Charge, where applicable

INTERNALLY GENERATED REVENUE FOR STATES/FCT (JANUARY - MARCH, 2020)										
S/N	STATE	PAYE	DIRECT ASSESSMENT	ROAD TAXES	OTHER TAXES	TOTAL TAX	MDAs REVENUE	GRAND TOTAL	Q on Q Change (Q1 2020 on Q4 2019)	Y on Y Change (Q1 2020 on Q1 2019)
1	Abia	2,240,315,057.64	85,519,703.27	96,089,570.00	1,014,578,796.89	3,436,503,127.80	828,586,854.50	4,265,089,982.30	2.5%	5.05%
2	Adamawa	1,019,327,831.49	16,968,320.47	111,856,997.21	143,923,541.06	1,292,076,690.23	334,177,425.36	1,626,254,115.59	-43.7%	0.84%
3	Akwa Ibom	10,768,359,908.24	42,350,101.20	89,148,325.00	283,360,808.82	11,183,219,143.26	771,209,243.17	11,954,428,386.43	110.6%	81.83%
4	Anambra	1,505,286,766.23	169,023,826.08	210,941,300.00	644,202,415.99	2,529,454,308.30	2,003,929,152.49	4,533,383,460.79	-52.3%	0.10%
5	Bauchi	4,230,618,187.42	7,061,460.49	19,573,044.53	89,440,739.16	4,346,693,431.60	38,347,533.49	4,385,040,965.09	161.0%	65.69%
6	Bayelsa	2,326,792,900.00	3,989,780.00	12,167,195.00	451,319,413.00	2,794,269,288.00	81,052,631.00	2,875,321,919.00	-63.9%	-4.11%
7	Benue	2,083,720,699.83	179,009,062.88	53,366,775.00	13,339,614.00	2,329,436,151.71	1,289,018,286.22	3,618,454,437.93	24.0%	27.99%
8	Borno	3,063,603,968.43	174,219,865.49	38,217,752.00	18,968,299.00	3,295,009,884.92	293,555,141.75	3,588,565,026.67	68.1%	88.75%
9	Cross River	2,178,893,726.77	69,127,255.67	212,641,935.23	544,567,951.46	3,005,230,869.13	982,720,341.86	3,987,951,210.99	33.8%	23.56%
10	Delta	14,926,892,785.48	160,303,301.03	286,880,800.00	1,448,765,502.84	16,822,842,389.35	2,484,456,114.55	19,307,298,503.90	27.3%	10.41%
11	Ebonyi	3,047,823,669.86	141,630,650.00	22,996,033.89	168,410,512.05	3,560,860,865.80	1,084,501,805.96	4,645,362,671.76	156.0%	184.28%
12	Edo	3,528,658,326.00	400,101,327.59	232,242,597.91	4,367,844,175.03	8,528,846,426.53	982,623,825.32	9,511,470,251.85	31.9%	31.53%
13	Ekiti	991,059,456.18	78,206,943.00	30,938,650.00	294,801,466.08	1,395,006,515.26	258,922,711.54	1,653,929,226.80	-15.8%	3.21%
14	Enugu	2,432,369,009.00	39,700,544.00	143,021,069.00	381,229,655.00	2,996,320,277.00	2,956,787,262.00	5,953,107,539.00	-63.2%	0.65%
15	Gombe	846,357,095.34	2,794,370.00	23,918,545.00	103,125,371.22	976,195,381.56	129,357,174.33	1,105,552,555.89	-56.9%	5.54%
16	Imo	1,914,461,869.39	86,035,860.71	100,954,272.48	235,352,579.47	2,336,804,582.05	748,051,644.90	3,084,856,226.95	3.2%	-8.28%
17	Jigawa	866,303,626.02	131,687,250.69	36,586,981.00	406,796,448.81	1,441,374,306.52	467,108,942.59	1,908,483,249.11	-50.7%	-37.45%
18	Kaduna	2,677,662,956.69	86,806,766.21	157,300,250.00	4,188,653,121.54	7,110,423,094.44	3,083,814,010.79	10,194,237,105.23	-23.8%	21.88%
19	Kano	4,790,214,222.14	188,580,979.30	226,173,666.00	766,620,500.18	5,971,589,367.62	1,878,026,661.92	7,849,616,029.54	-46.9%	5.15%
20	Katsina	1,753,820,668.00	61,624,587.00	45,962,496.00	136,036,675.00	1,997,444,426.00	102,923,812.00	2,100,368,238.00	11.3%	18.68%
21	Kebbi	979,646,380.26	172,141,295.99	5,650,925.00	970,413,978.31	2,127,852,579.56	81,832,395.56	2,209,684,975.12	57.0%	51.21%
