



NATIONAL BUREAU OF STATISTICS

Internally Generated Revenue At State Level

(Q3 2018)

Report Date: February 2019

Data Source: National Bureau of Statistics (NBS)

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Executive Summary

The National Bureau of Statistics Publishes Internally Generated Revenue at State level for Q3 2018.

The Q3 2018 states and FCT IGR figure hits N264.38bn compared to N279.78bn recorded in half year 2018. This indicates a negative growth of -5.08% quarter on quarter.

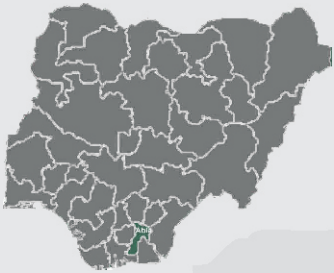
Seventeen (17) States recorded growth in IGR while twenty (20) states recorded decline in IGR quarter on quarter at the end of Q3 2018.

The net FAAC allocation in Q3 2018 is put at N1.82 trillion while the total revenue available to the states is put at N2.72 trillion.

However, the value of foreign debt stands at \$4.22bn while domestic debt hits N3.38 trillion at the end of 2018 half year respectively.

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

ABIA STATE



Land Area: 2,440 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N3,030,430,890.30



Y-on-Y
Growth

14.32%

Q1 2018

N3,381,405,773.46

Q2 2018

N3,595,598,485.61



Q-on-Q
Growth

-15.72%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N3,724,978,312.33

Direct Assessment

N713,107,489.89

Road Taxes

N246,242,625.00

Other Taxes

N1,303,495,973.46

Total Tax

N5,987,824,400.68

MDAs Revenue

N4,019,610,748.69

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N10,007,435,149.37

NET FACC ALLOCATION NGN

N40,617,537,481.90

TOTAL REVENUE AVAILABLE NGN

N50,624,972,631.27



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

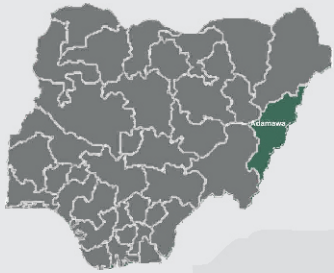
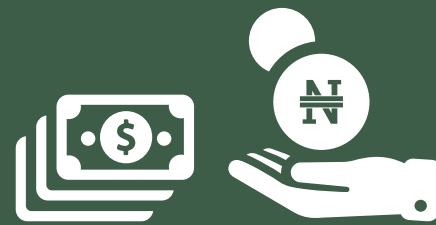
\$100,217,589.59

TOTAL DOMESTIC DEBT NGN

N57,467,618,625.51

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

ADAMAWA STATE



Land Area: 14, 254 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N1,375,273,320.45



Y-on-Y
Growth

-44.90%

Q1 2018

N1,399,656,160.16

Q2 2018

N1,776,834,470.06



Q-on-Q
Growth

-22.60%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N2,817,563,842.61

Direct Assessment

N73,917,102.31

Road Taxes

N63,993,001.00

Other Taxes

N544,661,354.00

Total Tax

N3,500,135,299.92

MDAs Revenue

N1,051,628,650.75

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N4,551,763,950.67

NET FACC ALLOCATION NGN

N36,574,955,086.27

TOTAL REVENUE AVAILABLE NGN

N41,126,719,036.94



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

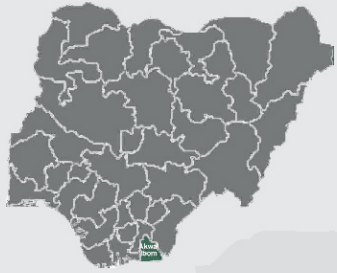
\$57,860,541.54

TOTAL DOMESTIC DEBT NGN

N67,460,656,267.08

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

AKWA IBOM STATE



Land Area: 2,734 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N6,705,753,013.33



