

Internally Generated Revenue At State Level

(Q3 2019)

Report Date: January 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 Q3 2019.

The 36 states and FCT IGR figure hits N986.29bn in 9Months compared to N692.49bn recorded in H1 2019.

Similarly, the Q3 2019 states and FCT IGR figure hits N293.80bn compared to N392.38bn recorded in Q2 2019. This indicates a negative growth of 25.12% quarter on quarter.

Seven (7) states recorded growth in IGR while Thirty (30) states and the FCT recorded decline in IGR at the end of Q3 2019.

 $Lagos\ state\ has\ the\ highest\ Internally\ Generated\ Revenue\ with\ N297.09bn\ recorded,\ closely\ followed\ by\ Rivers\ with\ N107.03bn\ while\ Yobe\ State\ recorded\ the\ least\ Internally\ Generated\ revenue.$

ABIA STATE





Land Area: 2,440 sq mi

NOMINAL GDP NGN Million (2017)

NA

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N1,038,978,793.33

Other Taxes

N580,887,632.70

Direct Assessment

N158,476,671.43

Total Tax

N1,938,684,724.11

Road Taxes

N160,341,626.65

MDAs Revenue

N757,124,570.39

 \mathbf{H}

Q3 2019

TOTAL

N2,695,809,294.50

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

Q1 2019

N4,059,982,019.86

Q2 2019

N3.852.614.312.19



9 MONTH TOTAL >

N10,608,405,626.55

(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N4,826,570,580.44

Direct Assessment

N335,780,502.79

Road Taxes

N290,955,021.16

Other Taxes

N1,310,947,190.49

Total Tax

N6,764,253,294.88

MDAs Revenue

N3,844,152,331.67

Total

N10,608,405,626.55

ADAMAWA STATE





Land Area: 14, 254 sq mi

NOMINAL GDP NGN Million (2017)

NA

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

Other Taxes

N217,903,162.34

N976,560,230.82

Direct Assessment

N58,722,421.94

Total Tax

N1,284,089,665.10

Road Taxes

N30.903.850.00

MDAs Revenue

N517,822,259.92

0

Q3 2019

TOTAL

N1,801,911,925.02

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N1,612,649,398.43



Q2 2019

N3,402,158,452.24



9 MONTH TOTAL >

N6,816,719,775.69

1

(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N4,723,418,606.76

Direct Assessment

N89,524,316.94

Road Taxes

N206,105,725.00

Other Taxes

N400,116,851.75

Total Tax

N5,419,165,500.45

MDAs Revenue N1,397,554,275.24 Total

N6,816,719,775.69

AKWA IBOM STATE







Land Area: 2,734 sq mi

NOMINAL GDP NGN Million (2017)

N5,141,068

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N3,418,354,546.00

Direct Assessment

N97,539,502.00

Road Taxes

N93.859.405.00

Q3 2019

Other Taxes

N886,190,214.00

Total Tax

N4,495,943,667.00

MDAs Revenue

N1,654,609,843.00

TOTAL

N6,150,553,510.00

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

Q1 2019

N6,574,351,082.08



Q2 2019

N13,890,256,151.33



9 MONTH TOTAL >

N26,615,160,743.41



(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N20,926,317,712.59

Direct Assessment

N248,756,114.17

Road Taxes

N283,371,305.00

Other Taxes

N2,388,223,157.43

Total Tax

N23,846,668,289.19

MDAs Revenue

N2,768,492,454.69

Total

N26,615,160,743.88

ANAMBRA STATE





Land Area: 1,870 sq mi

NOMINAL GDP NGN Million (2017)

N3,079,167

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N6,059,894,036.03

Direct Assessment

N173,425,125.83

Road Taxes

N176,158,015.00

0

Q3 2019

 \mathbf{H}

Other Taxes

N598,332,477.65

Total Tax

N7,007,809,654.51

MDAs Revenue

N1,163,283,102.64

TOTAL

N8,171,092,757.15

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

Q12019

N4,528,819,102.03



Q2 2019

N4,158,279,214.18



9 MONTH TOTAL >

N16,858,191,073.36

(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N9,477,701,221.64

Direct Assessment

N547,500,410.06

Road Taxes

N455,512,560.00

Other Taxes

N1,824,656,385.18

Total Tax

N12,305,370,576.88

MDAs Revenue

N4,552,820,496.48

Total

N16,858,191,073.36

BAUCHI STATE







Land Area: 18, 965 sq mi

NOMINAL GDP NGN Million (2017)

N1,641,327

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N1,600,752,229.06

Other Taxes

N64,570,757.36

Direct Assessment

N5,215,051.32

Total Tax

N1,705,935,987.77

Road Taxes

N35,397,950.03

MDAs Revenue

N42,321,266.71

0

Q3 2019

TOTAL

N1,748,257,254.48

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N2,646,492,463.86



Q2 2019

N5,622,215,674.33



9 MONTH TOTAL >

N10,016,965,392.67



(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

Direct Assessment

Road Taxes

Other Taxes

77.77 N312

N9,453,182,238.89

N26,002,638.49

N97,310,197.77

N312,527,420.12

Total Tax

MDAs Revenue

Total

N10,016,965,392.67

N9,889,022,495.27

N127,942,897.40

BAYELSA STATE







Land Area: 8,150 sq mi

NOMINAL GDP NGN Million (2017)

NA

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N2,243,347,904.06

Other Taxes

N131,359,372.29

Direct Assessment

N70,818,024.59

Total Tax

N2,457,898,481.75

Road Taxes

N12.373.180.81

MDAs Revenue

N36,985,521.64

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Q3 2019

TOTAL

N2,494,884,003.39

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N2,998,592,900.29



Q2 2019

N2.876.925.918.38



9 MONTH TOTAL >

N8,370,402,822.06



(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N7,191,761,379.14

Direct Assessment N266,390,233.19

Road Taxes N53,405,304.27 **Other Taxes**

N651,206,051.65

Total Tax

N8,162,762,968.25

MDAs Revenue

Total

N8,370,402,822.06

N207,639,853.81

BENUE STATE







Land Area: 13,150 sq m

NOMINAL GDP NGN Million (2017)

NA

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N1,359,344,218.50

Other Taxes

N102,733,370.70

Direct Assessment

N162,337,345.96

Total Tax

N1,841,347,381.16

Road Taxes

N216.932.446.00

MDAs Revenue

N958,237,799.01

0

Q3 2019

TOTAL

N2,799,585,180.17

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N2,827,145,731.90



Q2 2019

N9,304,626,234.34



9 MONTH TOTAL >

N14,931,357,146.41



(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N11,612,377,452.61

Direct Assessment

N468,261,879.91

Road Taxes

N400,904,174.00

Other Taxes

N144,560,530.57

Total Tax

N12,626,104,037.09

MDAs Revenue

N2,305,253,109.32

Total

N14,931,357,146.41

BORNO STATE







Land Area: 22, 316 sq mi

NOMINAL GDP NGN Million (2017)

NA

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N900,484,398.99

Direct Assessment

N156,107,027.41

Road Taxes

N98,278,117.00

0

Q3 2019

Other Taxes

N378,116,430.35

Total Tax

N1,532,985,973.75

MDAs Revenue

N590,256,865.25

TOTAL

N2,123,242,839.00

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

Q1 2019

N1,901,227,718.09

Q2 2019

N2,016,620,356.48



9 MONTH TOTAL >

N6,041,090,913.57

(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth % 5.29%

Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N3,178,096,519.61

Direct Assessment

N376,747,770.88

Road Taxes

N235,260,924.00

Other Taxes

N635,295,104.06

Total Tax

N4,425,400,318.55

MDAs Revenue

N1,615,690,595.02

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Total N6,041,090,913.57

CROSS RIVER STATE







Land Area: 7,782 sq mi

NOMINAL GDP NGN Million (2017)

