



NATIONAL BUREAU OF STATISTICS

Internally Generated Revenue At State Level

'PREVIOUS REPORT FOR OSUN IGR WHICH WAS FOR Q3 2017 NOW UPDATED FOR FULL YEAR 2017.'

(Q4 & Full Year 2017)

Report Date: March 2018

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Executive Summary

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

The full year 2017 state IGR figure hits N936.47bn compared to N823.16bn recorded in year 2016. This indicates a growth of 13.77% year on year.

At the end of H2 2017, total revenue generated by states was put at N453.83bn as against N482.64bn in H1 2017..

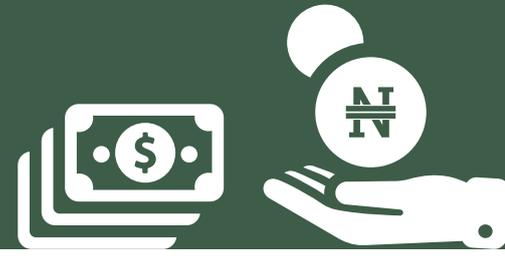
Thirty-three (33) States recorded growth in IGR while three (3) states which includes (Akwa Ibom, Bauchi and Taraba) recorded a decline at the end of 2017 Fiscal Year.

The net FAAC allocation in year 2017 is put at N1.73 trillion while the total revenue available to the states is put at N2.68 trillion.

However, the value of foreign debt stands at \$19.9bn while domestic debt hits N3.35 trillion at the end of 2017 full year respectively.

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

ABIA STATE



Land Area: 2,440 sq mi

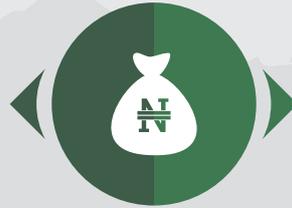
TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N7,954,890,490.00

(HALF YEAR: Q3 2017-Q4 2017) NGN

N6,962,251,315.80



TOTAL STATE IGR Q1-Q4 2017 NGN

N14,917,141,805.80

TOTAL STATE IGR Q1-Q4 2016 NGN

N12,694,839,539.40



Year on Year Growth

17.51%

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N14,917,141,805.80



NET FAAC ALLOCATION NGN

N38,876,702,908.70



TOTAL REVENUE AVAILABLE NGN

N53,793,844,714.50

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$101,486,014



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N60,648,431,912.05

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

ADAMAWA STATE



Land Area: 14, 254 sq mi

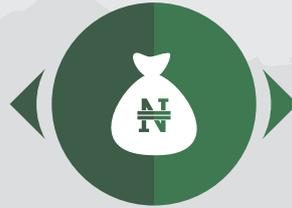
TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N2,367,699,532.93

(HALF YEAR: Q3 2017-Q4 2017) NGN

N3,833,670,034.30



TOTAL STATE IGR Q1-Q4 2017 NGN

N6,201,369,567.23

TOTAL STATE IGR Q1-Q4 2016 NGN

N5,788,979,592.34



Year on Year Growth

7.12%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N6,201,369,567.23



NET FAAC ALLOCATION NGN

N37,436,462,193.81



TOTAL REVENUE AVAILABLE NGN

N43,637,831,761.04

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$94,574,331.40



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N69,609,083,183.53

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

AKWA IBOM STATE



Land Area: 2,734 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N7,326,382,537.00



(HALF YEAR: Q3 2017-Q4 2017) NGN

N8,629,971,498.30

TOTAL STATE IGR Q1-Q4 2017 NGN

N15,956,354,035.30

TOTAL STATE IGR Q1-Q4 2016 NGN

N23,269,750,752.08



Year on Year Growth

-31.43%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N15,956,354,035.30



NET FAAC ALLOCATION NGN

N143,614,945,782.83



TOTAL REVENUE AVAILABLE NGN

N159,571,299,818.13

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$50,523,477



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N187,277,308,914.29

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

ANAMBRA STATE



Land Area: 1,870 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N9,017,138,347.00

(HALF YEAR: Q3 2017-Q4 2017) NGN

N8,348,247,483.51



TOTAL STATE IGR Q1-Q4 2017 NGN

N17,365,385,830.51

TOTAL STATE IGR Q1-Q4 2016 NGN

N15,238,183,785.00



Year on Year Growth

13.96%

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N17,365,385,830.51



NET FAAC ALLOCATION NGN

N41,338,238,321.08



TOTAL REVENUE AVAILABLE NGN

N58,703,624,151.59

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$85,924,045



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N2,612,431,503.89

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

BAUCHI STATE



Land Area: 18,965 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N3,407,156,605.26



(HALF YEAR: Q3 2017-Q4 2017) NGN

N962,254,845.01

TOTAL STATE IGR Q1-Q4 2017 NGN

N4,369,411,450.27

TOTAL STATE IGR Q1-Q4 2016 NGN

N8,677,265,878.00



Year on Year Growth

-49.65%

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N4,369,411,450.27



NET FAAC ALLOCATION NGN

N39,515,179,181.38



TOTAL REVENUE AVAILABLE NGN

N43,884,590,631.65

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$109,828,381



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N74,020,717,883.30

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

BAYELSA STATE



Land Area: 8,150 sq mi

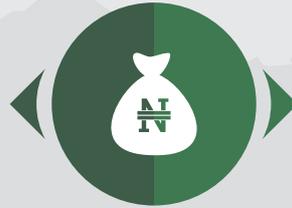
TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N5,403,977,808.47

