



NATIONAL BUREAU OF STATISTICS

# Internally Generated Revenue At State Level

(Q1 & Q2 2019)

**Report Date: October 2019**

*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 Q1-Q2 2019.

The 36 states and FCT IGR figure hits N691.11bn IN H1 2019 compared to N596.91bn recorded in H2 2018. This indicates a positive growth of 15.78%.

Thirty-one (31) states and the FCT recorded growth in IGR while five (5) states recorded decline in IGR at the end of H1 2019.

The net FAAC allocation in H1 2019 is put at N1.20 trillion while the total revenue available to the states including the FCT is put at N1.89 trillion.

However, the value of foreign debt stands at \$4.23bn while domestic debt hits N3.85 trillion at the end of the year 2018 respectively.

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## ABIA STATE



Land Area: 2,440 sq mi

### NOMINAL GDP NGN Million (2017)

NA

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

#### PAYE

**N3,787,591,787.11**

#### Direct Assessment

**N177,303,831.36**

#### Road Taxes

**N130,613,394.51**

#### Other Taxes

**N730,059,557.79**

#### Total Tax

**N4,825,568,570.77**

#### MDAs Revenue

**N3,087,027,761.28**

#### Total IGR(Tax+MDA rev)

**N7,912,596,332.05**



**H1 2018  
on  
H1 2019)  
Growth**

**13.41%**



**H2 2018  
on  
H1 2019)  
Growth**

**0.70%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

#### TOTAL STATE GENERATED REVENUE NGN

**N7,912,596,332.05**

#### NET FACC ALLOCATION NGN

**N25,609,616,667.34**

#### TOTAL REVENUE AVAILABLE NGN

**N33,522,212,999.39**

**H1 2019**



**2018**



#### TOTAL EXTERNAL DEBT (\$)

**\$98,582,798.91**

#### TOTAL DOMESTIC DEBT NGN

**N67,017,185,656.92**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## ADAMAWA STATE



Land Area: 14, 254 sq mi

**NOMINAL GDP NGN Million (2017)**

**NA**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N3,746,858,375.94**

**Direct Assessment**

**N30,801,895.00**

**Road Taxes**

**N175,201,875.00**

**Other Taxes**

**N182,213,689.41**

**Total Tax**

**N4,135,075,835.35**

**MDAs Revenue**

**N879,732,015.32**

**Total IGR (Tax+MDA rev)**

**N5,014,807,850.67**



**H1 2018  
on  
H1 2019)  
Growth**

**57.87%**



**H2 2018  
on  
H1 2019)  
Growth**

**65.59%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N5,014,807,850.67**

**NET FACC ALLOCATION NGN**

**N23,261,208,811.40**

**TOTAL REVENUE AVAILABLE NGN**

**N28,276,016,662.07**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$97,790,423.73**

**TOTAL DOMESTIC DEBT NGN**

**N89,659,119,455.46**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## AKWA IBOM STATE



Land Area: 2,734 sq mi

**NOMINAL GDP NGN Million (2017)**

**N5,141,068**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N17,507,963,166.59**

**Direct Assessment**

**N151,216,612.17**

**Road Taxes**

**N189,511,900.00**

**Other Taxes**

**N1,502,032,943.43**

**Total Tax**

**N19,350,724,622.19**

**MDAs Revenue**

**N1,113,882,611.22**

**Total IGR(Tax+MDA rev)**

**N20,464,607,233.41**



**H1 2018  
on  
H1 2019)  
Growth**

**72.95%**



**H2 2018  
on  
H1 2019)  
Growth**

**65.33%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N20,464,607,233.41**

**NET FACC ALLOCATION NGN**

**N86,309,360,838.49**

**TOTAL REVENUE AVAILABLE NGN**

**N106,773,968,071.90**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$45,657,647.14**

**TOTAL DOMESTIC DEBT NGN**

**N198,663,229,326.07**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## ANAMBRA STATE



Land Area: 1,870 sq mi

**NOMINAL GDP NGN Million (2017)**

**N3,079,167**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N2,403,031,856.64**

**Direct Assessment**

**N235,121,437.47**

**Road Taxes**

**N173,648,532.00**

**Other Taxes**

**N641,880,982.57**

**Total Tax**

**N3,453,682,808.68**

**MDAs Revenue**

**N2,619,558,197.45**

**Total IGR(Tax+MDA rev)**

**N6,073,241,006.13**



**H1 2018  
on  
H1 2019)  
Growth**

**-14.07%**



**H2 2018  
on  
H1 2019)  
Growth**

**-50.37%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N6,073,241,006.13**

**NET FACC ALLOCATION NGN**

**N26,163,231,045.41**

**TOTAL REVENUE AVAILABLE NGN**

**N32,236,472,051.54**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$107,041,487.48**

**TOTAL DOMESTIC DEBT NGN**

**N33,490,668,536.72**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## BAUCHI STATE



Land Area: 18,965 sq mi



**NOMINAL GDP NGN Million (2017)**

**N1,641,327**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N7,852,430,009.83**

**Direct Assessment**

**N20,787,587.17**

**Road Taxes**

**N61,912,247.74**

**Other Taxes**

**N247,956,662.76**

**Total Tax**

**N8,183,086,507.50**

**MDAs Revenue**

**N85,621,630.69**

**Total IGR(Tax+MDA rev)**

**N8,268,708,138.19**



**H1 2018  
on  
H1 2019)  
Growth**

**79.50%**



**H2 2018  
on  
H1 2019)  
Growth**

**62.63%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N8,268,708,138.19**

**NET FACC ALLOCATION NGN**

**N25,508,713,547.52**

**TOTAL REVENUE AVAILABLE NGN**

**N33,777,421,685.71**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$133,930,757.08**

**TOTAL DOMESTIC DEBT NGN**

**N92,367,170,606.61**



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## BAYELSA STATE



Land Area: 8,150 sq mi

**NOMINAL GDP NGN Million (2017)**

**NA**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N4,948,413,475.08**

**Direct Assessment**

**N195,572,208.60**

**Road Taxes**

**N41,032,123.46**

**Other Taxes**

**N519,846,679.36**

**Total Tax**

**N5,704,864,486.50**

**MDAs Revenue**

**N170,654,332.17**

**Total IGR(Tax+MDA rev)**

**N5,875,518,818.67**



**H1 2018  
on  
H1 2019)  
Growth**

**-14.53%**



**H2 2018  
on  
H1 2019)  
Growth**

**-13.11%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N5,875,518,818.67**

**NET FACC ALLOCATION NGN**

**N65,754,784,594.56**

**TOTAL REVENUE AVAILABLE NGN**

**N71,630,303,413.23**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$56,623,178.71**

**TOTAL DOMESTIC DEBT NGN**

**N130,043,473,800.97**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## BENUUE STATE



Land Area: 13,150 sq m

**NOMINAL GDP NGN Million (2017)**

**NA**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N10,253,033,234.11**

**Direct Assessment**

**N305,924,533.95**

**Road Taxes**

**N183,971,728.00**

**Other Taxes**

**N41,827,159.87**

**Total Tax**

**N10,784,756,655.93**

**MDAs Revenue**

**N1,347,015,310.31**

**Total IGR (Tax+MDA rev)**

**N12,131,771,966.24**



**H1 2018  
on  
H1 2019)  
Growth**

**100.07%**



**H2 2018  
on  
H1 2019)  
Growth**

**135.49%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N12,131,771,966.24**

**NET FACC ALLOCATION NGN**

**N26,042,594,670.85**

**TOTAL REVENUE AVAILABLE NGN**

**N38,174,366,637.09**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$39,610,851.64**

**TOTAL DOMESTIC DEBT NGN**

**N97,347,605,190.14**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## BORNO STATE



Land Area: 22, 316 sq mi

**NOMINAL GDP NGN Million (2017)**

**NA**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N2,277,612,120.62**

**Direct Assessment**

**N220,640,743.47**

**Road Taxes**

**N136,982,807.00**

**Other Taxes**

**N257,178,673.71**

**Total Tax**

**N2,892,414,344.80**

**MDAs Revenue**

**N1,025,433,729.77**

**Total IGR (Tax+MDA rev)**

**N3,917,848,074.57**



**H1 2018  
on  
H1 2019)  
Growth**

**28.01%**



**H2 2018  
on  
H1 2019)  
Growth**

**13.11%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N3,917,848,074.57**

**NET FACC ALLOCATION NGN**

**N29,713,746,866.87**

**TOTAL REVENUE AVAILABLE NGN**

**N33,631,594,941.44**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$21,618,240.11**

**TOTAL DOMESTIC DEBT NGN**

**N68,381,705,608.58**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## CROSS RIVER STATE



Land Area: 7,782 sq mi

**NOMINAL GDP NGN Million (2017)**

**N2,314,949**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N3,525,065,943.57**

**Direct Assessment**

**N57,669,516.46**

**Road Taxes**

**N475,481,584.18**

**Other Taxes**

**N10,646,043,032.96**

**Total Tax**

**N14,704,260,077.17**

**MDAs Revenue**

**N2,027,165,416.60**

**Total IGR (Tax+MDA rev)**

**N16,731,425,493.77**



**H1 2018  
on  
H1 2019)  
Growth**

**71.47%**



**H2 2018  
on  
H1 2019)  
Growth**

**114.66%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N16,731,425,493.77**

**NET FACC ALLOCATION NGN**

**N17,236,760,150.47**

**TOTAL REVENUE AVAILABLE NGN**

**N33,968,185,644.24**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$188,773,736.81**

**TOTAL DOMESTIC DEBT NGN**

**N167,955,848,722.32**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## DELTA STATE



Land Area: 6,833 sq mi

**NOMINAL GDP NGN Million (2017)**

**N4,057,812**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N28,077,233,870.52**

**Direct Assessment**

**N239,908,874.93**

**Road Taxes**

**N403,443,566.99**

**Other Taxes**

**N3,732,489,063.66**

**Total Tax**

**N32,453,075,376.10**

**MDAs Revenue**

**N3,937,614,545.78**

**Total IGR (Tax+MDA rev)**

**N36,390,689,921.88**



**H1 2018  
on  
H1 2019)  
Growth**

**22.13%**



**H2 2018  
on  
H1 2019)  
Growth**

**27.05%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N36,390,689,921.88**

**NET FACC ALLOCATION NGN**

**N108,697,421,165.63**

**TOTAL REVENUE AVAILABLE NGN**

**N145,088,111,087.51**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$63,286,948.43**

**TOTAL DOMESTIC DEBT NGN**

**N228,805,996,159.83**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## EBONYI STATE



Land Area: 2,136 sq mi



