

# Internally Generated Revenue At State Level

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(2016)

Report Date: May 2017



NATIONAL BUREAU OF STATISTICS

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# Executive Summary

The National Bureau of Statistics Publishes Internally Generated Revenue at State level for January to December 2016.

In this publication, Lagos State recorded the highest Internally Generated Revenue (IGR) figure of N302.42bn in Full Year 2016 and closely followed by Rivers State with N85.29bn while Ebonyi State generated the lowest the Internally Generated Revenue. The State generated N2.34bn.

However, Anambra state is yet to report its Full Year 2016 Internally Generated Revenue figure.

A total of N801.95bn was generated by thirty-five (35) states that have reported their Full Year 2016 Internally Generated Revenue figure and the revenue was generated across the following types – PAYE, Direct Assessment, Road Taxes, Revenue from Ministries, Departments & Agencies and other taxes.

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## ABIA STATE



Land Area: 2,440 sq mi

### Debt Stock

Foreign

Domestic

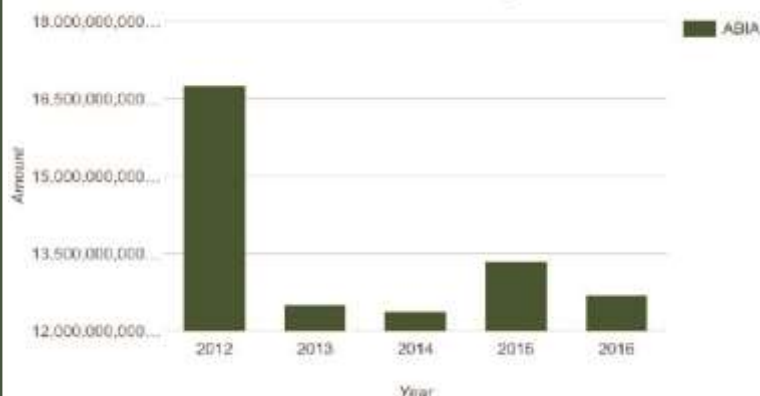
\$ 41,290,438.92

N 53,525,312,006.52

State	Abia
Total State Generated Revenue	12,694,839,539.40
Total FAAC Allocation	30,862,336,870.57
Total Revenue Available	43,557,176,409.97

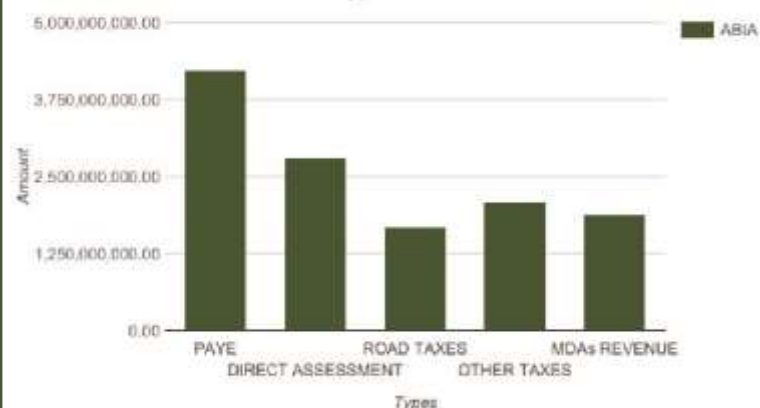
Abia State generated N12.69bn IGR in 2016 and N43.56bn total revenue available to the state

Abia State - IGR 5 Years Summary



Internally Generated Revenues for Abia State decreased from N16.75bn in 2012 to N13.35bn in 2015. Stands at N12.69bn in 2016.

Abia State - IGR Types



PAYE Generated N4.23bn Revenue for the State in Full Year 2016. The highest



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## ADAMAWA STATE



Land Area: 14, 254 sq mi

### Debt Stock

Foreign

Domestic

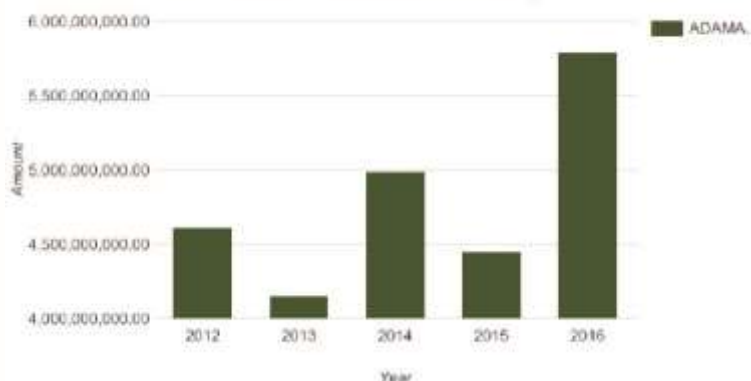
\$ 83,731,530.91

N 62,157,535,395.46

State	Adamawa
Total State Generated Revenue	5,788,979,592.34
Total FAAC Allocation	29,870,264,641.53
Total Revenue Available	35,659,244,233.87

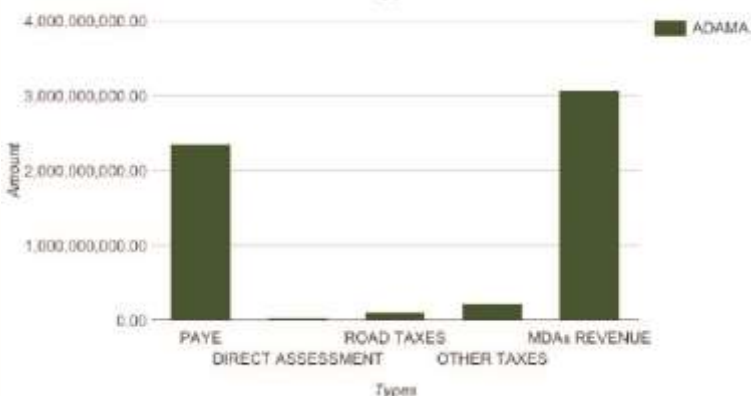
Adamawa State generated N5.79bn IGR in 2016 and N35.66bn total revenue available to the state

Adamawa State - IGR 5 Years Summary



Internally Generated Revenues for Adamawa State decreased from N4.61bn in 2012 to N4.45bn in 2015. Stands at N5.79bn in 2016.

Adamawa State - IGR Types



MDAs Generated N3.08bn Revenue for the State in Full Year 2016. The highest among other sources.

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## AKWA IBOM STATE



Land Area: 2,734 sq mi

### Debt Stock

Foreign

Domestic

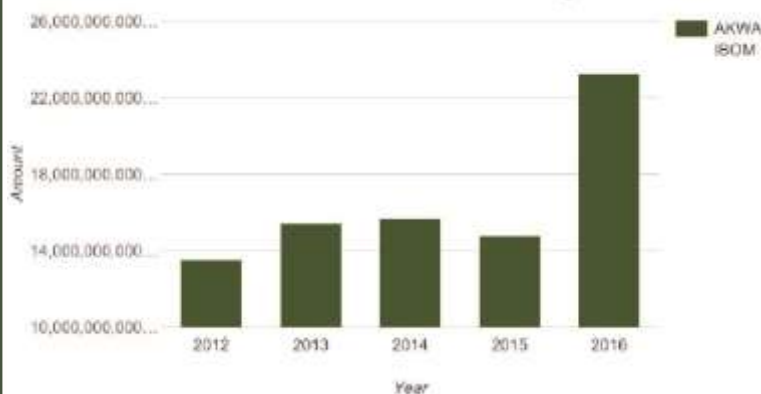
\$ 50,555,649.25

N 155,431,513,524.27

State	Akwa Ibom
Total State Generated Revenue	23,269,750,752.08
Total FAAC Allocation	104,970,780,165.82
Total Revenue Available	128,240,530,917.90

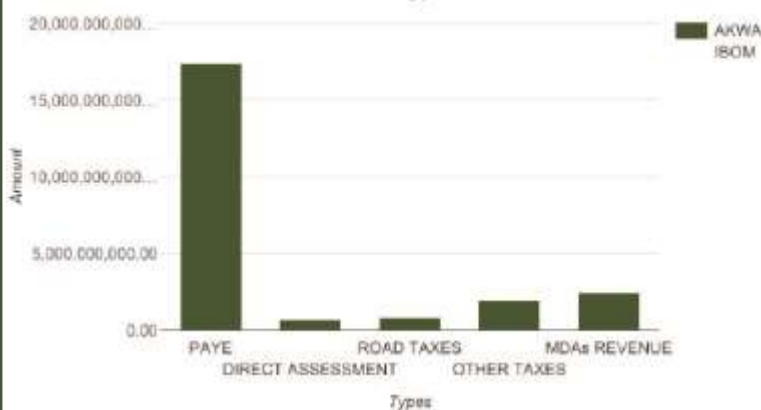
Akwa Ibom State generated N23.27bn IGR in 2016 and N128.24bn total revenue available to the state

Akwa Ibom State - IGR 5 Years Summary



Internally Generated Revenues for Akwa Ibom State increased from N13.52bn in 2012 to N14.79bn in 2015. Stands at N23.27bn in 2016.

Akwa Ibom State - IGR Types



PAYE Generated N17.39bn Revenue for the State in Full Year 2016. The highest

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## ANAMBRA STATE



Land Area: 1,870 sq mi

### Debt Stock

Foreign

Domestic

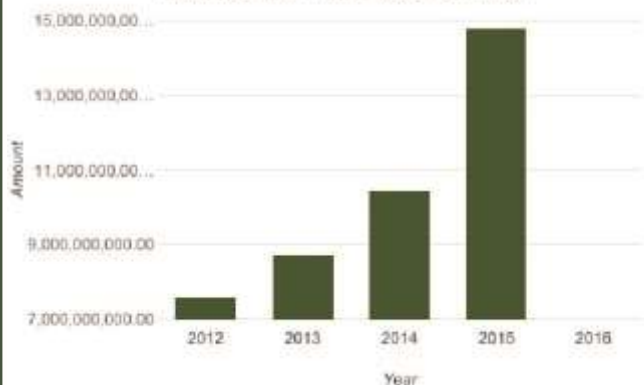
\$ 62,883,387.47

N 3,993,892,365.13

State	Anambra
Total State Generated Revenue	N/A
Total FAAC Allocation	32,823,852,140.89
Total Revenue Available	32,823,852,140.89

Anambra State IGR figure for 2016 is "Not Available" and N32.82bn total revenue available to the state.

Anambra State - IGR 5 Years Summary



Internally Generated Revenues for Anambra State increased from N7.60bn in 2012 to N14.79bn in 2015.

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## BAUCHI STATE



Land Area: 18, 965 sq mi

### Debt Stock

Foreign

Domestic

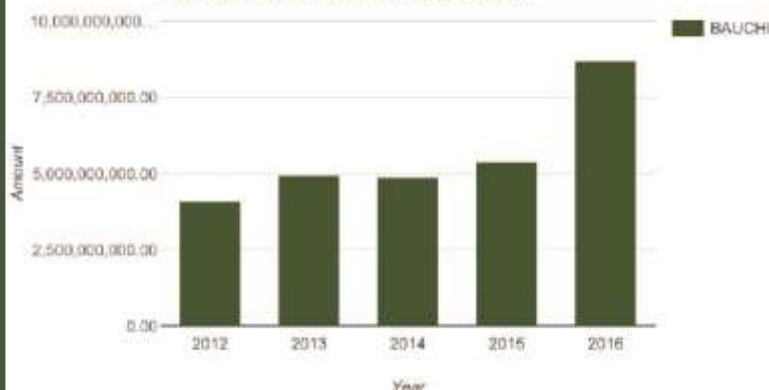
\$ 97,174,751.48

N 69,988,356,863.98

State	Bauchi
Total State Generated Revenue	8,677,265,878.00
Total FAAC Allocation	32,781,486,569.15
Total Revenue Available	41,458,752,447.15

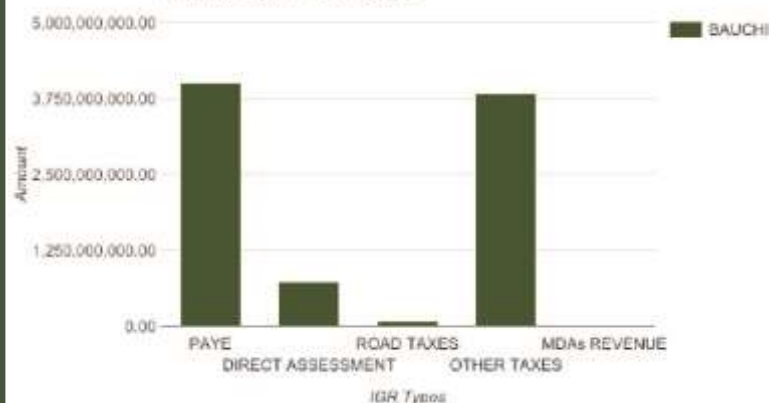
Bauchi State generated N8.67bn IGR in 2016 and N41.46bn total revenue available to the state

Bauchi State - IGR 5 Years Summary



Internally Generated Revenues for Bauchi State increased from N4.06bn in 2012 to N5.39bn in 2015. Stands at N8.67bn in 2016.

Bauchi State - IGR Types



PAYE Generated N4.02bn Revenue for the State in Full Year 2016. The highest

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## BAYELSA STATE



Land Area: 8,150 sq mi

### Debt Stock

Foreign

Domestic

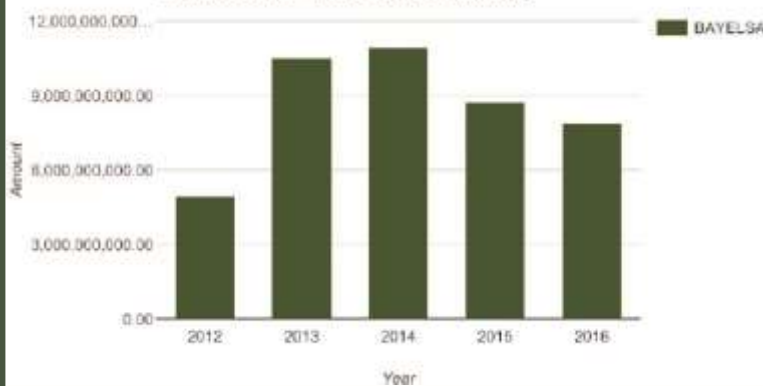
\$ 34,683,473.86

N 140,177,083,911.42

State	Bayelsa
Total State Generated Revenue	7,905,458,280.30
Total FAAC Allocation	60,497,184,784.42
Total Revenue Available	68,402,643,064.72

Bayelsa State generated N7.91bn IGR in 2016 and N68.40bn total revenue available to the state

Bayelsa State - IGR 5 Years Summary



Internally Generated Revenues for Bayelsa State increased from N4.96bn in 2012 to N8.71bn in 2015. Stands at N7.91bn in 2016.

