

#### **Internally Generated Revenue** At State Level

(2019 - 2021)

**Report Date: October 2022** 

Data Source: National Bureau of Statistics (NBS)

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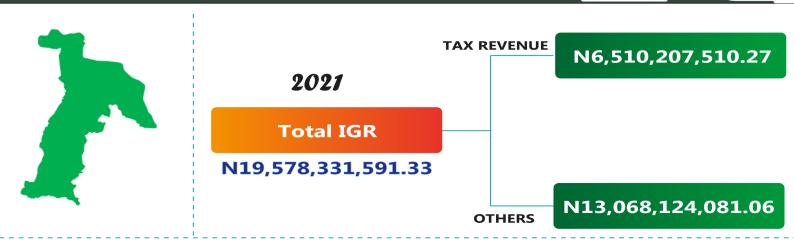
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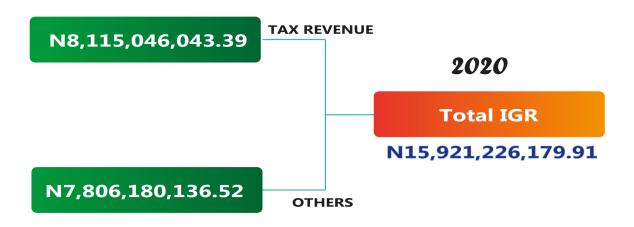
#### **EXECUTIVE SUMMARY**

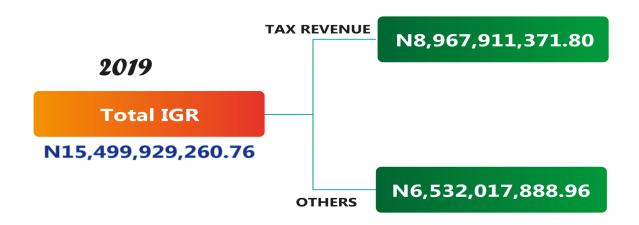
The Internally Generated Revenue at the State level for 2019 stood at N1.64 trillion with a 64.65% share of tax revenue. The revenue declined by 4.65% in 2020 when the IGR was N1.56trillion. However, the proportion of tax revenue in 2020 rose to 66.16%. The total IGR in 2021 stood at N1.90trillion, indicating a growth rate of 21.54% over 2020 revenue collections.

On state profile analysis, Lagos State recorded the highest Internally Generated Revenue in 2019 with N646.61billion, followed by Rivers with N169.60 billion. Again, in 2020, Lagos revenue stood top with N659.99 billion, followed by Rivers with N117.19 billion. Furthermore, Lagos and FCT recorded the highest collections in 2021 with N753.46 billion and N131.92 billion respectively.

# INTERNALLY GENERATED REVENUE AT STATE LEVEL -2019 - 2021 Abia

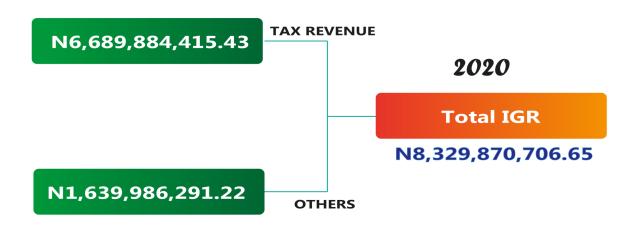


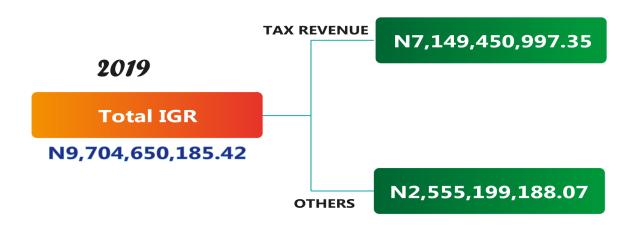




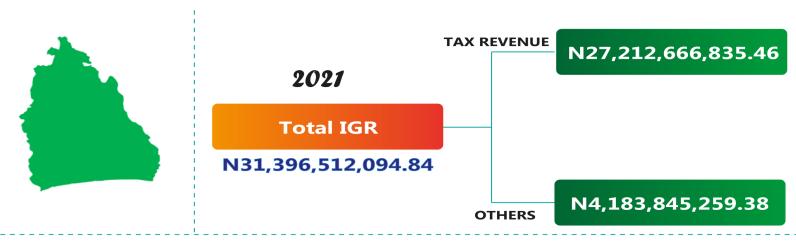
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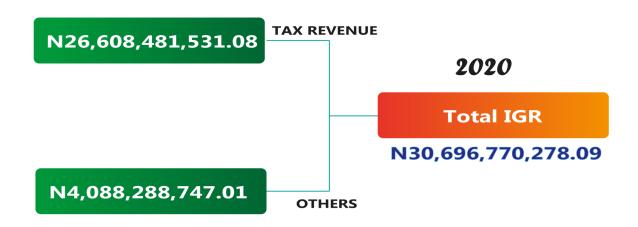


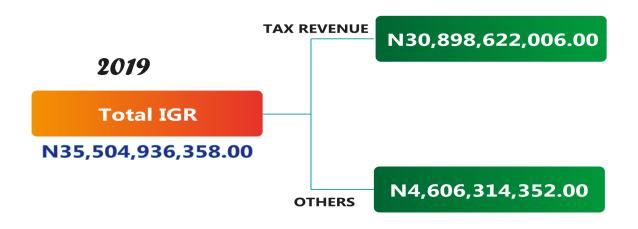




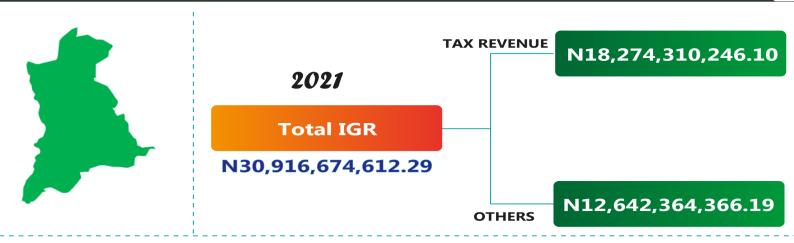
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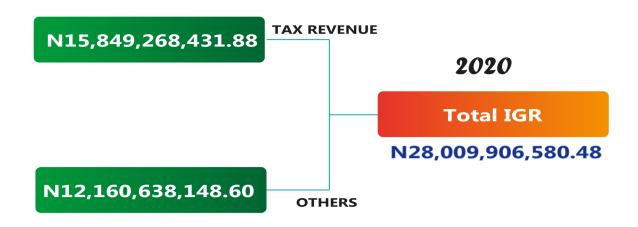


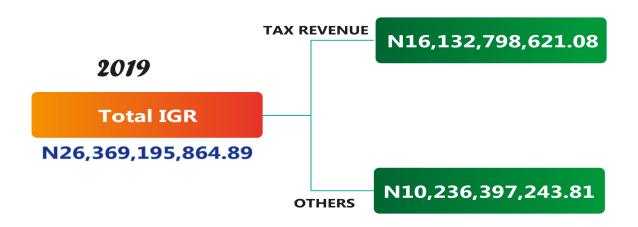




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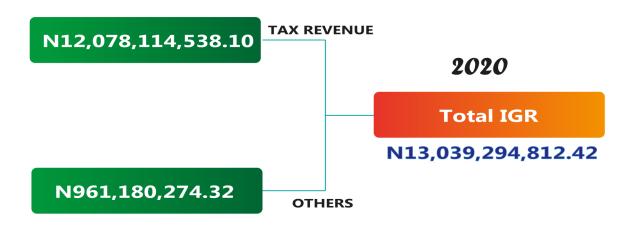


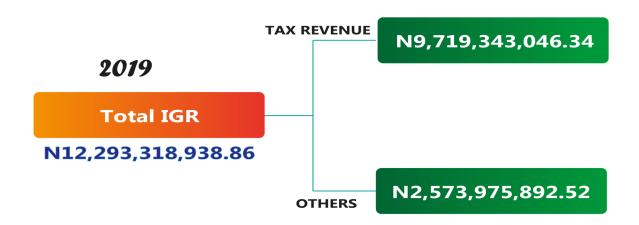




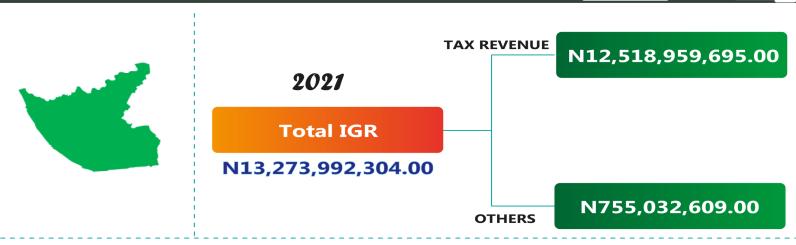
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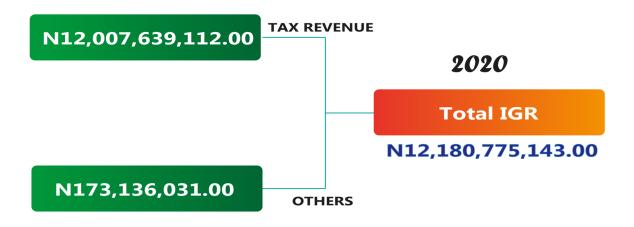