(HALF YEAR: Q3 2017-Q4 2017) NGN

N7,119,834,642.12



TOTAL STATE IGR Q1-Q4 2017 NGN

N12,523,812,450.59

TOTAL STATE IGR Q1-Q4 2016 NGN

N7,905,458,280.30



Year on Year Growth

58.42%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N12,523,812,450.59



NET FAAC ALLOCATION NGN

N105,258,243,351.38



TOTAL REVENUE AVAILABLE NGN

N117,782,055,801.97

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$47,769,180



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N129,469,645,258.94

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

BENUE STATE

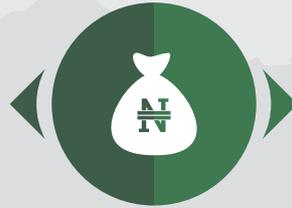


Land Area: 13,150 sq m

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N7,472,792,088.93



(HALF YEAR: Q3 2017-Q4 2017) NGN

N4,926,622,468.86

TOTAL STATE IGR Q1-Q4 2017 NGN

N12,399,414,557.79

TOTAL STATE IGR Q1-Q4 2016 NGN

N9,556,495,064.33



Year on Year Growth

29.75%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N12,399,414,557.79



NET FAAC ALLOCATION NGN

N39,801,371,551.26



TOTAL REVENUE AVAILABLE NGN

N52,200,786,109.05

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$35,503,110



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N74,937,383,496.72

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

BORNO STATE



Land Area: 22, 316 sq mi

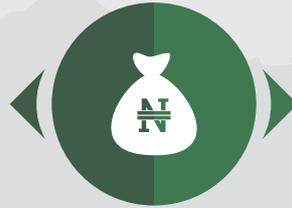
TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N2,650,508,027.65

(HALF YEAR: Q3 2017-Q4 2017) NGN

N2,332,823,021.59



TOTAL STATE IGR Q1-Q4 2017 NGN

N4,983,331,049.24

TOTAL STATE IGR Q1-Q4 2016 NGN

N2,675,723,063.89



Year on Year Growth

86.24%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N4,983,331,049.24



NET FAAC ALLOCATION NGN

N46,535,736,179.12



TOTAL REVENUE AVAILABLE NGN

N51,519,067,228.36

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$22,594,569.70



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N54,042,067,995.82

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

CROSS RIVER STATE

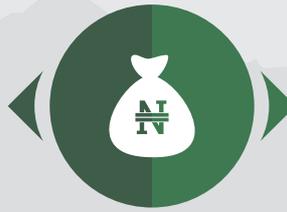


Land Area: 7,782 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N6,617,965,537.87



(HALF YEAR: Q3 2017-Q4 2017) NGN

N11,486,596,687.75

TOTAL STATE IGR Q1-Q4 2017 NGN

N18,104,562,225.62

TOTAL STATE IGR Q1-Q4 2016 NGN

N14,776,808,331.83



Year on Year Growth

22.52%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N18,104,562,225.62



NET FAAC ALLOCATION NGN

N23,451,782,733.00



TOTAL REVENUE AVAILABLE NGN

N41,556,344,958.62

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$167,922,477



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N125,648,705,542.50

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

DELTA STATE



Land Area: 6,833 sq mi

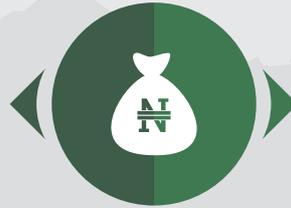
TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N25,103,484,725.03

(HALF YEAR: Q3 2017-Q4 2017) NGN

N26,784,520,613.30



TOTAL STATE IGR Q1-Q4 2017 NGN

N51,888,005,338.33

TOTAL STATE IGR Q1-Q4 2016 NGN

N44,057,915,472.72



Year on Year Growth

17.77%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N51,888,005,338.33



NET FAAC ALLOCATION NGN

N111,203,709,891.98



TOTAL REVENUE AVAILABLE NGN

N163,091,715,230.31

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$58,391,491



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N228,328,360,009.20

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

EBONYI STATE



Land Area: 2,136 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N3,150,448,027.70



(HALF YEAR: Q3 2017-Q4 2017) NGN

N1,952,454,339.12

TOTAL STATE IGR Q1-Q4 2017 NGN

N5,102,902,366.82

TOTAL STATE IGR Q1-Q4 2016 NGN

N2,342,092,225.07



Year on Year Growth

117.88%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N5,102,902,366.82



NET FAAC ALLOCATION NGN

N35,490,890,739.38



TOTAL REVENUE AVAILABLE NGN

N40,593,793,106.20

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$63,373,675

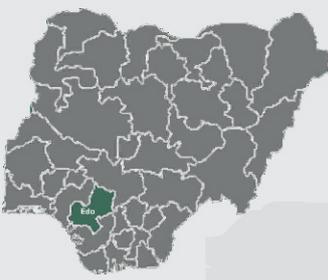


TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N34,613,143,814.14

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

EDO STATE

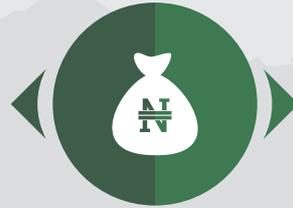


Land Area: 6,873 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N13,015,045,733.72



(HALF YEAR: Q3 2017-Q4 2017) NGN

N12,327,783,478.50

TOTAL STATE IGR Q1-Q4 2017 NGN

N25,342,829,212.22

TOTAL STATE IGR Q1-Q4 2016 NGN

N23,041,425,599.71



Year on Year Growth

9.99%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N25,342,829,212.22



NET FAAC ALLOCATION NGN

N36,844,999,470.24



TOTAL REVENUE AVAILABLE NGN

N62,187,828,682.46

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$232,204,508



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N68,514,312,630.61

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

EKITI STATE



Land Area: 2,453 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N2,457,985,853.24



(HALF YEAR: Q3 2017-Q4 2017) NGN

N2,509,513,962.55

TOTAL STATE IGR Q1-Q4 2017 NGN

N4,967,499,815.79

TOTAL STATE IGR Q1-Q4 2016 NGN

N2,991,041,855.48



Year on Year Growth

66.08%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N4,967,499,815.79



NET FAAC ALLOCATION NGN

N25,633,665,721.07



TOTAL REVENUE AVAILABLE NGN

N30,601,165,536.86

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$78,053,560



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N117,495,679,340.86

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

ENUGU STATE



Land Area: 2,765 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N12,407,903,908.00