22	Kogi	3,743,136,514.43	6,596,956.61	184,289,150.00	249,041,769.54	4,183,064,390.58	1,239,494,884.79	5,422,559,275.37	42.5%	70.73%
23	Kwara	2,355,387,829.95	270,377,137.57	107,519,590.00	57,350,962.19	2,790,635,519.71	4,429,330,959.95	7,219,966,479.66	8.6%	15.03%
24	Lagos	82,164,817,307.73	4,513,702,888.98	3,211,922,511.85	13,551,922,163.05	103,442,364,871.61	10,559,572,921.15	114,001,937,792.76	12.2%	16.95%
25	Nasawara	1,965,132,449.50	19,338,160.00	47,267,104.00	98,665,370.73	2,130,403,084.23	903,951,418.73	3,034,354,502.96	0.8%	76.96%
26	Niger	1,440,315,072.28	51,990,053.87	72,219,755.00	269,995,942.01	1,834,520,823.16	64,269,337.96	1,898,790,161.12	26.7%	7.39%
27	Ogun	7,058,894,348.22	761,941,016.36	193,780,890.22	914,171,425.41	8,928,787,680.21	5,686,613,066.02	14,615,400,746.23	-19.0%	2.23%
28	Ondo	4,301,412,658.96	223,009,392.99	246,578,126.80	2,395,180,518.34	7,166,180,697.09	997,602,021.15	8,163,782,718.24	45.8%	57.05%
29	Osun	3,656,409,296.24	205,611,310.96	66,397,353.00	37,098,653.79	3,965,516,613.99	3,058,588,493.05	7,024,105,107.04	86.4%	47.71%
30	Oyo	4,654,151,597.01	260,809,373.04	207,170,852.23	865,724,985.54	5,987,856,807.82	1,366,580,148.85	7,354,436,956.67	9.1%	11.04%
31	Plateau	5,775,138,786.60	39,505,138.94	128,784,150.00	344,553,846.22	6,287,981,921.76	915,347,719.85	7,203,329,641.61	94.9%	118.22%
32	Rivers	31,323,914,550.75	475,969,458.87	165,977,636.72	3,043,757,059.78	35,009,618,706.12	1,636,678,018.77	36,646,296,724.89	9.8%	-6.66%
33	Sokoto	1,287,297,389.06	4,052,500.00	24,345,715.00	95,115,297.26	1,410,810,901.32	169,873,836.55	1,580,684,737.87	-66.0%	-8.20%
34	Taraba	1,671,384,524.39	47,891,202.26	37,504,275.00	7,398,409.84	1,764,178,411.49	585,311,431.82	2,349,489,843.31	29.7%	67.80%
35	Yobe	1,524,189,467.94	1,148,712.00	22,544,410.00	69,201,277.85	1,617,083,867.79	344,666,498.13	1,961,750,365.92	-61.5%	60.71%
36	Zamfara	1,897,134,156.41	339,529,755.18	480,820,600.00	445,071,458.00	3,162,555,969.59	409,194,843.60	3,571,750,813.19	-25.9%	50.92%
37	FCT	18,797,743,579.35	842,474,563.79	0.00	1,089,428,095.63	20,729,646,238.77	0.00	20,729,646,238.77	10.0%	-2.56%
	<b>Total</b>	<b>241,788,648,639.23</b>	<b>10,360,830,872.49</b>	<b>7,533,751,300.07</b>	<b>40,205,428,800.09</b>	<b>299,888,659,611.88</b>	<b>53,248,078,571.67</b>	<b>353,136,738,183.55</b>	<b>2.0%</b>	<b>16.70%</b>

**INTERNALLY GENERATED REVENUE FOR STATES/FCT (APRIL - JUNE, 2020)**

S/N	STATE	PAYE	DIRECT ASSESSMENT	ROAD TAXES	OTHER TAXES	TOTAL TAX	MDAs REVENUE	GRAND TOTAL	Q on Q Change (Q2 2020 on Q1 2020)	Y on Y Change (Q2 2020 on Q2 2019)
1	Abia	1,437,340,691.12	20,169,757.09	22,200,000.00	323,755,837.46	1,803,466,285.67	120,159,444.13	1,923,625,729.80	-54.9%	-50.07%
2	Adamawa	1,514,005,135.80	9,219,220.00	23,925,999.00	215,205,182.84	1,762,355,537.64	361,786,745.35	2,124,142,282.99	30.6%	-37.56%
3	Akwa Ibom	2,966,824,783.58	13,205,513.05	47,877,625.00	944,148,973.19	3,972,056,894.82	284,509,027.02	4,256,565,921.84	-64.4%	-69.36%