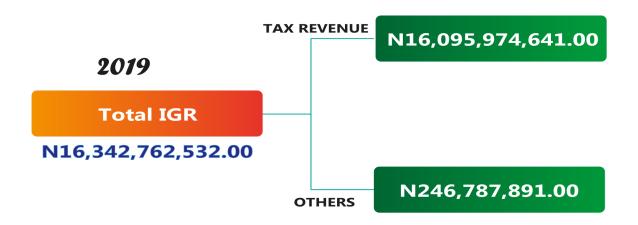




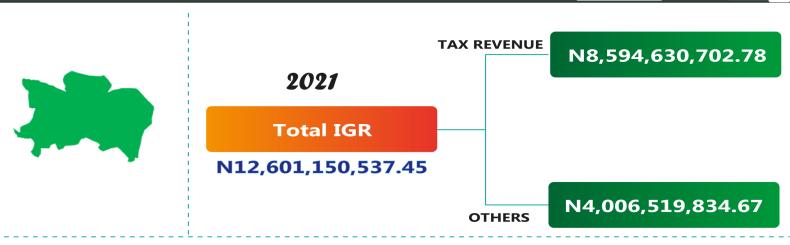
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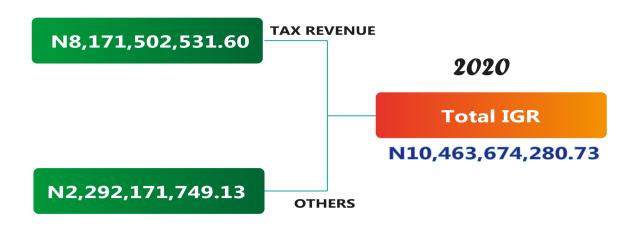


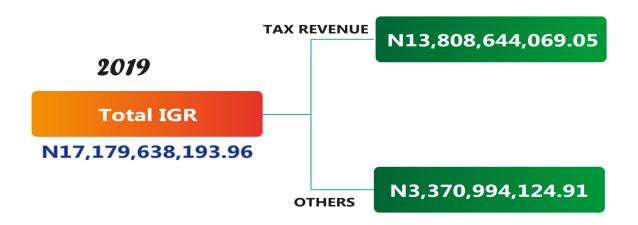




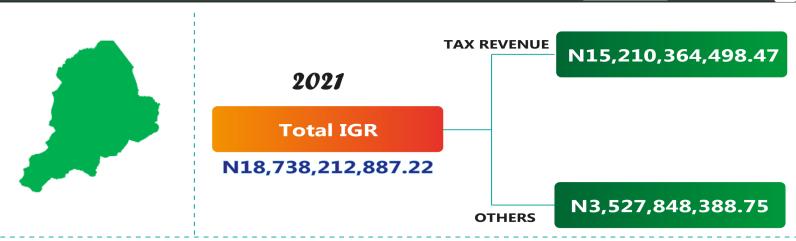
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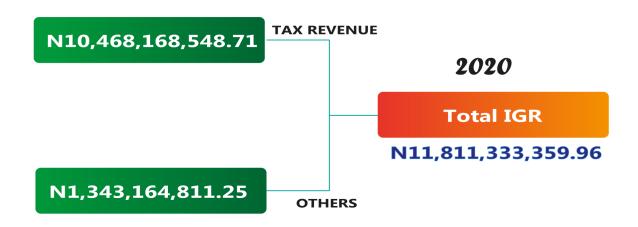


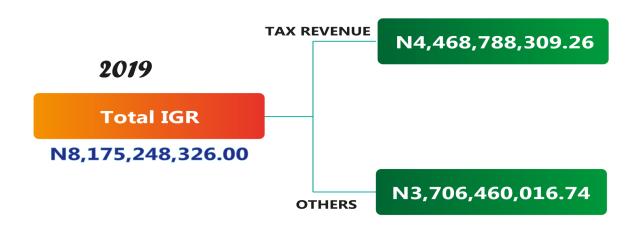




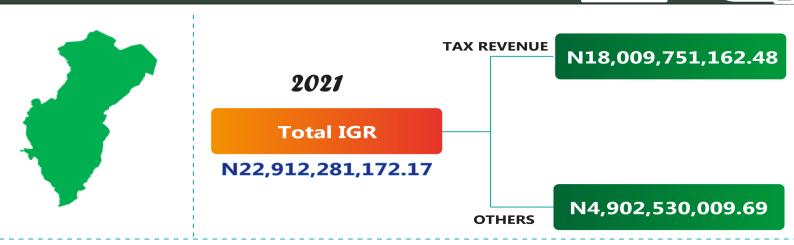
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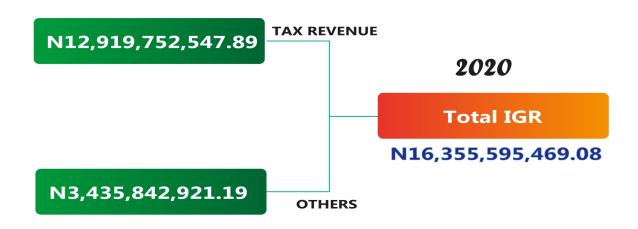


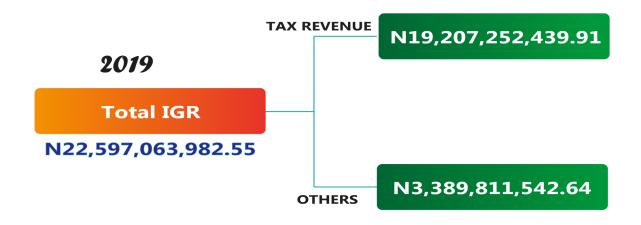




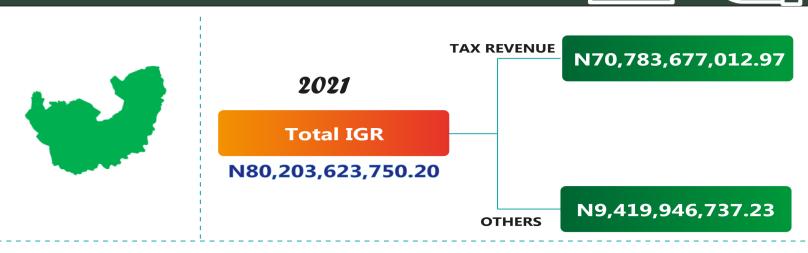
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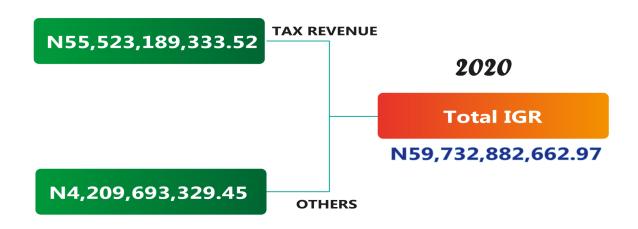


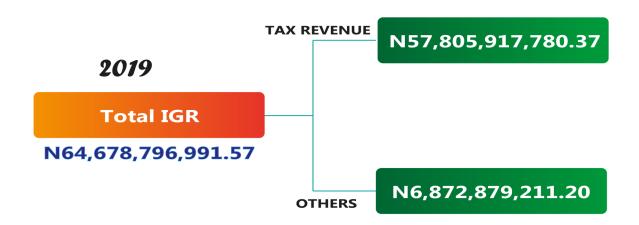




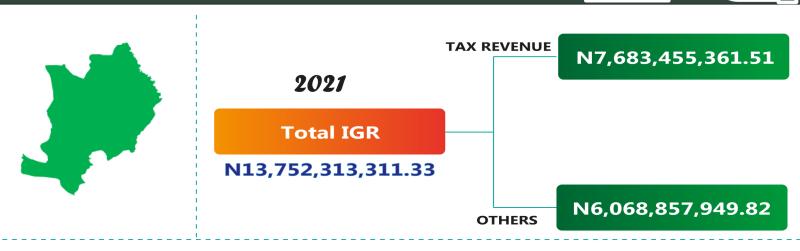
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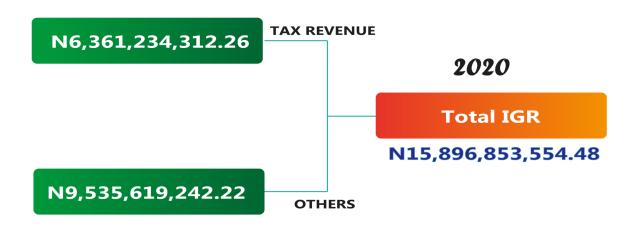


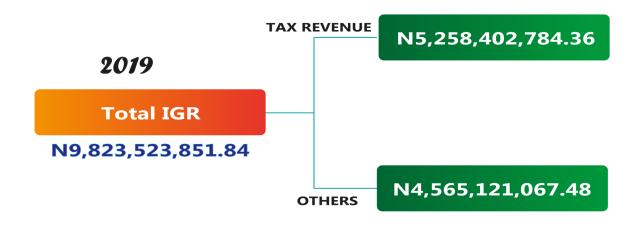




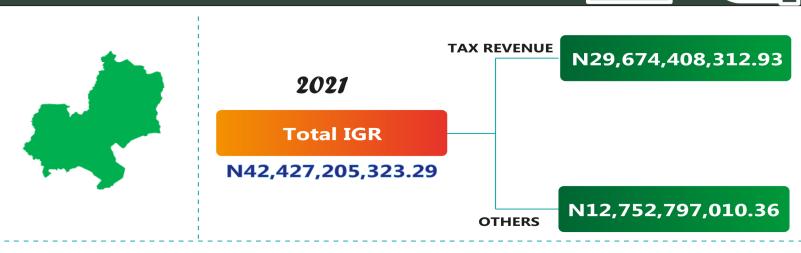
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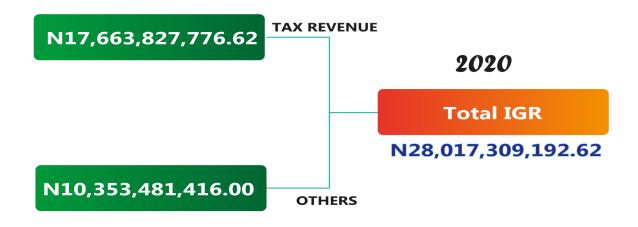