Bayelsa State - IGR Types

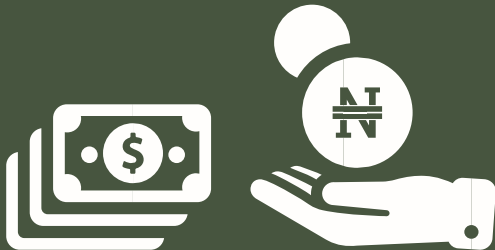


PAYE Generated N6.09bn Revenue for the State in Full Year 2016. The highest



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## BENUE STATE



Land Area: 13,150 sq m

### Debt Stock

Foreign

Domestic

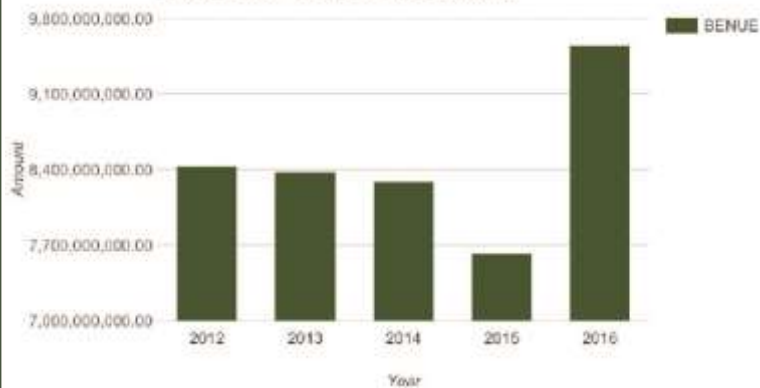
\$ 34,683,473.86

N 63,526,706,066.01

State	Benue
Total State Generated Revenue	9,556,495,064.33
Total FAAC Allocation	30,367,192,899.96
Total Revenue Available	39,923,687,964.29

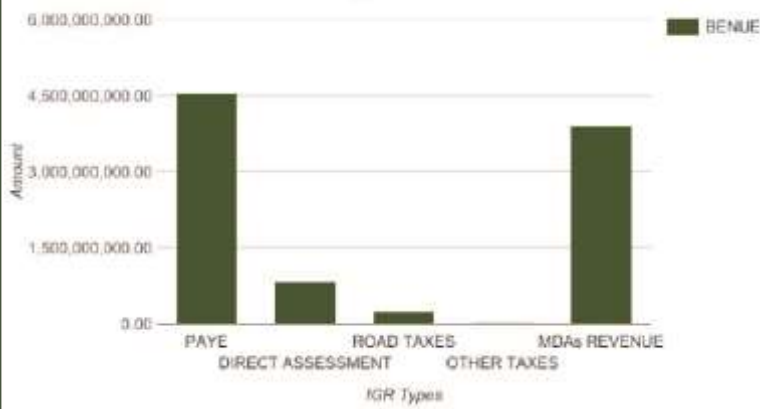
Benue State generated N9.56bn IGR in 2016 and N39.92bn total revenue available to the state

Benue State - IGR 5 Years Summary



Internally Generated Revenues for Benue State decreased from N8.44bn in 2012 to N7.63bn in 2015. Stands at N9.56bn in 2016.

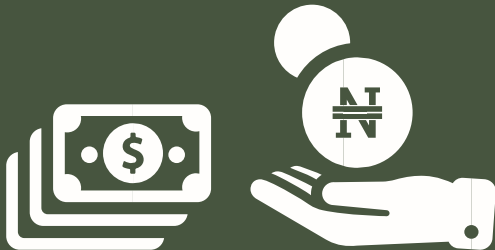
Benue State - IGR Types



PAYE Generated N4.56bn Revenue for the State in Full Year 2016. The highest

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## BORNO STATE



Land Area: 22, 316 sq mi

### Debt Stock

Foreign

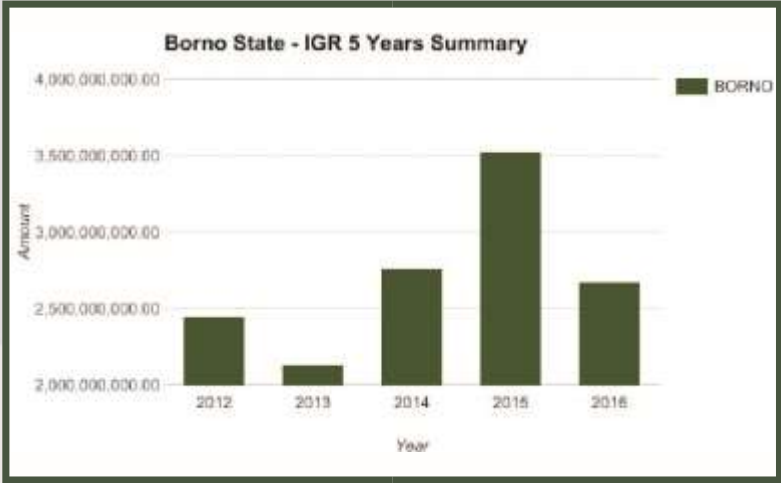
Domestic

\$ 22,068,385.04

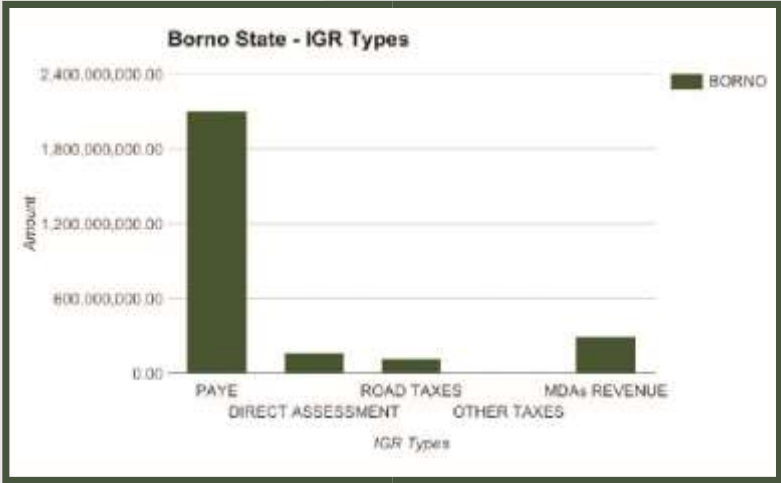
N 30,929,430,222.10

State	Borno
Total State Generated Revenue	2,675,723,063.89
Total FAAC Allocation	37,066,709,593.76
Total Revenue Available	39,742,432,657.65

Borno State generated N2.68bn IGR in 2016 and N39.74bn total revenue available to the state



Internally Generated Revenues for Borno State decreased from N2.44bn in 2012 to N3.53bn in 2015. Stands at N2.68bn in 2016.



PAYE Generated N2.10bn Revenue for the State in Full Year 2016. The highest

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## CROSS RIVER STATE



Land Area: 7,782 sq mi

### Debt Stock

Foreign

Domestic

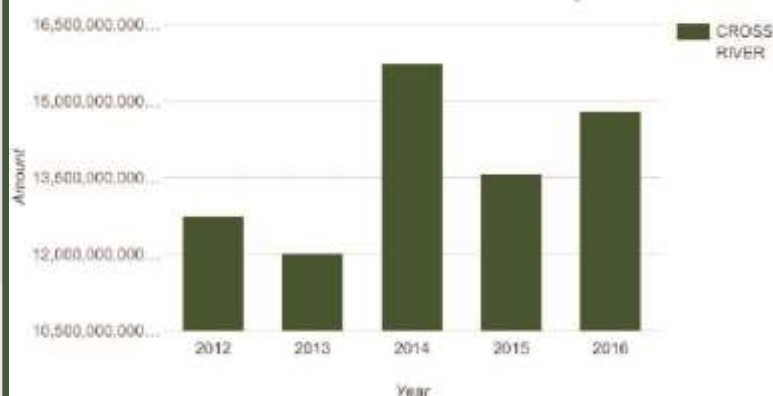
\$ 114,995,639.01

N 128,142,093,128.98

State	Cross River
Total State Generated Revenue	14,776,808,331.83
Total FAAC Allocation	18,247,670,762.80
Total Revenue Available	33,024,479,094.63

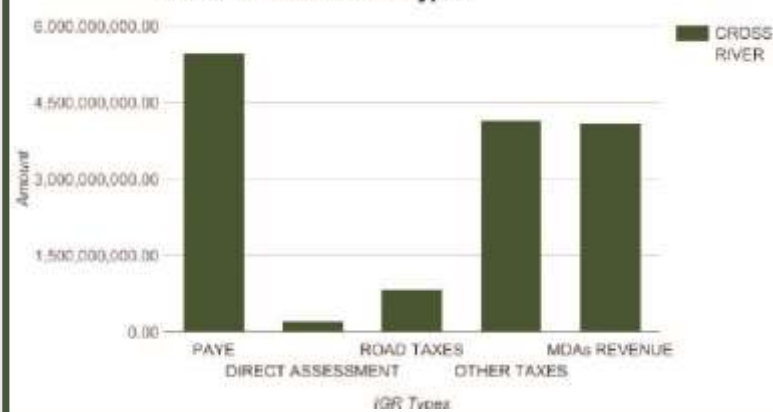
Cross River State generated N14.78bn IGR in 2016 and N33.03bn total revenue available to the state

Cross River State - IGR 5 Years Summary



Internally Generated Revenues for Cross River State increased from N12.73bn in 2012 to N13.57bn in 2015. Stands at N14.78bn in 2016.

Cross River State - IGR Types

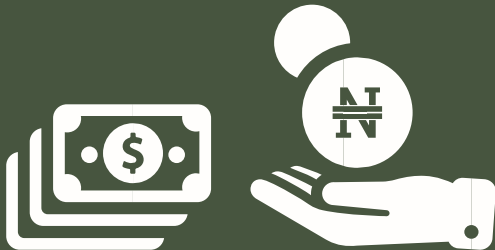


PAYE Generated N5.46bn Revenue for the State in Full Year 2016. The highest



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## DELTA STATE



Land Area: 6,833 sq mi

### Debt Stock

Foreign

Domestic

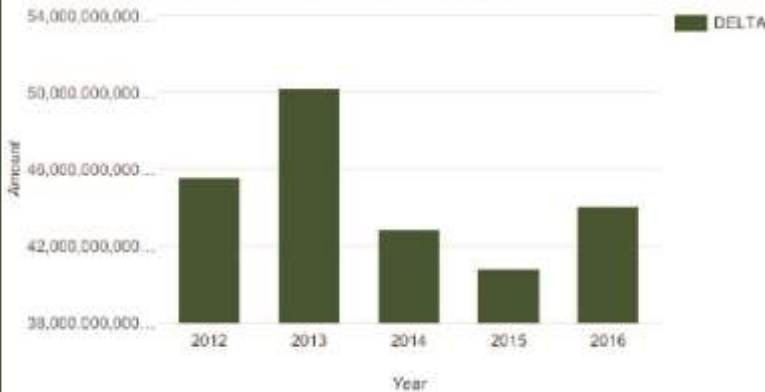
\$ 42,318,066.03

N 241,231,439,060.79

State	Delta
Total State Generated Revenue	44,057,915,472.72
Total FAAC Allocation	73,319,702,300.38
Total Revenue Available	117,377,617,773.10

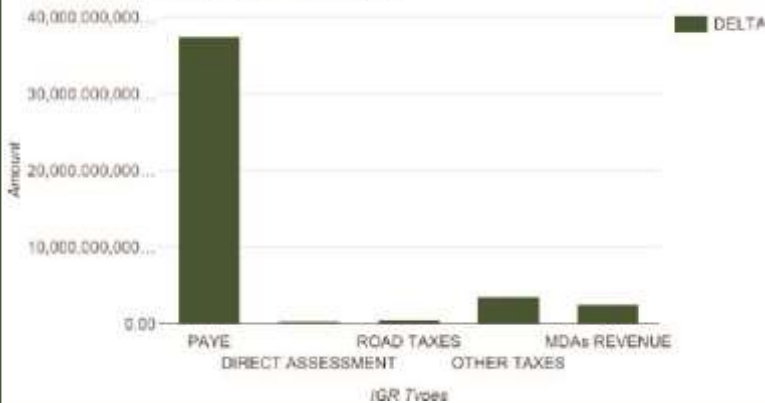
Delta State generated N44.06bn IGR in 2016 and N117.38bn total revenue available to the state

Delta State - IGR 5 Years Summary



Internally Generated Revenues for Delta State decreased from N45.57bn in 2012 to N40.81bn in 2015. Stands at N44.06bn in 2016.

Delta State - IGR Types



PAYE Generated N37.45bn Revenue for the State in Full Year 2016. The highest

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## EBONYI STATE



Land Area: 2,136 sq mi

### Debt Stock

Foreign

Domestic

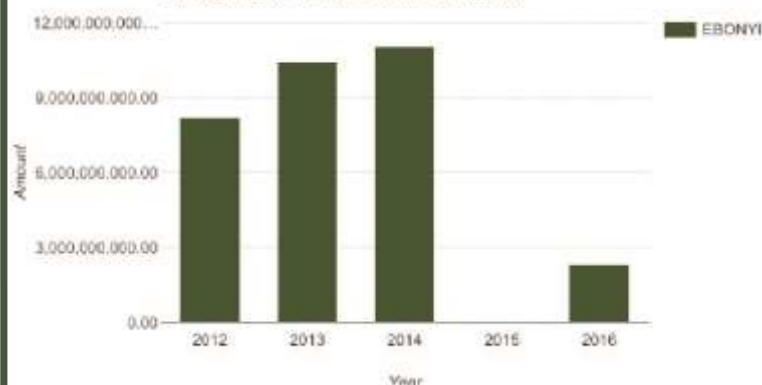
\$ 41,290,438.92

N 53,525,312,006.52

State	Ebonyi
Total State Generated Revenue	2,342,092,225.07
Total FAAC Allocation	28,569,152,239.36
Total Revenue Available	30,911,244,464.43

Ebonyi State generated N2.34bn IGR in 2016 and N30.91bn total revenue available to the state

Ebonyi State - IGR 5 Years Summary



Internally Generated Revenues for Ebonyi State increased from N8.23bn in 2012 to N11.03bn in 2014. Stands at N2.34bn in 2016.