4	Anambra	3,194,092,342.56	132,594,695.40	139,166,075.00	662,816,246.23	4,128,669,359.19	884,659,362.71	5,013,328,721.90	10.6%	20.56%
5	Bauchi	1,255,073,415.24	29,844,003.09	15,354,925.00	56,311,708.24	1,356,584,051.57	10,662,741.06	1,367,246,792.63	-68.8%	-75.68%
6	Bayelsa	2,256,872,458.00	12,952,918.00	10,558,760.00	213,591,383.00	2,493,975,519.00	16,971,733.00	2,510,947,252.00	-12.7%	-12.72%
7	Benue	1,286,587,610.50	103,217,117.26	35,962,515.00	5,250,972.48	1,431,018,215.24	296,172,279.34	1,727,190,494.58	-52.3%	-81.44%
8	Borno	1,157,142,361.00	200,604,272.00	16,598,075.00	118,968,299.00	1,493,313,007.00	297,262,429.00	1,790,575,436.00	-50.1%	-11.21%
9	Cross River	1,383,926,620.21	40,887,106.82	161,718,978.26	1,498,747,445.34	3,085,280,150.63	977,455,215.96	4,062,735,366.59	1.9%	-69.91%
10	Delta	8,800,837,260.09	57,617,485.09	242,104,627.01	1,410,580,885.24	10,511,140,257.43	1,023,846,678.34	11,534,986,935.77	-40.3%	-38.98%
11	Ebonyi	755,287,760.09	3,963,660.00	23,237,140.00	188,339,029.65	970,827,589.74	715,018,576.38	1,685,846,166.12	-63.7%	-26.11%
12	Edo	2,838,106,651.18	122,065,819.57	88,338,471.64	831,413,625.30	3,879,924,567.69	622,582,327.52	4,502,506,895.21	-52.7%	-45.16%
13	Ekiti	865,132,330.93	80,075,514.62	2,833,900.00	505,843,613.52	1,453,885,359.07	97,438,215.39	1,551,323,574.46	-6.2%	-10.34%
14	Enugu	2,995,905,356.00	28,073,286.00	142,070,134.00	557,941,590.00	3,723,990,366.00	2,585,307,229.00	6,309,297,595.00	6.0%	31.88%
15	Gombe	665,465,736.57	208,072.00	27,158,794.00	1,424,978,429.23	2,117,811,031.80	564,586,844.13	2,682,397,875.93	142.6%	157.94%
16	Imo	3,759,526,441.04	47,967,612.04	70,224,663.25	235,393,246.43	4,113,111,962.76	534,220,540.74	4,647,332,503.50	50.6%	-35.34%
17	Jigawa	610,682,986.10	1,832,974.41	11,392,000.00	39,745,518.85	663,653,479.36	433,491,698.28	1,097,145,177.64	-42.5%	-52.68%
18	Kaduna	3,277,678,223.20	52,490,652.71	32,101,853.70	360,320,836.70	3,722,591,566.31	632,958,971.47	4,355,550,537.78	-57.3%	-74.27%
19	Kano	2,651,188,407.69	43,520,025.92	97,500,620.91	5,720,710,710.39	8,512,919,764.91	1,146,894,410.48	9,659,814,175.39	23.1%	-12.97%
20	Katsina	3,277,559,036.00	30,586,811.00	15,597,867.63	46,505,148.96	3,370,248,863.59	66,206,226.41	3,436,455,090.00	63.6%	13.14%
21	Kebbi	1,002,221,356.85	109,420,170.17	9,188,075.00	2,521,100.00	1,123,350,702.02	1,054,299,574.55	2,177,650,276.57	-1.4%	-33.89%
22	Kogi	1,481,956,704.13	2,978,883.05	96,483,750.00	195,855,974.66	1,777,275,311.84	235,127,072.01	2,012,402,383.85	-62.9%	-42.63%
23	Kwara	1,206,304,395.99	283,287,766.70	58,288,950.00	21,895,476.28	1,569,776,588.97	571,010,456.98	2,140,787,045.95	-70.3%	-78.19%
24	Lagos	62,763,412,810.48	2,781,339,235.35	1,973,307,348.00	15,062,744,663.84	82,580,804,057.67	7,931,387,090.35	90,512,191,148.02	-20.6%	-15.95%
25	Nasawara	2,671,640,368.85	2,918,800.00	21,394,436.00	48,498,539.47	2,744,452,144.32	121,672,734.36	2,866,124,878.68	-5.5%	-8.36%
26	Niger	1,053,293,524.73	28,140,998.09	41,325,913.20	959,286,988.25	2,082,047,424.27	37,053,080.46	2,119,100,504.73	11.6%	-71.20%
