



NATIONAL BUREAU OF STATISTICS

# Internally Generated Revenue At State Level

(Q4 & Full Year 2018)

**Report Date: May 2019**

*Data Source: National Bureau of Statistics (NBS)*

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# Executive Summary

The National Bureau of Statistics Published Internally Generated Revenue at State level for 2018.

The Q4 2018 states and FCT IGR figure hits N324.59bn compared to N264.34bn recorded in Q3 2018. This indicates a positive growth of 22.79% quarter on quarter and 24.82% Year on Year

Thirty-one (31) states and the FCT recorded growth in IGR while five (5) states recorded decline in IGR quarter on quarter at the end of Q4 2018.

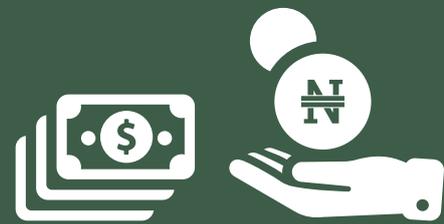
The net FAAC allocation in Q4 2018 is put at N2.56 trillion while the total revenue available to the states including the FCT is put at N3.74 trillion.

However, the value of foreign debt stands at \$4.23bn while domestic debt hits N3.85 trillion at the end of the year 2018 respectively.

***NB: "2018 IGR data is provisional and subject to revision."***

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## ABIA STATE



NOMINAL GDP NGN Million (2017)

NA

Land Area: 2,440 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N4,827,469,298.12**

2018 Full Year

**N14,834,904,447.49**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**59.30%**



Y-on-Y  
(2018 on 2017)  
Growth

**-0.55%**

Q1 2018

**N3,381,405,773.46**

Q2 2018

**N3,595,598,485.61**

Q3 2018

**N3,030,430,890.30**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N5,138,484,832.97**

Direct Assessment

**N750,988,869.52**

Road Taxes

**N322,907,725.00**

Other Taxes

**N1,745,053,623.99**

Total Tax

**N7,957,435,051.48**

MDAs and Other Revenue

**N6,877,469,396.01**

Total IGR(Tax+MDA rev)

**N14,834,904,447.49**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N14,834,904,447.49**

NET FACC ALLOCATION NGN

**N55,326,313,520.15**

TOTAL REVENUE AVAILABLE NGN

**N70,161,217,967.64**



TOTAL EXTERNAL DEBT (\$)

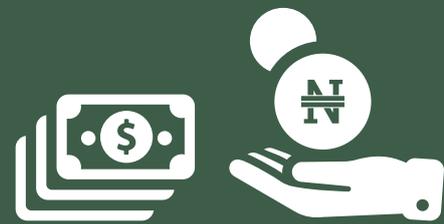
**\$98,582,798.91**

TOTAL DOMESTIC DEBT NGN

**N67,017,185,656.92**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## ADAMAWA STATE



NOMINAL GDP NGN Million (2017)

NA

Land Area: 14, 254 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N1,653,112,714.95**

2018 Full Year

**N6,204,876,665.62**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**20.20%**



Y-on-Y  
(2018 on 2017)  
Growth

**0.06%**

Q1 2018

**N1,399,656,160.16**

Q2 2018

**N1,776,834,470.06**

Q3 2018

**N1,375,273,320.45**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N3,929,964,737.77**

Direct Assessment

**N90,597,288.31**

Road Taxes

**N106,606,887.70**

Other Taxes

**N572,717,725.76**

Total Tax

**N4,699,886,639.54**

MDAs and Other Revenue

**N1,504,990,026.08**

Total IGR(Tax+MDA rev)

**N6,204,876,665.62**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N6,204,876,665.62**

NET FACC ALLOCATION NGN

**N49,510,206,574.39**

TOTAL REVENUE AVAILABLE NGN

**N55,715,083,240.01**



TOTAL EXTERNAL DEBT (\$)

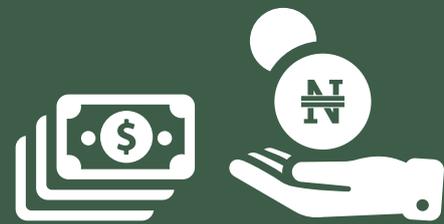
**\$97,790,423.73**

TOTAL DOMESTIC DEBT NGN

**N89,659,119,455.46**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## AKWA IBOM STATE



NOMINAL GDP NGN Million (2017)

**N5,141,068**

Land Area: 2,734 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N5,672,542,357.20**

2018 Full Year

**N24,210,810,102.72**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**-15.41%**



Y-on-Y  
(2018 on 2017)  
Growth

**51.73%**

Q1 2018

**N6,855,267,611.13**

Q2 2018

**N4,977,247,121.06**

Q3 2018

**N6,705,753,013.33**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N17,646,936,782.24**

Direct Assessment

**N207,787,643.51**

Road Taxes

**N319,877,625.00**

Other Taxes

**N3,906,557,624.74**

Total Tax

**N22,081,159,675.49**

MDAs and Other Revenue

**N2,129,650,427.23**

Total IGR(Tax+MDA rev)

**N24,210,810,102.72**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N24,210,810,102.72**

NET FACC ALLOCATION NGN

**N202,365,072,519.99**

TOTAL REVENUE AVAILABLE NGN

**N226,575,882,622.71**



TOTAL EXTERNAL DEBT (\$)

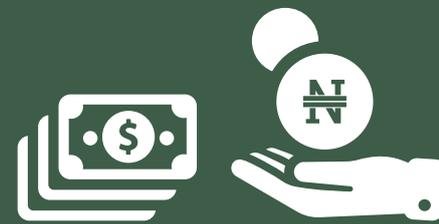
**\$45,657,647.14**

TOTAL DOMESTIC DEBT NGN

**N198,663,229,326.07**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## ANAMBRA STATE



NOMINAL GDP NGN Million (2017)

**N3,079,167**

Land Area: 1,870 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N8,137,280,839.00**

2018 Full Year

**N19,305,267,646.94**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**98.44%**



Y-on-Y  
(2018 on 2017)  
Growth

**11.17%**

Q1 2018

**N3,645,115,621.49**

Q2 2018

**N3,422,277,924.47**

Q3 2018

**N4,100,593,261.98**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N8,894,893,799.97**

Direct Assessment

**N822,742,344.01**

Road Taxes

**N640,330,700.00**

Other Taxes

**N3,929,681,436.69**

Total Tax

**N14,287,648,280.67**

MDAs and Other Revenue

**N5,017,619,366.27**

Total IGR(Tax+MDA rev)

**N19,305,267,646.94**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N19,305,267,646.94**

NET FACC ALLOCATION NGN

**N55,249,945,897.31**

TOTAL REVENUE AVAILABLE NGN

**N74,555,213,544.25**



TOTAL EXTERNAL DEBT (\$)

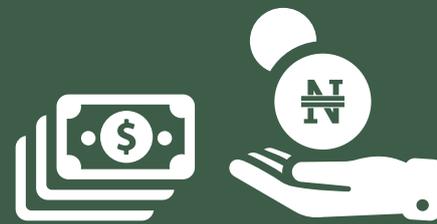
**\$107,041,487.48**

TOTAL DOMESTIC DEBT NGN

**N33,490,668,536.72**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## BAUCHI STATE



NOMINAL GDP NGN Million (2017)

**N1,641,327**

Land Area: 18, 965 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N2,647,579,653.43**

2018 Full Year

**N9,690,832,177.58**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**8.65%**



Y-on-Y  
(2018 on 2017)  
Growth

**121.79%**

Q1 2018

**N2,050,106,131.84**

Q2 2018

**N2,556,334,669.28**

Q3 2018

**N2,436,811,723.03**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N7,422,447,630.99**

Direct Assessment

**N232,827,524.31**

Road Taxes

**N257,830,350.76**

Other Taxes

**N367,550,348.42**

Total Tax

**N8,280,655,854.48**

MDAs and Other Revenue

**N1,410,176,323.10**

Total IGR(Tax+MDA rev)

**N9,690,832,177.58**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N9,690,832,177.58**

NET FACC ALLOCATION NGN

**N54,020,849,574.37**

TOTAL REVENUE AVAILABLE NGN

**N63,711,681,751.95**



TOTAL EXTERNAL DEBT (\$)

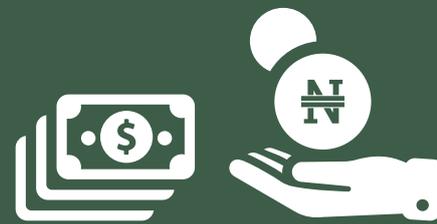
**\$133,930,757.08**

TOTAL DOMESTIC DEBT NGN

**N92,367,170,606.61**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## BAYELSA STATE



NOMINAL GDP NGN Million (2017)

NA

Land Area: 8,150 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N3,563,467,690.39**

2018 Full Year

**N13,636,545,716.78**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**11.40%**



Y-on-Y  
(2018 on 2017)  
Growth

**8.88%**

Q1 2018

**N4,083,007,547.77**

Q2 2018

**N2,791,232,271.86**

Q3 2018

**N3,198,838,206.76**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N11,313,020,578.25**

Direct Assessment

**N102,485,376.88**

Road Taxes

**N39,147,071.86**

Other Taxes

**N1,788,496,495.68**

Total Tax

**N13,243,149,522.67**

MDAs and Other Revenue

**N393,396,194.11**

Total IGR(Tax+MDA rev)

**N13,636,545,716.78**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N13,636,545,716.78**

NET FACC ALLOCATION NGN

**N153,104,866,273.55**

TOTAL REVENUE AVAILABLE NGN

**N166,741,411,990.33**



TOTAL EXTERNAL DEBT (\$)

**\$56,623,178.71**

TOTAL DOMESTIC DEBT NGN

**N130,043,473,800.97**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## BENUUE STATE



NOMINAL GDP NGN Million (2017)

NA

Land Area: 13,150 sq m

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N2,827,145,731.90**

2018 Full Year

**N11,215,482,725.16**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**21.62%**



Y-on-Y  
(2018 on 2017)  
Growth

**-9.55%**

Q1 2018

**N2,737,672,598.74**

Q2 2018

**N3,326,033,449.05**

Q3 2018

**N2,324,630,945.47**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N7,964,760,000.70**

Direct Assessment

**N464,548,580.07**

Road Taxes

**N156,486,250.05**

Other Taxes

**N156,197,279.06**

Total Tax

**N8,741,992,109.88**

MDAs and Other Revenue

**N2,473,490,615.28**

Total IGR(Tax+MDA rev)

**N11,215,482,725.16**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N11,215,482,725.16**

NET FACC ALLOCATION NGN

**N55,441,078,188.72**

TOTAL REVENUE AVAILABLE NGN

**N66,656,560,913.88**



TOTAL EXTERNAL DEBT (\$)

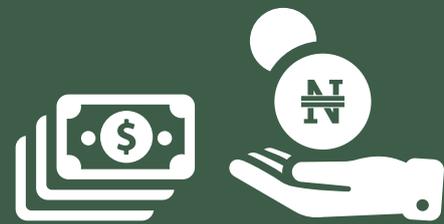
**\$39,610,851.64**

TOTAL DOMESTIC DEBT NGN

**N97,347,605,190.14**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## BORNO STATE



NOMINAL GDP NGN Million (2017)

NA

Land Area: 22, 316 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N1,893,443,474.83**

2018 Full Year

**N6,524,300,904.06**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**20.59%**



Y-on-Y  
(2018 on 2017)  
Growth

**30.92%**

Q1 2018

**N1,499,060,122.50**

Q2 2018

**N1,561,598,789.73**

Q3 2018

**N1,570,198,517.00**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N3,822,329,089.08**

Direct Assessment

**N452,066,334.36**

Road Taxes

**N161,697,114.00**

Other Taxes

**N611,581,033.00**

Total Tax

**N5,047,673,570.44**

MDAs and Other Revenue

**N1,476,627,333.62**

Total IGR(Tax+MDA rev)

**N6,524,300,904.06**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N6,524,300,904.06**

NET FACC ALLOCATION NGN

**N63,271,702,953.51**

TOTAL REVENUE AVAILABLE NGN

**N69,796,003,857.57**



TOTAL EXTERNAL DEBT (\$)

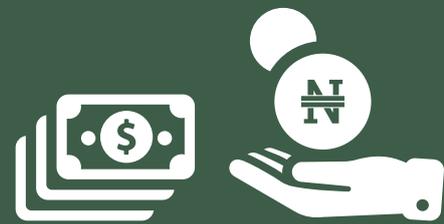
**\$21,618,240.11**

TOTAL DOMESTIC DEBT NGN

**N68,381,705,608.58**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## CROSS RIVER STATE



NOMINAL GDP NGN Million (2017)