N2,314,949

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N1,313,473,573.53

Direct Assessment

N20.261.976.63

Road Taxes

N178.996.188.45

 $\check{\boxplus}$ Q3 2019

TOTAL

Other Taxes

N744,245,114.10

Total Tax

N2,256,976,852.71

MDAs Revenue

N627,378,702.62

N2,884,355,555.33

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N3,227,417,722.92



Q2 2019

N13,504,007,770.85



9 MONTH TOTAL >

N19,615,781,049.10



(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N4,838,539,517.10

Direct Assessment

N77,931,493.09

Road Taxes

N654,477,772.63

Other Taxes

N11,390,288,147.06

Total Tax

N16,961,236,929.88

MDAs Revenue N2,654,544,119.22 Total

N19,615,781,049.10

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DELTA STATE







Land Area: 6,833 sq mi

NOMINAL GDP NGN Million (2017)

N4,057,812

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N9,452,496,088.16

Direct Assessment

N75,564,555.91

Road Taxes

N177,454,357.66

 $\check{\boxplus}$ Q3 2019

Other Taxes

N2,154,023,239.46

Total Tax

N11,859,538,241.19

MDAs Revenue

N1,259,805,788.01

TOTAL

N13,119,344,029.20

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N17,487,284,334.79



Q2 2019

N18.903.405.587.09



9 MONTH TOTAL >

N49,510,033,951.08



(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N37,529,729,958.68

Direct Assessment

N315,473,430.84

Road Taxes

N580,897,924.65

Other Taxes

N5,886,512,303.12

Total Tax

N44,312,613,617.29

MDAs Revenue

N5,197,420,333.79

Total

N49,510,033,951.08

EBONYI STATE







Land Area: 2,136 sq mi

NOMINAL GDP NGN Million (2017)

N1,327,104

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N1,070,678,656.32

Other Taxes

N413,330,955.74

Direct Assessment

N15,724,265.50

Total Tax

Road Taxes

N60.493.770.00

MDAs Revenue

N1,560,227,647.56 N164,312,741.16

0

Q3 2019

TOTAL

N1,724,540,388.72

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N1,634,095,811.46



Q2 2019

N2,281,715,517.33



9 MONTH TOTAL >

N5,640,351,717.51



(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

Direct Assessment

Road Taxes

Other Taxes

N946,540,677.49

N3,566,615,797.29

N30,681,057.72

N189,768,770.00

14740,540,077.47

Total Tax N4,733,606,302.50

NOO

MDAs Revenue N906,745,415.01 Total N5,640,351,717.51

EDO STATE







Land Area: 6,873 sq mi

NOMINAL GDP NGN Million (2017)

N2,342,758

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N3,131,907,685.31

Direct Assessment

N201,922,472.63

Road Taxes

N203,024,930.48

 \mathbf{H} Q3 2019

Other Taxes

N980,421,695.68

Total Tax

N4,517,276,784.10

MDAs Revenue

N2,305,913,904.42

TOTAL

N6,823,190,688.52

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N7,231,168,738.92



Q2 2019

N8.210.580.135.58



9 MONTH TOTAL >

N22,264,939,563.02



(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

Direct Assessment

Road Taxes

Other Taxes

N9,523,344,396.66

N779,043,277.02

N495,184,899.02

N6,496,251,412.17

Total Tax

N17,293,823,984.87

MDAs Revenue N4,971,115,578.15 Total

N22,264,939,563.02

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EKITI STATE







Land Area: 2,453 sq mi

NOMINAL GDP NGN Million (2017)

N1,390,020

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N816,183,597.07

Other Taxes N2,093,829,762.75

Total Tax

Direct Assessment

N68.538.923.00

N3,012,540,057.77

Road Taxes

N33.987.774.95

MDAs Revenue

N238,373,509.20

Q3 2019

TOTAL

N3,250,913,566.97

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N1,602,486,579.41



Q2 2019

N3,452,118,798.44



9 MONTH TOTAL >

N8,305,518,944.82

(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N4,906,489,607.75

Direct Assessment

N202,470,610.00

Road Taxes

N95,991,894.95

Other Taxes

N2,364,190,176.43

Total Tax

N7,569,142,289.13

MDAs Revenue N736,376,655.69 Total

N8,305,518,944.82

ENUGU STATE







Land Area: 2,765 sq mi

NOMINAL GDP NGN Million (2017)

NA

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N2,082,253,568.00

Direct Assessment

N25,607,383.00

Road Taxes

N228,382,610.00

Q3 2019

N4,184,671,523.00

Other Taxes

N417,025,186.00

Total Tax

N2,753,268,747.00

MDAs Revenue

N1,431,402,776.00

TOTAL

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

Q1 2019

N5,914,842,131.00



Q2 2019

N4.784.207.653.00



9 MONTH TOTAL >

N14,883,721,307.00

(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N6,428,327,651.00

Direct Assessment

N137,895,298.00

Road Taxes

N590,030,975.00

Other Taxes

N1,204,591,179.00

Total Tax

N8,360,845,103.00

MDAs Revenue

Total

N14,883,721,307.00

GOMBE STATE







Land Area: 7, 246 sq mi

NOMINAL GDP NGN Million (2017)

N1,239,249

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N795,582,542.96

Direct Assessment

N1,018,839.42 N22,782,875.00

Q3 2019

Other Taxes

N1,273,323,835.39

Total Tax

N2,092,708,092.77

MDAs Revenue

Road Taxes

N60,109,483.27

TOTAL

N2,152,817,576.04

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N1,047,489,602.33



Q2 2019

N1,039,941,528.09



9 MONTH TOTAL >

N4,240,248,706.46



(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE N2,187,715,139.11

N6,536,381.42

Direct Assessment

Road Taxes N81,254,325.00 **Other Taxes**

N1,535,866,348.33

Total Tax

MDAs Revenue

Total

N4,240,248,706.46

N3,811,372,193.86

N428,876,512.60

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IMO STATE





Land Area: 2,140 sq mi

NOMINAL GDP NGN Million (2017)

NA

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N1,613,423,398.80

Other Taxes

N270,328,322.10

Direct Assessment

N302,836,486.00

Total Tax

N2,267,344,038.46

Road Taxes

N80.755.831.56

MDAs Revenue

N289,213,783.92

0

Q3 2019

TOTAL

N2,556,557,822.38

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

Q1 2019

N3,363,389,990.73

Q2 2019

N7,186,998,160.57



9 MONTH TOTAL >

N13,106,945,973.68

(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N10,203,328,755.06

Direct Assessment

N1,028,625,426.04

Road Taxes

N750,755,831.56

Other Taxes

N540,328,322.10

Total Tax

N12,523,038,334.76

MDAs Revenue

N583,907,638.92

Total

N13,106,945,973.68

JIGAWA STATE





Land Area: 8, 940 sq mi

NOMINAL GDP NGN Million (2017)

N1,431,567

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N1,406,979,784.11

Direct Assessment

N300,440,377.81

Road Taxes

N132.884.980.90

0

Q3 2019

 $\check{\boxplus}$

Other Taxes

N1,307,957,236.70

Total Tax

N3,148,262,379.52

MDAs Revenue

N540,625,083.80

TOTAL

N3,688,887,463.32

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N3,050,962,933.41



Q2 2019

N2,318,790,162.42



9 MONTH TOTAL >

N9,058,640,559.15

(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N3,302,057,543.92

Direct Assessment

N416,000,611.81

Road Taxes

N220,958,947.46

Other Taxes

N3,441,861,473.25

Total Tax

N7,380,878,576.44

MDAs Revenue

Total

N9,058,640,559.15

N1,677,761,982.71

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KADUNA STATE







Land Area: 17,781 sq mi

NOMINAL GDP NGN Million (2017)