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## EDO STATE



Land Area: 6,873 sq mi

### Debt Stock

Foreign

Domestic

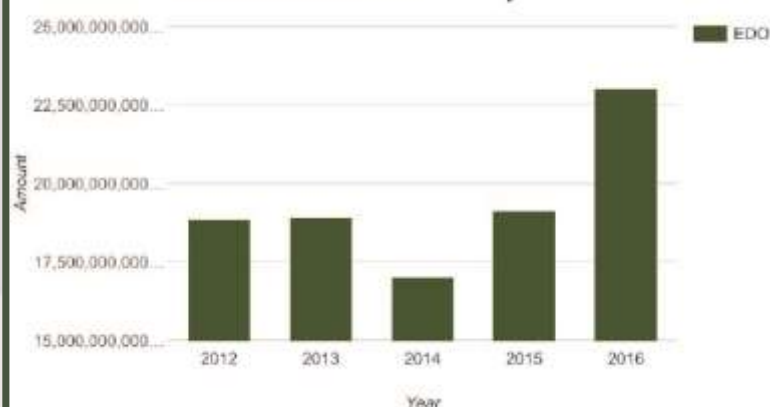
\$ 183,641,998.74

N 45,091,949,113.97

State	Edo
Total State Generated Revenue	23,041,425,599.71
Total FAAC Allocation	26,215,281,957.64
Total Revenue Available	49,256,707,557.35

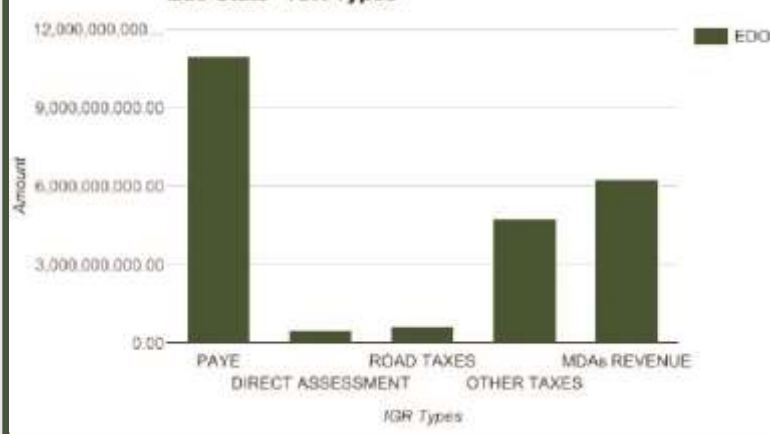
Edo State generated N23.04bn IGR in 2016 and N49.26bn total revenue available to the state

Edo State - IGR 5 Years Summary



Internally Generated Revenues for Edo State decreased from N18.88bn in 2012 to N19.12bn in 2015. Stands at N23.04bn in 2016.

Edo State - IGR Types



PAYE Generated N10.95bn Revenue for the State in Full Year 2016. The highest

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## EKITI STATE



Land Area: 2,453 sq mi

### Debt Stock

Foreign

Domestic

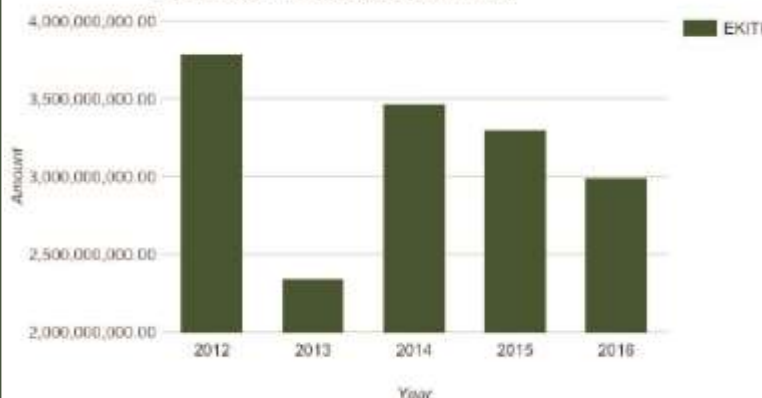
\$ 56,877,230.80

N 85,049,678,107.89

State	Ekiti
Total State Generated Revenue	2,991,041,855.48
Total FAAC Allocation	19,510,907,527.79
Total Revenue Available	22,501,949,383.27

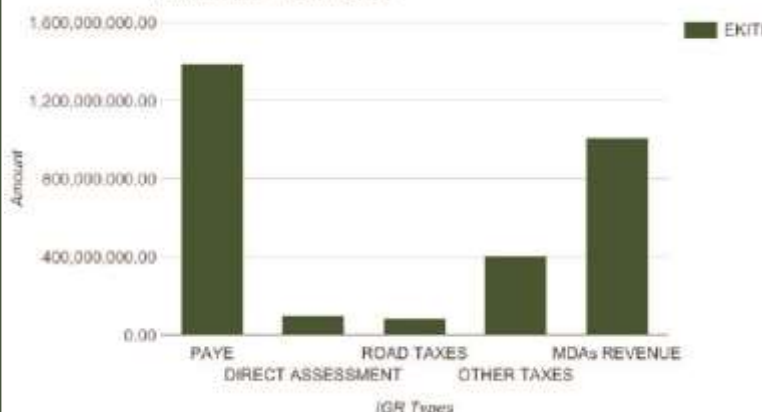
Ekiti State generated N2.99bn IGR in 2016 and N22.50bn total revenue available to the state

Ekiti State - IGR 5 Years Summary



Internally Generated Revenues for Ekiti State decreased from N3.79bn in 2012 to N3.29bn in 2015. Stands at N2.99bn in 2016.

Ekiti State - IGR Types



PAYE Generated N1.39bn Revenue for the State in Full Year 2016. The highest

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## ENUGU STATE



Land Area: 2,765 sq mi

### Debt Stock

Foreign

Domestic

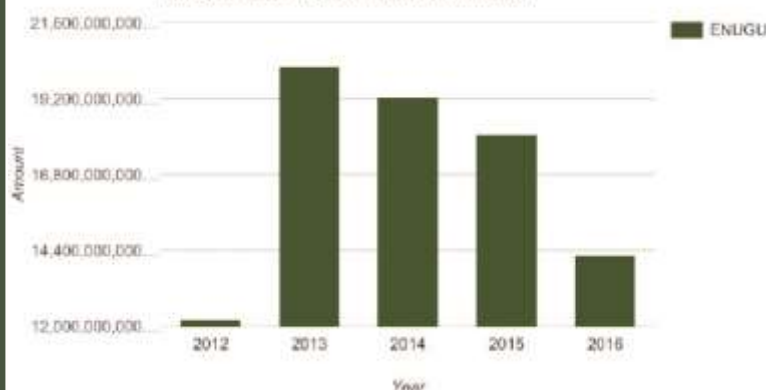
\$ 73,588,934.02

N 48,417,542,411.95

State	Enugu
Total State Generated Revenue	14,235,512,227.00
Total FAAC Allocation	31,078,073,075.73
Total Revenue Available	45,313,585,302.73

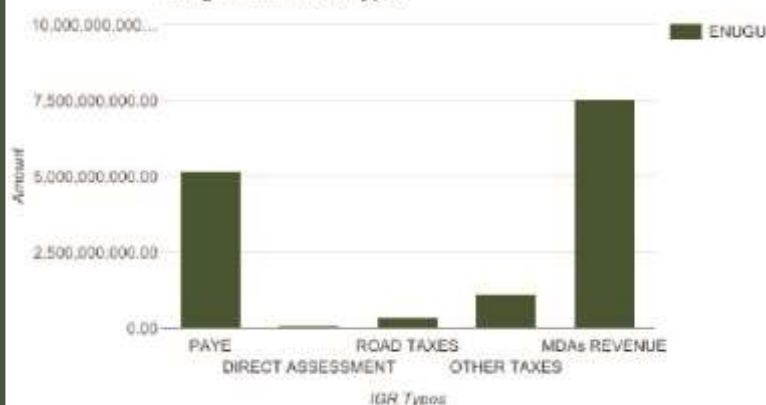
Enugu State generated N14.24bn IGR in 2016 and N45.31bn total revenue available to the state

Enugu State - IGR 5 Years Summary



Internally Generated Revenues for Enugu State increased from N12.21bn in 2012 to N18.08bn in 2015. Stands at N14.24bn in 2016.

Enugu State - IGR Types



MDAs Generated N7.54bn Revenue for the State in Full Year 2016. The highest



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## GOMBE STATE



Land Area: 7, 246 sq mi

### Debt Stock

Foreign

Domestic

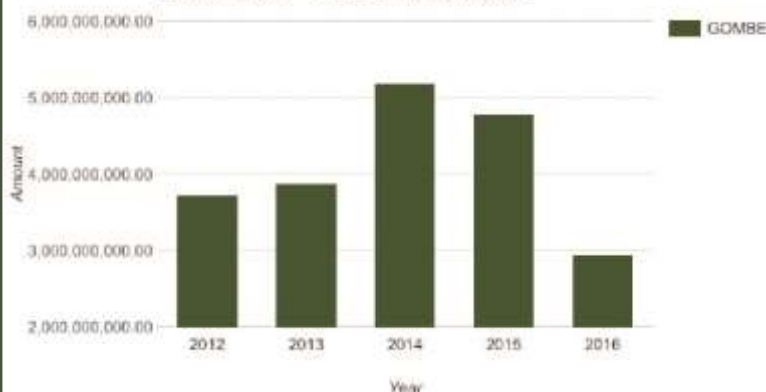
\$ 37,841,651.38

N 48,312,227,448.91

State	Gombe
Total State Generated Revenue	2,941,438,110.63
Total FAAC Allocation	23,156,920,166.06
Total Revenue Available	26,098,358,276.69

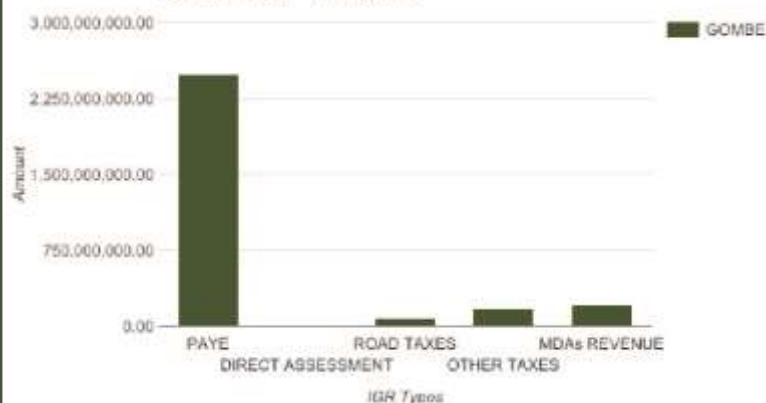
Gombe State generated N2.94bn IGR in 2016 and N26.09bn total revenue available to the state

Gombe State - IGR 5 Years Summary



Internally Generated Revenues for Gombe State increased from N3.72bn in 2012 to N4.78bn in 2015. Stands at N2.94bn in 2016.

Gombe State - IGR Types



PAYE Generated N2.49bn Revenue for the State in Full Year 2016. The highest

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## IMO STATE



Land Area: 2,140 sq mi

### Debt Stock

Foreign

Domestic

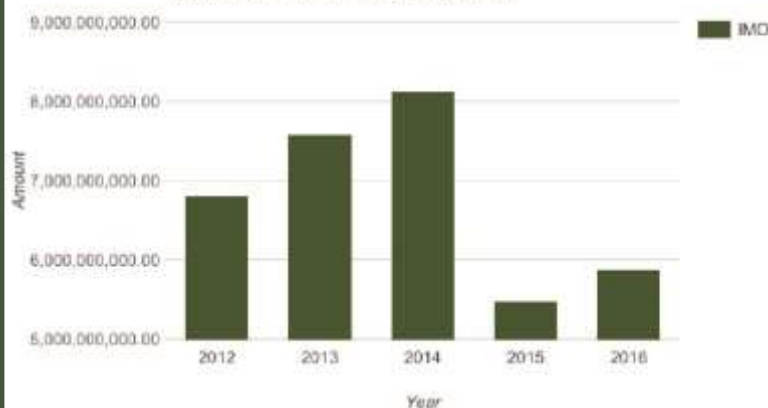
\$ 60,217,190.98

N 93,267,764,679.14

State	Imo
Total State Generated Revenue	5,871,026,976.75
Total FAAC Allocation	30,262,809,737.95
Total Revenue Available	36,133,836,714.70

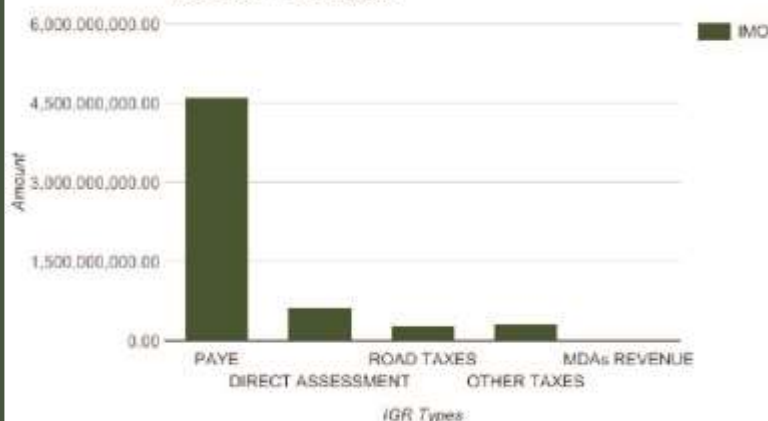
Imo State generated N5.87bn IGR in 2016 and N36.13bn total revenue available to the state

Imo State - IGR 5 Years Summary



Internally Generated Revenues for Imo State decreased from N6.81bn in 2012 to N5.47bn in 2015. Stands at N5.87bn in 2016.

Imo State - IGR Types



PAYE Generated N4.61bn Revenue for the State in Full Year 2016. The highest

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## JIGAWA STATE



Land Area: 8, 940 sq mi

### Debt Stock

Foreign

Domestic

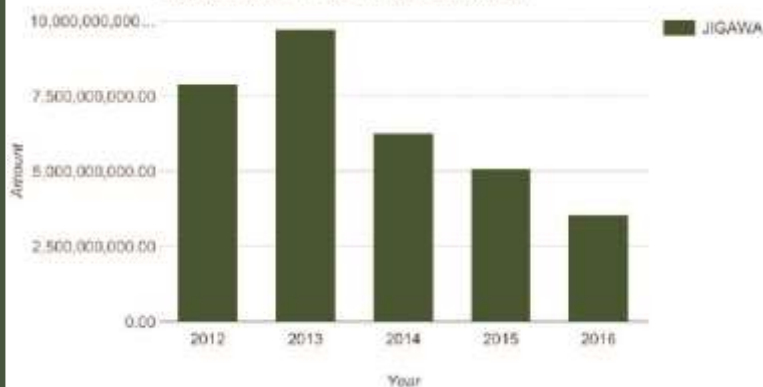
\$ 32,415,951.20

N 19,005,549,048.55

State	Jigawa
Total State Generated Revenue	3,535,349,908.61
Total FAAC Allocation	36,322,518,301.35
Total Revenue Available	39,857,868,209.96

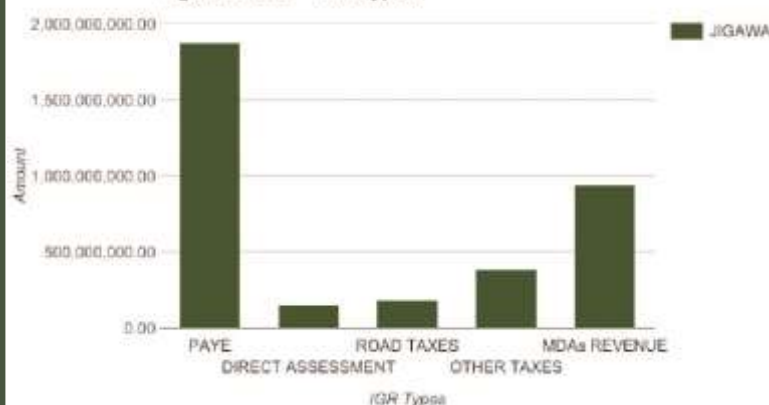
Jigawa State generated N3.54bn IGR in 2016 and N39.86bn total revenue available to the state

Jigawa State - IGR 5 Years Summary



Internally Generated Revenues for Jigawa State decreased from N7.88bn in 2012 to N5.08bn in 2015. Stands at N3.54bn in 2016.

