



NATIONAL BUREAU OF STATISTICS

Internally Generated Revenue At State Level

(Q2 2018)

Report Date: November 2018

Data Source: National Bureau of Statistics (NBS)

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Executive Summary

The National Bureau of Statistics Publishes Internally Generated Revenue at State level for Half Year 2018.

The half year 2018 states and FCT IGR figure hits N579.49bn compared to N453.83bn recorded in half year 2017. This indicates a growth of 27.7% year on year.

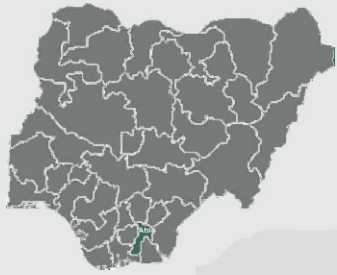
Twenty-eight (28) States recorded growth in IGR while eight (8) states which includes (Abia, Anambra, Benue, Taraba, Kebbi, Kwara, Ebonyi and Enugu) recorded a decline at the end of 2018 Half Year.

The net FAAC allocation in half year 2018 is put at N1.23 trillion while the total revenue available to the states is put at N1.74 trillion.

However, the value of foreign debt stands at \$4.22bn while domestic debt hits N3.38 trillion at the end of 2018 half year respectively.

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

ABIA STATE

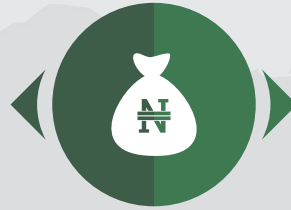


Land Area: 2,440 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N6,977,004,259.07



Half Year 2017

N7,954,890,490.00

Q1 2018

N3,381,405,773.46

Q2 2018

N3,595,598,485.61



**Half Year
Growth**

-12.29%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N2,509,853,283.95

Direct Assessment

N479,676,335.59

Road Taxes

N154,519,250.00

Other Taxes

N948,709,175.84

Total Tax

N4,092,758,045.38

MDAs Revenue

N2,884,246,213.69

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N6,977,004,259.07

NET FACC ALLOCATION NGN

N26,456,711,382.68

TOTAL REVENUE AVAILABLE NGN

N33,433,715,641.75



TOTAL EXTERNAL DEBT (\$)

\$100,217,589.59

TOTAL DOMESTIC DEBT NGN

N57,467,618,625.51

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

Direct Assessment

Road Taxes

Other Taxes

Total Tax

MDAs Revenue

Total IGR

N14,917,141,805.80

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N4,225,004,148.56

Direct Assessment

N2,816,669,432.37

Road Taxes

N1,695,949,787.54

Other Taxes

N2,077,140,322.36

Total Tax

N10,814,763,690.83

MDAs Revenue

N1,880,075,848.57

Total IGR

N12,694,839,539.40

TOTAL IGR - LAST FIVE YEARS

2013



2014



N12,371,194,895.08

2015



N13,349,444,263.72

2016



N12,694,839,539.40

2017



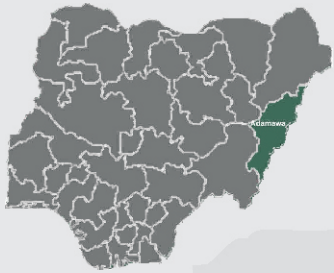
N14,917,141,805.80

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

ADAMAWA STATE



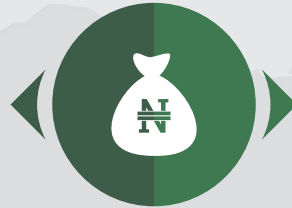
Land Area: 14, 254 sq mi



TOTAL STATE GENERATED REVENUE

Half Year 2018

N3,176,490,630.22



Half Year 2017

N2,367,699,532.93

Q1 2018

N1,399,656,160.16

Q2 2018

N1,776,834,470.06



**Half Year
Growth**

34.16%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N1,867,887,952.48

Direct Assessment

N27,856,550.09

Road Taxes

N42,390,576.00

Other Taxes

N379,559,292.30

Total Tax

N2,317,694,370.87

MDAs Revenue

N858,796,259.35

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N3,176,490,630.22

NET FACCC ALLOCATION NGN

N23,715,317,080.68

TOTAL REVENUE AVAILABLE NGN

N26,891,807,710.90



TOTAL EXTERNAL DEBT (\$)

\$57,860,541.54

TOTAL DOMESTIC DEBT NGN

N67,460,656,267.08

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

N3,217,891,982.60

Direct Assessment

N33,162,524.76

Road Taxes

N121,483,225.13

Other Taxes

N378,948,978.76

Total Tax

N3,751,486,711.25

MDAs Revenue

N2,449,882,855.98

Total IGR

N6,201,369,567.23

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N2,354,399,198.65

Direct Assessment

N36,178,869.45

Road Taxes

N98,725,705.68

Other Taxes

N222,059,523.40

Total Tax

N2,711,363,297.18

MDAs Revenue

N3,077,616,295.16

Total IGR

N5,788,979,592.34

TOTAL IGR - LAST FIVE YEARS

2013



2014



N4,994,481,880.78

2015



N4,451,736,117.84

2016



N5,788,979,592.34

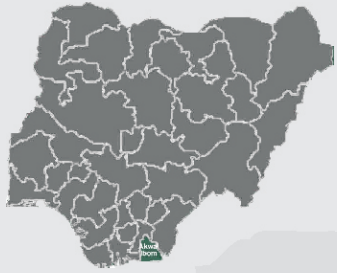
2017



N6,201,369,567.23

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

AKWA IBOM STATE

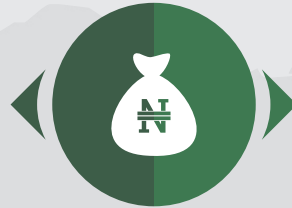


Land Area: 2,734 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N11,832,514,732.19



Half Year 2017

N7,326,382,537.00

Q1 2018

N6,855,267,611.13

Q2 2018

N4,977,247,121.06



**Half Year
Growth**

61.51%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N8,984,128,335.84

Direct Assessment

N102,420,053.35

Road Taxes

N154,260,250.00

Other Taxes

N1,977,146,654.81

Total Tax

N11,217,955,294.00

MDAs Revenue

N614,559,438.19

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N11,832,514,732.19

NET FACCD ALLOCATION NGN

N100,201,137,452.78

TOTAL REVENUE AVAILABLE NGN

N112,033,652,184.97



TOTAL EXTERNAL DEBT (\$)

\$48,385,866.53

TOTAL DOMESTIC DEBT NGN

N179,714,994,143.75

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

N12,460,168,372.53

Direct Assessment

N181,692,286.40

Road Taxes

N117,201,385.00

Other Taxes

N2,269,437,253.93

Total Tax

N15,028,499,297.86

MDAs Revenue

N927,854,737.44

Total IGR

N15,956,354,035.30

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N17,396,889,077.08

Direct Assessment

N682,403,520.00

Road Taxes

N823,878,862.00

Other Taxes

N1,933,752,170.00

Total Tax

N20,836,923,629.08

MDAs Revenue

N2,432,827,123.00

Total IGR

N23,269,750,752.08

TOTAL IGR - LAST FIVE YEARS

2013



N15,398,828,428.00

2014



N15,676,502,423.00

2015



N14,791,175,253.00

2016



N23,269,750,752.08

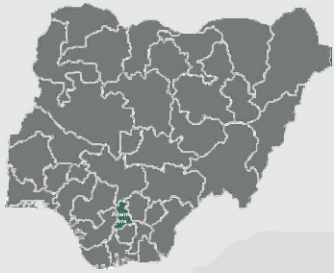
2017



N15,956,354,035.30

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

ANAMBRA STATE

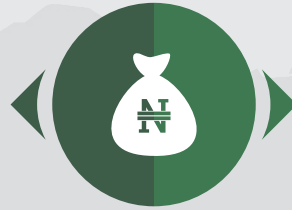


Land Area: 1,870 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N7,067,393,545.96



Half Year 2017

N9,017,138,347.00

Q1 2018

N3,645,115,621.49

Q2 2018

N3,422,277,924.47



**Half Year
Growth**

-21.62%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N3,740,598,752.96

Direct Assessment

N251,624,005.87

Road Taxes

N324,856,025.00

Other Taxes

N903,753,839.32

Total Tax

N5,220,832,623.15

MDAs Revenue

N1,846,560,922.81

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N7,067,393,545.96

NET FACC ALLOCATION NGN

N26,423,194,105.63

TOTAL REVENUE AVAILABLE NGN

N33,490,587,651.59



TOTAL EXTERNAL DEBT (\$)

\$107,438,517.03

TOTAL DOMESTIC DEBT NGN

N2,612,431,503.89

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

Direct Assessment

Road Taxes

Other Taxes

Total Tax

MDAs Revenue

Total IGR

N17,365,385,830.51

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

Direct Assessment

Road Taxes

Other Taxes

Total Tax

MDAs Revenue

Total IGR

N16,787,868,342.00

TOTAL IGR - LAST FIVE YEARS

2013



N8,731,599,912.43

2014



N10,454,312,316.18

2015



N14,793,120,188.67

2016



N15,238,183,785.00

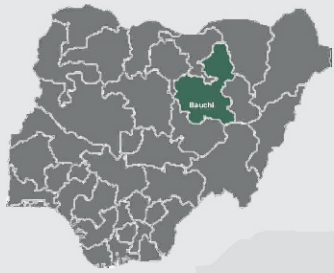
2017



N17,365,385,830.51

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

BAUCHI STATE

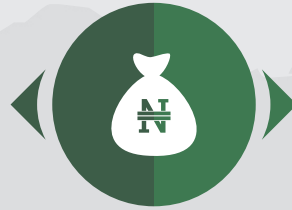


Land Area: 18, 965 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N4,606,440,801.12



Half Year 2017

N3,407,156,605.26

Q1 2018

N2,050,106,131.84

Q2 2018

N2,556,334,669.28



**Half Year
Growth**

35.20%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N3,887,733,530.86

Direct Assessment

N116,025,054.09

Road Taxes

N134,810,578.33

Other Taxes

N248,553,221.36

Total Tax

N4,387,122,384.64

MDAs Revenue

N219,318,416.48

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N4,606,440,801.12

NET FACc ALLOCATION NGN

N25,595,870,489.00

TOTAL REVENUE AVAILABLE NGN

N30,202,311,290.12



TOTAL EXTERNAL DEBT (\$)

\$134,907,612.92

TOTAL DOMESTIC DEBT NGN

N78,076,937,314.82

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

N2,270,237,253.76

Direct Assessment

N562,587,670.59

Road Taxes

N110,799,912.89

Other Taxes

N309,853,728.48

Total Tax

N3,253,478,565.72

MDAs Revenue

N1,115,932,884.55

Total IGR

N4,369,411,450.27

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N4,012,419,614.24

Direct Assessment

N727,724,477.32

Road Taxes

N91,976,874.59

Other Taxes

N3,845,144,911.85

Total Tax

N8,677,265,878.00

MDAs Revenue

Total IGR

N8,677,265,878.00

TOTAL IGR - LAST FIVE YEARS

2013



N4,937,242,875.43

2014



N4,853,453,184.87

2015



N5,393,721,996.00

2016



N8,677,265,878.00

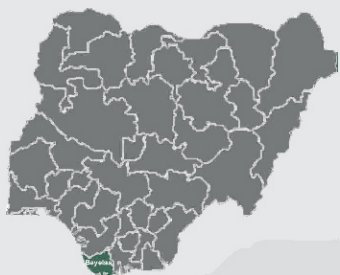
2017



N4,369,411,450.27

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

BAYELSA STATE



Land Area: 8,150 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N6,874,239,819.63



Half Year 2017

N5,403,977,808.47

Q1 2018

N4,083,007,547.77

Q2 2018

N2,791,232,271.86



**Half Year
Growth**

27.21%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N6,157,515,381.45

Direct Assessment

N46,438,623.24

Road Taxes

N18,344,571.86

Other Taxes

N510,889,487.20

Total Tax

N6,733,188,063.75

MDAs Revenue

N141,051,755.88

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N6,874,239,819.63

NET FACCS ALLOCATION NGN

N77,135,294,193.86

TOTAL REVENUE AVAILABLE NGN

N84,009,534,013.49



TOTAL EXTERNAL DEBT (\$)

\$57,256,211.04

TOTAL DOMESTIC DEBT NGN

N123,031,521,306.14

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

N10,970,128,112.40

Direct Assessment

N78,635,290.34

Road Taxes

N45,621,075.00

Other Taxes

N1,069,841,627.13

Total Tax

N12,164,226,104.87

MDAs Revenue

N359,586,345.72

Total IGR

N12,523,812,450.59

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N6,096,462,562.59

Direct Assessment

N27,510,814.57

Road Taxes

N30,376,500.00

Other Taxes

N1,523,161,070.15

Total Tax

N7,677,510,947.31

MDAs Revenue

N227,947,332.99

Total IGR

N7,905,458,280.30

TOTAL IGR - LAST FIVE YEARS

2013



N10,500,936,262.88

2014



N10,958,263,688.00

2015



N8,713,516,526.24

2016



N7,905,458,280.30

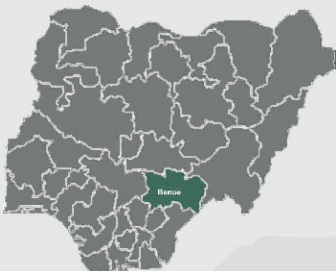
2017



N12,523,812,450.59

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

BENUUE STATE

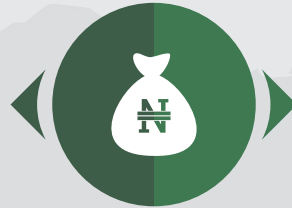


Land Area: 13,150 sq m

TOTAL STATE GENERATED REVENUE

Half Year 2018

N6,063,706,047.79



Half Year 2017

N7,472,792,088.93

Q1 2018

N2,737,672,598.74

Q2 2018

N3,326,033,449.05



**Half Year
Growth**

-18.86%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N4,291,285,103.08

Direct Assessment

N238,366,550.85

Road Taxes

N73,471,800.03

Other Taxes

N133,896,064.68

Total Tax

N4,737,019,518.64

MDAs Revenue

N1,326,686,529.15

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N6,063,706,047.79

NET FACc ALLOCATION NGN

N26,306,205,572.87

TOTAL REVENUE AVAILABLE NGN

N32,369,911,620.66



TOTAL EXTERNAL DEBT (\$)

\$34,750,363.40

TOTAL DOMESTIC DEBT NGN

N92,930,649,665.69

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

N7,608,746,946.97

Direct Assessment

N701,623,064.32

Road Taxes

N141,692,958.49

Other Taxes

N316,162,307.73

Total Tax

N8,768,225,277.51

MDAs Revenue

N3,631,189,280.28

Total IGR

N12,399,414,557.79

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N4,554,277,970.77

Direct Assessment

N842,724,590.02

Road Taxes

N236,187,529.77

Other Taxes

N23,325,027.65

Total Tax

N5,656,515,118.21

MDAs Revenue

N3,899,979,946.12

Total IGR

N9,556,495,064.33

TOTAL IGR - LAST FIVE YEARS

2013



N8,373,720,592.15

2014



N8,284,425,160.72

2015



N7,631,789,841.37

2016



N9,556,495,064.33

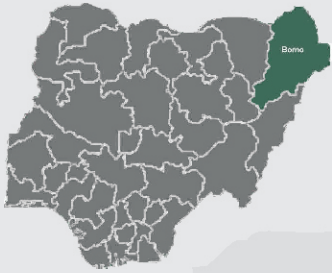
2017



N12,399,414,557.79

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

BORNO STATE

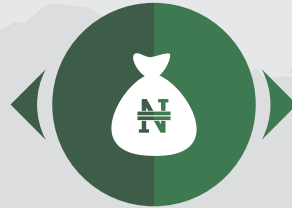


Land Area: 22, 316 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N3,060,658,912.23



Half Year 2017

N2,650,508,027.65

Q1 2018

N1,499,060,122.50

Q2 2018

N1,561,598,789.73



**Half Year
Growth**

15.47%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N1,611,233,597.06

Direct Assessment

N180,542,065.06

Road Taxes

N101,748,684.00

Other Taxes

N320,420,000.00

Total Tax

N2,213,944,346.12

MDAs Revenue

N846,714,566.11

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N3,060,658,912.23

NET FACCC ALLOCATION NGN

N30,036,052,343.78

TOTAL REVENUE AVAILABLE NGN

N33,096,711,256.01



TOTAL EXTERNAL DEBT (\$)

\$22,292,486.47

TOTAL DOMESTIC DEBT NGN

N77,523,662,982.23

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

Direct Assessment

Road Taxes

Other Taxes

Total Tax

MDAs Revenue

Total IGR

N4,983,331,049.24

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N2,101,736,445.90

Direct Assessment

N168,036,914.62

Road Taxes

N111,854,309.00

Other Taxes

N480,000.00

Total Tax

N2,382,107,669.52

MDAs Revenue

N293,615,394.37

Total IGR

N2,675,723,063.89

TOTAL IGR - LAST FIVE YEARS

2013



2014



N2,760,773,778.99

2015



N3,530,261,222.31

2016



N2,675,723,063.89

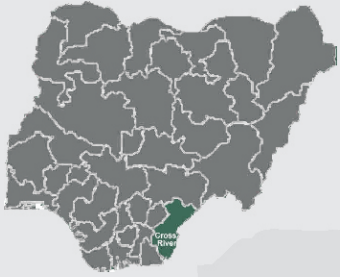
2017



N4,983,331,049.24

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

CROSS RIVER STATE



Land Area: 7,782 sq mi

TOTAL STATE GENERATED REVENUE



Q1 2018

Q2 2018

N3,763,830,682.53

N5,993,972,546.50



**Half Year
Growth**

47.44%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N4,094,269,979.94

Direct Assessment

N85,136,259.40

Road Taxes

N502,899,199.60

Other Taxes

N2,945,961,485.61

Total Tax

N7,628,266,924.55

MDAs Revenue

N2,129,536,304.48

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N9,757,803,229.03

NET FACCS ALLOCATION NGN

N17,126,204,505.61

TOTAL REVENUE AVAILABLE NGN

N26,884,007,734.64



TOTAL EXTERNAL DEBT (\$)

\$193,796,061.81

TOTAL DOMESTIC DEBT NGN

N124,943,613,082.61

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

N7,723,084,488.45

Direct Assessment

N167,698,053.72

Road Taxes

N157,181,168.18

Other Taxes

N6,603,790,540.56

Total Tax

N14,651,754,250.91

MDAs Revenue

N3,452,807,974.71

Total IGR

N18,104,562,225.62

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N5,460,805,584.64

Direct Assessment

N206,937,064.13

Road Taxes

N831,114,103.81

Other Taxes

N4,170,641,750.57

Total Tax

N10,669,498,503.15

MDAs Revenue

N4,107,309,828.68

Total IGR

N14,776,808,331.83

TOTAL IGR - LAST FIVE YEARS

2013



2014



N15,738,850,743.95

2015



N13,567,122,507.38

2016



N14,776,808,331.83

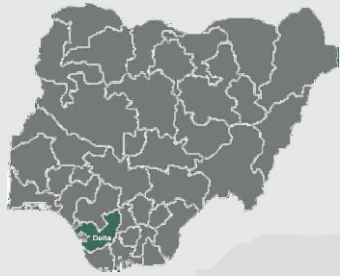
2017



N18,104,562,225.62

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

DELTA STATE

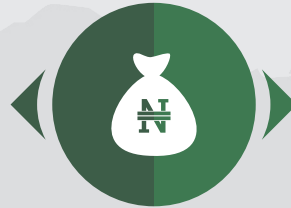


Land Area: 6,833 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N29,797,392,873.81



Half Year 2017

N25,103,484,725.03

Q1 2018

N16,343,107,878.09

Q2 2018

N13,454,284,995.72



**Half Year
Growth**

18.70%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N22,259,937,739.14

Direct Assessment

N234,920,371.23

Road Taxes

N258,384,285.39

Other Taxes

N2,714,399,704.03

Total Tax

N25,467,642,099.79

MDAs Revenue

N4,329,750,774.02

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N29,797,392,873.81

NET FACCD ALLOCATION NGN

N101,185,193,820.71

TOTAL REVENUE AVAILABLE NGN

N130,982,586,694.52



TOTAL EXTERNAL DEBT (\$)

\$63,825,838.81

TOTAL DOMESTIC DEBT NGN

N222,680,606,739.34

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

N39,305,770,446.50

Direct Assessment

N326,964,900.39

Road Taxes

N466,414,268.00

Other Taxes

N4,839,485,753.69

Total Tax

N44,938,635,368.58

MDAs Revenue

N6,949,369,969.75

Total IGR

N51,888,005,338.33

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N37,454,047,442.13

Direct Assessment

N252,584,080.77

Road Taxes

N538,166,043.02

Other Taxes

N3,428,523,460.53

Total Tax

N41,673,321,026.45

MDAs Revenue

N2,384,594,446.27

Total IGR

N44,057,915,472.72

TOTAL IGR - LAST FIVE YEARS

2013



N50,208,229,986.91

2014



N42,819,209,025.24

2015



N40,805,656,911.96

2016



N44,057,915,472.72

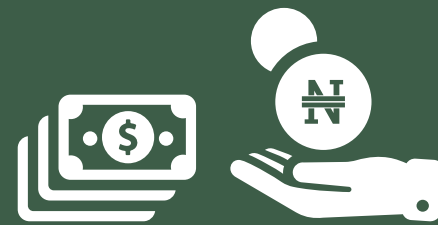
2017



N51,888,005,338.33

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

EBONYI STATE

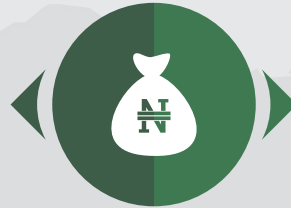


Land Area: 2,136 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N2,463,958,566.01