N2,691,446

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N2,930,453,546.63

Direct Assessment

N26,131,319.37

Road Taxes

N128,944,895.00

Q3 2019

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Other Taxes

N521,655,232.17

Total Tax

N3,607,184,993.17

MDAs Revenue

N2,139,401,074.18

TOTAL

N5,746,586,067.35

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N5,954,587,280.69



Q2 2019

N16.447.386.177.31



9 MONTH TOTAL >

N28,148,559,525.35

(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE N8,552,888,701.94

Direct Assessment N167,986,873.90

Road Taxes

Other Taxes

N353,883,125.00 N12,387,643,520.36

Total Tax

MDAs Revenue

Total

N28,148,559,525.35

N21.462.402.221.20

N6,686,157,304.15

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KANO STATE







Land Area: 7,773 sq mi

NOMINAL GDP NGN Million (2017)

N2,974,429

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N3,424,448,578.61

Other Taxes

N536,802,631.24

Direct Assessment

N59,857,047.27

Total Tax

N4,159,926,681.41

Road Taxes

N138.818.424.29

s Revenue

MDAs Revenue

N3,080,858,638.67



Q3 2019

TOTAL

N7,240,785,320.08

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N7,465,493,878.69



Q2 2019

N11,099,052,225.67



9 MONTH TOTAL >

N25,805,331,424.44



(Q3 on Q2 2019) Growth %

(Jan-Sep 2019) on (Jan-Sep 2018)

Growth %



0.63%

Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N11,253,708,295.76

Direct Assessment

N258,226,814.85

Road Taxes

N324,968,259.46

Other Taxes

N6,659,686,969.93

Total Tax

N18,496,590,340.00

MDAs Revenue

N7,308,741,084.44

Total

N25,805,331,424.44

KATSINA STATE





Land Area: 9,341 sq mi

NOMINAL GDP NGN Million (2017)

NA

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N1,556,423,705.00

Other Taxes

N75,374,520.00

Direct Assessment

N45,729,815.00

Total Tax

N1,705,020,662.00

Road Taxes

N27,492,622.00

MDAs Revenue

N97,455,745.00

0

Q3 2019

TOTAL

N1,802,476,407.00

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N1,769,760,638.00



Q2 2019

N3,037,310,443.00



9 MONTH TOTAL >

N6,609,547,488.00

(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N5,815,454,457.00

Direct Assessment N152,122,610.00

Road Taxes N87,601,419.00 **Other Taxes**

N259,026,585.00

Total

N6,609,547,488.00

Total Tax N6,314,205,071.00 MDAs Revenue N295,342,417.00

21

KEBBI STATE







Land Area: 14,200 sq mi

NOMINAL GDP NGN Million (2017)

NA

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N793,821,573.14

Direct Assessment

N111,296,795.38

Road Taxes

N4.500.000.00

0

Q3 2019

 $\check{\boxplus}$

Q3 201

N1,204,820,823.22

Other Taxes

N70,253,381.52

Total Tax

N979,871,750.04

MDAs Revenue

N224,949,073.18

TOTAL

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

Q1 2019

N1,461,294,729.82



Q2 2019

N3,267,206,612.94



9 MONTH TOTAL >

N5,933,322,165.98

1

(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N2,428,739,643.34

Direct Assessment

N385,448,931.44

Road Taxes

N46,730,843.00

Other Taxes

N2,295,461,683.57

Total Tax

N5,156,381,101.35

MDAs Revenue N776,941,064.63 Total

N5,933,322,165.98

KOGI STATE







Land Area: 11,519 sq mi

NOMINAL GDP NGN Million (2017)

N1,817,777

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N4,714,948,044.51

Direct Assessment

N22.820.925.87

Road Taxes

N102.681.300.00

Q3 2019

Other Taxes

N573,430,518.71

Total Tax

N5,413,880,789.09

MDAs Revenue

N485,148,996.38

0

TOTAL

N5,899,029,785.47

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N3,176,106,520.69



Q2 2019

N3,507,701,544.01



9 MONTH TOTAL >

N12,582,837,850.17



(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

Direct Assessment

Road Taxes

Other Taxes

N8,664,802,778.17

N53,259,911.78

N443,083,300.00

N1,078,825,585.15

Total Tax

N10,239,971,575.10

MDAs Revenue N2,342,866,275.07 Total

N12,582,837,850.17

KWARA STATE





Land Area: 14, 218 sq mi

NOMINAL GDP NGN Million (2017)

NA

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N1,538,875,877.08

Other Taxes

N57,065,335.14

Direct Assessment

N269,076,302.00

Total Tax

N1,989,002,478.51

Road Taxes

N123.984.964.29

...

MDAs Revenue

N5,921,421,120.60



Q3 2019

TOTAL

N7,910,423,599.11

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

Q1 2019

N6,276,779,069.16

Q2 2019

N9,813,594,473.77



9 MONTH TOTAL >

N24,000,797,142.04

(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE N9,975,334,593.93 **Direct Assessment** N793,786,226.50

Road Taxes N370,365,495.57 **Other Taxes**

N273,427,796.58

MDAs Revenue

Total

N12,587,883,029.46

N24,000,797,142.04

Total Tax

N11,412,914,112.58

LAGOS STATE





Land Area: 1,381 sq mi

NOMINAL GDP NGN Million (2017)

NA

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N60,351,831,907.64

Other Taxes

N16,294,929,287.49

Direct Assessment

N3,184,531,676.68

Total Tax

N82,847,403,073.89

Road Taxes

N3,016,110,202.08

MDAs Revenue

N9,085,614,655.29

0

Q3 2019

TOTAL

N91,933,017,729.18

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N97,475,046,701.01



Q2 2019

N107,688,340,066.04



9 MONTH TOTAL >

N297,096,404,496.23



(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N202,283,263,489.81

Direct Assessment

N12,887,805,445.97

Road Taxes

N7,169,061,255.92

Other Taxes

N48,310,217,326.21

Total Tax

N270,650,347,517.91

MDAs Revenue

N26,446,056,978.32

Total

N297,096,404,496.23

NASARAWA STATE







Land Area: 10, 470 sq mi

NOMINAL GDP NGN Million (2017)

NA

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N1,417,735,200.97

Other Taxes

N63,807,814.36

Direct Assessment

N12.949.425.65

Total Tax

N1,546,931,968.28

Road Taxes

N52.439.527.30

MDAs Revenue

N1,459,932,263.78



Q3 2019

TOTAL

N3,006,864,232.06

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

Q1 2019

N1,714,704,933.63

Q2 2019

N3.127.608.188.55



9 MONTH TOTAL >

N7,849,177,354.24

(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

Direct Assessment

Road Taxes

Other Taxes

N5,649,388,139.19 N36,769,762.30 N141,359,687.00

N145,599,022.82

Total Tax

N5,973,116,611.31

MDAs Revenue N1,876,060,742.93 Total

N7,849,177,354.24

NIGER STATE





Land Area: 29, 484 sq mi

NOMINAL GDP NGN Million (2017)

N2,606,186

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N1,126,360,185.04

Direct Assessment

N47,977,760.05

Road Taxes

N75.941.341.00

0

Q3 2019

TOTAL

Other Taxes

N769,888,412.69

Total Tax

N2,020,167,698.78

MDAs Revenue

N119,875,549.59

N2,140,043,248.37

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

Q1 2019

N1,768,201,722.47



Q2 2019

N7,358,548,571.42



9 MONTH TOTAL >

N11,266,793,542.26

1

(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N3,735,081,571.74

Direct Assessment

N107,367,451.92

Road Taxes

N187,590,271.00

Other Taxes

N6,854,375,748.48

Total Tax

N10,884,415,043.14

MDAs Revenue

N382,378,499.12

Total

N11,266,793,542.26

OGUN STATE







Land Area: 6,556.23 sq mi

NOMINAL GDP NGN Million (2017)