Jigawa State - IGR Types



PAYE Generated N1.88bn Revenue for the State in Full Year 2016. The highest



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## KADUNA STATE



Land Area: 17,781 sq mi

### Debt Stock

Foreign

Domestic

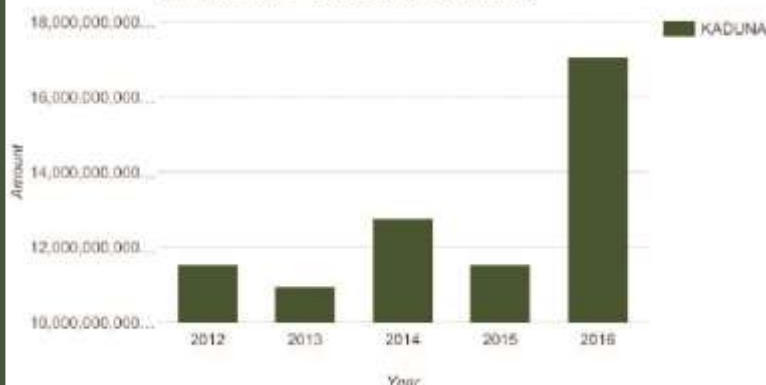
\$ 222,882,926.46

N 63,267,471,968.43

State	Kaduna
Total State Generated Revenue	17,051,864,537.13
Total FAAC Allocation	40,118,195,115.43
Total Revenue Available	57,170,059,652.56

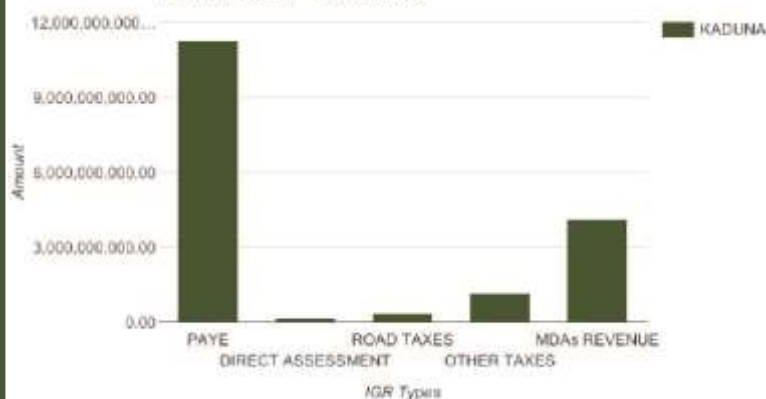
Kaduna State generated N17.05bn IGR in 2016 and N57.17bn total revenue available to the state

Kaduna State - IGR 5 Years Summary



Internally Generated Revenues for Kaduna State increased from N11.53bn in 2012 to N11.54bn in 2015. Stands at N17.05bn in 2016.

Kaduna State - IGR Types



PAYE Generated N11.25bn Revenue for the State in Full Year 2016. The highest

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## KANO STATE



Land Area: 7,773 sq mi

### Debt Stock

Foreign

Domestic

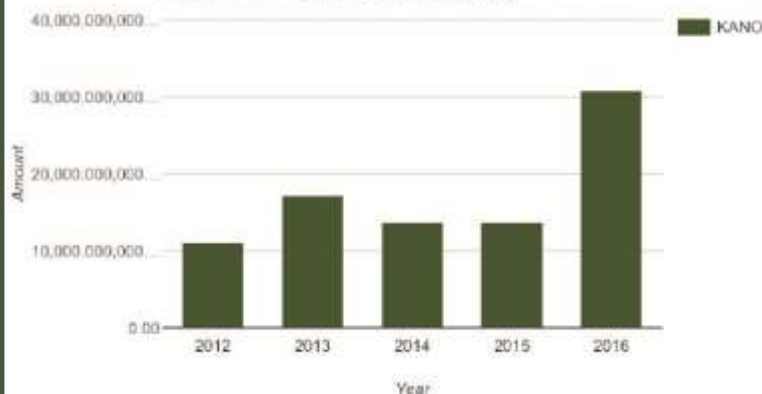
\$ 58,247,338.91

N 93,715,181,155.05

State	Kano
Total State Generated Revenue	30,959,027,531.92
Total FAAC Allocation	50,680,882,806.44
Total Revenue Available	81,639,910,338.36

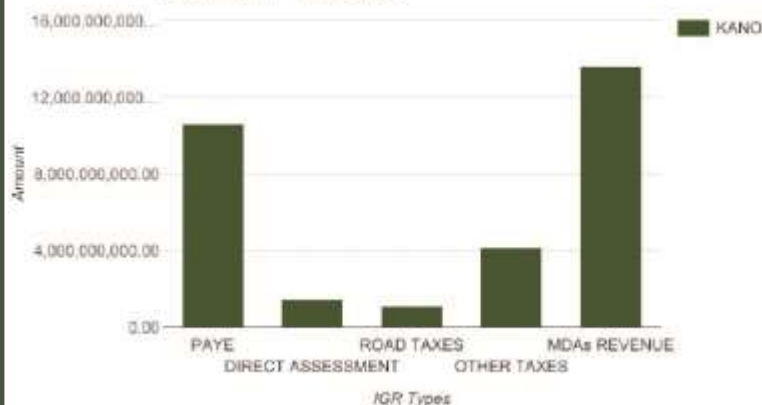
Kano State generated N30.96bn IGR in 2016 and N81.64bn total revenue available to the state

Kano State - IGR 5 Years Summary



Internally Generated Revenues for Kano State increased from N11.05bn in 2012 to N13.61bn in 2015. Stands at N30.96bn in 2016.

Kano State - IGR Types



MDAs Generated N13.59bn Revenue for the State in Full Year 2016. The highest among other sources.

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## KATSINA STATE



Land Area: 9,341 sq mi

### Debt Stock

Foreign

Domestic

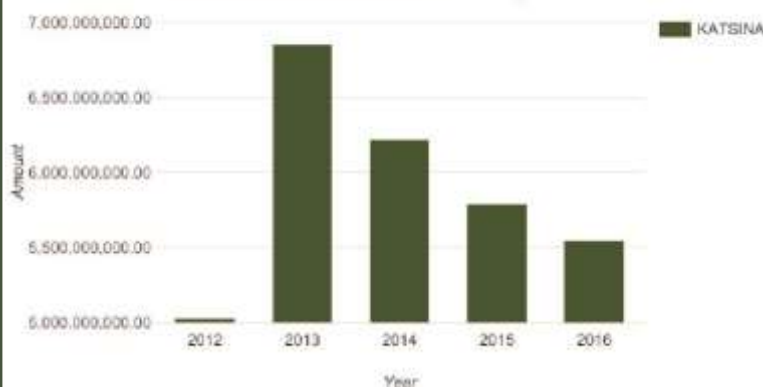
\$ 68,060,334.71

N 21,449,608,359.00

State	Katsina
Total State Generated Revenue	5,545,900,833.33
Total FAAC Allocation	38,578,938,808.96
Total Revenue Available	44,124,839,642.29

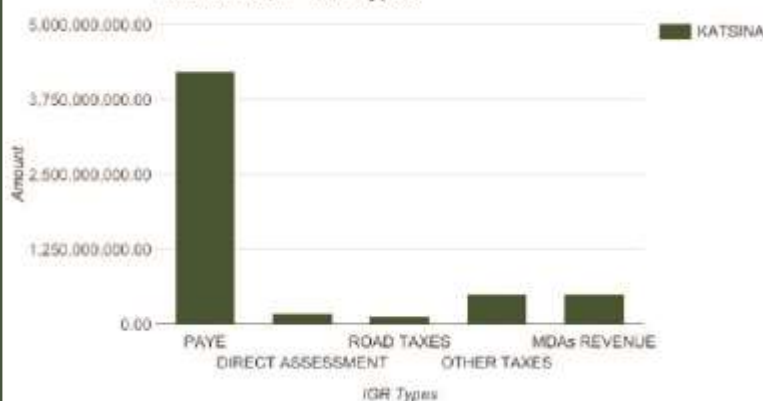
Katsina State generated N5.55bn IGR in 2016 and N44.12bn total revenue available to the state

Katsina State - IGR 5 Years Summary



Internally Generated Revenues for Katsina State increased from N5.03bn in 2012 to N5.79bn in 2015. Stands at N5.55bn in 2016.

Katsina State - IGR Types



PAYE Generated N4.21bn Revenue for the State in Full Year 2016. The highest

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## KEBBI STATE



Land Area: 14,200 sq mi

### Debt Stock

Foreign

Domestic

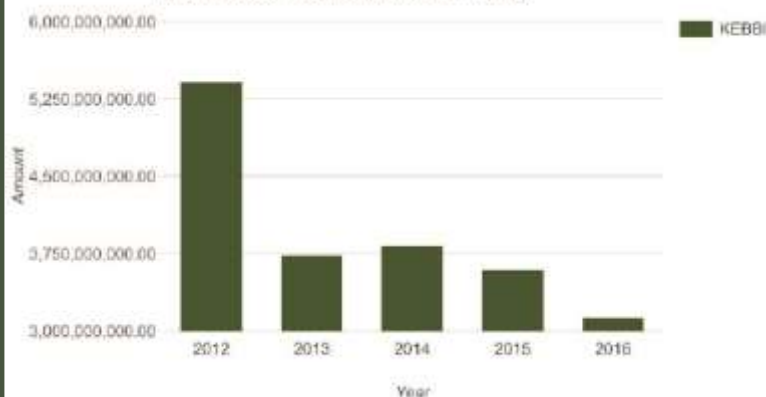
\$ 46,101,478.45

N 20,650,989,926.98

State	Kebbi
Total State Generated Revenue	3,132,343,261.58
Total FAAC Allocation	31,919,152,987.34
Total Revenue Available	35,051,496,248.92

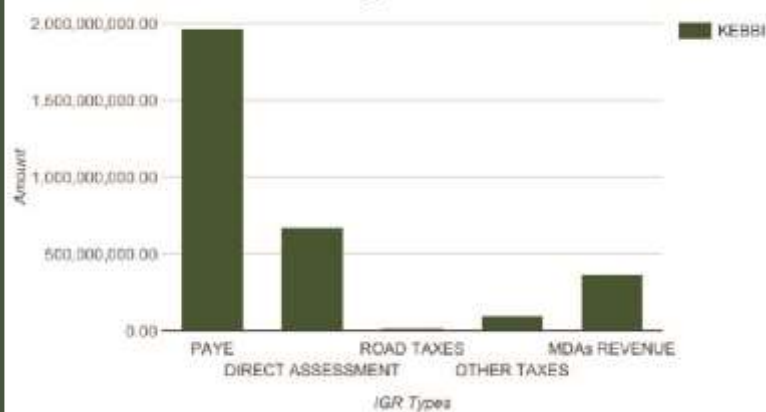
Kebbi State generated N3.13bn IGR in 2016 and N35.05bn total revenue available to the state

Kebbi State - IGR 5 Years Summary



Internally Generated Revenues for Kebbi State decreased from N5.42bn in 2012 to N3.59bn in 2015. Stands at N3.13bn in 2016.

Kebbi State - IGR Types



PAYE Generated N1.97bn Revenue for the State in Full Year 2016. The highest

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## KOGI STATE



Land Area: 11,519 sq mi

### Debt Stock

Foreign

Domestic

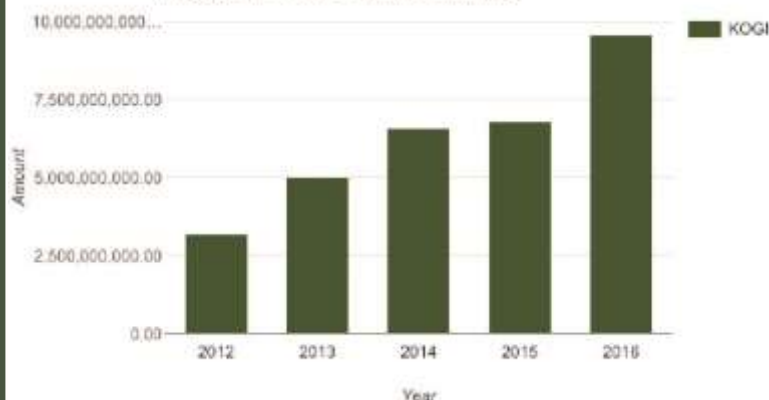
\$ 31,947,420.16

N 71,381,258,449.39

State	Kogi
Total State Generated Revenue	9,569,124,487.16
Total FAAC Allocation	32,075,099,911.99
Total Revenue Available	41,644,224,399.15

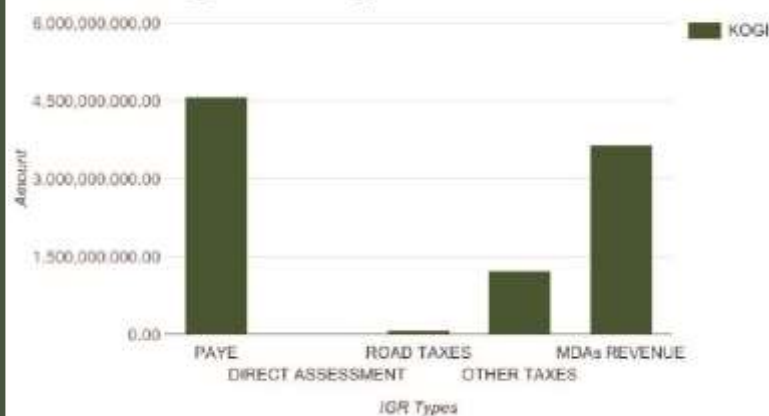
Kogi State generated N9.57bn IGR in 2016 and N41.64bn total revenue available to the state

Kogi State - IGR 5 Years Summary



Internally Generated Revenues for Kogi State increased from N3.19bn in 2012 to N6.78bn in 2015. Stands at N9.57bn in 2016.

