

Internally Generated Revenue At State Level

(Q1 - Q3 2017)

Report Date: December 2017



NATIONAL BUREAU OF STATISTICS

Contents

Executive Summary	1
Internally Generated Revenue At State Level Q1 - Q3 2017	
Ahiq	2
Adamawa	3
Akwa Ibom	4
Anambra	5
Bauchi	6
Bayelsa	7
Benue	8
Borno	9
Cross River	10
Delta	11
Ebonyi	12
Edo	13
Ekiti	14
Enugu	15
Gombe	16
Imo	17
Jigawa	18
Kaduna	19
Kano	20
Karsina	21
Kebbi	22
Kogi	23
Kwara	24
Lagos	25
Nassarawa	26
Niger	27
Ogun	28
Ordo	29
Osun	30
Oyo	31
Plateau	32
Rivers	33
Sokoto	34
Taraba	35
Yobe	36
Zamfara	37
Total States	38
Methodology	39
Appendix	41
Acknowledgements/Contacts	44

Executive Summary

The National Bureau of Statistics Publishes Internally Generated Revenue at State level for Q3 2017.

A total of N159.32bn was generated by States in Q3 2017 while the Q3 2017 YTD revenue generated by states was put at N491.01bn. This excludes Rivers, Sokoto, Nasarawa, Niger, Kwara, Kano, Katsina, Kebbi, Gombe, Edo, Born, Bauchi, Adamawa, Abia and Anambra States (represented by -) who have not yet reported their IGR figures for Q3 2017.

A shortfall of N316.91 bn was recorded as at Q3 2017 when you compared the full year 2016 and Q3 2017 YTD IGR figures of all states. States like Bayelsa, Benue, Ekiti, Enugu and Jigawa have already surpassed their total 2016 IGR figures as of Q3 2017. *Note that Rivers, Sokoto, Nasarawa, Niger, Kwara, Kano, Katsina, Kebbi, Gombe, Edo, Born, Bauchi, Adamawa, Abia and Anambra (represented by -) have not yet reported for Q3 2017 so have no analysis here.

The full year 2016 state IGR figure of N807.92bn excludes Anambra, Ebonyi and Rivers states who are yet to report on details for either one or all of the last 3 years.

As at half year 2017, total revenue generated by states was put at N409.09bn as against N392.06bn in 2016. This represents an average growth of 4.34%. 26 States are doing better with IGR by Q2 2017 compared to Q2 2016 and this excludes Rivers (represented by -) who have not yet reported IGR details for Q2 2017 and who have not reported details for either one of all of the last 3 years.

The net FAAC allocation in half year 2017 (N744.4bn) was 181% higher than IGR for same period in Q2 2017 (N396.9bn) excluding IGR for Anambra, Rivers and Ebonyi states. If we remove FAAC for these 3 states without IGR records then net FAAC allocation by Q2 2017 (N664.8 bn) was 165% higher than total IGR for states with records by Q2 2017.

The total revenue available to states was put at N1.10trn and these excludes IGR information for Rivers State (represented with -).

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

ABIA STATE

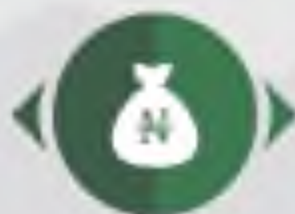


Land Area: 2,440 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N7,954,890,490.00



Half Year 2016

N6,674,722,131.86

Half Year Growth

19.18%

Q3 2017

Q3 2017 YTD

TOTAL STATE IGR 2016

N12,694,839,539.40

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N7,954,890,490.00

NET FACC ALLOCATION NGN

N16,696,526,143.21

TOTAL REVENUE AVAILABLE NGN

N24,651,416,633.21

TOTAL EXTERNAL DEBT (\$)

\$100,951,841.29



TOTAL DOMESTIC DEBT NGN

N53,525,312,006.52

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

ADAMAWA STATE

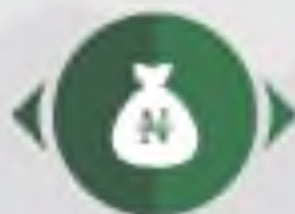


Land Area: 14, 254 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N2,367,699,532.93



Half Year 2016

N3,793,162,871.00

Half Year Growth

-37.58%

Q3 2017

Q3 2017 YTD

TOTAL STATE IGR 2016

N5,788,979,592.34

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N2,367,699,532.93

NET FACC ALLOCATION NGN

N15,913,950,240.45

TOTAL REVENUE AVAILABLE NGN

N18,281,649,773.38

TOTAL EXTERNAL DEBT (\$)

\$53,771,280.68

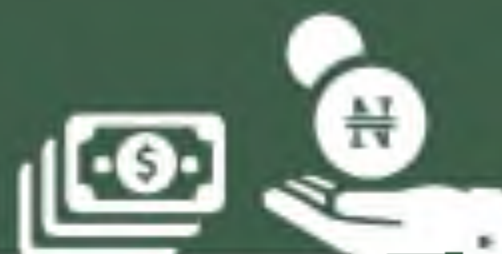


TOTAL DOMESTIC DEBT NGN

N62,157,535,395.46

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

AKWA IBOM STATE



Land Area: 2,734 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N7,326,382,537.00



Half Year 2016

N8,295,876,237.00

Half Year Growth

-11.69%

Q3 2017

N3,316,185,055.00

Q3 2017 YTD

N10,642,567,592.00

TOTAL STATE IGR 2016

N23,269,750,752.08

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N-12,627,183,160.08

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N7,326,382,537.00

NET FACC ALLOCATION NGN

N68,893,367,827.33

TOTAL REVENUE AVAILABLE NGN

N76,219,750,364.33

TOTAL EXTERNAL DEBT (\$)

\$51,109,045.13

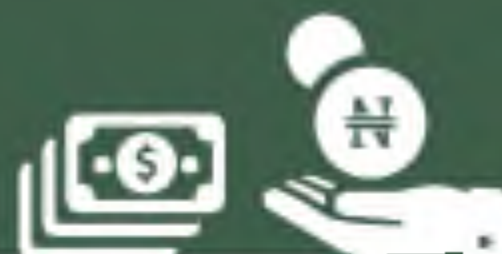


TOTAL DOMESTIC DEBT NGN

N155,431,513,524.27

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

ANAMBRA STATE



Land Area: 1,870 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N9,017,138,347.00



Half Year 2016

N7,396,560,094.34

Half Year Growth

21.91%

Q3 2017

Q3 2017 YTD

TOTAL STATE IGR 2016

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

NET FACC ALLOCATION NGN

N17,863,480,092.06

TOTAL REVENUE AVAILABLE NGN

TOTAL EXTERNAL DEBT (\$)

\$85,417,943.71



TOTAL DOMESTIC DEBT NGN

N3,993,892,365.13

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

BAUCHI STATE



Land Area: 18,965 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N3,407,156,605.26



Half Year 2016

N2,696,860,998.00

Half Year Growth

26.34%

Q3 2017

Q3 2017 YTD

TOTAL STATE IGR 2016

N8,677,265,878.00

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N3,407,156,605.26

NET FACC ALLOCATION NGN

N16,156,327,069.65

TOTAL REVENUE AVAILABLE NGN

N19,563,483,674.91

TOTAL EXTERNAL DEBT (\$)