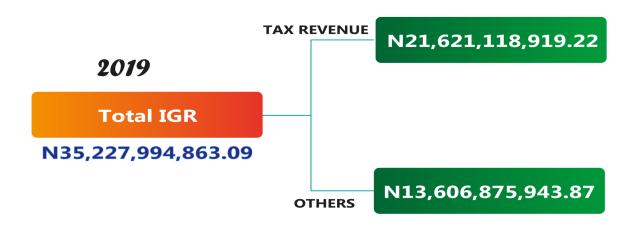




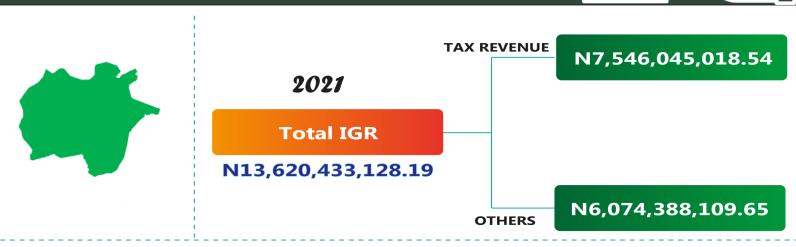
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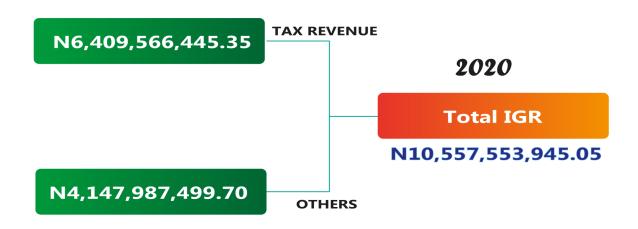


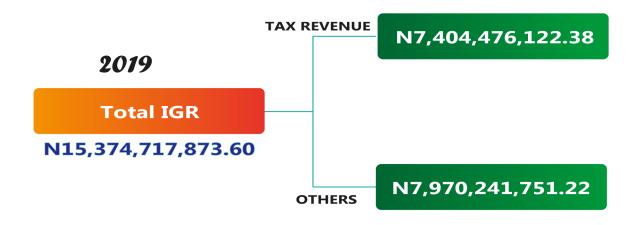




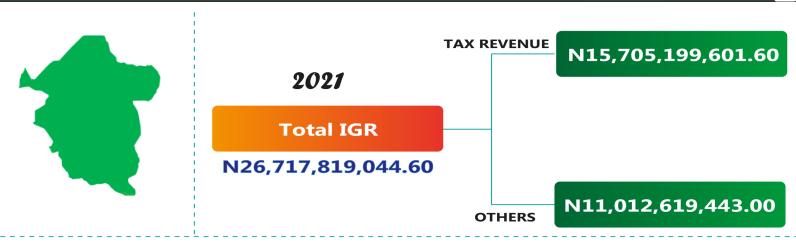
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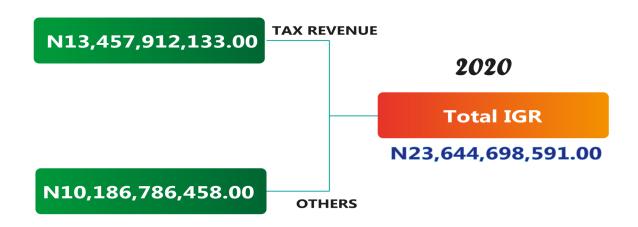


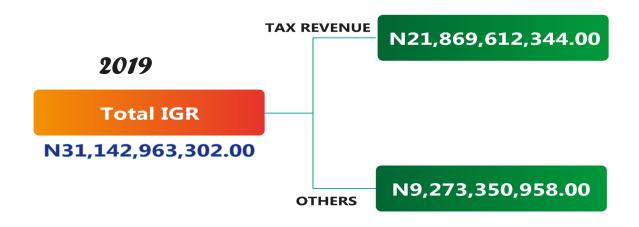




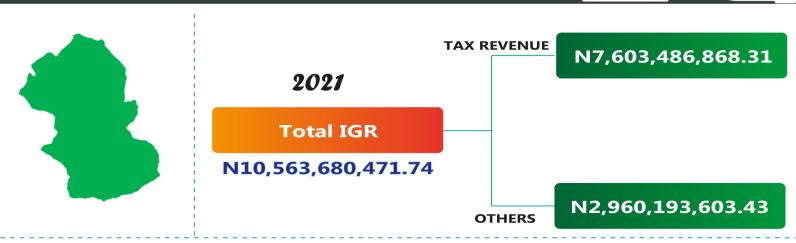
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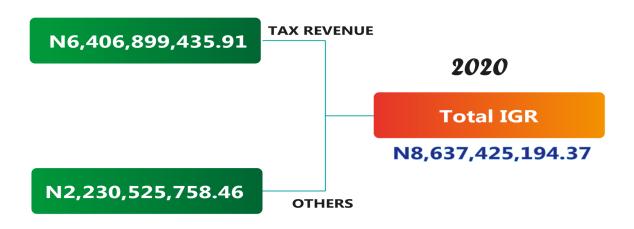


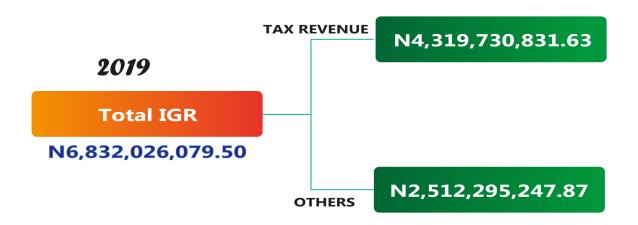




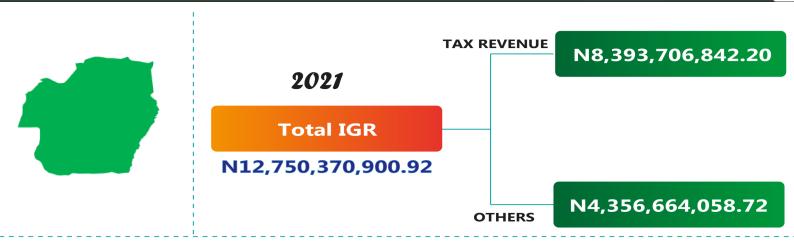
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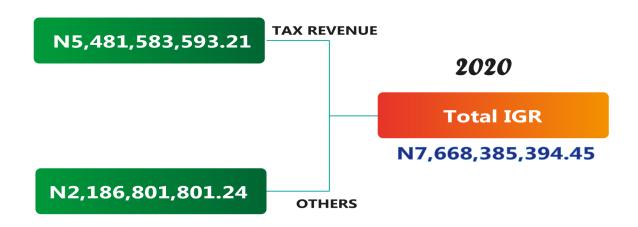


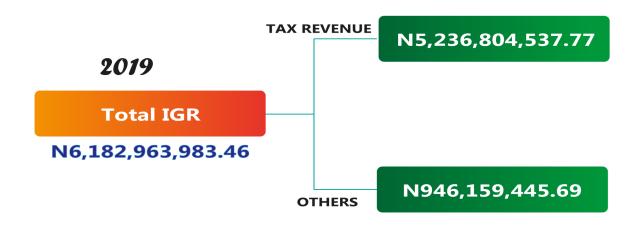




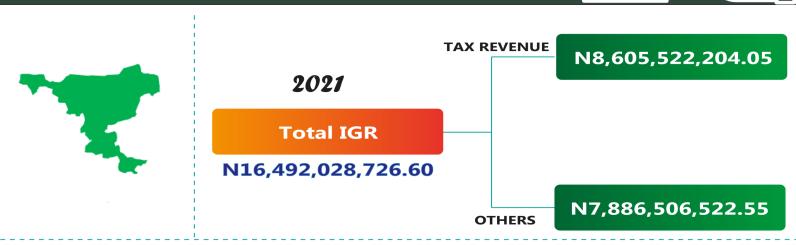
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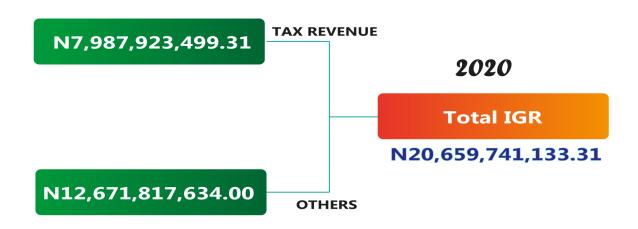