Kogi State - IGR Types



PAYE Generated N4.58bn Revenue for the State in Full Year 2016. The highest



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## KWARA STATE



Land Area: 14, 218 sq mi

### Debt Stock

Foreign

Domestic

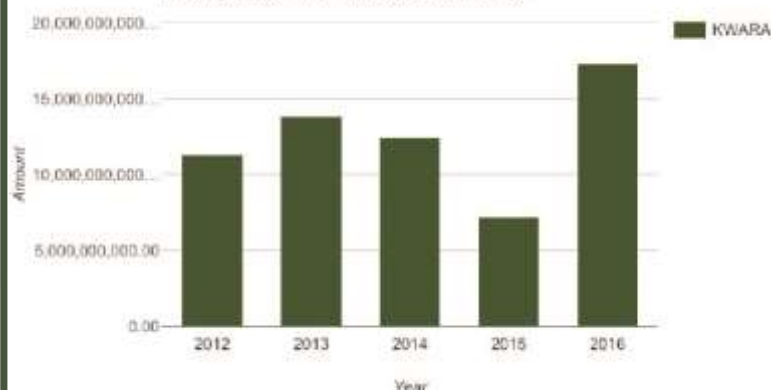
\$ 48,975,899.49

N 38,136,723,517.24

State	Kwara
Total State Generated Revenue	17,253,829,559.51
Total FAAC Allocation	25,966,487,336.99
Total Revenue Available	43,220,316,896.50

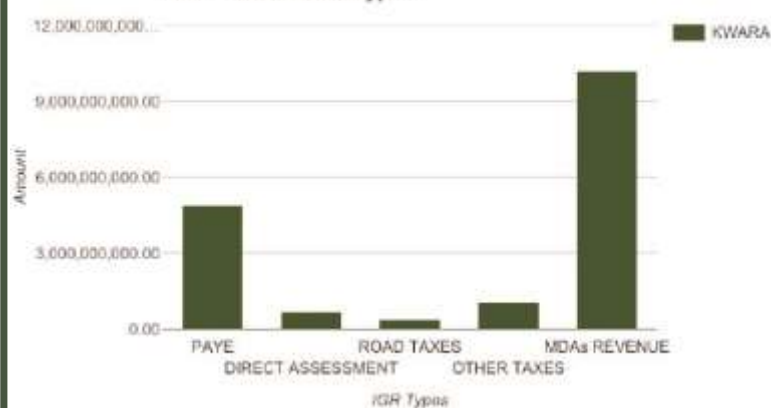
Kwara State generated N17.25bn IGR in 2016 and N43.22bn total revenue available to the state

Kwara State - IGR 5 Years Summary



Internally Generated Revenues for Kwara State decreased from N11.32bn in 2012 to N7.18bn in 2015. Stands at N17.25bn in 2016.

Kwara State - IGR Types



MDAs Generated N10.21bn Revenue for the State in Full Year 2016. The highest among other sources.

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## LAGOS STATE



Land Area: 1,381 sq mi

### Debt Stock

Foreign

Domestic

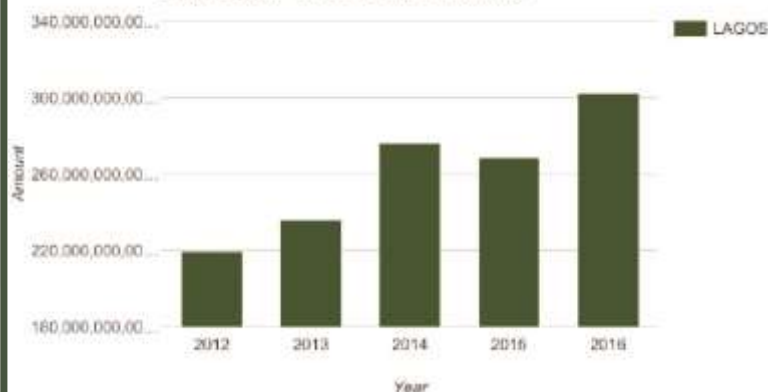
\$ 1,380,650,731.09

N 311,755,801,825.04

State	Lagos
Total State Generated Revenue	302,425,091,964.78
Total FAAC Allocation	81,097,594,616.12
Total Revenue Available	383,522,686,580.90

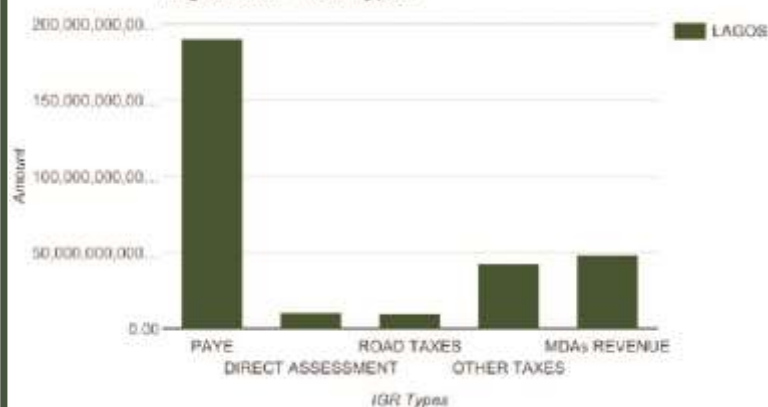
Lagos State generated N302.43bn IGR in 2016 and N383.52bn total revenue available to the state

Lagos State - IGR 5 Years Summary



Internally Generated Revenues for Lagos State increased from N219.20bn in 2012 to N268.22bn in 2015. Stands at N302.43bn in 2016.

Lagos State - IGR Types



PAYE Generated N190.66bn Revenue for the State in Full Year 2016. The highest among other sources.

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## NASARAWA STATE



Land Area: 10, 470 sq mi

### Debt Stock

Foreign

Domestic

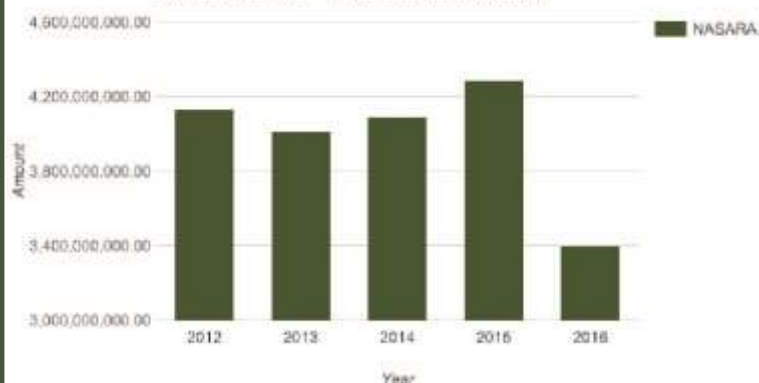
\$ 56,021,853.27

N 59,033,751,798.50

State	Nasarawa
Total State Generated Revenue	3,402,616,062.14
Total FAAC Allocation	28,063,659,609.49
Total Revenue Available	31,466,275,671.63

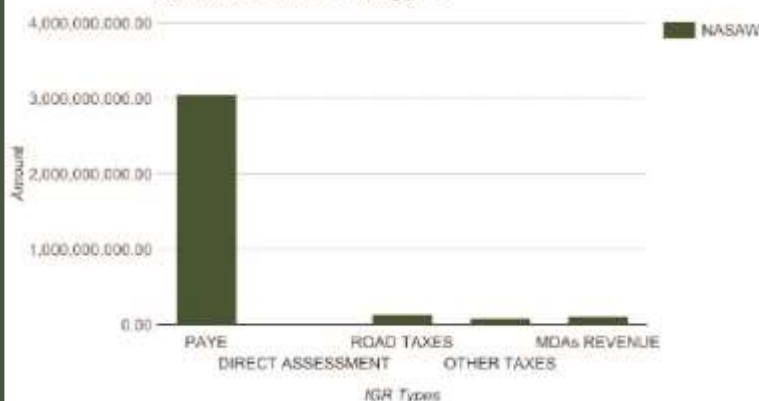
Nasarawa State generated N3.40bn IGR in 2016 and N31.47bn total revenue available to the state

Nasarawa State - IGR 5 Years Summary



Internally Generated Revenues for Nasarawa State increased from N4.13bn in 2012 to N4.28bn in 2015. Stands at N3.4bn in 2016.

Nasarawa State - IGR Types

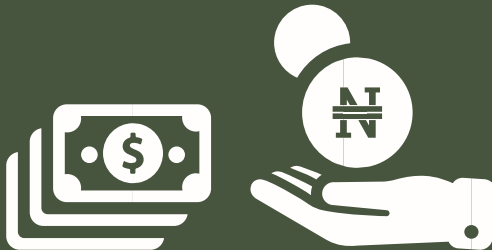


PAYE Generated N3.06bn Revenue for the State in Full Year 2016. The highest among other sources.



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## NIGER STATE



Land Area: 29, 484 sq mi

### Debt Stock

Foreign

Domestic

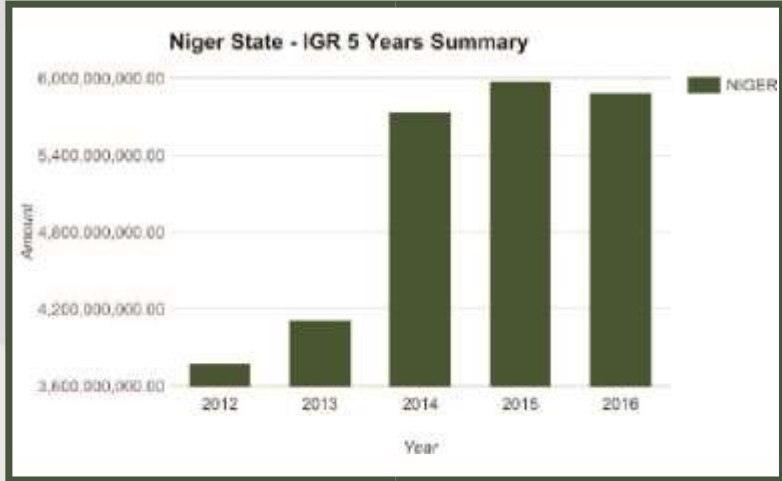
\$ 45,349,530.40

N 31,984,093,598.83

State	Niger
Total State Generated Revenue	5,881,584,409.47
Total FAAC Allocation	32,776,344,220.57
Total Revenue Available	38,657,928,630.04

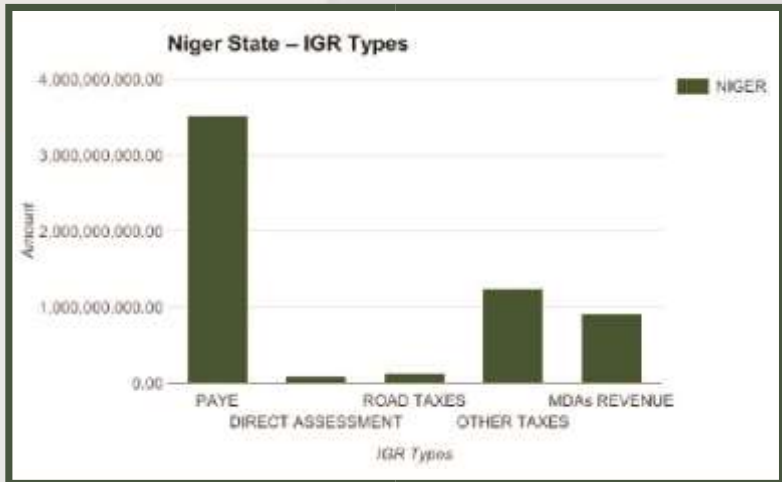
Niger State generated N5.88bn IGR in 2016 and N38.66bn total revenue available to the state

Niger State - IGR 5 Years Summary



Internally Generated Revenues for Niger State increased from N3.78bn in 2012 to N5.98bn in 2015. Stands at N5.88bn in 2016.

Niger State – IGR Types



PAYE Generated N3.52bn Revenue for the State in Full Year 2016. The highest

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## OGUN STATE



Land Area: 6,556.23 sq mi

### Debt Stock

Foreign

Domestic

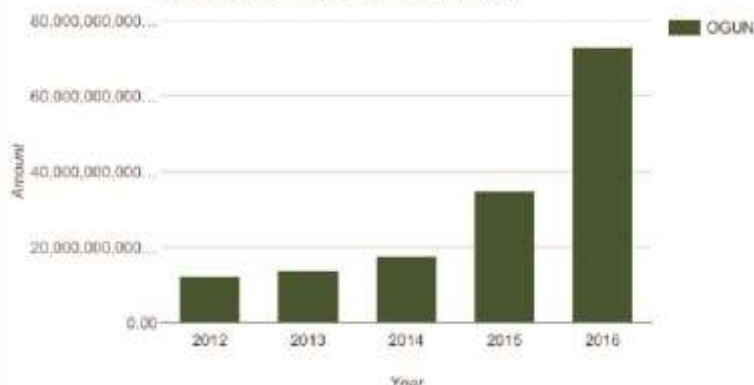
\$ 103,416,368.77

N 75,921,433,395.59

State	Ogun
Total State Generated Revenue	72,983,120,003.85
Total FAAC Allocation	20,247,243,036.11
Total Revenue Available	93,230,363,039.96

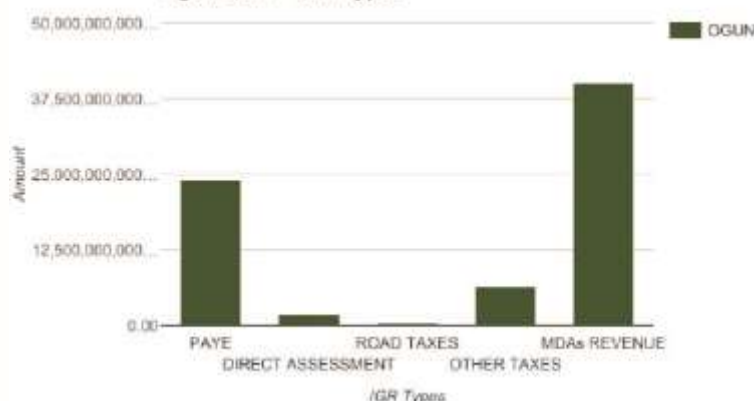
Ogun State generated N72.98bn IGR in 2016 and N93.23bn total revenue available to the state

Ogun State - IGR 5 Years Summary



Internally Generated Revenues for Ogun State increased from N12.44bn in 2012 to N34.59bn in 2015. Stands at N72.98bn in 2016.

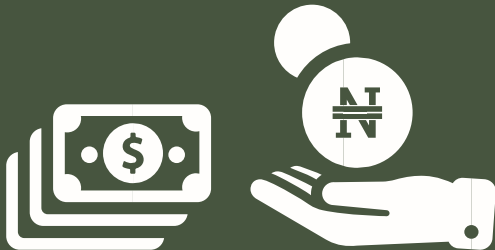
Ogun State - IGR Types



MDAs Generated N40.22bn Revenue for the State in Full Year 2016. The highest among other sources.