\$106,800,468.91



TOTAL DOMESTIC DEBT NGN

N69,988,356,863.98

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

BAYELSA STATE

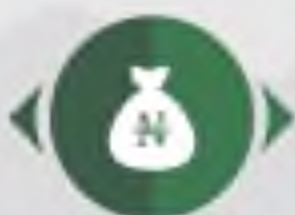


Land Area: 8,150 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N5,403,977,808.47



Half Year 2016

N3,705,166,312.27

Half Year Growth

45.85%

Q3 2017

N4,322,379,822.00

Q3 2017 YTD

N9,726,357,630.47

TOTAL STATE IGR 2016

N7,905,458,280.30

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N1,820,899,350.17

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N5,403,977,808.47

NET FACC ALLOCATION NGN

N46,589,746,012.42

TOTAL REVENUE AVAILABLE NGN

N51,993,723,820.89

TOTAL EXTERNAL DEBT (\$)

\$47,756,175.63



TOTAL DOMESTIC DEBT NGN

N140,177,083,911.42

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

BENUE STATE



Land Area: 13,150 sq m

TOTAL STATE GENERATED REVENUE

Half Year 2017

N7,472,792,088.93

Half Year 2016

N4,444,157,002.60

Half Year Growth

68.15%

Q3 2017

N2,321,111,301.08

Q3 2017 YTD

N9,793,903,390.01

TOTAL STATE IGR 2016

N9,556,495,064.33

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N237,408,325.68

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017

TOTAL STATE GENERATED REVENUE NGN

N7,472,792,088.93

NET FACC ALLOCATION NGN

N16,708,023,308.52

TOTAL REVENUE AVAILABLE NGN

N24,180,815,397.45

TOTAL EXTERNAL DEBT (\$)

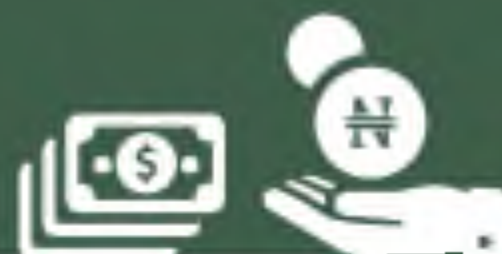
\$35,249,648.95

TOTAL DOMESTIC DEBT NGN

N63,526,706,066.01

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

BORNO STATE



Land Area: 22, 316 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N2,650,508,027.65



Half Year 2016

N1,262,241,448.42

Half Year Growth

109.98%

Q3 2017

Q3 2017 YTD

TOTAL STATE IGR 2016

N2,675,723,063.89

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N2,650,508,027.65

NET FACC ALLOCATION NGN

N19,860,662,402.26

TOTAL REVENUE AVAILABLE NGN

N22,511,170,429.91

TOTAL EXTERNAL DEBT (\$)

\$22,398,372.74

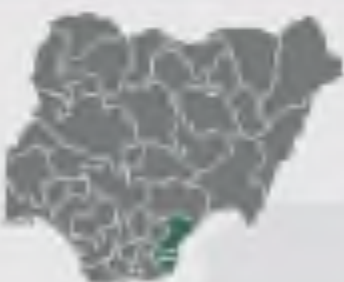


TOTAL DOMESTIC DEBT NGN

N30,929,430,222.10

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

CROSS RIVER STATE



Land Area: 7,782 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N6,617,965,537.87



Half Year 2016

N6,772,087,129.49

Half Year Growth

Q3 2017

N2,839,257,135.81

Q3 2017 YTD

N9,457,222,673.68

TOTAL STATE IGR 2016

N14,776,808,331.83

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N-5,319,585,658.15

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N6,617,965,537.87

NET FACC ALLOCATION NGN

N8,862,553,272.44

TOTAL REVENUE AVAILABLE NGN

N15,480,518,810.31

TOTAL EXTERNAL DEBT (\$)

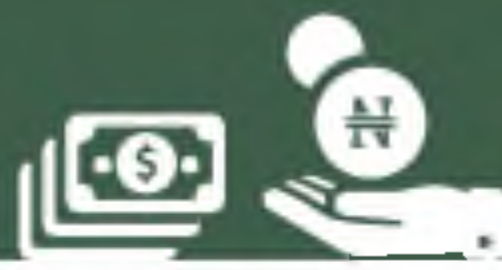
\$168,501,080.08



TOTAL DOMESTIC DEBT NGN

N128,142,093,128.98

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017



DELTA STATE



Land Area: 6,833 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N25,103,484,725.03



Half Year 2016

N22,446,554,864.37

Half Year Growth

11.84%

Q3 2017

N13,024,227,534.79

Q3 2017 YTD

N38,127,712,259.82

TOTAL STATE IGR 2016

N44,057,915,472.72

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N-5,930,203,212.90

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N25,103,484,725.03

NET FACC ALLOCATION NGN

N41,657,859,407.54

TOTAL REVENUE AVAILABLE NGN

N66,761,344,132.57

TOTAL EXTERNAL DEBT (\$)

\$54,541,370.48



TOTAL DOMESTIC DEBT NGN

N241,231,439,060.79

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

EBONYI STATE



Land Area: 2,136 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N3,150,448,027.70



Half Year 2016

N5,516,236,256.00

Half Year Growth



Q3 2017

N1,637,290,965.59

Q3 2017 YTD

N4,787,738,993.29

TOTAL STATE IGR 2016

N2,342,092,225.07

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N2,445,646,768.22

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N3,150,448,027.70

NET FACC ALLOCATION NGN

N15,427,222,642.01

TOTAL REVENUE AVAILABLE NGN

N18,577,670,669.71

TOTAL EXTERNAL DEBT (\$)

\$62,496,481.36

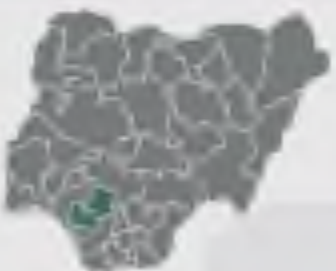


TOTAL DOMESTIC DEBT NGN

N28,057,144,823.57

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

EDO STATE



Land Area: 6,873 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N13,015,045,733.72



Half Year 2016

N10,337,892,482.15

Half Year Growth

25,90%

Q3 2017

Q3 2017 YTD

TOTAL STATE IGR 2016

N23,041,425,599.71

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N13,015,045,733.72

NET FACC ALLOCATION NGN

N13,422,506,141.47

TOTAL REVENUE AVAILABLE NGN

N26,437,551,875.19

TOTAL EXTERNAL DEBT (\$)

\$213,954,599.08



TOTAL DOMESTIC DEBT NGN

N45,091,949,113.97

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

EKITI STATE



Land Area: 2,453 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N2,457,985,853.24

Half Year 2016

N1,194,899,968.31

Half Year Growth

105.1%

Q3 2017

N1,339,201,964.58

Q3 2017 YTD

N3,797,187,817.82

TOTAL STATE IGR 2016

N2,991,041,855.48

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N806,145,962.34

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017

TOTAL STATE GENERATED REVENUE NGN

N2,457,985,853.24

NET FACC ALLOCATION NGN

N10,231,792,824.04

TOTAL REVENUE AVAILABLE NGN

N12,689,778,677.28

TOTAL EXTERNAL DEBT (\$)

\$67,257,880.64

TOTAL DOMESTIC DEBT NGN

N85,049,678,107.89

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

ENUGU STATE

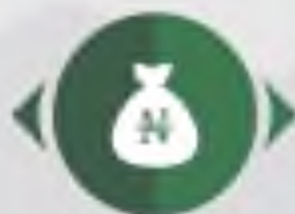


Land Area: 2,765 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N12,407,903,908.00