27	Ogun	5,199,389,671.35	198,066,110.04	111,890,817.65	674,446,709.38	6,183,793,308.42	2,885,253,470.09	9,069,046,778.51	-37.9%	-40.68%
28	Ondo	3,558,054,061.99	91,565,301.33	265,441,736.97	754,079,789.45	4,669,140,889.74	749,923,107.85	5,419,063,997.59	-33.6%	-60.74%
29	Osun	971,640,423.39	163,445,399.94	32,761,040.00	16,235,601.51	1,184,082,464.84	751,699,561.35	1,935,782,026.19	-72.4%	-65.85%
30	Oyo	8,271,124,408.53	115,253,220.50	181,103,591.38	744,240,448.47	9,311,721,668.88	1,107,432,913.44	10,419,154,582.32	41.7%	40.09%
31	Plateau	1,695,300,132.06	20,739,627.09	54,263,758.15	207,101,422.67	1,977,404,939.97	219,330,666.14	2,196,735,606.11	-69.5%	-64.06%
32	Rivers	22,610,524,547.96	149,102,353.60	73,878,300.00	3,489,637,564.40	26,323,142,765.96	1,617,543,601.26	27,940,686,367.22	-23.8%	-23.90%
33	Sokoto	1,171,275,335.12	3,450,500.00	8,756,150.00	1,645,381,741.45	2,828,863,726.57	188,188,299.40	3,017,052,025.97	90.9%	-70.86%
34	Taraba	608,736,933.30	21,571,099.99	15,952,600.00	9,799,259.15	656,059,892.44	1,055,430,544.22	1,711,490,436.66	-27.2%	-8.58%
35	Yobe	1,524,189,467.94	1,148,712.00	22,544,410.00	69,201,277.85	1,617,083,867.79	344,666,498.13	1,961,750,365.92	0.0%	99.04%
36	Zamfara	1,455,083,967.17	446,612,244.46	482,277,000.00	816,555,169.41	3,200,528,381.04	316,711,332.57	3,517,239,713.61	-1.5%	-27.38%
37	FCT	12,230,454,909.07	575,530,267.70	0.00	1,670,438,803.70	14,476,423,980.47	0.00	14,476,423,980.47	-30.2%	-16.31%
	<b>Total</b>	<b>176,423,838,625.81</b>	<b>6,025,667,206.08</b>	<b>4,674,780,900.75</b>	<b>41,748,489,211.99</b>	<b>228,872,775,944.63</b>	<b>30,858,920,698.87</b>	<b>259,731,696,643.50</b>	<b>-26.5%</b>	<b>-33.63%</b>

2020 HALF YEAR STATES/FCT INTERNALLY GENERATED REVENUE									
S/N	STATE	PAYE	DIRECT ASSESSMENT	ROAD TAXES	OTHER TAXES	TOTAL TAX	MDAs REVENUE	GRAND TOTAL	Year On Year Change (Half Year 2020 on Half Year 2019)
1	Abia	3,677,655,748.76	105,689,460.36	118,289,570.00	1,338,334,634.35	5,239,969,413.47	948,746,298.63	6,188,715,712.10	-21.8%
2	Adamawa	2,533,332,967.29	26,187,540.47	135,782,996.21	359,128,723.90	3,054,432,227.87	695,964,170.71	3,750,396,398.58	-25.2%
3	Akwa Ibom	13,735,184,691.82	55,555,614.25	137,025,950.00	1,227,509,782.01	15,155,276,038.08	1,055,718,270.19	16,210,994,308.27	-20.8%
4	Anambra	4,699,379,108.79	301,618,521.48	350,107,375.00	1,307,018,662.22	6,658,123,667.49	2,888,588,515.20	9,546,712,182.69	9.9%
5	Bauchi	5,485,691,602.66	36,905,463.58	34,927,969.53	145,752,447.40	5,703,277,483.17	49,010,274.55	5,752,287,757.72	-30.4%
6	Bayelsa	4,583,665,358.00	16,942,698.00	22,725,955.00	664,910,796.00	5,288,244,807.00	98,024,364.00	5,386,269,171.00	-8.3%
7	Benue	3,370,308,310.33	282,226,180.14	89,329,290.00	18,590,586.48	3,760,454,366.95	1,585,190,565.56	5,345,644,932.51	-55.9%
8	Borno	4,220,746,329.43	374,824,137.49	54,815,827.00	137,936,598.00	4,788,322,891.92	590,817,570.75	5,379,140,462.67	37.3%
9	Cross River	3,562,820,346.98	110,014,362.49	374,360,913.49	2,043,315,396.80	6,090,511,019.76	1,960,175,557.82	8,050,686,577.58	-51.9%