**N2,314,949**

Land Area: 7,782 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N4,576,055,256.71**

2018 Full Year

**N17,552,112,937.09**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**42.19%**



Y-on-Y  
(2018 on 2017)  
Growth

**-3.05%**

Q1 2018

**N3,763,830,682.53**

Q2 2018

**N5,993,972,546.50**

Q3 2018

**N3,218,254,451.35**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N7,969,863,557.78**

Direct Assessment

**N168,412,267.91**

Road Taxes

**N1,017,912,426.73**

Other Taxes

**N4,317,257,821.77**

Total Tax

**N13,473,446,074.19**

MDAs and Other Revenue

**N4,078,666,862.90**

Total IGR(Tax+MDA rev)

**N17,552,112,937.09**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N17,552,112,937.09**

NET FACC ALLOCATION NGN

**N36,954,686,823.13**

TOTAL REVENUE AVAILABLE NGN

**N54,506,799,760.22**



TOTAL EXTERNAL DEBT (\$)

**\$188,773,736.81**

TOTAL DOMESTIC DEBT NGN

**N167,955,848,722.32**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## DELTA STATE



NOMINAL GDP NGN Million (2017)

**N 4,057,812**

Land Area: 6,833 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N15,495,093,220.20**

2018 Full Year

**N58,439,598,672.31**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**17.86%**



Y-on-Y  
(2018 on 2017)  
Growth

**12.63%**

Q1 2018

**N16,343,107,878.09**

Q2 2018

**N13,454,284,995.72**

Q3 2018

**N13,147,112,578.30**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N42,308,208,426.19**

Direct Assessment

**N426,431,409.58**

Road Taxes

**N536,236,377.99**

Other Taxes

**N6,555,700,501.84**

Total Tax

**N49,826,576,715.60**

MDAs and Other Revenue

**N8,613,021,956.71**

Total IGR(Tax+MDA rev)

**N58,439,598,672.31**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N58,439,598,672.31**

TOTAL EXTERNAL DEBT (\$)

**\$63,286,948.43**

NET FACC ALLOCATION NGN

**N213,634,192,630.29**

TOTAL DOMESTIC DEBT NGN

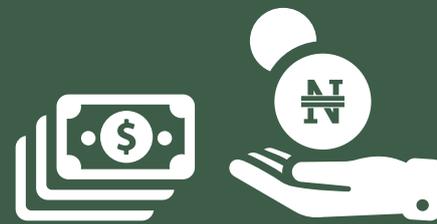
**N228,805,996,159.83**

TOTAL REVENUE AVAILABLE NGN

**N272,073,791,302.60**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## EBONYI STATE



NOMINAL GDP NGN Million (2017)

**N1,327,104**

Land Area: 2,136 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N1,778,150,130.79**

2018 Full Year

**N6,144,587,065.65**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**34.70%**



Y-on-Y  
(2018 on 2017)  
Growth

**20.41%**

Q1 2018

**N1,541,367,369.29**

Q2 2018

**N1,504,987,769.20**

Q3 2018

**N1,320,081,796.37**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N3,119,084,779.97**

Direct Assessment

**N64,971,032.59**

Road Taxes

**N322,536,420.00**

Other Taxes

**N1,771,374,866.68**

Total Tax

**N5,277,967,099.24**

MDAs and Other Revenue

**N866,619,966.41**

Total IGR(Tax+MDA rev)

**N6,144,587,065.65**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N6,144,587,065.65**

NET FACC ALLOCATION NGN

**N44,955,009,442.29**

TOTAL REVENUE AVAILABLE NGN

**N51,099,596,507.94**



TOTAL EXTERNAL DEBT (\$)

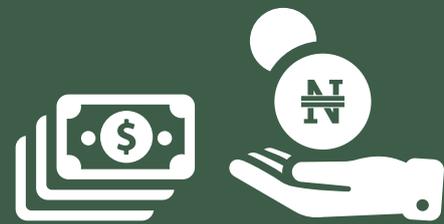
**\$66,653,026.12**

TOTAL DOMESTIC DEBT NGN

**N55,597,352,310.28**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## EDO STATE



NOMINAL GDP NGN Million (2017)

**N2,342,758**

Land Area: 6,873 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N7,551,522,232.75**

2018 Full Year

**N28,425,496,842.23**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**6.88%**



Y-on-Y  
(2018 on 2017)  
Growth

**12.16%**

Q1 2018

**N7,362,135,105.33**

Q2 2018

**N6,446,548,343.95**

Q3 2018

**N7,065,291,160.20**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N12,518,514,074.62**

Direct Assessment

**N1,054,340,725.26**

Road Taxes

**N540,808,577.68**

Other Taxes

**N6,785,132,351.08**

Total Tax

**N20,898,795,728.64**

MDAs and Other Revenue

**N7,526,701,113.59**

Total IGR(Tax+MDA rev)

**N28,425,496,842.23**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N 28,425,496,842.23**

TOTAL EXTERNAL DEBT (\$)

**\$276,253,922.96**

NET FACc ALLOCATION NGN

**N69,169,646,683.36**

TOTAL DOMESTIC DEBT NGN

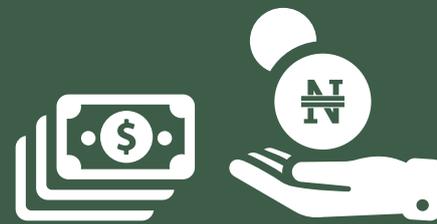
**N86,820,254,212.61**

TOTAL REVENUE AVAILABLE NGN

**N97,595,143,525.59**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## EKITI STATE



NOMINAL GDP NGN Million (2017)

**N1,390,020**

Land Area: 2,453 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N 2,493,721,347.03**

2018 Full Year

**N6,465,374,250.65**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**103.29%**



Y-on-Y  
(2018 on 2017)  
Growth

**30.15%**

Q1 2018

**N 1,501,600,288.90**

Q2 2018

**N1,243,343,208.97**

Q3 2018

**N1,226,709,405.75**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N4,149,195,425.69**

Direct Assessment

**N163,583,025.97**

Road Taxes

**N123,976,484.81**

Other Taxes

**N1,513,035,617.66**

Total Tax

**N5,949,790,554.13**

MDAs and Other Revenue

**N515,583,696.52**

Total IGR(Tax+MDA rev)

**N6,465,374,250.65**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N6,465,374,250.65**

NET FACC ALLOCATION NGN

**N39,325,661,893.63**

TOTAL REVENUE AVAILABLE NGN

**N45,791,036,144.28**



TOTAL EXTERNAL DEBT (\$)

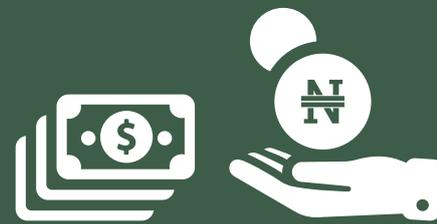
**\$106,208,598.19**

TOTAL DOMESTIC DEBT NGN

**N118,011,414,814.34**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## ENUGU STATE



NOMINAL GDP NGN Million (2017)

NA

Land Area: 2,765 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N5,702,250,224.00**

2018 Full Year

**N22,145,937,216.00**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**37.56%**



Y-on-Y  
(2018 on 2017)  
Growth

**0.48%**

Q1 2018

**N8,728,877,176.00**

Q2 2018

**N3,569,520,979.00**

Q3 2018

**N4,145,288,837.00**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N9,155,530,851.00**

Direct Assessment

**N188,601,426.00**

Road Taxes

**N528,712,562.00**

Other Taxes

**N2,658,200,027.00**

Total Tax

**N12,531,044,866.00**

MDAs and Other Revenue

**N9,614,892,350.00**

Total IGR(Tax+MDA rev)

**N22,145,937,216.00**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N22,145,937,216.00**

NET FACC ALLOCATION NGN

**N53,104,455,149.92**

TOTAL REVENUE AVAILABLE NGN

**N75,250,392,365.92**



TOTAL EXTERNAL DEBT (\$)

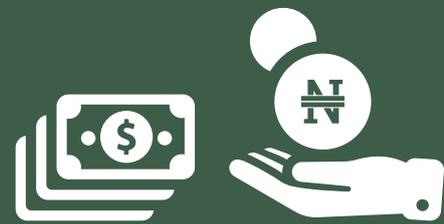
**\$126,177,662.23**

TOTAL DOMESTIC DEBT NGN

**N55,032,067,848.83**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## GOMBE STATE



NOMINAL GDP NGN Million (2017)

**N1,239,249**

Land Area: 7, 246 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N3,685,000,272.84**

2018 Full Year

**N7,343,549,621.53**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**191.58%**



Y-on-Y  
(2018 on 2017)  
Growth

**39.29%**

Q1 2018

**N1,103,922,873.08**

Q2 2018

**N1,290,819,099.33**

Q3 2018

**N1,263,807,376.28**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N3,009,364,528.37**

Direct Assessment

**N50,853,933.04**

Road Taxes

**N87,768,270.00**

Other Taxes

**N948,671,576.17**

Total Tax

**N4,096,658,307.58**

MDAs and Other Revenue

**N3,246,891,313.95**

Total IGR(Tax+MDA rev)

**N7,343,549,621.53**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N7,343,549,621.53**

NET FACC ALLOCATION NGN

**N43,808,127,576.80**

TOTAL REVENUE AVAILABLE NGN

**N51,151,677,198.33**



TOTAL EXTERNAL DEBT (\$)

**\$37,406,069.57**

TOTAL DOMESTIC DEBT NGN

**N63,337,930,142.60**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## IMO STATE



NOMINAL GDP NGN Million (2017)

NA

Land Area: 2,140 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N3,396,957,412.59**

2018 Full Year

**N14,884,271,810.31**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**-24.09%**



Y-on-Y  
(2018 on 2017)  
Growth

**117.26%**

Q1 2018

**N3,592,852,650.20**

Q2 2018

**N3,419,328,542.07**

Q3 2018

**N4,475,133,205.45**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N6,837,672,013.26**

Direct Assessment

**N2,450,141,891.82**

Road Taxes

**N1,470,837,276.34**

Other Taxes

**N322,534,212.48**

Total Tax

**N11,081,185,393.90**

MDAs and Other Revenue

**N 3,803,086,416.41**

Total IGR(Tax+MDA rev)

**N14,884,271,810.31**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N14,884,271,810.31**

NET FACC ALLOCATION NGN

**N54,181,645,137.52**

TOTAL REVENUE AVAILABLE NGN

**N69,065,916,947.83**



TOTAL EXTERNAL DEBT (\$)

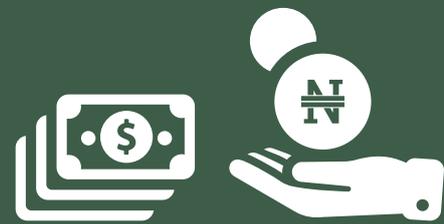
**\$59,515,586.62**

TOTAL DOMESTIC DEBT NGN

**N98,782,494,271.48**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## JIGAWA STATE



NOMINAL GDP NGN Million (2017)

**N1,431,567**

Land Area: 8, 940 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N2,096,788,110.25**

2018 Full Year

**N9,246,250,836.03**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**-10.69%**



Y-on-Y  
(2018 on 2017)  
Growth

**39.04%**

Q1 2018

**N2,146,456,700.57**

Q2 2018

**N2,655,293,886.58**

Q3 2018

**N 2,347,712,138.63**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N3,556,275,400.00**

Direct Assessment

**N 35,301,387.30**

Road Taxes

**N71,695,535.99**

Other Taxes

**N3,671,011,769.41**

Total Tax

**N7,334,284,092.70**

MDAs and Other Revenue

**N1,911,966,743.33**

Total IGR(Tax+MDA rev)

**N9,246,250,836.03**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N9,246,250,836.03**

NET FACC ALLOCATION NGN

**N60,327,926,310.65**

TOTAL REVENUE AVAILABLE NGN

**N69,574,177,146.68**



TOTAL EXTERNAL DEBT (\$)

**\$32,008,444.77**

TOTAL DOMESTIC DEBT NGN

**N35,163,169,800.26**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## KADUNA STATE



NOMINAL GDP NGN Million (2017)

**N2,691,446**

Land Area: 17,781 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N7,447,647,618.80**