N2,810,277

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N6,183,290,335.57

Other Taxes

Direct Assessment

N750,047,222.01

Total Tax

N10,459,700,805.47 N17,630,145,500.85

Road Taxes

N237,107,137.80

MDAs Revenue

N5,656,348,797.73

Q3 2019

TOTAL

N23,286,494,298.58

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

Q1 2019

N14,296,414,373.45



Q2 2019

N15,287,065,065.39



9 MONTH TOTAL >

N52,869,973,737.42

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(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE N17,360,370,546.20 **Direct Assessment** N2,424,074,750.63

Road Taxes N762,395,662.58 **Other Taxes**

N12,159,112,235.45

MDAs Revenue

Total

N52,869,973,737.42

Total Tax N32,705,953,194.86

N20,164,020,542.56

Internally Generated Revenue At State Level - Q3 2019

ONDO STATE







Land Area: 6,000 sq mi

NOMINAL GDP NGN Million (2017)

N2,933,433

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N2,430,525,487.65

Direct Assessment

N106,273,111.48

Road Taxes

N232.435.825.93

-

Q3 2019

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Other Taxes

N1,593,710,196.40

Total Tax

N4,362,944,621.46

MDAs Revenue

N1,171,772,395.33

TOTAL

N5,534,717,016.79

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q12019

N5,198,098,998.27



Q2 2019

N13,803,464,648.47



9 MONTH TOTAL >

N24,536,280,663.53



(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N15,143,357,574.24

Direct Assessment

N444,327,552.39

Road Taxes

N541,656,723.85

Other Taxes

N5,750,914,544.51

Total Tax

N21,880,256,394.99

MDAs Revenue N2,656,024,268.54 Total

N24,536,280,663.53

OSUN STATE







Land Area: 3,572 sq mi

NOMINAL GDP NGN Million (2017)

N1,469,983

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N1,289,597,693.90

Direct Assessment

N192,501,528.72

Road Taxes

N38.721.829.24

Q3 2019

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Other Taxes

N84,968,027.80

Total Tax

N1,605,789,079.66

MDAs Revenue

N2,347,884,105.18

TOTAL

N3,953,673,184.84

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N4,685,956,043.15



Q2 2019

N5.519.145.985.79



9 MONTH TOTAL >

N14,158,775,213.78

(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE N6,353,643,416.00

Direct Assessment

Road Taxes

Other Taxes

N173,546,100.87

N688,817,548.36

N162,971,301.24

Total Tax

N7,378,978,366.47

MDAs Revenue N6,779,796,847.31 Total

N14,158,775,213.78

OYO STATE





Land Area: 10,986 sq mi

NOMINAL GDP NGN Million (2017)

N2,506,754

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N144,347,347.15

Other Taxes

N610,935,368.26

Direct Assessment

N3,865,623,087.63

Total Tax

N4,864,619,528.89

Road Taxes

N243.713.725.85

MDAs Revenue

N1,079,049,014.13

0

Q3 2019

TOTAL

N5,943,668,543.02

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

Q1 2019

N6,623,203,309.61



Q2 2019

N7,437,482,668.54



9 MONTH TOTAL >

N20,004,354,521.17



(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N8,129,110,007.43

Direct Assessment

N4,207,764,101.35

Road Taxes

N710,724,228.35

Other Taxes

N2,627,393,644.58

Total Tax

N15,674,991,981.71

MDAs Revenue

N4,329,362,539.46

Total

N20,004,354,521.17

PLATEAU STATE





Land Area: 11, 936 sq mi

NOMINAL GDP NGN Million (2017)

NA

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N1,752,866,750.75

Other Taxes

N753,121,772.84

Direct Assessment

N13,400,613.87

Total Tax

N2,636,724,187.46

Road Taxes

N117.335.050.00

MDAs Revenue

N733,577,992.93

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Q3 2019

TOTAL

N3,370,302,180.39

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N3,300,884,990.02



Q2 2019

N6,113,067,281.49



9 MONTH TOTAL >

N12,784,254,451.90

(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N7,363,831,556.42

Direct Assessment

N40,930,031.04

Road Taxes

N333,791,750.00

Other Taxes

N2,933,042,059.51

Total Tax

N10,671,595,396.97

MDAs Revenue

N2,112,659,054.93

Total

N12,784,254,451.90

RIVERS STATE







Land Area: 4,277 sq mi

NOMINAL GDP NGN Million (2017)

N5,110,584

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N22,534,835,319.65

Direct Assessment

N741,988,044.35

Road Taxes

N1,100,367,075.00

0

Q3 2019

__

TOTAL

N31,051,532,678.27

Other Taxes

N5,360,229,876.06

Total Tax

N29,737,420,315.06

MDAs Revenue

N1,314,112,363.21

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N39,261,075,833.45



Q2 2019

N36,713,460,862.54



9 MONTH TOTAL >

N107,026,069,374.26



(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N72,728,849,786.99

Direct Assessment

N7,215,240,644.86

Road Taxes

N4,070,245,250.00

Other Taxes

N18,127,262,275.28

Total Tax

N102,141,597,957.13

MDAs Revenue N4,884,471,417.13 Total

N107,026,069,374.26

43 Kevellue







Land Area: 10,028 sq mi

NOMINAL GDP NGN Million (2017)

NA

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N1,389,668,594.51

Other Taxes

N339,786,597.32

Direct Assessment

N11,537,600.00

Total Tax

N1,765,704,348.83

Road Taxes

N24.711.557.00

MDAs Revenue

N513,150,437.97

Q3 2019

TOTAL

N2,278,854,786.80

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

Q12019

N1,721,848,237.57

Q2 2019

N10,355,177,509.11



9 MONTH TOTAL >

N14,355,880,533.48

(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE N4,000,213,278.06

Direct Assessment N37,378,100.00

Road Taxes

N48,813,795.00

Other Taxes

N9,469,882,123.57

Total Tax

MDAs Revenue

Total

N13,556,287,296.63

N799,593,236.85

N14,355,880,533.48

TARABA STATE





Land Area: 21, 032 sq mi

NOMINAL GDP NGN Million (2017)

NA

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N608,967,058.20

Other Taxes

N13,212,292.20

Direct Assessment

N50,802,622.06

Total Tax

N701,711,972.46

Road Taxes

N28.730.000.00

MDAs Revenue

N748,276,538.39

0

Q3 2019

TOTAL

N1,449,988,510.85

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

Q1 2019

N1,400,198,737.81



Q2 2019

N1,872,018,802.05



9 MONTH TOTAL >

N4,722,206,050.71



(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N2,384,001,427.76

Direct Assessment

N114,300,732.94

Road Taxes

N73,429,150.00

Other Taxes

N62,341,427.24

Total Tax

N2,634,072,737.94

MDAs Revenue

N2,088,133,312.77

Total

N4,722,206,050.71

YOBE STATE





Land Area: 17, 568 sq mi

NOMINAL GDP NGN Million (2017)

NA

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N738,606,243.03

Other Taxes

N146,313,880.15

Direct Assessment

N1,285,871.05

Total Tax

N903,633,369.23

Road Taxes

N17,427,375.00

MDAs Revenue

N233,341,832.36

Q3 2019

TOTAL

N1,136,975,201.59

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

Q1 2019

N1,220,712,367.51



Q2 2019

N985,594,923.76



9 MONTH TOTAL >

N3,343,282,492.86



(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE N1,935,309,521.02 Direct Assessment N4,614,387.86 Road Taxes

Other Taxes

N322,599,968.51

N55,306,410.00

Total Tax

N2,317,830,287.39

MDAs Revenue N1,025,452,205.47 Total

N3,343,282,492.86

ZAMFARA STATE







Land Area: 15,352 sq mi

NOMINAL GDP NGN Million (2017)