(HALF YEAR: Q3 2017-Q4 2017) NGN

N9,631,318,994.86

TOTAL STATE IGR Q1-Q4 2017 NGN

N22,039,222,902.86

TOTAL STATE IGR Q1-Q4 2016 NGN

N14,235,512,227.00



Year on Year Growth

54.82%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N22,039,222,902.86



NET FAAC ALLOCATION NGN

N37,833,557,959.83



TOTAL REVENUE AVAILABLE NGN

N59,872,780,862.69

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$133,109,101

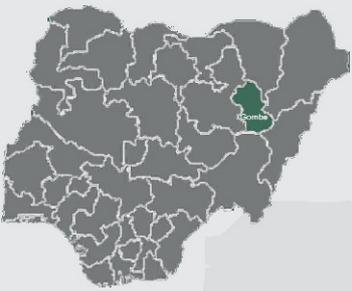


TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N59,746,077,051.15

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

GOMBE STATE



Land Area: 7, 246 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N1,699,449,806.03



(HALF YEAR: Q3 2017-Q4 2017) NGN

N3,572,823,602.25

TOTAL STATE IGR Q1-Q4 2017 NGN

N5,272,273,408.28

TOTAL STATE IGR Q1-Q4 2016 NGN

N2,941,438,110.63



Year on Year Growth



TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N5,272,273,408.28



NET FAAC ALLOCATION NGN

N31,232,979,502.22



TOTAL REVENUE AVAILABLE NGN

N36,505,252,910.50

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$39,194,159



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N41,939,190,055.53

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

IMO STATE



Land Area: 2,140 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N4,227,842,511.28



(HALF YEAR: Q3 2017-Q4 2017) NGN

N2,622,954,354.79

TOTAL STATE IGR Q1-Q4 2017 NGN

N6,850,796,866.07

TOTAL STATE IGR Q1-Q4 2016 NGN

N5,871,026,976.75



Year on Year Growth

16.69%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N6,850,796,866.07



NET FAAC ALLOCATION NGN

N38,116,470,854.23



TOTAL REVENUE AVAILABLE NGN

N44,967,267,720.30

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$62,848,235



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N80,785,160,471.66

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

JIGAWA STATE

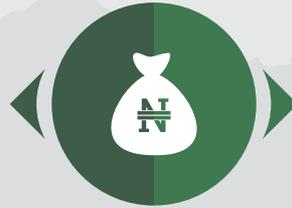


Land Area: 8, 940 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N3,548,749,484.00



(HALF YEAR: Q3 2017-Q4 2017) NGN

N3,101,451,496.11

TOTAL STATE IGR Q1-Q4 2017 NGN

N6,650,200,980.11

TOTAL STATE IGR Q1-Q4 2016 NGN

N3,535,349,908.61



Year on Year Growth

88.11%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N6,650,200,980.11



NET FAAC ALLOCATION NGN

N45,264,749,165.00



TOTAL REVENUE AVAILABLE NGN

N51,914,950,145.11

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$33,497,712.80



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N33,269,858,797.75

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

KADUNA STATE



Land Area: 17,781 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N9,637,190,364.12



(HALF YEAR: Q3 2017-Q4 2017) NGN

N16,893,372,516.77

TOTAL STATE IGR Q1-Q4 2017 NGN

N26,530,562,880.89

TOTAL STATE IGR Q1-Q4 2016 NGN

N23,024,006,940.00



Year on Year Growth

15.23%

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N26,530,562,880.89



NET FAAC ALLOCATION NGN

N50,807,097,529.87



TOTAL REVENUE AVAILABLE NGN

N77,337,660,410.76

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$238,279,090



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N83,825,686,332.40

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

KANO STATE



Land Area: 7,773 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N11,107,753,040.09



(HALF YEAR: Q3 2017-Q4 2017) NGN

N31,311,058,430.55

TOTAL STATE IGR Q1-Q4 2017 NGN

N42,418,811,470.64

TOTAL STATE IGR Q1-Q4 2016 NGN

N30,959,027,531.92



Year on Year Growth

37.02%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N42,418,811,470.64



NET FAAC ALLOCATION NGN

N65,140,059,241.98



TOTAL REVENUE AVAILABLE NGN

N107,558,870,712.62

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$66,534,694



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N92,257,051,132.42

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

KATSINA STATE



Land Area: 9,341 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N2,782,536,380.76

(HALF YEAR: Q3 2017-Q4 2017) NGN

N3,247,314,477.00



TOTAL STATE IGR Q1-Q4 2017 NGN

N6,029,850,857.76

TOTAL STATE IGR Q1-Q4 2016 NGN

N5,545,900,833.33



Year on Year Growth

8.73%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N6,029,850,857.76



NET FAAC ALLOCATION NGN

N46,339,868,732.24



TOTAL REVENUE AVAILABLE NGN

N52,369,719,590.00

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$67,864,608



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N31,116,244,034.12

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

KEBBI STATE



Land Area: 14,200 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N2,281,814,873.80

(HALF YEAR: Q3 2017-Q4 2017) NGN

N2,111,959,091.59



TOTAL STATE IGR Q1-Q4 2017 NGN

N4,393,773,965.39

TOTAL STATE IGR Q1-Q4 2016 NGN

N3,132,343,261.58



Year on Year Growth

40.27%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N4,393,773,965.39



NET FAAC ALLOCATION NGN

N40,076,938,773.08



TOTAL REVENUE AVAILABLE NGN

N44,470,712,738.47

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$47,820,060



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N48,729,499,853.64

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

KOGI STATE

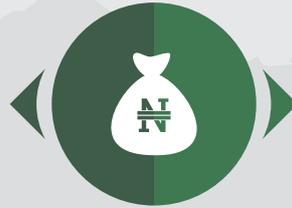


Land Area: 11,519 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N4,919,298,641.98