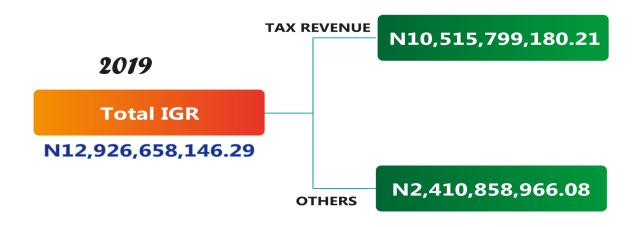




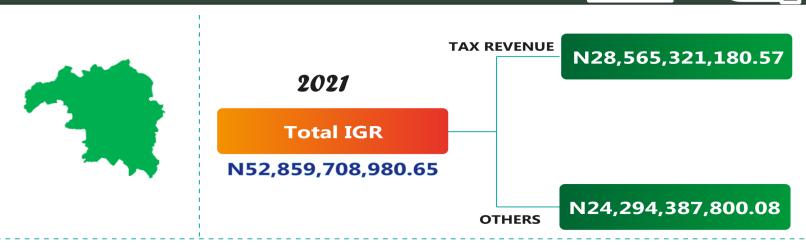
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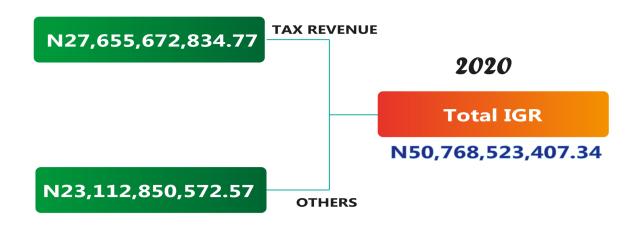


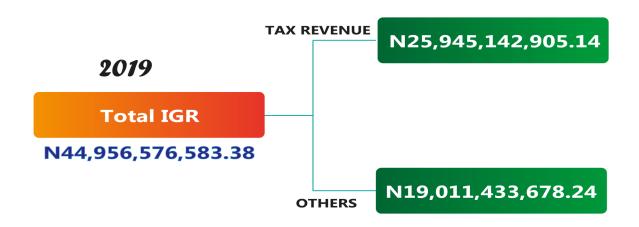




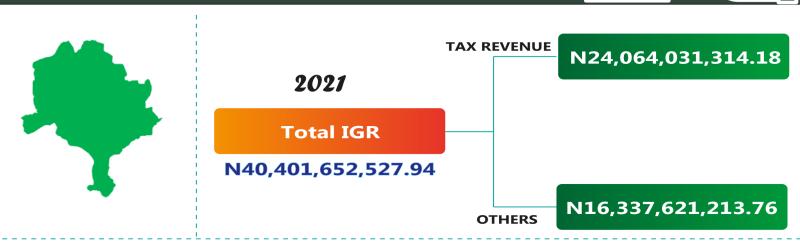
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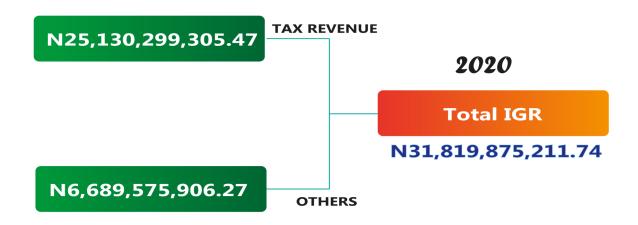


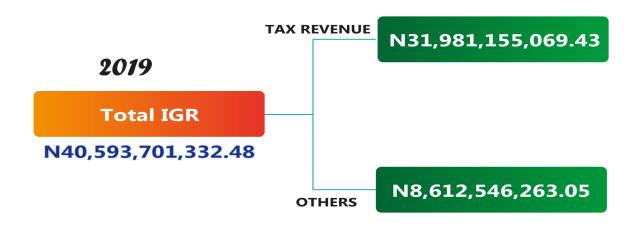




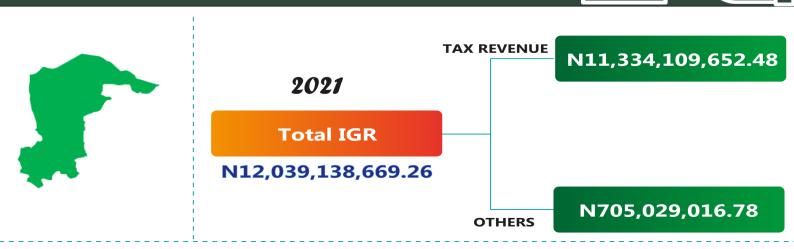
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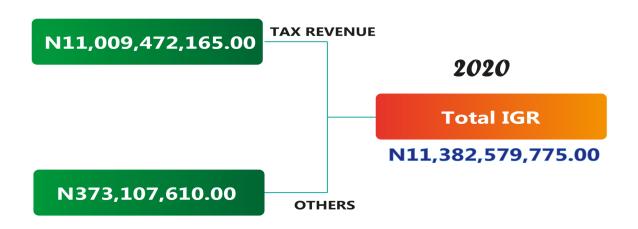


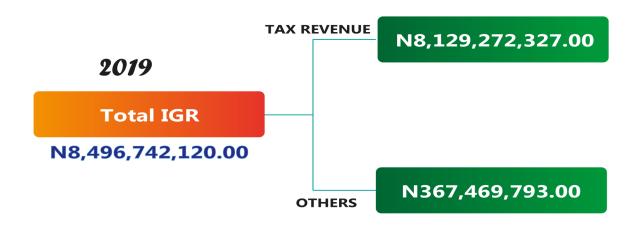




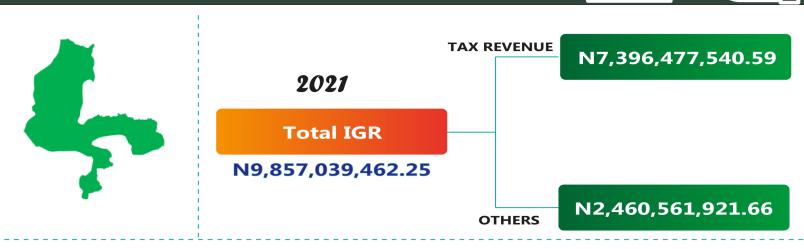
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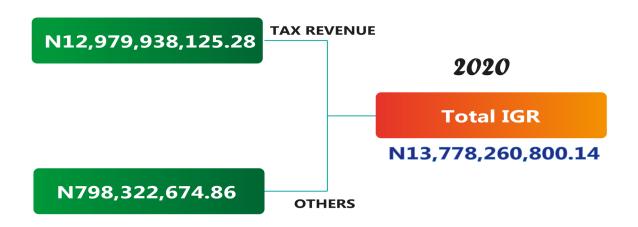


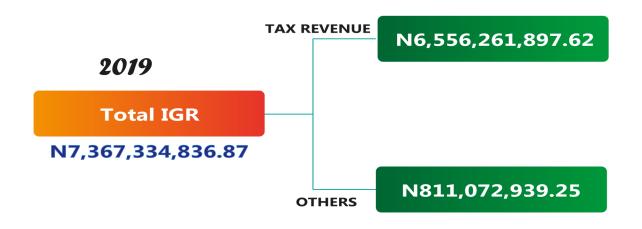




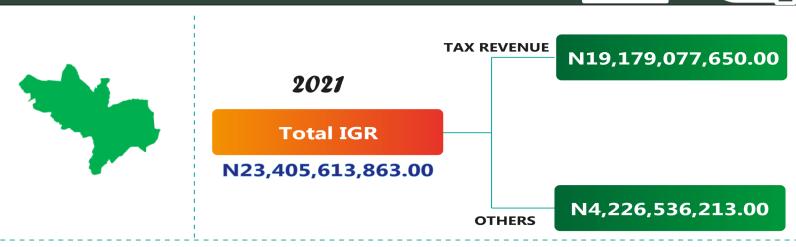
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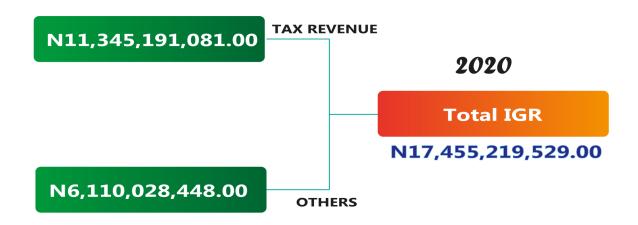


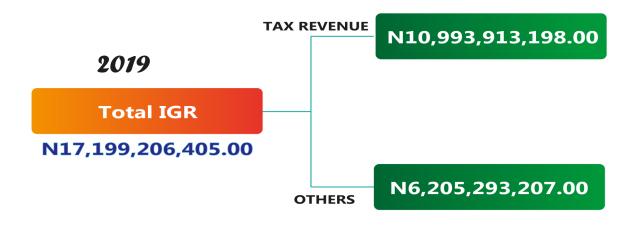




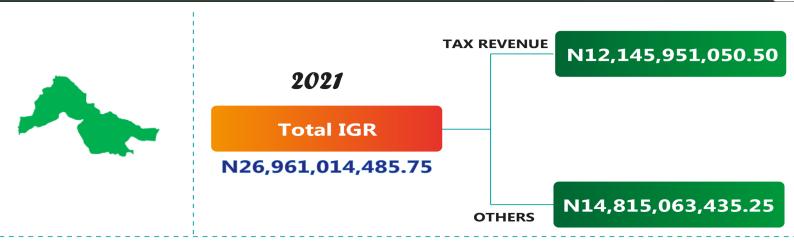
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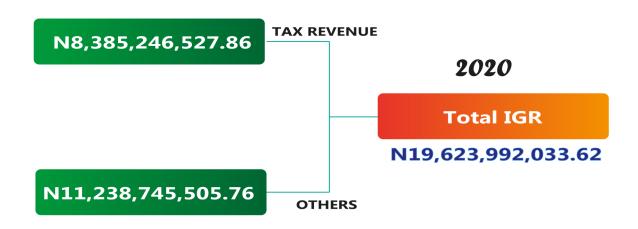