**NOMINAL GDP NGN Million (2017)**

**N1,327,104**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N3,720,725,807.10**

**Direct Assessment**

**N14,956,792.22**

**Road Taxes**

**N129,275,000.00**

**Other Taxes**

**N533,209,721.75**

**Total Tax**

**N4,398,167,321.07**

**MDAs Revenue**

**N742,432,673.85**

**Total IGR (Tax+MDA rev)**

**N5,140,599,994.92**



**H1 2018  
on  
H1 2019)  
Growth**

**68.75%**



**H2 2018  
on  
H1 2019)  
Growth**

**65.92%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N5,140,599,994.92**

**NET FACC ALLOCATION NGN**

**N21,377,703,339.77**

**TOTAL REVENUE AVAILABLE NGN**

**N26,518,303,334.69**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

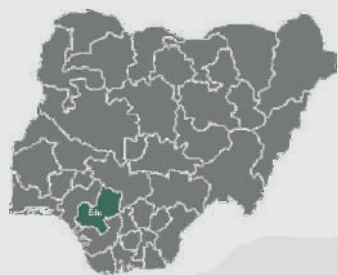
**\$66,653,026.12**

**TOTAL DOMESTIC DEBT NGN**

**N55,597,352,310.28**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## EDO STATE



Land Area: 6,873 sq mi

**NOMINAL GDP NGN Million (2017)**

**N2,342,758**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N6,391,436,711.35**

**Direct Assessment**

**N577,120,804.39**

**Road Taxes**

**N292,159,968.54**

**Other Taxes**

**N5,515,829,716.49**

**Total Tax**

**N12,776,547,200.77**

**MDAs Revenue**

**N2,665,201,673.73**

**Total IGR (Tax+MDA rev)**

**N15,441,748,874.50**



**H1 2018  
on  
H1 2019)  
Growth**

**11.83%**



**H2 2018  
on  
H1 2019)  
Growth**

**5.64%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N15,441,748,874.50**

**NET FACC ALLOCATION NGN**

**N31,864,918,190.52**

**TOTAL REVENUE AVAILABLE NGN**

**N47,306,667,065.02**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$276,253,922.96**

**TOTAL DOMESTIC DEBT NGN**

**N86,820,254,212.61**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## EKITI STATE



Land Area: 2,453 sq mi

**NOMINAL GDP NGN Million (2017)**

**N1,390,020**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N4,090,306,010.68**

**Direct Assessment**

**N133,931,687.00**

**Road Taxes**

**N62,004,120.00**

**Other Taxes**

**N270,360,413.68**

**Total Tax**

**N4,556,602,231.36**

**MDAs Revenue**

**N498,003,146.49**

**Total IGR (Tax+MDA rev)**

**N5,054,605,377.85**



**H1 2018  
on  
H1 2019)  
Growth**

**84.14%**



**H2 2018  
on  
H1 2019)  
Growth**

**35.86%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N5,054,605,377.85**

**NET FACC ALLOCATION NGN**

**N19,970,750,042.13**

**TOTAL REVENUE AVAILABLE NGN**

**N25,025,355,419.98**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$106,208,598.19**

**TOTAL DOMESTIC DEBT NGN**

**N118,011,414,814.34**



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## ENUGU STATE



Land Area: 2,765 sq mi

**NOMINAL GDP NGN Million (2017)**

**NA**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N4,346,074,083.00**

**Direct Assessment**

**N112,287,915.00**

**Road Taxes**

**N361,648,365.00**

**Other Taxes**

**N787,565,993.00**

**Total Tax**

**N5,607,576,356.00**

**MDAs Revenue**

**N5,091,473,428.00**

**Total IGR (Tax+MDA rev)**

**N10,699,049,784.00**



**H1 2018  
on  
H1 2019)  
Growth**

**-13.00%**



**H2 2018  
on  
H1 2019)  
Growth**

**8.65%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N10,699,049,784.00**

**NET FACC ALLOCATION NGN**

**N25,013,513,168.83**

**TOTAL REVENUE AVAILABLE NGN**

**N35,712,562,952.83**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

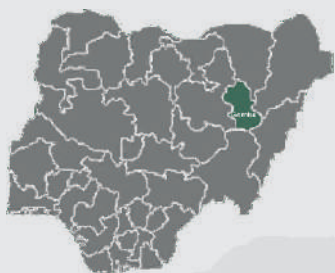
**\$126,177,662.23**

**TOTAL DOMESTIC DEBT NGN**

**N55,032,067,848.83**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## GOMBE STATE



Land Area: 7, 246 sq mi

**NOMINAL GDP NGN Million (2017)**

**N1,239,249**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N1,392,132,596.15**

**Direct Assessment**

**N5,517,542.00**

**Road Taxes**

**N58,471,450.00**

**Other Taxes**

**N262,542,512.94**

**Total Tax**

**N1,718,664,101.09**

**MDAs Revenue**

**N368,767,029.33**

**Total IGR (Tax+MDA rev)**

**N2,087,431,130.42**



**H1 2018  
on  
H1 2019)  
Growth**

**-12.83%**



**H2 2018  
on  
H1 2019)  
Growth**

**-57.82%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N2,087,431,130.42**

**NET FACC ALLOCATION NGN**

**N19,704,992,908.08**

**TOTAL REVENUE AVAILABLE NGN**

**N21,792,424,038.50**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$37,406,069.57**

**TOTAL DOMESTIC DEBT NGN**

**N63,337,930,142.60**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## IMO STATE



Land Area: 2,140 sq mi

### NOMINAL GDP NGN Million (2017)

NA

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

#### PAYE

**N8,589,905,356.26**

#### Direct Assessment

**N725,788,940.04**

#### Road Taxes

**N670,000,000.00**

#### Other Taxes

**N270,000,000.00**

#### Total Tax

**N10,255,694,296.30**

#### MDAs Revenue

**N294,693,855.00**

#### Total IGR (Tax+MDA rev)

**N10,550,388,151.30**



**H1 2018  
on  
H1 2019)  
Growth**

**50.46%**



**H2 2018  
on  
H1 2019)  
Growth**

**34.02%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

#### TOTAL STATE GENERATED REVENUE NGN

**N10,550,388,151.30**

#### NET FACC ALLOCATION NGN

**N26,862,451,370.69**

#### TOTAL REVENUE AVAILABLE NGN

**N37,412,839,521.99**

**H1 2019**



**2018**



#### TOTAL EXTERNAL DEBT (\$)

**\$59,515,586.62**

#### TOTAL DOMESTIC DEBT NGN

**N98,782,494,271.48**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## JIGAWA STATE



Land Area: 8, 940 sq mi

**NOMINAL GDP NGN Million (2017)**

**N1,431,567**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N1,895,077,759.81**

**Direct Assessment**

**N115,560,234.00**

**Road Taxes**

**N88,073,966.56**

**Other Taxes**

**N2,133,904,236.55**

**Total Tax**

**N4,232,616,196.92**

**MDAs Revenue**

**N1,137,136,898.91**

**Total IGR (Tax+MDA rev)**

**N5,369,753,095.83**



**H1 2018  
on  
H1 2019)  
Growth**

**11.83%**



**H2 2018  
on  
H1 2019)  
Growth**

**20.82%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N5,369,753,095.83**

**NET FACC ALLOCATION NGN**

**N28,540,385,721.28**

**TOTAL REVENUE AVAILABLE NGN**

**N33,910,138,817.11**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$32,008,444.77**

**TOTAL DOMESTIC DEBT NGN**

**N35,163,169,800.26**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## KADUNA STATE



Land Area: 17,781 sq mi

**NOMINAL GDP NGN Million (2017)**

**N2,691,446**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N5,622,435,155.31**

**Direct Assessment**

**N141,855,554.53**

**Road Taxes**

**N224,938,230.00**

**Other Taxes**

**N11,865,988,288.19**

**Total Tax**

**N17,855,217,228.03**

**MDAs Revenue**

**N4,546,756,229.97**

**Total IGR (Tax+MDA rev)**

**N22,401,973,458.00**



**H1 2018  
on  
H1 2019)  
Growth**

**39.97%**



**H2 2018  
on  
H1 2019)  
Growth**

**66.66%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N22,401,973,458.00**

**NET FACC ALLOCATION NGN**

**N32,375,805,354.07**

**TOTAL REVENUE AVAILABLE NGN**

**N54,777,778,812.07**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$227,252,685.58**

**TOTAL DOMESTIC DEBT NGN**

**N84,637,112,775.54**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## KANO STATE



Land Area: 7,773 sq mi

**NOMINAL GDP NGN Million (2017)**

**N2,974,429**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N7,829,259,717.15**

**Direct Assessment**

**N198,369,767.58**

**Road Taxes**

**N186,149,835.17**

**Other Taxes**

**N6,122,884,338.69**

**Total Tax**

**N14,336,663,658.59**

**MDAs Revenue**

**N4,227,882,445.77**

**Total IGR (Tax+MDA rev)**

**N18,564,546,104.36**



**H1 2018  
on  
H1 2019)  
Growth**

**0.05%**



**H2 2018  
on  
H1 2019)  
Growth**

**-27.35%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N18,564,546,104.36**

**NET FACC ALLOCATION NGN**

**N39,976,809,111.31**

**TOTAL REVENUE AVAILABLE NGN**

**N58,541,355,215.67**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

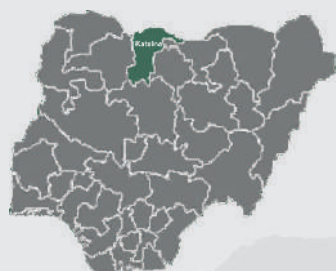
**\$63,409,069.74**

**TOTAL DOMESTIC DEBT NGN**

**N117,082,317,490.54**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## KATSINA STATE



Land Area: 9,341 sq mi

### NOMINAL GDP NGN Million (2017)

NA

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

#### PAYE

N4,259,030,752.00

#### Direct Assessment

N106,392,795.00

#### Road Taxes

N60,108,797.00

#### Other Taxes

N183,652,065.00

#### Total Tax

N4,609,184,409.00

#### MDAs Revenue

N197,886,672.00

#### Total IGR (Tax+MDA rev)

N4,807,071,081.00



H1 2018  
on  
H1 2019)  
Growth

37.86%



H2 2018  
on  
H1 2019)  
Growth

38.33%

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

#### TOTAL STATE GENERATED REVENUE NGN

N4,807,071,081.00

#### NET FACC ALLOCATION NGN

N30,600,344,094.58

#### TOTAL REVENUE AVAILABLE NGN

N35,407,415,175.58

H1 2019



2018



#### TOTAL EXTERNAL DEBT (\$)

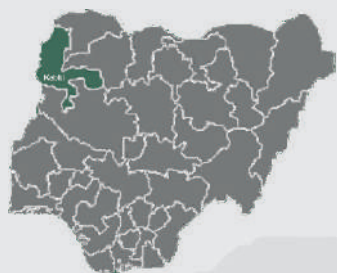
\$62,133,706.90

#### TOTAL DOMESTIC DEBT NGN

N30,852,661,159.10

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## KEBBI STATE



Land Area: 14,200 sq mi

**NOMINAL GDP NGN Million (2017)**

**NA**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N1,634,918,070.20**

**Direct Assessment**

**N274,152,136.06**

**Road Taxes**

**N42,230,843.00**

**Other Taxes**

**N2,225,208,302.05**

**Total Tax**

**N4,176,509,351.31**

**MDAs Revenue**

**N551,991,991.45**

**Total IGR (Tax+MDA rev)**

**N4,728,501,342.76**



**H1 2018  
on  
H1 2019)  
Growth**

**132.44%**



**H2 2018  
on  
H1 2019)  
Growth**