(HALF YEAR: Q3 2017-Q4 2017) NGN

N6,324,962,332.77

TOTAL STATE IGR Q1-Q4 2017 NGN

N11,244,260,974.75

TOTAL STATE IGR Q1-Q4 2016 NGN

N9,569,124,487.16



Year on Year Growth

17.51%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N11,244,260,974.75



NET FAAC ALLOCATION NGN

N39,646,840,921.91



TOTAL REVENUE AVAILABLE NGN

N50,891,101,896.66

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$33,030,039



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N102,359,193,069.66

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

KWARA STATE



Land Area: 14, 218 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N10,676,489,600.45



(HALF YEAR: Q3 2017-Q4 2017) NGN

N8,961,383,911.77

TOTAL STATE IGR Q1-Q4 2017 NGN

N19,637,873,512.22

TOTAL STATE IGR Q1-Q4 2016 NGN

N17,253,829,559.51



Year on Year Growth

13.82%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N19,637,873,512.22



NET FAAC ALLOCATION NGN

N33,107,193,728.78



TOTAL REVENUE AVAILABLE NGN

N52,745,067,241.00

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$50,726,593



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N40,264,714,626.56

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

LAGOS STATE



Land Area: 1,381 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N168,025,303,441.70

(HALF YEAR: Q3 2017-Q4 2017) NGN

N165,942,675,438.74



TOTAL STATE IGR Q1-Q4 2017 NGN

N333,967,978,880.44

TOTAL STATE IGR Q1-Q4 2016 NGN

N302,425,091,964.78



Year on Year Growth

10.43%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N333,967,978,880.44



NET FAAC ALLOCATION NGN

N89,694,754,919.47



TOTAL REVENUE AVAILABLE NGN

N423,662,733,799.91

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$1,466,164,554



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N363,292,140,059.09

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

NASARAWA STATE



Land Area: 10, 470 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N3,541,545,541.08



(HALF YEAR: Q3 2017-Q4 2017) NGN

N2,632,591,411.51

TOTAL STATE IGR Q1-Q4 2017 NGN

N6,174,136,952.59

TOTAL STATE IGR Q1-Q4 2016 NGN

N3,402,616,062.14



Year on Year Growth

81.45%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N6,174,136,952.59



NET FAAC ALLOCATION NGN

N35,197,763,035.01



TOTAL REVENUE AVAILABLE NGN

N41,371,899,987.60

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$62,878,628



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N71,359,977,984.75

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

NIGER STATE

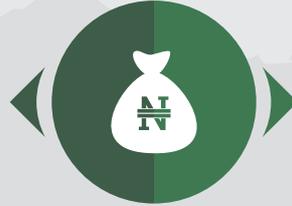


Land Area: 29, 484 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N3,185,476,752.90



(HALF YEAR: Q3 2017-Q4 2017) NGN

N3,332,462,280.17

TOTAL STATE IGR Q1-Q4 2017 NGN

N6,517,939,033.07

TOTAL STATE IGR Q1-Q4 2016 NGN

N5,881,584,409.47



Year on Year Growth

10.82%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N6,517,939,033.07



NET FAAC ALLOCATION NGN

N42,473,678,019.42



TOTAL REVENUE AVAILABLE NGN

N48,991,617,052.49

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$56,822,602



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N40,031,508,233.85

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

OGUN STATE



Land Area: 6,556.23 sq mi

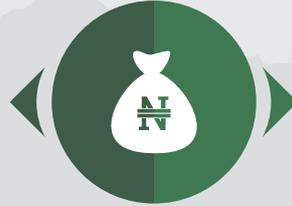
TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N39,849,644,684.39

(HALF YEAR: Q3 2017-Q4 2017) NGN

N34,986,334,316.12



TOTAL STATE IGR Q1-Q4 2017 NGN

N74,835,979,000.51

TOTAL STATE IGR Q1-Q4 2016 NGN

N72,983,120,003.85



Year on Year Growth

2.54%

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N74,835,979,000.51



NET FAAC ALLOCATION NGN

N26,185,030,796.12



TOTAL REVENUE AVAILABLE NGN

N101,021,009,796.63

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$107,449,174.80



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N106,530,499,037.83

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

ONDO STATE



Land Area: 6,000 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N5,078,010,539.09



(HALF YEAR: Q3 2017-Q4 2017) NGN

N5,849,860,940.67

TOTAL STATE IGR Q1-Q4 2017 NGN

N10,927,871,479.76

TOTAL STATE IGR Q1-Q4 2016 NGN

N8,684,406,578.63



Year on Year Growth

25.83%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N10,927,871,479.76



NET FAAC ALLOCATION NGN

N45,897,247,825.41



TOTAL REVENUE AVAILABLE NGN

N56,825,119,305.17

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$50,251,762



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N58,550,792,418.38

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

OSUN STATE



Land Area: 3,572 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N4,014,530,700.26



(HALF YEAR: Q3 2017-Q4 2017) NGN

N7,716,495,744.12

TOTAL STATE IGR Q1-Q4 2017 NGN

N11,731,026,444.38

TOTAL STATE IGR Q1-Q4 2016 NGN

N8,884,756,040.35



Year on Year Growth

32.04%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N11,731,026,444.38



NET FAAC ALLOCATION NGN

N10,436,789,071.79



TOTAL REVENUE AVAILABLE NGN

N22,167,815,516.17

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$96,607,386.38



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N138,239,593,287.18

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

OYO STATE



Land Area: 10,986 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N10,818,648,986.70

(HALF YEAR: Q3 2017-Q4 2017) NGN

N11,629,689,837.91



TOTAL STATE IGR Q1-Q4 2017 NGN

N22,448,338,824.61

TOTAL STATE IGR Q1-Q4 2016 NGN

N18,879,084,132.00



Year on Year Growth

18.91%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N22,448,338,824.61



NET FAAC ALLOCATION NGN

N44,473,339,482.90



TOTAL REVENUE AVAILABLE NGN

N66,921,678,307.51

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$93,218,640



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N129,213,604,205.51

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

PLATEAU STATE



Land Area: 11, 936 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N5,111,211,378.96