2018 Full Year

**N29,446,386,924.74**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**24.25%**



Y-on-Y  
(2018 on 2017)  
Growth

**10.99%**

Q1 2018

**N8,839,906,826.29**

Q2 2018

**N7,164,587,629.09**

Q3 2018

**N5,994,244,850.56**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N14,103,431,098.91**

Direct Assessment

**N312,832,728.24**

Road Taxes

**N405,132,836.15**

Other Taxes

**N1,916,971,724.77**

Total Tax

**N16,738,368,388.07**

MDAs and Other Revenue

**N12,708,018,536.67**

Total IGR(Tax+MDA rev)

**N29,446,386,924.74**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N29,446,386,924.74**

NET FACC ALLOCATION NGN

**N68,849,941,237.76**

TOTAL REVENUE AVAILABLE NGN

**N98,296,328,162.50**



TOTAL EXTERNAL DEBT (\$)

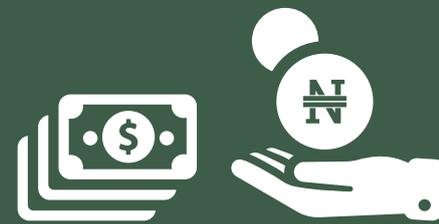
**\$227,252,685.58**

TOTAL DOMESTIC DEBT NGN

**N84,637,112,775.54**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## KANO STATE



NOMINAL GDP NGN Million (2017)

**N2,974,429**

Land Area: 7,773 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N18,462,459,755.17**

2018 Full Year

**N44,107,375,284.25**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**160.39%**



Y-on-Y  
(2018 on 2017)  
Growth

**3.98%**

Q1 2018

**N9,292,824,304.63**

Q2 2018

**N9,261,711,800.26**

Q3 2018

**N7,090,379,424.19**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N14,903,246,555.59**

Direct Assessment

**N1,650,541,182.61**

Road Taxes

**N1,655,110,275.69**

Other Taxes

**N14,064,032,294.73**

Total Tax

**N32,272,930,308.62**

MDAs and Other Revenue

**N11,834,444,975.63**

Total IGR(Tax+MDA rev)

**N44,107,375,284.25**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N44,107,375,284.25**

NET FACC ALLOCATION NGN

**N84,205,898,067.21**

TOTAL REVENUE AVAILABLE NGN

**N128,313,273,351.46**



TOTAL EXTERNAL DEBT (\$)

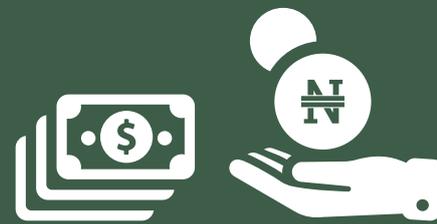
**\$63,409,069.74**

TOTAL DOMESTIC DEBT NGN

**N117,082,317,490.54**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## KATSINA STATE



NOMINAL GDP NGN Million (2017)

NA

Land Area: 9,341 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N1,862,284,241.00**

2018 Full Year

**N6,961,870,329.00**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**15.47%**



Y-on-Y  
(2018 on 2017)  
Growth

**15.46%**

Q1 2018

**N1,789,685,111.00**

Q2 2018

**N1,697,153,343.00**

Q3 2018

**N1,612,747,634.00**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N5,258,646,653.00**

Direct Assessment

**N315,729,254.00**

Road Taxes

**N121,037,115.00**

Other Taxes

**N405,981,105.00**

Total Tax

**N6,101,394,127.00**

MDAs and Other Revenue

**N860,476,202.00**

Total IGR(Tax+MDA rev)

**N6,961,870,329.00**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N 6,961,870,329.00**

NET FACc ALLOCATION NGN

**N61,651,483,460.57**

TOTAL REVENUE AVAILABLE NGN

**N68,613,353,789.57**



TOTAL EXTERNAL DEBT (\$)

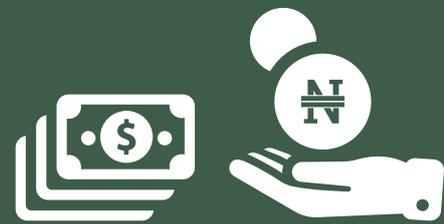
**\$62,133,706.90**

TOTAL DOMESTIC DEBT NGN

**N30,852,661,159.10**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## KEBBI STATE



NOMINAL GDP NGN Million (2017)

NA

Land Area: 14,200 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N1,704,954,931.15**

2018 Full Year

**N4,881,961,005.78**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**49.20%**



Y-on-Y  
(2018 on 2017)  
Growth

**11.11%**

Q1 2018

**N1,017,839,463.35**

Q2 2018

**N1,016,412,663.69**

Q3 2018

**N1,142,753,947.59**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N2,707,998,708.70**

Direct Assessment

**N977,645,728.17**

Road Taxes

**N22,402,179.50**

Other Taxes

**N178,841,487.55**

Total Tax

**N3,886,888,103.92**

MDAs and Other Revenue

**N995,072,901.86**

Total IGR(Tax+MDA rev)

**N4,881,961,005.78**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N4,881,961,005.78**

NET FACC ALLOCATION NGN

**N54,580,176,454.58**

TOTAL REVENUE AVAILABLE NGN

**N59,462,137,460.36**



TOTAL EXTERNAL DEBT (\$)

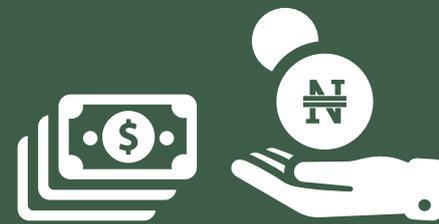
**\$45,605,534.73**

TOTAL DOMESTIC DEBT NGN

**N67,442,333,186.56**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## KOGI STATE



NOMINAL GDP NGN Million (2017)

**N1,817,777**

Land Area: 11,519 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N3,356,438,450.00**

2018 Full Year

**N11,334,113,743.58**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**32.66%**



Y-on-Y  
(2018 on 2017)  
Growth

**0.80%**

Q1 2018

**N 2,528,461,175.41**

Q2 2018

**N2,919,134,200.71**

Q3 2018

**N2,530,079,917.46**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N7,121,716,683.79**

Direct Assessment

**N76,140,354.65**

Road Taxes

**N562,750,738.94**

Other Taxes

**N1,091,894,412.64**

Total Tax

**N8,852,502,190.02**

MDAs and Other Revenue

**N2,481,611,553.53**

Total IGR(Tax+MDA rev)

**N11,334,113,743.55**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N11,334,113,743.58**

NET FACC ALLOCATION NGN

**N53,376,978,657.33**

TOTAL REVENUE AVAILABLE NGN

**N64,711,092,400.91**



TOTAL EXTERNAL DEBT (\$)

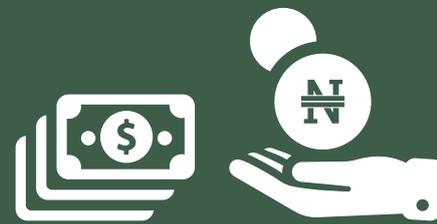
**\$31,584,158.36**

TOTAL DOMESTIC DEBT NGN

**N84,922,376,449.78**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## KWARA STATE



NOMINAL GDP NGN Million (2017)

NA

Land Area: 14, 218 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N7,034,209,136.73**

2018 Full Year

**N23,046,944,295.60**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**17.83%**



Y-on-Y  
(2018 on 2017)  
Growth

**17.36%**

Q1 2018

**N6,389,122,276.67**

Q2 2018

**N3,654,056,177.04**

Q3 2018

**N5,969,556,705.15**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N6,000,301,815.08**

Direct Assessment

**N1,529,263,091.13**

Road Taxes

**N387,510,328.13**

Other Taxes

**N967,412,641.60**

Total Tax

**N8,884,487,875.94**

MDAs and Other Revenue

**N14,162,456,419.65**

Total IGR(Tax+MDA rev)

**N23,046,944,295.60**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N23,046,944,295.60**

NET FACC ALLOCATION NGN

**N44,573,231,265.18**

TOTAL REVENUE AVAILABLE NGN

**N67,620,175,560.78**



TOTAL EXTERNAL DEBT (\$)

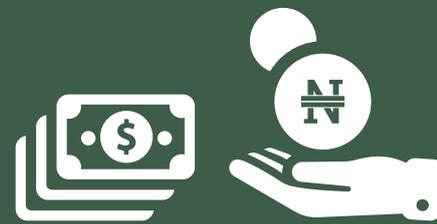
**\$48,599,040.43**

TOTAL DOMESTIC DEBT NGN

**N59,135,900,168.96**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## LAGOS STATE



NOMINAL GDP NGN Million (2017)

NA

Land Area: 1,381 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N98,722,757,685.63**

2018 Full Year

**N382,181,548,627.13**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**13.39%**



Y-on-Y  
(2018 on 2017)  
Growth

**14.44%**

Q1 2018

**N96,236,288,416.78**

Q2 2018

**N100,158,876,856.91**

Q3 2018

**N87,063,625,667.81**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N239,447,662,835.80**

Direct Assessment

**N16,074,065,564.05**

Road Taxes

**N9,281,240,717.84**

Other Taxes

**N59,824,046,735.12**

Total Tax

**N324,627,015,852.81**

MDAs and Other Revenue

**N57,554,532,774.32**

Total IGR(Tax+MDA rev)

**N382,181,548,627.13**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N382,181,548,627.13**

NET FACC ALLOCATION NGN

**N119,024,027,795.54**

TOTAL REVENUE AVAILABLE NGN

**N501,205,576,422.67**

TOTAL EXTERNAL DEBT (\$)

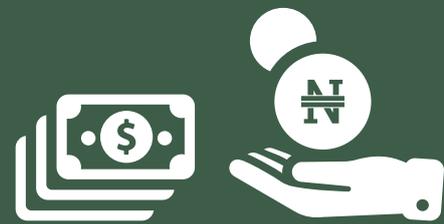
**\$1,426,428,935.47**

TOTAL DOMESTIC DEBT NGN

**N530,243,773,934.40**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## NASARAWA STATE



NOMINAL GDP NGN Million (2017)

NA

Land Area: 10, 470 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N2,169,418,031.11**

2018 Full Year

**N7,566,920,656.91**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**36.35%**



Y-on-Y  
(2018 on 2017)  
Growth

**22.56%**

Q1 2018

**N2,439,646,825.99**

Q2 2018

**N1,366,814,370.59**

Q3 2018

**N1,591,041,429.22**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N6,664,473,705.60**

Direct Assessment

**N45,881,953.80**

Road Taxes

**N166,379,623.25**

Other Taxes

**N181,272,885.03**

Total Tax

**N7,058,008,167.68**

MDAs and Other Revenue

**N508,912,489.23**

Total IGR(Tax+MDA rev)

**N7,566,920,656.91**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N7,566,920,656.91**

NET FACC ALLOCATION NGN

**N47,550,214,527.97**

TOTAL REVENUE AVAILABLE NGN

**N55,117,135,184.88**



TOTAL EXTERNAL DEBT (\$)

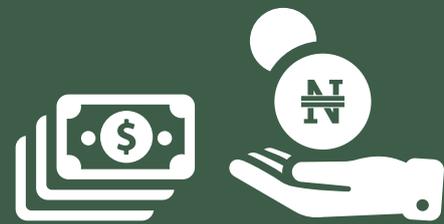
**\$59,183,665.51**

TOTAL DOMESTIC DEBT NGN

**N85,363,486,609.87**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## NIGER STATE



NOMINAL GDP NGN Million (2017)

**N2,606,186**

Land Area: 29, 484 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N3,915,542,562.68**

2018 Full Year

**N10,432,190,956.63**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**136.44%**



Y-on-Y  
(2018 on 2017)  
Growth

**60.05%**

Q1 2018

**N2,288,238,354.26**

Q2 2018

**N2,572,387,120.05**

Q3 2018

**N1,656,022,919.64**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N8,140,882,536.90**

Direct Assessment

**N349,603,451.17**

Road Taxes

**N179,037,878.01**

Other Taxes

**N1,521,768,719.02**

Total Tax

**N10,191,292,585.10**

MDAs and Other Revenue

**N240,898,371.53**

Total IGR(Tax+MDA rev)

**N10,432,190,956.63**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N10,432,190,956.63**

NET FACC ALLOCATION NGN

**N57,521,609,575.96**

TOTAL REVENUE AVAILABLE NGN

**N67,953,800,532.59**



TOTAL EXTERNAL DEBT (\$)