10	Delta	23,727,730,045.57	217,920,786.12	528,985,427.01	2,859,346,388.08	27,333,982,646.78	3,508,302,792.89	30,842,285,439.67	-15.2%
11	Ebonyi	3,803,111,429.95	145,594,310.00	226,233,173.89	356,749,541.70	4,531,688,455.54	1,799,520,382.34	6,331,208,837.88	61.7%
12	Edo	6,366,764,977.18	522,167,147.16	320,581,069.55	5,199,257,800.33	12,408,770,994.22	1,605,206,152.84	14,013,977,147.06	-9.2%
13	Ekiti	1,856,191,787.11	158,282,457.62	33,772,550.00	800,645,079.60	2,848,891,874.33	356,360,926.93	3,205,252,801.26	-3.8%
14	Enugu	5,428,274,365.00	67,773,830.00	285,091,203.00	939,171,245.00	6,720,310,643.00	5,542,094,491.00	12,262,405,134.00	14.6%
15	Gombe	1,511,822,831.91	3,002,442.00	51,077,339.00	1,528,103,800.45	3,094,006,413.36	693,944,018.46	3,787,950,431.82	81.5%
16	Imo	5,673,988,310.43	134,003,472.75	171,178,935.73	470,745,825.90	6,449,916,544.81	1,282,272,185.64	7,732,188,730.45	-26.7%
17	Jigawa	1,476,986,612.12	133,520,225.10	47,978,981.00	446,541,967.66	2,105,027,785.88	900,600,640.87	3,005,628,426.75	-44.0%
18	Kaduna	5,955,341,179.89	139,297,418.92	189,402,103.70	4,548,973,958.24	10,833,014,660.75	3,716,772,982.26	14,549,787,643.01	-42.5%
19	Kano	7,441,402,629.83	232,101,005.22	323,674,286.91	6,487,331,210.57	14,484,509,132.53	3,024,921,072.40	17,509,430,204.93	-5.7%
20	Katsina	5,031,379,704.00	92,211,398.00	61,560,363.63	182,541,823.96	5,367,693,289.59	169,130,038.41	5,536,823,328.00	15.2%
21	Kebbi	1,981,867,737.11	281,561,466.16	14,839,000.00	972,935,078.31	3,251,203,281.58	1,136,131,970.11	4,387,335,251.69	-7.7%
22	Kogi	5,225,093,218.56	9,575,839.66	280,772,900.00	444,897,744.20	5,960,339,702.42	1,474,621,956.80	7,434,961,659.22	11.2%
23	Kwara	3,561,692,225.94	553,664,904.27	165,808,540.00	79,246,438.47	4,360,412,108.67	5,000,341,416.93	9,360,753,525.60	-41.8%
24	Lagos	144,928,230,118.21	7,295,042,124.33	5,185,229,859.85	28,614,666,826.89	186,023,168,929.28	18,490,960,011.50	204,514,128,940.78	-0.3%
25	Nasawara	4,636,772,818.35	22,256,960.00	68,661,540.00	147,163,910.20	4,874,855,228.55	1,025,624,153.09	5,900,479,381.64	21.9%
26	Niger	2,493,608,597.01	80,131,051.96	113,545,668.20	1,229,282,930.26	3,916,568,247.43	101,322,418.42	4,017,890,665.85	-56.0%
27	Ogun	12,258,284,019.57	960,007,126.40	305,671,707.87	1,588,618,134.79	15,112,580,988.63	8,571,866,536.11	23,684,447,524.74	-19.9%
28	Ondo	7,859,466,720.95	314,574,694.32	512,019,863.77	3,149,260,307.79	11,835,321,586.83	1,747,525,129.00	13,582,846,715.83	-28.5%
29	Osun	4,628,049,719.63	369,056,710.90	99,158,393.00	53,334,255.30	5,149,599,078.83	3,810,288,054.40	8,959,887,133.23	-14.0%
30	Oyo	12,925,276,005.54	376,062,593.54	388,274,443.61	1,609,965,434.01	15,299,578,476.70	2,474,013,062.29	17,773,591,538.99	26.4%
31	Plateau	7,470,438,918.66	60,244,766.03	183,047,908.15	551,655,268.89	8,265,386,861.73	1,134,678,385.99	9,400,065,247.72	-0.1%
32	Rivers	53,934,439,098.71	625,071,812.47	239,855,936.72	6,533,394,624.18	61,332,761,472.08	3,254,221,620.03	64,586,983,092.11	-15.0%