Y-on-Y
Growth

91.16%

Q1 2018

N6,855,267,611.13

Q2 2018

N4,977,247,121.06



Q-on-Q
Growth

34.73%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N14,415,546,056.18

Direct Assessment

N171,087,611.59

Road Taxes

N227,752,400.00

Other Taxes

N2,970,624,659.83

Total Tax

N17,785,010,727.60

MDAs Revenue

N753,257,017.92

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N18,538,267,745.52

NET FACC ALLOCATION NGN

N146,975,976,157.75

TOTAL REVENUE AVAILABLE NGN

N165,514,243,903.27



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

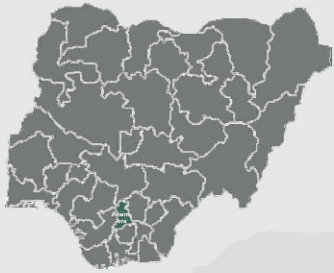
\$48,385,866.53

TOTAL DOMESTIC DEBT NGN

N179,714,994,143.75

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

ANAMBRA STATE



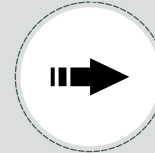
Land Area: 1,870 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N4,100,593,261.98



Y-on-Y
Growth

NA

Q1 2018

N3,645,115,621.49

Q2 2018

N3,422,277,924.47



Q-on-Q
Growth

19.82%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N5,834,772,334.43

Direct Assessment

N482,662,813.54

Road Taxes

N486,591,275.00

Other Taxes

N1,531,586,768.48

Total Tax

N8,335,613,191.45

MDAs Revenue

N2,832,373,616.49

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N11,167,986,807.94

NET FACC ALLOCATION NGN

N40,703,777,437.52

TOTAL REVENUE AVAILABLE NGN

N51,871,764,245.46



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

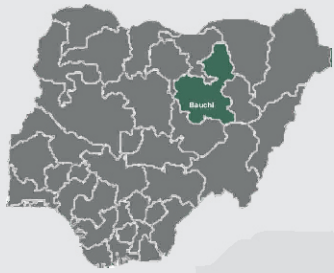
\$107,438,517.03

TOTAL DOMESTIC DEBT NGN

N2,612,431,503.89

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

BAUCHI STATE



Land Area: 18, 965 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N2,436,811,723.03



Y-on-Y
Growth

406.48%

Q1 2018

N2,050,106,131.84

Q2 2018

N2,556,334,669.28



Q-on-Q
Growth

-4.68%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N5,735,727,492.55

Direct Assessment

N184,932,203.44

Road Taxes

N231,969,950.76

Other Taxes

N325,611,524.19

Total Tax

N6,478,241,170.94

MDAs Revenue

N565,011,353.21

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N7,043,252,524.15

NET FACC ALLOCATION NGN

N39,174,561,401.01

TOTAL REVENUE AVAILABLE NGN

N46,217,813,925.16



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

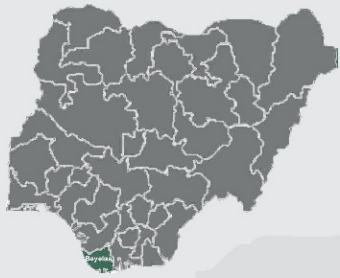
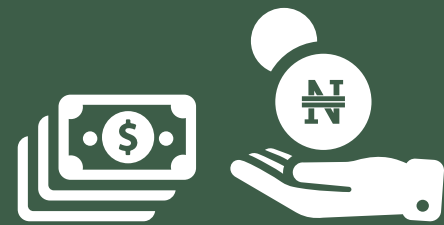
\$134,907,612.92

TOTAL DOMESTIC DEBT NGN

N78,076,937,314.82

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

BAYELSA STATE



Land Area: 8,150 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N3,198,838,206.76