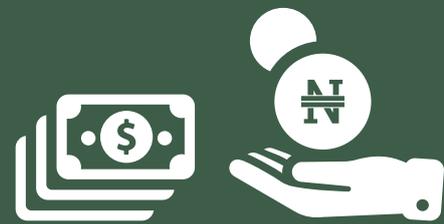
**\$61,345,344.97**

TOTAL DOMESTIC DEBT NGN

**N41,831,488,692.26**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## OGUN STATE



NOMINAL GDP NGN Million (2017)

**N2,810,277**

Land Area: 6,556.23 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N21,457,455,526.98**

2018 Full Year

**N84,554,199,593.67**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**4.28%**



Y-on-Y  
(2018 on 2017)  
Growth

**12.99%**

Q1 2018

**N21,340,297,222.14**

Q2 2018

**N21,178,967,207.23**

Q3 2018

**N20,577,479,637.32**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N37,873,799,416.99**

Direct Assessment

**N5,139,066,487.40**

Road Taxes

**N1,605,493,443.14**

Other Taxes

**N8,311,659,994.50**

Total Tax

**N52,930,019,342.02**

MDAs and Other Revenue

**N31,624,180,251.65**

Total IGR(Tax+MDA rev)

**N84,554,199,593.67**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N84,554,199,593.67**

NET FACC ALLOCATION NGN

**N39,644,151,088.39**

TOTAL REVENUE AVAILABLE NGN

**N124,198,350,682.06**



TOTAL EXTERNAL DEBT (\$)

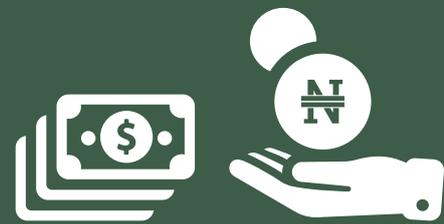
**\$103,256,042.18**

TOTAL DOMESTIC DEBT NGN

**N98,716,941,494.10**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## ONDO STATE



NOMINAL GDP NGN Million (2017)

**N2,933,433**

Land Area: 6,000 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N10,326,155,088.93**

2018 Full Year

**N24,788,059,725.53**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**104.70%**



Y-on-Y  
(2018 on 2017)  
Growth

**126.83%**

Q1 2018

**N3,609,802,072.11**

Q2 2018

**N5,807,617,736.66**

Q3 2018

**N 5,044,484,827.83**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N8,773,235,465.99**

Direct Assessment

**N519,611,358.75**

Road Taxes

**N656,726,912.27**

Other Taxes

**N4,833,554,026.09**

Total Tax

**N14,783,127,763.10**

MDAs and Other Revenue

**N10,004,931,962.43**

Total IGR(Tax+MDA rev)

**N24,788,059,725.53**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N24,788,059,725.53**

NET FACC ALLOCATION NGN

**N64,686,727,822.91**

TOTAL REVENUE AVAILABLE NGN

**N89,474,787,548.44**



TOTAL EXTERNAL DEBT (\$)

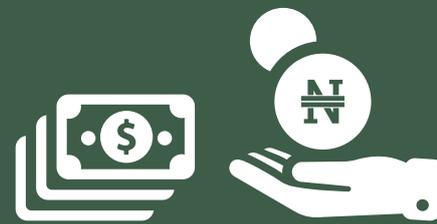
**\$79,854,005.14**

TOTAL DOMESTIC DEBT NGN

**N49,123,506,028.25**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## OSUN STATE



NOMINAL GDP NGN Million (2017)

**N1,469,983**

Land Area: 3,572 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N2,869,627,687.71**

2018 Full Year

**N10,381,663,677.98**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**4.80%**



Y-on-Y  
(2018 on 2017)  
Growth

**-11.50%**

Q1 2018

**N2,118,883,555.68**

Q2 2018

**N2,655,049,761.21**

Q3 2018

**N2,738,102,673.38**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N6,246,936,579.53**

Direct Assessment

**N787,915,222.58**

Road Taxes

**N206,616,266.53**

Other Taxes

**N362,054,008.10**

Total Tax

**N7,603,522,076.74**

MDAs and Other Revenue

**N2,778,141,601.24**

Total IGR(Tax+MDA rev)

**N10,381,663,677.98**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N10,381,663,677.98**

NET FACC ALLOCATION NGN

**N22,837,305,434.54**

TOTAL REVENUE AVAILABLE NGN

**N33,218,969,112.52**



TOTAL EXTERNAL DEBT (\$)

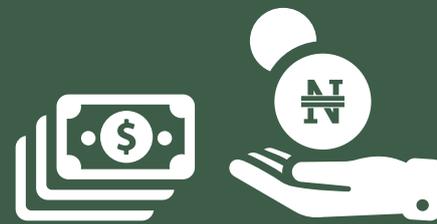
**\$99,085,406.37**

TOTAL DOMESTIC DEBT NGN

**N148,101,237,664.94**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## OYO STATE



NOMINAL GDP NGN Million (2017)

**N2,506,754**

Land Area: 10,986 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N6,372,703,638.68**

2018 Full Year

**N24,635,074,074.49**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**8.33%**



Y-on-Y  
(2018 on 2017)  
Growth

**9.74%**

Q1 2018

**N5,405,584,026.96**

Q2 2018

**N6,974,296,229.10**

Q3 2018

**N5,882,490,179.75**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N12,529,761,756.92**

Direct Assessment

**N3,586,341,575.26**

Road Taxes

**N572,920,338.41**

Other Taxes

**N3,486,730,968.47**

Total Tax

**N20,175,754,639.06**

MDAs and Other Revenue

**N4,459,319,435.43**

Total IGR(Tax+MDA rev)

**N24,635,074,074.49**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N24,635,074,074.49**

NET FACC ALLOCATION NGN

**N59,289,159,988.50**

TOTAL REVENUE AVAILABLE NGN

**N83,924,234,062.99**

TOTAL EXTERNAL DEBT (\$)

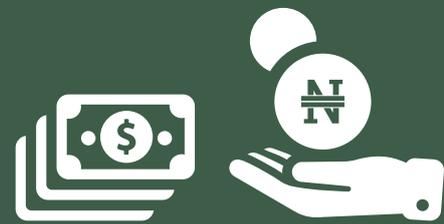
**\$104,997,383.47**

TOTAL DOMESTIC DEBT NGN

**N91,515,756,366.15**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## PLATEAU STATE



NOMINAL GDP NGN Million (2017)

NA

Land Area: 11, 936 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N3,196,086,150.11**

2018 Full Year

**N12,726,479,548.41**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**-1.98%**



Y-on-Y  
(2018 on 2017)  
Growth

**17.97%**

Q1 2018

**N3,098,544,664.05**

Q2 2018

**N3,171,114,653.27**

Q3 2018

**N3,260,734,080.98**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N6,416,505,782.90**

Direct Assessment

**N95,873,914.03**

Road Taxes

**N364,401,072.63**

Other Taxes

**N2,333,658,538.58**

Total Tax

**N9,210,439,308.14**

MDAs and Other Revenue

**N3,516,040,240.27**

Total IGR(Tax+MDA rev)

**N12,726,479,548.41**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N12,726,479,548.41**

NET FACC ALLOCATION NGN

**N43,885,148,418.59**

TOTAL REVENUE AVAILABLE NGN

**N56,611,627,967.00**



TOTAL EXTERNAL DEBT (\$)

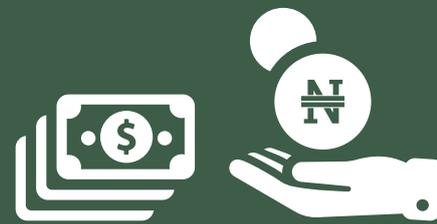
**\$28,874,208.63**

TOTAL DOMESTIC DEBT NGN

**N100,366,504,576.83**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## RIVERS STATE



NOMINAL GDP NGN Million (2017)

**N5,110,584**

Land Area: 4,277 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N28,992,160,856.19**

2018 Full Year

**N112,780,373,912.23**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**26.71%**



Y-on-Y  
(2018 on 2017)  
Growth

**26.03%**

Q1 2018

**N37,476,154,780.33**

Q2 2018

**N23,430,626,831.97**

Q3 2018

**N22,881,431,443.74**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N57,101,624,159.72**

Direct Assessment

**N551,631,988.75**

Road Taxes

**N195,383,816.03**

Other Taxes

**N13,506,196,037.16**

Total Tax

**N71,354,836,001.66**

MDAs and Other Revenue

**N41,425,537,910.57**

Total IGR(Tax+MDA rev)

**N112,780,373,912.23**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N112,780,373,912.23**

NET FACC ALLOCATION NGN

**N172,627,019,316.69**

TOTAL REVENUE AVAILABLE NGN

**N285,407,393,228.92**



TOTAL EXTERNAL DEBT (\$)

**\$78,278,786.10**

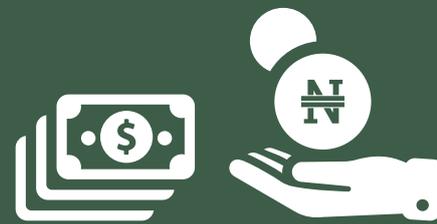
TOTAL DOMESTIC DEBT NGN

**N225,592,469,150.22**

\*\*\*MDA revenue figure for Rivers state includes the lump sum of N37.4billion, being collections for Q1 2018 but which was not disaggregated into their revenue sources. This will be updated as soon as additional information is available.

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## SOKOTO STATE



NOMINAL GDP NGN Million (2017)

NA

Land Area: 10,028 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N5,352,889,902.91**

2018 Full Year

**N18,762,009,020.05**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**-31.01%**



Y-on-Y  
(2018 on 2017)  
Growth

**108.03%**

Q1 2018

**N2,178,862,395.60**

Q2 2018

**N3,471,332,012.60**

Q3 2018

**N7,758,924,708.94**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N8,594,939,362.95**

Direct Assessment

**N546,142,152.32**

Road Taxes

**N67,209,640.00**

Other Taxes

**N8,057,125,811.18**

Total Tax

**N17,265,416,966.45**

MDAs and Other Revenue

**N1,496,592,053.60**

Total IGR(Tax+MDA rev)

**N18,762,009,020.05**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N18,762,009,020.05**

NET FACC ALLOCATION NGN

**N54,460,056,835.47**

TOTAL REVENUE AVAILABLE NGN

**N73,222,065,855.52**



TOTAL EXTERNAL DEBT (\$)

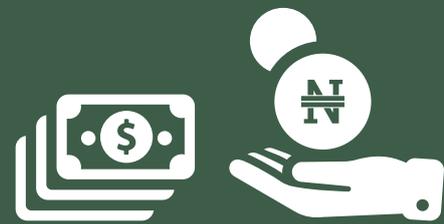
**\$39,218,901.04**

TOTAL DOMESTIC DEBT NGN

**N38,604,705,528.74**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## TARABA STATE



NOMINAL GDP NGN Million (2017)

NA

Land Area: 21, 032 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N1,837,879,350.25**

2018 Full Year

**N5,968,809,583.11**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**21.10%**



Y-on-Y  
(2018 on 2017)  
Growth

**3.55%**

Q1 2018

**N1,199,006,773.57**

Q2 2018

**N1,414,242,067.81**

Q3 2018

**N1,517,681,391.48**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N2,537,683,154.04**

Direct Assessment

**N155,538,325.07**

Road Taxes

**N67,934,594.14**

Other Taxes

**N55,846,191.12**

Total Tax

**N2,817,002,264.37**

MDAs and Other Revenue

**N3,151,807,318.74**

Total IGR(Tax+MDA rev)

**N5,968,809,583.11**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N5,968,809,583.11**

NET FACC ALLOCATION NGN

**N47,877,801,462.16**

TOTAL REVENUE AVAILABLE NGN

**N53,846,611,045.27**



TOTAL EXTERNAL DEBT (\$)

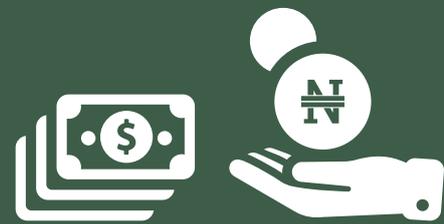
**\$21,611,262.68**

TOTAL DOMESTIC DEBT NGN

**N61,508,573,011.13**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## YOBE STATE



NOMINAL GDP NGN Million (2017)

NA

Land Area: 17,568 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N1,497,174,420.66**