(HALF YEAR: Q3 2017-Q4 2017) NGN

N5,677,072,030.49

TOTAL STATE IGR Q1-Q4 2017 NGN

N10,788,283,409.45

TOTAL STATE IGR Q1-Q4 2016 NGN

N9,191,372,277.87



Year on Year Growth

17.37%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N10,788,283,409.45



NET FAAC ALLOCATION NGN

N29,620,161,161.72



TOTAL REVENUE AVAILABLE NGN

N40,408,444,571.17

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$30,071,777



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N122,349,286,591.51

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

RIVERS STATE



Land Area: 4,277 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N44,742,491,704.55



(HALF YEAR: Q3 2017-Q4 2017) NGN

N44,742,491,704.55

TOTAL STATE IGR Q1-Q4 2017 NGN

N89,484,983,409.10

TOTAL STATE IGR Q1-Q4 2016 NGN

N85,287,038,971.02



Year on Year Growth

4.92%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N89,484,983,409.10



NET FAAC ALLOCATION NGN

N119,632,192,162.38



TOTAL REVENUE AVAILABLE NGN

N209,117,175,571.48

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$66,766,028.40



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N191,156,694,184.66

NOTE: In the absence of the second half year figure for Rivers, the full year 2017 figure has been split into two

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

SOKOTO STATE



Land Area: 10,028 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N3,702,247,581.97

(HALF YEAR: Q3 2017-Q4 2017) NGN

N5,316,596,725.32



TOTAL STATE IGR Q1-Q4 2017 NGN

N9,018,844,307.29

TOTAL STATE IGR Q1-Q4 2016 NGN

N4,545,765,527.76



Year on Year Growth

98.4%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N9,018,844,307.29



NET FAAC ALLOCATION NGN

N41,243,655,071.76



TOTAL REVENUE AVAILABLE NGN

N50,262,499,379.05

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$41,161,222.60



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N26,028,103,448.98

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

TARABA STATE



Land Area: 21, 032 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N2,985,941,401.76



(HALF YEAR: Q3 2017-Q4 2017) NGN

N2,778,309,832.09

TOTAL STATE IGR Q1-Q4 2017 NGN

N5,764,251,233.85

TOTAL STATE IGR Q1-Q4 2016 NGN

N5,895,538,974.32



Year on Year Growth

-2.23%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N5,764,251,233.85



NET FAAC ALLOCATION NGN

N33,922,215,995.69



TOTAL REVENUE AVAILABLE NGN

N39,686,467,229.54

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$26,563,235



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N60,851,260,638.76

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

YOBE STATE



Land Area: 17, 568 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N1,483,339,483.64



(HALF YEAR: Q3 2017-Q4 2017) NGN

N2,114,792,452.95

TOTAL STATE IGR Q1-Q4 2017 NGN

N3,598,131,936.59

TOTAL STATE IGR Q1-Q4 2016 NGN

N3,240,867,567.79



Year on Year Growth

11.02%

TOTAL REVENUE AVAILABLE TO STATES AN DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N3,598,131,936.59



NET FAAC ALLOCATION NGN

N39,493,537,224.68



TOTAL REVENUE AVAILABLE NGN

N43,091,669,161.27

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$29,564,923



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N26,467,942,394.82

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

ZAMFARA STATE

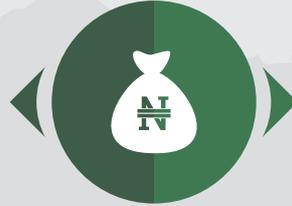


Land Area: 15,352 sq mi

TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N2,060,136,251.33



(HALF YEAR: Q3 2017-Q4 2017) NGN

N3,963,858,679.61

TOTAL STATE IGR Q1-Q4 2017 NGN

N6,023,994,930.94

TOTAL STATE IGR Q1-Q4 2016 NGN

N4,777,169,537.80



Year on Year Growth

26.1%

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N6,023,994,930.94



NET FAAC ALLOCATION NGN

N28,452,828,222.31



TOTAL REVENUE AVAILABLE NGN

N34,476,823,153.25

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$34,833,759



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N69,923,231,483.13

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

ALL STATES TOTAL



TOTAL STATE GENERATED REVENUE

(HALF YEAR: Q1 2017-Q2 2017) NGN

N453,833,032,373.64



(HALF YEAR: Q3 2017-Q4 2017) NGN

N482,638,374,993.42

TOTAL STATE IGR Q1-Q4 2017 NGN

N936,471,407,367.06

TOTAL STATE IGR Q1-Q4 2016 NGN

N823,161,951,324.42



Year on Year Growth

13.77%

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE 2017



TOTAL STATE GENERATED REVENUE NGN

N936,471,407,367.06



NET FAAC ALLOCATION NGN

N1,739,290,877,423.01



TOTAL REVENUE AVAILABLE NGN

N2,675,762,284,790.07

TOTAL EXTERNAL DEBT (\$) (FULL YEAR 2017)

\$4,083,406,802.03



TOTAL DOMESTIC DEBT NGN (FULL YEAR 2017)

N3,245,504,580,879.19

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

STATE RANKING BY HIGHEST IGR



STATE	TOTAL STATE IGR 2017	TOTAL STATE IGR 2016	YOY % GROWTH IN IGR
LAGOS	N333,967,978,880.44	N302,425,091,964.78	10.43
RIVERS**	N89,484,983,409.10	N85,287,038,971.02	4.92
OGUN	N74,835,979,000.51	N72,983,120,003.85	2.54
DELTA	N51,888,005,338.33	N44,057,915,472.72	17.77
KANO	N42,418,811,470.64	N30,959,027,531.92	37.02
KADUNA	N26,530,562,880.89	N23,024,006,940.00	15.23
EDO	N25,342,829,212.22	N23,041,425,599.71	9.99
OYO	N22,448,338,824.61	N18,879,084,132.00	18.91
ENUGU	N22,039,222,902.86	N14,235,512,227.00	54.82
KWARA	N19,637,873,512.22	N17,253,829,559.51	13.82
CROSS RIVER	N18,104,562,225.62	N14,776,808,331.83	22.52
ANAMBRA	N17,365,385,830.51	N15,238,183,785.00	13.96
AKWA IBOM	N15,956,354,035.30	N23,269,750,752.08	-31.43
ABIA	N14,917,141,805.80	N12,694,839,539.40	17.51
BAYELSA	N12,523,812,450.59	N7,905,458,280.30	58.42
BENUE	N12,399,414,557.79	N9,556,495,064.33	29.75
OSUN	N11,731,026,444.38	N8,884,756,040.35	32.04
KOGI	N11,244,260,974.75	N9,569,124,487.16	17.51
ONDO	N10,927,871,479.76	N8,684,406,578.63	25.83