**66.05%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N4,728,501,342.76**

**NET FACC ALLOCATION NGN**

**N25,613,287,221.60**

**TOTAL REVENUE AVAILABLE NGN**

**N30,341,788,564.36**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$45,605,534.73**

**TOTAL DOMESTIC DEBT NGN**

**N67,442,333,186.56**



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## KOGI STATE



Land Area: 11,519 sq mi

**NOMINAL GDP NGN Million (2017)**

**N1,817,777**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N3,949,854,733.66**

**Direct Assessment**

**N30,438,985.91**

**Road Taxes**

**N340,402,000.00**

**Other Taxes**

**N505,395,066.44**

**Total Tax**

**N4,826,090,786.01**

**MDAs Revenue**

**N1,857,717,278.69**

**Total IGR (Tax+MDA rev)**

**N6,683,808,064.70**



**H1 2018  
on  
H1 2019)  
Growth**

**22.69%**



**H2 2018  
on  
H1 2019)  
Growth**

**-51.79%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N6,683,808,064.70**

**NET FACC ALLOCATION NGN**

**N24,975,272,155.83**

**TOTAL REVENUE AVAILABLE NGN**

**N31,659,080,220.53**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

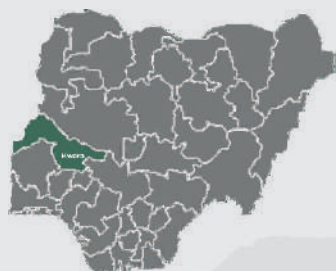
**\$31,584,158.36**

**TOTAL DOMESTIC DEBT NGN**

**N84,922,376,449.78**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## KWARA STATE



Land Area: 14, 218 sq mi

### NOMINAL GDP NGN Million (2017)

NA

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

#### PAYE

**N8,436,458,716.85**

#### Direct Assessment

**N524,709,924.50**

#### Road Taxes

**N246,380,531.28**

#### Other Taxes

**N216,362,461.44**

#### Total Tax

**N9,423,911,634.07**

#### MDAs Revenue

**N6,666,461,908.86**

#### Total IGR (Tax+MDA rev)

**N16,090,373,542.93**



**H1 2018  
on  
H1 2019)  
Growth**

**60.21%**



**H2 2018  
on  
H1 2019)  
Growth**

**23.74%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

#### TOTAL STATE GENERATED REVENUE NGN

**N16,090,373,542.93**

#### NET FACC ALLOCATION NGN

**N20,589,752,212.98**

#### TOTAL REVENUE AVAILABLE NGN

**N36,680,125,755.91**

**H1 2019**



**2018**



#### TOTAL EXTERNAL DEBT (\$)

**\$48,599,040.43**

#### TOTAL DOMESTIC DEBT NGN

**N59,135,900,168.96**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## LAGOS STATE



Land Area: 1,381 sq mi

**NOMINAL GDP NGN Million (2017)**

**NA**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N141,931,431,582.18**

**Direct Assessment**

**N9,703,273,769.29**

**Road Taxes**

**N4,152,951,053.84**

**Other Taxes**

**N32,015,288,038.72**

**Total Tax**

**N187,802,944,444.03**

**MDAs Revenue**

**N17,360,442,323.03**

**Total IGR (Tax+MDA rev)**

**N205,163,386,767.06**



**H1 2018  
on  
H1 2019)  
Growth**

**4.46%**



**H2 2018  
on  
H1 2019)  
Growth**

**10.43%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N205,163,386,767.06**

**NET FACC ALLOCATION NGN**

**N58,089,996,966.96**

**TOTAL REVENUE AVAILABLE NGN**

**N263,253,383,734.02**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$1,426,428,935.47**

**TOTAL DOMESTIC DEBT NGN**

**N530,243,773,934.40**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## NASARAWA STATE



Land Area: 10,470 sq mi

### NOMINAL GDP NGN Million (2017)

NA

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

#### PAYE

**N4,231,652,938.22**

#### Direct Assessment

**N23,820,336.65**

#### Road Taxes

**N88,920,159.70**

#### Other Taxes

**N81,791,208.46**

#### Total Tax

**N4,426,184,643.03**

#### MDAs Revenue

**N416,128,479.15**

#### Total IGR (Tax+MDA rev)

**N4,842,313,122.18**



**H1 2018  
on  
H1 2019)  
Growth**

**27.21%**



**H2 2018  
on  
H1 2019)  
Growth**

**28.77%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

#### TOTAL STATE GENERATED REVENUE NGN

**N4,842,313,122.18**

#### NET FACC ALLOCATION NGN

**N21,814,635,087.13**

#### TOTAL REVENUE AVAILABLE NGN

**N26,656,948,209.31**

**H1 2019**



**2018**



#### TOTAL EXTERNAL DEBT (\$)

**\$59,183,665.51**

#### TOTAL DOMESTIC DEBT NGN

**N85,363,486,609.87**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## NIGER STATE



Land Area: 29,484 sq mi

**NOMINAL GDP NGN Million (2017)**

**N2,606,186**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N2,608,721,386.70**

**Direct Assessment**

**N59,389,691.87**

**Road Taxes**

**N111,648,930.00**

**Other Taxes**

**N6,084,487,335.79**

**Total Tax**

**N8,864,247,344.36**

**MDAs Revenue**

**N262,502,949.53**

**Total IGR (Tax+MDA rev)**

**N9,126,750,293.89**



**H1 2018  
on  
H1 2019)  
Growth**

**87.77%**



**H2 2018  
on  
H1 2019)  
Growth**

**63.81%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N9,126,750,293.89**

**NET FACC ALLOCATION NGN**

**N27,032,795,298.64**

**TOTAL REVENUE AVAILABLE NGN**

**N36,159,545,592.53**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

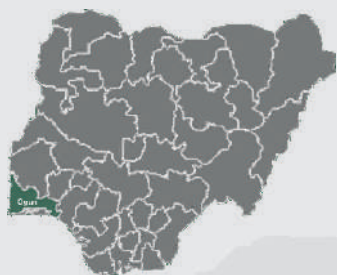
**\$61,345,344.97**

**TOTAL DOMESTIC DEBT NGN**

**N41,831,488,692.26**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## OGUN STATE



Land Area: 6,556.23 sq mi

**NOMINAL GDP NGN Million (2017)**

**N2,810,277**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N11,177,080,210.63**

**Direct Assessment**

**N1,264,169,134.06**

**Road Taxes**

**N525,288,524.78**

**Other Taxes**

**N2,109,269,824.54**

**Total Tax**

**N15,075,807,694.01**

**MDAs Revenue**

**N14,507,671,744.83**

**Total IGR (Tax+MDA rev)**

**N29,583,479,438.84**



**H1 2018  
on  
H1 2019)  
Growth**

**-30.42%**



**H2 2018  
on  
H1 2019)  
Growth**

**-29.62%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N29,583,479,438.84**

**NET FACC ALLOCATION NGN**

**N18,491,242,908.33**

**TOTAL REVENUE AVAILABLE NGN**

**N48,074,722,347.17**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

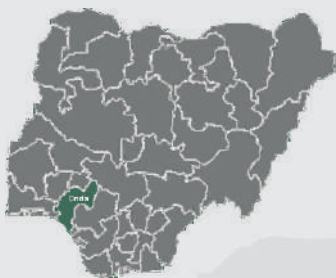
**\$103,256,042.18**

**TOTAL DOMESTIC DEBT NGN**

**N98,716,941,494.10**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## ONDO STATE



Land Area: 6,000 sq mi

**NOMINAL GDP NGN Million (2017)**

**N2,933,433**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N12,712,832,086.59**

**Direct Assessment**

**N338,054,440.91**

**Road Taxes**

**N309,220,897.92**

**Other Taxes**

**N4,157,204,348.11**

**Total Tax**

**N17,517,311,773.53**

**MDAs Revenue**

**N1,484,251,873.21**

**Total IGR (Tax+MDA rev)**

**N19,001,563,646.74**



**H1 2018  
on  
H1 2019)  
Growth**

**101.77%**



**H2 2018  
on  
H1 2019)  
Growth**

**23.62%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N19,001,563,646.74**

**NET FACC ALLOCATION NGN**

**N28,275,467,043.01**

**TOTAL REVENUE AVAILABLE NGN**

**N47,277,030,689.75**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$79,854,005.14**

**TOTAL DOMESTIC DEBT NGN**

**N49,123,506,028.25**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## OSUN STATE



Land Area: 3,572 sq mi



**NOMINAL GDP NGN Million (2017)**

**N1,469,983**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N5,064,045,722.10**

**Direct Assessment**

**N496,316,019.64**

**Road Taxes**

**N124,249,472.00**

**Other Taxes**

**N88,578,073.07**

**Total Tax**

**N5,773,189,286.81**

**MDAs Revenue**

**N4,431,912,742.13**

**Total IGR (Tax+MDA rev)**

**N10,205,102,028.94**



**H1 2018  
on  
H1 2019)  
Growth**

**113.77%**



**H2 2018  
on  
H1 2019)  
Growth**

**81.98%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N10,205,102,028.94**

**NET FACC ALLOCATION NGN**

**N10,094,358,181.86**

**TOTAL REVENUE AVAILABLE NGN**

**N20,299,460,210.80**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$99,085,406.37**

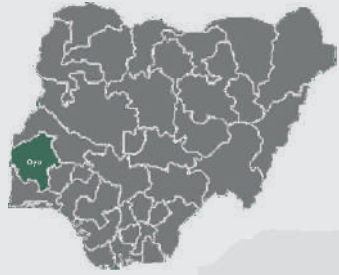
**TOTAL DOMESTIC DEBT NGN**

**N148,101,237,664.94**



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## OYO STATE



Land Area: 10,986 sq mi

**NOMINAL GDP NGN Million (2017)**

**N2,506,754**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N7,984,762,660.28**

**Direct Assessment**

**N342,141,013.72**

**Road Taxes**

**N467,010,502.50**

**Other Taxes**

**N2,016,458,276.32**

**Total Tax**

**N10,810,372,452.82**

**MDAs Revenue**

**N3,250,313,525.33**

**Total IGR (Tax+MDA rev)**

**N14,060,685,978.15**



**H1 2018  
on  
H1 2019)  
Growth**

**13.58%**



**H2 2018  
on  
H1 2019)  
Growth**

**14.73%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N14,060,685,978.15**

**NET FACC ALLOCATION NGN**

**N28,121,335,249.50**

**TOTAL REVENUE AVAILABLE NGN**

**N42,182,021,227.65**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$104,997,383.47**

**TOTAL DOMESTIC DEBT NGN**

**N91,515,756,366.15**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## PLATEAU STATE



Land Area: 11, 936 sq mi

**NOMINAL GDP NGN Million (2017)**

**NA**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N5,610,964,805.67**

**Direct Assessment**

**N27,529,417.17**

**Road Taxes**

**N216,456,700.00**

**Other Taxes**

**N2,179,920,286.67**

**Total Tax**

**N8,034,871,209.51**

**MDAs Revenue**

**N1,379,081,062.00**

**Total IGR (Tax+MDA rev)**

**N9,413,952,271.51**



**H1 2018  
on  
H1 2019)  
Growth**

**50.15%**



**H2 2018  
on  
H1 2019)  
Growth**

**45.80%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N9,413,952,271.51**

**NET FACC ALLOCATION NGN**

**N21,369,952,515.60**

**TOTAL REVENUE AVAILABLE NGN**

**N30,783,904,787.11**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$28,874,208.63**

**TOTAL DOMESTIC DEBT NGN**

**N100,366,504,576.83**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## RIVERS STATE



Land Area: 4,277 sq mi

**NOMINAL GDP NGN Million (2017)**

**N5,110,584**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N50,194,014,467.34**

**Direct Assessment**

**N6,473,252,600.51**

**Road Taxes**

**N2,969,878,175.00**

**Other Taxes**

**N12,767,032,399.22**

**Total Tax**

**N72,404,177,642.07**

**MDAs Revenue**

**N3,570,359,053.92**

**Total IGR (Tax+MDA rev)**

**N75,974,536,695.99**



**H1 2018  
on  