2018 Full Year

**N4,382,259,456.05**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**18.41%**



Y-on-Y  
(2018 on 2017)  
Growth

**21.79%**

Q1 2018

**N832,216,819.29**

Q2 2018

**N788,458,715.08**

Q3 2018

**N1,264,409,501.02**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N2,176,889,019.28**

Direct Assessment

**N3,405,945.58**

Road Taxes

**N61,200,145.65**

Other Taxes

**N277,000,063.67**

Total Tax

**N2,518,495,174.18**

MDAs and Other Revenue

**N1,863,764,281.87**

Total IGR(Tax+MDA rev)

**N4,382,259,456.05**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N4,382,259,456.05**

NET FACC ALLOCATION NGN

**N52,874,949,262.92**

TOTAL REVENUE AVAILABLE NGN

**N57,257,208,718.97**



TOTAL EXTERNAL DEBT (\$)

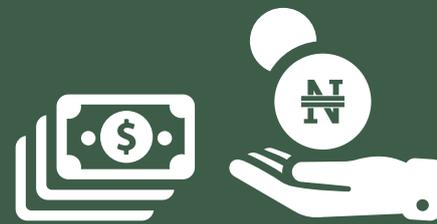
**\$27,486,482.07**

TOTAL DOMESTIC DEBT NGN

**N27,772,599,253.39**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## ZAMFARA STATE



NOMINAL GDP NGN Million (2017)

**N1,100,458**

Land Area: 15,352 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N3,753,952,085.27**

2018 Full Year

**N8,206,695,592.14**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**109.07%**



Y-on-Y  
(2018 on 2017)  
Growth

**36.23%**

Q1 2018

**N1,314,770,380.33**

Q2 2018

**N1,342,423,061.06**

Q3 2018

**N1,795,550,065.48**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N3,224,262,029.41**

Direct Assessment

**N727,716,366.39**

Road Taxes

**N673,096,046.00**

Other Taxes

**N926,243,358.78**

Total Tax

**N5,551,317,800.58**

MDAs and Other Revenue

**N2,655,377,791.56**

Total IGR(Tax+MDA rev)

**N8,206,695,592.14**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N8,206,695,592.14**

NET FACC ALLOCATION NGN

**N40,831,825,094.60**

TOTAL REVENUE AVAILABLE NGN

**N49,038,520,686.74**

TOTAL EXTERNAL DEBT (\$)

**\$33,524,208.01**

TOTAL DOMESTIC DEBT NGN

**N59,900,241,661.65**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

FCT



NOMINAL GDP NGN Million (2017)

**N10,627,398**

Land Area: 667 sq mi

## 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N16,257,682,814.56**

2018 Full Year

**N65,519,663,654.82**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**15.93%**



Y-on-Y  
(2018 on 2017)  
Growth

**N/A**

Q1 2018

**N20,081,794,991.21**

Q2 2018

**N15,156,199,846.47**

Q3 2018

**N14,023,986,002.58**

## 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N60,637,819,185.09**

Direct Assessment

**N3,094,648,870.51**

Road Taxes

-----

Other Taxes

**N1,787,195,599.22**

Total Tax

**N65,519,663,654.82**

MDAs and Other Revenue

-----

Total IGR(Tax+MDA rev)

**N65,519,663,654.82**

## TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N65,519,663,654.82**

TOTAL EXTERNAL DEBT (\$)

**\$31,848,844.12**

NET FACC ALLOCATION NGN

**N73,169,929,940.52**

TOTAL DOMESTIC DEBT NGN

**N164,245,377,802.60**

TOTAL REVENUE AVAILABLE NGN

**N138,689,593,595.34**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## TOTAL EXCLUDING FCT



NOMINAL GDP NGN Million (2017)

NA

Land Area: 667 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N308,329,377,086.94**

2018 Full Year

**N1,103,415,135,645.43**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**23.17 %**



Y-on-Y  
(2018 on 2017)  
Growth

**17.83 %**

Q1 2018

**N281,131,577,735.52**

Q2 2018

**N263,630,518,989.77**

Q3 2018

**N250,323,661,833.19**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N608,580,543,829.95**

Direct Assessment

**N41,171,627,704.39**

Road Taxes

**N23,956,951,623.22**

Other Taxes

**N163,923,045,314.55**

Total Tax

**N837,632,168,472.09**

MDAs and Other Revenue

**N265,782,967,173.30**

Total IGR(Tax+MDA rev)

**N1,103,415,135,645.40**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N1,103,415,135,645.43**

NET FACC ALLOCATION NGN

**N2,494,099,094,934.45**

TOTAL REVENUE AVAILABLE NGN

**N3,597,514,230,579.88**



TOTAL EXTERNAL DEBT (\$)

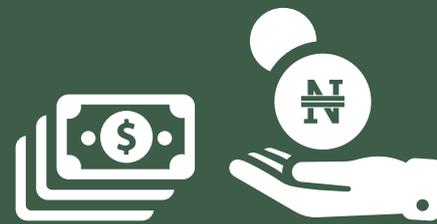
**\$4,198,870,225.90**

TOTAL DOMESTIC DEBT NGN

**N3,689,190,673,684.42**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL - 2018

## TOTAL INCLUDING FCT



NOMINAL GDP NGN Million (2017)

NA

Land Area: 667 sq mi

### 2018 Q1-Q4 IGR COLLECTION

Q4 2018

**N324,587,059,901.50**

2018 Full Year

**N1,168,934,799,300.25**



Q-on-Q  
(Q4 2018 on  
Q3 2018)  
Growth

**22.79 %**



Y-on-Y  
(2018 on 2017)  
Growth

**24.82 %**

Q1 2018

**N301,213,372,726.73**

Q2 2018

**N278,786,718,836.24**

Q3 2018

**N264,347,647,835.77**

### 2018 DISAGGREGATED IGR COLLECTION

PAYE

**N669,218,363,015.04**

Direct Assessment

**N44,266,276,574.90**

Road Taxes

**N23,956,951,623.22**

Other Taxes

**N165,710,240,913.77**

Total Tax

**N903,151,832,126.91**

MDAs and Other Revenue

**N265,782,967,173.30**

Total IGR(Tax+MDA rev)

**N1,168,934,799,300.22**

### TOTAL REVENUE AVAILABLE TO STATES 2018 AND DEBT PROFILE AS AT 2018

TOTAL STATE GENERATED REVENUE NGN

**N1,168,934,799,300.25**

NET FACC ALLOCATION NGN

**N2,567,269,024,874.97**

TOTAL REVENUE AVAILABLE NGN

**N3,736,203,824,175.22**



TOTAL EXTERNAL DEBT (\$)

**\$4,230,719,070.02**

TOTAL DOMESTIC DEBT NGN

**N3,853,436,051,487.02**

# 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

## 2018 DISAGGREGATED IGR COLLECTION\*<sup>+</sup>

S/N	State/FCT	PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs and Other Revenue	Total IGR(Tax+MDA rev)
1	Abia	5,138,484,832.97	750,988,869.52	322,907,725.00	1,745,053,623.99	7,957,435,051.48	6,877,469,396.01	14,834,904,447.49
2	Adamawa	3,929,964,737.77	90,597,288.31	106,606,887.70	572,717,725.76	4,699,886,639.54	1,504,990,026.08	6,204,876,665.62
3	Akwa Ibom	17,646,936,782.24	207,787,643.51	319,877,625.00	3,906,557,624.74	22,081,159,675.49	2,129,650,427.23	24,210,810,102.72
4	Anambra	8,894,893,799.97	822,742,344.01	640,330,700.00	3,929,681,436.69	14,287,648,280.67	5,017,619,366.27	19,305,267,646.94
5	Bauchi	7,422,447,630.99	232,827,524.31	257,830,350.76	367,550,348.42	8,280,655,854.48	1,410,176,323.10	9,690,832,177.58
6	Bayelsa	11,313,020,578.25	102,485,376.88	39,147,071.86	1,788,496,495.68	13,243,149,522.67	393,396,194.11	13,636,545,716.78
7	Benue	7,964,760,000.70	464,548,580.07	156,486,250.05	156,197,279.06	8,741,992,109.88	2,473,490,615.28	11,215,482,725.16
8	Borno	3,822,329,089.08	452,066,334.36	161,697,114.00	611,581,033.00	5,047,673,570.44	1,476,627,333.62	6,524,300,904.06
9	Cross River	7,969,863,557.78	168,412,267.91	1,017,912,426.73	4,317,257,821.77	13,473,446,074.19	4,078,666,862.90	17,552,112,937.09
10	Delta	42,308,208,426.19	426,431,409.58	536,236,377.99	6,555,700,501.84	49,826,576,715.60	8,613,021,956.71	58,439,598,672.31
11	Ebonyi	3,119,084,779.97	64,971,032.59	322,536,420.00	1,771,374,866.68	5,277,967,099.24	866,619,966.41	6,144,587,065.65
12	Edo	12,518,514,074.62	1,054,340,725.26	540,808,577.68	6,785,132,351.08	20,898,795,728.64	7,526,701,113.59	28,425,496,842.23
13	Ekiti	4,149,195,425.69	163,583,025.97	123,976,484.81	1,513,035,617.66	5,949,790,554.13	515,583,696.52	6,465,374,250.65
14	Enugu	9,155,530,851.00	188,601,426.00	528,712,562.00	2,658,200,027.00	12,531,044,866.00	9,614,892,350.00	22,145,937,216.00
15	Gombe	3,009,364,528.37	50,853,933.04	87,768,270.00	948,671,576.17	4,096,658,307.58	3,246,891,313.95	7,343,549,621.53
16	Imo	6,837,672,013.26	2,450,141,891.82	1,470,837,276.34	322,534,212.48	11,081,185,393.90	3,803,086,416.41	14,884,271,810.31
17	Jigawa	3,556,275,400.00	35,301,387.30	71,695,535.99	3,671,011,769.41	7,334,284,092.70	1,911,966,743.33	9,246,250,836.03
18	Kaduna	14,103,431,098.91	312,832,728.24	405,132,836.15	1,916,971,724.77	16,738,368,388.07	12,708,018,536.67	29,446,386,924.74
19	Kano	14,903,246,555.59	1,650,541,182.61	1,655,110,275.69	14,064,032,294.73	32,272,930,308.62	11,834,444,975.63	44,107,375,284.25
20	Katsina	5,258,646,653.00	315,729,254.00	121,037,115.00	405,981,105.00	6,101,394,127.00	860,476,202.00	6,961,870,329.00
21	Kebbi	2,707,998,708.70	977,645,728.17	22,402,179.50	178,841,487.55	3,886,888,103.92	995,072,901.86	4,881,961,005.78
22	Kogi	7,121,716,683.79	76,140,354.65	562,750,738.94	1,091,894,412.64	8,852,502,190.02	2,481,611,553.53	11,334,113,743.55
23	Kwara	6,000,301,815.08	1,529,263,091.13	387,510,328.13	967,412,641.60	8,884,487,875.94	14,162,456,419.65	23,046,944,295.60
24	Lagos	239,447,662,835.80	16,074,065,564.05	9,281,240,717.84	59,824,046,735.12	324,627,015,852.81	57,554,532,774.32	382,181,548,627.13
25	Nassarawa	6,664,473,705.60	45,881,953.80	166,379,623.25	181,272,885.03	7,058,008,167.68	508,912,489.23	7,566,920,656.91
26	Niger	8,140,882,536.90	349,603,451.17	179,037,878.01	1,521,768,719.02	10,191,292,585.10	240,898,371.53	10,432,190,956.63
27	Ogun	37,873,799,416.99	5,139,066,487.40	1,605,493,443.14	8,311,659,994.50	52,930,019,342.02	31,624,180,251.65	84,554,199,593.67
28	Ondo	8,773,235,465.99	519,611,358.75	656,726,912.27	4,833,554,026.09	14,783,127,763.10	10,004,931,962.43	24,788,059,725.53
29	Osun	6,246,936,579.53	787,915,222.58	206,616,266.53	362,054,008.10	7,603,522,076.74	2,778,141,601.24	10,381,663,677.98
30	Oyo	12,529,761,756.92	3,586,341,575.26	572,920,338.41	3,486,730,968.47	20,175,754,639.06	4,459,319,435.43	24,635,074,074.49
31	Plateau	6,416,505,782.90	95,873,914.03	364,401,072.63	2,333,658,538.58	9,210,439,308.14	3,516,040,240.27	12,726,479,548.41
32	Rivers	57,101,624,159.72	551,631,988.75	195,383,816.03	13,506,196,037.16	71,354,836,001.66	41,425,537,910.57	112,780,373,912.23
33	Sokoto	8,594,939,362.95	546,142,152.32	67,209,640.00	8,057,125,811.18	17,265,416,966.45	1,496,592,053.60	18,762,009,020.05
34	Taraba	2,537,683,154.04	155,538,325.07	67,934,594.14	55,846,191.12	2,817,002,264.37	3,151,807,318.74	5,968,809,583.11
35	Yobe	2,176,889,019.28	3,405,945.58	61,200,145.65	277,000,063.67	2,518,495,174.18	1,863,764,281.87	4,382,259,456.05
36	Zamfara	3,224,262,029.41	727,716,366.39	673,096,046.00	926,243,358.78	5,551,317,800.58	2,655,377,791.56	8,206,695,592.14
	<b>Total exc FCT</b>	<b>608,580,543,829.95</b>	<b>41,171,627,704.39</b>	<b>23,956,951,623.22</b>	<b>163,923,045,314.55</b>	<b>837,632,168,472.09</b>	<b>265,782,967,173.30</b>	<b>1,103,415,135,645.40</b>
37	FCT	60,637,819,185.09	3,094,648,870.51	-	1,787,195,599.22	65,519,663,654.82	-	65,519,663,654.82
	<b>Total inc FCT</b>	<b>669,218,363,015.04</b>	<b>44,266,276,574.90</b>	<b>23,956,951,623.22</b>	<b>165,710,240,913.77</b>	<b>903,151,832,126.91</b>	<b>265,782,967,173.30</b>	<b>1,168,934,799,300.22</b>