N1,100,458

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N1,205,792,506.98

Direct Assessment

N535.150.534.17

Road Taxes

N717,200,000.00

Q3 2019

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Other Taxes

N512,848,695.70

Total Tax

N2,970,991,736.85

MDAs Revenue

N411,905,947.02

TOTAL

N3,382,897,683.87

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N2,366,586,564.59



Q2 2019

N4.843.475.689.64



9 MONTH TOTAL >

N10,592,959,938.10



(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N5,741,812,581.48

Direct Assessment

N1,135,042,288.16

Road Taxes

N1,442,028,000.00

Other Taxes

N1,307,099,565.20

Total Tax

N9,625,982,434.84

MDAs Revenue

Total

N10,592,959,938.10

FCT





Land Area: 667 sq mi

NOMINAL GDP NGN Million (2017)

N10,627,398

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N14,992,874,352.10

Other Taxes

N1,429,336,427.19

Direct Assessment

N729,761,114.59

Road Taxes

N0.00

Total Tax

N17,151,971,893.88

MDAs Revenue

N0.00

Q3 2019

TOTAL

N17,151,971,893.88

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N21,273,457,743.02



Q2 2019

N17,297,437,207.25



9 MONTH TOTAL >

N55,722,866,844.15



(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N49,035,396,930.17

Direct Assessment

N2,517,794,824.63

Road Taxes

Other Taxes

N4,169,675,089.35

Total Tax

N55,722,866,844.15

MDAs Revenue

Total

N55.722.866.844.15

TOTAL STATE







NOMINAL GDP NGN Million (2017)

NA

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE

N170,406,965,559.16

Other Taxes

N52,881,949,838.02

Direct Assessment

N12,673,298,867.58

Total Tax

N244,333,885,026.03

Road Taxes

N8,371,670,761.27

MDAs Revenue

N49,461,853,541.88

0

Q3 2019

TOTAL

N293,795,738,567.91

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1 2019

N300,118,810,934.12



Q2 2019

N392,379,600,573.58



9 MONTH TOTAL >

N986,294,150,075.61



(Jan-Sep 2019) on (Jan-Sep 2018) Growth %





(Q3 on Q2 2019) Growth %



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE

N602,410,132,374.90

Direct Assessment

N39,026,680,443.25

Road Taxes

N23,008,152,478.44

Other Taxes

N176,841,096,002.37

Total Tax

N841,286,061,298.96

MDAs Revenue N145,008,088,777.12 Total

N986,294,150,076.08

STATES RANK BY IGR(NGN) (JAN. - SEP. 2019)





STATE	TOTAL IGR(TAX+MDA REV)	STATE	TOTAL IGR(TAX+MDA REV)
LAGOS	N297,096,404,496.23	PLATEAU	N12,784,254,451.90
RIVERS	N107,026,069,374.26	KOGI	N12,582,837,850.17
FCT	N55,722,866,844.15	NIGER	N11,266,793,542.26
OGUN	N52,869,973,737.42	ABIA	N10,608,405,626.55
DELTA	N49,510,033,951.08	ZAMFARA	N10,592,959,938.10
KADUNA	N28,148,559,525.35	BAUCHI	N10,016,965,392.67
AKWA IBOM	N26,615,160,743.41	JIGAWA	N9,058,640,559.15
KANO	N25,805,331,424.44	BAYELSA	N8,370,402,822.06
ONDO	N24,536,280,663.53	EKITI	N8,305,518,944.82
KWARA	N24,000,797,142.04	NASARAWA	N7,849,177,354.24
EDO	N22,264,939,563.02	ADAMAWA	N6,816,719,775.69
ОУО	N20,004,354,521.17	KATSINA	N6,609,547,488.00
CROSS RIVER	N19,615,781,049.10	BORNO	N6,041,090,913.57
ANAMBRA	N16,858,191,073.36	КЕВВІ	N5,933,322,165.98
BENUE	N14,931,357,146.41	EBONYI*	N5,640,351,717.51
ENUGU	N14,883,721,307.00	TARABA	N4,722,206,050.71
sокото	N14,355,880,533.48	GOMBE	N4,240,248,706.46
OSUN	N14,158,775,213.78	YOBE	N3,343,282,492.86
IMO	N13,106,945,973.68	TOTAL Q1-Q3 2019	N986,294,150,075.61

^{*} Ebonyi Q1 and Q2 has been revised

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 (q3 2019)

State	PAYE	Direct Assessment	Road Tax	Other Taxes	Total tax	MDAs Revenue	Total
Abia	1,038,978,793.33	158,476,671.43	160,341,626.65	580,887,632.70	1,938,684,724.11	757,124,570.39	2,695,809,294.50
Adamawa	976,560,230.82	58,722,421.94	30,903,850.00	217,903,162.34	1,284,089,665.10	517,822,259.92	1,801,911,925.02
Akwa Ibom	3,418,354,546.00	97,539,502.00	93,859,405.00	886,190,214.00	4,495,943,667.00	1,654,609,843.00	6,150,553,510.00
Anambra	6,059,894,036.03	173,425,125.83	176,158,015.00	598,332,477.65	7,007,809,654.51	1,163,283,102.64	8,171,092,757.15
Bauchi	1,600,752,229.06	5,215,051.32	35,397,950.03	64,570,757.36	1,705,935,987.77	42,321,266.71	1,748,257,254.48
Bayelsa	2,243,347,904.06	70,818,024.59	12,373,180.81	131,359,372.29	2,457,898,481.75	36,985,521.64	2,494,884,003.39
Benue	1,359,344,218.50	162,337,345.96	216,932,446.00	102,733,370.70	1,841,347,381.16	958,237,799.01	2,799,585,180.17
Borno	900,484,398.99	156,107,027.41	98,278,117.00	378,116,430.35	1,532,985,973.75	590,256,865.25	2,123,242,839.00
Cross River	1,313,473,573.53	20,261,976.63	178,996,188.45	744,245,114.10	2,256,976,852.71	627,378,702.62	2,884,355,555.33
Delta	9,452,496,088.16	75,564,555.91	177,454,357.66	2,154,023,239.46	11,859,538,241.19	1,259,805,788.01	13,119,344,029.20
Ebonyi	1,070,678,656.32	15,724,265.50	60,493,770.00	413,330,955.74	1,560,227,647.56	164,312,741.16	1,724,540,388.72
Edo	3,131,907,685.31	201,922,472.63	203,024,930.48	980,421,695.68	4,517,276,784.10	2,305,913,904.42	6,823,190,688.52
Ekiti	816,183,597.07	68,538,923.00	33,987,774.95	2,093,829,762.75	3,012,540,057.77	238,373,509.20	3,250,913,566.97
Enugu	2,082,253,568.00	25,607,383.00	228,382,610.00	417,025,186.00	2,753,268,747.00	1,431,402,776.00	4,184,671,523.00
Gombe	795,582,542.96	1,018,839.42	22,782,875.00	1,273,323,835.39	2,092,708,092.77	60,109,483.27	2,152,817,576.04
Imo	1,613,423,398.80	302,836,486.00	80,755,831.56	270,328,322.10	2,267,344,038.46	289,213,783.92	2,556,557,822.38
Jigawa	1,406,979,784.11	300,440,377.81	132,884,980.90	1,307,957,236.70	3,148,262,379.52	540,625,083.80	3,688,887,463.32
Kaduna	2,930,453,546.63	26,131,319.37	128,944,895.00	521,655,232.17	3,607,184,993.17	2,139,401,074.18	5,746,586,067.35
Kano	3,424,448,578.61	59,857,047.27	138,818,424.29	536,802,631.24	4,159,926,681.41	3,080,858,638.67	7,240,785,320.08
Katsina	1,556,423,705.00	45,729,815.00	27,492,622.00	75,374,520.00	1,705,020,662.00	97,455,745.00	1,802,476,407.00
Kebbi	793,821,573.14	111,296,795.38	4,500,000.00	70,253,381.52	979,871,750.04	224,949,073.18	1,204,820,823.22
Kogi	4,714,948,044.51	22,820,925.87	102,681,300.00	573,430,518.71	5,413,880,789.09	485,148,996.38	5,899,029,785.47
Kwara	1,538,875,877.08	269,076,302.00	123,984,964.29	57,065,335.14	1,989,002,478.51	5,921,421,120.60	7,910,423,599.11
Lagos	60,351,831,907.64	3,184,531,676.68	3,016,110,202.08	16,294,929,287.49	82,847,403,073.89	9,085,614,655.29	91,933,017,729.18
Nasawara	1,417,735,200.97	12,949,425.65	52,439,527.30	63,807,814.36	1,546,931,968.28	1,459,932,263.78	3,006,864,232.06
Niger	1,126,360,185.04	47,977,760.05	75,941,341.00	769,888,412.69	2,020,167,698.78	119,875,549.59	2,140,043,248.37
Ogun	6,183,290,335.57	750,047,222.01	237,107,137.80	10,459,700,805.47	17,630,145,500.85	5,656,348,797.73	23,286,494,298.58
Ondo	2,430,525,487.65	106,273,111.48	232,435,825.93	1,593,710,196.40	4,362,944,621.46	1,171,772,395.33	5,534,717,016.79
Osun	1,289,597,693.90	192,501,528.72	38,721,829.24	84,968,027.80	1,605,789,079.66	2,347,884,105.18	3,953,673,184.84
Oyo	144,347,347.15	3,865,623,087.63	243,713,725.85	610,935,368.26	4,864,619,528.89	1,079,049,014.13	5,943,668,543.02
Plateau	1,752,866,750.75	13,400,613.87	117,335,050.00	753,121,772.84	2,636,724,187.46	733,577,992.93	3,370,302,180.39
Rivers	22,534,835,319.65	741,988,044.35	1,100,367,075.00	5,360,229,876.06	29,737,420,315.06	1,314,112,363.21	31,051,532,678.27
Sokoto	1,389,668,594.51	11,537,600.00	24,711,557.00	339,786,597.32	1,765,704,348.83	513,150,437.97	2,278,854,786.80
Taraba	608,967,058.20	50,802,622.06	28,730,000.00	13,212,292.20	701,711,972.46	748,276,538.39	1,449,988,510.85
Yobe	738,606,243.03	1,285,871.05	17,427,375.00	146,313,880.15	903,633,369.23	233,341,832.36	1,136,975,201.59
Zamfara	1,205,792,506.98	535,150,534.17	717,200,000.00	512,848,695.70	2,970,991,736.85	411,905,947.02	3,382,897,683.87
FCT	14,992,874,352.10	729,761,114.59	0.00	1,429,336,427.19	17,151,971,893.88	0.00	17,151,971,893.88
Total	170,406,965,559.16	12,673,298,867.58	8,371,670,761.27	52,881,949,838.02	244,333,885,026.03	49,461,853,541.88	293,795,738,567.91