Half Year 2017

N3,150,448,027.70

Q1 2018

N1,245,617,408.33

Q2 2018

N1,218,341,157.68



**Half Year
Growth**

-21.79%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N1,295,172,866.33

Direct Assessment

N26,798,881.41

Road Taxes

N81,150,595.00

Other Taxes

N487,289,901.28

Total Tax

N1,890,412,244.02

MDAs Revenue

N573,546,321.99

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N2,463,958,566.01

NET FACCS ALLOCATION NGN

N21,605,984,248.73

TOTAL REVENUE AVAILABLE NGN

N24,069,942,814.74



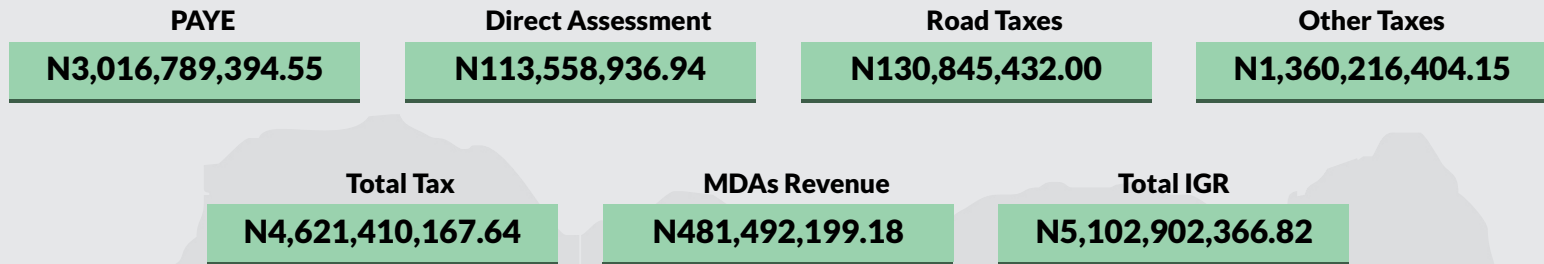
TOTAL EXTERNAL DEBT (\$)

\$67,901,721.07

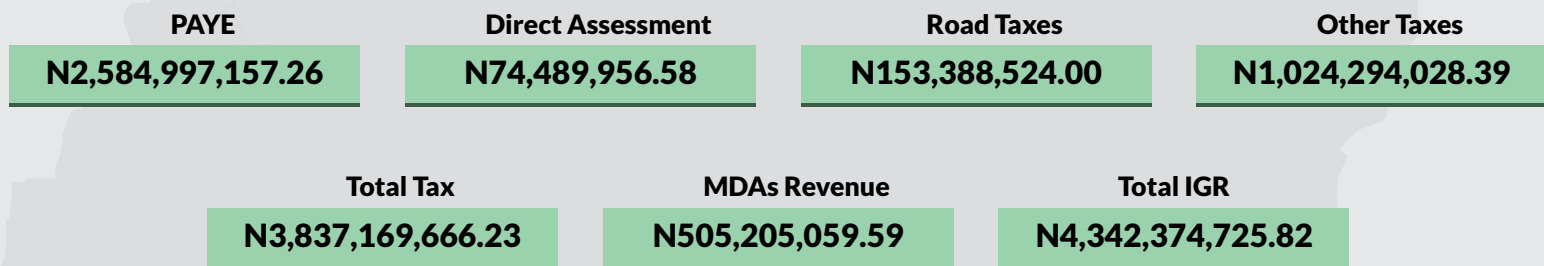
TOTAL DOMESTIC DEBT NGN

N34,515,070,111.77

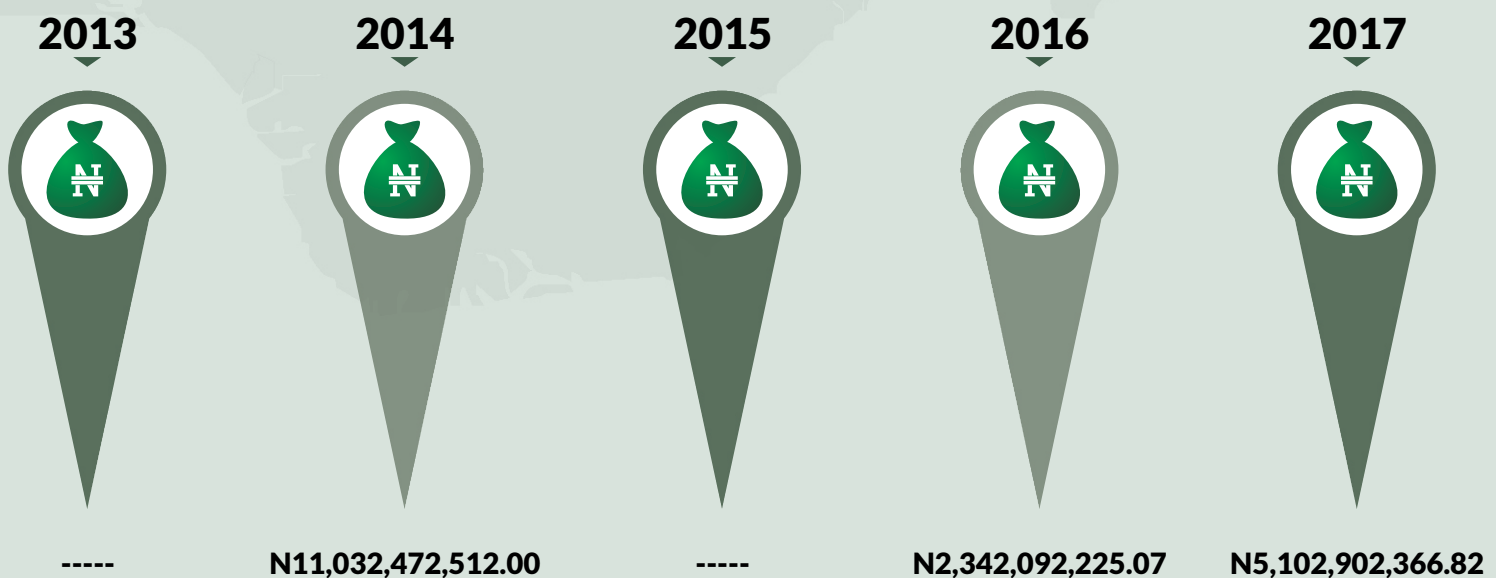
DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)



DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

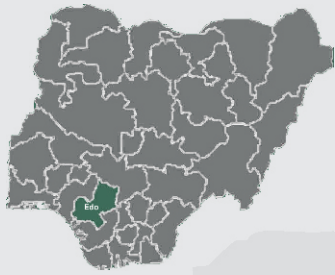


TOTAL IGR - LAST FIVE YEARS



INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

EDO STATE

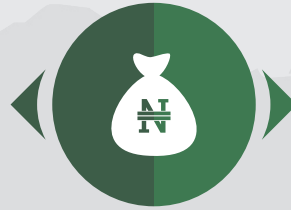


Land Area: 6,873 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N13,808,683,449.28



Half Year 2017

N13,015,045,733.72

Q1 2018

N7,362,135,105.33

Q2 2018

N6,446,548,343.95



**Half Year
Growth**

6.10%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N5,644,207,890.91

Direct Assessment

N597,213,829.14

Road Taxes

N267,798,201.04

Other Taxes

N2,976,068,246.08

Total Tax

N9,485,288,167.17

MDAs Revenue

N4,323,395,282.11

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N13,808,683,449.28

NET FACCS ALLOCATION NGN

N32,882,836,464.89

TOTAL REVENUE AVAILABLE NGN

N46,691,519,914.17



TOTAL EXTERNAL DEBT (\$)

\$279,029,896.21

TOTAL DOMESTIC DEBT NGN

N69,004,633,290.09

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

N12,523,035,066.76

Direct Assessment

N608,950,445.99

Road Taxes

N628,731,630.63

Other Taxes

N4,198,044,803.27

Total Tax

N17,958,761,946.65

MDAs Revenue

N7,384,067,265.57

Total IGR

N25,342,829,212.22

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N10,945,071,225.79

Direct Assessment

N486,624,358.04

Road Taxes

N623,955,583.56

Other Taxes

N4,724,722,202.87

Total Tax

N16,780,373,370.26

MDAs Revenue

N6,261,052,229.45

Total IGR

N23,041,425,599.71

TOTAL IGR - LAST FIVE YEARS

2013



N18,899,322,710.47

2014



N17,023,595,231.62

2015



N19,117,468,369.25

2016



N23,041,425,599.71

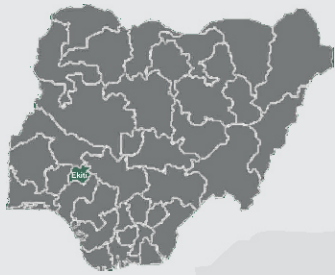
2017



N25,342,829,212.22

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

EKITI STATE

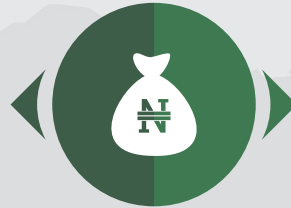


Land Area: 2,453 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N2,744,943,497.87



Half Year 2017

N2,457,985,853.24

Q1 2018

N1,501,600,288.90

Q2 2018

N1,243,343,208.97



**Half Year
Growth**

11.67%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N2,088,729,139.09

Direct Assessment

N97,171,913.03

Road Taxes

N62,258,884.81

Other Taxes

N236,093,192.24

Total Tax

N2,484,253,129.17

MDAs Revenue

N260,690,368.70

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N2,744,943,497.87

NET FACCD ALLOCATION NGN

N17,915,031,197.20

TOTAL REVENUE AVAILABLE NGN

N20,659,974,695.07



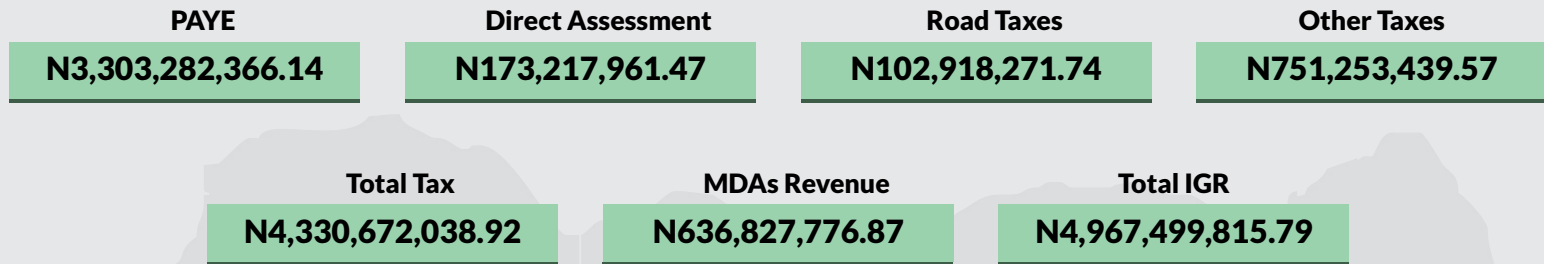
TOTAL EXTERNAL DEBT (\$)

\$97,994,770.66

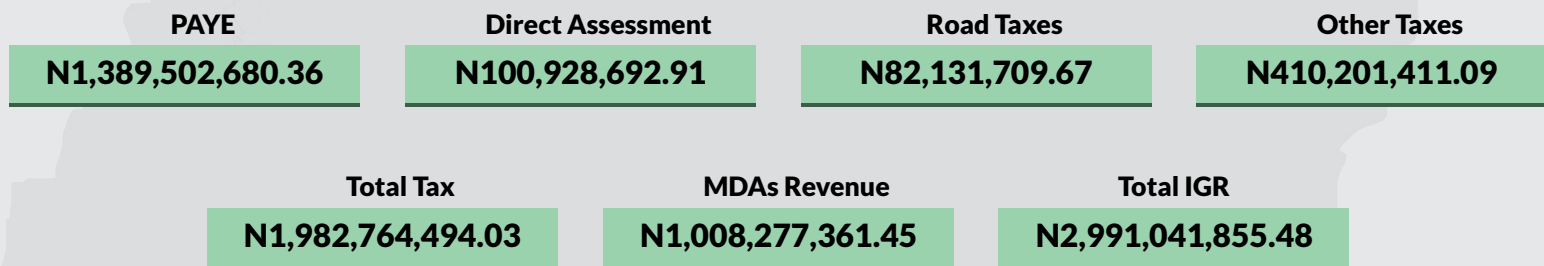
TOTAL DOMESTIC DEBT NGN

N117,724,274,041.26

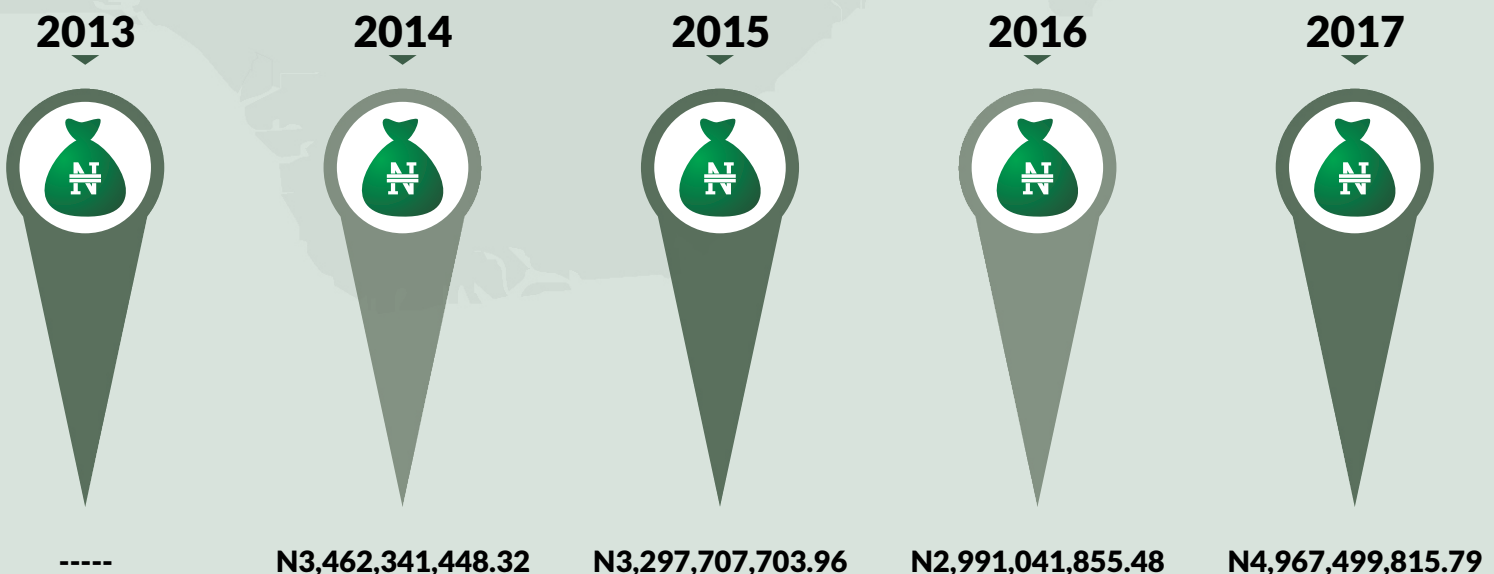
DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)



DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)



TOTAL IGR - LAST FIVE YEARS

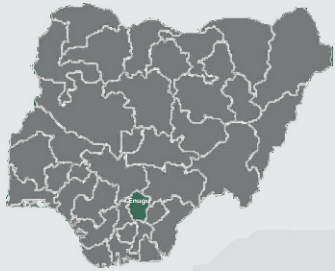


INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

ENUGU STATE



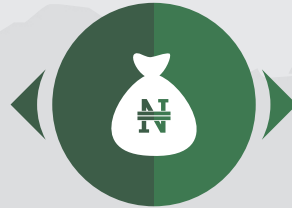
Land Area: 2,765 sq mi



TOTAL STATE GENERATED REVENUE

Half Year 2018

N12,298,398,155.00



Half Year 2017

N12,407,903,908.00

Q1 2018

N8,728,877,176.00

Q2 2018

N3,569,520,979.00



**Half Year
Growth**

-0.88%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N5,001,439,505.00

Direct Assessment

N141,338,900.00

Road Taxes

N275,842,558.00

Other Taxes

N1,896,629,297.00

Total Tax

N7,315,250,260.00

MDAs Revenue

N4,983,147,895.00

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N12,298,398,155.00

NET FACC ALLOCATION NGN

N25,060,255,593.92

TOTAL REVENUE AVAILABLE NGN

N37,358,653,748.92



TOTAL EXTERNAL DEBT (\$)

\$127,952,029.92

TOTAL DOMESTIC DEBT NGN

N61,231,913,793.95

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

Direct Assessment

Road Taxes

Other Taxes

Total Tax

MDAs Revenue

Total IGR

N22,039,222,902.86

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N5,191,494,972.00

Direct Assessment

N62,664,113.00

Road Taxes

N341,114,263.00

Other Taxes

N1,099,519,455.00

Total Tax

N6,694,792,803.00

MDAs Revenue

N7,540,719,424.00

Total IGR

N14,235,512,227.00

TOTAL IGR - LAST FIVE YEARS

2013



N20,203,802,864.00

2014



N19,250,345,593.00

2015



N18,081,014,527.00

2016



N14,235,512,227.00

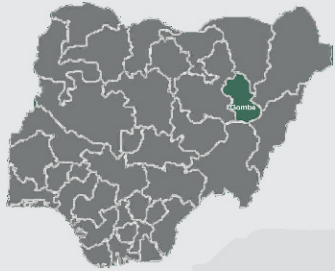
2017



N22,039,222,902.86

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

GOMBE STATE

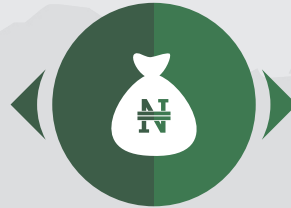


Land Area: 7, 246 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N2,394,741,972.41



Half Year 2017

N1,699,449,806.03

Q1 2018

N1,103,922,873.08

Q2 2018

N1,290,819,099.33



**Half Year
Growth**

40.91%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N1,501,094,985.72

Direct Assessment

N18,485,564.08

Road Taxes

N45,197,750.00

Other Taxes

N458,151,329.49

Total Tax

N2,022,929,629.29

MDAs Revenue

N371,812,343.12

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N2,394,741,972.41

NET FACC ALLOCATION NGN

N20,636,085,378.29

TOTAL REVENUE AVAILABLE NGN

N23,030,827,350.70



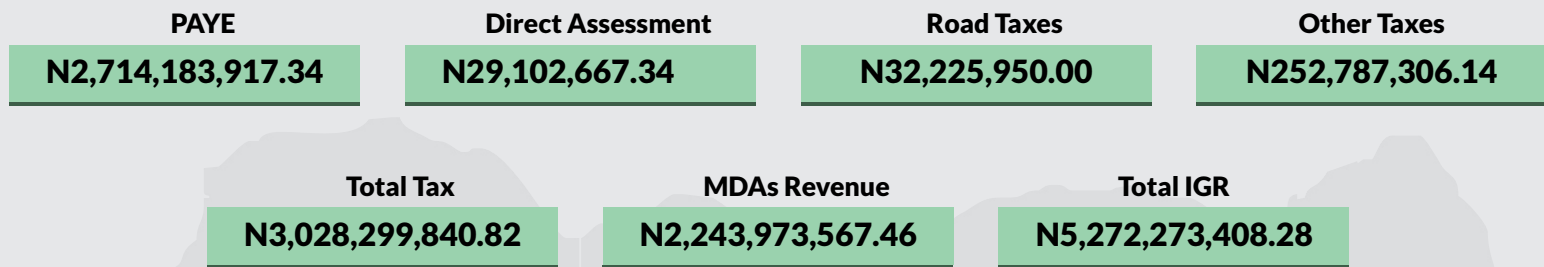
TOTAL EXTERNAL DEBT (\$)