\*2018 IGR data is provisional and subject to revision

2018 Q1-Q4 IGR COLLECTION* (NAIRA)							Quarter on Quarter	Year on Year
S/N	States/FCT	Q1	Q2	Q3	Q4	2018 Full Year	(Q4 2018 on Q3 2018) Growth %	(2018 on 2017)Growth %
1	Abia	3,381,405,773.46	3,595,598,485.61	3,030,430,890.30	4,827,469,298.12	14,834,904,447.49	59.30	-0.55
2	Adamawa	1,399,656,160.16	1,776,834,470.06	1,375,273,320.45	1,653,112,714.95	6,204,876,665.62	20.20	0.06
3	Akwa Ibom	6,855,267,611.13	4,977,247,121.06	6,705,753,013.33	5,672,542,357.20	24,210,810,102.72	-15.41	51.73
4	Anambra	3,645,115,621.49	3,422,277,924.47	4,100,593,261.98	8,137,280,839.00	19,305,267,646.94	98.44	11.17
5	Bauchi	2,050,106,131.84	2,556,334,669.28	2,436,811,723.03	2,647,579,653.43	9,690,832,177.58	8.65	121.79
6	Bayelsa	4,083,007,547.77	2,791,232,271.86	3,198,838,206.76	3,563,467,690.39	13,636,545,716.78	11.40	8.88
7	Benue	2,737,672,598.74	3,326,033,449.05	2,324,630,945.47	2,827,145,731.90	11,215,482,725.16	21.62	-9.55
8	Borno	1,499,060,122.50	1,561,598,789.73	1,570,198,517.00	1,893,443,474.83	6,524,300,904.06	20.59	30.92
9	Cross River	3,763,830,682.53	5,993,972,546.50	3,218,254,451.35	4,576,055,256.71	17,552,112,937.09	42.19	-3.05
10	Delta	16,343,107,878.09	13,454,284,995.72	13,147,112,578.30	15,495,093,220.20	58,439,598,672.31	17.86	12.63
11	Ebonyi	1,541,367,369.29	1,504,987,769.20	1,320,081,796.37	1,778,150,130.79	6,144,587,065.65	34.70	20.41
12	Edo	7,362,135,105.33	6,446,548,343.95	7,065,291,160.20	7,551,522,232.75	28,425,496,842.23	6.88	12.16
13	Ekiti	1,501,600,288.90	1,243,343,208.97	1,226,709,405.75	2,493,721,347.03	6,465,374,250.65	103.29	30.15
14	Enugu	8,728,877,176.00	3,569,520,979.00	4,145,288,837.00	5,702,250,224.00	22,145,937,216.00	37.56	0.48
15	Gombe	1,103,922,873.08	1,290,819,099.33	1,263,807,376.28	3,685,000,272.84	7,343,549,621.53	191.58	39.29
16	Imo	3,592,852,650.20	3,419,328,542.07	4,475,133,205.45	3,396,957,412.59	14,884,271,810.31	-24.09	117.26
17	Jigawa	2,146,456,700.57	2,655,293,886.58	2,347,712,138.63	2,096,788,110.25	9,246,250,836.03	-10.69	39.04
18	Kaduna	8,839,906,826.29	7,164,587,629.09	5,994,244,850.56	7,447,647,618.80	29,446,386,924.74	24.25	10.99
19	Kano	9,292,824,304.63	9,261,711,800.26	7,090,379,424.19	18,462,459,755.17	44,107,375,284.25	160.39	3.98
20	Katsina	1,789,685,111.00	1,697,153,343.00	1,612,747,634.00	1,862,284,241.00	6,961,870,329.00	15.47	15.46
21	Kebbi	1,017,839,463.35	1,016,412,663.69	1,142,753,947.59	1,704,954,931.15	4,881,961,005.78	49.20	11.11
22	Kogi	2,528,461,175.41	2,919,134,200.71	2,530,079,917.46	3,356,438,450.00	11,334,113,743.58	32.66	0.80
23	Kwara	6,389,122,276.67	3,654,056,177.04	5,969,556,705.15	7,034,209,136.73	23,046,944,295.60	17.83	17.36
24	Lagos	96,236,288,416.78	100,158,876,856.91	87,063,625,667.81	98,722,757,685.63	382,181,548,627.13	13.39	14.44
25	Nassarawa	2,439,646,825.99	1,366,814,370.59	1,591,041,429.22	2,169,418,031.11	7,566,920,656.91	36.35	22.56
26	Niger	2,288,238,354.26	2,572,387,120.05	1,656,022,919.64	3,915,542,562.68	10,432,190,956.63	136.44	60.05
27	Ogun	21,340,297,222.14	21,178,967,207.23	20,577,479,637.32	21,457,455,526.98	84,554,199,593.67	4.28	12.99
28	Ondo	3,609,802,072.11	5,807,617,736.66	5,044,484,827.83	10,326,155,088.93	24,788,059,725.53	104.70	126.83
29	Osun	2,118,883,555.68	2,655,049,761.21	2,738,102,673.38	2,869,627,687.71	10,381,663,677.98	4.80	-11.50
30	Oyo	5,405,584,026.96	6,974,296,229.10	5,882,490,179.75	6,372,703,638.68	24,635,074,074.49	8.33	9.74
31	Plateau	3,098,544,664.05	3,171,114,653.27	3,260,734,080.98	3,196,086,150.11	12,726,479,548.41	-1.98	17.97
32	Rivers	37,476,154,780.33	23,430,626,831.97	22,881,431,443.74	28,992,160,856.19	112,780,373,912.23	26.71	26.03
33	Sokoto	2,178,862,395.60	3,471,332,012.60	7,758,924,708.94	5,352,889,902.91	18,762,009,020.05	-31.01	108.03
34	Taraba	1,199,006,773.57	1,414,242,067.81	1,517,681,391.48	1,837,879,350.25	5,968,809,583.11	21.10	3.55
35	Yobe	832,216,819.29	788,458,715.08	1,264,409,501.02	1,497,174,420.66	4,382,259,456.05	18.41	21.79
36	Zamfara	1,314,770,380.33	1,342,423,061.06	1,795,550,065.48	3,753,952,085.27	8,206,695,592.14	109.07	36.23
	<b>TOTAL minus FCT</b>	<b>281,131,577,735.52</b>	<b>263,630,518,989.77</b>	<b>250,323,661,833.19</b>	<b>308,329,377,086.94</b>	<b>1,103,415,135,645.43</b>	<b>23.17</b>	<b>17.83</b>
37	FCT	20,081,794,991.21	15,156,199,846.47	14,023,986,002.58	16,257,682,814.56	65,519,663,654.82	15.93	N/A
	<b>TOTAL inc FCT</b>	<b>301,213,372,726.73</b>	<b>278,786,718,836.24</b>	<b>264,347,647,835.77</b>	<b>324,587,059,901.50</b>	<b>1,168,934,799,300.25</b>	<b>22.79</b>	<b>24.82</b>

\*2018 IGR data is provisional and subject to revision

	TOTAL STATE GENERATED REVENUE NGN	NET FACC ALLOCATION NGN	TOTAL REVENUE AVAILABLE NGN	TOTAL EXTERNAL DEBT (\$)	TOTAL DOMESTIC DEBT NGN	NOMINAL GDP NGN
STATE						(Millions)
	2018	2018	2018	2018	2018	2017
ABIA	14,834,904,447.49	55,326,313,520.15	70,161,217,967.64	98,582,798.91	67,017,185,656.92	NA
ADAMAWA	6,204,876,665.62	49,510,206,574.39	55,715,083,240.01	97,790,423.73	89,659,119,455.46	NA
AKWA IBOM	24,210,810,102.72	202,365,072,519.99	226,575,882,622.71	45,657,647.14	198,663,229,326.07	5,141,068
ANAMBRA	19,305,267,646.94	55,249,945,897.31	74,555,213,544.25	107,041,487.48	33,490,668,536.72	3,079,167
BAUCHI	9,690,832,177.58	54,020,849,574.37	63,711,681,751.95	133,930,757.08	92,367,170,606.61	1,641,327
BAYELSA	13,636,545,716.78	153,104,866,273.55	166,741,411,990.33	56,623,178.71	130,043,473,800.97	NA
BENUE	11,215,482,725.16	55,441,078,188.72	66,656,560,913.88	39,610,851.64	97,347,605,190.14	NA
BORNO	6,524,300,904.06	63,271,702,953.51	69,796,003,857.57	21,618,240.11	68,381,705,608.58	NA
CROSS RIVER	17,552,112,937.09	36,954,686,823.13	54,506,799,760.22	188,773,736.81	167,955,848,722.32	2,314,949
DELTA	58,439,598,672.31	213,634,192,630.29	272,073,791,302.60	63,286,948.43	228,805,996,159.83	4,057,812
EBONYI	6,144,587,065.65	44,955,009,442.29	51,099,596,507.94	66,653,026.12	55,597,352,310.28	1,327,104
EDO	28,425,496,842.23	69,169,646,683.36	97,595,143,525.59	276,253,922.96	86,820,254,212.61	2,342,758
EKITI	6,465,374,250.65	39,325,661,893.63	45,791,036,144.28	106,208,598.19	118,011,414,814.34	1,390,020
ENUGU	22,145,937,216.00	53,104,455,149.92	75,250,392,365.92	126,177,662.23	55,032,067,848.83	NA
GOMBE	7,343,549,621.53	43,808,127,576.80	51,151,677,198.33	37,406,069.57	63,337,930,142.60	1,239,249
IMO	14,884,271,810.31	54,181,645,137.52	69,065,916,947.83	59,515,586.62	98,782,494,271.48	NA
JIGAWA	9,246,250,836.03	60,327,926,310.65	69,574,177,146.68	32,008,444.77	35,163,169,800.26	1,431,567
KADUNA	29,446,386,924.74	68,849,941,237.76	98,296,328,162.50	227,252,685.58	84,637,112,775.54	2,691,446
KANO	44,107,375,284.25	84,205,898,067.21	128,313,273,351.46	63,409,069.74	117,082,317,490.54	2,974,429
KATSINA	6,961,870,329.00	61,651,483,460.57	68,613,353,789.57	62,133,706.90	30,852,661,159.10	NA
KEBBI	4,881,961,005.78	54,580,176,454.58	59,462,137,460.36	45,605,534.73	67,442,333,186.56	NA
KOGI	11,334,113,743.58	53,376,978,657.33	64,711,092,400.91	31,584,158.36	84,922,376,449.78	1,817,777
KWARA	23,046,944,295.60	44,573,231,265.18	67,620,175,560.78	48,599,040.43	59,135,900,168.96	NA
LAGOS	382,181,548,627.13	119,024,027,795.54	501,205,576,422.67	1,426,428,935.47	530,243,773,934.40	NA
NASARAWA	7,566,920,656.91	47,550,214,527.97	55,117,135,184.88	59,183,665.51	85,363,486,609.87	NA
NIGER	10,432,190,956.63	57,521,609,575.96	67,953,800,532.59	61,345,344.97	41,831,488,692.26	2,606,186
OGUN	84,554,199,593.67	39,644,151,088.39	124,198,350,682.06	103,256,042.18	98,716,941,494.10	2,810,277
ONDO	24,788,059,725.53	64,686,727,822.91	89,474,787,548.44	79,854,005.14	49,123,506,028.25	2,933,433
OSUN	10,381,663,677.98	22,837,305,434.54	33,218,969,112.52	99,085,406.37	148,101,237,664.94	1,469,983
OYO	24,635,074,074.49	59,289,159,988.50	83,924,234,062.99	104,997,383.47	91,515,756,366.15	2,506,754
PLATEAU	12,726,479,548.41	43,885,148,418.59	56,611,627,967.00	28,874,208.63	100,366,504,576.83	NA
RIVERS**	112,780,373,912.23	172,627,019,316.69	285,407,393,228.92	78,278,786.10	225,592,469,150.22	5,110,584
SOKOTO	18,762,009,020.05	54,460,056,835.47	73,222,065,855.52	39,218,901.04	38,604,705,528.74	NA
TARABA	5,968,809,583.11	47,877,801,462.16	53,846,611,045.27	21,611,262.68	61,508,573,011.13	NA
YOBE	4,382,259,456.05	52,874,949,262.92	57,257,208,718.97	27,486,482.07	27,772,599,253.39	NA
ZAMFARA	8,206,695,592.14	40,831,825,094.60	49,038,520,686.74	33,524,208.01	59,900,241,661.65	1,100,458
<b>TOTAL STATES exc FCT</b>	<b>1,103,415,135,645.43</b>	<b>2,494,099,094,934.45</b>	<b>3,597,514,230,579.88</b>	<b>4,198,870,225.90</b>	<b>3,689,190,673,684.42</b>	
FCT/ ABUJA	65,519,663,654.82	73,169,929,940.52	138,689,593,595.34	31,848,844.12	164,245,377,802.60	10,627,398
<b>TOTAL STATES inc FCT</b>	<b>1,168,934,799,300.25</b>	<b>2,567,269,024,874.97</b>	<b>3,736,203,824,175.22</b>	<b>4,230,719,070.02</b>	<b>3,853,436,051,487.02</b>	