Y-on-Y
Growth

-25.99%

Q1 2018

N4,083,007,547.77

Q2 2018

N2,791,232,271.86



Q-on-Q
Growth

14.60%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N8,698,946,235.49

Direct Assessment

N82,628,233.30

Road Taxes

N26,916,071.86

Other Taxes

N900,406,792.48

Total Tax

N9,708,897,333.13

MDAs Revenue

N364,180,693.26

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N10,073,078,026.39

NET FACC ALLOCATION NGN

N112,902,571,818.86

TOTAL REVENUE AVAILABLE NGN

N122,975,649,845.25



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

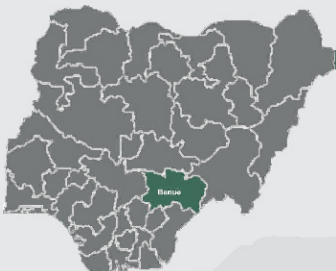
\$57,256,211.04

TOTAL DOMESTIC DEBT NGN

N123,031,521,306.14

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

BENUE STATE



Land Area: 13,150 sq m

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018
N2,324,630,945.47



**Y-on-Y
Growth**

0.15%

Q1 2018

N2,737,672,598.74

Q2 2018

N3,326,033,449.05



**Q-on-Q
Growth**

-30.11%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N5,728,622,154.20

Direct Assessment

N360,522,908.61

Road Taxes

N112,379,400.05

Other Taxes

N150,480,303.19

Total Tax

N6,352,004,766.05

MDAs Revenue

N2,036,332,227.21

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N8,388,336,993.26

NET FACC ALLOCATION NGN

N40,729,610,899.85

TOTAL REVENUE AVAILABLE NGN

N49,117,947,893.11



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

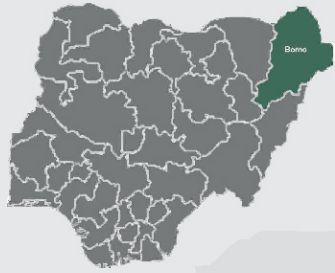
\$34,750,363.40

TOTAL DOMESTIC DEBT NGN

N92,930,649,665.69

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

BORNO STATE



Land Area: 22, 316 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N1,570,198,517.00



Y-on-Y
Growth

39.22%

Q1 2018

N1,499,060,122.50

Q2 2018

N1,561,598,789.73



Q-on-Q
Growth

0.55%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N2,499,122,499.06

Direct Assessment

N320,494,692.06

Road Taxes

N132,778,615.00

Other Taxes

N509,761,318.00

Total Tax

N3,462,157,124.12

MDAs Revenue

N1,168,700,305.11

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N4,630,857,429.23

NET FACC ALLOCATION NGN

N46,475,345,122.00

TOTAL REVENUE AVAILABLE NGN

N51,106,202,551.23



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

\$22,292,486.47

TOTAL DOMESTIC DEBT NGN

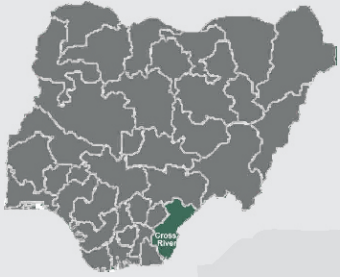
N77,523,662,982.23

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

CROSS RIVER STATE



Land Area: 7,782 sq mi



2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N3,218,254,451.35



Y-on-Y
Growth

11.40%

Q1 2018

N3,763,830,682.53

Q2 2018

N5,993,972,546.50



Q-on-Q
Growth

-46.31%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N5,966,121,308.25

Direct Assessment

N135,759,969.05

Road Taxes

N717,943,970.81

Other Taxes

N3,272,150,191.22

Total Tax

N10,091,975,439.33

MDAs Revenue

N2,884,082,241.05

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N12,976,057,680.38

NET FACC ALLOCATION NGN

N26,936,876,577.24

TOTAL REVENUE AVAILABLE NGN

N39,912,934,257.62



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

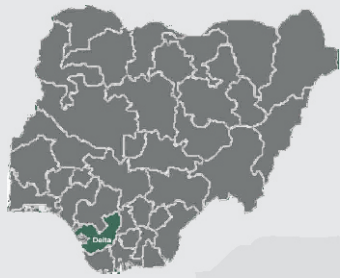
\$193,796,061.81

TOTAL DOMESTIC DEBT NGN

N124,943,613,082.61

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

DELTA STATE



Land Area: 6,833 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N13,147,112,578.30