\$38,500,292.18

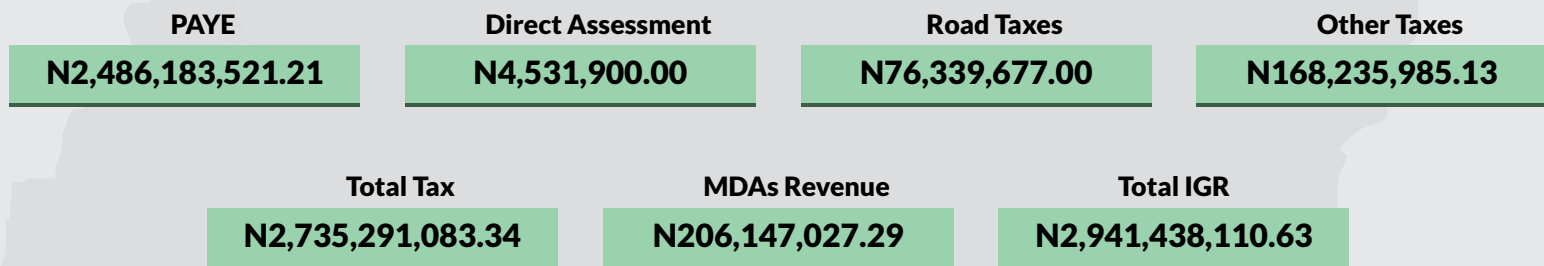
TOTAL DOMESTIC DEBT NGN

N41,939,190,055.53

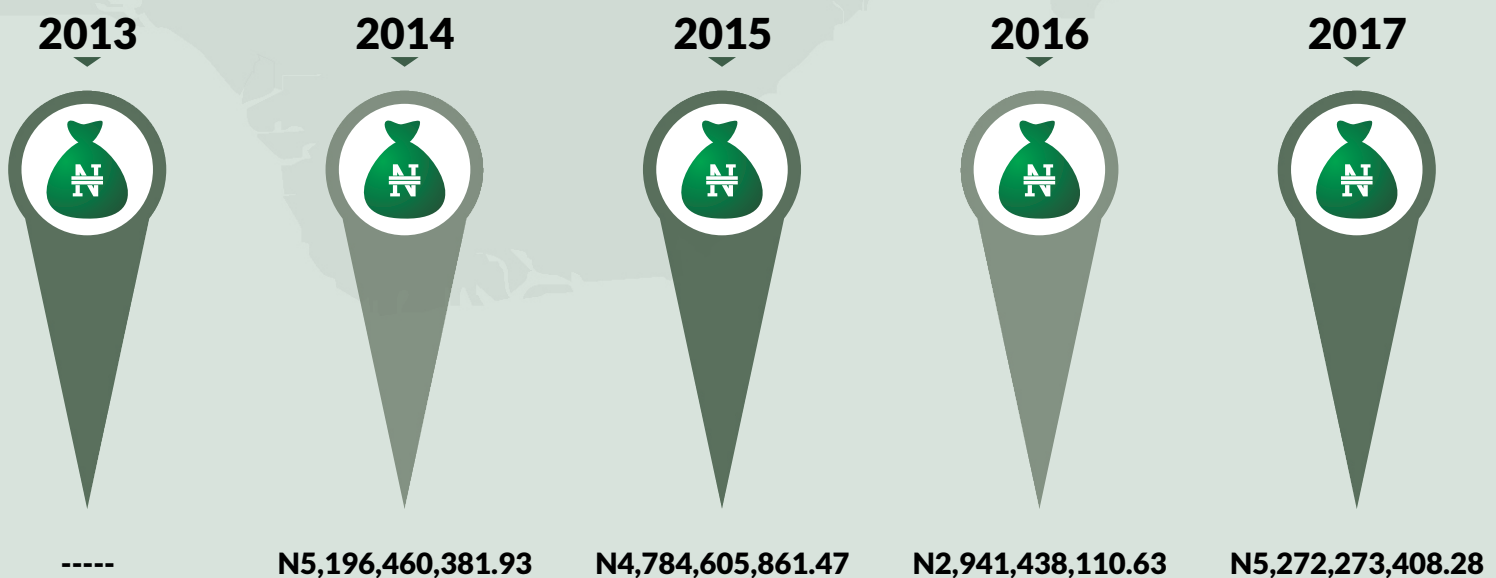
DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)



DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

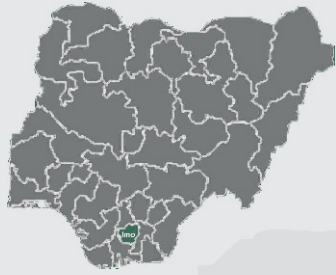


TOTAL IGR - LAST FIVE YEARS



INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

IMO STATE

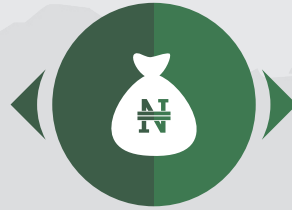


Land Area: 2,140 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N7,012,181,192.27



Half Year 2017

N4,227,842,511.28

Q1 2018

N3,592,852,650.20

Q2 2018

N3,419,328,542.07



**Half Year
Growth**

65.86%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N3,231,079,812.52

Direct Assessment

N1,415,281,133.72

Road Taxes

N884,737,047.64

Other Taxes

N72,267,808.26

Total Tax

N5,603,365,802.14

MDAs Revenue

N1,408,815,390.13

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N7,012,181,192.27

NET FACCD ALLOCATION NGN

N25,379,554,187.64

TOTAL REVENUE AVAILABLE NGN

N32,391,735,379.91



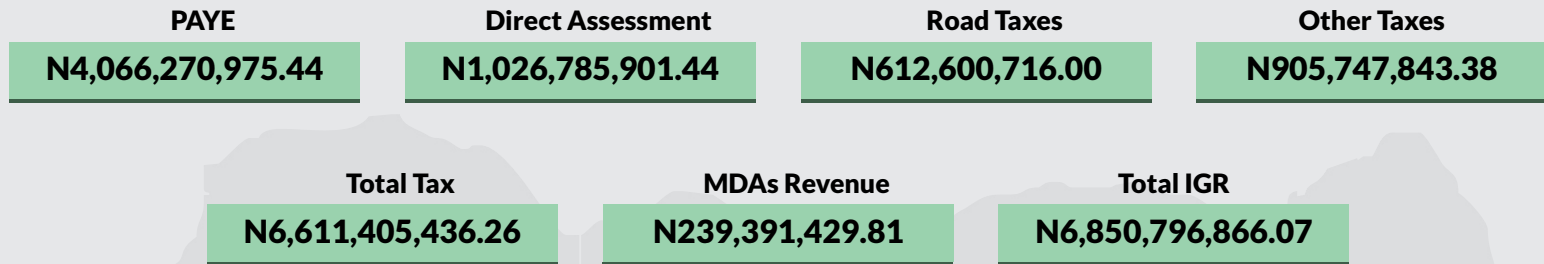
TOTAL EXTERNAL DEBT (\$)

\$61,277,993.68

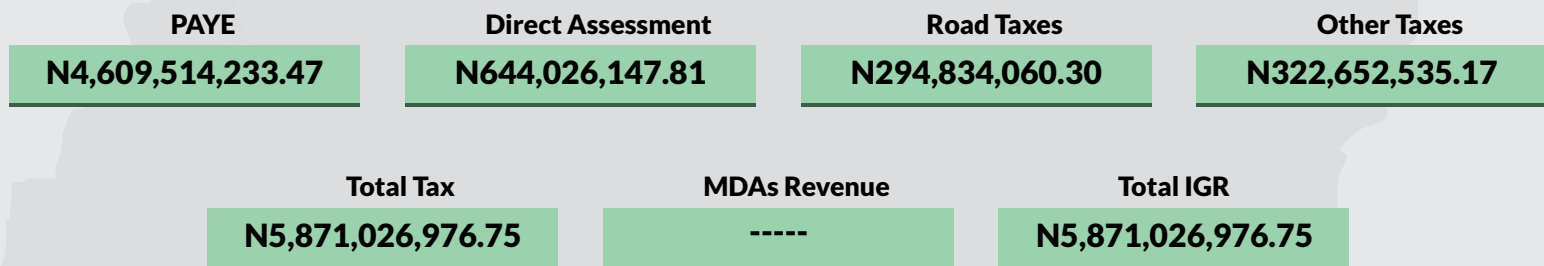
TOTAL DOMESTIC DEBT NGN

N85,432,191,992.42

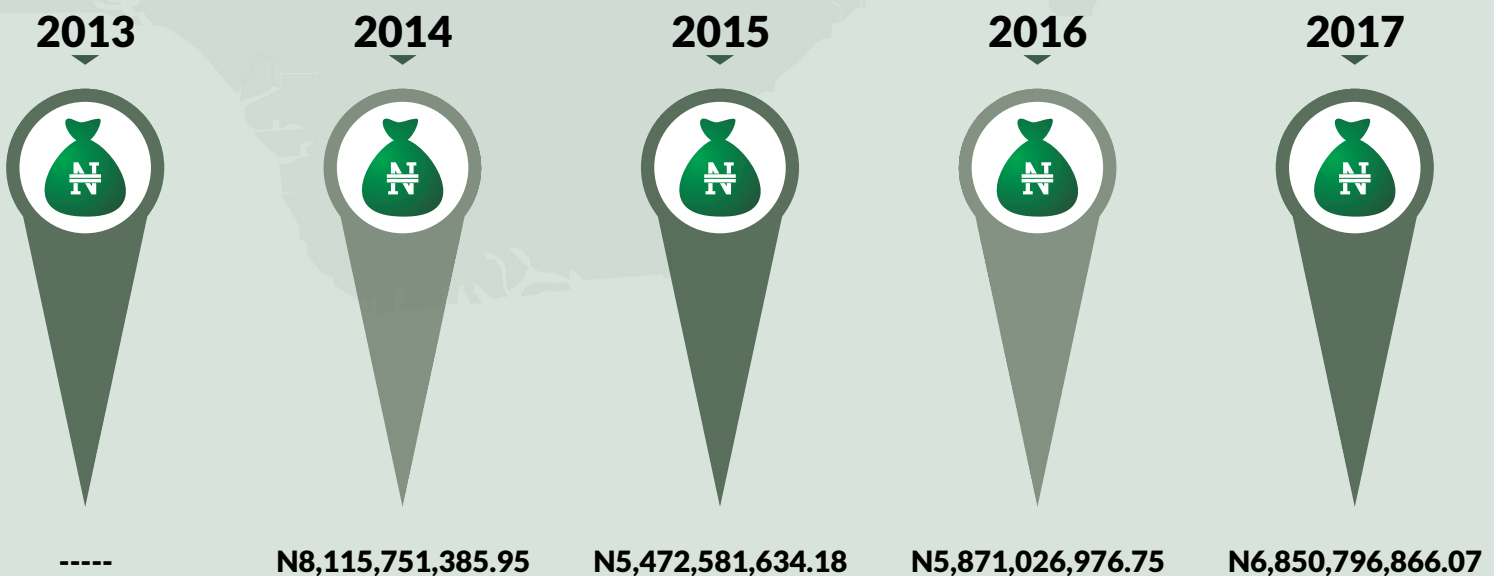
DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)



DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

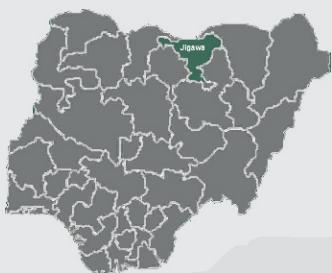


TOTAL IGR - LAST FIVE YEARS



INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

JIGAWA STATE



Land Area: 8, 940 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N4,801,750,587.15



Half Year 2017

N3,548,749,484.00

Q1 2018

N2,146,456,700.57

Q2 2018

N2,655,293,886.58



**Half Year
Growth**

35.31%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N1,750,840,095.97

Direct Assessment

N20,276,026.67

Road Taxes

N24,873,243.81

Other Taxes

N2,183,215,688.16

Total Tax

N3,979,205,054.61

MDAs Revenue

N822,545,532.54

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N4,801,750,587.15

NET FACC ALLOCATION NGN

N28,748,393,258.81

TOTAL REVENUE AVAILABLE NGN

N33,550,143,845.96



TOTAL EXTERNAL DEBT (\$)

\$32,800,038.17

TOTAL DOMESTIC DEBT NGN

N34,488,374,498.85

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

N11,266,366,971.41

Direct Assessment

N209,773,180.92

Road Taxes

N367,133,046.00

Other Taxes

N1,518,254,464.42

Total Tax

N13,361,527,662.75

MDAs Revenue

N13,169,035,218.14

Total IGR

N26,530,562,880.89

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N1,877,355,826.66

Direct Assessment

N150,660,284.36

Road Taxes

N181,069,982.18

Other Taxes

N383,913,384.25

Total Tax

N2,592,999,477.45

MDAs Revenue

N942,350,431.16

Total IGR

N3,535,349,908.61

TOTAL IGR - LAST FIVE YEARS

2013



2014



N6,273,310,616.35

2015



N5,081,424,105.40

2016



N3,535,349,908.61

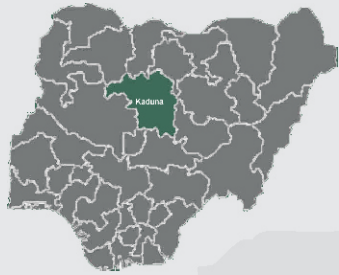
2017



N6,650,200,980.11

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

KADUNA STATE

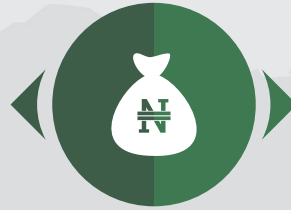


Land Area: 17,781 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N16,004,494,455.38



Half Year 2017

N9,637,190,364.12

Q1 2018

N8,839,906,826.29

Q2 2018

N7,164,587,629.09



**Half Year
Growth**

66.07%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N6,323,854,414.77

Direct Assessment

N210,017,345.08

Road Taxes

N218,015,553.76

Other Taxes

N950,515,984.71

Total Tax

N7,702,403,298.32

MDAs Revenue

N8,302,091,157.06

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N16,004,494,455.38

NET FACC ALLOCATION NGN

N32,861,084,108.80

TOTAL REVENUE AVAILABLE NGN

N48,865,578,564.18



TOTAL EXTERNAL DEBT (\$)

\$232,965,533.73

TOTAL DOMESTIC DEBT NGN

N75,606,381,758.43

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

N11,266,366,971.41

Direct Assessment

N209,773,180.92

Road Taxes

N367,133,046.00

Other Taxes

N1,518,254,464.42

Total Tax

N13,361,527,662.75

MDAs Revenue

N13,169,035,218.14

Total IGR

N26,530,562,880.89

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N11,250,800,573.78

Direct Assessment

N175,879,931.30

Road Taxes

N368,117,774.33

Other Taxes

N1,145,656,057.38

Total Tax

N12,940,454,336.79

MDAs Revenue

N4,111,410,200.34

Total IGR

N17,051,864,537.13

TOTAL IGR - LAST FIVE YEARS

2013



2014



N12,782,522,514.51

2015



N11,536,729,988.59

2016



N23,024,006,940.00

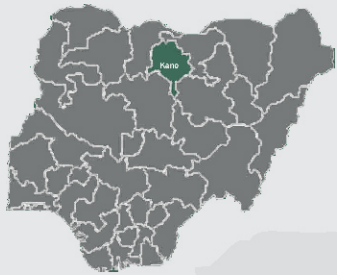
2017



N26,530,562,880.89

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

KANO STATE

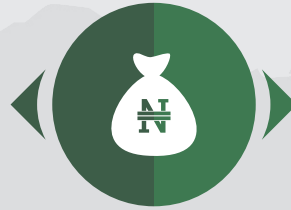


Land Area: 7,773 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N18,554,536,104.89



Half Year 2017

N11,107,753,040.09

Q1 2018

N9,292,824,304.63

Q2 2018

N9,261,711,800.26



**Half Year
Growth**

67.04%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N7,537,218,357.48

Direct Assessment

N1,464,433,957.15

Road Taxes

N1,015,952,305.91

Other Taxes

N2,971,203,929.28

Total Tax

N12,988,808,549.82

MDAs Revenue

N5,565,727,555.07

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N18,554,536,104.89

NET FACc ALLOCATION NGN

N39,880,885,724.72

TOTAL REVENUE AVAILABLE NGN

N58,435,421,829.61



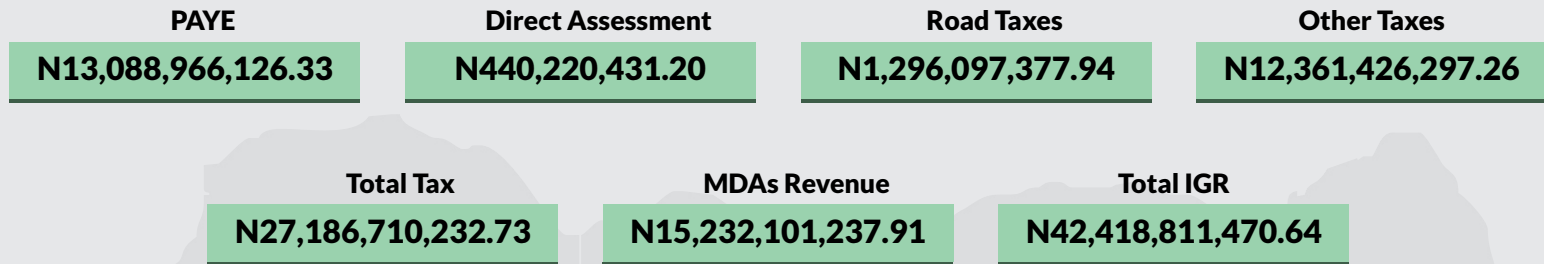
TOTAL EXTERNAL DEBT (\$)

\$65,047,427.46

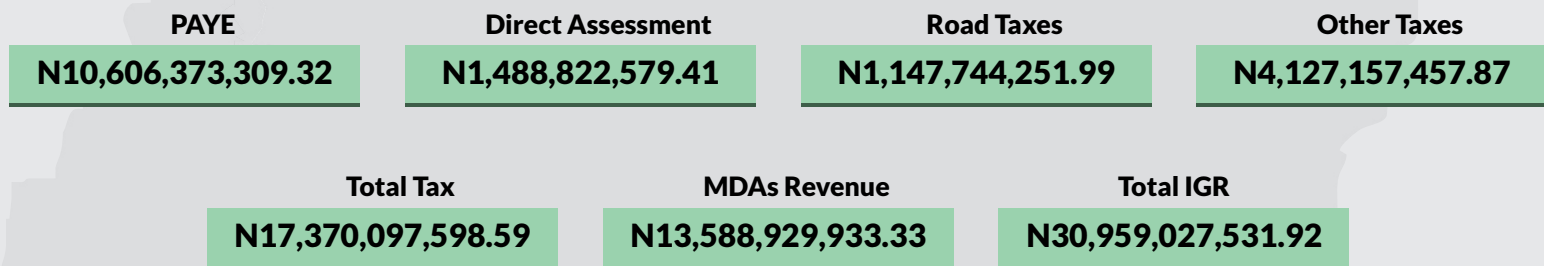
TOTAL DOMESTIC DEBT NGN

N95,420,104,800.47

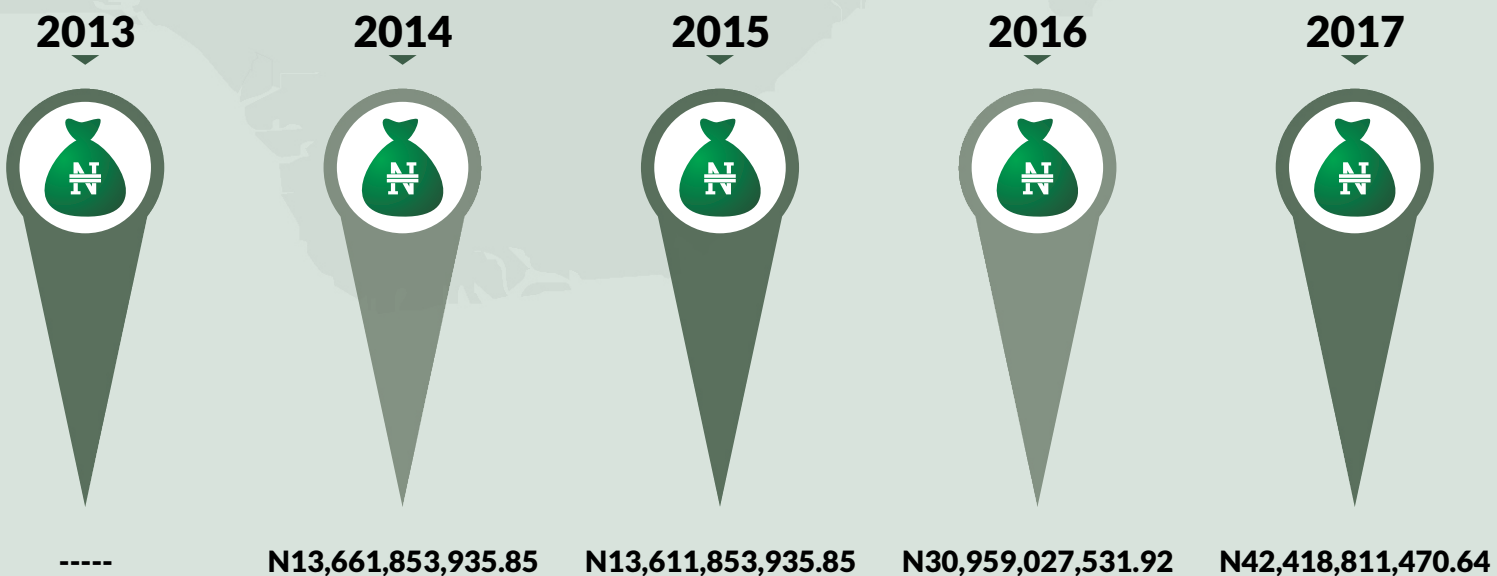
DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)



DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

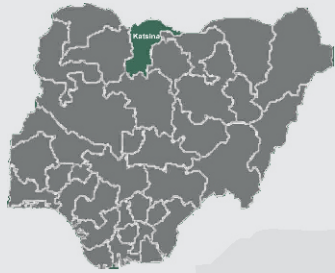


TOTAL IGR - LAST FIVE YEARS



INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

KATSINA STATE

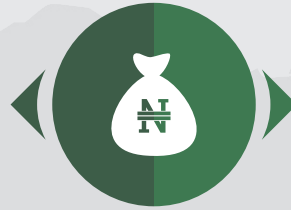


Land Area: 9,341 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N3,486,838,454.00



Half Year 2017

N2,782,536,380.76

Q1 2018

N1,789,685,111.00

Q2 2018

N1,697,153,343.00



**Half Year
Growth**

25.31%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N2,555,396,807.00

Direct Assessment

N181,476,069.00

Road Taxes

N33,014,458.00

Other Taxes

N222,176,408.00

Total Tax

N2,992,063,742.00

MDAs Revenue

N494,774,712.00

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N3,486,838,454.00

NET FACCS ALLOCATION NGN

N28,396,841,672.30

TOTAL REVENUE AVAILABLE NGN

N31,883,680,126.30



TOTAL EXTERNAL DEBT (\$)