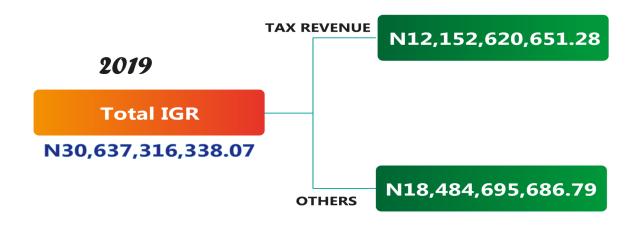




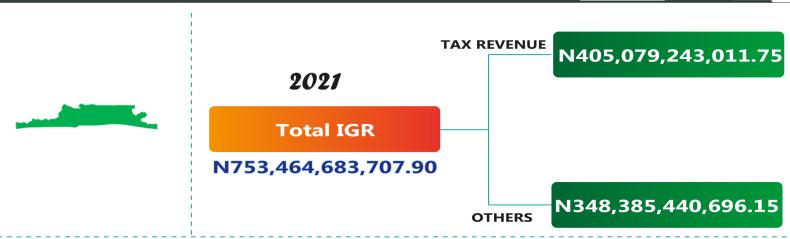
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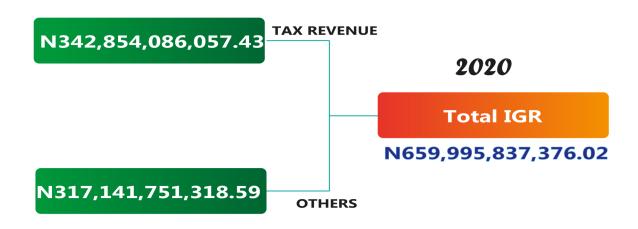


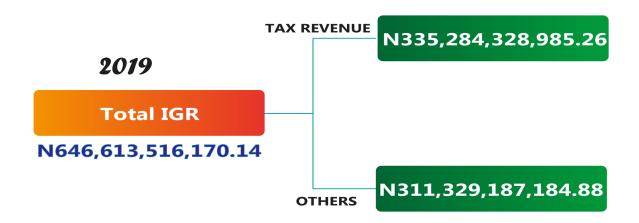




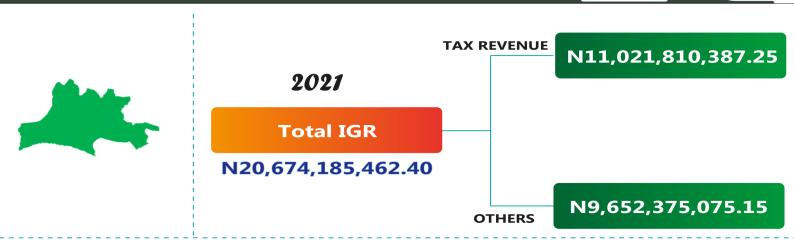
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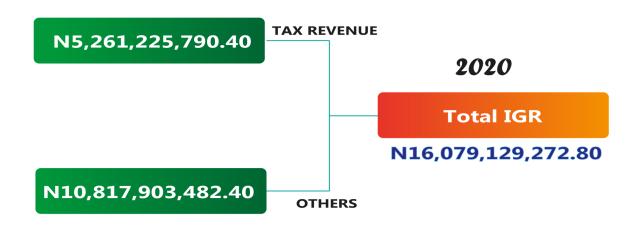


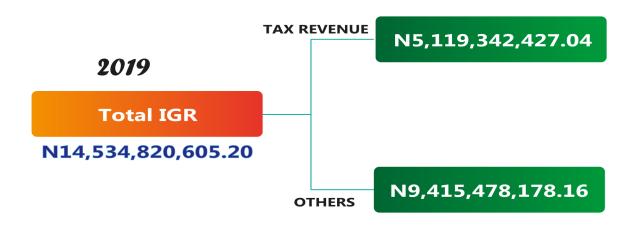




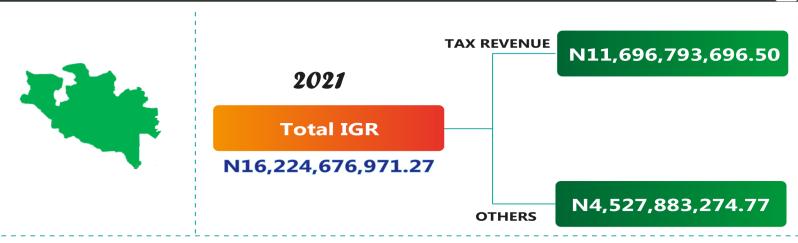
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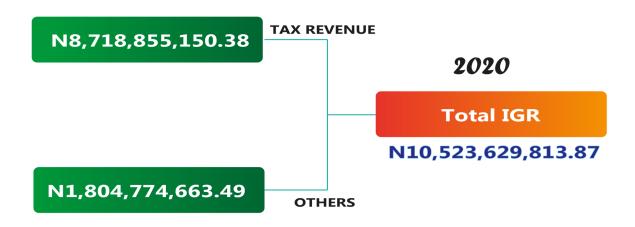


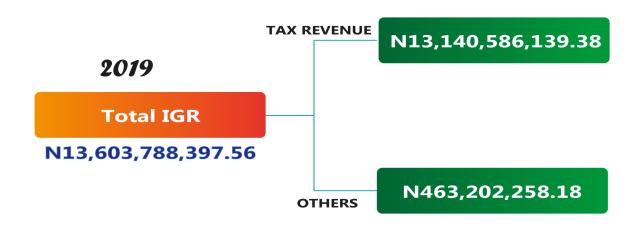




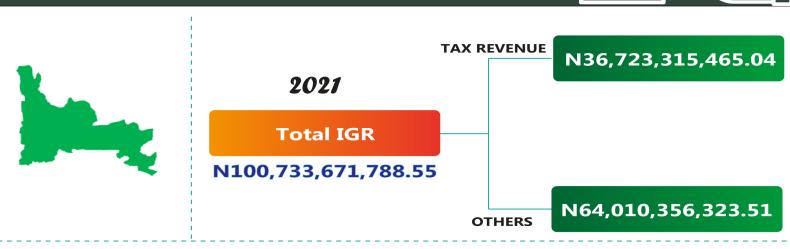
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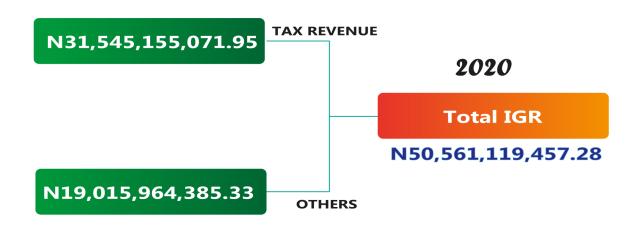


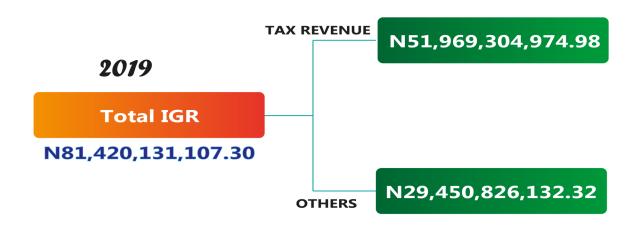




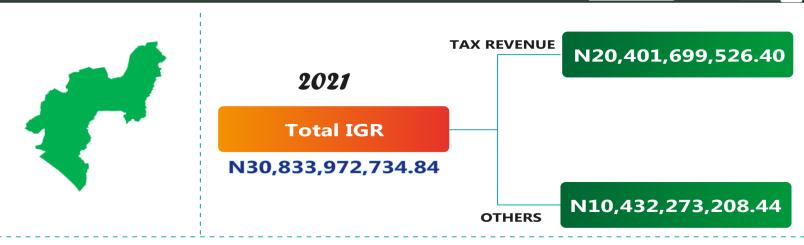
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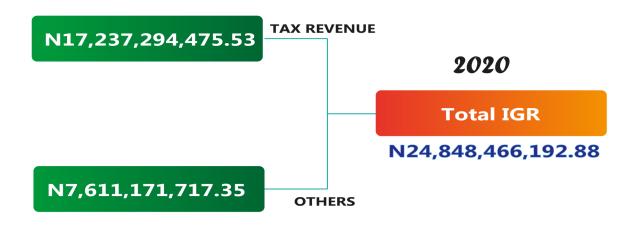