Y-on-Y
Growth

0.94%

Q1 2018

N16,343,107,878.09

Q2 2018

N13,454,284,995.72



Q-on-Q
Growth

-2.28%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N31,587,164,214.91

Direct Assessment

N333,039,138.75

Road Taxes

N370,875,100.39

Other Taxes

N4,993,798,216.03

Total Tax

N37,284,876,670.08

MDAs Revenue

N5,659,628,782.03

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N42,944,505,452.11

NET FACC ALLOCATION NGN

N150,589,220,444.45

TOTAL REVENUE AVAILABLE NGN

N193,533,725,896.56



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

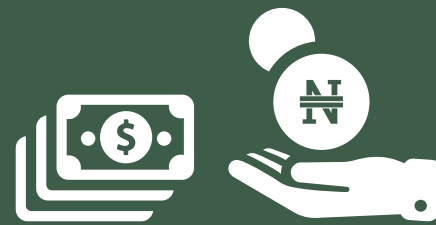
\$63,825,838.81

TOTAL DOMESTIC DEBT NGN

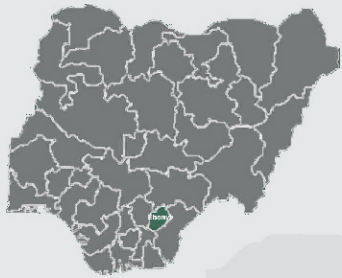
N222,680,606,739.34

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

EBONYI STATE



Land Area: 2,136 sq mi

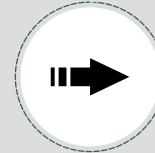


2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N1,320,081,796.37



Y-on-Y
Growth

NA

Q1 2018

N2,463,958,668.01

Q2 2018

N1,218,341,157.68



Q-on-Q
Growth

8.35%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N2,173,055,629.83

Direct Assessment

N42,044,751.41

Road Taxes

N112,882,170.00

Other Taxes

N691,607,778.94

Total Tax

N3,019,590,330.18

MDAs Revenue

N764,450,032.20

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N3,784,040,362.38

NET FACC ALLOCATION NGN

N33,088,537,456.59

TOTAL REVENUE AVAILABLE NGN

N36,872,577,818.97



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

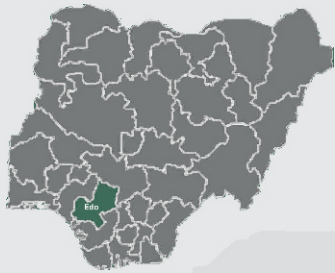
\$67,901,721.07

TOTAL DOMESTIC DEBT NGN

N34,515,070,111.77

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

EDO STATE



Land Area: 6,873 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018
N7,065,291,160.20



**Y-on-Y
Growth**

30.08%

Q1 2018

N7,362,135,105.33

Q2 2018

N6,446,548,343.95



**Q-on-Q
Growth**

9.60%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N8,868,622,151.36

Direct Assessment

N864,665,924.61

Road Taxes

N392,811,746.68

Other Taxes

N5,012,251,527.01

Total Tax

N15,138,351,349.66

MDAs Revenue

N5,735,623,259.82

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N20,873,974,609.48

NET FACC ALLOCATION NGN

N50,542,022,895.80

TOTAL REVENUE AVAILABLE NGN

N71,415,997,505.28



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

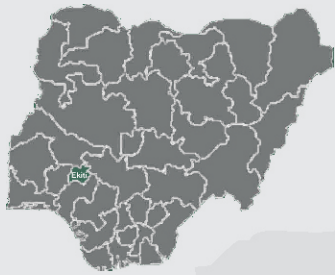
\$279,029,896.21

TOTAL DOMESTIC DEBT NGN

N69,004,633,290.09

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

EKITI STATE



Land Area: 2,453 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N1,226,709,405.75