33	Sokoto	2,458,572,724.18	7,503,000.00	33,101,865.00	1,740,497,038.71	4,239,674,627.89	358,062,135.95	4,597,736,763.84	-61.9%
34	Taraba	2,280,121,457.69	69,462,302.25	53,456,875.00	17,197,668.99	2,420,238,303.93	1,640,741,976.04	4,060,980,279.97	24.1%
35	Yobe	3,048,378,935.88	2,297,424.00	45,088,820.00	138,402,555.70	3,234,167,735.58	689,332,996.26	3,923,500,731.84	77.8%
36	Zamfara	3,352,218,123.58	786,141,999.64	963,097,600.00	1,261,626,627.41	6,363,084,350.63	725,906,176.17	7,088,990,526.80	-1.7%
37	FCT	31,028,198,488.42	1,418,004,831.49	0.00	2,759,866,899.33	35,206,070,219.24	0.00	35,206,070,219.24	-8.7%
	<b>Total</b>	<b>418,212,487,265.04</b>	<b>16,386,498,078.57</b>	<b>12,208,532,200.82</b>	<b>81,953,918,012.08</b>	<b>528,761,435,556.50</b>	<b>84,106,999,270.54</b>	<b>612,868,434,827.04</b>	<b>-11.7%</b>

<b>INTERNALLY GENERATED REVENUE OF STATES (q1 - q4)</b>					
<b>State</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>Total IGR 2019</b>
Abia	4,059,982,019.86	3,852,614,312.19	2,695,809,294.50	4,160,902,032.01	14,769,307,658.56
Adamawa	1,612,649,398.43	3,402,158,452.24	1,801,910,925.02	2,887,941,409.73	9,704,660,185.42
Akwa Ibom	6,574,351,082.08	13,890,256,151.33	6,150,553,510.00	5,675,854,028.11	32,291,014,771.52
Anambra	4,528,819,102.03	4,158,279,214.18	8,171,092,757.15	9,511,004,791.53	26,369,195,864.89
Bauchi	2,646,492,463.86	5,622,215,674.33	1,748,257,254.48	1,679,990,492.08	11,696,955,884.75
Bayelsa	2,998,592,900.29	2,876,925,918.38	2,494,884,003.39	7,972,359,709.92	16,342,762,531.98
Benue	2,827,145,731.90	9,304,626,234.34	2,799,585,180.17	2,919,123,243.16	17,850,480,389.57
Borno	1,901,227,718.09	2,016,620,356.48	2,123,242,839.00	2,134,157,412.85	8,175,248,326.42
Cross River	3,227,417,722.92	13,504,007,770.85	2,884,355,555.33	2,981,282,833.45	22,597,063,882.55
Delta	17,487,284,334.79	18,903,405,587.09	13,119,344,029.20	15,168,763,040.49	64,678,796,991.57
Ebonyi	1,634,095,811.46	2,281,715,517.33	1,724,540,388.72	1,814,942,959.08	7,455,294,676.59
Edo	7,231,168,738.92	8,210,580,135.58	6,823,190,688.52	7,213,466,461.29	29,478,406,024.31
Ekiti	1,602,486,579.41	1,730,141,204.15	3,250,913,566.97	1,963,334,297.71	8,546,875,648.24
Enugu	5,914,842,131.00	4,784,207,653.00	4,184,671,523.00	16,185,745,606.00	31,069,466,913.00
Gombe	1,047,489,602.33	1,039,941,528.09	2,152,817,576.04	2,562,816,107.64	6,803,064,814.10
Imo	3,363,389,990.73	7,186,998,160.57	2,556,557,822.38	2,988,353,646.91	16,095,299,620.59
Jigawa	3,050,962,933.41	2,318,790,162.42	3,688,887,463.32	3,868,017,587.14	12,926,658,146.29
Kaduna	8,363,902,329.17	16,930,950,458.29	6,284,148,242.41	13,377,575,553.51	44,956,576,583.38
Kano	7,465,493,878.69	11,099,052,225.67	7,240,785,320.08	14,788,369,908.04	40,593,701,332.48
Katsina	1,769,760,638.00	3,037,310,443.00	1,802,476,407.00	1,887,194,631.00	8,496,742,119.00
Kebbi	1,461,294,729.82	3,294,206,612.27	1,204,820,823.22	1,407,012,671.82	7,367,334,837.13
Kogi	3,176,106,520.69	3,507,701,544.01	5,899,029,785.47	3,806,188,538.69	16,389,026,388.86