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

STATE RANKING BY HIGHEST IGR



STATE	TOTAL STATE IGR 2017	TOTAL STATE IGR 2016	YOY % GROWTH IN IGR
PLATEAU	N10,788,283,409.45	N9,191,372,277.87	17.37
SOKOTO	N9,018,844,307.29	N4,545,765,527.76	98.40
IMO	N6,850,796,866.07	N5,871,026,976.75	16.69
JIGAWA	N6,650,200,980.11	N3,535,349,908.61	88.11
NIGER	N6,517,939,033.07	N5,881,584,409.47	10.82
ADAMAWA	N6,201,369,567.23	N5,788,979,592.34	7.12
NASARAWA	N6,174,136,952.59	N3,402,616,062.14	81.45
KATSINA	N6,029,850,857.76	N5,545,900,833.33	8.73
ZAMFARA	N6,023,994,930.94	N4,777,169,537.80	26.10
TARABA	N5,764,251,233.85	N5,895,538,974.32	-2.23
GOMBE	N5,272,273,408.28	N2,941,438,110.63	79.24
EBONYI	N5,102,902,366.82	N2,342,092,225.07	117.88
BORNO	N4,983,331,049.24	N2,675,723,063.89	86.24
EKITI	N4,967,499,815.79	N2,991,041,855.48	66.08
KEBBI	N4,393,773,965.39	N3,132,343,261.58	40.27
BAUCHI	N4,369,411,450.27	N8,677,265,878.00	-49.65
YOBE	N3,598,131,936.59	N3,240,867,567.79	11.02
TOTAL STATES	N936,471,407,367.06	N823,161,951,324.42	13.77

** 2017 IGR Data for Rivers split into two equal halves due to lack of H1/H2 split

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

STATE RANKING BY HIGHEST YOY % GROWTH



STATE	TOTAL STATE IGR 2017	TOTAL STATE IGR 2016	YOY % GROWTH IN IGR
EBONYI	N5,102,902,366.82	N2,342,092,225.07	117.88
SOKOTO	N9,018,844,307.29	N4,545,765,527.76	98.40
JIGAWA	N6,650,200,980.11	N3,535,349,908.61	88.11
BORNO	N4,983,331,049.24	N2,675,723,063.89	86.24
NASARAWA	N6,174,136,952.59	N3,402,616,062.14	81.45
GOMBE	N5,272,273,408.28	N2,941,438,110.63	79.24
EKITI	N4,967,499,815.79	N2,991,041,855.48	66.08
BAYELSA	N12,523,812,450.59	N7,905,458,280.30	58.42
ENUGU	N22,039,222,902.86	N14,235,512,227.00	54.82
KEBBI	N4,393,773,965.39	N3,132,343,261.58	40.27
KANO	N42,418,811,470.64	N30,959,027,531.92	37.02
OSUN	N11,731,026,444.38	N8,884,756,040.35	32.04
BENUE	N12,399,414,557.79	N9,556,495,064.33	29.75
ZAMFARA	N6,023,994,930.94	N4,777,169,537.80	26.10
ONDO	N10,927,871,479.76	N8,684,406,578.63	25.83
CROSS RIVER	N18,104,562,225.62	N14,776,808,331.83	22.52
OYO	N22,448,338,824.61	N18,879,084,132.00	18.91
DELTA	N51,888,005,338.33	N44,057,915,472.72	17.77
KOGI	N11,244,260,974.75	N9,569,124,487.16	17.51

INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2017

STATE RANKING BY HIGHEST YOY % GROWTH



STATE	TOTAL STATE IGR 2017	TOTAL STATE IGR 2016	YOY % GROWTH IN IGR
ABIA	N14,917,141,805.80	N12,694,839,539.40	17.51
PLATEAU	N10,788,283,409.45	N9,191,372,277.87	17.37
IMO	N6,850,796,866.07	N5,871,026,976.75	16.69
KADUNA	N26,530,562,880.89	N23,024,006,940.00	15.23
ANAMBRA	N17,365,385,830.51	N15,238,183,785.00	13.96
KWARA	N19,637,873,512.22	N17,253,829,559.51	13.82
YOBE	N3,598,131,936.59	N3,240,867,567.79	11.02
NIGER	N6,517,939,033.07	N5,881,584,409.47	10.82
LAGOS	N333,967,978,880.44	N302,425,091,964.78	10.43
EDO	N25,342,829,212.22	N23,041,425,599.71	9.99
KATSINA	N6,029,850,857.76	N5,545,900,833.33	8.73
ADAMAWA	N6,201,369,567.23	N5,788,979,592.34	7.12
RIVERS**	N89,484,983,409.10	N85,287,038,971.02	4.92
OGUN	N74,835,979,000.51	N72,983,120,003.85	2.54
TARABA	N5,764,251,233.85	N5,895,538,974.32	-2.23
AKWA IBOM	N15,956,354,035.30	N23,269,750,752.08	-31.43
BAUCHI	N4,369,411,450.27	N8,677,265,878.00	-49.65
TOTAL STATES	N931,226,905,149.13	N823,161,951,324.42	13.13

** 2017 IGR Data for Rivers split into two equal halves due to lack of H1/H2 split

Methodology

Methodology

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

MDAs Revenues

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

Direct Assessment

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

Pay As You Earn (PAYE)