Y-on-Y
Growth

-8.40%

Q1 2018

N1,501,600,288.90

Q2 2018

N1,243,343,208.97



Q-on-Q
Growth

-1.34%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N3,024,549,420.71

Direct Assessment

N125,329,200.97

Road Taxes

N90,998,884.81

Other Taxes

N317,158,187.68

Total Tax

N3,558,035,694.17

MDAs Revenue

N413,617,209.45

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N3,971,652,903.62

NET FACC ALLOCATION NGN

N27,929,674,478.36

TOTAL REVENUE AVAILABLE NGN

N31,901,327,381.98



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

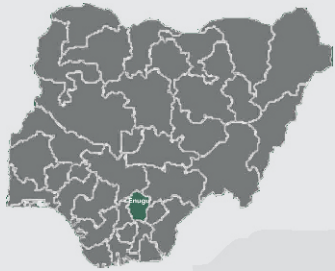
\$97,994,770.66

TOTAL DOMESTIC DEBT NGN

N117,724,274,041.26

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

ENUGU STATE



Land Area: 2,765 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018
N4,145,288,837.00



**Y-on-Y
Growth**

-12.92%

Q1 2018

N8,728,877,176.00

Q2 2018

N3,569,520,979.00



**Q-on-Q
Growth**

16.13%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N7,041,467,362.00

Direct Assessment

N175,418,393.00

Road Taxes

N407,582,838.00

Other Taxes

N2,349,468,958.00

Total Tax

N9,973,937,551.00

MDAs Revenue

N6,469,749,441.00

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N16,443,686,992.00

NET FACC ALLOCATION NGN

N38,955,331,535.16

TOTAL REVENUE AVAILABLE NGN

N55,399,018,527.16



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

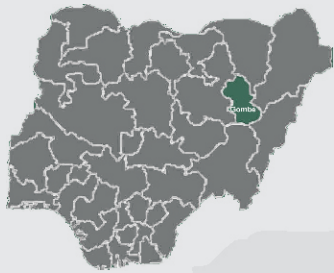
\$127,952,029.92

TOTAL DOMESTIC DEBT NGN

N61,231,913,793.95

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

GOMBE STATE



Land Area: 7, 246 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N1,263,807,376.28



Y-on-Y
Growth

8.58%

Q1 2018

N1,103,922,873.08

Q2 2018

N1,290,819,099.33



Q-on-Q
Growth

-2.09%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N2,257,317,742.91

Direct Assessment

N46,752,020.08

Road Taxes

N62,388,770.00

Other Taxes

N784,508,197.38

Total Tax

N3,150,966,730.37

MDAs Revenue

N507,582,618.32

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N3,658,549,348.69

NET FACC ALLOCATION NGN

N31,984,356,871.78

TOTAL REVENUE AVAILABLE NGN

N35,642,906,220.47



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

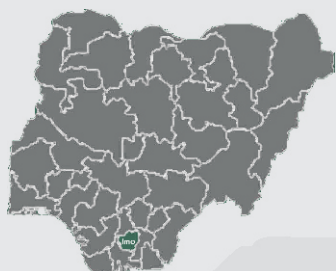
\$38,500,292.18

TOTAL DOMESTIC DEBT NGN

N41,939,190,055.53

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

IMO STATE



Land Area: 2,140 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018
N4,475,133,205.45