Kwara	6,276,779,069.16	9,813,594,473.77	7,910,423,599.11	6,645,934,266.88	30,646,731,408.92
Lagos	97,475,046,701.01	107,688,340,066.04	91,933,017,729.18	101,635,841,997.15	398,732,246,493.38
Nasarawa	1,714,704,933.63	3,127,608,188.55	3,006,864,232.06	3,009,645,068.74	10,858,822,422.98
Niger	1,768,201,722.47	7,358,548,571.42	2,140,043,248.37	1,498,241,430.04	12,765,034,972.30
Ogun	14,296,414,373.45	15,287,065,065.39	23,286,494,298.58	18,052,616,758.47	70,922,590,495.89
Ondo	5,198,098,998.27	13,803,464,648.47	5,534,717,016.79	5,599,601,254.73	30,135,881,918.26
Osun	4,755,285,019.49	5,667,935,795.36	3,730,731,770.44	3,768,441,938.14	17,922,394,523.43
Oyo	6,623,203,309.61	7,437,482,668.54	5,943,668,543.02	6,742,105,714.76	26,746,460,235.93
Plateau	3,300,884,990.02	6,113,067,281.49	3,370,302,180.39	3,695,857,141.93	16,480,111,593.83
Rivers	39,261,075,833.45	36,713,460,862.54	31,051,532,678.27	33,372,674,928.44	140,398,744,302.70
Sokoto	1,721,848,237.57	10,355,177,509.11	2,278,854,786.80	4,649,213,007.63	19,005,093,541.11
Taraba	1,400,198,737.81	1,872,018,802.05	1,449,988,510.85	1,810,900,396.56	6,533,106,447.27
Yobe	1,220,712,367.51	985,594,923.76	1,136,975,201.59	5,101,351,606.23	8,444,634,099.09
Zamfara	2,366,586,564.59	4,843,475,689.64	3,382,897,683.87	4,823,083,461.66	15,416,043,399.76
FCT	21,273,457,743.02	17,297,437,207.25	17,151,971,893.88	18,841,313,991.16	74,564,180,835.31
<b>Total</b>	<b>302,597,454,958.94</b>	<b>391,316,977,069.17</b>	<b>294,110,358,328.57</b>	<b>346,201,219,924.68</b>	<b>1,334,226,010,281.36</b>

States	TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020					% Contribution to Total Revenue Available HALF YEAR 2020		HALF YEAR IGR 2019
	FAAC HALF YEAR 2020 (N)	IGR HALF YEAR 2020 (N)	Total Revenue Available HALF YEAR 2020 (N)	% Share of Total FAAC HALF YEAR 2020	% Share of Total State IGR HALF YEAR 2020	FAAC	IGR	
Abia	23,240,620,002.53	6,188,715,712.10	29,429,335,714.63	2.07%	1.01%	78.97%	21.03%	7,912,596,332.05
Adamawa	22,425,910,952.52	3,750,396,398.58	26,176,307,351.10	2.00%	0.61%	85.67%	14.33%	5,014,807,850.67
Akwa Ibom	79,155,499,138.98	16,210,994,308.27	95,366,493,447.25	7.06%	2.65%	83.00%	17.00%	20,464,607,233.41
Anambra	23,975,811,318.03	9,546,712,182.69	33,522,523,500.72	2.14%	1.56%	71.52%	28.48%	8,687,098,316.21
Bauchi	23,072,390,629.84	5,752,287,757.72	28,824,678,387.56	2.06%	0.94%	80.04%	19.96%	8,268,708,138.19
Bayelsa	66,243,319,084.68	5,386,269,171.00	71,629,588,255.68	5.91%	0.88%	92.48%	7.52%	5,875,518,818.67
Benue	21,988,705,781.02	5,345,644,932.51	27,334,350,713.53	1.96%	0.87%	80.44%	19.56%	12,131,771,966.24
Borno	28,303,889,828.36	5,379,140,462.67	33,683,030,291.03	2.52%	0.88%	84.03%	15.97%	3,917,848,074.57
Cross River	15,427,737,439.79	8,050,686,577.58	23,478,424,017.37	1.38%	1.31%	65.71%	34.29%	16,731,425,493.77
Delta	100,814,101,222.64	30,842,285,439.67	131,656,386,662.31	8.99%	5.03%	76.57%	23.43%	36,390,689,921.88
Ebonyi	20,790,663,359.97	6,331,208,837.88	27,121,872,197.85	1.85%	1.03%	76.66%	23.34%	3,915,811,328.79