H1 2019)  
Growth**

**24.74%**



**H2 2018  
on  
H1 2019)  
Growth**

**46.46%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N75,974,536,695.99**

**NET FACC ALLOCATION NGN**

**N75,843,269,695.71**

**TOTAL REVENUE AVAILABLE NGN**

**N151,817,806,391.71**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$78,278,786.10**

**TOTAL DOMESTIC DEBT NGN**

**N225,592,469,150.22**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## SOKOTO STATE



Land Area: 10,028 sq mi

**NOMINAL GDP NGN Million (2017)**

**NA**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N2,610,544,683.55**

**Direct Assessment**

**N25,840,500.00**

**Road Taxes**

**N24,102,238.00**

**Other Taxes**

**N9,130,095,526.25**

**Total Tax**

**N11,790,582,947.80**

**MDAs Revenue**

**N286,442,798.88**

**Total IGR (Tax+MDA rev)**

**N12,077,025,746.68**



**H1 2018  
on  
H1 2019)  
Growth**

**113.75%**



**H2 2018  
on  
H1 2019)  
Growth**

**-7.89%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N12,077,025,746.68**

**NET FACC ALLOCATION NGN**

**N26,809,761,972.66**

**TOTAL REVENUE AVAILABLE NGN**

**N38,886,787,719.34**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$39,218,901.04**

**TOTAL DOMESTIC DEBT NGN**

**N38,604,705,528.74**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## TARABA STATE



Land Area: 21,032 sq mi



### NOMINAL GDP NGN Million (2017)

NA

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

#### PAYE

**N1,775,034,369.56**

#### Direct Assessment

**N63,498,110.88**

#### Road Taxes

**N44,699,150.00**

#### Other Taxes

**N49,129,135.04**

#### Total Tax

**N1,932,360,765.48**

#### MDAs Revenue

**N1,339,856,774.38**

#### Total IGR (Tax+MDA rev)

**N3,272,217,539.86**



**H1 2018  
on  
H1 2019)  
Growth**

**25.22%**



**H2 2018  
on  
H1 2019)  
Growth**

**-2.48%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

#### TOTAL STATE GENERATED REVENUE NGN

**N3,272,217,539.86**

#### NET FACC ALLOCATION NGN

**N22,435,208,117.09**

#### TOTAL REVENUE AVAILABLE NGN

**N25,707,425,656.95**

**H1 2019**



**2018**



#### TOTAL EXTERNAL DEBT (\$)

**\$21,611,262.68**

#### TOTAL DOMESTIC DEBT NGN

**N61,508,573,011.13**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## YOBE STATE



Land Area: 17,568 sq mi

**NOMINAL GDP NGN Million (2017)**

**NA**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N1,196,703,277.99**

**Direct Assessment**

**N3,328,516.81**

**Road Taxes**

**N37,879,035.00**

**Other Taxes**

**N176,286,088.36**

**Total Tax**

**N1,414,196,918.16**

**MDAs Revenue**

**N792,110,373.11**

**Total IGR (Tax+MDA rev)**

**N2,206,307,291.27**



**H1 2018  
on  
H1 2019)  
Growth**

**36.14%**



**H2 2018  
on  
H1 2019)  
Growth**

**-20.11%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N2,206,307,291.27**

**NET FACC ALLOCATION NGN**

**N25,026,287,229.70**

**TOTAL REVENUE AVAILABLE NGN**

**N27,232,594,520.97**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$27,486,482.07**

**TOTAL DOMESTIC DEBT NGN**

**N27,772,599,253.39**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## ZAMFARA STATE



Land Area: 15,352 sq mi

**NOMINAL GDP NGN Million (2017)**

**N1,100,458**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N4,536,020,074.50**

**Direct Assessment**

**N599,891,753.99**

**Road Taxes**

**N724,828,000.00**

**Other Taxes**

**N794,250,869.50**

**Total Tax**

**N6,654,990,697.99**

**MDAs Revenue**

**N555,071,556.24**

**Total IGR (Tax+MDA rev)**

**N7,210,062,254.23**



**H1 2018  
on  
H1 2019)  
Growth**

**171.34%**



**H2 2018  
on  
H1 2019)  
Growth**

**29.92%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N7,210,062,254.23**

**NET FACC ALLOCATION NGN**

**N19,971,967,689.61**

**TOTAL REVENUE AVAILABLE NGN**

**N27,182,029,943.84**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$33,524,208.01**

**TOTAL DOMESTIC DEBT NGN**

**N59,900,241,661.65**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

FCT



Land Area: 667 sq mi

**NOMINAL GDP NGN Million (2017)**

**N10,627,398**

## Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N34,042,522,578.07**

**Direct Assessment**

**N1,788,033,710.04**

**Road Taxes**

-----

**Other Taxes**

**N2,740,338,662.16**

**Total Tax**

**N38,570,894,950.27**

**MDAs Revenue**

**N0.00**

**Total IGR (Tax+MDA rev)**

**N38,570,894,950.27**



**H1 2018  
on  
H1 2019)  
Growth**

**9.46%**



**H2 2018  
on  
H1 2019)  
Growth**

**27.37%**

## TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N38,570,894,950.27**

**NET FACC ALLOCATION NGN**

**N34,274,729,611.52**

**TOTAL REVENUE AVAILABLE NGN**

**N72,845,624,561.79**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$31,848,844.12**

**TOTAL DOMESTIC DEBT NGN**

**N164,245,377,802.60**



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## TOTAL EXCLUDING FCT



**NOMINAL GDP NGN Million (2017)**

**NA**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N398,170,657,574.84**

**Direct Assessment**

**N24,016,535,624.31**

**Road Taxes**

**N14,530,775,704.17**

**Other Taxes**

**N121,044,222,971.79**

**Total Tax**

**N557,762,191,875.11**

**MDAs Revenue**

**N94,776,256,038.38**

**Total IGR (Tax+MDA rev)**

**N652,538,447,913.49**



**H1 2018  
on  
H1 2019)  
Growth**

**19.78%**



**H2 2018  
on  
H1 2019)  
Growth**

**15.16%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N652,538,447,913.49**

**NET FACC ALLOCATION NGN**

**N1,165,139,701,206.00**

**TOTAL REVENUE AVAILABLE NGN**

**N1,817,678,149,119.49**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$4,198,870,225.90**

**TOTAL DOMESTIC DEBT NGN**

**N3,689,190,673,684.42**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## TOTAL INCLUDING FCT



**NOMINAL GDP NGN Million (2017)**

**NA**

### Q1-Q2 2019 DISAGGREGATED IGR COLLECTION

**PAYE**

**N432,213,180,152.91**

**Direct Assessment**

**N25,804,569,334.35**

**Road Taxes**

**N14,530,775,704.17**

**Other Taxes**

**N123,784,561,633.95**

**Total Tax**

**N596,333,086,825.38**

**MDAs Revenue**

**N94,776,256,038.38**

**Total IGR (Tax+MDA rev)**

**N691,109,342,863.76**



**H1 2018  
on  
H1 2019)  
Growth**

**19.16%**



**H2 2018  
on  
H1 2019)  
Growth**

**15.78%**

### TOTAL REVENUE AVAILABLE TO STATES Q1-Q2 2019 & DEBT PROFILE AS AT 2018

**TOTAL STATE GENERATED REVENUE NGN**

**N691,109,342,863.76**

**NET FACC ALLOCATION NGN**

**N1,199,414,430,817.52**

**TOTAL REVENUE AVAILABLE NGN**

**N1,890,523,773,681.28**

**H1 2019**



**2018**



**TOTAL EXTERNAL DEBT (\$)**

**\$4,230,719,070.02**

**TOTAL DOMESTIC DEBT NGN**

**N3,853,436,051,487.02**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## STATES RANK BY IGR(NGN)



### TOTAL IGR(TAX+MDA REV)

LAGOS		N205,163,386,767.06	NIGER		N9,126,750,293.89
RIVERS		N75,974,536,695.99	BAUCHI		N8,268,708,138.19
FCT		N38,570,894,950.27	ABIA		N7,912,596,332.05
DELTA		N36,390,689,921.88	ZAMFARA		N7,210,062,254.23
OGUN		N29,583,479,438.84	KOGI		N6,683,808,064.70
KADUNA		N22,401,973,458.00	ANAMBRA		N6,073,241,006.13
AKWA IBOM		N20,464,607,233.41	BAYELSA		N5,875,518,818.67
ONDO		N19,001,563,646.74	JIGAWA		N5,369,753,095.83
KANO		N18,564,546,104.36	EBONYI		N5,140,599,994.92
CROSS RIVER		N16,731,425,493.77	EKITI		N5,054,605,377.85
KWARA		N16,090,373,542.93	ADAMAWA		N5,014,807,850.67
EDO		N15,441,748,874.50	NASARAWA		N4,842,313,122.18
OYO		N14,060,685,978.15	KATSINA		N4,807,071,081.00
BENUE		N12,131,771,966.24	KEBBI		N4,728,501,342.76
SOKOTO		N12,077,025,746.68	BORNO		N3,917,848,074.57
ENUGU		N10,699,049,784.00	TARABA		N3,272,217,539.86
IMO		N10,550,388,151.30	YOBE		N2,206,307,291.27
OSUN		N10,205,102,028.94	GOMBE		N2,087,431,130.42
PLATEAU		N9,413,952,271.51			

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## STATES RANK BY YoY GROWTH



H1 2018 ON H1 2019 (%)

ZAMFARA		171.34%	BORNO		28.01%
KEBBI		132.44%	NASARAWA		27.21%
OSUN		113.77%	TARABA		25.22%
SOKOTO		113.75%	RIVERS		24.74%
ONDO		101.77%	KOGI		22.69%
BENUE		100.07%	DELTA		22.13%
NIGER		87.77%	OYO		13.58%
EKITI		84.14%	ABIA		13.41%
BAUCHI		79.50%	JIGAWA		11.83%
AKWA IBOM		72.95%	EDO		11.83%
CROSS RIVER		71.47%	FCT		9.46%
EBONYI		68.75%	LAGOS		4.46%
KWARA		60.21%	KANO		0.05%
ADAMAWA		57.87%	GOMBE		-12.83%
IMO		50.46%	ENUGU		-13.00%
PLATEAU		50.15%	ANAMBRA		-14.07%
KADUNA		39.97%	BAYELSA		-14.53%
KATSINA		37.86%	OGUN		-30.42%
YOBE		36.14%			

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q1 & Q2 2019

## STATES RANK BY TOTAL REVENUE AVAILABLE(NGN)



### TOTAL REVENUE AVAILABLE

LAGOS		N263,253,383,734.02	CROSS RIVER		N33,968,185,644.24
RIVERS		N151,817,806,391.71	JIGAWA		N33,910,138,817.11
DELTA		N145,088,111,087.51	BAUCHI		N33,777,421,685.71
AKWA IBOM		N106,773,968,071.90	BORNO		N33,631,594,941.44
FCT/ ABUJA		N72,845,624,561.79	ABIA		N33,522,212,999.39
BAYELSA		N71,630,303,413.23	ANAMBRA		N32,236,472,051.54
KANO		N58,541,355,215.67	KOGI		N31,659,080,220.53
KADUNA		N54,777,778,812.07	PLATEAU		N30,783,904,787.11
OGUN		N48,074,722,347.17	KEBBI		N30,341,788,564.36
EDO		N47,306,667,065.02	ADAMAWA		N28,276,016,662.07
ONDO		N47,277,030,689.75	YOBE		N27,232,594,520.97
OYO		N42,182,021,227.65	ZAMFARA		N27,182,029,943.84
SOKOTO		N38,886,787,719.34	NASARAWA		N26,656,948,209.31
BENUE		N38,174,366,637.09	EBONYI		N26,518,303,334.69
IMO		N37,412,839,521.99	TARABA		N25,707,425,656.95
KWARA		N36,680,125,755.91	EKITI		N25,025,355,419.98
NIGER		N36,159,545,592.53	GOMBE		N21,792,424,038.50
ENUGU		N35,712,562,952.83	OSUN		N20,299,460,210.80
KATSINA		N35,407,415,175.58			