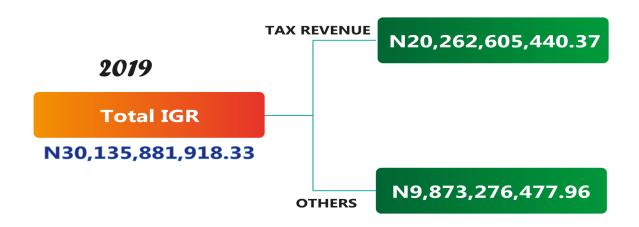




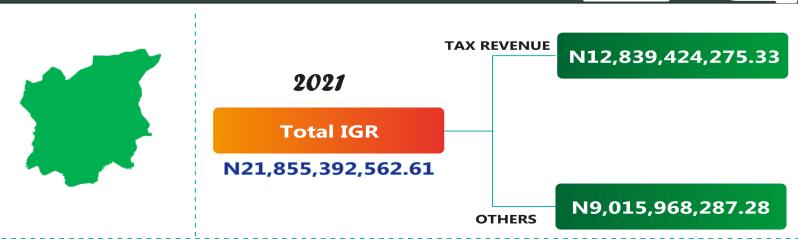
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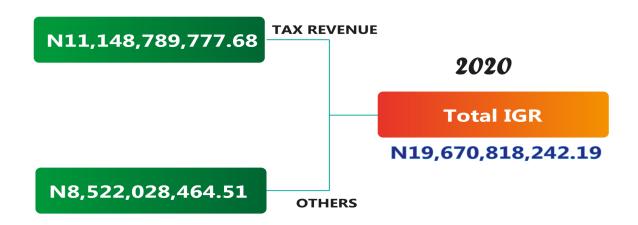


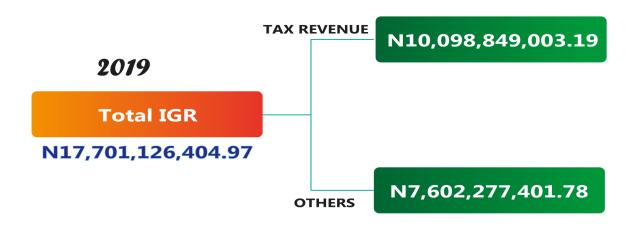




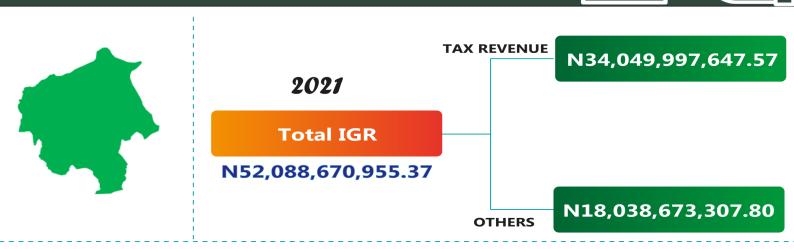
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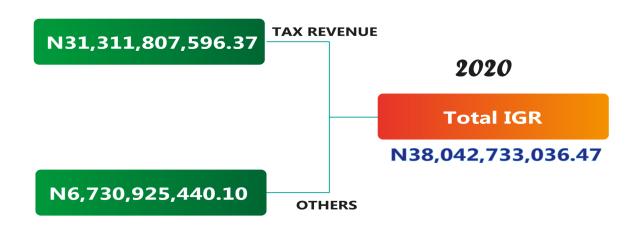


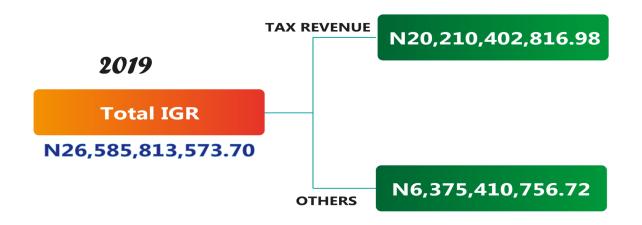




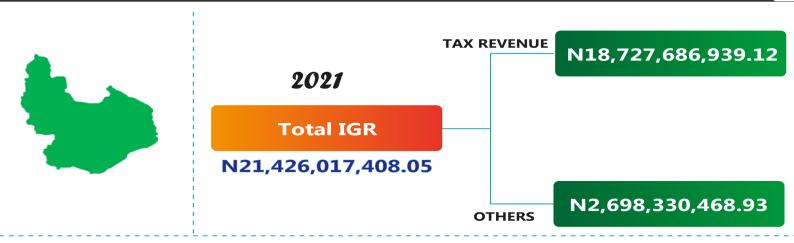
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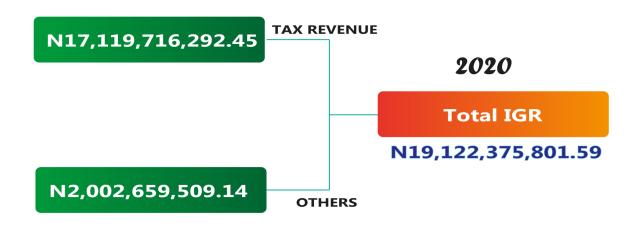


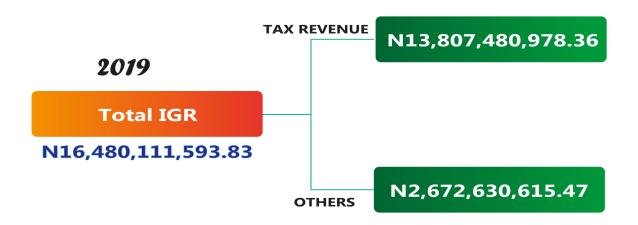




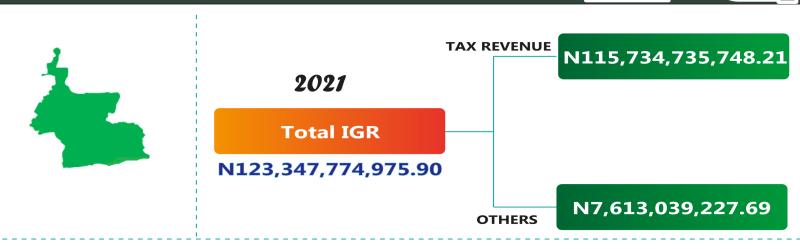
# INTERNALLY GENERATED REVENUE AT STATE LEVEL -2019 - 2021 Plateau

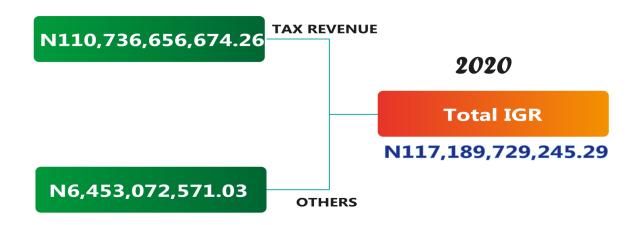


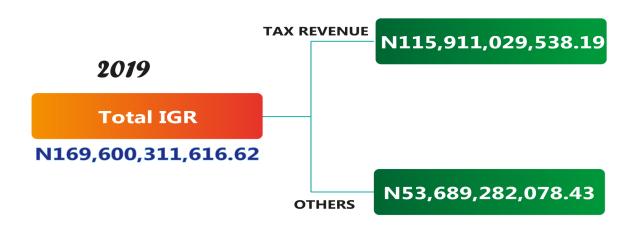




## INTERNALLY GENERATED REVENUE AT STATE LEVEL -2019 - 2021 Rivers

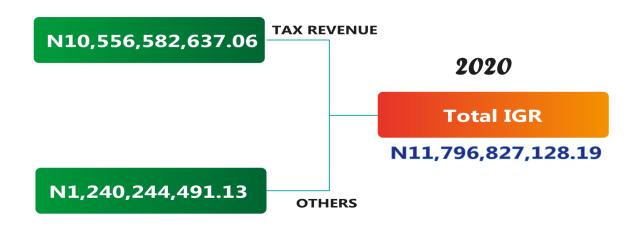


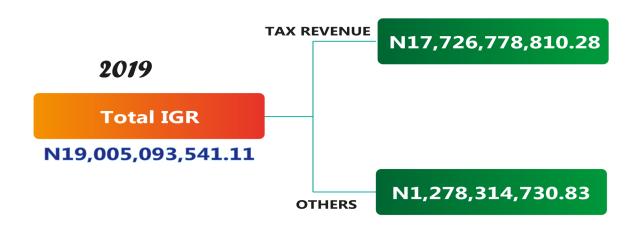




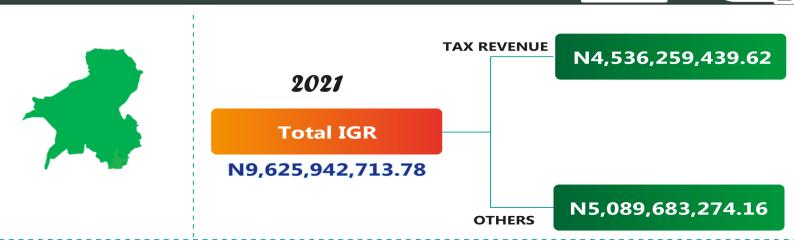
# INTERNALLY GENERATED REVENUE AT STATE LEVEL -2019 - 2021 Sokoto