Half Year 2016

N6,335,188,321.00

Half Year Growth

95.86%

Q3 2017

N4,760,304,537.00

Q3 2017 YTD

N17,168,208,445.00

TOTAL STATE IGR 2016

N14,235,512,227.00

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N2,932,696,218.00

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N12,407,903,908.00

NET FACC ALLOCATION NGN

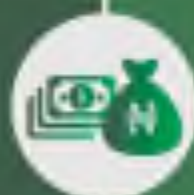
N16,108,378,115.06

TOTAL REVENUE AVAILABLE NGN

N28,516,282,023.06

TOTAL EXTERNAL DEBT (\$)

\$116,391,687.55

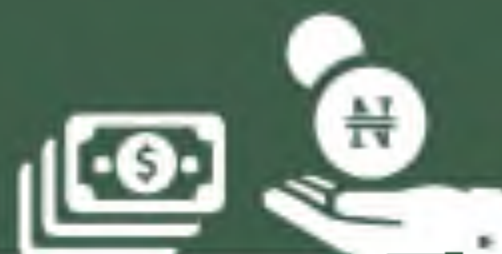


TOTAL DOMESTIC DEBT NGN

N48,417,542,411.95

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

GOMBE STATE



Land Area: 7, 246 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N1,699,449,806.03



Half Year 2016

N1,783,274,479.24

Half Year Growth

4.70%

Q3 2017

Q3 2017 YTD

TOTAL STATE IGR 2016

N2,941,438,110.63

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N1,699,449,806.03

NET FACC ALLOCATION NGN

N12,994,516,643.98

TOTAL REVENUE AVAILABLE NGN

N14,693,966,450.01

TOTAL EXTERNAL DEBT (\$)

\$38,754,107.74



TOTAL DOMESTIC DEBT NGN

N48,312,227,448.91

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

IMO STATE



Land Area: 2,140 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N4,227,842,511.28

Half Year 2016

N2,713,519,569.98

Half Year Growth

55.81%

Q3 2017

N1,642,936,322.76

Q3 2017 YTD

N5,870,778,834.04

TOTAL STATE IGR 2016

N5,871,026,976.75

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N-248,142.71

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017

TOTAL STATE GENERATED REVENUE NGN

N4,227,842,511.28

NET FACC ALLOCATION NGN

N16,184,769,568.29

TOTAL REVENUE AVAILABLE NGN

N20,412,612,079.57

TOTAL EXTERNAL DEBT (\$)

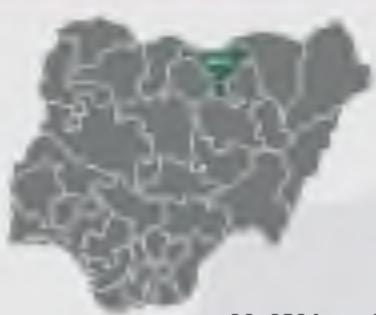
\$61,735,029.23

TOTAL DOMESTIC DEBT NGN

N93,267,764,679.14

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

JIGAWA STATE



Land Area: 8, 940 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N3,548,749,484.00



Half Year 2016

N1,668,759,305.06

Half Year Growth

112.66%

Q3 2017

N1,600,955,245.62

Q3 2017 YTD

N5,149,704,729.62

TOTAL STATE IGR 2016

N3,535,349,908.61

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N1,614,354,821.01

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N3,548,749,484.00

NET FACC ALLOCATION NGN

N19,755,061,755.93

TOTAL REVENUE AVAILABLE NGN

N23,303,811,239.93

TOTAL EXTERNAL DEBT (\$)

\$33,198,134.14



TOTAL DOMESTIC DEBT NGN

N23,089,259,246.84

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

KADUNA STATE



Land Area: 17,781 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N9,637,190,364.12



Half Year 2016

N7,748,573,326.42

Half Year Growth



Q3 2017

N6,345,109,568.30

Q3 2017 YTD

N15,982,299,932.42

TOTAL STATE IGR 2016

N23,024,006,940.00

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N-7,041,707,007.58

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N9,637,190,364.12

NET FACC ALLOCATION NGN

N21,657,649,967.00

TOTAL REVENUE AVAILABLE NGN

N31,294,840,331.12

TOTAL EXTERNAL DEBT (\$)

\$232,097,155.45



TOTAL DOMESTIC DEBT NGN

N63,276,471,968.43

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

KANO STATE

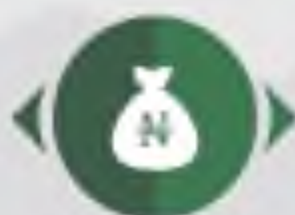


Land Area: 7,773 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N11,107,753,040.09



Half Year 2016

N17,230,629,560.72

Half Year Growth

-35.53%

Q3 2017

Q3 2017 YTD

TOTAL STATE IGR 2016

N30,959,027,531.92

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N11,107,753,040.09

NET FACC ALLOCATION NGN

N28,565,453,477.10

TOTAL REVENUE AVAILABLE NGN

N39,673,206,517.19

TOTAL EXTERNAL DEBT (\$)

\$65,971,488.66



TOTAL DOMESTIC DEBT NGN

N93,715,181,155.05

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

KATSINA STATE



Land Area: 9,341 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N2,782,536,380.76



Half Year 2016

N2,755,698,238.04



Half Year Growth

0.97%

Q3 2017

Q3 2017 YTD

TOTAL STATE IGR 2016

N5,545,900,833.33

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N2,782,536,380.76

NET FACC ALLOCATION NGN

N20,518,042,836.91

TOTAL REVENUE AVAILABLE NGN

N23,300,579,217.67

TOTAL EXTERNAL DEBT (\$)

\$67,938,632.89



TOTAL DOMESTIC DEBT NGN

N22,251,914,749.63

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

KEBBI STATE



Land Area: 14,200 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N2,281,814,873.80



Half Year 2016

N1,565,159,612.22

Half Year Growth

45.79%

Q3 2017

Q3 2017 YTD

TOTAL STATE IGR 2016

N3,132,343,261.58

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N2,281,814,873.80

NET FACC ALLOCATION NGN

N17,056,996,088.75

TOTAL REVENUE AVAILABLE NGN

N19,338,810,962.55

TOTAL EXTERNAL DEBT (\$)

\$47,332,467.09



TOTAL DOMESTIC DEBT NGN

N57,902,880,330.07

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

KOGI STATE



Land Area: 11,519 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N4,919,298,641.98



Half Year 2016

N3,864,007,643.39

Half Year Growth

31%

Q3 2017

N8,226,487,332.69

Q3 2017 YTD

N13,145,785,974.67

TOTAL STATE IGR 2016

N9,569,124,487.16

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N3,576,661,487.51

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N4,919,298,641.98

NET FACC ALLOCATION NGN

N16,914,901,008.14

TOTAL REVENUE AVAILABLE NGN

N21,834,199,650.12

TOTAL EXTERNAL DEBT (\$)

\$32,719,347.57



TOTAL DOMESTIC DEBT NGN

N71,381,258,449.39

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

KWARA STATE

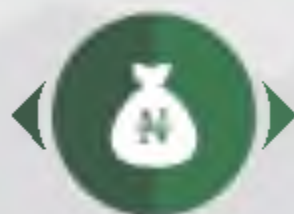


Land Area: 14, 218 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N10,676,489,600.45