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## ONDO STATE



Land Area: 6,000 sq mi

### Debt Stock

Foreign

Domestic

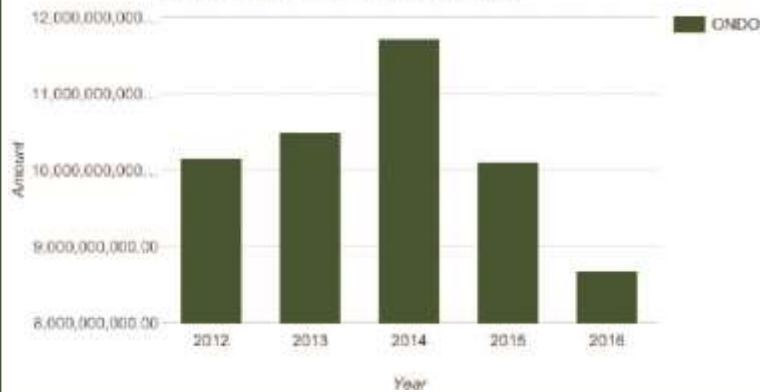
\$ 103,416,368.77

N 75,921,433,395.59

State	Ondo
Total State Generated Revenue	8,684,406,578.63
Total FAAC Allocation	35,693,223,770.43
Total Revenue Available	44,377,630,349.06

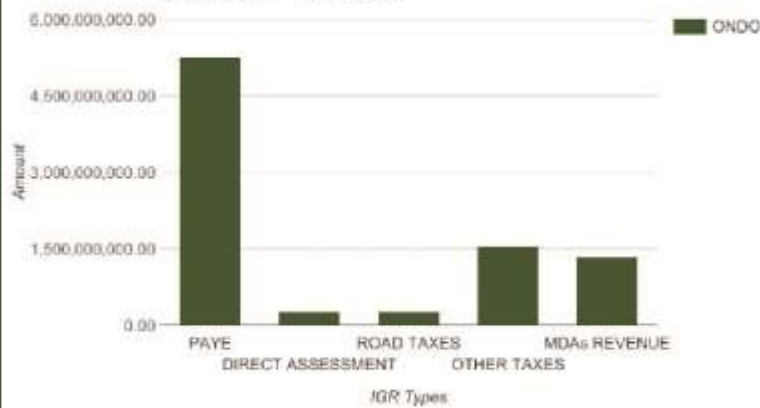
Ondo State generated N8.68bn IGR in 2016 and N44.38bn total revenue available to the state

Ondo State - IGR 5 Years Summary



Internally Generated Revenues for Ondo State decreased from N10.15bn in 2012 to N10.09bn in 2015. Stands at N8.68bn in 2016.

Ondo State - IGR Types



PAYE Generated N5.25bn Revenue for the State in Full Year 2016. The highest

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## OSUN STATE



Land Area: 3,572 sq mi

### Debt Stock

Foreign

Domestic

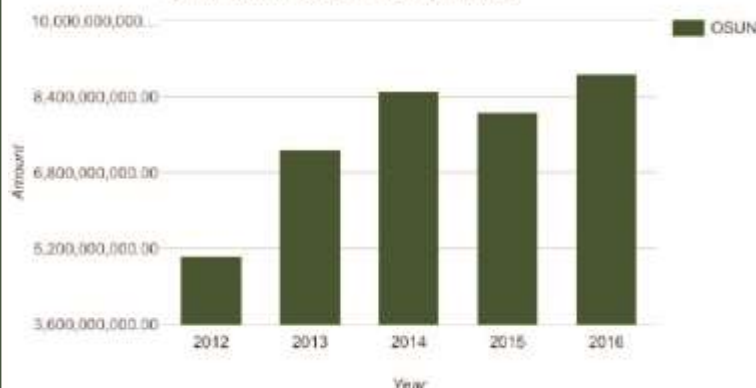
\$ 70,533,845.79

N 147,069,973,626.49

State	Osun
Total State Generated Revenue	8,884,756,040.35
Total FAAC Allocation	6,929,044,123.15
Total Revenue Available	15,813,800,163.50

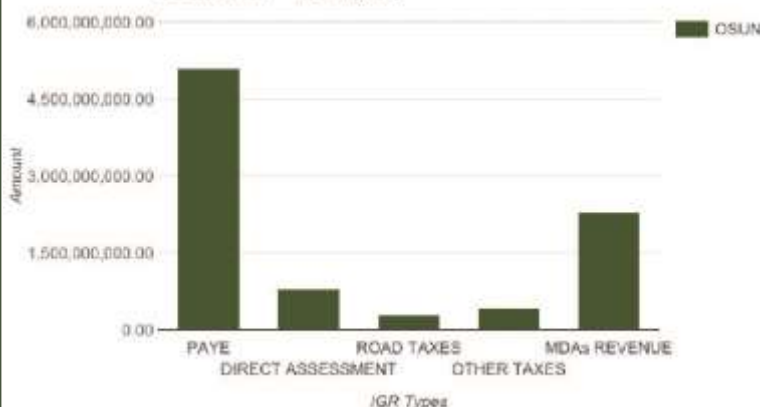
Osun State generated N8.88bn IGR in 2016 and N15.81bn total revenue available to the state

Osun State - IGR 5 Years Summary



Internally Generated Revenues for Osun State decreased from N5.02bn in 2012 to N8.07bn in 2015. Stands at N8.88bn in 2016.

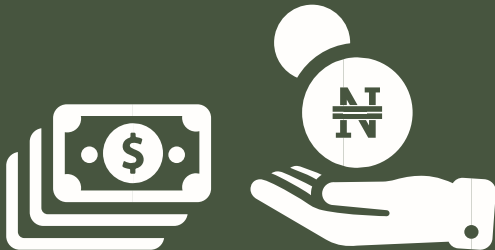
Osun State - IGR Types



PAYE Generated N5.11bn Revenue for the State in Full Year 2016. The highest

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## OYO STATE



Land Area: 10,986 sq mi

### Debt Stock

Foreign

Domestic

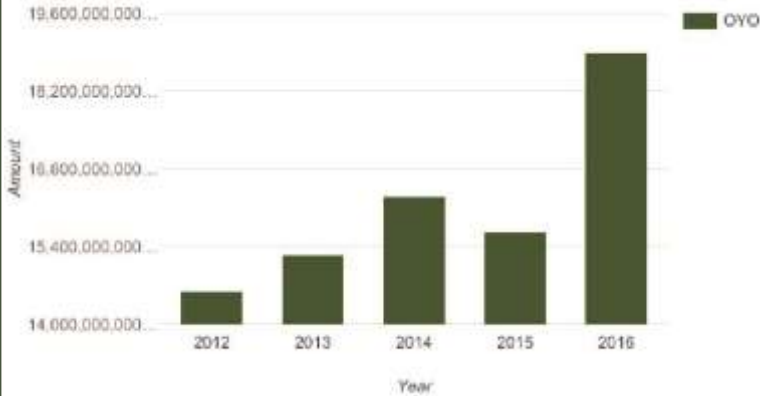
\$ 71,913,437.74

N 115,886,553,198.89

State	Oyo
Total State Generated Revenue	18,879,084,132.00
Total FAAC Allocation	33,996,852,794.61
Total Revenue Available	52,875,936,926.61

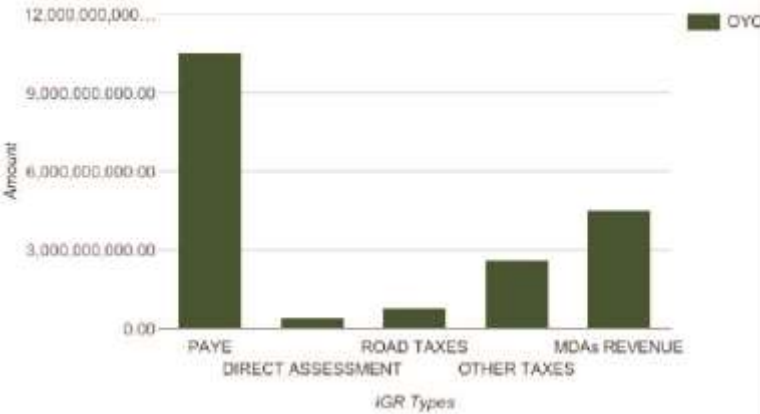
Oyo State generated N18.88bn IGR in 2016 and N52.88bn total revenue available to the state

Oyo State - IGR 5 Years Summary



Internally Generated Revenues for Oyo State increased from N14.59bn in 2012 to N15.66bn in 2015. Stands at N18.88bn in 2016.

Oyo State - IGR Types

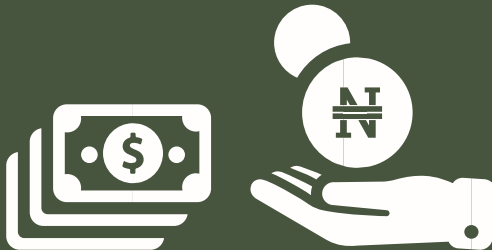


PAYE Generated N10.52bn Revenue for the State in Full Year 2016. The highest



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## PLATEAU STATE



Land Area: 11, 936 sq mi

### Debt Stock

Foreign

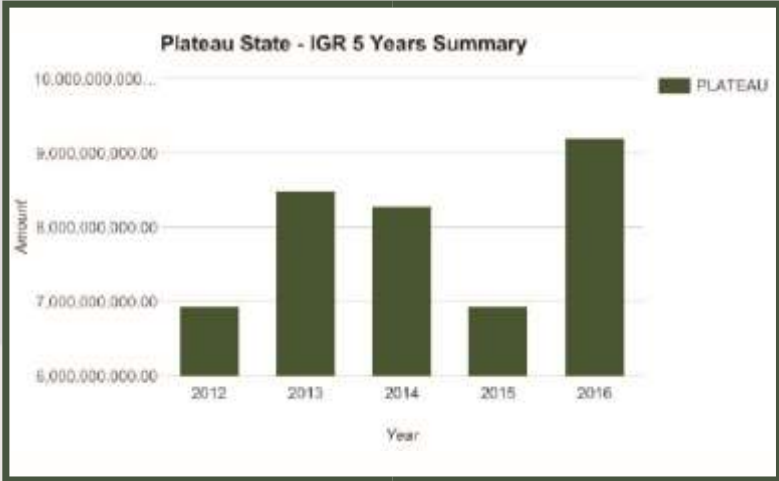
Domestic

\$ 29,139,067.38

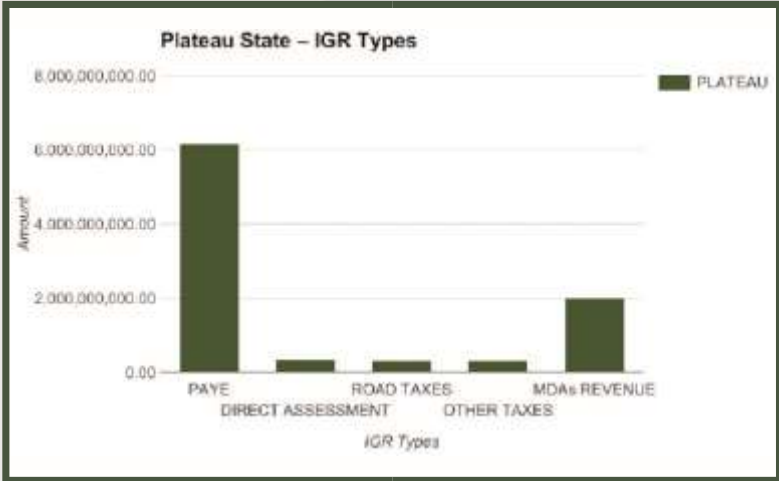
N 110,340,669,344.38

State	Plateau
Total State Generated Revenue	9,191,372,277.87
Total FAAC Allocation	21,564,821,482.07
Total Revenue Available	30,756,193,759.94

Plateau State generated N9.19bn IGR in 2016 and N30.76bn total revenue available to the state



Internally Generated Revenues for Plateau State increased from N6.93bn in 2012 to N6.94bn in 2015. Stands at N9.19bn in 2016.



PAYE Generated N6.18bn Revenue for the State in Full Year 2016. The highest

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## RIVERS STATE



Land Area: 4,277 sq mi

### Debt Stock

Foreign

Domestic

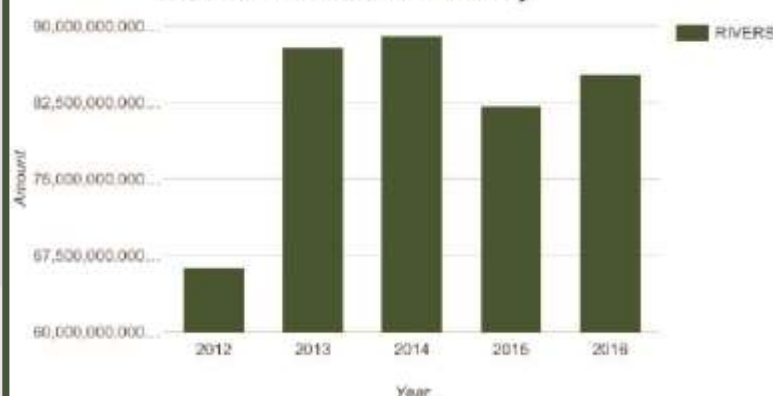
\$ 48,256,593.97

N 142,424,091,344.00

State	Rivers
Total State Generated Revenue	85,287,038,971.02
Total FAAC Allocation	83,643,339,418.47
Total Revenue Available	168,930,378,389.49

Rivers State generated N85.29bn IGR in 2016 and N168.93bn total revenue available to the state

Rivers State - IGR 5 Years Summary



Internally Generated Revenues for Rivers State increased from N66.28bn in 2012 to N82.10bn in 2015. Stands at N85.29bn in 2016.

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## SOKOTO STATE



Land Area: 10,028 sq mi

### Debt Stock

Foreign

Domestic

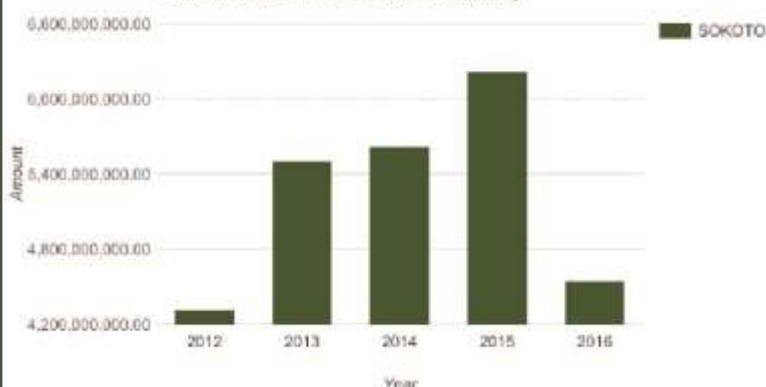
\$ 39,785,679.95

N 22,450,254,651.14

State	Sokoto
Total State Generated Revenue	4,545,765,527.76
Total FAAC Allocation	34,509,054,603.64
Total Revenue Available	39,054,820,131.40

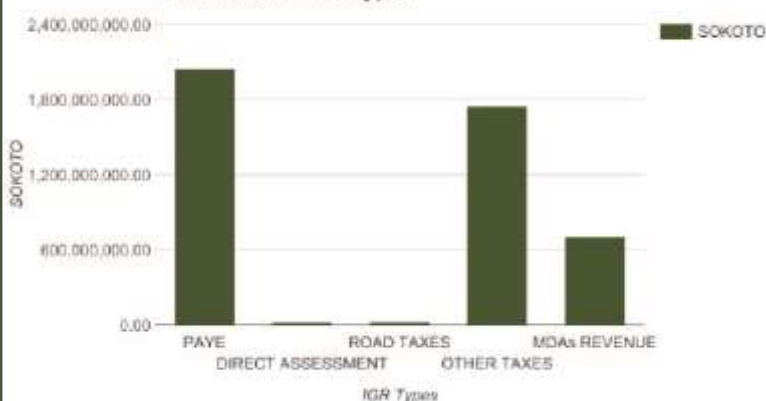
Sokoto State generated N4.55bn IGR in 2016 and N39.05bn total revenue available to the state

Sokoto State - IGR 5 Years Summary



Internally Generated Revenues for Sokoto State increased from N4.31bn in 2012 to N6.22bn in 2015. Stands at N4.55bn in 2016.