State	Quarter 1	Quarter 2	Quarter 3	9 Month Total	(Q3 on Q2 2019) Growtl
Abia	4,059,982,019.86	3,852,614,312.19	2,695,809,294.50	10,608,405,626.55	-30.03
Adamawa	1,612,649,398.43	3,402,158,452.24	1,801,911,925.02	6,816,719,775.69	-47.04
Akwa Ibom	6,574,351,082.08	13,890,256,151.33	6,150,553,510.00	26,615,160,743.41	-55.72
Anambra	4,528,819,102.03	4,158,279,214.18	8,171,092,757.15	16,858,191,073.36	96.50
Bauchi	2,646,492,463.86	5,622,215,674.33	1,748,257,254.48	10,016,965,392.67	-68.90
Bayelsa	2,998,592,900.29	2,876,925,918.38	2,494,884,003.39	8,370,402,822.06	-13.28
Benue	2,827,145,731.90	9,304,626,234.34	2,799,585,180.17	14,931,357,146.41	-69.91
Borno	1,901,227,718.09	2,016,620,356.48	2,123,242,839.00	6,041,090,913.57	5.29
Cross River	3,227,417,722.92	13,504,007,770.85	2,884,355,555.33	19,615,781,049.10	-78.64
Delta	17,487,284,334.79	18,903,405,587.09	13,119,344,029.20	49,510,033,951.08	-30.60
Ebonyi*	1,634,095,811.46	2,281,715,517.33	1,724,540,388.72	5,640,351,717.51	-24.42
Edo	7,231,168,738.92	8,210,580,135.58	6,823,190,688.52	22,264,939,563.02	-16.90
Ekiti	1,602,486,579.41	3,452,118,798.44	3,250,913,566.97	8,305,518,944.82	-5.83
Enugu	5,914,842,131.00	4,784,207,653.00	4,184,671,523.00	14,883,721,307.00	-12.53
Gombe	1,047,489,602.33	1,039,941,528.09	2,152,817,576.04	4,240,248,706.46	107.01
Imo	3,363,389,990.73	7,186,998,160.57	2,556,557,822.38	13,106,945,973.68	-64.43
Jigawa	3,050,962,933.41	2,318,790,162.42	3,688,887,463.32	9,058,640,559.15	59.09
Kaduna	5,954,587,280.69	16,447,386,177.31	5,746,586,067.35	28,148,559,525.35	-65.06
Kano	7,465,493,878.69	11,099,052,225.67	7,240,785,320.08	25,805,331,424.44	-34.76
Katsina	1,769,760,638.00	3,037,310,443.00	1,802,476,407.00	6,609,547,488.00	-40.66
Kebbi	1,461,294,729.82	3,267,206,612.94	1,204,820,823.22	5,933,322,165.98	-63.12
Kogi	3,176,106,520.69	3,507,701,544.01	5,899,029,785.47	12,582,837,850.17	68.17
Kwara	6,276,779,069.16	9,813,594,473.77	7,910,423,599.11	24,000,797,142.04	-19.39
Lagos	97,475,046,701.01	107,688,340,066.04	91,933,017,729.18	297,096,404,496.23	-14.63
Nasarawa	1,714,704,933.63	3,127,608,188.55	3,006,864,232.06	7,849,177,354.24	-3.86
Niger	1,768,201,722.47	7,358,548,571.42	2,140,043,248.37	11,266,793,542.26	-70.92
Ogun	14,296,414,373.45	15,287,065,065.39	23,286,494,298.58	52,869,973,737.42	52.33
Ondo	5,198,098,998.27	13,803,464,648.47	5,534,717,016.79	24,536,280,663.53	-59.90
Osun	4,685,956,043.15	5,519,145,985.79	3,953,673,184.84	14,158,775,213.78	-28.36
Oyo	6,623,203,309.61	7,437,482,668.54	5,943,668,543.02	20,004,354,521.17	-20.08
Plateau	3,300,884,990.02	6,113,067,281.49	3,370,302,180.39	12,784,254,451.90	-44.87
Rivers	39,261,075,833.45	36,713,460,862.54	31,051,532,678.27	107,026,069,374.26	-15.42
Sokoto	1,721,848,237.57	10,355,177,509.11	2,278,854,786.80	14,355,880,533.48	-77.99
Taraba	1,400,198,737.81	1,872,018,802.05	1,449,988,510.85	4,722,206,050.71	-22.54
Yobe	1,220,712,367.51	985,594,923.76	1,136,975,201.59	3,343,282,492.86	15.36
Zamfara	2,366,586,564.59	4,843,475,689.64	3,382,897,683.87	10,592,959,938.10	-30.16
FCT	21,273,457,743.02	17,297,437,207.25	17,151,971,893.88	55,722,866,844.15	-0.84
Total	300,118,810,934.12	392,379,600,573.58	293,795,738,567.91	986,294,150,075.61	-
	* Ebonyi Q1 and Q2 has been r	evised			