\$64,757,964.40

TOTAL DOMESTIC DEBT NGN

N30,852,661,159.10

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

N4,804,031,610.67

Direct Assessment

N253,918,833.94

Road Taxes

N91,931,749.64

Other Taxes

N314,407,164.50

Total Tax

N5,464,289,358.75

MDAs Revenue

N565,561,499.01

Total IGR

N6,029,850,857.76

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N4,211,997,049.49

Direct Assessment

N179,563,851.0

Road Taxes

N138,997,537.49

Other Taxes

N501,580,877.56

Total Tax

N5,032,139,315.54

MDAs Revenue

N513,761,517.79

Total IGR

N5,545,900,833.33

TOTAL IGR - LAST FIVE YEARS

2013



N6,852,511,585.00

2014



N6,223,037,599.00

2015



N5,791,008,741.00

2016



N5,545,900,833.33

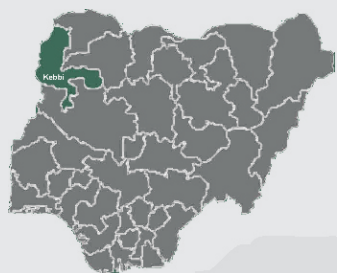
2017



N6,029,850,857.76

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

KEBBI STATE



Land Area: 14,200 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N2,034,252,127.04



Half Year 2017

N2,281,814,873.80

Q1 2018

N1,017,839,463.35

Q2 2018

N1,016,412,663.69



**Half Year
Growth**

-10.85%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N1,330,333,111.03

Direct Assessment

N459,833,753.48

Road Taxes

N13,578,503.00

Other Taxes

N31,960,180.41

Total Tax

N1,835,705,547.92

MDAs Revenue

N198,546,579.12

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N2,034,252,127.04

NET FACCS ALLOCATION NGN

N25,920,393,694.88

TOTAL REVENUE AVAILABLE NGN

N27,954,645,821.92



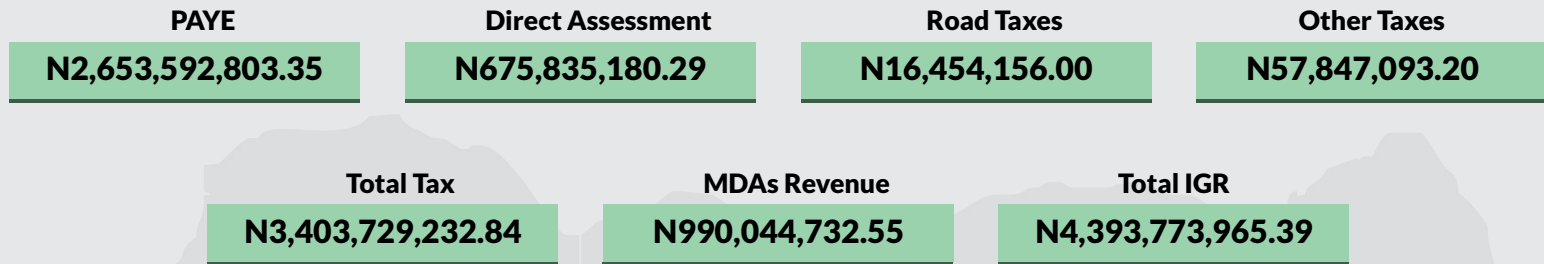
TOTAL EXTERNAL DEBT (\$)

\$46,759,780.42

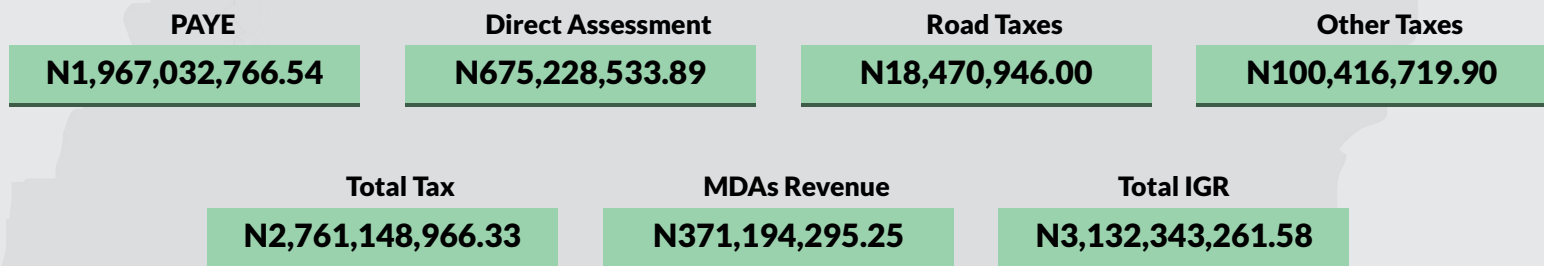
TOTAL DOMESTIC DEBT NGN

N53,874,263,625.13

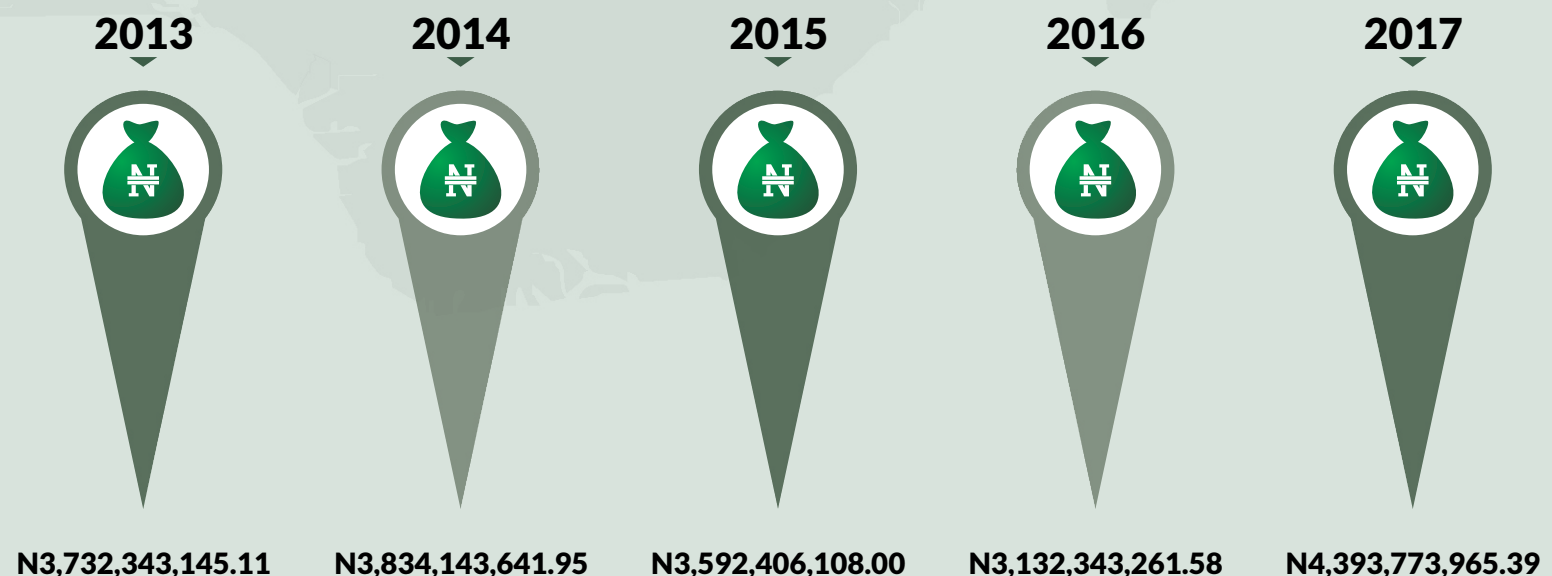
DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)



DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

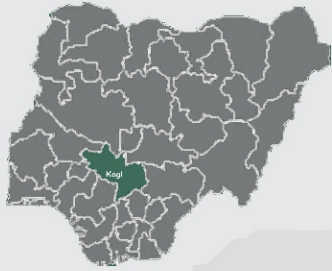


TOTAL IGR - LAST FIVE YEARS



INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

KOGI STATE

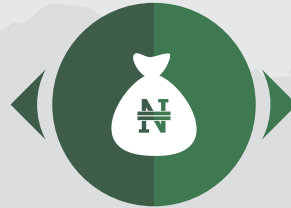


Land Area: 11,519 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N5,447,595,376.12



Half Year 2017

N4,919,298,641.98

Q1 2018

N2,528,461,175.41

Q2 2018

N2,919,134,200.71



**Half Year
Growth**

10.74%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N3,181,328,338.16

Direct Assessment

N34,116,613.38

Road Taxes

N142,189,538.97

Other Taxes

N767,485,093.64

Total Tax

N4,125,119,584.15

MDAs Revenue

N1,322,475,791.97

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N5,447,595,376.12

NET FACc ALLOCATION NGN

N25,176,298,768.03

TOTAL REVENUE AVAILABLE NGN

N30,623,894,144.15



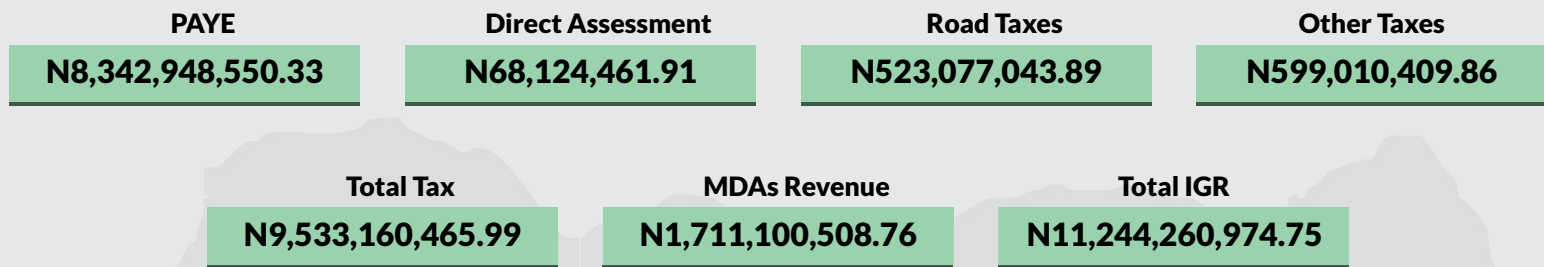
TOTAL EXTERNAL DEBT (\$)

\$32,371,905.62

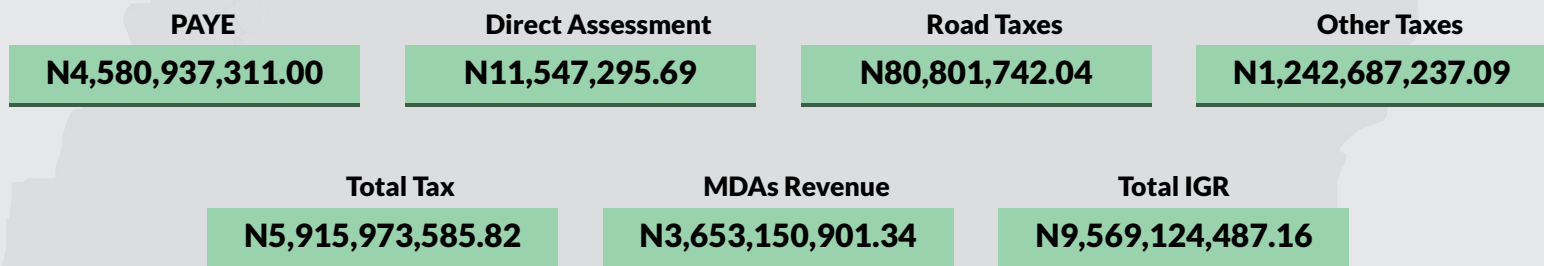
TOTAL DOMESTIC DEBT NGN

N114,332,341,233.39

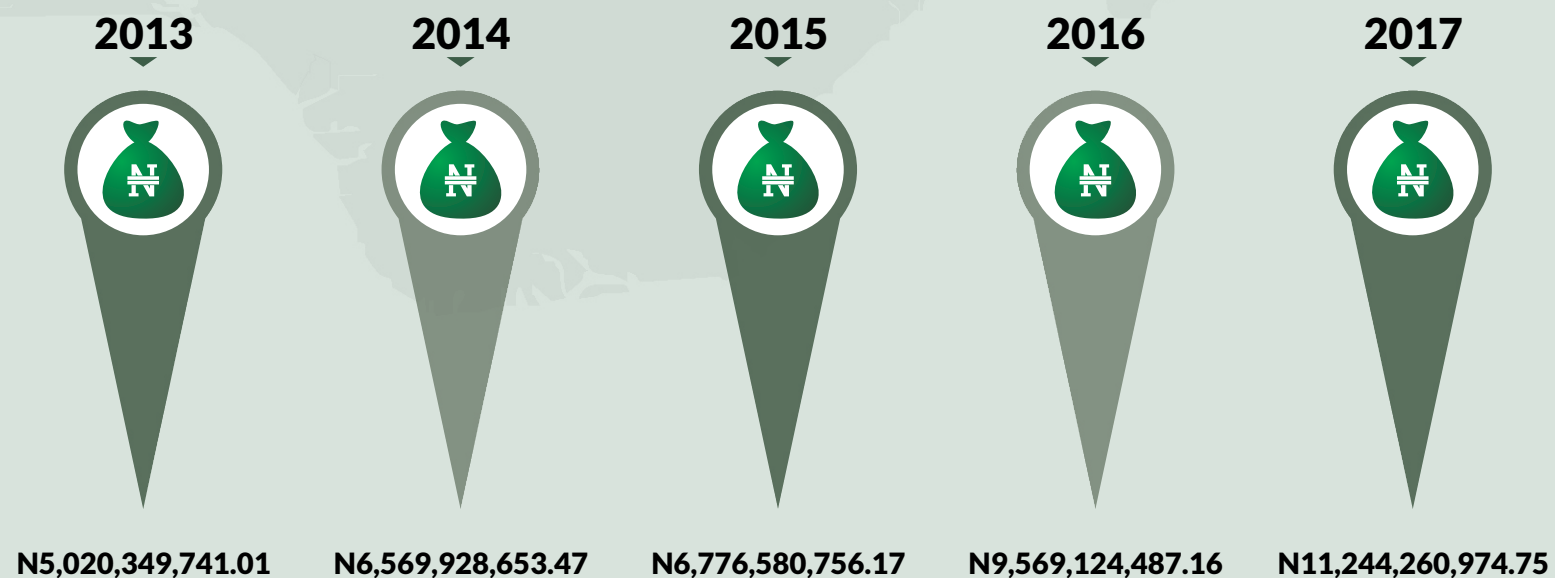
DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)



DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

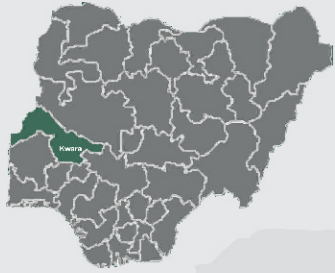


TOTAL IGR - LAST FIVE YEARS



INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

KWARA STATE

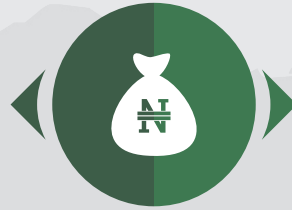


Land Area: 14, 218 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N10,043,178,453.71



Half Year 2017

N10,676,489,600.45

Q1 2018

N6,389,122,276.67

Q2 2018

N3,654,056,177.04



**Half Year
Growth**

-5.93%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N2,951,386,456.34

Direct Assessment

N661,051,677.70

Road Taxes

N169,803,818.89

Other Taxes

N697,415,891.27

Total Tax

N4,479,657,844.20

MDAs Revenue

N5,563,520,609.51

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N10,043,178,453.71

NET FACC ALLOCATION NGN

N21,392,196,029.04

TOTAL REVENUE AVAILABLE NGN

N31,435,374,482.75



TOTAL EXTERNAL DEBT (\$)

\$49,871,457.19

TOTAL DOMESTIC DEBT NGN

N40,492,924,816.54

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

N5,305,614,506.04

Direct Assessment

N881,326,196.38

Road Taxes

N270,894,574.86

Other Taxes

N651,983,132.26

Total Tax

N7,109,818,409.54

MDAs Revenue

N12,528,055,102.68

Total IGR

N19,637,873,512.22

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N4,920,637,930.31

Direct Assessment

N689,093,214.62

Road Taxes

N378,088,416.08

Other Taxes

N1,057,178,568.39

Total Tax

N7,044,998,129.40

MDAs Revenue

N10,208,831,430.11

Total IGR

N17,253,829,559.51

TOTAL IGR - LAST FIVE YEARS

2013



N13,838,085,972.51

2014



N12,460,517,954.55

2015



N7,178,922,182.76

2016



N17,253,829,559.51

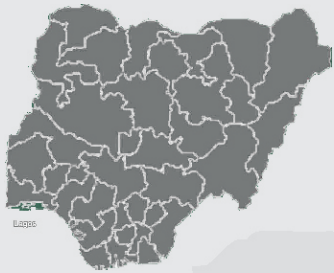
2017



N19,637,873,512.22

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

LAGOS STATE

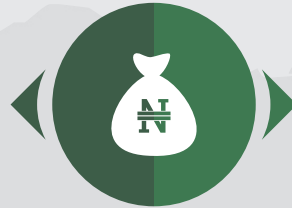


Land Area: 1,381 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N196,395,165,273.69



Half Year 2017

N168,025,303,441.70

Q1 2018

N96,236,288,416.78

Q2 2018

N100,158,876,856.91



**Half Year
Growth**

16.88%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N121,521,972,265.04

Direct Assessment

N10,007,187,196.73

Road Taxes

N4,608,291,676.36

Other Taxes

N35,312,690,406.46

Total Tax

N171,450,141,544.59

MDAs Revenue

N24,945,023,729.10

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N196,395,165,273.69

NET FACCC ALLOCATION NGN

N59,517,522,097.02

TOTAL REVENUE AVAILABLE NGN

N255,912,687,370.71



TOTAL EXTERNAL DEBT (\$)

\$1,451,639,937.86

TOTAL DOMESTIC DEBT NGN

N517,367,331,872.95

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

N211,426,842,170.19

Direct Assessment

N11,054,471,474.03

Road Taxes

N7,196,081,805.74

Other Taxes

N62,211,624,008.58

Total Tax

N291,889,019,458.54

MDAs Revenue

N42,078,959,421.90

Total IGR

N333,967,978,880.44

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N190,659,405,439.32

Direct Assessment

N10,470,382,873.78

Road Taxes

N9,542,198,759.18

Other Taxes

N43,152,788,617.32

Total Tax

N253,824,775,689.60

MDAs Revenue

N48,600,316,275.18

Total IGR

N302,425,091,964.78

TOTAL IGR - LAST FIVE YEARS

2013



2014



2015



2016



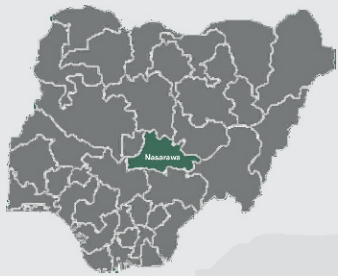
2017



N384,259,410,959.19 N276,163,978,675.95 N268,224,782,435.23 N302,425,091,964.78 N333,967,978,880.44

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

NASARAWA STATE

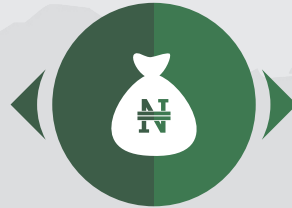


Land Area: 10, 470 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N3,806,461,196.58



Half Year 2017

N3,541,545,541.08

Q1 2018

N2,439,646,825.99

Q2 2018

N1,366,814,370.59



**Half Year
Growth**

7.48%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N3,552,792,262.12

Direct Assessment

N32,988,543.12

Road Taxes

N81,152,362.00

Other Taxes

N65,794,487.92

Total Tax

N3,732,727,655.16

MDAs Revenue

N73,733,541.42

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N3,806,461,196.58

NET FACc ALLOCATION NGN

N22,633,849,283.21

TOTAL REVENUE AVAILABLE NGN

N26,440,310,479.79



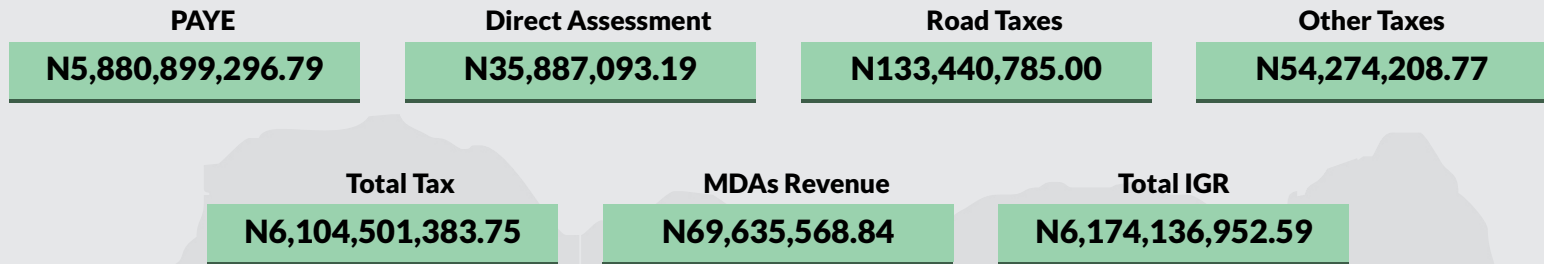
TOTAL EXTERNAL DEBT (\$)