Half Year 2016

N8,229,330,228.34

Half Year Growth

29.74%

Q3 2017

Q3 2017 YTD

TOTAL STATE IGR 2016

N17,253,829,559.51

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N10,676,489,600.45

NET FACC ALLOCATION NGN

N14,105,289,697.88

TOTAL REVENUE AVAILABLE NGN

N24,781,779,298.33

TOTAL EXTERNAL DEBT (\$)

\$50,202,210.96

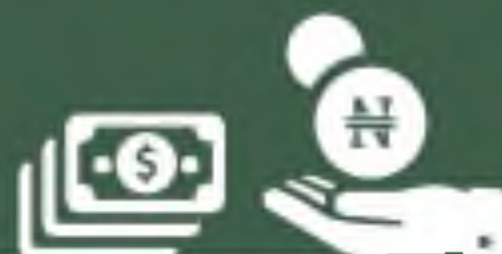


TOTAL DOMESTIC DEBT NGN

N38,136,723,517.24

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

LAGOS STATE



Land Area: 1,381 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N168,025,303,441.70



Half Year 2016

N150,596,076,871.98

Half Year Growth

11.5 %

Q3 2017

N73,744,991,387.27

Q3 2017 YTD

N241,770,294,828.97

TOTAL STATE IGR 2016

N302,425,091,964.78

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N-60,654,797,135.81

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N168,025,303,441.70

NET FACC ALLOCATION NGN

N39,607,197,927.65

TOTAL REVENUE AVAILABLE NGN

N207,632,501,369.35

TOTAL EXTERNAL DEBT (\$)

\$1,446,968,827.85



TOTAL DOMESTIC DEBT NGN

N311,755,801,825.04

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

NASARAWA STATE



Land Area: 10, 470 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N3,541,545,541.08



Half Year 2016

N1,047,216,746.00

Half Year Growth

238.19%

Q3 2017

Q3 2017 YTD

TOTAL STATE IGR 2016

N3,402,616,062.14

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N3,541,545,541.08

NET FACC ALLOCATION NGN

N15,059,648,858.73

TOTAL REVENUE AVAILABLE NGN

N18,601,194,399.81

TOTAL EXTERNAL DEBT (\$)

\$36,274,714.48



TOTAL DOMESTIC DEBT NGN

N59,033,751,798.50

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

NIGER STATE

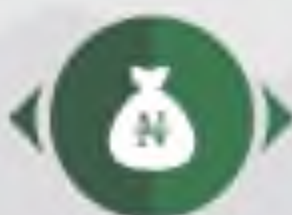


Land Area: 29, 484 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N3,185,476,752.90



Half Year 2016

N2,877,514,521.00

Half Year Growth

10.70%

Q3 2017

Q3 2017 YTD

TOTAL STATE IGR 2016

N5,881,584,409.47

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N3,185,476,752.90

NET FACC ALLOCATION NGN

N18,226,897,988.22

TOTAL REVENUE AVAILABLE NGN

N21,412,374,741.12

TOTAL EXTERNAL DEBT (\$)

\$46,021,892.36



TOTAL DOMESTIC DEBT NGN

N31,984,093,598.83

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

OGUN STATE



Land Area: 6,556.23 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N39,849,644,684.39



Half Year 2016

N28,149,481,840.76

Half Year Growth

41.5%

Q3 2017

N16,913,911,055.36

Q3 2017 YTD

N56,763,555,739.75

TOTAL STATE IGR 2016

N72,983,120,003.85

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N-16,219,564,264.10

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N39,849,644,684.39

NET FACC ALLOCATION NGN

N10,397,872,558.33

TOTAL REVENUE AVAILABLE NGN

N50,247,517,242.72

TOTAL EXTERNAL DEBT (\$)

\$106,249,326.78



TOTAL DOMESTIC DEBT NGN

N75,921,433,395.59

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

ONDO STATE



Land Area: 6,000 sq mi



TOTAL STATE GENERATED REVENUE

Half Year 2017

N5,078,010,539.09



Half Year 2016

N3,888,108,415.27

Half Year Growth

30.60%

Q3 2017

N2,726,730,441.85

Q3 2017 YTD

N7,804,740,980.94

TOTAL STATE IGR 2016

N8,684,406,578.63

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N-879,665,597.69

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N5,078,010,539.09

NET FACC ALLOCATION NGN

N20,711,753,958.10

TOTAL REVENUE AVAILABLE NGN

N25,789,764,497.19

TOTAL EXTERNAL DEBT (\$)

\$50,192,398.39



TOTAL DOMESTIC DEBT NGN

N53,159,719,890.95

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

OSUN STATE

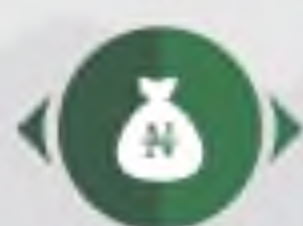


Land Area: 3,572 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N4,014,530,700.26



Half Year 2016

N4,480,169,796.26

Half Year Growth

-10.39%

Q3 2017

N2,471,993,526.19

Q3 2017 YTD

N6,486,524,226.45

TOTAL STATE IGR 2016

N8,884,756,040.35

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N-2,398,231,813.90

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N4,014,530,700.26

NET FACC ALLOCATION NGN

N2,643,926,870.58

TOTAL REVENUE AVAILABLE NGN

N6,658,457,570.84

TOTAL EXTERNAL DEBT (\$)

\$96,347,432.73



TOTAL DOMESTIC DEBT NGN

N147,069,973,626.49

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

OYO STATE



Land Area: 10,986 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N10,818,648,986.70

Half Year 2016

N7,831,757,412.37

Half Year Growth

38.14%

Q3 2017

N5,657,505,834.93

Q3 2017 YTD

N16,476,154,821.63

TOTAL STATE IGR 2016

N18,879,084,132.00

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N-2,402,929,310.37

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017

TOTAL STATE GENERATED REVENUE NGN

N10,818,648,986.70

NET FACC ALLOCATION NGN

N18,786,389,891.91

TOTAL REVENUE AVAILABLE NGN

N29,605,038,878.61

TOTAL EXTERNAL DEBT (\$)

\$84,969,188.76

TOTAL DOMESTIC DEBT NGN

N115,886,553,198.89

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

PLATEAU STATE



Land Area: 11, 936 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N5,111,211,378.96



Half Year 2016

N4,545,377,998.47

Half Year Growth

1

Q3 2017

N2,512,723,863.76

Q3 2017 YTD

N7,623,935,242.72

TOTAL STATE IGR 2016

N9,191,372,277.87

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N-1,567,437,035.15

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N5,111,211,378.96

NET FACC ALLOCATION NGN

N11,842,748,302.21

TOTAL REVENUE AVAILABLE NGN

N16,953,959,681.17

TOTAL EXTERNAL DEBT (\$)

\$29,731,684.13

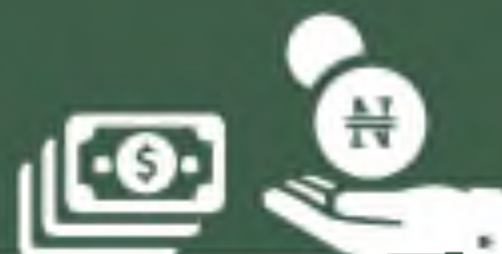


TOTAL DOMESTIC DEBT NGN

N110,340,669,344.38

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

RIVERS STATE



Land Area: 4,277 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017



Half Year 2016

N41,050,649,204.22

Half Year Growth



Q3 2017

Q3 2017 YTD

TOTAL STATE IGR 2016

N85,287,038,971.02

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

NET FACC ALLOCATION NGN

N53,498,522,130.18

TOTAL REVENUE AVAILABLE NGN

TOTAL EXTERNAL DEBT (\$)