Sokoto State - IGR Types



PAYE Generated N2.05bn Revenue for the State in Full Year 2016. The highest



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## TARABA STATE



Land Area: 21, 032 sq mi

### Debt Stock

Foreign

Domestic

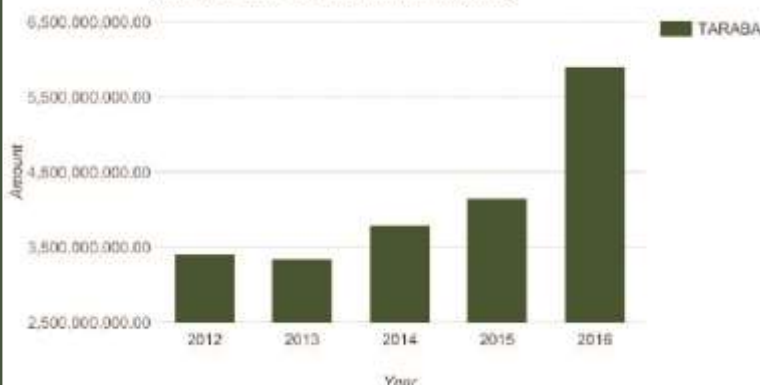
\$ 21,926,982.52

N 38,868,702,728.14

State	Taraba
Total State Generated Revenue	5,895,538,974.32
Total FAAC Allocation	27,530,486,643.01
Total Revenue Available	33,426,025,617.33

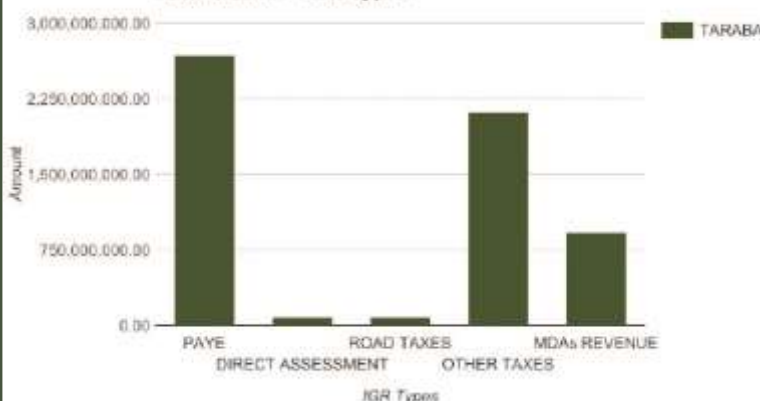
Taraba State generated N5.89bn IGR in 2016 and N33.43bn total revenue available to the state

Taraba State - IGR 5 Years Summary



Internally Generated Revenues for Taraba State increased from N3.42bn in 2012 to N4.16bn in 2015. Stands at N5.89bn in 2016.

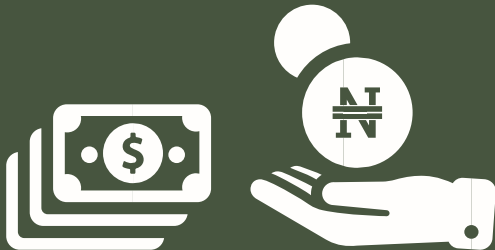
Taraba State - IGR Types



PAYE Generated N2.69bn Revenue for the State in Full Year 2016. The highest

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## YOBE STATE



Land Area: 17, 568 sq mi

### Debt Stock

Foreign

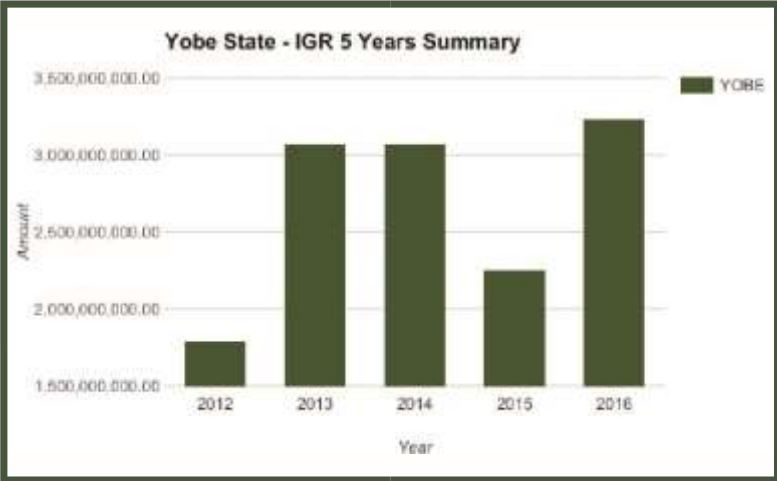
Domestic

\$ 28,536,278.90

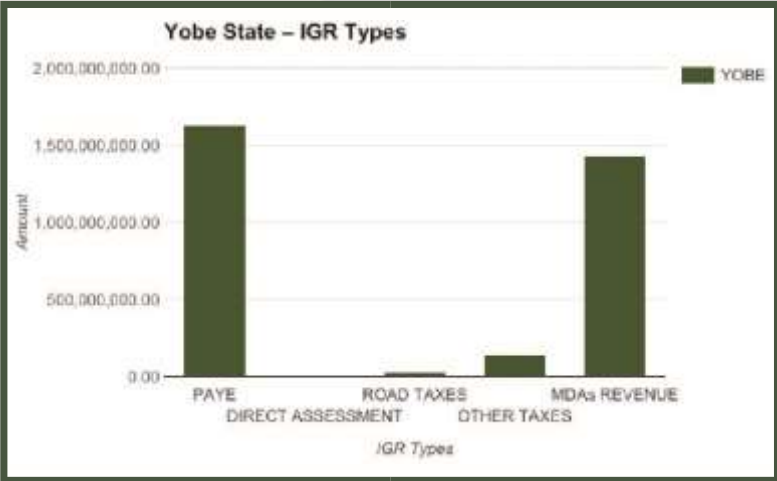
N 13,581,297,872.19

State	Yobe
Total State Generated Revenue	3,240,867,567.79
Total FAAC Allocation	31,310,736,374.61
Total Revenue Available	34,551,603,942.40

Yobe State generated N3.24bn IGR in 2016 and N34.55bn total revenue available to the state



Internally Generated Revenues for Yobe State increased from N1.78bn in 2012 to N2.56bn in 2015. Stands at N3.24bn in 2016.



PAYE Generated N1.63bn Revenue for the State in Full Year 2016. The highest

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## ZAMFARA STATE



Land Area: 15,352 sq mi

### Debt Stock

Foreign

Domestic

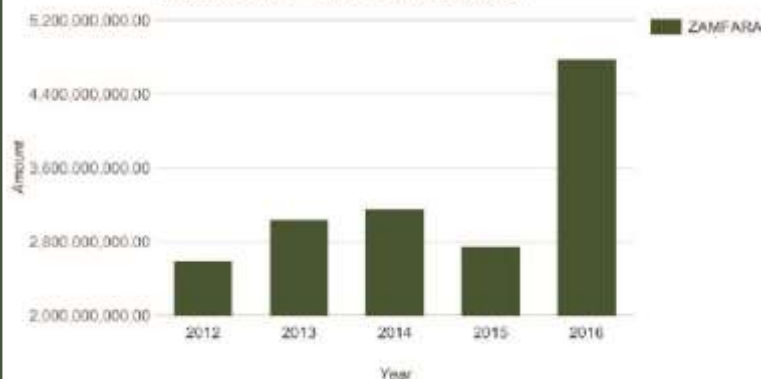
\$ 33,614,368.27

N 58,321,024,470.39

State	Zamfara
Total State Generated Revenue	4,777,169,537.80
Total FAAC Allocation	23,544,780,283.98
Total Revenue Available	28,321,949,821.78

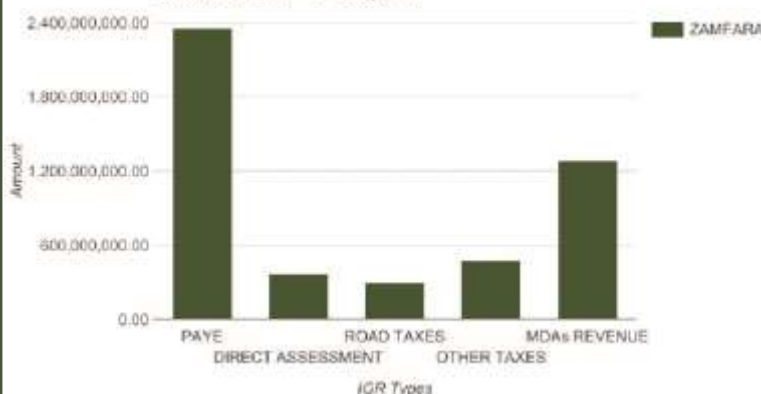
Zamfara State generated N4.78bn IGR in 2016 and N28.32bn total revenue available to the state

Zamfara State - IGR 5 Years Summary



Internally Generated Revenues for Zamfara State increased from N2.59bn in 2012 to N2.74bn in 2015. Stands at N4.78bn in 2016.

Zamfara State - IGR Types



PAYE Generated N2.36bn Revenue for the State in Full Year 2016. The highest



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

State Internally Generated Revenues - 2012 – 2016



S/N	STATE	2012	2013	2014	2015	2016		
						TAXES	MDAs COLLECTION	TOTAL
1	ABIA	16,751,700,375.58	12,512,103,711.18	12,371,194,895.08	13,349,444,263.72	10,814,763,690.83	1,880,075,848.57	12,694,839,539.40
2	ADAMAWA	4,615,407,803.00	4,149,550,775.70	4,994,481,880.78	4,451,736,117.84	2,711,363,297.18	3,077,616,295.16	5,788,979,592.34
3	AKWA IBOM	13,516,810,150.00	15,398,828,428.00	15,676,502,423.00	14,791,175,253.00	20,836,923,629.08	2,432,827,123.00	23,269,750,752.08
4	ANAMBRA	7,601,585,012.15	8,731,599,912.43	10,454,312,316.18	14,793,120,188.67	-	-	-
5	BAUCHI	4,064,710,425.23	4,937,242,875.83	4,853,453,184.87	5,393,721,996.00	8,677,265,878.00	-	8,677,265,878.00
6	BAYELSA	4,958,806,727.00	10,500,936,262.88	10,958,263,688.00	8,713,516,526.24	7,677,510,947.31	227,947,332.99	7,905,458,280.30
7	BENUE	8,436,560,608.98	8,373,720,592.15	8,284,425,160.72	7,631,789,841.37	5,656,515,118.21	3,899,979,946.12	9,556,495,064.33
8	BORNO	2,444,613,205.37	2,132,815,258.00	2,760,773,778.99	3,530,261,222.31	2,382,107,669.52	293,615,394.37	2,675,723,063.89
9	CROSS RIVER	12,734,560,333.00	12,002,167,999.57	15,738,850,743.95	13,567,122,507.38	10,669,498,503.15	4,107,309,828.68	14,776,808,331.83
10	DELTA	45,566,897,481.00	50,208,229,986.91	42,819,209,025.24	40,805,656,911.96	41,673,321,026.45	2,384,594,446.27	44,057,915,472.72
11	EBONYI	8,234,317,213.01	10,427,861,231.23	11,032,472,512.00	N/A	-	-	2,342,092,225.07
12	EDO	18,880,055,380.83	18,899,322,710.47	17,023,595,231.62	19,117,468,369.25	16,780,373,370.26	6,261,052,229.45	23,041,425,599.71
13	EKITI	3,787,607,515.35	2,339,670,199.77	3,462,341,448.32	3,297,707,703.96	1,982,764,494.03	1,008,277,361.45	2,991,041,855.48
14	ENUGU	12,209,587,683.00	20,203,802,864.00	19,250,345,593.00	18,081,014,527.00	6,694,792,803.00	7,540,719,424.00	14,235,512,227.00
15	GOMBE	3,717,188,863.22	3,870,998,757.79	5,196,460,381.93	4,784,605,861.47	2,735,291,083.34	206,147,027.29	2,941,438,110.63
16	IMO	6,810,221,957.04	7,583,501,933.27	8,115,751,385.95	5,472,581,633.87	5,871,026,976.75	-	5,871,026,976.75
17	JIGAWA	7,884,900,135.26	9,755,337,731.73	6,273,310,616.35	5,081,424,105.40	2,592,999,477.45	942,350,431.16	3,535,349,908.61
18	KADUNA	11,531,795,961.69	10,932,071,462.59	12,782,522,514.51	11,536,729,988.59	12,940,454,336.79	4,111,410,200.34	17,051,864,537.13
19	KANO	11,051,971,481.61	17,142,211,079.94	13,661,853,935.85	13,611,853,935.85	17,370,097,598.59	13,588,929,933.33	30,959,027,531.92
20	KATSINA	5,029,720,846.00	6,852,511,585.00	6,223,037,599.00	5,791,008,741.00	5,032,139,315.54	513,761,517.79	5,545,900,833.33
21	KEBBI	5,424,015,848.65	3,732,343,145.11	3,834,143,641.95	3,592,406,108.30	2,761,148,966.33	371,194,295.25	3,132,343,261.58
22	KOGI	3,185,459,549.72	5,020,349,740.18	6,569,928,653.47	6,776,580,756.17	5,915,973,585.82	3,653,150,901.34	9,569,124,487.16
23	KWARA	11,317,269,584.36	13,838,085,972.51	12,460,517,954.55	7,178,922,182.76	7,044,998,129.40	10,208,831,430.11	17,253,829,559.51
24	LAGOS	219,202,426,843.89	236,195,308,896.71	276,163,978,675.95	268,224,782,435.23	253,824,775,689.60	48,600,316,275.18	302,425,091,964.78
25	NASARAWA	4,132,282,812.68	4,012,291,835.93	4,085,127,585.70	4,281,701,806.50	3,299,714,385.38	102,901,676.76	3,402,616,062.14
26	NIGER	3,782,827,634.99	4,115,777,679.30	5,737,185,035.88	5,975,149,921.86	4,974,530,064.70	907,054,344.77	5,881,584,409.47
27	OGUN	12,438,765,025.22	13,777,026,969.63	17,497,620,787.52	34,596,446,519.52	32,764,570,941.94	40,218,549,061.91	72,983,120,003.85
28	ONDO	10,153,042,597.01	10,498,697,469.99	11,718,741,502.49	10,098,000,000.00	7,348,474,927.10	1,335,931,651.53	8,684,406,578.63
29	OSUN	5,020,250,633.94	7,284,225,003.77	8,513,274,186.67	8,072,966,446.00	6,607,438,479.63	2,277,317,560.72	8,884,756,040.35
30	OYO	14,598,808,723.10	15,251,369,563.24	16,307,233,700.20	15,663,514,824.73	14,354,579,913.00	4,524,504,219.00	18,879,084,132.00
31	PLATEAU	6,927,858,653.07	8,486,806,640.08	8,284,425,159.92	6,937,349,802.70	7,185,075,347.52	2,006,296,930.35	9,191,372,277.87
32	RIVERS	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
33	SOKOTO	4,313,699,006.03	5,509,132,929.43	5,617,763,260.35	6,224,448,122.53	3,844,070,906.24	701,694,621.52	4,545,765,527.76
34	TARABA	3,418,289,991.33	3,344,006,052.45	3,799,040,873.48	4,155,053,816.15	4,974,745,273.20	920,793,701.12	5,895,538,974.32
35	YOBE	1,785,221,060.95	3,072,006,109.88	3,073,780,160.87	2,251,330,427.39	1,807,846,102.15	1,433,021,465.64	3,240,867,567.79
36	ZAMFARA	2,592,935,139.95	3,039,396,601.83	3,149,630,553.96	2,741,632,541.03	3,488,597,914.18	1,288,571,623.62	4,777,169,537.80