\$61,495,066.44

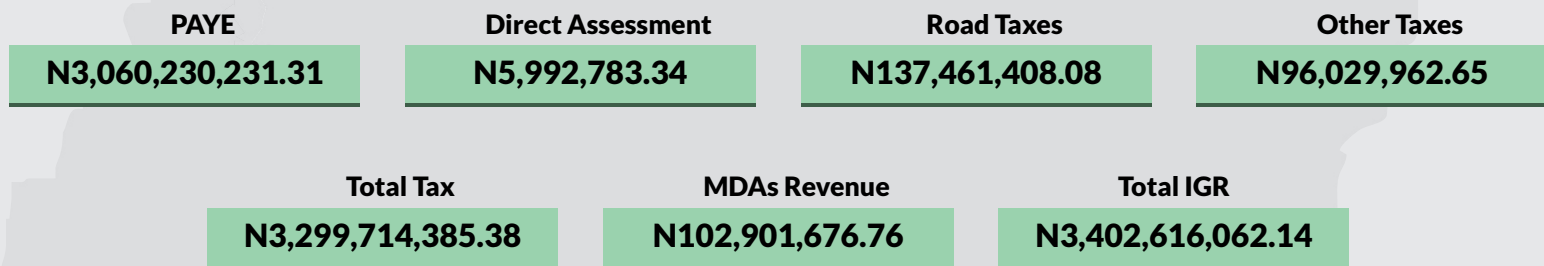
TOTAL DOMESTIC DEBT NGN

N70,335,662,265.00

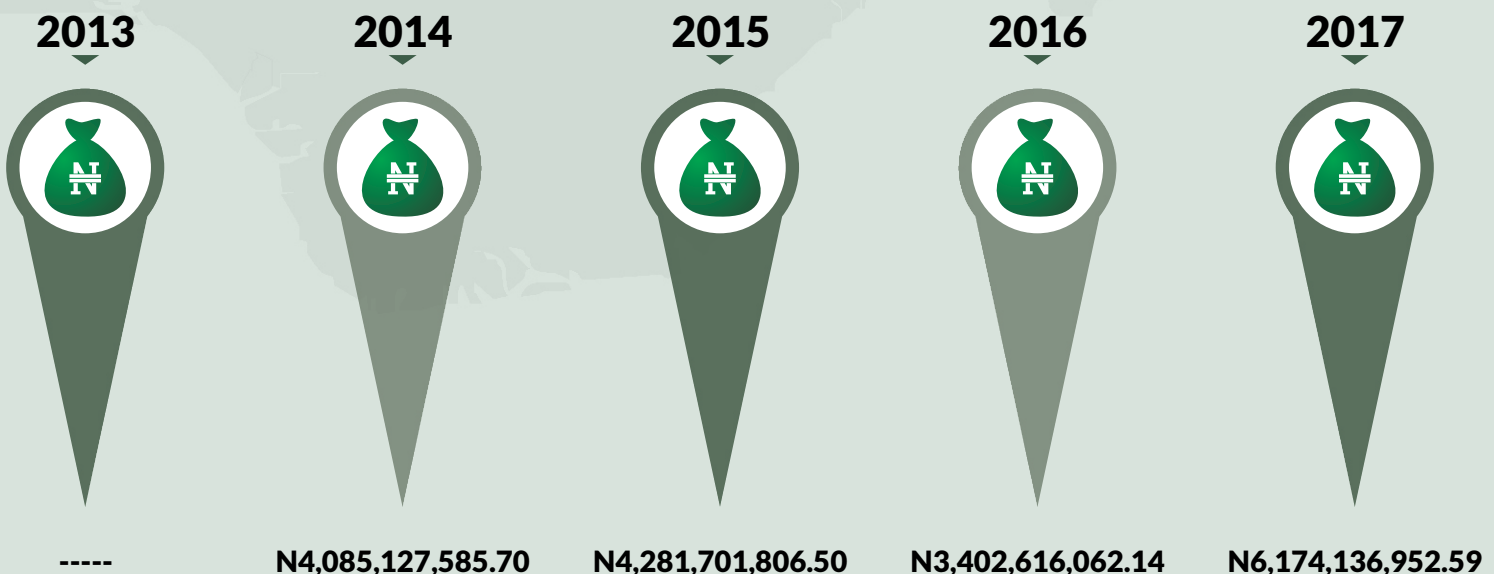
DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)



DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

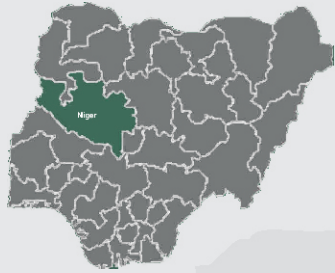


TOTAL IGR - LAST FIVE YEARS



INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

NIGER STATE

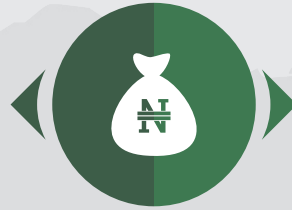


Land Area: 29, 484 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N4,860,625,474.31



Half Year 2017

N3,185,476,752.90

Q1 2018

N2,288,238,354.26

Q2 2018

N2,572,387,120.05



**Half Year
Growth**

52.59%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N3,931,226,291.67

Direct Assessment

N90,899,721.19

Road Taxes

N76,529,331.57

Other Taxes

N635,789,655.05

Total Tax

N4,734,444,999.48

MDAs Revenue

N126,180,474.83

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N4,860,625,474.31

NET FACc ALLOCATION NGN

N27,236,437,540.14

TOTAL REVENUE AVAILABLE NGN

N32,097,063,014.45



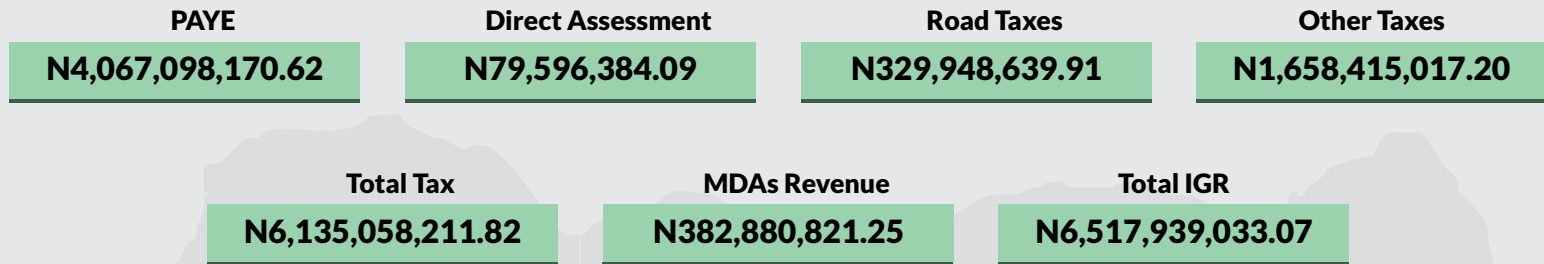
TOTAL EXTERNAL DEBT (\$)

\$55,747,995.99

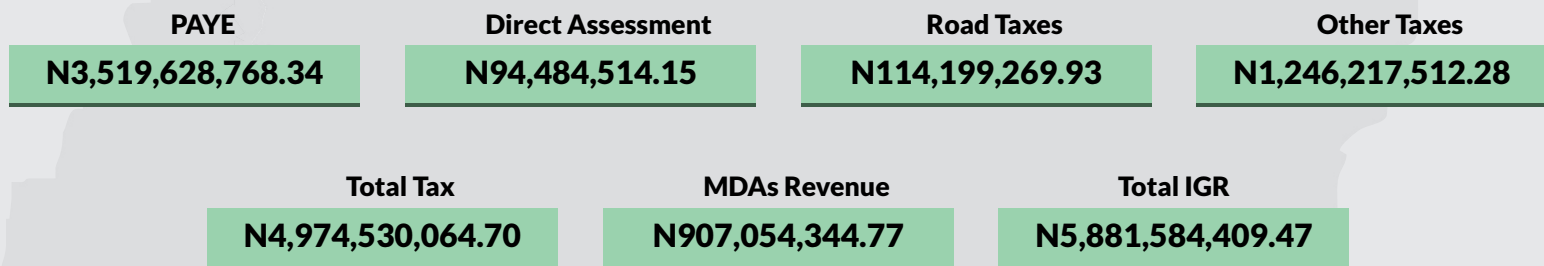
TOTAL DOMESTIC DEBT NGN

N40,300,423,742.82

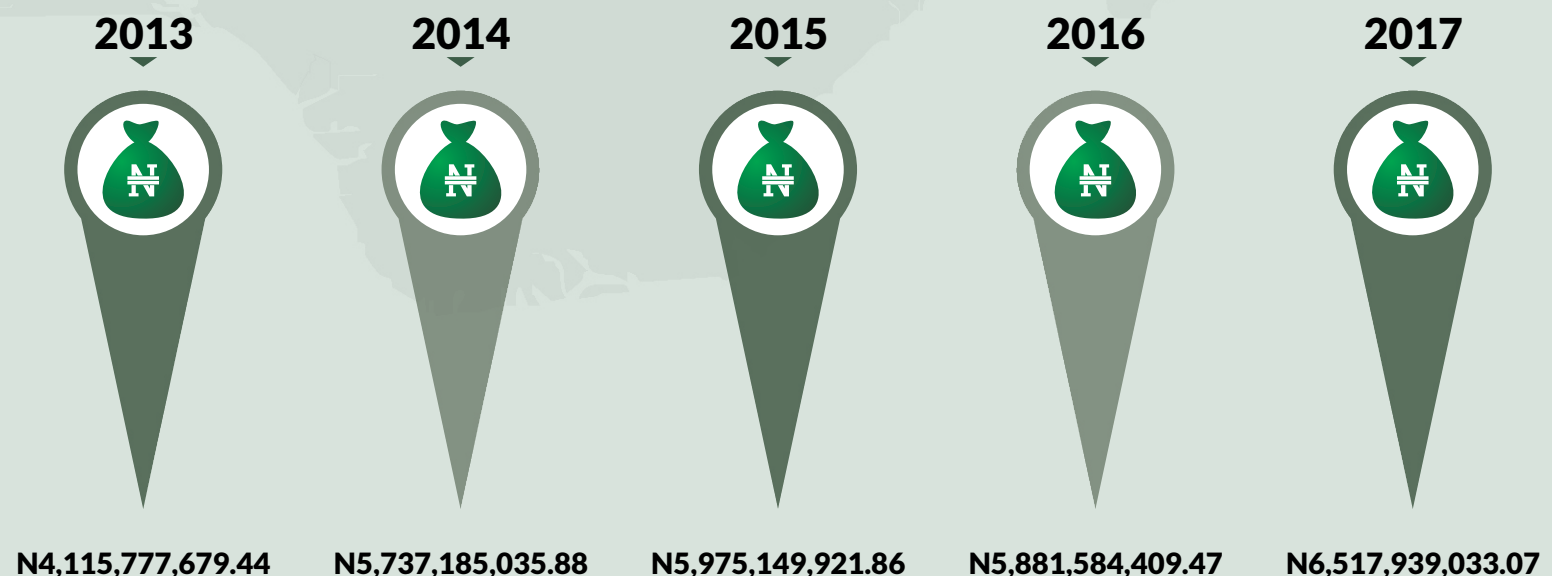
DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)



DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

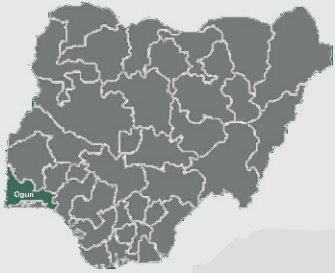


TOTAL IGR - LAST FIVE YEARS



INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

OGUN STATE

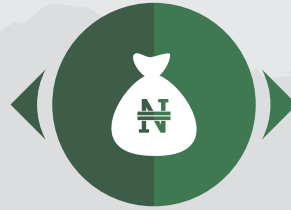


Land Area: 6,556.23 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N42,519,264,429.37



Half Year 2017

N39,849,644,684.39

Q1 2018

N21,340,297,222.14

Q2 2018

N21,178,967,207.23



**Half Year
Growth**

6.70%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N19,648,049,344.82

Direct Assessment

N2,829,607,258.53

Road Taxes

N852,649,849.48

Other Taxes

N4,305,822,803.03

Total Tax

N27,636,129,255.86

MDAs Revenue

N14,883,135,173.51

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N42,519,264,429.37

NET FACCS ALLOCATION NGN

N18,793,522,751.38

TOTAL REVENUE AVAILABLE NGN

N61,312,787,180.75



TOTAL EXTERNAL DEBT (\$)

\$105,388,666.18

TOTAL DOMESTIC DEBT NGN

N104,933,290,271.91

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

N33,387,309,172.87

Direct Assessment

N6,599,073,758.88

Road Taxes

N1,173,674,773.01

Other Taxes

N7,886,990,215.66

Total Tax

N49,047,047,920.42

MDAs Revenue

N25,788,931,080.09

Total IGR

N74,835,979,000.51

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N24,154,425,790.58

Direct Assessment

N1,815,798,230.31

Road Taxes

N364,016,097.50

Other Taxes

N6,430,330,823.55

Total Tax

N32,764,570,941.94

MDAs Revenue

N40,218,549,061.91

Total IGR

N72,983,120,003.85

TOTAL IGR - LAST FIVE YEARS

2013



2014



N17,497,620,787.52

2015



N34,596,446,519.52

2016



N72,983,120,003.85

2017



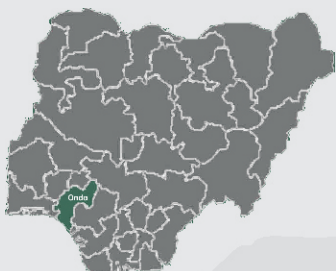
N74,835,979,000.51

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

ONDO STATE



Land Area: 6,000 sq mi



TOTAL STATE GENERATED REVENUE

Half Year 2018
N9,417,419,808.77



Half Year 2017
N5,078,010,539.09

Q1 2018

Q2 2018

N3,609,802,072.11

N5,807,617,736.66



**Half Year
Growth**

85.45%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N3,806,104,764.76

Direct Assessment

N280,845,460.50

Road Taxes

N217,645,443.72

Other Taxes

N1,117,242,997.34

Total Tax

N5,421,838,666.32

MDAs Revenue

N3,995,581,142.45

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N9,417,419,808.77

NET FACCS ALLOCATION NGN

N30,955,303,397.26

TOTAL REVENUE AVAILABLE NGN

N40,372,723,206.03



TOTAL EXTERNAL DEBT (\$)

\$81,417,458.58

TOTAL DOMESTIC DEBT NGN

N50,610,170,334.16

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

N6,241,334,044.57

Direct Assessment

N360,317,690.54

Road Taxes

N245,262,830.63

Other Taxes

N1,202,118,343.59

Total Tax

N8,049,032,909.33

MDAs Revenue

N2,878,838,570.43

Total IGR

N10,927,871,479.76

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N5,253,551,512.40

Direct Assessment

N266,562,870.53

Road Taxes

N270,432,876.31

Other Taxes

N1,557,927,667.86

Total Tax

N7,348,474,927.10

MDAs Revenue

N1,335,931,651.53

Total IGR

N8,684,406,578.63

TOTAL IGR - LAST FIVE YEARS

2013



N10,498,697,469.99

2014



N11,718,741,502.49

2015



N10,098,000,000.00

2016



N8,684,406,578.63

2017



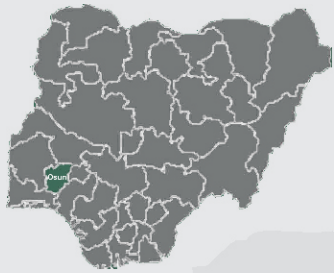
N10,927,871,479.76

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

OSUN STATE



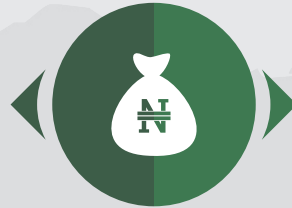
Land Area: 3,572 sq mi



TOTAL STATE GENERATED REVENUE

Half Year 2018

N4,773,933,316.89



Half Year 2017

N4,014,530,700.26

Q1 2018

N2,118,883,555.68

Q2 2018

N2,655,049,761.21



**Half Year
Growth**

18.92%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N2,524,466,231.09

Direct Assessment

N387,506,886.58

Road Taxes

N127,968,615.53

Other Taxes

N180,789,639.89

Total Tax

N3,220,731,373.09

MDAs Revenue

N1,553,201,943.80

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N4,773,933,316.89

NET FACc ALLOCATION NGN

N10,243,367,754.26

TOTAL REVENUE AVAILABLE NGN

N15,017,301,071.15



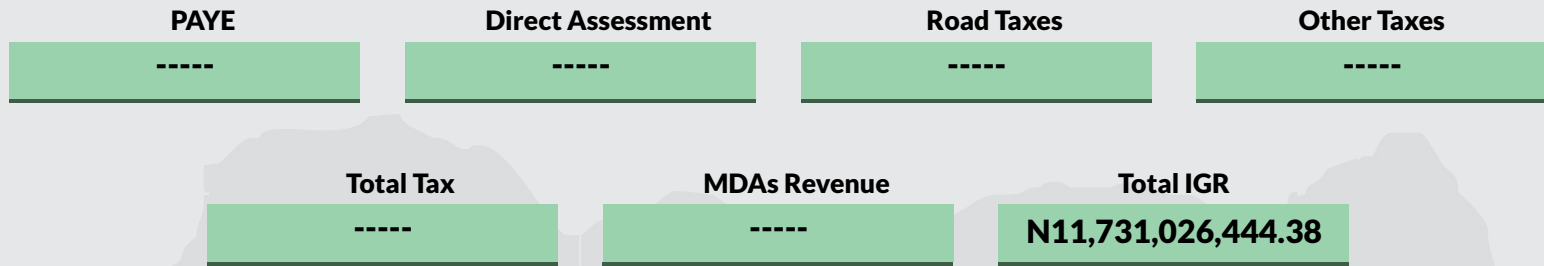
TOTAL EXTERNAL DEBT (\$)

\$101,567,066.28

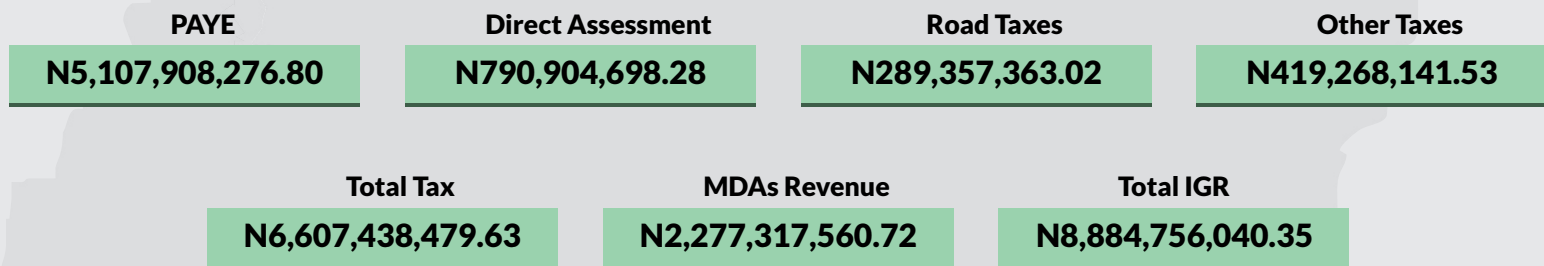
TOTAL DOMESTIC DEBT NGN

N135,831,145,633.27

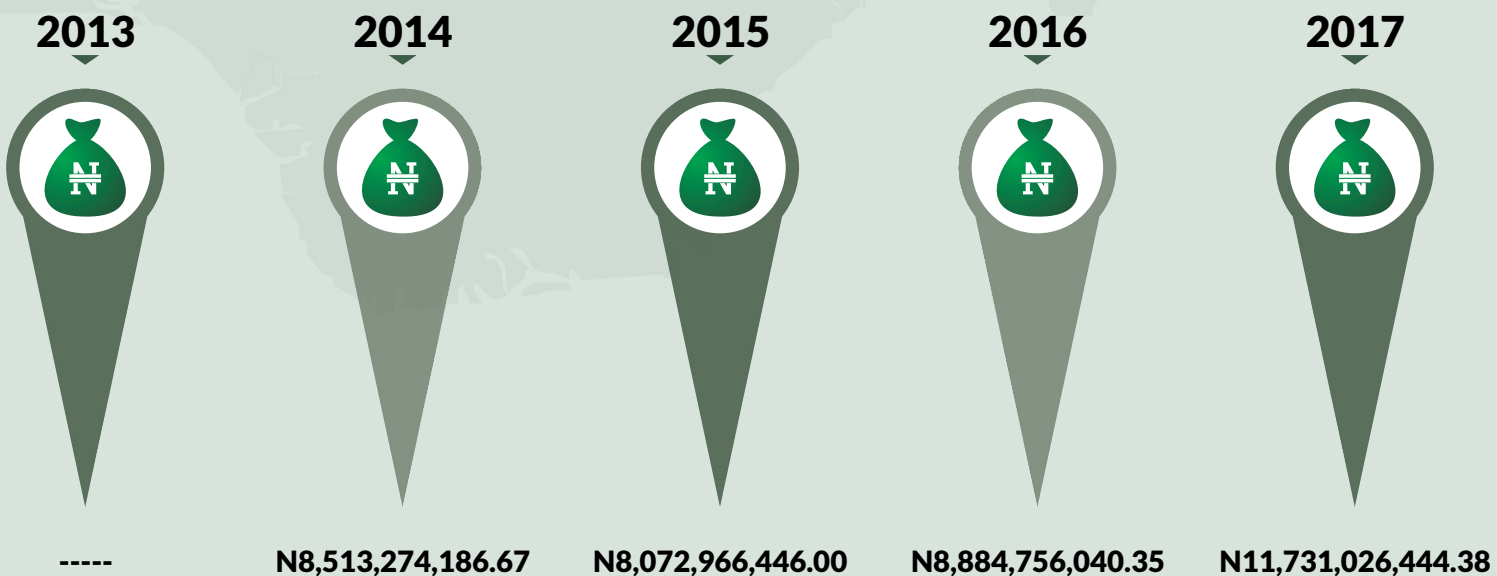
DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)



DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)



TOTAL IGR - LAST FIVE YEARS

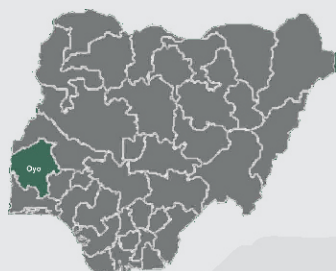


INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

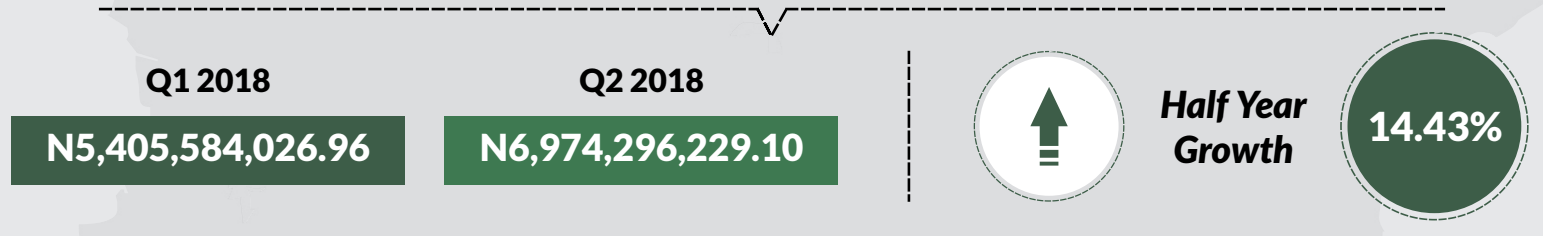
OYO STATE



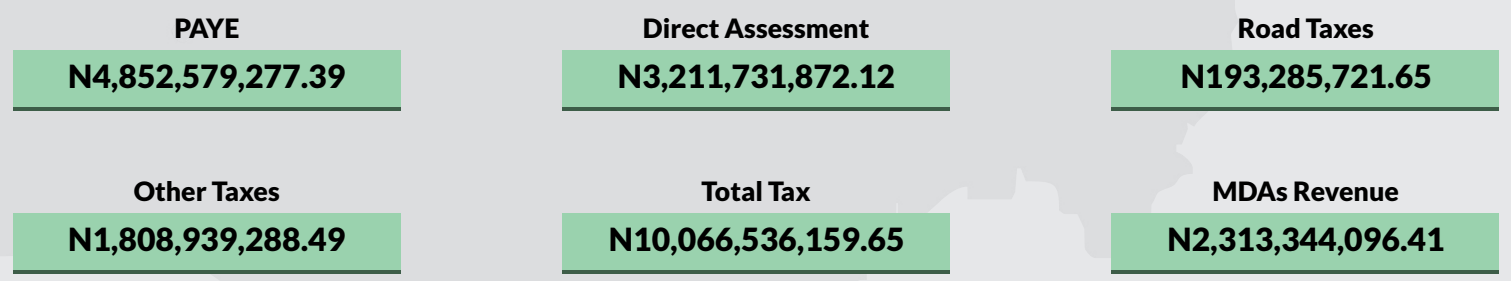
Land Area: 10,986 sq mi



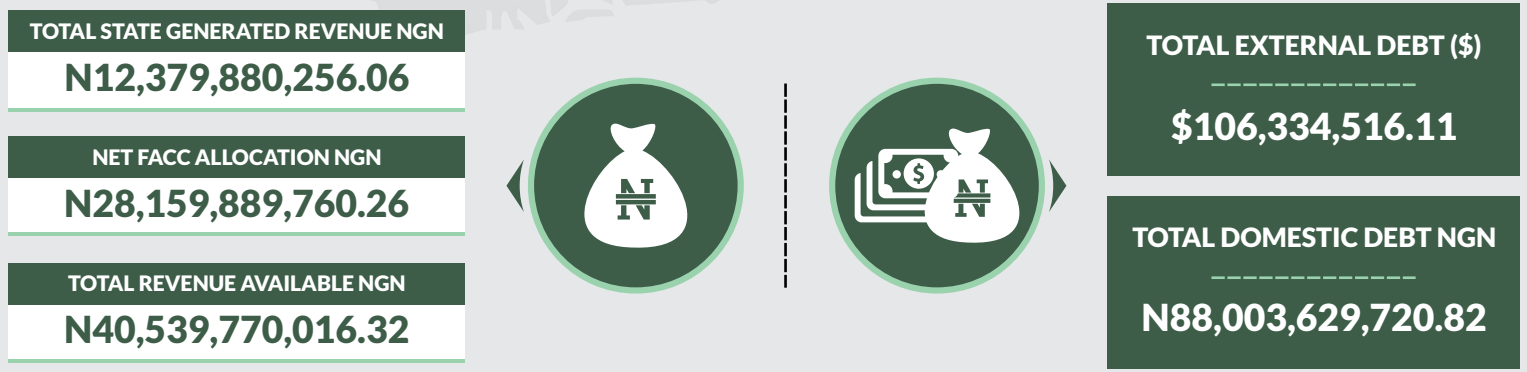
TOTAL STATE GENERATED REVENUE



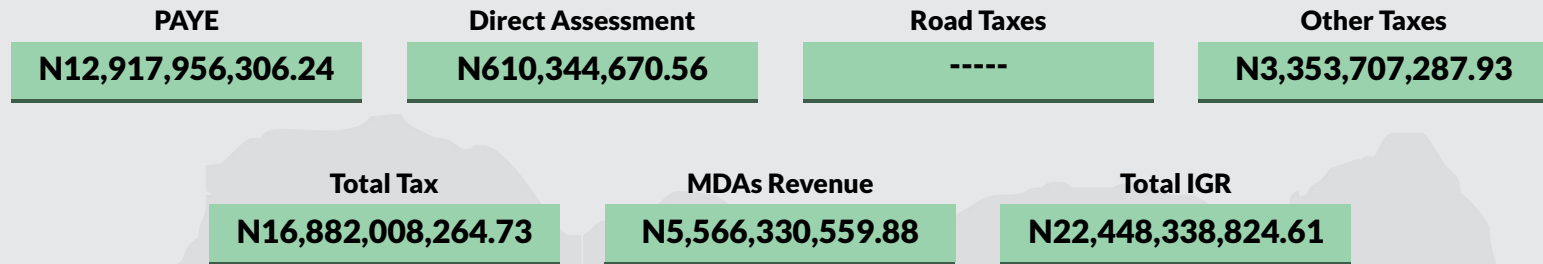
2018 HALF YEAR IGR DISSAGREGATED



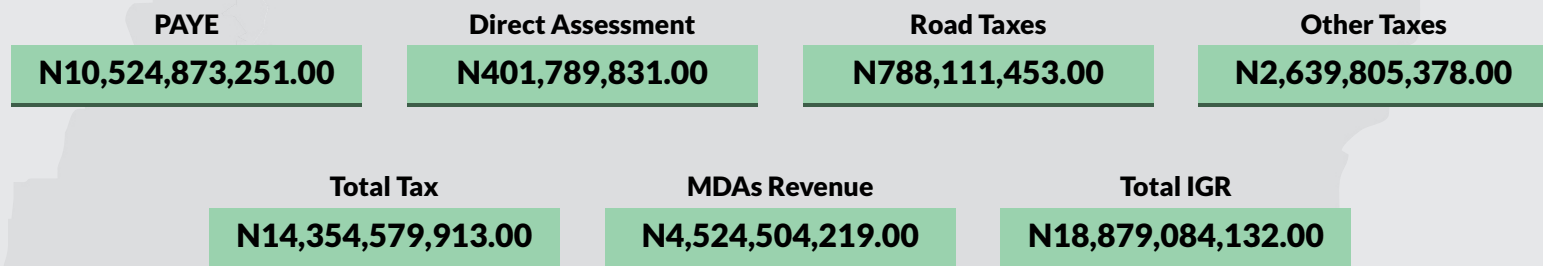
TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR 2018



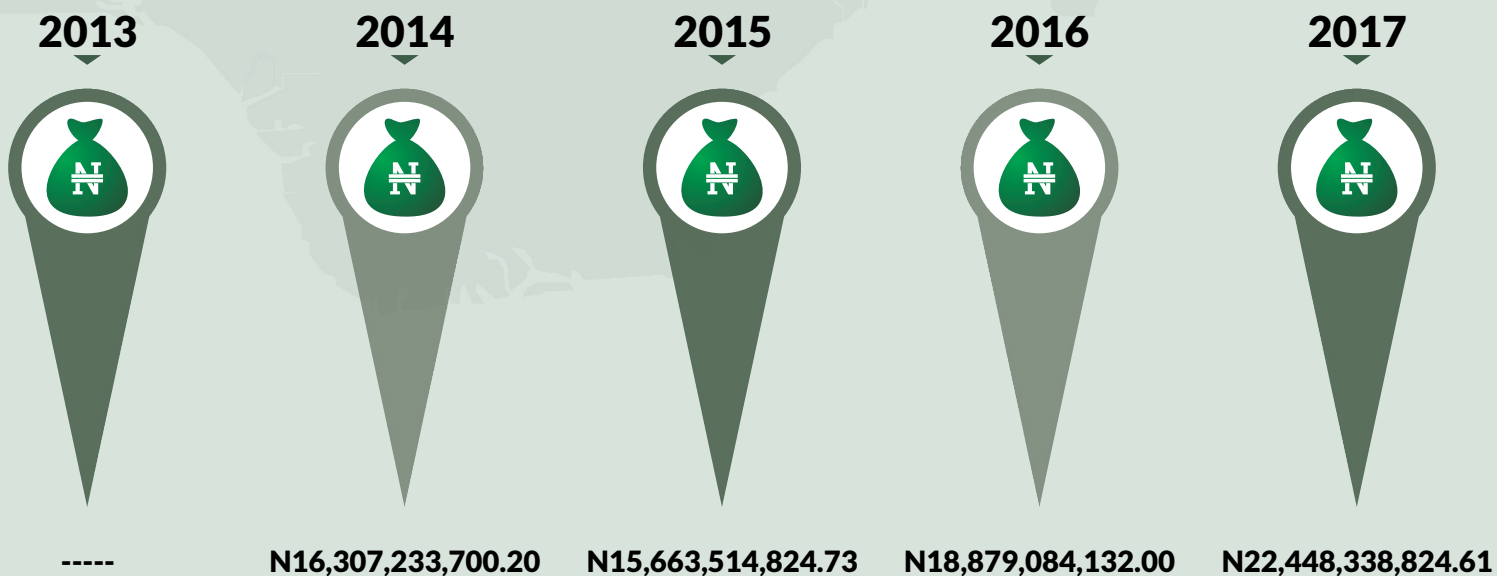
DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)



DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)



TOTAL IGR - LAST FIVE YEARS



INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

PLATEAU STATE

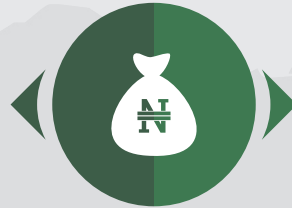


Land Area: 11, 936 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N6,269,659,317.32



Half Year 2017

N5,111,211,378.96

Q1 2018

N3,098,544,664.05

Q2 2018

N3,171,114,653.27



**Half Year
Growth**

22.66%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N2,820,435,674.41

Direct Assessment

N29,899,619.17

Road Taxes

N174,168,350.00

Other Taxes

N1,611,915,735.73

Total Tax

N4,636,419,379.31

MDAs Revenue

N1,633,239,938.01

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N6,269,659,317.32

NET FACC ALLOCATION NGN

N20,598,578,027.71

TOTAL REVENUE AVAILABLE NGN

N26,868,237,345.03



TOTAL EXTERNAL DEBT (\$)

\$29,696,386.15

TOTAL DOMESTIC DEBT NGN

N121,579,460,297.29

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

N6,767,715,494.90

Direct Assessment

N180,522,560.38

Road Taxes

N319,467,118.65

Other Taxes

N838,131,654.59

Total Tax

N8,105,836,828.52

MDAs Revenue

N2,682,446,580.93

Total IGR

N10,788,283,409.45

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N6,183,019,229.06

Direct Assessment

N359,658,755.91

Road Taxes

N332,382,145.00

Other Taxes

N310,015,217.55

Total Tax

N7,185,075,347.52

MDAs Revenue

N2,006,296,930.35

Total IGR

N9,191,372,277.87

TOTAL IGR - LAST FIVE YEARS

2013



N8,486,806,640.08

2014



N8,284,425,159.92

2015



N6,937,349,802.70

2016



N9,191,372,277.87

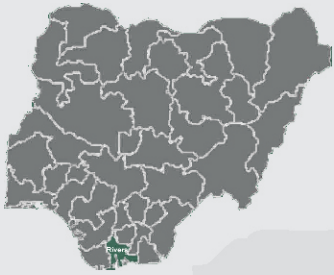
2017



N10,788,283,409.45

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

RIVERS STATE

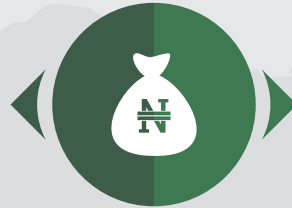


Land Area: 4,277 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N60,906,781,612.30



Half Year 2017

N44,742,491,704.55

Q1 2018

N37,476,154,780.33

Q2 2018

N23,430,626,831.97



**Half Year
Growth**

36.13%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N46,596,457,864.31

Direct Assessment

N809,435,831.50

Road Taxes

N30,880,185.89

Other Taxes

N10,035,177,600.51

Total Tax

N57,471,951,482.21

MDAs Revenue

N3,434,830,130.09

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N60,906,781,612.30

NET FACCC ALLOCATION NGN

N85,009,556,683.86

TOTAL REVENUE AVAILABLE NGN

N145,916,338,296.16



TOTAL EXTERNAL DEBT (\$)

\$79,520,400.99

TOTAL DOMESTIC DEBT NGN

N191,156,694,184.66

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

Direct Assessment

Road Taxes

Other Taxes

Total Tax

MDAs Revenue

Total IGR

N89,484,983,409.10

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

Direct Assessment

Road Taxes

Other Taxes

Total Tax

MDAs Revenue

N8,528,703,897.10

Total IGR

N85,287,038,971.02

TOTAL IGR - LAST FIVE YEARS

2013



N87,914,415,268.80

2014



N89,112,448,347.58

2015



N82,101,298,408.43

2016



N85,287,038,971.02

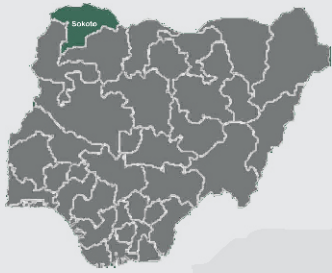
2017



N89,484,983,409.10

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

SOKOTO STATE

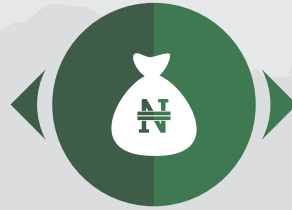


Land Area: 10,028 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N5,650,194,408.20



Half Year 2017

N3,702,247,581.97

Q1 2018

N2,178,862,395.60

Q2 2018

N3,471,332,012.60



**Half Year
Growth**

52.62%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N2,780,034,109.39

Direct Assessment

N204,605,301.16

Road Taxes

N23,367,665.00

Other Taxes

N2,220,083,187.16

Total Tax

N5,228,090,262.71

MDAs Revenue

N422,104,145.49

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N5,650,194,408.20

NET FACC ALLOCATION NGN

N25,218,497,532.51

TOTAL REVENUE AVAILABLE NGN

N30,868,691,940.71



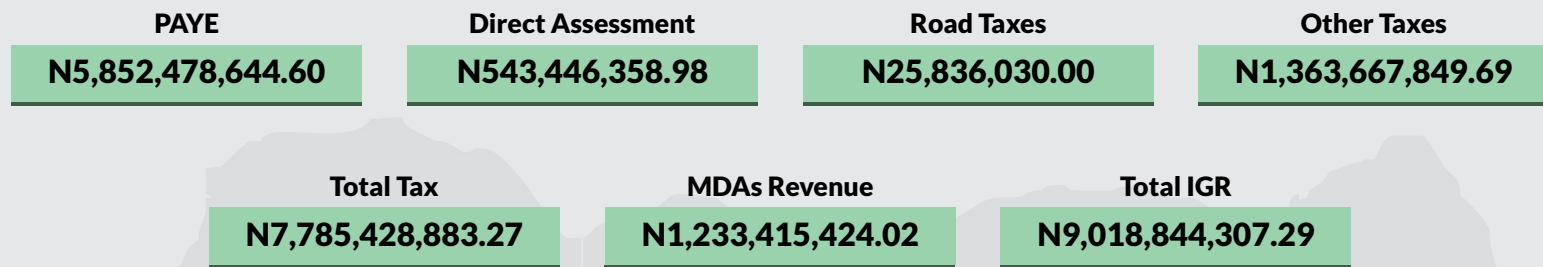
TOTAL EXTERNAL DEBT (\$)

\$40,225,935.91

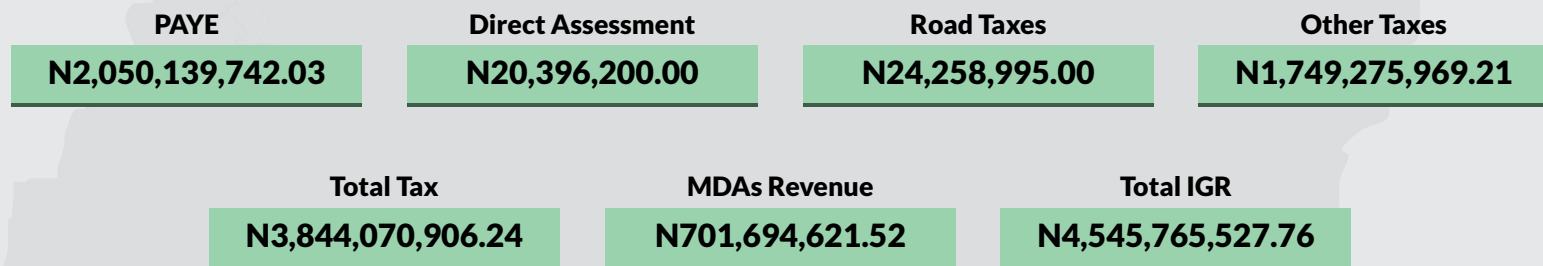
TOTAL DOMESTIC DEBT NGN

N24,891,029,854.58

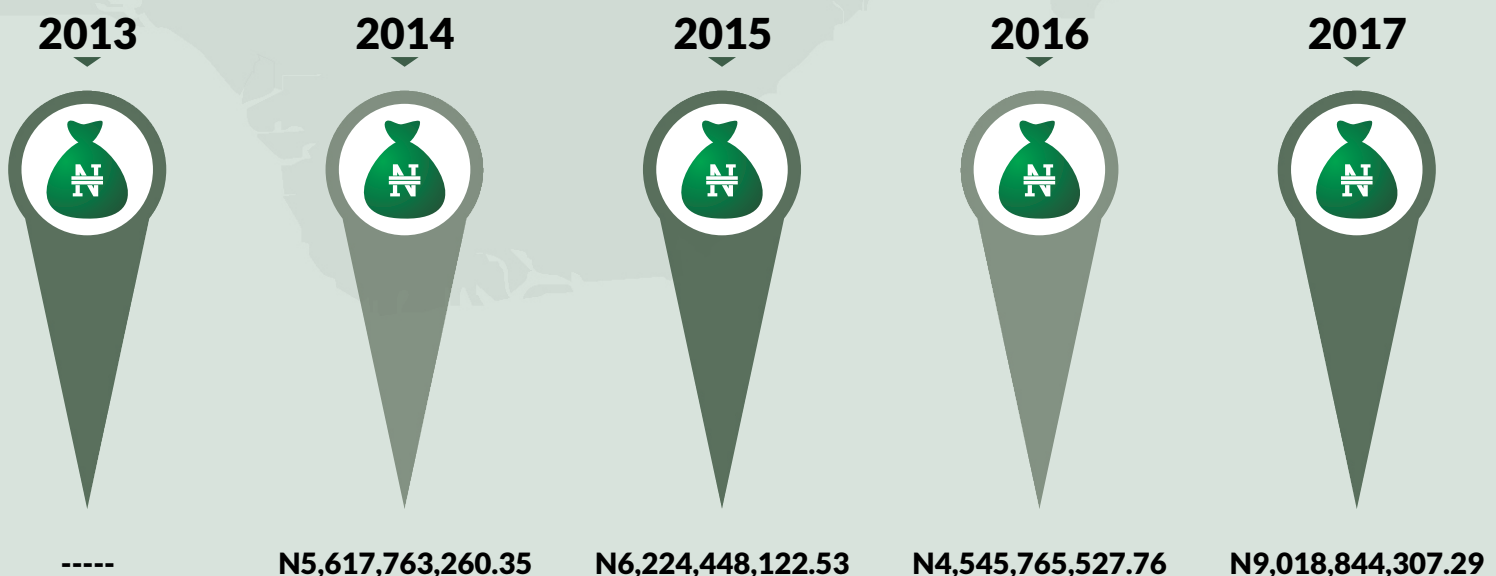
DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)



DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)



TOTAL IGR - LAST FIVE YEARS



INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

TARABA STATE

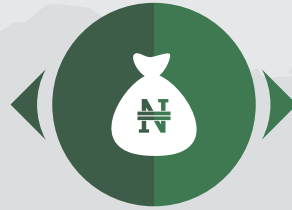


Land Area: 21, 032 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N2,613,248,841.38



Half Year 2017

N2,985,941,401.76

Q1 2018

N1,199,006,773.57

Q2 2018

N1,414,242,067.81



**Half Year
Growth**

-12.48%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N1,063,491,007.55

Direct Assessment

N92,353,587.47

Road Taxes

N25,588,124.00

Other Taxes

N20,592,611.48

Total Tax

N1,202,025,330.50

MDAs Revenue

N1,411,223,510.88

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N2,613,248,841.38

NET FACc ALLOCATION NGN

N22,493,870,908.31

TOTAL REVENUE AVAILABLE NGN

N25,107,119,749.69



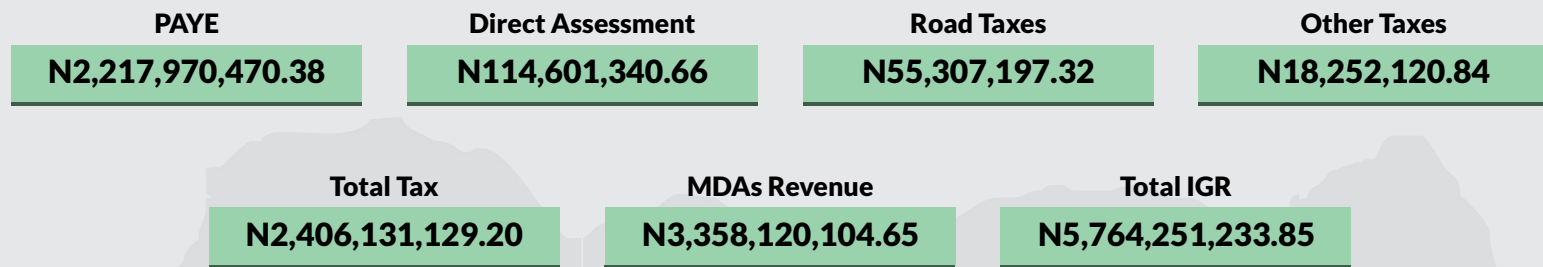
TOTAL EXTERNAL DEBT (\$)

\$22,113,312.20

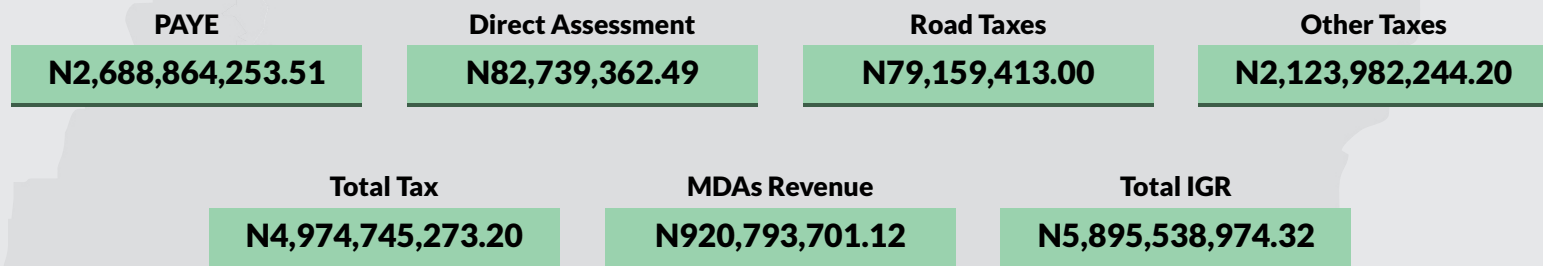
TOTAL DOMESTIC DEBT NGN

N59,598,963,943.09

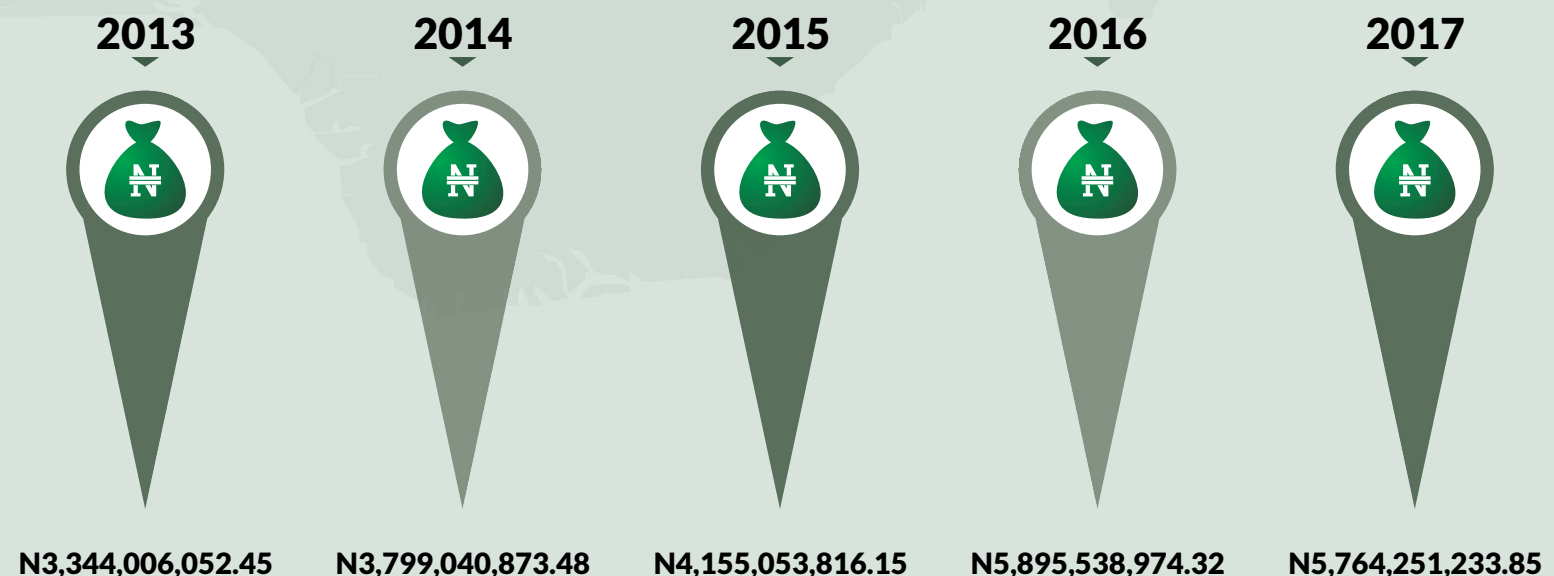
DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)



DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)



TOTAL IGR - LAST FIVE YEARS



INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

YOBE STATE



Land Area: 17, 568 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N1,620,675,534.37



Half Year 2017

N1,483,339,483.64

Q1 2018

N832,216,819.29

Q2 2018

N788,458,715.08



**Half Year
Growth**

9.26%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N998,503,221.05

Direct Assessment

N1,629,976.00

Road Taxes

N25,727,191.50

Other Taxes

N129,391,253.30

Total Tax

N1,155,251,641.85

MDAs Revenue

N465,423,892.52

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N1,620,675,534.37

NET FACCS ALLOCATION NGN

N25,185,091,093.09

TOTAL REVENUE AVAILABLE NGN

N26,805,766,627.46



TOTAL EXTERNAL DEBT (\$)

\$28,496,975.62

TOTAL DOMESTIC DEBT NGN

N27,317,264,912.88

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

Direct Assessment

Road Taxes

Other Taxes

Total Tax

MDAs Revenue

Total IGR

N3,598,131,936.59

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N1,634,889,046.55

Direct Assessment

N5,364,303.88

Road Taxes

N27,894,715.00

Other Taxes

N139,698,036.72

Total Tax

N1,807,846,102.15

MDAs Revenue

N1,433,021,465.64

Total IGR

N3,240,867,567.79

TOTAL IGR - LAST FIVE YEARS

2013



N3,072,006,109.88

2014



N3,073,780,160.87

2015



N2,251,330,427.39

2016



N3,240,867,567.79

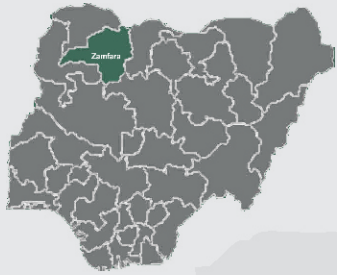
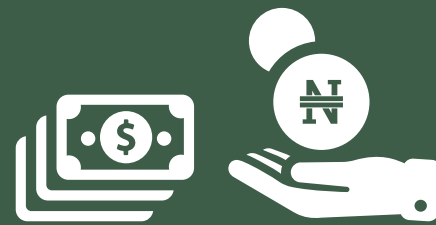
2017



N3,598,131,936.59

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

ZAMFARA STATE

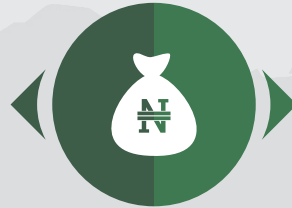


Land Area: 15,352 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2018

N2,657,193,441.39



Half Year 2017

N2,060,136,251.33

Q1 2018

N1,314,770,380.33

Q2 2018

N1,342,423,061.06



**Half Year
Growth**

28.98%

2018 HALF YEAR IGR DISSAGREGATED

PAYE

N1,463,676,310.47

Direct Assessment

N268,505,304.46

Road Taxes

N244,351,746.00

Other Taxes

N353,922,661.05

Total Tax

N2,330,456,021.98

MDAs Revenue

N326,737,419.41

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N2,657,193,441.39

NET FACC ALLOCATION NGN

N18,643,353,697.45

TOTAL REVENUE AVAILABLE NGN

N21,300,547,138.84



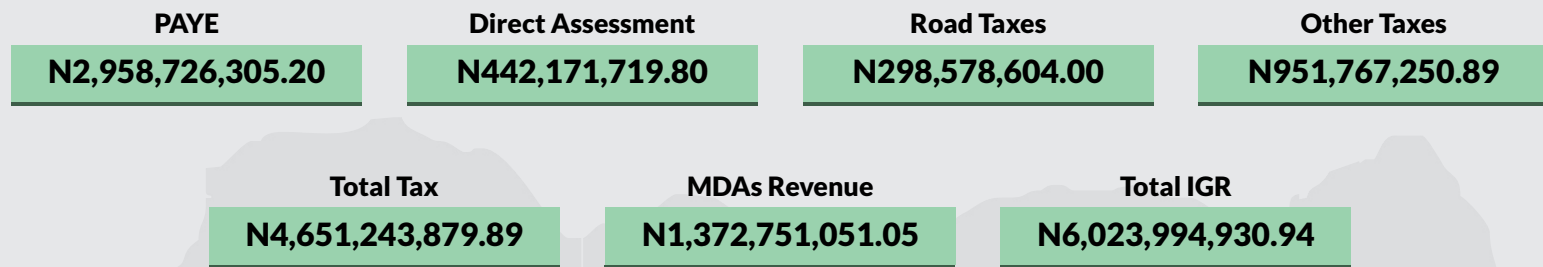
TOTAL EXTERNAL DEBT (\$)

\$34,244,939.78

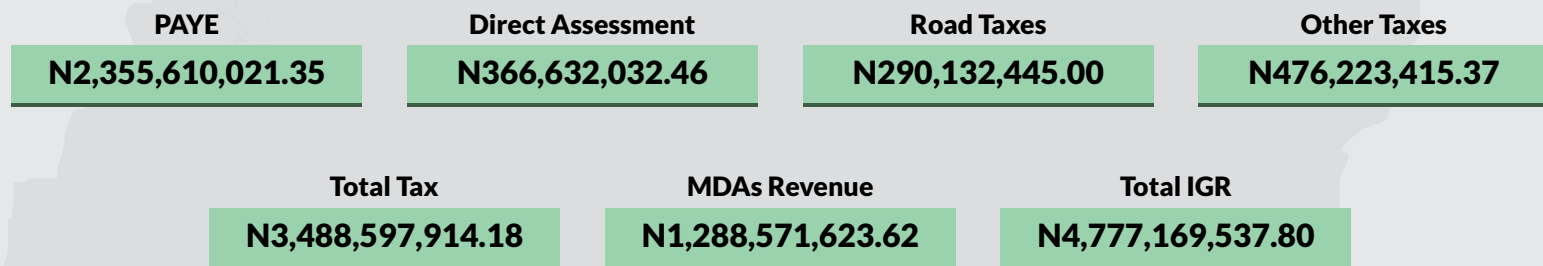
TOTAL DOMESTIC DEBT NGN

N69,923,231,483.13

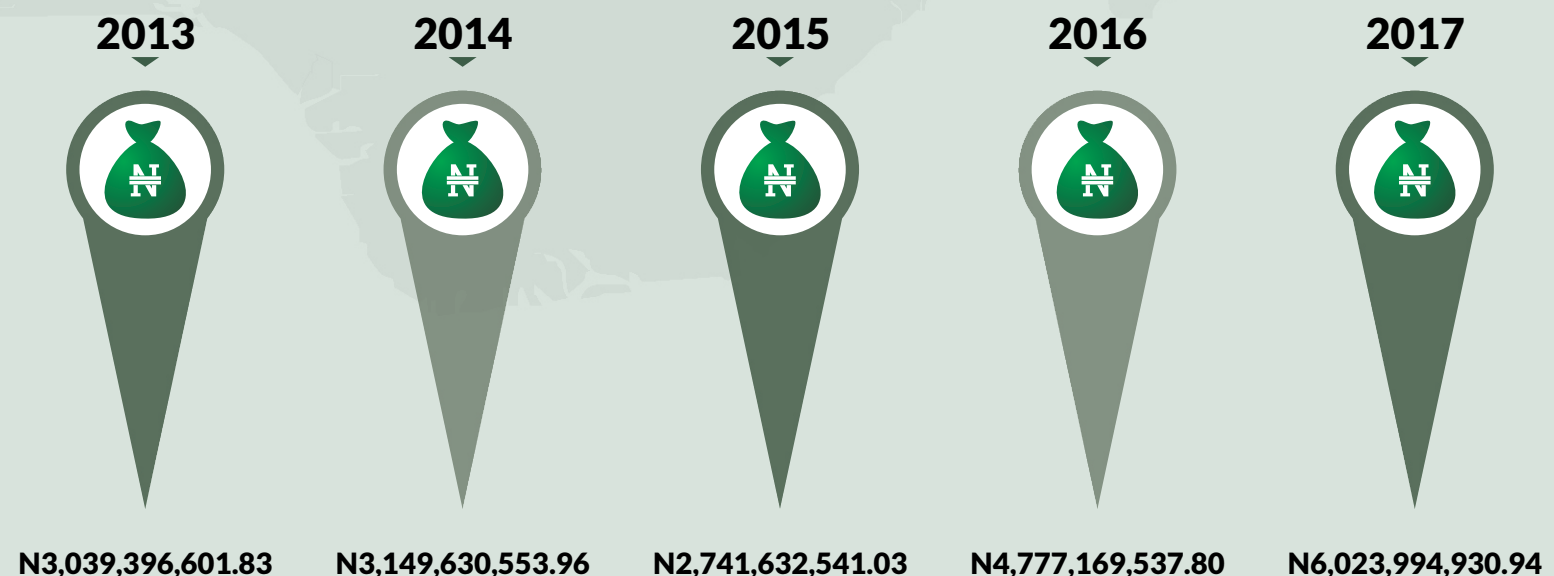
DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)



DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)



TOTAL IGR - LAST FIVE YEARS



INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

ALL STATES TOTAL



TOTAL STATE GENERATED REVENUE

Half Year 2018

N579,490,738,966.78



Half Year 2017

N453,833,032,373.64

Q1 2018

N280,835,827,774.56

Q2 2018

N263,343,872,378.25



**Half Year
Growth**

27.7%

2018 HALF YEAR IGR DISSAGGREGATED

PAYE

N352,509,854,345.82

Direct Assessment

N26,293,165,859.70

Road Taxes

N11,681,703,941.74

Other Taxes

N84,033,944,963.12

Total Tax

N474,518,669,110.38

MDAs Revenue

N104,972,069,856.40

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR 2018

TOTAL STATE GENERATED REVENUE NGN

N579,490,738,966.78

NET FACCS ALLOCATION NGN

N1,229,541,293,939.69

TOTAL REVENUE AVAILABLE NGN

N1,738,905,561,954.12



TOTAL EXTERNAL DEBT (\$)

\$4,215,850,557.94

TOTAL DOMESTIC DEBT NGN

N3,383,205,315,324.55

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

PAYE

N437,225,582,433.68

Direct Assessment

N26,498,890,118.13

Road Taxes

N15,009,538,490.00

Other Taxes

N120,859,018,733.71

Total Tax

N599,593,029,775.52

MDAs Revenue

N160,235,341,762.47

Total IGR

N923,947,594,916.47

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

PAYE

N407,470,486,164.00

Direct Assessment

N25,185,537,077.99

Road Taxes

N20,602,889,123.07

Other Taxes

N93,874,007,142.84

Total Tax

N547,132,919,507.90

MDAs Revenue

N180,060,653,055.48

Total IGR

N820,739,775,979.30

TOTAL IGR - LAST FIVE YEARS

2013



2014



2015



2016



2017



N671,427,490,857.56 N707,857,998,395.88 N682,673,523,814.19 N823,161,951,324.42 N936,471,407,367.06

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

STATE RANKING BY HIGHEST IGR



STATE	2018 HALF YEAR	2017 HALF YEAR	YOY GROWTH%
LAGOS	N196,395,165,273.69	N168,025,303,441.70	16.88
RIVERS	N60,906,781,612.30	N44,742,491,704.55	36.13
OGUN	N42,519,264,429.37	N39,849,644,684.39	6.70
FCT/ABUJA	N35,311,038,813.97	NA	NA
DELTA	N29,797,392,873.81	N25,103,484,725.03	18.70
KANO	N18,554,536,104.89	N11,107,753,040.09	67.04
KADUNA	N16,004,494,455.38	N9,637,190,364.12	66.07
EDO	N13,808,683,449.28	N13,015,045,733.72	6.10
OYO	N12,379,880,256.06	N10,818,648,986.70	14.43
ENUGU	N12,298,398,155.00	N12,407,903,908.00	-0.88
AKWA IBOM	N11,832,514,732.19	N7,326,382,537.00	61.51
KWARA	N10,043,178,453.71	N10,676,489,600.45	-5.93
CROSS RIVER	N9,757,803,229.03	N6,617,965,537.87	47.44
ONDO	N9,417,419,808.77	N5,078,010,539.09	85.45
ANAMBRA	N7,067,393,545.96	N9,017,138,347.00	-21.62
IMO	N7,012,181,192.27	N4,227,842,511.28	65.86
ABIA	N6,977,004,259.07	N7,954,890,490.00	-12.29
BAYELSA	N6,874,239,819.63	N5,403,977,808.47	27.21
PLATEAU	N6,269,659,317.32	N5,111,211,378.96	22.66

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q2 2018

STATE RANKING BY HIGHEST IGR



STATE	2018 HALF YEAR	2017 HALF YEAR	YOY GROWTH%
BENUE	N6,063,706,047.79	N7,472,792,088.93	-18.86
SOKOTO	N5,650,194,408.20	N3,702,247,581.97	52.62
KOGI	N5,447,595,376.12	N4,919,298,641.98	10.74
NIGER	N4,860,625,474.31	N3,185,476,752.90	52.59
JIGAWA	N4,801,750,587.15	N3,548,749,484.00	35.31
OSUN	N4,773,933,316.89	N4,014,530,700.26	18.92
BAUCHI	N4,606,440,801.12	N3,407,156,605.26	35.20
NASARAWA	N3,806,461,196.58	N3,541,545,541.08	7.48
KATSINA	N3,486,838,454.00	N2,782,536,380.76	25.31
ADAMAWA	N3,176,490,630.22	N2,367,699,532.93	34.16
BORNO	N3,060,658,912.23	N2,650,508,027.65	15.47
EKITI	N2,744,943,497.87	N2,457,985,853.24	11.67
ZAMFARA	N2,657,193,441.39	N2,060,136,251.33	28.98
TARABA	N2,613,248,841.38	N2,985,941,401.76	-12.48
EBONYI	N2,463,958,566.01	N3,150,448,027.70	-21.79
GOMBE	N2,394,741,972.41	N1,699,449,806.03	40.91
KEBBI	N2,034,252,127.04	N2,281,814,873.80	-10.85
YOBE	N1,620,675,534.37	N1,483,339,483.64	9.26