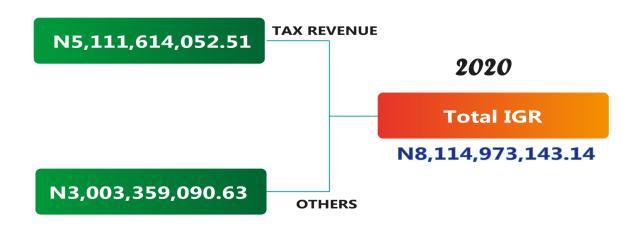


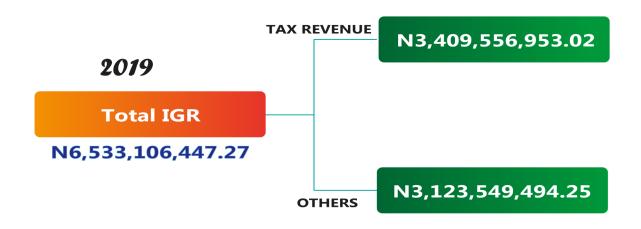




## INTERNALLY GENERATED REVENUE AT STATE LEVEL -2019 - 2021 Taraba

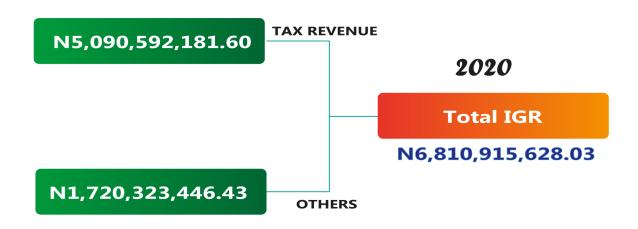


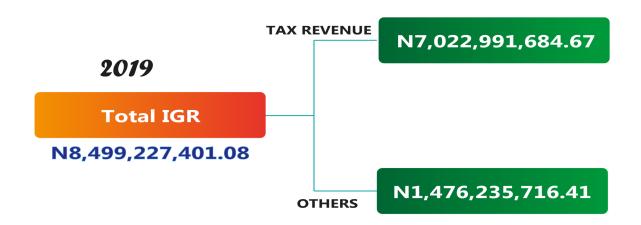




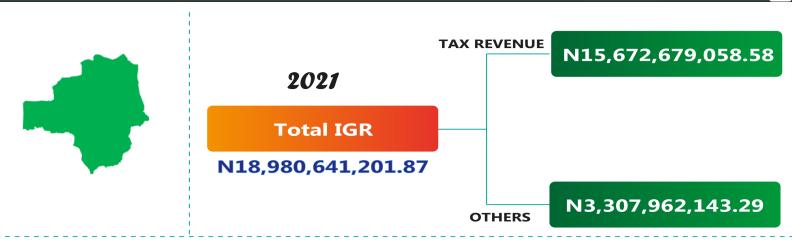
# INTERNALLY GENERATED REVENUE AT STATE LEVEL -2019 - 2021 Yobe

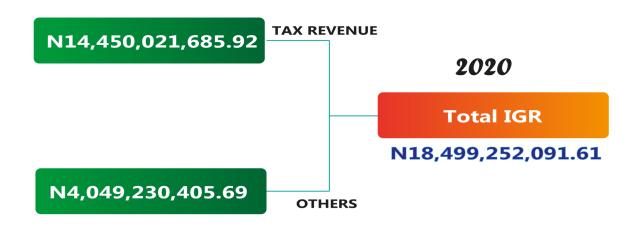


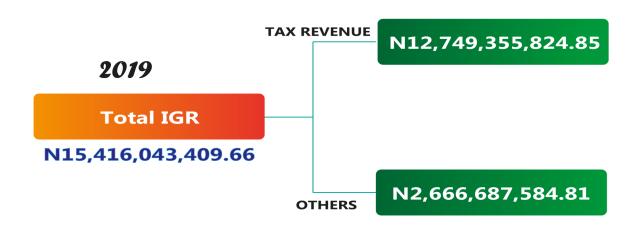




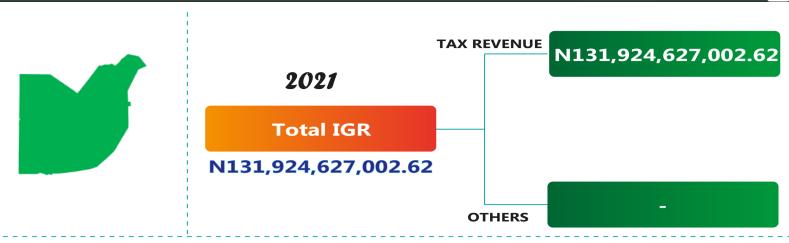
## INTERNALLY GENERATED REVENUE AT STATE LEVEL -2019 - 2021 Zamfara

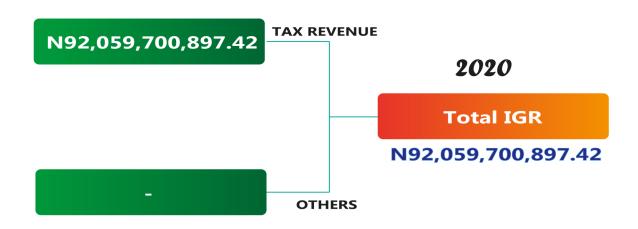


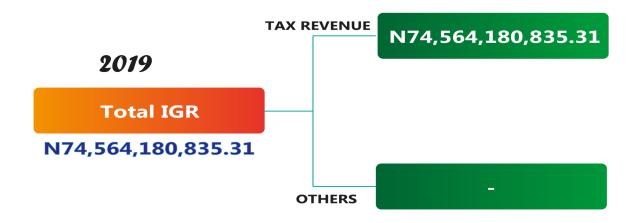




## INTERNALLY GENERATED REVENUE AT STATE LEVEL -2019 - 2021 FCT







#### **METHODOLOGY**

The 36 States and FCT Internally Generated Revenue (IGR) data is computed by the National Bureau of Statistics and the Joint Tax Board from official records and submissions by the 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 States and FCT Boards of Internal Revenue as members.

NOTE: 1. FIGURES ARE AS SUBMITTED BY THE ACCOUNTANTS GENERAL OF THE STATES FROM THEIR AUDITED FINANCIAL STATEMENTS AND FROM RECONCILED POSITIONS WITH THE STATE BOARDS OF INTERNAL REVENUE.

2: THERE ARE NO BREAKDOWN OF FIGURES ACCORDING TO TAX TYPES IN THE AUDITED FINANCIAL STATEMENTS RECEIVED FOR THE YEARS 2019-2021.

#### 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.

#### **APPENDIX**

|     |             | 2019                 |                    |                      |
|-----|-------------|----------------------|--------------------|----------------------|
| S/N |             | TAX REVENUE          | OTHERS             | TOTAL                |
| 1   | Abia        | 8,967,911,371.80     | 6,532,017,888.96   | 15,499,929,260.76    |
| 2   | Adamawa     | 7,149,450,997.35     | 2,555,199,188.07   | 9,704,650,185.42     |
| 3   | Akwa ibom   | 30,898,622,006.00    | 4,606,314,352.00   | 35,504,936,358.00    |
| 4   | Anambra     | 16,132,798,621.08    | 10,236,397,243.81  | 26,369,195,864.89    |
| 5   | Bauchi      | 9,719,343,046.34     | 2,573,975,892.52   | 12,293,318,938.86    |
| 6   | Bayelsa     | 16,095,974,641.00    | 246,787,891.00     | 16,342,762,532.00    |
| 7   | Benue       | 13,808,644,069.05    | 3,370,994,124.91   | 17,179,638,193.96    |
| 8   | Borno       | 4,468,788,309.26     | 3,706,460,016.74   | 8,175,248,326.00     |
| 9   | Cross river | 19,207,252,439.91    | 3,389,811,542.64   | 22,597,063,982.55    |
| 10  | Delta       | 57,805,917,780.37    | 6,872,879,211.20   | 64,678,796,991.57    |
| 11  | Ebonyi      | 5,258,402,784.36     | 4,565,121,067.48   | 9,823,523,851.84     |
| 12  | Edo         | 21,621,118,919.22    | 13,606,875,943.87  | 35,227,994,863.09    |
| 13  | Ekiti       | 7,404,476,122.38     | 7,970,241,751.22   | 15,374,717,873.60    |
| 14  | Enugu       | 21,869,612,344.00    | 9,273,350,958.00   | 31,142,963,302.00    |
| 15  | Gombe       | 4,319,730,831.63     | 2,512,295,247.87   | 6,832,026,079.50     |
| 16  | lmo         | 5,236,804,537.77     | 946,159,445.69     | 6,182,963,983.46     |
| 17  | Jigawa      | 10,515,799,180.21    | 2,410,858,966.08   | 12,926,658,146.29    |
| 18  | Kaduna      | 25,945,142,905.14    | 19,011,433,678.24  | 44,956,576,583.38    |
| 19  | Kano        | 31,981,155,069.43    | 8,612,546,263.05   | 40,593,701,332.48    |
| 20  | Katsina     | 8,129,272,327.00     | 367,469,793.00     | 8,496,742,120.00     |
| 21  | Kebbi       | 6,556,261,897.62     | 811,072,939.25     | 7,367,334,836.87     |
| 22  | Kogi        | 10,993,913,198.00    | 6,205,293,207.00   | 17,199,206,405.00    |
| 23  | Kwara       | 12,152,620,651.28    | 18,484,695,686.79  | 30,637,316,338.07    |
| 24  | Lagos       | 335,284,328,985.26   | 311,329,187,184.88 | 646,613,516,170.14   |
| 25  | Nasarawa    | 5,119,342,427.04     | 9,415,478,178.16   | 14,534,820,605.20    |
| 26  | Niger       | 13,140,586,139.38    | 463,202,258.18     | 13,603,788,397.56    |
| 27  | Ogun        | 51,969,304,974.98    | 29,450,826,132.32  | 81,420,131,107.30    |
| 28  | Ondo        | 20,262,605,440.37    | 9,873,276,477.96   | 30,135,881,918.33    |
| 29  | Osun        | 10,098,849,003.19    | 7,602,277,401.78   | 17,701,126,404.97    |
| 30  | Oyo         | 20,210,402,816.98    | 6,375,410,756.72   | 26,585,813,573.70    |
| 31  | Plateau     | 13,807,480,978.36    | 2,672,630,615.47   | 16,480,111,593.83    |
| 32  | Rivers      | 115,911,029,538.19   | 53,689,282,078.43  | 169,600,311,616.62   |
| 33  | Sokoto      | 17,726,778,810.28    | 1,278,314,730.83   | 19,005,093,541.11    |
| 34  | Taraba      | 3,409,556,953.02     | 3,123,549,494.25   | 6,533,106,447.27     |
| 35  | Yobe        | 7,022,991,684.67     | 1,476,235,716.41   | 8,499,227,401.08     |
| 36  | Zamfara     | 12,749,355,824.85    | 2,666,687,584.81   | 15,416,043,409.66    |
| 37  | FCT         | 74,564,180,835.31    | -                  | 74,564,180,835.31    |
|     | TOTAL       | 1,057,515,808,462.08 | 578,284,610,909.59 | 1,635,800,419,371.67 |