\$66,444,316.77



TOTAL DOMESTIC DEBT NGN

N142,424,091,344.00

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

SOKOTO STATE



Land Area: 10,028 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N3,702,247,581.97



Half Year 2016

N3,112,224,061.27

Half Year Growth

18.96%

Q3 2017

Q3 2017 YTD

TOTAL STATE IGR 2016

N4,545,765,527.76

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N3,702,247,581.97

NET FACC ALLOCATION NGN

N18,402,009,186.14

TOTAL REVENUE AVAILABLE NGN

N22,104,256,768.11

TOTAL EXTERNAL DEBT (\$)

\$40,787,145.73



TOTAL DOMESTIC DEBT NGN

N22,450,254,651.14

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

TARABA STATE



Land Area: 21, 032 sq mi



TOTAL STATE GENERATED REVENUE

Half Year 2017

N2,985,941,401.76



Half Year 2016

N2,052,569,760.34

Half Year Growth

Q3 2017

N1,504,282,205.93

Q3 2017 YTD

N4,490,223,607.69

TOTAL STATE IGR 2016

N5,895,538,974.32

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N-1,405,315,366.63

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N2,985,941,401.76

NET FACC ALLOCATION NGN

N14,114,793,001.52

TOTAL REVENUE AVAILABLE NGN

N17,100,734,403.28

TOTAL EXTERNAL DEBT (\$)

\$22,394,566.86



TOTAL DOMESTIC DEBT NGN

N38,868,702,728.14

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

YOBE STATE



Land Area: 17, 568 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N1,483,339,483.64

Half Year 2016

N1,900,110,415.81



Half Year Growth

-21.93%

Q3 2017

N1,126,439,607.19

Q3 2017 YTD

N2,609,779,090.83

TOTAL STATE IGR 2016

N3,240,867,567.79

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N-631,088,476.96

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N1,483,339,483.64

NET FACC ALLOCATION NGN

N16,965,453,889.43

TOTAL REVENUE AVAILABLE NGN

N18,448,793,373.07

TOTAL EXTERNAL DEBT (\$)

\$29,229,643.89



TOTAL DOMESTIC DEBT NGN

N13,581,297,872.19

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

ZAMFARA STATE

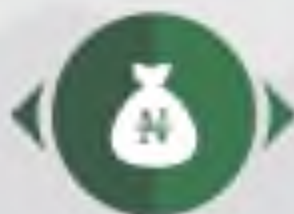


Land Area: 15,352 sq mi

TOTAL STATE GENERATED REVENUE

Half Year 2017

N2,060,136,251.33



Half Year 2016

N2,102,917,162.79

Half Year Growth

2.03%

Q3 2017

N1,282,535,761.06

Q3 2017 YTD

N3,342,672,012.39

TOTAL STATE IGR 2016

N4,777,169,537.80

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N-1,434,497,525.41

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N2,060,136,251.33

NET FACC ALLOCATION NGN

N12,051,763,632.72

TOTAL REVENUE AVAILABLE NGN

N14,111,899,884.05

TOTAL EXTERNAL DEBT (\$)

\$34,453,627.73



TOTAL DOMESTIC DEBT NGN

N58,321,024,470.39

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q1 - Q3 2017

ALL STATES TOTAL



TOTAL STATE GENERATED REVENUE

Half Year 2017

N409,090,540,669.09



Half Year 2016

N392,064,732,286.76

Half Year Growth

4.34%

Q3 2017

N159,316,560,468.76

Q3 2017 YTD

N491,017,348,824.21

TOTAL STATE IGR 2016

N807,923,767,539.42

TOTAL STATE IGR Q3 2017 YTD (MINUS) 2016

N-316,906,418,715.21

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017



TOTAL STATE GENERATED REVENUE NGN

N409,090,540,669.09

NET FACC ALLOCATION NGN

N744,454,054,738.14

TOTAL REVENUE AVAILABLE NGN

N1,100,046,073,277.05

TOTAL EXTERNAL DEBT (\$)

\$3,906,611,216.42



TOTAL DOMESTIC DEBT NGN

N2,847,850,726,291.27

NB: The Q3 2017 and Q3 2017 YTD IGR figures exclude Rivers, Sokoto, Nasarawa, Niger, Kwara, Kano, Katsina, Kebbi, Kogi, Gombe, Edo, Born, Bauchi, Adamawa, Abia Ebonyi and Anambra States who have not yet reported for Q3 2017.

Also, the domestic and external debt figures are as at Q2 2017

Methodology

States IGR data is computed by the National Bureau of Statistics and the Joint Tax Board from official records and submissions by the 36 State Boards of Internal Revenue. These submissions are then validated and authenticated by the Joint Tax Board which is chaired by the Federal Inland Revenue Service and has the National Bureau of Statistics and the 36 State Boards of Internal Revenue as members.

MDAs Revenues

These relate to revenues generated administratively by State MDAs during the course of providing various services to residents in the State

Direct Assessment

Direct Assessment may relate to a form of personal income tax used to assess tax for self employed individuals. With the self assessed tax, a new tax payer can assess him/herself, and pay the calculated amount. Direct assessment may also relate to those imposed on businesses especially (informal) by the state authorities based on the size of their activities.

Pay As You Earn (PAYE)

This is a form of personal income tax that refers to tax deducted directly from the wages and salaries of employees operating in the formal sector. All employers in Nigeria are responsible for deducting Pay As You Earn (PAYE) taxes from their employees' earnings.

Road Taxes

Road taxes are daily levies paid by commercial transporters operating within the states

Other Taxes

These include various taxes such as levies on market traders, land registration and other land related fees, development levies on individuals, pool betting/lottery/gaming fees, stamp duties on individuals etc.

Schedule To The Taxes And Levies

Approved List for Collection) (ACT AMENDMENT) ORDER, 2015.

1. Taxes Collected by the Federal Government

- Company income tax.
- Withholding tax on companies, residents of the Federal Capital Territory, Abuja and non-resident individuals.
- Petroleum profits tax.
- Education Tax.
- Value Added Tax.
- Capital gains tax on residents of the Federal Capital Territory, Abuja, corporate and non-resident individuals.
- National Information Technology Development Levy
- Stamp duties on bodies corporate and residents of the Federal Capital Territory, Abuja.
- Personal income tax in respect of
 - a) Members of the armed forces.
 - b) Members of the Nigeria Police Force.
 - c) Residents of the Federal Capital Territory, Abuja; and
 - d) Staff of the Ministry of Foreign Affairs and non-resident individuals

2. Taxes and levies collected by the State Government.

- Personal income tax in respect of:
 - (a) Pay-As-You-Earn (PAYE);
 - (b) Direct taxation (Self-assessment)

- Withholding tax for Individuals
- Capital gains tax for individuals
- Stamp duties on instruments executed by individuals.
- Pools betting, lotteries, gaming and casino taxes.
- Road tax.
- Business premises registration
- Development levy for individuals
- Naming of street registration fees in State Capitals.
- Right of Occupancy fees on lands owned by the State Government.
- Market taxes and levies where State finance is involved.
- Hotel, Restaurant or Event Centre Consumption Tax, where applicable
- Entertainment Tax, where applicable
- Environmental(Ecological) Fee or Levy
- Mining, Milling and Quarry Fees, where applicable
- Animal Trade Tax, where applicable
- Produce Sales Tax, where applicable
- Slaughter or Abattoir Fees, where state finance is involved
- Infrastructure Maintenance Charge or Levy, where applicable
- Fire Service Charge
- Economic Development Levy, where applicable
- Social Services Contribution Levy, where applicable
- Signage and Mobile Advertisement, Jointly collected by States and Local Governments
- Property Tax
- Land use charge, where applicable.