# Methodology

## 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 OF STATES (JANUARY - JUNE 2019)									Half Year on Half Year	
Ranking	State	PAYE	Direct Assessment	Road Tax	Other Taxes	Total Tax	MDAs Revenue	Total IGR(Tax+MDA rev)	(H1 2018 on H1 2019) Growth %	(H2 2018 on H1 2019) Growth %
1	Abia	3,787,591,787.11	177,303,831.36	130,613,394.51	730,059,557.79	4,825,568,570.77	3,087,027,761.28	7,912,596,332.05	13.41	0.70
2	Adamawa	3,746,858,375.94	30,801,895.00	175,201,875.00	182,213,689.41	4,135,075,835.35	879,732,015.32	5,014,807,850.67	57.87	65.59
3	Akwa Ibom	17,507,963,166.59	151,216,612.17	189,511,900.00	1,502,032,943.43	19,350,724,622.19	1,113,882,611.22	20,464,607,233.41	72.95	65.33
4	Anambra	2,403,031,856.64	235,121,437.47	173,648,532.00	641,880,982.57	3,453,682,808.68	2,619,558,197.45	6,073,241,006.13	-14.07	-50.37
5	Bauchi	7,852,430,009.83	20,787,587.17	61,912,247.74	247,956,662.76	8,183,086,507.50	85,621,630.69	8,268,708,138.19	79.50	62.63
6	Bayelsa	4,948,413,475.08	195,572,208.60	41,032,123.46	519,846,679.36	5,704,864,486.50	170,654,332.17	5,875,518,818.67	-14.53	-13.11
7	Benue	10,253,033,234.11	305,924,533.95	183,971,728.00	41,827,159.87	10,784,756,655.93	1,347,015,310.31	12,131,771,966.24	100.07	135.49
8	Borno	2,277,612,120.62	220,640,743.47	136,982,807.00	257,178,673.71	2,892,414,344.80	1,025,433,729.77	3,917,848,074.57	28.01	13.11
9	Cross River	3,525,065,943.57	57,669,516.46	475,481,584.18	10,646,043,032.96	14,704,260,077.17	2,027,165,416.60	16,731,425,493.77	71.47	114.66
10	Delta	28,077,233,870.52	239,908,874.93	403,443,566.99	3,732,489,063.66	32,453,075,376.10	3,937,614,545.78	36,390,689,921.88	22.13	27.05
11	Ebonyi	3,720,725,807.10	14,956,792.22	129,275,000.00	533,209,721.75	4,398,167,321.07	742,432,673.85	5,140,599,994.92	68.75	65.92
12	Edo	6,391,436,711.35	577,120,804.39	292,159,968.54	5,515,829,716.49	12,776,547,200.77	2,665,201,673.73	15,441,748,874.50	11.83	5.64
13	Ekiti	4,090,306,010.68	133,931,687.00	62,004,120.00	270,360,413.68	4,556,602,231.36	498,003,146.49	5,054,605,377.85	84.14	35.86
14	Enugu	4,346,074,083.00	112,287,915.00	361,648,365.00	787,565,993.00	5,607,576,356.00	5,091,473,428.00	10,699,049,784.00	-13.00	8.65
15	Gombe	1,392,132,596.15	5,517,542.00	58,471,450.00	262,542,512.94	1,718,664,101.09	368,767,029.33	2,087,431,130.42	-12.83	-57.82
16	Imo	8,589,905,356.26	725,788,940.04	670,000,000.00	270,000,000.00	10,255,694,296.30	294,693,855.00	10,550,388,151.30	50.46	34.02
17	Jigawa	1,895,077,759.81	115,560,234.00	88,073,966.56	2,133,904,236.55	4,232,616,196.92	1,137,136,898.91	5,369,753,095.83	11.83	20.82
18	Kaduna	5,622,435,155.31	141,855,554.53	224,938,230.00	11,865,988,288.19	17,855,217,228.03	4,546,756,229.97	22,401,973,458.00	39.97	66.66
19	Kano	7,829,259,717.15	198,369,767.58	186,149,835.17	6,122,884,338.69	14,336,663,658.59	4,227,882,445.77	18,564,546,104.36	0.05	-27.35
20	Katsina	4,259,030,752.00	106,392,795.00	60,108,797.00	183,652,065.00	4,609,184,409.00	197,886,672.00	4,807,071,081.00	37.86	38.33
21	Kebbi	1,634,918,070.20	274,152,136.06	42,230,843.00	2,225,208,302.05	4,176,509,351.31	551,991,991.45	4,728,501,342.76	132.44	66.05
22	Kogi	3,949,854,733.66	30,438,985.91	340,402,000.00	505,395,066.44	4,826,090,786.01	1,857,717,278.69	6,683,808,064.70	22.69	-51.79
23	Kwara	8,436,458,716.85	524,709,924.50	246,380,531.28	216,362,461.44	9,423,911,634.07	6,666,461,908.86	16,090,373,542.93	60.21	23.74
24	Lagos	141,931,431,582.18	9,703,273,769.29	4,152,951,053.84	32,015,288,038.72	187,802,944,444.03	17,360,442,323.03	205,163,386,767.06	4.46	10.43
25	Nasarawa	4,231,652,938.22	23,820,336.65	88,920,159.70	81,791,208.46	4,426,184,643.03	416,128,479.15	4,842,313,122.18	27.21	28.77
26	Niger	2,608,721,386.70	59,389,691.87	111,648,930.00	6,084,487,335.79	8,864,247,344.36	262,502,949.53	9,126,750,293.89	87.77	63.81
27	Ogun	11,177,080,210.63	1,264,169,134.06	525,288,524.78	2,109,269,824.54	15,075,807,694.01	14,507,671,744.83	29,583,479,438.84	-30.42	-29.62
28	Ondo	12,712,832,086.59	338,054,440.91	309,220,897.92	4,157,204,348.11	17,517,311,773.53	1,484,251,873.21	19,001,563,646.74	101.77	23.62
29	Osun	5,064,045,722.10	496,316,019.64	124,249,472.00	88,578,073.07	5,773,189,286.81	4,431,912,742.13	10,205,102,028.94	113.77	81.98
30	Oyo	7,984,762,660.28	342,141,013.72	467,010,502.50	2,016,458,276.32	10,810,372,452.82	3,250,313,525.33	14,060,685,978.15	13.58	14.73
31	Plateau	5,610,964,805.67	27,529,417.17	216,456,700.00	2,179,920,286.67	8,034,871,209.51	1,379,081,062.00	9,413,952,271.51	50.15	45.80
32	Rivers	50,194,014,467.34	6,473,252,600.51	2,969,878,175.00	12,767,032,399.22	72,404,177,642.07	3,570,359,053.92	75,974,536,695.99	24.74	46.46
33	Sokoto	2,610,544,683.55	25,840,500.00	24,102,238.00	9,130,095,526.25	11,790,582,947.80	286,442,798.88	12,077,025,746.68	113.75	-7.89
34	Taraba	1,775,034,369.56	63,498,110.88	44,699,150.00	49,129,135.04	1,932,360,765.48	1,339,856,774.38	3,272,217,539.86	25.22	-2.48
35	Yobe	1,196,703,277.99	3,328,516.81	37,879,035.00	176,286,088.36	1,414,196,918.16	792,110,373.11	2,206,307,291.27	36.14	-20.11
36	Zamfara	4,536,020,074.50	599,891,753.99	724,828,000.00	794,250,869.50	6,654,990,697.99	555,071,556.24	7,210,062,254.23	171.34	29.92
	<b>Total Minus FCT</b>	<b>398,170,657,574.84</b>	<b>24,016,535,624.31</b>	<b>14,530,775,704.17</b>	<b>121,044,222,971.79</b>	<b>557,762,191,875.11</b>	<b>94,776,256,038.38</b>	<b>652,538,447,913.49</b>	<b>19.78</b>	<b>15.16</b>
37	FCT	34,042,522,578.07	1,788,033,710.04	-	2,740,338,662.16	38,570,894,950.27	0	38,570,894,950.27	9.46	27.37
	<b>TOTAL inc FCT</b>	<b>432,213,180,152.91</b>	<b>25,804,569,334.35</b>	<b>14,530,775,704.17</b>	<b>123,784,561,633.95</b>	<b>596,333,086,825.38</b>	<b>94,776,256,038.38</b>	<b>691,109,342,863.76</b>	<b>19.16</b>	<b>15.78</b>



## TOTAL REVENUE AVAILABLE TO STATES (INTERNALLY GENERATED REVENUE OF STATES+FAAC) (JANUARY - JUNE 2019)

STATE	TOTAL STATE GENERATED REVENUE NGN	NET FACC ALLOCATION NGN	TOTAL REVENUE AVAILABLE NGN	TOTAL EXTERNAL DEBT (\$)	TOTAL DOMESTIC DEBT NGN	NOMINAL GDP NGN	
	H1 2019	H1 2019	H1 2019	2018	2018	(Millions)	2017
ABIA	7,912,596,332.05	25,609,616,667.34	33,522,212,999.39	98,582,798.91	67,017,185,656.92	NA	7.913E+09
ADAMAWA	5,014,807,850.67	23,261,208,811.40	28,276,016,662.07	97,790,423.73	89,659,119,455.46	NA	5.015E+09
AKWA IBOM	20,464,607,233.41	86,309,360,838.49	106,773,968,071.90	45,657,647.14	198,663,229,326.07	5,141,068	2.046E+10
ANAMBRA	6,073,241,006.13	26,163,231,045.41	32,236,472,051.54	107,041,487.48	33,490,668,536.72	3,079,167	6.073E+09
BAUCHI	8,268,708,138.19	25,508,713,547.52	33,777,421,685.71	133,930,757.08	92,367,170,606.61	<b>1,641,327</b>	8.269E+09
BAYELSA	5,875,518,818.67	65,754,784,594.56	71,630,303,413.23	56,623,178.71	130,043,473,800.97	NA	5.876E+09
BENUE	12,131,771,966.24	26,042,594,670.85	38,174,366,637.09	39,610,851.64	97,347,605,190.14	NA	1.213E+10
BORNO	3,917,848,074.57	29,713,746,866.87	33,631,594,941.44	21,618,240.11	68,381,705,608.58	NA	3.918E+09
CROSS RIVER	16,731,425,493.77	17,236,760,150.47	33,968,185,644.24	188,773,736.81	167,955,848,722.32	2,314,949	1.673E+10
DELTA	36,390,689,921.88	108,697,421,165.63	145,088,111,087.51	63,286,948.43	228,805,996,159.83	4,057,812	3.639E+10
EBONYI	5,140,599,994.92	21,377,703,339.77	26,518,303,334.69	66,653,026.12	55,597,352,310.28	1,327,104	5.141E+09
EDO	15,441,748,874.50	31,864,918,190.52	47,306,667,065.02	276,253,922.96	86,820,254,212.61	2,342,758	1.544E+10
EKITI	5,054,605,377.85	19,970,750,042.13	25,025,355,419.98	106,208,598.19	118,011,414,814.34	1,390,020	5.055E+09
ENUGU	10,699,049,784.00	25,013,513,168.83	35,712,562,952.83	126,177,662.23	55,032,067,848.83	NA	1.07E+10
GOMBE	2,087,431,130.42	19,704,992,908.08	21,792,424,038.50	37,406,069.57	63,337,930,142.60	1,239,249	2.087E+09
IMO	10,550,388,151.30	26,862,451,370.69	37,412,839,521.99	59,515,586.62	98,782,494,271.48	NA	1.055E+10
JIGAWA	5,369,753,095.83	28,540,385,721.28	33,910,138,817.11	32,008,444.77	35,163,169,800.26	1,431,567	5.37E+09
KADUNA	22,401,973,458.00	32,375,805,354.07	54,777,778,812.07	227,252,685.58	84,637,112,775.54	2,691,446	2.24E+10
KANO	18,564,546,104.36	39,976,809,111.31	58,541,355,215.67	63,409,069.74	117,082,317,490.54	2,974,429	1.856E+10
KATSINA	4,807,071,081.00	30,600,344,094.58	35,407,415,175.58	62,133,706.90	30,852,661,159.10	NA	4.807E+09
KEBBI	4,728,501,342.76	25,613,287,221.60	30,341,788,564.36	45,605,534.73	67,442,333,186.56	NA	4.729E+09
KOGI	6,683,808,064.70	24,975,272,155.83	31,659,080,220.53	31,584,158.36	84,922,376,449.78	1,817,777	6.684E+09
KWARA	16,090,373,542.93	20,589,752,212.98	36,680,125,755.91	48,599,040.43	59,135,900,168.96	NA	1.609E+10
LAGOS	205,163,386,767.06	58,089,996,966.96	263,253,383,734.02	1,426,428,935.47	530,243,773,934.40	NA	2.052E+11
NASARAWA	4,842,313,122.18	21,814,635,087.13	26,656,948,209.31	59,183,665.51	85,363,486,609.87	NA	4.842E+09
NIGER	9,126,750,293.89	27,032,795,298.64	36,159,545,592.53	61,345,344.97	41,831,488,692.26	2,606,186	9.127E+09
OGUN	29,583,479,438.84	18,491,242,908.33	48,074,722,347.17	103,256,042.18	98,716,941,494.10	2,810,277	2.958E+10
ONDO	19,001,563,646.74	28,275,467,043.01	47,277,030,689.75	79,854,005.14	49,123,506,028.25	2,933,433	1.9E+10
OSUN	10,205,102,028.94	10,094,358,181.86	20,299,460,210.80	99,085,406.37	148,101,237,664.94	1,469,983	1.021E+10
OYO	14,060,685,978.15	28,121,335,249.50	42,182,021,227.65	104,997,383.47	91,515,756,366.15	2,506,754	1.406E+10
PLATEAU	9,413,952,271.51	21,369,952,515.60	30,783,904,787.11	28,874,208.63	100,366,504,576.83	NA	9.414E+09
RIVERS	75,974,536,695.99	75,843,269,695.71	151,817,806,391.71	78,278,786.10	225,592,469,150.22	5,110,584	7.597E+10
SOKOTO	12,077,025,746.68	26,809,761,972.66	38,886,787,719.34	39,218,901.04	38,604,705,528.74	NA	1.208E+10
TARABA	3,272,217,539.86	22,435,208,117.09	25,707,425,656.95	21,611,262.68	61,508,573,011.13	NA	3.272E+09
YOBE	2,206,307,291.27	25,026,287,229.70	27,232,594,520.97	27,486,482.07	27,772,599,253.39	NA	2.206E+09
ZAMFARA	7,210,062,254.23	19,971,967,689.61	27,182,029,943.84	33,524,208.01	59,900,241,661.65	1,100,458	7.21E+09
<b>TOTAL STATES exc FCT</b>	<b>652,538,447,913.49</b>	<b>1,165,139,701,206.00</b>	<b>1,817,678,149,119.49</b>	<b>4,198,870,225.90</b>	<b>3,689,190,673,684.42</b>		<b>6.525E+11</b>
<b>FCT/ ABUJA</b>	<b>38,570,894,950.27</b>	<b>34,274,729,611.52</b>	<b>72,845,624,561.79</b>	<b>31,848,844.12</b>	<b>164,245,377,802.60</b>	<b>10,627,398</b>	<b>3.857E+10</b>
<b>TOTAL STATES inc FCT</b>	<b>691,109,342,863.76</b>	<b>1,199,414,430,817.52</b>	<b>1,890,523,773,681.28</b>	<b>4,230,719,070.02</b>	<b>3,853,436,051,487.02</b>		<b>6.911E+11</b>