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

TOTAL INTERNALLY GENERATED REVENUE 2018 NGN						
		Q1 2018	Q2 2018	TOTAL STATE GENERATED REVENUE (2018 HALF YEAR: Q1 2018-Q2 2018) NGN	TOTAL STATE GENERATED REVENUE (2017 HALF YEAR: Q1 2017-Q2 2017) NGN	Half Year 2018 IGR Year on Year growth %
1	Abia	3,381,405,773.46	3,595,598,485.61	6,977,004,259.07	7,954,890,490.00	-12.29
2	Adamawa	1,399,656,160.16	1,776,834,470.06	3,176,490,630.22	2,367,699,532.93	34.16
3	Akwa Ibom	6,855,267,611.13	4,977,247,121.06	11,832,514,732.19	7,326,382,537.00	61.51
4	Anambra	3,645,115,621.49	3,422,277,924.47	7,067,393,545.96	9,017,138,347.00	-21.62
5	Bauchi	2,050,106,131.84	2,556,334,669.28	4,606,440,801.12	3,407,156,605.26	35.20
6	Bayelsa	4,083,007,547.77	2,791,232,271.86	6,874,239,819.63	5,403,977,808.47	27.21
7	Benue	2,737,672,598.74	3,326,033,449.05	6,063,706,047.79	7,472,792,088.93	-18.86
8	Borno	1,499,060,122.50	1,561,598,789.73	3,060,658,912.23	2,650,508,027.65	15.47
9	Cross River	3,763,830,682.53	5,993,972,546.50	9,757,803,229.03	6,617,965,537.87	47.44
10	Delta	16,343,107,878.09	13,454,284,995.72	29,797,392,873.81	25,103,484,725.03	18.70
11	Ebonyi	1,245,617,408.33	1,218,341,157.68	2,463,958,566.01	3,150,448,027.70	-21.79
12	Edo	7,362,135,105.33	6,446,548,343.95	13,808,683,449.28	13,015,045,733.72	6.10
13	Ekiti	1,501,600,288.90	1,243,343,208.97	2,744,943,497.87	2,457,985,853.24	11.67
14	Enugu	8,728,877,176.00	3,569,520,979.00	12,298,398,155.00	12,407,903,908.00	-0.88
15	Gombe	1,103,922,873.08	1,290,819,099.33	2,394,741,972.41	1,699,449,806.03	40.91
16	Imo	3,592,852,650.20	3,419,328,542.07	7,012,181,192.27	4,227,842,511.28	65.86
17	Jigawa	2,146,456,700.57	2,655,293,886.58	4,801,750,587.15	3,548,749,484.00	35.31
18	Kaduna	8,839,906,826.29	7,164,587,629.09	16,004,494,455.38	9,637,190,364.12	66.07
19	Kano	9,292,824,304.63	9,261,711,800.26	18,554,536,104.89	11,107,753,040.09	67.04
20	Katsina	1,789,685,111.00	1,697,153,343.00	3,486,838,454.00	2,782,536,380.76	25.31
21	Kebbi	1,017,839,463.35	1,016,412,663.69	2,034,252,127.04	2,281,814,873.80	-10.85
22	Kogi	2,528,461,175.41	2,919,134,200.71	5,447,595,376.12	4,919,298,641.98	10.74
23	Kwara	6,389,122,276.67	3,654,056,177.04	10,043,178,453.71	10,676,489,600.45	-5.93
24	Lagos	96,236,288,416.78	100,158,876,856.91	196,395,165,273.69	168,025,303,441.70	16.88
25	Nasarawa	2,439,646,825.99	1,366,814,370.59	3,806,461,196.58	3,541,545,541.08	7.48
26	Niger	2,288,238,354.26	2,572,387,120.05	4,860,625,474.31	3,185,476,752.90	52.59
27	Ogun	21,340,297,222.14	21,178,967,207.23	42,519,264,429.37	39,849,644,684.39	6.70
28	Ondo	3,609,802,072.11	5,807,617,736.66	9,417,419,808.77	5,078,010,539.09	85.45
29	Osun	2,118,883,555.68	2,655,049,761.21	4,773,933,316.89	4,014,530,700.26	18.92
30	Oyo	5,405,584,026.96	6,974,296,229.10	12,379,880,256.06	10,818,648,986.70	14.43
31	Plateau	3,098,544,664.05	3,171,114,653.27	6,269,659,317.32	5,111,211,378.96	22.66
32	Rivers	37,476,154,780.33	23,430,626,831.97	60,906,781,612.30	44,742,491,704.55	36.13
33	Sokoto	2,178,862,395.60	3,471,332,012.60	5,650,194,408.20	3,702,247,581.97	52.62
34	Taraba	1,199,006,773.57	1,414,242,067.81	2,613,248,841.38	2,985,941,401.76	-12.48
35	Yobe	832,216,819.29	788,458,715.08	1,620,675,534.37	1,483,339,483.64	9.26
36	Zamfara	1,314,770,380.33	1,342,423,061.06	2,657,193,441.39	2,060,136,251.33	28.98
	TOTAL STATES WITHOUT FCT	280,835,827,774.56	263,343,872,378.25	544,179,700,152.81	453,833,032,373.64	19.91
	FCT/Abuja	20,117,850,018.97	15,193,188,795.00	35,311,038,813.97	NA	NA
	TOTAL STATES WITH FCT	300,953,677,793.53	278,537,061,173.25	579,490,738,966.78	NA	NA

2018 HALF YEAR IGR DISSAGGREGATED

State	PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs Revenue	Total IGR
Abia	2,509,853,283.95	479,676,335.59	154,519,250.00	948,709,175.84	4,092,758,045.38	2,884,246,213.69	6,977,004,259.07
Adamawa	1,867,887,952.48	27,856,550.09	42,390,576.00	379,559,292.30	2,317,694,370.87	858,796,259.35	3,176,490,630.22
Akwa Ibom	8,984,128,335.84	102,420,053.35	154,260,250.00	1,977,146,654.81	11,217,955,294.00	614,559,438.19	11,832,514,732.19
Anambra	3,740,598,752.96	251,624,005.87	324,856,025.00	903,753,839.32	5,220,832,623.15	1,846,560,922.81	7,067,393,545.96
Bauchi	3,887,733,530.86	116,025,054.09	134,810,578.33	248,553,221.36	4,387,122,384.64	219,318,416.48	4,606,440,801.12
Bayelsa	6,157,515,381.45	46,438,623.24	18,344,571.86	510,889,487.20	6,733,188,063.75	141,051,755.88	6,874,239,819.63
Benue	4,291,285,103.08	238,366,550.85	73,471,800.03	133,896,064.68	4,737,019,518.64	1,326,686,529.15	6,063,706,047.79
Borno	1,611,233,597.06	180,542,065.06	101,748,684.00	320,420,000.00	2,213,944,346.12	846,714,566.11	3,060,658,912.23
Cross River	4,094,269,979.94	85,136,259.40	502,899,199.60	2,945,961,485.61	7,628,266,924.55	2,129,536,304.48	9,757,803,229.03
Delta	22,259,937,739.14	234,920,371.23	258,384,285.39	2,714,399,704.03	25,467,642,099.79	4,329,750,774.02	29,797,392,873.81
Ebonyi	1,295,172,866.33	26,798,881.41	81,150,595.00	487,289,901.28	1,890,412,244.02	573,546,321.99	2,463,958,566.01
Edo	5,644,207,890.91	597,213,829.14	267,798,201.04	2,976,068,246.08	9,485,288,167.17	4,323,395,282.11	13,808,683,449.28
Ekiti	2,088,729,139.09	97,171,913.03	62,258,884.81	236,093,192.24	2,484,253,129.17	260,690,368.70	2,744,943,497.87
Enugu	5,001,439,505.00	141,338,900.00	275,842,558.00	1,896,629,297.00	7,315,250,260.00	4,983,147,895.00	12,298,398,155.00
Gombe	1,501,094,985.72	18,485,564.08	45,197,750.00	458,151,329.49	2,022,929,629.29	371,812,343.12	2,394,741,972.41
Imo	3,231,079,812.52	1,415,281,133.72	884,737,047.64	72,267,808.26	5,603,365,802.14	1,408,815,390.13	7,012,181,192.27
Jigawa	1,750,840,095.97	20,276,026.67	24,873,243.81	2,183,215,688.16	3,979,205,054.61	822,545,532.54	4,801,750,587.15
Kaduna	6,323,854,414.77	210,017,345.08	218,015,553.76	950,515,984.71	7,702,403,298.32	8,302,091,157.06	16,004,494,455.38
Kano	7,537,218,357.48	1,464,433,957.15	1,015,952,305.91	2,971,203,929.28	12,988,808,549.82	5,565,727,555.07	18,554,536,104.89
Katsina	2,555,396,807.00	181,476,069.00	33,014,458.00	222,176,408.00	2,992,063,742.00	494,774,712.00	3,486,838,454.00
Kebbi	1,330,333,111.03	459,833,753.48	13,578,503.00	31,960,180.41	1,835,705,547.92	198,546,579.12	2,034,252,127.04
Kogi	3,181,328,338.16	34,116,613.38	142,189,538.97	767,485,093.64	4,125,119,584.15	1,322,475,791.97	5,447,595,376.12
Kwara	2,951,386,456.34	661,051,677.70	169,803,818.89	697,415,891.27	4,479,657,844.20	5,563,520,609.51	10,043,178,453.71
Lagos	121,521,972,265.04	10,007,187,196.73	4,608,291,676.36	35,312,690,406.46	171,450,141,544.59	24,945,023,729.10	196,395,165,273.69
Nassarawa	3,552,792,262.12	32,988,543.12	81,152,362.00	65,794,487.92	3,732,727,655.16	73,733,541.42	3,806,461,196.58
Niger	3,931,226,291.67	90,899,721.19	76,529,331.57	635,789,655.05	4,734,444,999.48	126,180,474.83	4,860,625,474.31
Ogun	19,648,049,344.82	2,829,607,258.53	852,649,849.48	4,305,822,803.03	27,636,129,255.86	14,883,135,173.51	42,519,264,429.37
Ondo	3,806,104,764.76	280,845,460.50	217,645,443.72	1,117,242,997.34	5,421,838,666.32	3,995,581,142.45	9,417,419,808.77
Osun	2,524,466,231.09	387,506,886.58	127,968,615.53	180,789,639.89	3,220,731,373.09	1,553,201,943.80	4,773,933,316.89
Oyo	4,852,579,277.39	3,211,731,872.12	193,285,721.65	1,808,939,288.49	10,066,536,159.65	2,313,344,096.41	12,379,880,256.06
Plateau	2,820,435,674.41	29,899,619.17	174,168,350.00	1,611,915,735.73	4,636,419,379.31	1,633,239,938.01	6,269,659,317.32
Rivers	46,596,457,864.31	809,435,831.50	30,880,185.89	10,035,177,600.51	57,471,951,482.21	3,434,830,130.09	60,906,781,612.30
Sokoto	2,780,034,109.39	204,605,301.16	23,367,665.00	2,220,083,187.16	5,228,090,262.71	422,104,145.49	5,650,194,408.20
Taraba	1,063,491,007.55	92,353,587.47	25,588,124.00	20,592,611.48	1,202,025,330.50	1,411,223,510.88	2,613,248,841.38
Yobe	998,503,221.05	1,629,976.00	25,727,191.50	129,391,253.30	1,155,251,641.85	465,423,892.52	1,620,675,534.37
Zamfara	1,463,676,310.47	268,505,304.46	244,351,746.00	353,922,661.05	2,330,456,021.98	326,737,419.41	2,657,193,441.39
FCT	33,153,540,284.67	955,467,768.56	-	1,202,030,760.74	35,311,038,813.97	-	35,311,038,813.97
Total	352,509,854,345.82	26,293,165,859.70	11,681,703,941.74	84,033,944,963.12	474,518,669,110.38	104,972,069,856.40	579,490,738,966.78

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
	Total	448,195,710,546.08	26,577,525,408.47	15,055,159,565.00	121,928,860,360.84	611,757,255,880.39	160,594,928,108.19	936,471,407,367.06

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

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE HALF YEAR 2018					
	TOTAL STATE GENERATED REVENUE NGN	NET FACC ALLOCATION NGN	TOTAL REVENUE AVAILABLE NGN	TOTAL EXTERNAL DEBT (\$)	TOTAL DOMESTIC DEBT NGN
STATE				(HALF YEAR: AS AT END Q2 2018)	(HALF YEAR: AS AT END Q2 2018)
	2018 HALF YEAR	2018 HALF YEAR	2018 HALF YEAR		
ABIA	6,977,004,259.07	26,456,711,382.68	33,433,715,641.75	100,217,589.59	57,467,618,625.51
ADAMAWA	3,176,490,630.22	23,715,317,080.68	26,891,807,710.90	57,860,541.54	67,460,656,267.08
AKWA IBOM	11,832,514,732.19	100,201,137,452.78	112,033,652,184.97	48,385,866.53	179,714,994,143.75
ANAMBRA	7,067,393,545.96	26,423,194,105.63	33,490,587,651.59	107,438,517.03	2,612,431,503.89
BAUCHI	4,606,440,801.12	25,595,870,489.00	30,202,311,290.12	134,907,612.92	78,076,937,314.82
BAYELSA	6,874,239,819.63	77,135,294,193.86	84,009,534,013.49	57,256,211.04	123,031,521,306.14
BENUE	6,063,706,047.79	26,306,205,572.87	32,369,911,620.66	34,750,363.40	92,930,649,665.69
BORNO	3,060,658,912.23	30,036,052,343.78	33,096,711,256.01	22,292,486.47	77,523,662,982.23
CROSS RIVER	9,757,803,229.03	17,126,204,505.61	26,884,007,734.64	193,796,061.81	124,943,613,082.61
DELTA	29,797,392,873.81	101,185,193,820.71	130,982,586,694.52	63,825,838.81	222,680,606,739.34
EBONYI	2,463,958,566.01	21,605,984,248.73	24,069,942,814.74	67,901,721.07	34,515,070,111.77
EDO	13,808,683,449.28	32,882,836,464.89	46,691,519,914.17	279,029,896.21	69,004,633,290.09
EKITI	2,744,943,497.87	17,915,031,197.20	20,659,974,695.07	97,994,770.66	117,724,274,041.26
ENUGU	12,298,398,155.00	25,060,255,593.92	37,358,653,748.92	127,952,029.92	61,231,913,793.95
GOMBE	2,394,741,972.41	20,636,085,378.29	23,030,827,350.70	38,500,292.18	41,939,190,055.53
IMO	7,012,181,192.27	25,379,554,187.64	32,391,735,379.91	61,277,993.68	85,432,191,992.42
JIGAWA	4,801,750,587.15	28,748,393,258.81	33,550,143,845.96	32,800,038.17	34,488,374,498.85
KADUNA	16,004,494,455.38	32,861,084,108.80	48,865,578,564.18	232,965,533.73	75,606,381,758.43
KANO	18,554,536,104.89	39,880,885,724.72	58,435,421,829.61	65,047,427.46	95,420,104,800.47
KATSINA	3,486,838,454.00	28,396,841,672.30	31,883,680,126.30	64,757,964.40	30,852,661,159.10
KEBBI	2,034,252,127.04	25,920,393,694.88	27,954,645,821.92	46,759,780.42	53,874,263,625.13
KOGI	5,447,595,376.12	25,176,298,768.03	30,623,894,144.15	32,371,905.62	114,332,341,233.39
KWARA	10,043,178,453.71	21,392,196,029.04	31,435,374,482.75	49,871,457.19	40,492,924,816.54
LAGOS	196,395,165,273.69	59,517,522,097.02	255,912,687,370.71	1,451,639,937.86	517,367,331,872.95
NASARAWA	3,806,461,196.58	22,633,849,283.21	26,440,310,479.79	61,495,066.44	70,335,662,265.00
NIGER	4,860,625,474.31	27,236,437,540.14	32,097,063,014.45	55,747,995.99	40,300,423,742.82
OGUN	42,519,264,429.37	18,793,522,751.38	61,312,787,180.75	105,388,666.18	104,933,290,271.91
ONDO	9,417,419,808.77	30,955,303,397.26	40,372,723,206.03	81,417,458.58	50,610,170,334.16
OSUN	4,773,933,316.89	10,243,367,754.26	15,017,301,071.15	101,567,066.28	135,831,145,633.27
OYO	12,379,880,256.06	28,159,889,760.26	40,539,770,016.32	106,334,516.11	88,003,629,720.82
PLATEAU	6,269,659,317.32	20,598,578,027.71	26,868,237,345.03	29,696,386.15	121,579,460,297.29
RIVERS**	60,906,781,612.30	85,009,556,683.86	145,916,338,296.16	79,520,400.99	191,156,694,184.66
SOKOTO	5,650,194,408.20	25,218,497,532.51	30,868,691,940.71	40,225,935.91	24,891,029,854.58
TARABA	2,613,248,841.38	22,493,870,908.31	25,107,119,749.69	22,113,312.20	59,598,963,943.09
YOBE	1,620,675,534.37	25,185,091,093.09	26,805,766,627.46	28,496,975.62	27,317,264,912.88
ZAMFARA	2,657,193,441.39	18,643,353,697.45	21,300,547,138.84	34,244,939.78	69,923,231,483.13
FCT/ ABUJA	35,311,038,813.97	34,815,432,138.38		32,833,430.20	94,115,685,075.02
TOTAL STATES	579,490,738,966.78	1,229,541,293,939.69	1,738,905,561,954.12	4,215,850,557.94	3,383,205,315,324.55

INTERNALLY GENERATED REVENUE SUMMARY										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
ABIA	4,340,485,461.00	5,954,827,342.42	-----	-----	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
ADAMAWA	2,563,038,144.64	3,867,706,113.33	4,208,037,781.45	4,117,975,681.95	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
AKWA IBOM	11,464,280,363.00	9,253,487,460.00	10,133,958,927.00	11,678,520,984.00	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
ANAMBRA	5,981,607,823.00	6,415,451,380.00	7,681,085,495.00	6,148,922,395.00	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
BAUCHI	2,511,305,820.22	2,426,503,755.02	3,402,848,015.39	4,463,780,451.92	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
BAYELSA	3,124,580,784.77	3,039,181,183.39	4,163,308,673.88	3,657,564,687.38	-----	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
BENUE	4,718,735,123.12	4,523,217,165.00	6,877,690,630.00	11,131,343,534.60	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
BORNO	2,375,124,477.00	1,989,198,472.62	2,108,612,985.25	2,282,102,699.76	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
CROSS RIVER	6,447,975,866.00	7,106,292,956.00	7,870,941,915.00	9,159,651,948.00	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
DELTA	15,927,227,016.00	20,815,171,770.00	26,087,346,526.00	34,750,081,881.93	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
EBONYI	1,938,105,086.00	5,004,346,521.02	12,998,269,207.69	14,064,288,159.02	-----	-----	11,032,472,512.00	-	2,342,092,225.07	5,102,902,366.82
EDO	4,484,516,543.32	6,967,590,861.47	10,651,999,356.60	14,764,018,237.44	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
EKITI	1,434,955,465.56	1,464,124,402.88	1,554,020,325.64	2,489,797,191.33	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
ENUGU	6,500,000,000	9,492,860,629	8,821,522,232	7,287,161,299	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
GOMBE	2,788,949,915.81	2,802,248,175.85	2,954,868,598.34	3,153,362,788.35	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
IMO	4,188,100,208.00	5,049,680,255.53	5,714,554,547.26	5,806,462,989.22	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
JIGAWA	619,610,655.16	1,394,204,788.00	1,241,956,756.54	1,482,918,912.88	-----	-----	6,273,310,616.35	5,081,424,105.40	3,535,349,908.61	6,650,200,980.11
KADUNA	7,614,998,796.55	8,335,936,066.89	11,564,414,063.48	9,781,946,157.96	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
KANO	4,270,678,165.40	4,906,241,840.99	6,618,936,565.04	7,338,538,173.54	-----	-----	13,661,853,935.85	13,611,853,935.85	30,959,027,531.92	42,418,811,470.64
KATSINA	2,110,713,855.00	3,227,000.00	3,151,689,985.00	4,239,692,674.00	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
KEBBI	3,595,002,311.63	4,504,088,713.78	3,807,258,812.42	4,472,397,621.47	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
KOGI	1,460,061,171.02	1,981,704,686.18	2,217,504,390.25	2,848,556,782.15	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
KWARA	16,557,137,278.83	6,204,249,755.71	7,295,348,963.22	8,816,657,944.50	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
LAGOS	156,093,785,351.38	177,876,699,849.68	185,892,565,812.12	202,761,061,678.04	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
NASARAWA	864,722,368.43	1,244,317,816.86	1,850,541,963.18	2,075,394,261.86	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
NIGER	2,525,264,994.77	2,862,609,492.29	3,257,056,945.60	3,785,262,702.79	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
OGUN	5,354,583,416.86	6,743,458,697.31	7,917,662,341.92	10,838,698,403.20	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
ONDO	3,984,678,519.91	3,751,817,816.35	6,480,372,916.69	8,015,725,375.26	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
OSUN	3,376,735,645.43	3,735,812,456.63	3,376,735,645.43	7,398,572,036.48	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
OYO	8,801,537,120.44	14,430,614,262.68	10,488,362,233.80	8,915,603,182.50	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
PLATEAU	2,736,335,063.54	3,128,265,462.43	3,398,815,261.07	4,520,622,617.37	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
RIVERS	35,062,642,166.02	37,001,254,436.27	49,632,280,280.92	57,187,881,007.14	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
SOKOTO	3,347,993,953.56	5,301,977,877.36	3,888,400,925.16	-----	-----	-----	5,617,763,260.35	6,224,448,122.53	4,545,765,527.76	9,018,844,307.29
TARABA	1,508,624,499.28	1,710,393,181.47	1,284,745,422.40	2,869,031,498.92	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
YOBE	1,221,780,866.00	2,120,167,506.87	5,960,502,339.45	2,385,653,776.94	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
ZAMFARA	1,337,167,378.45	2,226,905,180.15	2,068,729,575.95	1,714,432,462.63	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

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State Boards of
Internal Revenue





Contact Us

 @nigerianstat

 NBSNigeria

 www.nigerianstat.gov.ng

 **Head Office Address**
Plot 762, Independence Avenue, Central
Business District, FCT, Abuja Nigeria.

 +234 803 386 5388

 feedback@nigerianstat.gov.ng