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

Road Taxes

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

Other Taxes

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

Schedule To The Taxes And Levies

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

1. Taxes Collected by the **Federal Government**

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

2. Taxes and levies collected by the **State Government.**

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

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

3. Taxes and Levies to be collected by **Local Government**

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

TOTAL INTERNALLY GENERATED REVENUE 2017 NGN

	TOTAL STATE GENERATED REVENUE (HALF YEAR: Q1 2017-Q2 2017) NGN	TOTAL STATE GENERATED REVENUE (HALF YEAR: Q3 2017-Q4 2017) NGN	TOTAL STATE IGR 2017 Q1-Q4 2017 NGN	TOTAL STATE IGR 2016 Q1-Q4 2016 NGN	% Growth in IGR Year on Year
ABIA	7,954,890,490.00	6,962,251,315.80	14,917,141,805.80	12,694,839,539.40	17.51
ADAMAWA	2,367,699,532.93	3,833,670,034.30	6,201,369,567.23	5,788,979,592.34	7.12
AKWA IBOM	7,326,382,537.00	8,629,971,498.30	15,956,354,035.30	23,269,750,752.08	-31.43
ANAMBRA	9,017,138,347.00	8,348,247,483.51	17,365,385,830.51	15,238,183,785.00	13.96
BAUCHI	3,407,156,605.26	962,254,845.01	4,369,411,450.27	8,677,265,878.00	-49.65
BAYELSA	5,403,977,808.47	7,119,834,642.12	12,523,812,450.59	7,905,458,280.30	58.42
BENUE	7,472,792,088.93	4,926,622,468.86	12,399,414,557.79	9,556,495,064.33	29.75
BORNO	2,650,508,027.65	2,332,823,021.59	4,983,331,049.24	2,675,723,063.89	86.24
CROSS RIVER	6,617,965,537.87	11,486,596,687.75	18,104,562,225.62	14,776,808,331.83	22.52
DELTA	25,103,484,725.03	26,784,520,613.30	51,888,005,338.33	44,057,915,472.72	17.77
EBONYI	3,150,448,027.70	1,952,454,339.12	5,102,902,366.82	2,342,092,225.07	117.88
EDO	13,015,045,733.72	12,327,783,478.50	25,342,829,212.22	23,041,425,599.71	9.99
EKITI	2,457,985,853.24	2,509,513,962.55	4,967,499,815.79	2,991,041,855.48	66.08
ENUGU	12,407,903,908.00	9,631,318,994.86	22,039,222,902.86	14,235,512,227.00	54.82
GOMBE	1,699,449,806.03	3,572,823,602.25	5,272,273,408.28	2,941,438,110.63	79.24
IMO	4,227,842,511.28	2,622,954,354.79	6,850,796,866.07	5,871,026,976.75	16.69
JIGAWA	3,548,749,484.00	3,101,451,496.11	6,650,200,980.11	3,535,349,908.61	88.11
KADUNA	9,637,190,364.12	16,893,372,516.77	26,530,562,880.89	23,024,006,940.00	15.23
KANO	11,107,753,040.09	31,311,058,430.55	42,418,811,470.64	30,959,027,531.92	37.02
KATSINA	2,782,536,380.76	3,247,314,477.00	6,029,850,857.76	5,545,900,833.33	8.73
KEBBI	2,281,814,873.80	2,111,959,091.59	4,393,773,965.39	3,132,343,261.58	40.27
KOGI	4,919,298,641.98	6,324,962,332.77	11,244,260,974.75	9,569,124,487.16	17.51
KWARA	10,676,489,600.45	8,961,383,911.77	19,637,873,512.22	17,253,829,559.51	13.82
LAGOS	168,025,303,441.70	165,942,675,438.74	333,967,978,880.44	302,425,091,964.78	10.43
NASARAWA	3,541,545,541.08	2,632,591,411.51	6,174,136,952.59	3,402,616,062.14	81.45
NIGER	3,185,476,752.90	3,332,462,280.17	6,517,939,033.07	5,881,584,409.47	10.82
OGUN	39,849,644,684.39	34,986,334,316.12	74,835,979,000.51	72,983,120,003.85	2.54
ONDO	5,078,010,539.09	5,849,860,940.67	10,927,871,479.76	8,684,406,578.63	25.83
OSUN	4,014,530,700.26	7,716,495,744.12	11,731,026,444.38	8,884,756,040.35	32.04
OYO	10,818,648,986.70	11,629,689,837.91	22,448,338,824.61	18,879,084,132.00	18.91
PLATEAU	5,111,211,378.96	5,677,072,030.49	10,788,283,409.45	9,191,372,277.87	17.37
RIVERS**	44,742,491,704.55	44,742,491,704.55	89,484,983,409.10	85,287,038,971.02	4.92
SOKOTO	3,702,247,581.97	5,316,596,725.32	9,018,844,307.29	4,545,765,527.76	98.40
TARABA	2,985,941,401.76	2,778,309,832.09	5,764,251,233.85	5,895,538,974.32	-2.23
YOBE	1,483,339,483.64	2,114,792,452.95	3,598,131,936.59	3,240,867,567.79	11.02
ZAMFARA	2,060,136,251.33	3,963,858,679.61	6,023,994,930.94	4,777,169,537.80	26.10
TOTAL STATES	453,833,032,373.64	482,638,374,993.42	936,471,407,367.06	823,161,951,324.42	13.77