3. Taxes and Levies to be collected by Local Government

- Shops and, kiosks rates
- Tenement rates
- On and off liquor license fees
- Slaughter slab fees.
- Marriage, birth and death registration fees.
- Naming of street registration fee, excluding any street in the State Capital
- Right of Occupancy fee on lands in rural areas, excluding those collectable by the Federal and State Governments.
- Market taxes and levies excluding any market where State Finance is involved.
- Motor Park levies.
- Domestic animal license fees.
- Bicycle, truck, canoe, wheelbarrow and cart fees, other than a mechanically propelled truck.
- Cattle tax payable by cattle farmers only.
- Merriment and road closure levy.
- Radio and television license fees (other than radio and television transmitter).
- Vehicle radio license fee (to be imposed by the local government of the State in which the car is registered.
- Wrong parking charges.
- Public convenience, sewage and refuse disposal fees.
- Customary burial ground permit fees.
- Religious places establishment permit fees.
- Signboard and advertisement permit fees
- Wharf Landing Charge, where applicable

TOTAL INTERNALLY GENERATED REVENUE Q1-Q3 2017 NGN

	TOTAL STATE GENERATED REVENUE (HALF YEAR: Q1 2017-Q2 2017) NGN	TOTAL STATE GENERATED REVENUE (HALF YEAR: Q1 2016-Q2 2016) NGN	TOTAL STATE GENERATED REVENUE HALF YEAR GROWTH (YEAR ON YEAR) %	TOTAL STATE GENERATED REVENUE Q3 2017 NGN	TOTAL STATE GENERATED REVENUE AS AT Q3 2017 NGN	TOTAL STATE GENERATED REVENUE Q3-Q3 2016 NGN	TOTAL IGR AS OF Q3 2017 TOTAL 2016 IGR MINUS NGN
ABIA	7,054,870,450.00	6,574,727,151.88	10.64	-	-	17,594,830,559.40	-
ADAMAWA	2,357,695,532.95	3,793,162,671.00	-37.55	-	-	5,786,979,592.51	-
AKINA IBOM	7,326,382,527.00	8,795,876,257.00	-17.69	5,516,125,055.00	10,642,567,192.00	25,269,750,752.00	12,627,182,160.00
ANAMBRA	9,017,138,217.00	7,586,500,091.50	18.33	-	-	-	-
BAUCHI	4,407,154,000.00	2,696,800,999.00	63.41	-	-	8,177,665,378.00	-
BAYELSA	5,406,377,808.57	3,775,100,312.27	43.80	4,322,719,622.00	9,726,251,610.00	7,901,458,280.00	1,824,893,330.00
BENUE	7,472,792,068.90	5,444,157,032.00	36.85	3,321,111,701.00	9,795,303,360.00	9,556,435,641.50	237,408,325.00
BORNO	3,651,508,077.65	1,762,241,478.00	106.08	-	-	2,679,779,661.80	-
CROSS RIVER	6,617,965,517.87	6,772,087,109.00	-2.33	7,859,257,155.81	6,457,222,675.68	14,776,866,151.83	-8,159,589,636.15
DELTA	25,103,486,725.00	22,446,354,864.57	11.84	13,024,707,544.00	36,127,712,730.82	44,367,913,472.00	-8,240,200,741.00
EBONYI	5,150,446,027.00	5,516,226,256.00	-6.70	1,637,290,965.50	4,787,738,525.00	2,342,097,225.00	2,418,646,758.00
EDO	18,210,015,733.72	10,227,892,482.15	78.10	-	-	25,041,421,399.71	-
EKITI	2,417,989,816.21	1,194,892,968.51	102.51	1,668,201,960.58	4,794,187,801.82	4,993,071,805.98	806,174,962.51
ENUGU	12,707,990,308.00	6,335,188,321.00	99.85	1,700,304,167.00	17,048,208,450.00	14,236,512,227.00	2,812,696,228.00
GOMBE	1,607,449,806.05	1,783,274,479.04	-10.70	-	-	2,441,478,110.63	-
IMO	4,227,842,511.00	2,713,510,569.00	55.81	1,662,316,370.00	6,670,778,834.00	6,873,026,576.00	-202,247.00
JIGAWA	3,548,745,464.00	1,968,759,605.00	79.26	1,602,955,245.00	5,149,704,729.00	3,523,519,508.00	1,625,554,821.00
KADUNA	9,637,190,201.12	7,718,572,326.12	24.87	6,515,109,268.00	15,962,299,952.12	23,024,006,942.00	7,057,707,007.58
KANO	11,107,756,310.00	17,249,628,060.00	-35.64	-	-	19,959,017,161.50	-
KATSINA	2,782,534,280.00	2,755,496,158.00	0.97	-	-	5,541,902,882.00	-
KEBBI	2,281,814,816.80	1,565,129,612.00	46.45	-	-	3,112,352,211.58	-
KOGI	4,913,296,641.00	5,964,074,413.00	-17.11	8,226,467,312.00	13,145,785,974.00	9,569,124,467.00	3,576,661,507.00
KWARA	10,676,487,600.45	8,229,310,228.34	29.74	-	-	17,263,870,551.51	-
LAGOS	68,225,305,441.00	150,506,076,871.00	-54.70	73,244,071,387.00	341,770,204,828.00	102,425,091,964.00	-60,654,292,135.81
NASARAWA	3,541,545,541.00	1,947,216,746.00	81.19	-	-	7,407,616,662.10	-
NIGER	3,185,476,732.00	2,877,514,521.00	10.74	-	-	5,881,581,405.17	-
OGUN	19,849,611,681.29	28,119,481,840.00	-30.10	16,514,911,250.00	56,756,555,759.00	72,984,120,025.80	16,219,564,264.10
ONDO	5,078,210,239.00	3,898,108,110.17	30.50	2,726,740,411.80	7,801,710,560.80	8,684,130,578.60	879,665,917.80
OSUN	3,015,530,700.00	1,480,109,796.00	103.39	2,171,391,126.00	6,486,529,229.00	8,884,756,040.00	-2,369,217,810.00
OYO	10,816,645,389.00	7,831,757,412.00	38.11	5,957,505,651.00	16,476,154,621.00	16,879,074,152.00	-402,919,531.00
PLATEAU	5,111,211,378.00	2,545,377,908.00	100.75	2,512,723,683.00	7,925,235,242.00	9,191,372,277.00	-1,266,137,035.00
RIVERS	41,050,649,204.00	41,050,649,204.00	0.00	-	-	65,287,016,071.00	-
SOKOTO	3,700,247,561.00	5,112,224,061.00	-27.60	-	-	4,543,765,527.00	-
TARABA	2,985,941,401.00	2,952,569,763.34	1.11	1,504,282,205.00	4,400,223,607.00	5,851,558,974.52	-1,405,315,366.63
YOBE	1,485,335,468.00	1,922,110,415.81	-21.53	1,126,439,607.18	2,609,775,090.83	3,240,867,567.00	621,088,476.90
ZAMFARA	2,050,136,221.55	2,102,917,162.00	-2.05	1,282,525,751.00	4,152,674,012.48	3,777,359,547.80	1,151,781,525.68
TOTAL STATES	405,840,082,641.39	392,064,732,286.76	3.26				

25 STATES DOING BETTER WITH IGR BY Q3 2017 COMPARED TO Q3 2016

AVERAGE GROWTH OF 1.24% IN Q3 2017 OVER Q3 2016

Excludes Rivers, Ebonyi and Anambra (represented by -) who have yet reported IGR details for Q3 2017 and who have not reported details for one or more of all of the last 3 years.