States Rank By Year on Year Growth			States Rank By Total	
H1 2018 on H1 2019 (%)			Revenue available(NGN)	
State	% Growth in Total IGR		State	Total Revenue available
Zamfara	171.34		LAGOS	263,253,383,734.02
Kebbi	132.44		RIVERS	151,817,806,391.71
Osun	113.77		DELTA	145,088,111,087.51
Sokoto	113.75		AKWA IBOM	106,773,968,071.90
Ondo	101.77		FCT/ ABUJA	72,845,624,561.79
Benue	100.07		BAYELSA	71,630,303,413.23
Niger	87.77		KANO	58,541,355,215.67
Ekiti	84.14		KADUNA	54,777,778,812.07
Bauchi	79.50		OGUN	48,074,722,347.17
Akwa Ibom	72.95		EDO	47,306,667,065.02
Cross River	71.47		ONDO	47,277,030,689.75
Ebonyi	68.75		OYO	42,182,021,227.65
Kwara	60.21		SOKOTO	38,886,787,719.34
Adamawa	57.87		BENUE	38,174,366,637.09
Imo	50.46		IMO	37,412,839,521.99
Plateau	50.15		KWARA	36,680,125,755.91
Kaduna	39.97		NIGER	36,159,545,592.53
Katsina	37.86		ENUGU	35,712,562,952.83
Yobe	36.14		KATSINA	35,407,415,175.58
Borno	28.01		CROSS RIVER	33,968,185,644.24
Nasarawa	27.21		JIGAWA	33,910,138,817.11
Taraba	25.22		BAUCHI	33,777,421,685.71
Rivers	24.74		BORNO	33,631,594,941.44
Kogi	22.69		ABIA	33,522,212,999.39
Delta	22.13		ANAMBRA	32,236,472,051.54
Oyo	13.58		KOGI	31,659,080,220.53
Abia	13.41		PLATEAU	30,783,904,787.11
Jigawa	11.83		KEBBI	30,341,788,564.36
Edo	11.83		ADAMAWA	28,276,016,662.07
FCT	9.46		YOBE	27,232,594,520.97
Lagos	4.46		ZAMFARA	27,182,029,943.84
Kano	0.05		NASARAWA	26,656,948,209.31
Gombe	-	12.83	EBONYI	26,518,303,334.69
Enugu	-	13.00	TARABA	25,707,425,656.95
Anambra	-	14.07	EKITI	25,025,355,419.98
Bayelsa	-	14.53	GOMBE	21,792,424,038.50
Ogun	-	30.42	OSUN	20,299,460,210.80

## 018 DISAGGREGATED IGR COLLECTION

S/N	State/FCT	PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue	Total IGR(Tax+MDA rev)
1	Abia	5,138,484,832.97	750,988,869.52	322,907,725.00	1,745,053,623.99	7,957,435,051.48	6,877,469,396.01	14,834,904,447.49
2	Adamawa	3,929,964,737.77	90,597,288.31	106,606,887.70	572,717,725.76	4,699,886,639.54	1,504,990,026.08	6,204,876,665.62
3	Akwa Ibom	17,646,936,782.24	207,787,643.51	319,877,625.00	3,906,557,624.74	22,081,159,675.49	2,129,650,427.23	24,210,810,102.72
4	Anambra	8,894,893,799.97	822,742,344.01	640,330,700.00	3,929,681,436.69	14,287,648,280.67	5,017,619,366.27	19,305,267,646.94
5	Bauchi	7,422,447,630.99	232,827,524.31	257,830,350.76	367,550,348.42	8,280,655,854.48	1,410,176,323.10	9,690,832,177.58
6	Bayelsa	11,313,020,578.25	102,485,376.88	39,147,071.86	1,788,496,495.68	13,243,149,522.67	393,396,194.11	13,636,545,716.78
7	Benue	7,964,760,000.70	464,548,580.07	156,486,250.05	156,197,279.06	8,741,992,109.88	2,473,490,615.28	11,215,482,725.16
8	Borno	3,822,329,089.08	452,066,334.36	161,697,114.00	611,581,033.00	5,047,673,570.44	1,476,627,333.62	6,524,300,904.06
9	Cross River	7,969,863,557.78	168,412,267.91	1,017,912,426.73	4,317,257,821.77	13,473,446,074.19	4,078,666,862.90	17,552,112,937.09
10	Delta	42,308,208,426.19	426,431,409.58	536,236,377.99	6,555,700,501.84	49,826,576,715.60	8,613,021,956.71	58,439,598,672.31
11	Ebonyi	3,119,084,779.97	64,971,032.59	322,536,420.00	1,771,374,866.68	5,277,967,099.24	866,619,966.41	6,144,587,065.65
12	Edo	12,518,514,074.62	1,054,340,725.26	540,808,577.68	6,785,132,351.08	20,898,795,728.64	7,526,701,113.59	28,425,496,842.23
13	Ekiti	4,149,195,425.69	163,583,025.97	123,976,484.81	1,513,035,617.66	5,949,790,554.13	515,583,696.52	6,465,374,250.65
14	Enugu	9,155,530,851.00	188,601,426.00	528,712,562.00	2,658,200,027.00	12,531,044,866.00	9,614,892,350.00	22,145,937,216.00
15	Gombe	3,009,364,528.37	50,853,933.04	87,768,270.00	948,671,576.17	4,096,658,307.58	3,246,891,313.95	7,343,549,621.53
16	Imo	6,837,672,013.26	2,450,141,891.82	1,470,837,276.34	322,534,212.48	11,081,185,393.90	3,803,086,416.41	14,884,271,810.31
17	Jigawa	3,556,275,400.00	35,301,387.30	71,695,535.99	3,671,011,769.41	7,334,284,092.70	1,911,966,743.33	9,246,250,836.03
18	Kaduna	14,103,431,098.91	312,832,728.24	405,132,836.15	1,916,971,724.77	16,738,368,388.07	12,708,018,536.67	29,446,386,924.74
19	Kano	14,903,246,555.59	1,650,541,182.61	1,655,110,275.69	14,064,032,294.73	32,272,930,308.62	11,834,444,975.63	44,107,375,284.25
20	Katsina	5,258,646,653.00	315,729,254.00	121,037,115.00	405,981,105.00	6,101,394,127.00	860,476,202.00	6,961,870,329.00
21	Kebbi	2,707,998,708.70	977,645,728.17	22,402,179.50	178,841,487.55	3,886,888,103.92	995,072,901.86	4,881,961,005.78
22	Kogi	11,798,605,947.86	137,192,656.40	850,210,227.94	2,112,343,384.68	14,898,352,216.88	4,413,436,820.28	19,311,789,037.16
23	Kwara	6,000,301,815.08	1,529,263,091.13	387,510,328.13	967,412,641.60	8,884,487,875.94	14,162,456,419.65	23,046,944,295.60
24	Lagos	239,447,662,835.80	16,074,065,564.05	9,281,240,717.84	59,824,046,735.12	324,627,015,852.81	57,554,532,774.32	382,181,548,627.13
25	Nassarawa	6,664,473,705.60	45,881,953.80	166,379,623.25	181,272,885.03	7,058,008,167.68	508,912,489.23	7,566,920,656.91
26	Niger	8,140,882,536.90	349,603,451.17	179,037,878.01	1,521,768,719.02	10,191,292,585.10	240,898,371.53	10,432,190,956.63
27	Ogun	37,873,799,416.99	5,139,066,487.40	1,605,493,443.14	8,311,659,994.50	52,930,019,342.02	31,624,180,251.65	84,554,199,593.67
28	Ondo	8,773,235,465.99	519,611,358.75	656,726,912.27	4,833,554,026.09	14,783,127,763.10	10,004,931,962.43	24,788,059,725.53
29	Osun	6,246,936,579.53	787,915,222.58	206,616,266.53	362,054,008.10	7,603,522,076.74	2,778,141,601.24	10,381,663,677.98
30	Oyo	12,529,761,756.92	3,586,341,575.26	572,920,338.41	3,486,730,968.47	20,175,754,639.06	4,459,319,435.43	24,635,074,074.49
31	Plateau	6,416,505,782.90	95,873,914.03	364,401,072.63	2,333,658,538.58	9,210,439,308.14	3,516,040,240.27	12,726,479,548.41
32	Rivers	57,101,624,159.72	551,631,988.75	195,383,816.03	13,506,196,037.16	71,354,836,001.66	41,425,537,910.57	112,780,373,912.23
33	Sokoto	8,594,939,362.95	546,142,152.32	67,209,640.00	8,057,125,811.18	17,265,416,966.45	1,496,592,053.60	18,762,009,020.05
34	Taraba	2,537,683,154.04	155,538,325.07	67,934,594.14	55,846,191.12	2,817,002,264.37	3,151,807,318.74	5,968,809,583.11
35	Yobe	2,176,889,019.28	3,405,945.58	61,200,145.65	277,000,063.67	2,518,495,174.18	1,863,764,281.87	4,382,259,456.05
36	Zamfara	3,224,262,029.41	727,716,366.39	673,096,046.00	926,243,358.78	5,551,317,800.58	2,655,377,791.56	8,206,695,592.14
	<b>Total exc FCT</b>	<b>613,257,433,094.02</b>	<b>41,232,680,006.14</b>	<b>24,244,411,112.22</b>	<b>164,943,494,286.59</b>	<b>843,678,018,498.95</b>	<b>267,714,792,440.05</b>	<b>1,111,392,810,939.01</b>
37	FCT	60,637,819,185.09	3,094,648,870.51	-	1,787,195,599.22	65,519,663,654.82	-	65,519,663,654.82
	<b>Total inc FCT</b>	<b>673,895,252,279.11</b>	<b>44,327,328,876.65</b>	<b>24,244,411,112.22</b>	<b>166,730,689,885.81</b>	<b>909,197,682,153.77</b>	<b>267,714,792,440.05</b>	<b>1,176,912,474,593.83</b>

Quarter on Quarter (Q4 2018 on Q3 2018) Growth %	Year on Year (2018 on 2017)Growth %		H1 2018	H2 2018	
59.30	-0.55		6,977,004,259.07	7,857,900,188.42	14,834,904,447.49
20.20	0.06		3,176,490,630.22	3,028,386,035.40	6,204,876,665.62
-15.41	51.73		11,832,514,732.19	12,378,295,370.53	24,210,810,102.72
98.44	11.17		7,067,393,545.96	12,237,874,100.98	19,305,267,646.94
8.65	121.79		4,606,440,801.12	5,084,391,376.46	9,690,832,177.58
11.40	8.88		6,874,239,819.63	6,762,305,897.15	13,636,545,716.78
21.62	-9.55		6,063,706,047.79	5,151,776,677.37	11,215,482,725.16
20.59	30.92		3,060,658,912.23	3,463,641,991.83	6,524,300,904.06
42.19	-3.05		9,757,803,229.03	7,794,309,708.06	17,552,112,937.09
17.86	12.63		29,797,392,873.81	28,642,205,798.50	58,439,598,672.31
34.70	20.41		3,046,355,138.49	3,098,231,927.16	6,144,587,065.65
6.88	12.16		13,808,683,449.28	14,616,813,392.95	28,425,496,842.23
103.29	30.15		2,744,943,497.87	3,720,430,752.78	6,465,374,250.65
37.56	0.48		12,298,398,155.00	9,847,539,061.00	22,145,937,216.00
191.58	39.29		2,394,741,972.41	4,948,807,649.12	7,343,549,621.53
-24.09	117.26		7,012,181,192.27	7,872,090,618.04	14,884,271,810.31
-10.69	39.04		4,801,750,587.15	4,444,500,248.88	9,246,250,836.03
24.25	10.99		16,004,494,455.38	13,441,892,469.36	29,446,386,924.74
160.39	3.98		18,554,536,104.89	25,552,839,179.36	44,107,375,284.25
15.47	15.46		3,486,838,454.00	3,475,031,875.00	6,961,870,329.00
49.20	11.11		2,034,252,127.04	2,847,708,878.74	4,881,961,005.78
347.97	71.75		5,447,595,376.12	13,864,193,661.04	19,311,789,037.16
17.83	17.36		10,043,178,453.72	13,003,765,841.88	23,046,944,295.60
13.39	14.44		196,395,165,273.69	185,786,383,353.44	382,181,548,627.13
36.35	22.56		3,806,461,196.58	3,760,459,460.33	7,566,920,656.91
136.44	60.05		4,860,625,474.31	5,571,565,482.32	10,432,190,956.63
4.28	12.99		42,519,264,429.37	42,034,935,164.30	84,554,199,593.67
104.70	126.83		9,417,419,808.77	15,370,639,916.76	24,788,059,725.53
4.80	-11.50		4,773,933,316.89	5,607,730,361.09	10,381,663,677.98
8.33	9.74		12,379,880,256.06	12,255,193,818.43	24,635,074,074.49
-1.98	17.97		6,269,659,317.32	6,456,820,231.09	12,726,479,548.41
26.71	26.03		60,906,781,612.30	51,873,592,299.93	112,780,373,912.23
-31.01	108.03		5,650,194,408.20	13,111,814,611.85	18,762,009,020.05
21.10	3.55		2,613,248,841.38	3,355,560,741.73	5,968,809,583.11
18.41	21.79		1,620,675,534.37	2,761,583,921.68	4,382,259,456.05
109.07	36.23		2,657,193,441.39	5,549,502,150.75	8,206,695,592.14
<b>26.36</b>	<b>18.68</b>		544,762,096,725.30	566,630,714,213.71	1,111,392,810,939.01
15.93	N/A		35,237,994,837.68	30,281,668,817.14	65,519,663,654.82
<b>25.81</b>	<b>25.68</b>		580,000,091,562.98	596,912,383,030.85	1,176,912,474,593.83