** 2017 IGR Data for Rivers split into two equal halves due to lack of H1/H2 split

936,471,407,367.06

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE 2017

STATE	TOTAL STATE GENERATED REVENUE NGN 2017	NET FACC ALLOCATION NGN 2017	TOTAL REVENUE AVAILABLE NGN 2017	TOTAL EXTERNAL DEBT (\$) (FULL YEAR: AS AT END Q4 2017)	TOTAL DOMESTIC DEBT NGN (FULL YEAR: AS AT END Q4 2017)
ABIA	14,917,141,805.80	38,876,702,908.70	53,793,844,714.50	101,486,013.74	60,648,431,912.05
ADAMAWA	6,201,369,567.23	37,436,462,193.81	43,637,831,761.04	94,574,331.40	69,609,083,183.53
AKWA IBOM	15,956,354,035.30	143,614,945,782.83	159,571,299,818.13	50,523,477.21	187,277,308,914.29
ANAMBRA	17,365,385,830.51	41,338,238,321.08	58,703,624,151.59	85,924,044.73	2,612,431,503.89
BAUCHI	4,369,411,450.27	39,515,179,181.38	43,884,590,631.65	109,828,380.96	74,020,717,883.30
BAYELSA	12,523,812,450.59	105,258,243,351.38	117,782,055,801.97	47,769,179.56	129,469,645,258.94
BENUE	12,399,414,557.79	39,801,371,551.26	52,200,786,109.05	35,503,110.17	74,937,383,496.72
BORNO	4,983,331,049.24	46,535,736,179.12	51,519,067,228.36	22,594,569.70	54,042,067,995.82
CROSS RIVER	18,104,562,225.62	23,451,782,733.00	41,556,344,958.62	167,922,477.17	125,648,705,542.50
DELTA	51,888,005,338.33	111,203,709,891.98	163,091,715,230.31	58,391,491.08	228,328,360,009.20
EBONYI	5,102,902,366.82	35,490,890,739.38	40,593,793,106.20	63,373,675.28	34,613,143,814.14
EDO	25,342,829,212.22	36,844,999,470.24	62,187,828,682.46	232,204,507.95	68,514,312,630.61
EKITI	4,967,499,815.79	25,633,665,721.07	30,601,165,536.86	78,053,560.27	117,495,679,340.86
ENUGU	22,039,222,902.86	37,833,557,959.83	59,872,780,862.69	133,109,100.89	59,746,077,051.15
GOMBE	5,272,273,408.28	31,232,979,502.22	36,505,252,910.50	39,194,159.32	41,939,190,055.53
IMO	6,850,796,866.07	38,116,470,854.23	44,967,267,720.30	62,848,234.69	80,785,160,471.66
JIGAWA	6,650,200,980.11	45,264,749,165.00	51,914,950,145.11	33,497,712.80	33,269,858,797.75
KADUNA	26,530,562,880.89	50,807,097,529.87	77,337,660,410.76	238,279,089.98	83,825,686,332.40
KANO	42,418,811,470.64	65,140,059,241.98	107,558,870,712.62	66,534,693.84	92,257,051,132.42
KATSINA	6,029,850,857.76	46,339,868,732.24	52,369,719,590.00	67,864,607.66	31,116,244,034.12
KEBBI	4,393,773,965.39	40,076,938,773.08	44,470,712,738.47	47,820,060.27	48,729,499,853.64
KOGI	11,244,260,974.75	39,646,840,921.91	50,891,101,896.66	33,030,039.02	102,359,193,069.66
KWARA	19,637,873,512.22	33,107,193,728.78	52,745,067,241.00	50,726,592.99	40,264,714,626.56
LAGOS	333,967,978,880.44	89,694,754,919.47	423,662,733,799.91	1,466,164,553.72	363,292,140,059.09
NASARAWA	6,174,136,952.59	35,197,763,035.01	41,371,899,987.60	62,878,628.37	71,359,977,984.75
NIGER	6,517,939,033.07	42,473,678,019.42	48,991,617,052.49	56,822,601.53	40,031,508,233.85
OGUN	74,835,979,000.51	26,185,030,796.12	101,021,009,796.63	107,449,174.80	106,530,499,037.83
ONDO	10,927,871,479.76	45,897,247,825.41	56,825,119,305.17	50,251,762.16	58,550,792,418.38
OSUN	11,731,026,444.38	10,436,789,071.79	22,167,815,516.17	96,607,386.38	138,239,593,287.18
OYO	22,448,338,824.61	44,473,339,482.90	66,921,678,307.51	93,218,640.36	129,213,604,205.51
PLATEAU	10,788,283,409.45	29,620,161,161.72	40,408,444,571.17	30,071,776.51	122,349,286,591.51
RIVERS**	89,484,983,409.10	119,632,192,162.38	209,117,175,571.48	66,766,028.40	191,156,694,184.66
SOKOTO	9,018,844,307.29	41,243,655,071.76	50,262,499,379.05	41,161,222.60	26,028,103,448.98
TARABA	5,764,251,233.85	33,922,215,995.69	39,686,467,229.54	26,563,234.69	60,851,260,638.76
YOBE	3,598,131,936.59	39,493,537,224.68	43,091,669,161.27	29,564,923.26	26,467,942,394.82
ZAMFARA	6,023,994,930.94	28,452,828,222.31	34,476,823,153.25	34,833,758.57	69,923,231,483.13
TOTAL STATES	936,471,407,367.06	1,739,290,877,423.01	2,675,762,284,790.07	4,083,406,802.03	3,245,504,580,879.19

** 2017 IGR Data for Rivers split into two equal halves due to lack of H1/H2 split

	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	2,589,010,962.12	2,826,050,192.86	16,696,526,143.21
ADAMAWA	2,454,796,278.14	2,829,872,524.77	2,510,247,614.48	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	13,612,312,700.24	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	8,873,792,715.48	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	1,673,458,690.49	1,338,234,011.34	1,639,380,692.00	1,311,457,714.18	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	2,036,192,356.58	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	1,606,594,478.48	1,850,308,354.38	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	2,303,473,263.48	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	2,710,650,559.68	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	3,603,848,294.28	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	7,069,166,604.78	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	561,908,079.28	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	8,639,693,705.94	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	2,711,411,855.38	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

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State Boards of
Internal Revenue



Contact Us

 @nigerianstat

 NBSNigeria

 www.nigerianstat.gov.ng

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

 +234 803 386 5388

 feedback@nigerianstat.gov.ng