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

Detailed Internally Generated Revenue (IGR)  
Full Year 2016 (Taxes & MDA's)



STATE	PAYE	DIRECT ASSESSMENT	ROAD TAXES	OTHER TAXES	TOTAL TAX	MDAs REVENUE	GAND TOTAL (Total Tax+MDA Revenue)
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
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
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
ANAMBRA	-	-	-	-	-	-	N/A
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
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
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
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
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
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
EBONYI	-	-	-	-	-	-	2,342,092,225.07
EDO	10,545,071,225.79	486,624,358.04	623,955,583.56	4,724,722,202.87	16,780,373,370.26	6,261,052,279.45	23,041,425,599.71
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
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
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
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
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
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
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
KATSINA	4,211,997,049.49	179,563,851.00	138,997,537.49	501,580,877.56	5,032,139,315.54	513,781,517.79	5,545,900,833.33
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
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
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
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
NASAWARA	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
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
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
ONDO	5,253,551,512.40	266,562,870.53	270,432,876.31	1,557,927,667.86	7,348,474,927.10	1,335,911,651.53	8,684,406,578.63
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
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
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
RIVERS	-	-	-	-	-	-	85,287,038,971.02
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
TARABA	2,688,864,251.51	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
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
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



# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2016

## Year-on-Year Growth Rate by States



S/N	STATE	2015	2016			YEAR ON YEAR GROWTH % (2015/2016)
			TAXES	MDAs COLLECTION	TOTAL	
1	ABIA	13,349,444,263.72	10,814,763,690.83	1,880,075,848.57	12,694,839,539.40	-4.9
2	ADAMAWA	4,451,736,117.84	2,711,363,297.18	3,077,616,295.16	5,788,979,592.34	30.04
3	AKWA IBOM	14,791,175,253.00	20,836,923,629.08	2,432,827,123.00	23,269,750,752.08	57.32
4	ANAMBRA	14,793,120,188.67	-	-	-	N/A
5	BAUCHI	5,393,721,996.00	8,677,265,878.00	-	8,677,265,878.00	60.88
6	BAYELSA	8,713,516,526.24	7,677,510,947.31	227,947,332.99	7,905,458,280.30	-9.27
7	BENUE	7,631,789,841.37	5,656,515,118.21	3,899,979,946.12	9,556,495,064.33	25.22
8	BORNO	3,530,261,222.31	2,382,107,669.52	293,615,394.37	2,675,723,063.89	-24.21
9	CROSS RIVER	13,567,122,507.38	10,669,498,503.15	4,107,309,828.68	14,776,808,331.83	8.92
10	DELTA	40,805,656,911.96	41,673,321,026.45	2,384,594,446.27	44,057,915,472.72	7.97
11	EBONYI	N/A	-	-	2,342,092,225.07	N/A
12	EDO	19,117,468,369.25	16,780,373,370.26	6,261,052,229.45	23,041,425,599.71	20.53
13	EKITI	3,297,707,703.96	1,982,764,494.03	1,008,277,361.45	2,991,041,855.48	-9.3
14	ENUGU	18,081,014,527.00	6,694,792,803.00	7,540,719,424.00	14,235,512,227.00	-21.27
15	GOMBE	4,784,605,861.47	2,735,291,083.34	206,147,027.29	2,941,438,110.63	-38.52
16	IMO	5,472,581,633.87	5,871,026,976.75	-	5,871,026,976.75	7.28
17	JIGAWA	5,081,424,105.40	2,592,999,477.45	942,350,431.16	3,535,349,908.61	-30.43
18	KADUNA	11,536,729,988.59	12,940,454,336.79	4,111,410,200.34	17,051,864,537.13	47.81
19	KANO	13,611,853,935.85	17,370,097,598.59	13,588,929,933.33	30,959,027,531.92	127.44
20	KATSINA	5,791,008,741.00	5,032,139,315.54	513,761,517.79	5,545,900,833.33	-4.23
21	KEBBI	3,592,406,108.30	2,761,148,966.33	371,194,295.25	3,132,343,261.58	-12.81
22	KOGI	6,776,580,756.17	5,915,973,585.82	3,653,150,901.34	9,569,124,487.16	41.21
23	KWARA	7,178,922,182.76	7,044,998,129.40	10,208,831,430.11	17,253,829,559.51	140.34
24	LAGOS	268,224,782,435.23	253,824,775,689.60	48,600,316,275.18	302,425,091,964.78	12.75
25	NASARAWA	4,281,701,806.50	3,299,714,385.38	102,901,676.76	3,402,616,062.14	-20.53
26	NIGER	5,975,149,921.86	4,974,530,064.70	907,054,344.77	5,881,584,409.47	-1.57
27	OGUN	34,596,446,519.52	32,764,570,941.94	40,218,549,061.91	72,983,120,003.85	110.96
28	ONDO	10,098,000,000.00	7,348,474,927.10	1,335,931,651.53	8,684,406,578.63	-14
29	OSUN	8,072,966,446.00	6,607,438,479.63	2,277,317,560.72	8,884,756,040.35	10.06
30	OYO	15,663,514,824.73	14,354,579,913.00	4,524,504,219.00	18,879,084,132.00	20.53
31	PLATEAU	6,937,349,802.70	7,185,075,347.52	2,006,296,930.35	9,191,372,277.87	32.49
32	RIVERS	82,101,298,408.43	-	-	85,287,038,971.02	3.88
33	SOKOTO	6,224,448,122.53	3,844,070,906.24	701,694,621.52	4,545,765,527.76	-26.97
34	TARABA	4,155,053,816.15	4,974,745,273.20	920,793,701.12	5,895,538,974.32	41.89
35	YOBE	2,251,330,427.39	1,807,846,102.15	1,433,021,465.64	3,240,867,567.79	43.95
36	ZAMFARA	2,741,632,541.03	3,488,597,914.18	1,288,571,623.62	4,777,169,537.80	74.25

# 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



DETAILED INTERNALLY GENERATED REVENUE (IGR) 2016 JAN. TO DEC. (TAXES & MDA's)								
S/N	STATE	PAYE	DIRECT ASSESSMENT	ROAD TAXES	OTHER TAXES	TOTAL TAX	MDAs REVENUE	GAND TOTAL (Total Tax+MDA Revenue)
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	-	-	-	-	-	-	N/A
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	-	-	-	-	-	-	2,342,092,225.07
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	KAT SINA	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	NASAWARA	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	332,362,145.00	310,015,217.55	7,185,075,347.52	2,006,296,930.35	9,191,372,277.87
32	RIVERS	-	-	-	-	-	-	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							801,951,625,136.55



# STATE BOARDS OF INTERNAL REVENUE (SBIR) INTERNALLY GENERATED REVENUE (IGR) 5 YEARS SUMMARY (2012 - 2016)

S/N	STATE	2012	2013	2014	2015	2016			YEAR ON YEAR GROWTH % (2015/2016)
						TAXES	MDAs COLLECTION	TOTAL	
1	ABIA	16,751,700,375.58	12,512,103,711.18	12,371,154,895.08	13,349,444,263.72	10,814,763,690.83	1,880,075,848.57	12,694,839,539.40	-4.90
2	ADAMAWA	4,615,407,803.00	4,149,550,775.70	4,994,481,880.78	4,451,736,117.84	2,711,363,297.18	3,077,616,295.16	5,788,979,592.34	30.04
3	AKWA IBOM	13,516,810,150.00	15,398,828,428.00	15,676,502,423.00	14,791,175,253.00	20,836,923,629.08	2,432,827,123.00	23,269,750,752.08	57.32
4	ANAMBRA	7,601,585,012.15	8,791,599,912.43	10,454,312,816.18	14,793,120,188.67	-	-	-	N/A
5	BAUCHI	4,064,710,425.23	4,937,242,875.83	4,853,453,184.87	5,333,721,996.00	8,677,265,878.00	-	8,677,265,878.00	60.88
6	BAYELSA	4,958,806,727.00	10,500,936,262.88	10,958,263,668.00	8,713,516,526.24	7,677,510,947.31	227,947,332.99	7,905,458,280.30	-9.27
7	BENUE	8,436,560,608.98	8,373,720,592.15	8,284,425,160.72	7,631,789,841.37	5,656,515,118.21	3,899,979,946.12	9,556,495,064.33	25.22
8	BORNO	2,444,613,205.37	2,132,815,258.00	2,760,773,778.99	3,530,261,222.31	2,382,107,669.52	293,615,994.37	2,675,723,663.89	-24.21
9	CROSS RIVER	12,734,560,333.00	12,002,167,999.57	15,738,850,743.95	13,567,122,507.38	10,669,498,503.15	4,107,309,828.68	14,776,808,331.83	8.92
10	DELTA	45,566,897,481.00	50,206,229,986.91	42,819,209,025.24	40,805,656,911.96	41,673,321,076.45	2,384,594,446.27	44,057,915,472.72	7.97
11	EBONYI	8,234,317,213.01	10,427,861,231.23	11,032,472,512.00	N/A	-	-	2,342,092,225.07	N/A
12	EDO	18,880,055,380.83	18,899,322,710.47	17,023,595,231.62	19,117,468,369.25	16,780,373,370.26	6,261,052,229.45	23,041,425,599.71	20.53
13	EKITI	3,787,607,515.35	2,339,670,199.77	3,462,341,448.32	3,297,707,703.96	1,982,764,404.03	1,008,277,361.45	2,991,041,855.48	-9.30
14	ENUGU	12,209,587,683.00	20,203,802,864.00	19,250,345,593.00	18,081,014,527.00	6,694,792,803.00	7,540,719,424.00	14,235,512,227.00	-21.27
15	GOMBE	3,717,188,863.22	3,870,998,757.79	5,196,460,381.93	4,784,605,861.47	2,735,291,083.34	206,147,027.29	2,941,438,110.63	-38.52
16	IMO	6,810,221,957.04	7,583,501,933.27	8,115,751,385.95	5,472,581,633.87	5,871,026,976.75	-	5,871,026,976.75	7.28
17	JIGAWA	7,884,900,135.26	9,755,337,731.73	6,273,310,616.35	5,081,424,105.40	2,582,999,477.45	942,350,431.16	3,525,349,908.61	-30.43
18	KADUNA	11,531,795,961.69	10,932,071,462.59	12,782,522,514.51	11,536,729,988.59	12,040,454,336.79	4,111,410,200.34	17,051,864,537.13	47.81
19	KANO	11,051,971,481.61	17,142,211,079.94	13,661,853,935.85	13,611,853,935.85	17,370,097,598.59	13,588,929,933.33	30,959,027,531.92	127.44
20	KATSINA	5,029,720,846.00	6,852,511,585.00	6,223,037,599.00	5,791,008,741.00	5,032,139,315.54	513,761,517.79	5,545,900,833.33	-4.23
21	KEBBI	5,424,015,848.65	3,732,343,145.11	3,834,143,641.95	3,592,406,108.30	2,761,148,966.31	371,194,295.25	3,132,343,261.58	-12.81
22	KOGI	3,185,459,549.72	5,020,349,740.18	6,569,928,653.47	6,726,580,756.17	5,915,973,585.82	3,653,150,901.34	9,569,124,487.16	41.21
23	KWARA	11,317,269,584.36	13,838,085,972.51	12,460,517,954.55	7,178,922,182.75	7,044,998,129.40	10,208,831,430.11	17,253,829,559.51	140.34
24	LAGOS	219,202,426,843.89	236,195,308,896.71	276,163,978,675.95	268,224,782,435.23	253,824,775,689.60	48,600,316,275.18	302,425,091,964.78	12.75
25	NASARAWA	4,132,282,812.68	4,012,291,835.93	4,085,127,585.70	4,281,701,806.50	1,299,714,385.38	102,901,676.76	3,402,616,062.14	-20.53
26	NIGER	3,782,827,634.99	4,115,777,679.30	5,737,185,035.88	5,975,149,921.86	4,974,530,064.70	907,054,344.77	5,881,584,409.47	-1.57
27	OGUN	12,438,765,025.22	13,777,026,969.63	17,497,620,787.52	34,596,446,519.52	32,764,570,941.94	40,218,549,061.91	72,983,120,003.85	110.96
28	ONDO	10,153,042,597.01	10,498,697,469.99	11,718,741,502.49	10,098,000,000.00	7,348,474,927.10	1,335,931,651.53	8,684,406,578.63	-14.00
29	OSUN	5,020,250,693.94	7,284,225,003.77	8,513,274,186.67	8,072,966,446.00	6,607,438,479.63	2,277,317,560.72	8,884,756,040.35	10.06
30	OYO	14,598,808,723.10	15,251,369,563.24	16,307,233,700.20	15,663,514,824.73	14,354,579,913.00	4,524,504,219.00	18,879,084,132.00	20.53
31	PLATEAU	6,927,858,653.07	8,486,806,640.08	8,284,425,159.92	6,937,349,802.70	7,185,075,347.52	2,006,296,930.35	9,191,372,277.87	32.49
32	RIVERS	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	3.88
33	SOKOTO	4,313,699,006.03	5,509,132,929.43	5,617,763,260.35	6,224,448,122.53	3,844,070,906.24	701,694,621.52	4,545,765,527.76	-26.97
34	TARABA	3,418,289,991.33	3,344,006,052.45	3,759,040,878.48	4,155,053,816.15	4,974,745,273.20	920,793,701.12	5,895,538,974.32	41.88
35	YOBE	1,785,221,060.95	3,072,006,109.88	3,073,780,160.87	2,251,330,427.39	1,807,846,102.15	1,433,021,465.64	3,240,867,567.79	43.95
36	ZAMFARA	2,592,935,139.95	3,039,396,601.83	3,149,630,553.96	2,741,632,541.03	3,488,597,914.18	1,288,571,623.62	4,777,169,537.80	74.25
Total								801,951,625,136.55	



# Acknowledgements/Contacts

## Acknowledgements

We acknowledge the contributions of our strategic partners; The Joint Tax Board (JTB) and the States Boards of Internal Revenue; as well as our technical partners, Proshare in the design, concept and production of this publication.



State Boards of  
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