|                      | 2020               |                      |  |  |  |
|----------------------|--------------------|----------------------|--|--|--|
| TAX REVENUE          | OTHERS             | TOTAL                |  |  |  |
| 8,115,046,043.39     | 7,806,180,136.52   | 15,921,226,179.91    |  |  |  |
| 6,689,884,415.43     | 1,639,986,291.22   | 8,329,870,706.65     |  |  |  |
| 26,608,481,531.08    | 4,088,288,747.01   | 30,696,770,278.09    |  |  |  |
| 15,849,268,431.88    | 12,160,638,148.60  | 28,009,906,580.48    |  |  |  |
| 12,078,114,538.10    | 961,180,274.32     | 13,039,294,812.42    |  |  |  |
| 12,007,639,112.00    | 173,136,031.00     | 12,180,775,143.00    |  |  |  |
| 8,171,502,531.60     | 2,292,171,749.13   | 10,463,674,280.73    |  |  |  |
| 10,468,168,548.71    | 1,343,164,811.25   | 11,811,333,359.96    |  |  |  |
| 12,919,752,547.89    | 3,435,842,921.19   | 16,355,595,469.08    |  |  |  |
| 55,523,189,333.52    | 4,209,693,329.45   | 59,732,882,662.97    |  |  |  |
| 6,361,234,312.26     | 9,535,619,242.22   | 15,896,853,554.48    |  |  |  |
| 17,663,827,776.62    | 10,353,481,416.00  | 28,017,309,192.62    |  |  |  |
| 6,409,566,445.35     | 4,147,987,499.70   | 10,557,553,945.05    |  |  |  |
| 13,457,912,133.00    | 10,186,786,458.00  | 23,644,698,591.00    |  |  |  |
| 6,406,899,435.91     | 2,230,525,758.46   | 8,637,425,194.37     |  |  |  |
| 5,481,583,593.21     | 2,186,801,801.24   | 7,668,385,394.45     |  |  |  |
| 7,987,923,499.31     | 12,671,817,634.00  | 20,659,741,133.31    |  |  |  |
| 27,655,672,834.77    | 23,112,850,572.57  | 50,768,523,407.34    |  |  |  |
| 25,130,299,305.47    | 6,689,575,906.27   | 31,819,875,211.74    |  |  |  |
| 11,009,472,165.00    | 373,107,610.00     | 11,382,579,775.00    |  |  |  |
| 12,979,938,125.28    | 798,322,674.86     | 13,778,260,800.14    |  |  |  |
| 11,345,191,081.00    | 6,110,028,448.00   | 17,455,219,529.00    |  |  |  |
| 8,385,246,527.86     | 11,238,745,505.76  | 19,623,992,033.62    |  |  |  |
| 342,854,086,057.43   | 317,141,751,318.59 | 659,995,837,376.02   |  |  |  |
| 5,261,225,790.40     | 10,817,903,482.40  | 16,079,129,272.80    |  |  |  |
| 8,718,855,150.38     | 1,804,774,663.49   | 10,523,629,813.87    |  |  |  |
| 31,545,155,071.95    | 19,015,964,385.33  | 50,561,119,457.28    |  |  |  |
| 17,237,294,475.53    | 7,611,171,717.35   | 24,848,466,192.88    |  |  |  |
| 11,148,789,777.68    | 8,522,028,464.51   | 19,670,818,242.19    |  |  |  |
| 31,311,807,596.37    | 6,730,925,440.10   | 38,042,733,036.47    |  |  |  |
| 17,119,716,292.45    | 2,002,659,509.14   | 19,122,375,801.59    |  |  |  |
| 110,736,656,674.26   | 6,453,072,571.03   | 117,189,729,245.29   |  |  |  |
| 10,556,582,637.06    | 1,240,244,491.13   | 11,796,827,128.19    |  |  |  |
| 5,111,614,052.51     | 3,003,359,090.63   | 8,114,973,143.14     |  |  |  |
| 5,090,592,181.60     | 1,720,323,446.43   | 6,810,915,628.03     |  |  |  |
| 14,450,021,685.92    | 4,049,230,405.69   | 18,499,252,091.61    |  |  |  |
| 92,059,700,897.42    | -                  | 92,059,700,897.42    |  |  |  |
| 1,031,907,912,609.60 | 527,859,341,952.59 | 1,559,767,254,562.19 |  |  |  |

|                      | 2021               |                      |
|----------------------|--------------------|----------------------|
| TAX REVENUE          | OTHERS             | TOTAL                |
| 6,510,207,510.27     | 13,068,124,081.06  | 19,578,331,591.33    |
| 9,156,545,181.32     | 3,855,066,046.80   | 13,011,611,228.12    |
| 27,212,666,835.46    | 4,183,845,259.38   | 31,396,512,094.84    |
| 18,274,310,246.10    | 12,642,364,366.19  | 30,916,674,612.29    |
| 15,838,568,154.70    | 2,063,879,812.93   | 17,902,447,967.63    |
| 12,518,959,695.00    | 755,032,609.00     | 13,273,992,304.00    |
| 8,594,630,702.78     | 4,006,519,834.67   | 12,601,150,537.45    |
| 15,210,364,498.47    | 3,527,848,388.75   | 18,738,212,887.22    |
| 18,009,751,162.48    | 4,902,530,009.69   | 22,912,281,172.17    |
| 70,783,677,012.97    | 9,419,946,737.23   | 80,203,623,750.20    |
| 7,683,455,361.51     | 6,068,857,949.82   | 13,752,313,311.33    |
| 29,674,408,312.93    | 12,752,797,010.36  | 42,427,205,323.29    |
| 7,546,045,018.54     | 6,074,388,109.65   | 13,620,433,128.19    |
| 15,705,199,601.60    | 11,012,619,443.00  | 26,717,819,044.60    |
| 7,603,486,868.31     | 2,960,193,603.43   | 10,563,680,471.74    |
| 8,393,706,842.20     | 4,356,664,058.72   | 12,750,370,900.92    |
| 8,605,522,204.05     | 7,886,506,522.55   | 16,492,028,726.60    |
| 28,565,321,180.57    | 24,294,387,800.08  | 52,859,708,980.65    |
| 24,064,031,314.18    | 16,337,621,213.76  | 40,401,652,527.94    |
| 11,334,109,652.48    | 705,029,016.78     | 12,039,138,669.26    |
| 7,396,477,540.59     | 2,460,561,921.66   | 9,857,039,462.25     |
| 19,179,077,650.00    | 4,226,536,213.00   | 23,405,613,863.00    |
| 12,145,951,050.50    | 14,815,063,435.25  | 26,961,014,485.75    |
| 405,079,243,011.75   | 348,385,440,696.15 | 753,464,683,707.90   |
| 11,021,810,387.25    | 9,652,375,075.15   | 20,674,185,462.40    |
| 11,696,793,696.50    | 4,527,883,274.77   | 16,224,676,971.27    |
| 36,723,315,465.04    | 64,010,356,323.51  | 100,733,671,788.55   |
| 20,401,699,526.40    | 10,432,273,208.44  | 30,833,972,734.84    |
| 12,839,424,275.33    | 9,015,968,287.28   | 21,855,392,562.61    |
| 34,049,997,647.57    | 18,038,673,307.80  | 52,088,670,955.37    |
| 18,727,686,939.12    | 2,698,330,468.93   | 21,426,017,408.05    |
| 115,734,735,748.21   | 7,613,039,227.69   | 123,347,774,975.90   |
| 15,379,403,544.82    | 8,383,596,213.31   | 23,762,999,758.13    |
| 4,536,259,439.62     | 5,089,683,274.16   | 9,625,942,713.78     |
| 6,095,550,382.16     | 2,365,097,597.58   | 8,460,647,979.74     |
| 15,672,679,058.58    | 3,307,962,143.29   | 18,980,641,201.87    |
| 131,924,627,002.62   | -                  | 131,924,627,002.62   |
| 1,229,889,699,721.98 | 665,897,062,541.82 | 1,895,786,762,263.80 |

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