NET FACC ALLOCATION NGN	TOTAL REVENUE AVAILABLE NGN	TOTAL EXTERNAL DEBT (\$)	TOTAL DOMESTIC DEBT NGN	NOMINAL GDP NGN
				(Millions)
2018	2018	2018	2018	2017
55,326,313,520.15	70,161,217,967.64	98,582,798.91	67,017,185,656.92	NA
49,510,206,574.39	55,715,083,240.01	97,790,423.73	89,659,119,455.46	NA
202,365,072,519.99	226,575,882,622.71	45,657,647.14	198,663,229,326.07	5,141,068
55,249,945,897.31	74,555,213,544.25	107,041,487.48	33,490,668,536.72	3,079,167
54,020,849,574.37	63,711,681,751.95	133,930,757.08	92,367,170,606.61	<b>1,641,327</b>
153,104,866,273.55	166,741,411,990.33	56,623,178.71	130,043,473,800.97	NA
55,441,078,188.72	66,656,560,913.88	39,610,851.64	97,347,605,190.14	NA
63,271,702,953.51	69,796,003,857.57	21,618,240.11	68,381,705,608.58	NA
36,954,686,823.13	54,506,799,760.22	188,773,736.81	167,955,848,722.32	2,314,949
213,634,192,630.29	272,073,791,302.60	63,286,948.43	228,805,996,159.83	4,057,812
44,955,009,442.29	51,099,596,507.94	66,653,026.12	55,597,352,310.28	1,327,104
69,169,646,683.36	97,595,143,525.59	276,253,922.96	86,820,254,212.61	2,342,758
39,325,661,893.63	45,791,036,144.28	106,208,598.19	118,011,414,814.34	1,390,020
53,104,455,149.92	75,250,392,365.92	126,177,662.23	55,032,067,848.83	NA
43,808,127,576.80	51,151,677,198.33	37,406,069.57	63,337,930,142.60	1,239,249
54,181,645,137.52	69,065,916,947.83	59,515,586.62	98,782,494,271.48	NA
60,327,926,310.65	69,574,177,146.68	32,008,444.77	35,163,169,800.26	1,431,567
68,849,941,237.76	98,296,328,162.50	227,252,685.58	84,637,112,775.54	2,691,446
84,205,898,067.21	128,313,273,351.46	63,409,069.74	117,082,317,490.54	2,974,429
61,651,483,460.57	68,613,353,789.57	62,133,706.90	30,852,661,159.10	NA
54,580,176,454.58	59,462,137,460.36	45,605,534.73	67,442,333,186.56	NA
53,376,978,657.33	72,688,767,694.49	31,584,158.36	84,922,376,449.78	1,817,777
44,573,231,265.18	67,620,175,560.78	48,599,040.43	59,135,900,168.96	NA
119,024,027,795.54	501,205,576,422.67	1,426,428,935.47	530,243,773,934.40	NA
47,550,214,527.97	55,117,135,184.88	59,183,665.51	85,363,486,609.87	NA
57,521,609,575.96	67,953,800,532.59	61,345,344.97	41,831,488,692.26	2,606,186
39,644,151,088.39	124,198,350,682.06	103,256,042.18	98,716,941,494.10	2,810,277
64,686,727,822.91	89,474,787,548.44	79,854,005.14	49,123,506,028.25	2,933,433
22,837,305,434.54	33,218,969,112.52	99,085,406.37	148,101,237,664.94	1,469,983
59,289,159,988.50	83,924,234,062.99	104,997,383.47	91,515,756,366.15	2,506,754
43,885,148,418.59	56,611,627,967.00	28,874,208.63	100,366,504,576.83	NA
172,627,019,316.69	285,407,393,228.92	78,278,786.10	225,592,469,150.22	5,110,584
54,460,056,835.47	73,222,065,855.52	39,218,901.04	38,604,705,528.74	NA
47,877,801,462.16	53,846,611,045.27	21,611,262.68	61,508,573,011.13	NA
52,874,949,262.92	57,257,208,718.97	27,486,482.07	27,772,599,253.39	NA
40,831,825,094.60	49,038,520,686.74	33,524,208.01	59,900,241,661.65	1,100,458
<b>2,494,099,094,934.45</b>	<b>3,605,491,905,873.46</b>	<b>4,198,870,225.90</b>	<b>3,689,190,673,684.42</b>	
73,169,929,940.52	138,689,593,595.34	<b>31,848,844.12</b>	164,245,377,802.60	10,627,398
<b>2,567,269,024,874.97</b>	<b>3,744,181,499,468.80</b>	<b>4,230,719,070.02</b>	<b>3,853,436,051,487.02</b>	

2012	2013	2014	2015	2016	2017	2018
16,751,700,375.58	-----	12,371,194,895.08	13,349,444,263.72	12,694,839,539.40	14,917,141,805.80	14,834,904,447.49
4,615,407,803.00	-----	4,994,481,880.78	4,451,736,117.84	5,788,979,592.34	6,201,369,567.23	6,204,876,665.62
13,516,810,150.00	15,398,828,428.00	15,676,502,423.00	14,791,175,253.00	23,269,750,752.08	15,956,354,035.30	24,210,810,102.72
7,601,585,012.36	8,731,599,912.43	10,454,312,316.18	14,793,120,188.67	15,238,183,785.00	17,365,385,830.51	19,305,267,646.94
4,064,710,425.23	4,937,242,875.43	4,853,453,184.87	5,393,721,996.00	8,677,265,878.00	4,369,411,450.27	9,690,832,177.58
	10,500,936,262.88	10,958,263,688.00	8,713,516,526.24	7,905,458,280.30	12,523,812,450.59	13,636,545,716.78
8,436,560,608.98	8,373,720,592.15	8,284,425,160.72	7,631,789,841.37	9,556,495,064.33	12,399,414,557.79	11,215,482,725.16
2,444,613,205.37	-----	2,760,773,778.99	3,530,261,222.31	2,675,723,063.89	4,983,331,049.24	6,524,300,904.06
12,734,560,333.00	-----	15,738,850,743.95	13,567,122,507.38	14,776,808,331.83	18,104,562,225.62	17,552,112,937.09
45,566,897,481.00	50,208,229,986.91	42,819,209,025.24	40,805,656,911.96	44,057,915,472.72	51,888,005,338.33	58,439,598,672.31
-----	-----	11,032,472,512.00	-	2,342,092,225.07	5,102,902,366.82	6,144,587,065.65
18,880,055,380.83	18,899,322,710.47	17,023,595,231.62	19,117,468,369.25	23,041,425,599.71	25,342,829,212.22	28,425,496,842.23
3,787,607,515.35	-----	3,462,341,448.32	3,297,707,703.96	2,991,041,855.48	4,967,499,815.79	6,465,374,250.65
12,209,587,683.00	20,203,802,864.00	19,250,345,593.00	18,081,014,527.00	14,235,512,227.00	22,039,222,902.86	22,145,937,216.00
3,717,188,863.22	-----	5,196,460,381.93	4,784,605,861.47	2,941,438,110.63	5,272,273,408.28	7,343,549,621.53
6,810,221,957.04	-----	8,115,751,385.95	5,472,581,634.18	5,871,026,976.75	6,850,796,866.07	14,884,271,810.31
-----	-----	6,273,310,616.35	5,081,424,105.40	3,535,349,908.61	6,650,200,980.11	9,246,250,836.03
11,531,795,961.70	-----	12,782,522,514.51	11,536,729,988.59	23,024,006,940.00	26,530,562,880.89	29,446,386,924.74
-----	-----	13,661,853,935.85	13,611,853,935.85	30,959,027,531.92	42,418,811,470.64	44,107,375,284.25
5,029,720,846.00	6,852,511,585.00	6,223,037,599.00	5,791,008,741.00	5,545,900,833.33	6,029,850,857.76	6,961,870,329.00
5,424,015,848.65	3,732,343,145.11	3,834,143,641.95	3,592,406,108.00	3,132,343,261.58	4,393,773,965.39	4,881,961,005.78
3,185,459,549.72	5,020,349,741.01	6,569,928,653.47	6,776,580,756.17	9,569,124,487.16	11,244,260,974.75	19,311,789,037.16
11,317,269,584.36	13,838,085,972.51	12,460,517,954.55	7,178,922,182.76	17,253,829,559.51	19,637,873,512.22	23,046,944,295.60
219,202,426,843.89	384,259,410,959.19	276,163,978,675.95	268,224,782,435.23	302,425,091,964.78	333,967,978,880.44	382,181,548,627.13
4,132,282,812.68	-----	4,085,127,585.70	4,281,701,806.50	3,402,616,062.14	6,174,136,952.59	7,566,920,656.91
3,782,827,634.99	4,115,777,679.44	5,737,185,035.88	5,975,149,921.86	5,881,584,409.47	6,517,939,033.07	10,432,190,956.63
12,438,765,025.22	-----	17,497,620,787.52	34,596,446,519.52	72,983,120,003.85	74,835,979,000.51	84,554,199,593.67
10,153,042,597.01	10,498,697,469.99	11,718,741,502.49	10,098,000,000.00	8,684,406,578.63	10,927,871,479.76	24,788,059,725.53
5,020,250,633.94	-----	8,513,274,186.67	8,072,966,446.00	8,884,756,040.35	11,731,026,444.38	10,381,663,677.98
14,598,808,723.10	-----	16,307,233,700.20	15,663,514,824.73	18,879,084,132.00	22,448,338,824.61	24,635,074,074.49
6,927,858,653.07	8,486,806,640.08	8,284,425,159.92	6,937,349,802.70	9,191,372,277.87	10,788,283,409.45	12,726,479,548.41
66,275,698,676.01	87,914,415,268.80	89,112,448,347.58	82,101,298,408.43	85,287,038,971.02	89,484,983,409.10	112,780,373,912.23
-----	-----	5,617,763,260.35	6,224,448,122.53	4,545,765,527.76	9,018,844,307.29	18,762,009,020.05
3,418,289,991.33	3,344,006,052.45	3,799,040,873.48	4,155,053,816.15	5,895,538,974.32	5,764,251,233.85	5,968,809,583.11
1,785,221,060.95	3,072,006,109.88	3,073,780,160.87	2,251,330,427.39	3,240,867,567.79	3,598,131,936.59	4,382,259,456.05
2,592,935,139.95	3,039,396,601.83	3,149,630,553.96	2,741,632,541.03	4,777,169,537.80	6,023,994,930.94	8,206,695,592.14
						65,519,663,654.82

## DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

S/N	State	PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue	Total IGR
1	Abia	-	-	-	-	-	-	14,917,141,805.80
2	Adamawa	3,217,891,982.60	33,162,524.76	121,483,225.13	378,948,978.76	3,751,486,711.25	2,449,882,855.98	6,201,369,567.23
3	Akwa Ibom	12,460,168,372.53	181,692,286.40	117,201,385.00	2,269,437,253.93	15,028,499,297.86	927,854,737.44	15,956,354,035.30
4	Anambra	-	-	-	-	-	-	17,365,385,830.51
5	Bauchi	2,270,237,253.76	562,587,670.59	110,799,912.89	309,853,728.48	3,253,478,565.72	1,115,932,884.55	4,369,411,450.27
6	Bayelsa	10,970,128,112.40	78,635,290.34	45,621,075.00	1,069,841,627.13	12,164,226,104.87	359,586,345.72	12,523,812,450.59
7	Benue	7,608,746,946.97	701,623,064.32	141,692,958.49	316,162,307.73	8,768,225,277.51	3,631,189,280.28	12,399,414,557.79
8	Borno	-	-	-	-	-	-	4,983,331,049.24
9	Cross River	7,723,084,488.45	167,698,053.72	157,181,168.18	6,603,790,540.56	14,651,754,250.91	3,452,807,974.71	18,104,562,225.62
10	Delta	39,305,770,446.50	326,964,900.39	466,414,268.00	4,839,485,753.69	44,938,635,368.58	6,949,369,969.75	51,888,005,338.33
11	Ebonyi	3,016,789,394.55	113,558,936.94	130,845,432.00	1,360,216,404.15	4,621,410,167.64	481,492,199.18	5,102,902,366.82
12	Edo	12,523,035,066.76	608,950,445.99	628,731,630.63	4,198,044,803.27	17,958,761,946.65	7,384,067,265.57	25,342,829,212.22
13	Ekiti	3,303,282,366.14	173,217,961.47	102,918,271.74	751,253,439.57	4,330,672,038.92	636,827,776.87	4,967,499,815.79
14	Enugu	-	-	-	-	-	-	22,039,222,902.86
15	Gombe	2,714,183,917.34	29,102,667.34	32,225,950.00	252,787,306.14	3,028,299,840.82	2,243,973,567.46	5,272,273,408.28
16	Imo	4,066,270,975.44	1,026,785,901.44	612,600,716.00	905,747,843.38	6,611,405,436.26	239,391,429.81	6,850,796,866.07
17	Jigawa	1,836,270,578.15	23,914,369.02	44,257,839.35	3,631,413,854.81	5,535,856,641.33	1,114,344,338.78	6,650,200,980.11
18	Kaduna	11,266,366,971.41	209,773,180.92	367,133,046.00	1,518,254,464.42	13,361,527,662.75	13,169,035,218.14	26,530,562,880.89
19	Kano	13,088,966,126.33	440,220,431.20	1,296,097,377.94	12,361,426,297.26	27,186,710,232.73	15,232,101,237.91	42,418,811,470.64
20	Katsina	4,804,031,610.67	253,918,833.94	91,931,749.64	314,407,164.50	5,464,289,358.75	565,561,499.01	6,029,850,857.76
20	Kebbi	2,653,592,803.35	675,835,180.29	16,454,156.00	57,847,093.20	3,403,729,232.84	990,044,732.55	4,393,773,965.39
20	Kogi	8,342,948,550.33	68,124,461.91	523,077,043.89	599,010,409.86	9,533,160,465.99	1,711,100,508.76	11,244,260,974.75
20	Kwara	5,305,614,506.04	881,326,196.38	270,894,574.86	651,983,132.26	7,109,818,409.54	12,528,055,102.68	19,637,873,512.22
24	Lagos	211,426,842,170.19	11,054,471,474.03	7,196,081,805.74	62,211,624,008.58	291,889,019,458.54	42,078,959,421.90	333,967,978,880.44
25	Nasarawa	5,880,899,296.79	35,887,093.19	133,440,785.00	54,274,208.77	6,104,501,383.75	69,635,568.84	6,174,136,952.59
26	Niger	4,067,098,170.62	79,596,384.09	329,948,639.91	1,658,415,017.20	6,135,058,211.82	382,880,821.25	6,517,939,033.07
27	Ogun	33,387,309,172.87	6,599,073,758.88	1,173,674,773.01	7,886,990,215.66	49,047,047,920.42	25,788,931,080.09	74,835,979,000.51
28	Ondo	6,241,334,044.57	360,317,690.54	245,262,830.63	1,202,118,343.59	8,049,032,909.33	2,878,838,570.43	10,927,871,479.76
29	Osun	-	-	-	-	-	-	11,731,026,444.38
30	Oyo	12,917,956,306.24	610,344,670.56	-	3,353,707,287.93	16,882,008,264.73	5,566,330,559.88	22,448,338,824.61
31	Plateau	6,767,715,494.90	180,522,560.38	319,467,118.65	838,131,654.59	8,105,836,828.52	2,682,446,580.93	10,788,283,409.45
32	Rivers	-	-	-	-	-	-	89,484,983,409.10
33	Sokoto	5,852,478,644.60	543,446,358.98	25,836,030.00	1,363,667,849.69	7,785,428,883.27	1,233,415,424.02	9,018,844,307.29
34	Taraba	2,217,970,470.38	114,601,340.66	55,307,197.32	18,252,120.84	2,406,131,129.20	3,358,120,104.65	5,764,251,233.85
35	Yobe	-	-	-	-	-	-	3,598,131,936.59
36	Zamfara	2,958,726,305.20	442,171,719.80	298,578,604.00	951,767,250.89	4,651,243,879.89	1,372,751,051.05	6,023,994,930.94
	<b>Total minus FCT</b>	<b>448,195,710,546.08</b>	<b>26,577,525,408.47</b>	<b>15,055,159,565.00</b>	<b>121,928,860,360.84</b>	<b>611,757,255,880.39</b>	<b>160,594,928,108.19</b>	<b>936,471,407,367.06</b>
37	FCT							
	<b>Total in FCT</b>	<b>448,195,710,546.08</b>	<b>26,577,525,408.47</b>	<b>15,055,159,565.00</b>	<b>121,928,860,360.84</b>	<b>611,757,255,880.39</b>	<b>160,594,928,108.19</b>	<b>936,471,407,367.06</b>

## DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

S/N	State	PAYE	Direct Assessment	Road Taxes	Other Taxes	Total	MDAs Revenue	Grand Total
1	Abia	4,225,004,148.56	2,816,669,432.37	1,695,949,787.54	2,077,140,322.36	10,814,763,690.83	1,880,075,848.57	12,694,839,539.40
2	Adamawa	2,354,399,198.65	36,178,869.45	98,725,705.68	222,059,523.40	2,711,363,297.18	3,077,616,295.16	5,788,979,592.34
3	Akwa Ibom	17,396,889,077.08	682,403,520.00	823,878,862.00	1,933,752,170.00	20,836,923,629.08	2,432,827,123.00	23,269,750,752.08
4	Anambra	-	-	-	-	-	-	16,787,868,342.00
5	Bauchi	4,012,419,614.24	727,724,477.32	91,976,874.59	3,845,144,911.85	8,677,265,878.00	-	8,677,265,878.00
6	Bayelsa	6,096,462,562.59	27,510,814.57	30,376,500.00	1,523,161,070.15	7,677,510,947.31	227,947,332.99	7,905,458,280.30
7	Benue	4,554,277,970.77	842,724,590.02	236,187,529.77	23,325,027.65	5,656,515,118.21	3,899,979,946.12	9,556,495,064.33
8	Borno	2,101,736,445.90	168,036,914.62	111,854,309.00	480,000.00	2,382,107,669.52	293,615,394.37	2,675,723,063.89
9	Cross River	5,460,805,584.64	206,937,064.13	831,114,103.81	4,170,641,750.57	10,669,498,503.15	4,107,309,828.68	14,776,808,331.83
10	Delta	37,454,047,442.13	252,584,080.77	538,166,043.02	3,428,523,460.53	41,673,321,026.45	2,384,594,446.27	44,057,915,472.72
11	Ebonyi	2,584,997,157.26	74,489,956.58	153,388,524.00	1,024,294,028.39	3,837,169,666.23	505,205,059.59	4,342,374,725.82
12	Edo	10,945,071,225.79	486,624,358.04	623,955,583.56	4,724,722,202.87	16,780,373,370.26	6,261,052,229.45	23,041,425,599.71
13	Ekiti	1,389,502,680.36	100,928,692.91	82,131,709.67	410,201,411.09	1,982,764,494.03	1,008,277,361.45	2,991,041,855.48
14	Enugu	5,191,494,972.00	62,664,113.00	341,114,263.00	1,099,519,455.00	6,694,792,803.00	7,540,719,424.00	14,235,512,227.00
15	Gombe	2,486,183,521.21	4,531,900.00	76,339,677.00	168,235,985.13	2,735,291,083.34	206,147,027.29	2,941,438,110.63
16	Imo	4,609,514,233.47	644,026,147.81	294,834,060.30	322,652,535.17	5,871,026,976.75	-	5,871,026,976.75
17	Jigawa	1,877,355,826.66	150,660,284.36	181,069,982.18	383,913,384.25	2,592,999,477.45	942,350,431.16	3,535,349,908.61
18	Kaduna	11,250,800,573.78	175,879,931.30	368,117,774.33	1,145,656,057.38	12,940,454,336.79	4,111,410,200.34	17,051,864,537.13
19	Kano	10,606,373,309.32	1,488,822,579.41	1,147,744,251.99	4,127,157,457.87	17,370,097,598.59	13,588,929,933.33	30,959,027,531.92
20	Katsina	4,211,997,049.49	179,563,851.00	138,997,537.49	501,580,877.56	5,032,139,315.54	513,761,517.79	5,545,900,833.33
21	Kebbi	1,967,032,766.54	675,228,533.89	18,470,946.00	100,416,719.90	2,761,148,966.33	371,194,295.25	3,132,343,261.58
22	Kogi	4,580,937,311.00	11,547,295.69	80,801,742.04	1,242,687,237.09	5,915,973,585.82	3,653,150,901.34	9,569,124,487.16
23	Kwara	4,920,637,930.31	689,093,214.62	378,088,416.08	1,057,178,568.39	7,044,998,129.40	10,208,831,430.11	17,253,829,559.51
24	Lagos	190,659,405,439.32	10,470,382,873.78	9,542,198,759.18	43,152,788,617.32	253,824,775,689.60	48,600,316,275.18	302,425,091,964.78
25	Nasarawa	3,060,230,231.31	5,992,783.34	137,461,408.08	96,029,962.65	3,299,714,385.38	102,901,676.76	3,402,616,062.14
26	Niger	3,519,628,768.34	94,484,514.15	114,199,269.93	1,246,217,512.28	4,974,530,064.70	907,054,344.77	5,881,584,409.47
27	Ogun	24,154,425,790.58	1,815,798,230.31	364,016,097.50	6,430,330,823.55	32,764,570,941.94	40,218,549,061.91	72,983,120,003.85
28	Ondo	5,253,551,512.40	266,562,870.53	270,432,876.31	1,557,927,667.86	7,348,474,927.10	1,335,931,651.53	8,684,406,578.63
29	Osun	5,107,908,276.80	790,904,698.28	289,357,363.02	419,268,141.53	6,607,438,479.63	2,277,317,560.72	8,884,756,040.35
30	Oyo	10,524,873,251.00	401,789,831.00	788,111,453.00	2,639,805,378.00	14,354,579,913.00	4,524,504,219.00	18,879,084,132.00
31	Plateau	6,183,019,229.06	359,658,755.91	332,382,145.00	310,015,217.55	7,185,075,347.52	2,006,296,930.35	9,191,372,277.87
32	Rivers	-	-	-	-	-	8,528,703,897.10	85,287,038,971.02
33	Sokoto	2,050,139,742.03	20,396,200.00	24,258,995.00	1,749,275,969.21	3,844,070,906.24	701,694,621.52	4,545,765,527.76
34	Taraba	2,688,864,253.51	82,739,362.49	79,159,413.00	2,123,982,244.20	4,974,745,273.20	920,793,701.12	5,895,538,974.32
35	Yobe	1,634,889,046.55	5,364,303.88	27,894,715.00	139,698,036.72	1,807,846,102.15	1,433,021,465.64	3,240,867,567.79
36	Zamfara	2,355,610,021.35	366,632,032.46	290,132,445.00	476,223,415.37	3,488,597,914.18	1,288,571,623.62	4,777,169,537.80



# Acknowledgements/Contacts

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State Boards of  
Internal Revenue





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