Excludes Rivers, Sokoto, Nasarawa, Niger, Kwara, Kano, Katsina, Kebbi, Gombe, Edo, Borno, Bauchi, Anambra, Abia and Ebonyi and Anambra (represented by -) who have yet reported for Q3 2017.

Excludes Anambra, Ebonyi and Rivers who are yet to report details for either one or all of the last 3 years

Bayelsa, Benue, Ekiti, Enugu, Kogi and Jigawa have already surpassed their total 2016 IGR as of Q3 2017

* Note that Rivers, Sokoto, Nasarawa, Niger, Kwara, Kano, Katsina, Kebbi, Gombe, Edo, Borno, Bauchi, Adamawa, Abia, Ebonyi and Anambra (represented by -) have yet reported for Q3 2017 so have no analysis here.

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE AS AT HALF YEAR Q2 2017

STATE	TOTAL STATE GENERATED REVENUE NGN	NET FACC ALLOCATION NGN	TOTAL REVENUE AVAILABLE NGN	TOTAL EXTERNAL DEBT (\$)	TOTAL DOMESTIC DEBT NGN
	(HALF YEAR: Q1 2017-Q2 2017)	(HALF YEAR: Q1 2017-Q2 2017)	(HALF YEAR: Q1 2017-Q2 2017)	(HALF YEAR: AS AT END Q2 2017)	(HALF YEAR: AS AT END Q2 2017)
ABIA	7,454,891,490.00	6,866,726,141.01	24,651,416,613.21	100,951,841.29	51,526,317,006.52
ADAMAWA	2,307,693,511.93	1,971,195,290.45	18,281,649,773.26	1,674,267.06	64,457,533,335.45
AKWA IBOM	7,326,462,517.00	66,897,167,827.33	76,211,750,364.33	31,109,045.17	155,411,313,524.27
ANAMBRA	9,217,736,147.00	7,867,146,093.06	26,889,0618,471.06	65,417,943.21	1,093,867,465.13
BAUCHI	5,907,136,101.26	16,106,127,009.65	14,563,453,674.91	106,800,466.91	65,889,356,663.96
BAYELSA	5,301,977,806.47	46,589,746,112.42	51,591,723,829.89	47,756,175.43	149,177,063,911.42
BENUE	7,477,392,064.93	6,708,024,106.52	24,189,615,197.45	15,244,446.45	61,526,706,086.01
BOHNO	4,650,508,024.65	11,800,662,462.26	22,511,707,433.91	22,398,172.74	30,729,339,222.19
CROSS RIVER	6,617,965,517.67	6,862,753,272.44	15,461,518,839.31	126,511,069.08	126,142,013,116.28
DELTA	21,102,969,425.33	41,007,659,907.54	66,761,349,112.57	1,654,177.46	241,211,439,069.25
EBO NYI	1,150,448,027.29	15,427,222,642.01	15,577,670,669.31	62,441,461.36	28,057,194,623.17
EDO	11,015,045,711.72	13,422,706,151.47	26,417,551,835.19	21,204,910.08	45,901,349,111.07
E KITI	2,467,965,851.24	10,101,732,824.04	12,084,778,677.28	67,257,687.64	85,093,761,077.62
ENUGU	2,467,965,851.24	16,116,478,111.08	28,516,282,013.26	1,629,067.55	48,417,542,411.55
GOMBE	1,699,449,806.11	2,464,716,641.98	14,697,966,450.07	18,754,107.34	48,712,227,448.91
IMB	5,227,842,511.28	16,189,769,566.29	29,411,612,673.57	61,735,023.21	93,267,913,679.14
JIGAWA	2,546,743,064.00	11,759,061,753.33	23,301,811,211.93	15,136,126.11	23,069,250,296.64
KADUNA	9,637,193,064.11	21,657,649,567.00	31,296,840,311.12	212,057,115.46	61,276,471,968.43
KANO	11,107,713,399.39	26,915,453,777.10	38,013,276,117.19	66,341,468.16	93,715,181,155.05
KATSINA	2,782,526,281.76	29,516,092,816.11	23,301,579,217.67	67,106,628.89	22,251,914,749.62
KELBI	4,261,814,871.90	17,700,996,786.75	19,116,810,962.55	47,331,467.09	57,902,980,330.07
KOGI	4,919,298,171.48	16,919,901,006.19	21,834,139,629.12	12,719,147.57	71,381,256,499.19
KWARA	1,676,463,814.45	24,115,189,673.68	26,781,779,216.33	59,262,114.96	38,136,721,517.14
LAGOS	106,025,303,541.70	19,007,139,827.65	209,662,501,369.35	1,546,969,827.65	111,751,601,820.04
NASARAWA	3,541,545,541.08	15,095,648,956.73	18,601,194,499.81	16,274,716.46	58,033,751,748.50
NIGER	3,185,475,752.90	18,276,897,968.22	21,417,174,741.12	46,071,692.36	31,984,091,598.63
OGUN	19,846,644,644.39	10,343,672,556.93	50,247,517,247.22	106,746,126.28	75,921,443,395.39
ONDO	5,076,013,549.09	20,711,753,956.10	25,380,764,407.19	50,192,198.46	53,159,719,690.95
OSUN	4,214,533,700.26	2,641,926,870.58	6,658,157,173.84	96,347,432.72	147,069,973,626.49
OYO	10,819,648,186.70	16,786,189,891.91	29,605,038,679.61	64,069,126.76	115,866,153,108.89
PLATEAU	5,111,211,336.96	11,842,748,307.21	16,951,959,661.17	29,791,684.14	110,340,669,144.38
RIVERS		3,496,522,110.18		66,444,116.21	142,424,001,144.00
SONO TO	3,702,347,581.47	18,402,091,186.14	22,104,756,766.11	40,787,145.21	22,452,264,651.14
TARABA	2,985,941,401.76	14,114,793,001.52	17,100,734,403.28	27,394,166.86	38,668,707,728.14
YOBE	1,481,179,461.64	6,365,453,869.43	16,448,793,173.07	29,299,643.80	14,581,247,672.19
ZAMFARA	2,060,136,251.93	12,051,763,643.72	14,111,899,664.05	14,453,627.21	58,301,024,476.19
TOTAL STATES	405,940,092,643.59	744,454,034,738.14	1,083,408,402,607.34	3,806,611,266.42	2,847,830,726,291.27