INTERNALLY GENERATED REVENUE SUMMARY (NAIRA)											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
ABIA	4,340,485,461.00	5,954,827,342.42	-----	-----	16,751,700,375.58	-----	12,371,194,895.08	13,349,444,263.72	12,694,839,539.40	14,917,141,805.80	14,834,904,447.49
ADAMAWA	2,563,038,144.64	3,867,706,113.33	4,208,037,781.45	4,117,975,681.95	4,615,407,803.00	-----	4,994,481,880.78	4,451,736,117.84	5,788,979,592.34	6,201,369,567.23	6,204,876,665.62
AKWA IBOM	11,464,280,363.00	9,253,487,460.00	10,133,958,927.00	11,678,520,984.00	13,516,810,150.00	15,398,828,428.00	15,676,502,423.00	14,791,175,253.00	23,269,750,752.08	15,956,354,035.30	24,210,810,102.72
ANAMBRA	5,981,607,823.00	6,415,451,380.00	7,681,085,495.00	6,148,922,395.00	7,601,585,012.36	8,731,599,912.43	10,454,312,316.18	14,793,120,188.67	15,238,183,785.00	17,365,385,830.51	19,305,267,646.94
BAUCHI	2,511,305,820.22	2,426,503,755.02	3,402,848,015.39	4,463,780,451.92	4,064,710,425.23	4,937,242,875.43	4,853,453,184.87	5,393,721,996.00	8,677,265,878.00	4,369,411,450.27	9,690,832,177.58
BAYELSA	3,124,580,784.77	3,039,181,183.39	4,163,308,673.88	3,657,564,687.38	-----	10,500,936,262.88	10,958,263,688.00	8,713,516,526.24	7,905,458,280.30	12,523,812,450.59	13,636,545,716.78
BENUE	4,718,735,123.12	4,523,217,165.00	6,877,690,630.00	11,131,343,534.60	8,436,560,608.98	8,373,720,592.15	8,284,425,160.72	7,631,789,841.37	9,556,495,064.33	12,399,414,557.79	11,215,482,725.16
BORNO	2,375,124,477.00	1,989,198,472.62	2,108,612,985.25	2,282,102,699.76	2,444,613,205.37	-----	2,760,773,778.99	3,530,261,222.31	2,675,723,063.89	4,983,331,049.24	6,524,300,904.06
CROSS RIVER	6,447,975,866.00	7,106,292,956.00	7,870,941,915.00	9,159,651,948.00	12,734,560,333.00	-----	15,738,850,743.95	13,567,122,507.38	14,776,808,331.83	18,104,562,225.62	17,552,112,937.09
DELTA	15,927,227,016.00	20,815,171,770.00	26,087,346,526.00	34,750,081,881.93	45,566,897,481.00	50,208,229,986.91	42,819,209,025.24	40,805,656,911.96	44,057,915,472.72	51,888,005,338.33	58,439,598,672.31
EBONYI	1,938,105,086.00	5,004,346,521.02	12,998,269,207.69	14,064,288,159.02	-----	-----	11,032,472,512.00	-	2,342,092,225.07	5,102,902,366.82	6,144,587,065.65
EDO	4,484,516,543.32	6,967,590,861.47	10,651,999,356.60	14,764,018,237.44	18,880,055,380.83	18,899,322,710.47	17,023,595,231.62	19,117,468,369.25	23,041,425,599.71	25,342,829,212.22	28,425,496,842.23
EKITI	1,434,955,465.56	1,464,124,402.88	1,554,020,325.64	2,489,797,191.33	3,787,607,515.35	-----	3,462,341,448.32	3,297,707,703.96	2,991,041,855.48	4,967,499,815.79	6,465,374,250.65
ENUGU	6,500,000.00	9,492,860,629	8,821,522,232	7,287,161,299	12,209,587,683.00	20,203,802,864.00	19,250,345,593.00	18,081,014,527.00	14,235,512,227.00	22,039,222,902.86	22,145,937,216.00
GOMBE	2,788,949,915.81	2,802,248,175.85	2,954,868,598.34	3,153,362,788.35	3,717,188,863.22	-----	5,196,460,381.93	4,784,605,861.47	2,941,438,110.63	5,272,273,408.28	7,343,549,621.53
IMO	4,188,100,208.00	5,049,680,255.53	5,714,554,547.26	5,806,462,989.22	6,810,221,957.04	-----	8,115,751,385.95	5,472,581,634.18	5,871,026,976.75	6,850,796,866.07	14,884,271,810.31
JIGAWA	619,610,655.16	1,394,204,788.00	1,241,956,756.54	1,482,918,912.88	-----	-----	6,273,310,616.35	5,081,424,105.40	3,535,349,908.61	6,650,200,980.11	9,246,250,836.03
KADUNA	7,614,998,796.55	8,335,936,066.89	11,564,414,063.48	9,781,946,157.96	11,531,795,961.70	-----	12,782,522,514.51	11,536,729,988.59	23,024,006,940.00	26,530,562,880.89	29,446,386,924.74
KANO	4,270,678,165.40	4,906,241,840.99	6,618,936,565.04	7,338,538,173.54	-----	-----	13,661,853,935.85	13,611,853,935.85	30,959,027,531.92	42,418,811,470.64	44,107,375,284.25
KATSINA	2,110,713,855.00	3,227,000.00	3,151,689,985.00	4,239,692,674.00	5,029,720,846.00	6,852,511,585.00	6,223,037,599.00	5,791,008,741.00	5,545,900,833.33	6,029,850,857.76	6,961,870,329.00
KEBBI	3,595,002,311.63	4,504,088,713.78	3,807,258,812.42	4,472,397,621.47	5,424,015,848.65	3,732,343,145.11	3,834,143,641.95	3,592,406,108.00	3,132,343,261.58	4,393,773,965.39	4,881,961,005.78
KOGI	1,460,061,171.02	1,981,704,686.18	2,217,504,390.25	2,848,556,782.15	3,185,459,549.72	5,020,349,741.01	6,569,928,653.47	6,776,580,756.17	9,569,124,487.16	11,244,260,974.75	11,334,113,743.55
KWARA	16,557,137,278.83	6,204,249,755.71	7,295,348,963.22	8,816,657,944.50	11,317,269,584.36	13,838,085,972.51	12,460,517,954.55	7,178,922,182.76	17,253,829,559.51	19,637,873,512.22	23,046,944,295.60
LAGOS	156,093,785,351.38	177,876,699,849.68	185,892,565,812.12	202,761,061,678.04	219,202,426,843.89	384,259,410,959.19	276,163,978,675.95	268,224,782,435.23	302,425,091,964.78	333,967,978,880.44	382,181,548,627.13
NASARAWA	864,722,368.43	1,244,317,816.86	1,850,541,963.18	2,075,394,261.86	4,132,282,812.68	-----	4,085,127,585.70	4,281,701,806.50	3,402,616,062.14	6,174,136,952.59	7,566,920,656.91
NIGER	2,525,264,994.77	2,862,609,492.29	3,257,056,945.60	3,785,262,702.79	3,782,827,634.99	4,115,777,679.44	5,737,185,035.88	5,975,149,921.86	5,881,584,409.47	6,517,939,033.07	10,432,190,956.63
OGUN	5,354,583,416.86	6,743,458,697.31	7,917,662,341.92	10,838,698,403.20	12,438,765,025.22	-----	17,497,620,787.52	34,596,446,519.52	72,983,120,003.85	74,835,979,000.51	84,554,199,593.67
ONDO	3,984,678,519.91	3,751,817,816.35	6,480,372,916.69	8,015,725,375.26	10,153,042,597.01	10,498,697,469.99	11,718,741,502.49	10,098,000,000.00	8,684,406,578.63	10,927,871,479.76	24,788,059,725.53
OSUN	3,376,735,645.43	3,735,812,456.63	3,376,735,645.43	7,398,572,036.48	5,020,250,633.94	-----	8,513,274,186.67	8,072,966,446.00	8,884,756,040.35	11,731,026,444.38	10,381,663,677.98
OYO	8,801,537,120.44	14,430,614,262.68	10,488,362,233.80	8,915,603,182.50	14,598,808,723.10	-----	16,307,233,700.20	15,663,514,824.73	18,879,084,132.00	22,448,338,824.61	24,635,074,074.49
PLATEAU	2,736,335,063.54	3,128,265,462.43	3,398,815,261.07	4,520,622,617.37	6,927,858,653.07	8,486,806,640.08	8,284,425,159.92	6,937,349,802.70	9,191,372,277.87	10,788,283,409.45	12,726,479,548.41
RIVERS	35,062,642,166.02	37,001,254,436.27	49,632,280,280.92	57,187,881,007.14	66,275,698,676.01	87,914,415,268.80	89,112,448,347.58	82,101,298,408.43	85,287,038,971.02	89,484,983,409.10	112,780,373,912.23
SOKOTO	3,347,993,953.56	5,301,977,877.36	3,888,400,925.16	-----	-----	-----	5,617,763,260.35	6,224,448,122.53	4,545,765,527.76	9,018,844,307.29	18,762,009,020.05
TARABA	1,508,624,499.28	1,710,393,181.47	1,284,745,422.40	2,869,031,498.92	3,418,289,991.33	3,344,006,052.45	3,799,040,873.48	4,155,053,816.15	5,895,538,974.32	5,764,251,233.85	5,968,809,583.11
YOBE	1,221,780,866.00	2,120,167,506.87	5,960,502,339.45	2,385,653,776.94	1,785,221,060.95	3,072,006,109.88	3,073,780,160.87	2,251,330,427.39	3,240,867,567.79	3,598,131,936.59	4,382,259,456.05
ZAMFARA	1,337,167,378.45	2,226,905,180.15	2,068,729,575.95	1,714,432,462.63	2,592,935,139.95	3,039,396,601.83	3,149,630,553.96	2,741,632,541.03	4,777,169,537.80	6,023,994,930.94	8,206,695,592.14
FCT	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	65,519,663,654.82

## DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017)

S/N	State	PAYE	Direct Assessment	Road Taxes	Other Taxes	Total Tax	MDAs and Other Revenue	Total IGR
1	Abia	-	-	-	-	-	-	14,917,141,805.80
2	Adamawa	3,217,891,982.60	33,162,524.76	121,483,225.13	378,948,978.76	3,751,486,711.25	2,449,882,855.98	6,201,369,567.23
3	Akwa Ibom	12,460,168,372.53	181,692,286.40	117,201,385.00	2,269,437,253.93	15,028,499,297.86	927,854,737.44	15,956,354,035.30
4	Anambra	-	-	-	-	-	-	17,365,385,830.51
5	Bauchi	2,270,237,253.76	562,587,670.59	110,799,912.89	309,853,728.48	3,253,478,565.72	1,115,932,884.55	4,369,411,450.27
6	Bayelsa	10,970,128,112.40	78,635,290.34	45,621,075.00	1,069,841,627.13	12,164,226,104.87	359,586,345.72	12,523,812,450.59
7	Benue	7,608,746,946.97	701,623,064.32	141,692,958.49	316,162,307.73	8,768,225,277.51	3,631,189,280.28	12,399,414,557.79
8	Borno	-	-	-	-	-	-	4,983,331,049.24
9	Cross River	7,723,084,488.45	167,698,053.72	157,181,168.18	6,603,790,540.56	14,651,754,250.91	3,452,807,974.71	18,104,562,225.62
10	Delta	39,305,770,446.50	326,964,900.39	466,414,268.00	4,839,485,753.69	44,938,635,368.58	6,949,369,969.75	51,888,005,338.33
11	Ebonyi	3,016,789,394.55	113,558,936.94	130,845,432.00	1,360,216,404.15	4,621,410,167.64	481,492,199.18	5,102,902,366.82
12	Edo	12,523,035,066.76	608,950,445.99	628,731,630.63	4,198,044,803.27	17,958,761,946.65	7,384,067,265.57	25,342,829,212.22
13	Ekiti	3,303,282,366.14	173,217,961.47	102,918,271.74	751,253,439.57	4,330,672,038.92	636,827,776.87	4,967,499,815.79
14	Enugu	-	-	-	-	-	-	22,039,222,902.86
15	Gombe	2,714,183,917.34	29,102,667.34	32,225,950.00	252,787,306.14	3,028,299,840.82	2,243,973,567.46	5,272,273,408.28
16	Imo	4,066,270,975.44	1,026,785,901.44	612,600,716.00	905,747,843.38	6,611,405,436.26	239,391,429.81	6,850,796,866.07
17	Jigawa	1,836,270,578.15	23,914,369.02	44,257,839.35	3,631,413,854.81	5,535,856,641.33	1,114,344,338.78	6,650,200,980.11
18	Kaduna	11,266,366,971.41	209,773,180.92	367,133,046.00	1,518,254,464.42	13,361,527,662.75	13,169,035,218.14	26,530,562,880.89
19	Kano	13,088,966,126.33	440,220,431.20	1,296,097,377.94	12,361,426,297.26	27,186,710,232.73	15,232,101,237.91	42,418,811,470.64
20	Katsina	4,804,031,610.67	253,918,833.94	91,931,749.64	314,407,164.50	5,464,289,358.75	565,561,499.01	6,029,850,857.76
20	Kebbi	2,653,592,803.35	675,835,180.29	16,454,156.00	57,847,093.20	3,403,729,232.84	990,044,732.55	4,393,773,965.39
20	Kogi	8,342,948,550.33	68,124,461.91	523,077,043.89	599,010,409.86	9,533,160,465.99	1,711,100,508.76	11,244,260,974.75
20	Kwara	5,305,614,506.04	881,326,196.38	270,894,574.86	651,983,132.26	7,109,818,409.54	12,528,055,102.68	19,637,873,512.22
24	Lagos	211,426,842,170.19	11,054,471,474.03	7,196,081,805.74	62,211,624,008.58	291,889,019,458.54	42,078,959,421.90	333,967,978,880.44
25	Nasarawa	5,880,899,296.79	35,887,093.19	133,440,785.00	54,274,208.77	6,104,501,383.75	69,635,568.84	6,174,136,952.59
26	Niger	4,067,098,170.62	79,596,384.09	329,948,639.91	1,658,415,017.20	6,135,058,211.82	382,880,821.25	6,517,939,033.07
27	Ogun	33,387,309,172.87	6,599,073,758.88	1,173,674,773.01	7,886,990,215.66	49,047,047,920.42	25,788,931,080.09	74,835,979,000.51
28	Ondo	6,241,334,044.57	360,317,690.54	245,262,830.63	1,202,118,343.59	8,049,032,909.33	2,878,838,570.43	10,927,871,479.76
29	Osun	-	-	-	-	-	-	11,731,026,444.38
30	Oyo	12,917,956,306.24	610,344,670.56	-	3,353,707,287.93	16,882,008,264.73	5,566,330,559.88	22,448,338,824.61
31	Plateau	6,767,715,494.90	180,522,560.38	319,467,118.65	838,131,654.59	8,105,836,828.52	2,682,446,580.93	10,788,283,409.45
32	Rivers	-	-	-	-	-	-	89,484,983,409.10
33	Sokoto	5,852,478,644.60	543,446,358.98	25,836,030.00	1,363,667,849.69	7,785,428,883.27	1,233,415,424.02	9,018,844,307.29
34	Taraba	2,217,970,470.38	114,601,340.66	55,307,197.32	18,252,120.84	2,406,131,129.20	3,358,120,104.65	5,764,251,233.85
35	Yobe	-	-	-	-	-	-	3,598,131,936.59
36	Zamfara	2,958,726,305.20	442,171,719.80	298,578,604.00	951,767,250.89	4,651,243,879.89	1,372,751,051.05	6,023,994,930.94
	<b>Total minus FCT</b>	<b>448,195,710,546.08</b>	<b>26,577,525,408.47</b>	<b>15,055,159,565.00</b>	<b>121,928,860,360.84</b>	<b>611,757,255,880.39</b>	<b>160,594,928,108.19</b>	<b>936,471,407,367.06</b>
37	FCT							
	<b>Total in FCT</b>	<b>448,195,710,546.08</b>	<b>26,577,525,408.47</b>	<b>15,055,159,565.00</b>	<b>121,928,860,360.84</b>	<b>611,757,255,880.39</b>	<b>160,594,928,108.19</b>	<b>936,471,407,367.06</b>

## DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

S/N	State	PAYE	Direct Assessment	Road Taxes	Other Taxes	Total	MDAs and Other Revenue	Grand Total
1	Abia	4,225,004,148.56	2,816,669,432.37	1,695,949,787.54	2,077,140,322.36	10,814,763,690.83	1,880,075,848.57	12,694,839,539.40
2	Adamawa	2,354,399,198.65	36,178,869.45	98,725,705.68	222,059,523.40	2,711,363,297.18	3,077,616,295.16	5,788,979,592.34
3	Akwa Ibom	17,396,889,077.08	682,403,520.00	823,878,862.00	1,933,752,170.00	20,836,923,629.08	2,432,827,123.00	23,269,750,752.08
4	Anambra	-	-	-	-	-	-	16,787,868,342.00
5	Bauchi	4,012,419,614.24	727,724,477.32	91,976,874.59	3,845,144,911.85	8,677,265,878.00	-	8,677,265,878.00
6	Bayelsa	6,096,462,562.59	27,510,814.57	30,376,500.00	1,523,161,070.15	7,677,510,947.31	227,947,332.99	7,905,458,280.30
7	Benue	4,554,277,970.77	842,724,590.02	236,187,529.77	23,325,027.65	5,656,515,118.21	3,899,979,946.12	9,556,495,064.33
8	Borno	2,101,736,445.90	168,036,914.62	111,854,309.00	480,000.00	2,382,107,669.52	293,615,394.37	2,675,723,063.89
9	Cross River	5,460,805,584.64	206,937,064.13	831,114,103.81	4,170,641,750.57	10,669,498,503.15	4,107,309,828.68	14,776,808,331.83
10	Delta	37,454,047,442.13	252,584,080.77	538,166,043.02	3,428,523,460.53	41,673,321,026.45	2,384,594,446.27	44,057,915,472.72
11	Ebonyi	2,584,997,157.26	74,489,956.58	153,388,524.00	1,024,294,028.39	3,837,169,666.23	505,205,059.59	4,342,374,725.82
12	Edo	10,945,071,225.79	486,624,358.04	623,955,583.56	4,724,722,202.87	16,780,373,370.26	6,261,052,229.45	23,041,425,599.71
13	Ekiti	1,389,502,680.36	100,928,692.91	82,131,709.67	410,201,411.09	1,982,764,494.03	1,008,277,361.45	2,991,041,855.48
14	Enugu	5,191,494,972.00	62,664,113.00	341,114,263.00	1,099,519,455.00	6,694,792,803.00	7,540,719,424.00	14,235,512,227.00
15	Gombe	2,486,183,521.21	4,531,900.00	76,339,677.00	168,235,985.13	2,735,291,083.34	206,147,027.29	2,941,438,110.63
16	Imo	4,609,514,233.47	644,026,147.81	294,834,060.30	322,652,535.17	5,871,026,976.75	-	5,871,026,976.75
17	Jigawa	1,877,355,826.66	150,660,284.36	181,069,982.18	383,913,384.25	2,592,999,477.45	942,350,431.16	3,535,349,908.61
18	Kaduna	11,250,800,573.78	175,879,931.30	368,117,774.33	1,145,656,057.38	12,940,454,336.79	4,111,410,200.34	17,051,864,537.13
19	Kano	10,606,373,309.32	1,488,822,579.41	1,147,744,251.99	4,127,157,457.87	17,370,097,598.59	13,588,929,933.33	30,959,027,531.92
20	Katsina	4,211,997,049.49	179,563,851.00	138,997,537.49	501,580,877.56	5,032,139,315.54	513,761,517.79	5,545,900,833.33
21	Kebbi	1,967,032,766.54	675,228,533.89	18,470,946.00	100,416,719.90	2,761,148,966.33	371,194,295.25	3,132,343,261.58
22	Kogi	4,580,937,311.00	11,547,295.69	80,801,742.04	1,242,687,237.09	5,915,973,585.82	3,653,150,901.34	9,569,124,487.16
23	Kwara	4,920,637,930.31	689,093,214.62	378,088,416.08	1,057,178,568.39	7,044,998,129.40	10,208,831,430.11	17,253,829,559.51
24	Lagos	190,659,405,439.32	10,470,382,873.78	9,542,198,759.18	43,152,788,617.32	253,824,775,689.60	48,600,316,275.18	302,425,091,964.78
25	Nasarawa	3,060,230,231.31	5,992,783.34	137,461,408.08	96,029,962.65	3,299,714,385.38	102,901,676.76	3,402,616,062.14
26	Niger	3,519,628,768.34	94,484,514.15	114,199,269.93	1,246,217,512.28	4,974,530,064.70	907,054,344.77	5,881,584,409.47
27	Ogun	24,154,425,790.58	1,815,798,230.31	364,016,097.50	6,430,330,823.55	32,764,570,941.94	40,218,549,061.91	72,983,120,003.85
28	Ondo	5,253,551,512.40	266,562,870.53	270,432,876.31	1,557,927,667.86	7,348,474,927.10	1,335,931,651.53	8,684,406,578.63
29	Osun	5,107,908,276.80	790,904,698.28	289,357,363.02	419,268,141.53	6,607,438,479.63	2,277,317,560.72	8,884,756,040.35
30	Oyo	10,524,873,251.00	401,789,831.00	788,111,453.00	2,639,805,378.00	14,354,579,913.00	4,524,504,219.00	18,879,084,132.00
31	Plateau	6,183,019,229.06	359,658,755.91	332,382,145.00	310,015,217.55	7,185,075,347.52	2,006,296,930.35	9,191,372,277.87
32	Rivers	-	-	-	-	-	8,528,703,897.10	85,287,038,971.02
33	Sokoto	2,050,139,742.03	20,396,200.00	24,258,995.00	1,749,275,969.21	3,844,070,906.24	701,694,621.52	4,545,765,527.76
34	Taraba	2,688,864,253.51	82,739,362.49	79,159,413.00	2,123,982,244.20	4,974,745,273.20	920,793,701.12	5,895,538,974.32
35	Yobe	1,634,889,046.55	5,364,303.88	27,894,715.00	139,698,036.72	1,807,846,102.15	1,433,021,465.64	3,240,867,567.79
36	Zamfara	2,355,610,021.35	366,632,032.46	290,132,445.00	476,223,415.37	3,488,597,914.18	1,288,571,623.62	4,777,169,537.80

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