		IN	TERNALLY GENERATED R	EVENUE OF STATES (JAN	N-SEP 2019)			
State	PAYE	Direct Assessment	Road Tax	Other Taxes	Total Tax	MDAs Revenue	Total	
Abia	4,826,570,580.44	335,780,502.79	290,955,021.16	1,310,947,190.49	6,764,253,294.88	3,844,152,331.67	10,608,405,626.55	
Adamawa	4,723,418,606.76	89,524,316.94	206,105,725.00	400,116,851.75	5,419,165,500.45	1,397,554,275.24	6,816,719,775.69	
Akwa Ibom	20,926,317,712.59	248,756,114.17	283,371,305.00	2,388,223,157.43	23,846,668,289.19	2,768,492,454.69	26,615,160,743.88	
Anambra	9,477,701,221.64	547,500,410.06	455,512,560.00	1,824,656,385.18	12,305,370,576.88	4,552,820,496.48	16,858,191,073.36	
Bauchi	9,453,182,238.89	26,002,638.49	97,310,197.77	312,527,420.12	9,889,022,495.27	127,942,897.40	10,016,965,392.67	
Bayelsa	7,191,761,379.14	266,390,233.19	53,405,304.27	651,206,051.65	8,162,762,968.25	207,639,853.81	8,370,402,822.06	
Benue	11,612,377,452.61	468,261,879.91	400,904,174.00	144,560,530.57	12,626,104,037.09	2,305,253,109.32	14,931,357,146.41	
Borno	3,178,096,519.61	376,747,770.88	235,260,924.00	635,295,104.06	4,425,400,318.55	1,615,690,595.02	6,041,090,913.57	
Cross River	4,838,539,517.10	77,931,493.09	654,477,772.63	11,390,288,147.06	16,961,236,929.88	2,654,544,119.22	19,615,781,049.10	
Delta	37,529,729,958.68	315,473,430.84	580,897,924.65	5,886,512,303.12	44,312,613,617.29	5,197,420,333.79	49,510,033,951.08	
Ebonyi*	3,566,615,797.29	30,681,057.72	189,768,770.00	946,540,677.49	4,733,606,302.50	906,745,415.01	5,640,351,717.51	
Edo	9,523,344,396.66	779,043,277.02	495,184,899.02	6,496,251,412.17	17,293,823,984.87	4,971,115,578.15	22,264,939,563.02	
Ekiti	4,906,489,607.75	202,470,610.00	95,991,894.95	2,364,190,176.43	7,569,142,289.13	736,376,655.69	8,305,518,944.82	
Enugu	6,428,327,651.00	137,895,298.00	590,030,975.00	1,204,591,179.00	8,360,845,103.00	6,522,876,204.00	14,883,721,307.00	
Gombe	2,187,715,139.11	6,536,381.42	81,254,325.00	1,535,866,348.33	3,811,372,193.86	428,876,512.60	4,240,248,706.46	
Imo	10,203,328,755.06	1,028,625,426.04	750,755,831.56	540,328,322.10	12,523,038,334.76	583,907,638.92	13,106,945,973.68	
Jigawa	3,302,057,543.92	416,000,611.81	220,958,947.46	3,441,861,473.25	7,380,878,576.44	1,677,761,982.71	9,058,640,559.15	
Kaduna	8,552,888,701.94	167.986.873.90	353.883.125.00	12,387,643,520.36	21,462,402,221.20	6,686,157,304.15	28,148,559,525.35	
Kano	11,253,708,295.76	258,226,814.85	324,968,259.46	6,659,686,969.93	18,496,590,340.00	7,308,741,084.44	25,805,331,424.44	
Katsina	5,815,454,457.00	152,122,610.00	87,601,419.00	259,026,585.00	6,314,205,071.00	295,342,417.00	6,609,547,488.00	
Kebbi	2,428,739,643.34	385,448,931.44	46,730,843.00	2,295,461,683.57	5,156,381,101.35	776,941,064.63	5,933,322,165.98	
Kogi	8.664.802,778.17	53.259.911.78	443.083.300.00	1.078.825.585.15	10.239.971.575.10	2.342.866.275.07	12.582.837.850.17	
Kwara	9,975,334,593.93	793,786,226.50	370,365,495.57	273,427,796.58	11,412,914,112.58	12,587,883,029.46	24,000,797,142.04	
Lagos	202,283,263,489.81	12.887.805.445.97	7,169,061,255.92	48,310,217,326.21	270,650,347,517.91	26.446.056.978.32	297,096,404,496.23	
Nasarawa	5,649,388,139.19	36.769.762.30	141.359.687.00	145.599.022.82	5.973.116.611.31	1.876.060.742.93	7.849.177.354.24	
Niger	3,735,081,571.74	107,367,451.92	187,590,271.00	6,854,375,748.48	10,884,415,043.14	382,378,499.12	11,266,793,542.26	
Ogun	17,360,370,546.20	2,424,074,750.63	762,395,662.58	12,159,112,235.45	32,705,953,194.86	20,164,020,542.56	52,869,973,737.42	
Ondo	15,143,357,574.24	444,327,552.39	541,656,723.85	5,750,914,544.51	21,880,256,394.99	2,656,024,268.54	24,536,280,663.53	
Osun	6,353,643,416.00	688,817,548.36	162,971,301.24	173,546,100.87	7,378,978,366.47	6,779,796,847.31	14,158,775,213.78	
Oyo	8.129.110.007.43	4.207.764.101.35	710.724.228.35	2.627.393.644.58	15.674.991.981.71	4.329.362.539.46	20.004.354.521.17	
Plateau	7,363,831,556.42	40,930,031.04	333,791,750.00	2,933,042,059.51	10,671,595,396.97	2,112,659,054.93	12,784,254,451.90	
Rivers	72,728,849,786.99	7,215,240,644.86	4,070,245,250.00	18,127,262,275.28	102,141,597,957.13	4,884,471,417.13	107,026,069,374.26	
Sokoto	4,000,213,278.06	37,378,100.00	48,813,795.00	9,469,882,123.57	13,556,287,296.63	799,593,236.85	14,355,880,533.48	
Taraba	2,384,001,427.76	114,300,732.94	73,429,150.00	62,341,427.24	2,634,072,737.94	2,088,133,312.77	4,722,206,050.71	
Yobe	1,935,309,521.02	4,614,387.86	55,306,410.00	322,599,968.51	2,317,830,287.39	1,025,452,205.47	3,343,282,492.86	
Zamfara	5,741,812,581.48	1,135,042,288.16	1,442,028,000.00	1,307,099,565.20	9,625,982,434.84	966,977,503.26	10,592,959,938.10	
FCT	49,035,396,930.17	2,517,794,824.63	-	4,169,675,089.35	55,722,866,844.15	-	55,722,866,844.15	
Total	602,410,132,374.90	39,026,680,443.25	23,008,152,478.44	176,841,096,002.37	841,286,061,298.96	145,008,088,777.12	986,294,150,076.08	
	* Ebonyi Q1 and Q2 has been	revised						

States Rank By IGR (NGN)

* Ebonyi Q1 and Q2 has been revised

(Jan. - Sep. 2019)

State	Total IGR(Tax+MDA rev)
Lagos	297,096,404,496.2
Rivers	107,026,069,374.2
FCT	55,722,866,844.
Ogun	52,869,973,737.4
Delta	49,510,033,951.0
Kaduna	28,148,559,525.
Akwa Ibom	26,615,160,743.4
Kano	25,805,331,424.
Ondo	24,536,280,663.
Kwara	24,000,797,142.
Edo	22,264,939,563.
Oyo	20,004,354,521.
Cross River	19,615,781,049.
Anambra	16,858,191,073.
Benue	14,931,357,146.
Enugu	14,883,721,307.
Sokoto	14,355,880,533.
Osun	14,158,775,213.
Imo	13,106,945,973.
Plateau	12,784,254,451.
Kogi	12,582,837,850.
Niger	11,266,793,542
Abia	10,608,405,626.
Zamfara	10,592,959,938.
Bauchi	10,016,965,392.
Jigawa	9,058,640,559.
Bayelsa	8,370,402,822.
Ekiti	8,305,518,944.
Nasarawa	7,849,177,354.
Adamawa	6,816,719,775.
Katsina	6,609,547,488.
Borno	6,041,090,913.
Kebbi	5,933,322,165.
Ebonyi*	5,640,351,717.
Taraba	4,722,206,050.
Gombe	4,240,248,706.
Yobe	3,343,282,492.
Total Q1-Q3 2019	986,294,150,075.