Edo	28,605,448,664.96	14,013,977,147.06	42,619,425,812.02	2.55%	2.29%	67.12%	32.88%	15,441,748,874.50
Ekiti	18,564,699,209.12	3,205,252,801.26	21,769,952,010.38	1.66%	0.52%	85.28%	14.72%	3,332,627,783.56
Enugu	23,692,550,354.98	12,262,405,134.00	35,954,955,488.98	2.11%	2.00%	65.90%	34.10%	10,699,049,784.00
Gombe	18,494,816,695.33	3,787,950,431.82	22,282,767,127.15	1.65%	0.62%	83.00%	17.00%	2,087,431,130.42
Imo	26,496,218,653.25	7,732,188,730.45	34,228,407,383.70	2.36%	1.26%	77.41%	22.59%	10,550,388,151.30
Jigawa	26,861,752,079.01	3,005,628,426.75	29,867,380,505.76	2.40%	0.49%	89.94%	10.06%	5,369,753,095.83
Kaduna	30,167,012,612.07	14,549,787,643.01	44,716,800,255.08	2.69%	2.37%	67.46%	32.54%	25,294,852,787.46
Kano	38,247,594,137.50	17,509,430,204.93	55,757,024,342.43	3.41%	2.86%	68.60%	31.40%	18,564,546,104.36
Katsina	29,011,046,108.32	5,536,823,328.00	34,547,869,436.32	2.59%	0.90%	83.97%	16.03%	4,807,071,081.00
Kebbi	24,028,833,360.01	4,387,335,251.69	28,416,168,611.70	2.14%	0.72%	84.56%	15.44%	4,755,501,342.09
Kogi	23,525,991,283.08	7,434,961,659.22	30,960,952,942.30	2.10%	1.21%	75.99%	24.01%	6,683,808,064.70
Kwara	19,675,199,043.25	9,360,753,525.60	29,035,952,568.86	1.75%	1.53%	67.76%	32.24%	16,090,373,542.93
Lagos	50,034,226,876.01	204,514,128,940.78	254,548,355,816.79	4.46%	33.37%	19.66%	80.34%	205,163,386,767.05
Nasarawa	20,287,564,766.28	5,900,479,381.64	26,188,044,147.92	1.81%	0.96%	77.47%	22.53%	4,842,313,122.18
Niger	26,042,919,820.30	4,017,890,665.85	30,060,810,486.15	2.32%	0.66%	86.63%	13.37%	9,126,750,293.89
Ogun	17,325,905,470.19	23,684,447,524.74	41,010,352,994.93	1.55%	3.86%	42.25%	57.75%	29,583,479,438.84
Ondo	23,015,658,943.93	13,582,846,715.83	36,598,505,659.76	2.05%	2.22%	62.89%	37.11%	19,001,563,646.74
Osun	13,129,107,589.32	8,959,887,133.23	22,088,994,722.55	1.17%	1.46%	59.44%	40.56%	10,423,220,814.85
Oyo	24,821,766,880.92	17,773,591,538.99	42,595,358,419.91	2.21%	2.90%	58.27%	41.73%	14,060,685,978.15
Plateau	16,530,739,446.36	9,400,065,247.72	25,930,804,694.08	1.47%	1.53%	63.75%	36.25%	9,413,952,271.51
Rivers	75,079,133,924.07	64,586,983,092.11	139,666,117,016.18	6.70%	10.54%	53.76%	46.24%	75,974,536,695.99
Sokoto	25,449,750,681.44	4,597,736,763.84	30,047,487,445.28	2.27%	0.75%	84.70%	15.30%	12,077,025,746.68
Taraba	20,886,279,795.46	4,060,980,279.97	24,947,260,075.43	1.86%	0.66%	83.72%	16.28%	3,272,217,539.86
Yobe	23,552,108,860.29	3,923,500,731.84	27,475,609,592.13	2.10%	0.64%	85.72%	14.28%	2,206,307,291.27
Zamfara	19,231,525,550.58	7,088,990,526.80	26,320,516,077.38	1.72%	1.16%	73.07%	26.93%	7,210,062,254.23
FCT	33,053,622,236.80	35,206,070,219.24	68,259,692,456.04	2.95%	5.74%	48.42%	51.58%	38,570,894,950.27
<b>Total</b>	<b>1,121,250,121,801.19</b>	<b>612,868,434,827.04</b>	<b>1,734,118,556,628.23</b>	<b>100.00%</b>	<b>100.00%</b>	<b>64.66%</b>	<b>35.34%</b>	<b>693,914,432,028.11</b>

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Internal Revenue

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