EXCLUDED FROM FOR
RECORDS AND DEBT
REPRESENTED WITH -

1,812,912.78

NET FACC
ALLOCATION IN
HALF YEAR Q2 2017
(IN 2017 Q2) WAS
18% HIGHER
THAN FOR THE
SAME PERIOD IN
Q2 2017 (19% Q2);
EXCLUDING GR
FOR
RESULTS AND
LUNYI IN 2017
RECORDING FACC FOR
THAT STATE
WITH-OUT THE
RECORDS TO THE
NET FACC
ALLOCATION IN Q2
2017 (16% Q2)
WAS 14% HIGHER
THAN TOTAL GR
FOR STATES WITH
RECORDS IN Q2
2017

EXCLUDED FROM FOR
RECORDS AND DEBT
REPRESENTED WITH -

	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
ABIA	2,537,016,629.74	3,036,639,008.08	2,842,595,518.60	2,865,213,831.81	2,589,010,962.11	2,826,050,192.86	16,696,526,143.21
ADAMAWA	2,454,796,278.14	2,829,877,524.77	2,510,247,614.43	2,812,395,501.01	2,498,524,446.23	2,808,113,875.82	15,913,950,240.45
AKWA IBOM	9,124,129,943.66	13,084,006,002.39	12,667,764,008.75	13,612,312,700.21	11,092,130,060.20	9,313,025,112.09	68,893,367,827.33
ANAMBRA	2,738,236,622.06	3,129,726,536.91	2,829,008,130.06	3,099,878,740.29	2,831,063,127.21	3,235,566,935.53	17,863,480,092.06
BAUCHI	2,430,265,069.18	2,922,276,195.34	2,544,057,907.80	2,864,537,224.77	2,520,015,644.04	2,875,175,028.52	16,156,327,069.65
BAYELSA	6,644,847,005.82	7,982,833,040.28	8,345,024,748.55	8,873,792,715.43	7,329,302,435.21	7,413,946,067.08	46,589,746,012.42
BENUE	2,544,361,863.83	2,971,713,865.40	2,649,133,130.84	2,955,105,496.87	2,617,972,097.87	2,969,736,853.71	16,708,023,308.52
BORNO	3,035,103,489.54	3,547,353,695.13	3,157,997,959.66	3,497,452,585.23	3,111,599,634.79	3,511,155,037.92	19,860,662,402.26
CROSS RIVER	1,271,661,206.47	1,673,458,600.49	1,338,234,011.34	1,639,380,602.00	1,311,457,714.13	1,628,360,957.96	8,862,553,272.44
DELTA	6,172,492,345.33	7,462,219,976.72	7,909,699,396.69	7,384,019,038.10	6,239,615,708.32	6,489,812,942.37	41,657,859,407.54
EBONYI	2,373,560,004.02	2,728,195,738.12	2,457,858,025.54	2,694,865,764.77	2,423,282,039.75	2,749,461,069.82	15,427,222,642.01
EDO	2,116,157,894.27	2,344,653,817.62	2,036,192,356.53	2,507,209,395.12	2,046,563,482.11	2,371,729,195.77	13,422,506,141.47
EKITI	1,548,576,260.95	1,815,402,683.28	1,606,594,478.43	1,850,308,354.33	1,547,757,088.45	1,863,153,958.49	10,231,792,824.04
ENUGU	2,475,803,518.75	2,842,001,456.87	2,542,153,030.84	2,889,100,569.47	2,519,407,294.77	2,839,912,244.36	16,108,378,115.06
GOMBE	1,929,577,100.57	2,366,031,306.72	2,055,828,155.14	2,303,473,263.43	2,015,590,338.03	2,324,016,480.05	12,994,516,643.98
IMO	2,372,147,093.87	2,834,023,257.23	2,710,650,559.63	2,933,259,215.29	2,542,012,386.67	2,792,677,055.55	16,184,769,568.29
JIGAWA	3,072,082,441.07	3,458,374,245.49	3,132,224,533.57	3,473,859,196.37	3,125,527,764.53	3,492,993,574.90	19,755,061,755.93
KADUNA	3,386,381,090.91	3,792,791,458.64	3,385,602,912.45	3,794,371,819.67	3,418,093,055.87	3,880,409,629.47	21,657,649,967.00
KANO	4,456,987,802.26	5,025,536,181.94	4,536,280,539.03	5,021,837,904.73	4,528,561,804.47	4,996,249,244.67	28,565,453,477.10
KATSINA	3,157,695,659.78	3,641,738,075.64	3,248,782,075.32	3,603,848,294.23	3,244,323,860.71	3,621,654,871.18	20,518,042,836.91
KEBBI	2,629,978,514.26	3,031,028,446.01	2,710,408,088.37	2,987,693,519.91	2,683,660,882.45	3,014,226,637.75	17,056,996,088.75
KOGI	2,581,245,134.36	3,020,357,494.38	2,679,253,920.74	2,978,310,931.86	2,638,007,564.17	3,017,725,962.63	16,914,901,008.14
KWARA	2,160,781,959.86	2,510,848,023.63	2,232,502,869.34	2,488,087,776.61	2,228,644,734.02	2,484,424,334.43	14,105,289,697.88
LAGOS	6,347,132,187.12	6,694,322,673.65	5,989,984,411.50	6,742,814,580.34	7,069,166,604.73	6,763,777,470.26	39,607,197,927.65
NASSARAWA	2,322,994,950.52	2,674,963,353.84	2,410,933,983.49	2,649,248,728.06	2,361,728,947.40	2,639,778,895.42	15,059,648,858.73
NIGER	2,872,060,824.99	3,249,767,927.02	2,873,280,420.16	3,189,658,810.13	2,833,778,871.00	3,208,351,134.92	18,226,897,988.22
OGUN	1,527,479,338.86	1,866,125,227.82	1,588,203,685.15	1,878,943,973.39	1,631,566,796.97	1,905,553,536.13	10,397,872,558.33
ONDO	3,149,512,540.66	3,810,766,948.18	3,267,397,196.71	3,691,415,260.22	3,312,236,400.90	3,480,425,611.44	20,711,753,958.10
OSUN	240,397,016.32	601,148,702.33	353,113,360.71	561,908,079.23	308,245,327.82	579,114,384.11	2,643,926,870.58
OYO	2,823,058,186.19	3,208,035,690.38	2,868,992,694.75	3,280,065,397.60	3,127,985,754.43	3,478,252,168.57	18,786,389,891.91
PLATEAU	1,684,881,773.17	2,161,458,404.60	1,859,327,335.33	2,161,267,313.69	1,820,423,296.34	2,155,390,179.09	11,842,748,302.21
RIVERS	7,916,328,550.10	9,612,423,094.57	9,298,716,756.52	9,451,337,564.32	8,639,693,705.91	8,580,022,458.73	53,498,522,130.18
SOKOTO	2,843,630,154.86	3,275,113,541.45	2,957,570,918.69	3,245,142,740.63	2,916,725,762.79	3,163,826,067.72	18,402,009,186.14
TARABA	2,151,169,661.57	2,525,965,659.07	2,231,468,949.34	2,486,845,960.46	2,214,872,268.27	2,504,470,502.81	14,114,793,001.52
YOBE	2,612,836,178.36	3,006,402,326.69	2,711,411,855.33	2,980,928,225.39	2,673,708,325.72	2,980,166,977.89	16,965,453,889.43
ZAMFARA	1,862,992,155.14	2,180,150,710.30	1,868,580,314.92	2,137,194,965.09	1,842,384,187.47	2,160,461,299.80	12,051,763,632.72

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
Internal Revenue


proshare


Contact Us

 @nigerianstat

 NBSNigeria

 www.nigerianstat.gov.ng

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

 +234 803 386 5388

 feedback@nigerianstat.gov.ng