2018 Q1-Q4 IGR COLLECTION*+

States/FCT	Q1	Q2	Q3	Q4	2018 Full Year	Jan Sep. 2018
Abia	3,381,405,773.46	3,595,598,485.61	3,030,430,890.30	4,827,469,298.12	14,834,904,447.49	10,007,435,149.37
Adamawa	1,399,656,160.16	1,776,834,470.06	1,375,273,320.45	1,653,112,714.95	6,204,876,665.62	4,551,763,950.67
Akwa Ibom	6,855,267,611.13	4,977,247,121.06	6,705,753,013.33	5,672,542,357.20	24,210,810,102.72	18,538,267,745.52
Anambra	3,645,115,621.49	3,422,277,924.47	4,100,593,261.98	8,137,280,839.00	19,305,267,646.94	11,167,986,807.94
Bauchi	2,050,106,131.84	2,556,334,669.28	2,436,811,723.03	2,647,579,653.43	9,690,832,177.58	7,043,252,524.15
Bayelsa	4,083,007,547.77	2,791,232,271.86	3,198,838,206.76	3,563,467,690.39	13,636,545,716.78	10,073,078,026.39
Benue	2,737,672,598.74	3,326,033,449.05	2,324,630,945.47	2,827,145,731.90	11,215,482,725.16	8,388,336,993.26
Borno	1,499,060,122.50	1,561,598,789.73	1,570,198,517.00	1,893,443,474.83	6,524,300,904.06	4,630,857,429.23
Cross River	3,763,830,682.53	5,993,972,546.50	3,218,254,451.35	4,576,055,256.71	17,552,112,937.09	12,976,057,680.38
Delta	16,343,107,878.09	13,454,284,995.72	13,147,112,578.30	15,495,093,220.20	58,439,598,672.31	42,944,505,452.11
Ebonyi	1,541,367,369.29	1,504,987,769.20	1,320,081,796.37	1,778,150,130.79	6,144,587,065.65	4,366,436,934.86
Edo	7,362,135,105.33	6,446,548,343.95	7,065,291,160.20	7,551,522,232.75	28,425,496,842.23	20,873,974,609.48
Ekiti	1,501,600,288.90	1,243,343,208.97	1,226,709,405.75	2,493,721,347.03	6,465,374,250.65	3,971,652,903.62
Enugu	8,728,877,176.00	3,569,520,979.00	4,145,288,837.00	5,702,250,224.00	22,145,937,216.00	16,443,686,992.00
Gombe	1,103,922,873.08	1,290,819,099.33	1,263,807,376.28	3,685,000,272.84	7,343,549,621.53	3,658,549,348.69
Imo	3,592,852,650.20	3,419,328,542.07	4,475,133,205.45	3,396,957,412.59	14,884,271,810.31	11,487,314,397.72
Jigawa	2,146,456,700.57	2,655,293,886.58	2,347,712,138.63	2,096,788,110.25	9,246,250,836.03	7,149,462,725.78
Kaduna	8,839,906,826.29	7,164,587,629.09	5,994,244,850.56	7,447,647,618.80	29,446,386,924.74	21,998,739,305.9
Kano	9,292,824,304.63	9,261,711,800.26	7,090,379,424.19	18,462,459,755.17	44,107,375,284.25	25,644,915,529.08
Katsina	1,789,685,111.00	1,697,153,343.00	1,612,747,634.00	1,862,284,241.00	6,961,870,329.00	5,099,586,088.00
Kebbi	1,017,839,463.35	1,016,412,663.69	1,142,753,947.59	1,704,954,931.15	4,881,961,005.78	3,177,006,074.6
Kogi	2,528,461,175.41	2,919,134,200.71	2,530,079,917.46	3,356,438,449.97	11,334,113,743.55	7,977,675,293.58
Kwara	6,389,122,276.67	3,654,056,177.04	5,969,556,705.15	7,034,209,136.73	23,046,944,295.60	16,012,735,158.87
Lagos	96,236,288,416.78	100,158,876,856.91	87,063,625,667.81	98,722,757,685.63	382,181,548,627.13	283,458,790,941.50
Nassarawa	2,439,646,825.99	1,366,814,370.59	1,591,041,429.22	2,169,418,031.11	7,566,920,656.91	5,397,502,625.8
Niger	2,288,238,354.26	2,572,387,120.05	1,656,022,919.64	3,915,542,562.68	10,432,190,956.63	6,516,648,393.9
Ogun	21,340,297,222.14	21,178,967,207.23	20,577,479,637.32	21,457,455,526.98	84,554,199,593.67	63,096,744,066.69
Ondo	3,609,802,072.11	5,807,617,736.66	5,044,484,827.83	10,326,155,088.93	24,788,059,725.53	14,461,904,636.6
Osun	2,118,883,555.68	2,655,049,761.21	2,738,102,673.38	2,869,627,687.71	10,381,663,677.98	7,512,035,990.2
Oyo	5,405,584,026.96	6,974,296,229.10	5,882,490,179.75	6,372,703,638.68	24,635,074,074.49	18,262,370,435.83
Plateau	3,098,544,664.05	3,171,114,653.27	3,260,734,080.98	3,196,086,150.11	12,726,479,548.41	9,530,393,398.30
Rivers	37,476,154,780.33	23,430,626,831.97	22,881,431,443.74	28,992,160,856.19	112,780,373,912.23	83,788,213,056.04
Sokoto	2,178,862,395.60	3,471,332,012.60	7,758,924,708.94	5,352,889,902.91	18,762,009,020.05	13,409,119,117.1
Taraba	1,199,006,773.57	1,414,242,067.81	1,517,681,391.48	1,837,879,350.25	5,968,809,583.11	4,130,930,232.86
Yobe	832,216,819.29	788,458,715.08	1,264,409,501.02	1,497,174,420.66	4,382,259,456.05	2,885,085,035.39
Zamfara	1,314,770,380.33	1,342,423,061.06	1,795,550,065.48	3,753,952,085.27	8,206,695,592.14	4,452,743,506.87
TOTAL minus FCT	281,131,577,735.52	263,630,518,989.77	250,323,661,833.19	308,329,377,086.91	1,103,415,135,645.40	795,085,758,558.49
FCT	20,081,794,991.21	15,156,199,846.47	14,023,986,002.58	16,257,682,814.56	65,519,663,654.82	49,261,980,840.2
TOTAL inc FCT	301,213,372,726.73	278,786,718,836.24	264,347,647,835.77	324,587,059,901.47	1,168,934,799,300.22	844,347,739,398.75
	Note: The r	numbers for Kogi State were revis	sed following updates received fron	n State. Revisions are highlighted in	red.	

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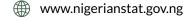




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