**Y-on-Y
Growth**

172.39%

Q1 2018

Q2 2018

N3,592,852,650.20

N3,419,328,542.07



**Q-on-Q
Growth**

30.88%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N5,064,336,638.97

Direct Assessment

N1,947,489,762.42

Road Taxes

N1,077,375,900.64

Other Taxes

N162,366,091.38

Total Tax

N8,251,568,393.41

MDAs Revenue

N3,235,746,004.31

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N11,487,314,397.72

NET FACC ALLOCATION NGN

N39,337,801,650.23

TOTAL REVENUE AVAILABLE NGN

N50,825,116,047.95



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

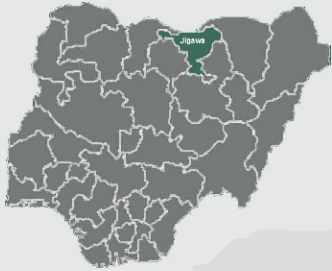
\$61,277,993.68

TOTAL DOMESTIC DEBT NGN

N85,432,191,992.42

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

JIGAWA STATE



Land Area: 8, 940 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N2,347,712,138.63



Y-on-Y
Growth

46.64%

Q1 2018

N2,146,456,700.57

Q2 2018

N2,655,293,886.58



Q-on-Q
Growth

-11.58%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N2,692,312,918.11

Direct Assessment

N27,311,860.97

Road Taxes

N36,177,543.81

Other Taxes

N3,127,383,082.95

Total Tax

N5,883,185,405.84

MDAs Revenue

N1,266,277,319.94

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N7,149,462,725.78

NET FACC ALLOCATION NGN

N44,361,501,489.41

TOTAL REVENUE AVAILABLE NGN

N51,510,964,215.19



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

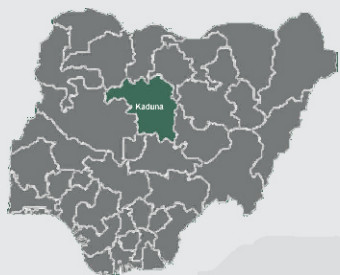
\$32,800,038.17

TOTAL DOMESTIC DEBT NGN

N34,488,374,498.85

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

KADUNA STATE



Land Area: 17,781 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N5,994,244,850.56



Y-on-Y
Growth

-5.53%

Q1 2018

N8,839,906,826.29

Q2 2018

N7,164,587,629.09



Q-on-Q
Growth

-16.34%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N9,692,846,725.68

Direct Assessment

N262,616,038.21

Road Taxes

N310,150,225.15

Other Taxes

N1,537,471,023.85

Total Tax

N11,803,084,012.89

MDAs Revenue

N10,195,655,293.05

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N21,998,739,305.94

NET FACC ALLOCATION NGN

N50,686,304,073.29

TOTAL REVENUE AVAILABLE NGN

N72,685,043,379.23



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

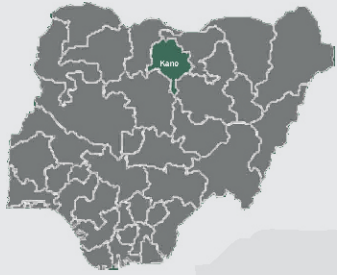
\$232,965,533.73

TOTAL DOMESTIC DEBT NGN

N75,606,381,758.43

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

KANO STATE



Land Area: 7,773 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N7,090,379,424.19



Y-on-Y
Growth

-54.71%

Q1 2018

N9,292,824,304.63

Q2 2018

N9,261,711,800.26



Q-on-Q
Growth

-23.44%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N10,542,396,344.28

Direct Assessment

N1,561,675,381.31

Road Taxes

N1,136,089,282.11

Other Taxes

N3,252,630,907.34

Total Tax

N16,492,791,915.04

MDAs Revenue

N9,152,123,614.04

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N25,644,915,529.08

NET FACC ALLOCATION NGN

N61,827,663,028.85

TOTAL REVENUE AVAILABLE NGN

N87,472,578,557.93



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

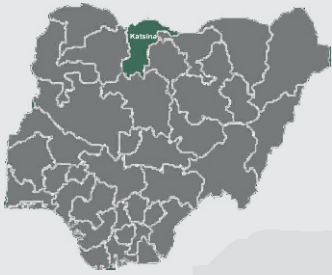
\$65,047,427.46

TOTAL DOMESTIC DEBT NGN

N95,420,104,800.47

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

KATSINA STATE



Land Area: 9,341 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018
N1,612,747,634.00



**Y-on-Y
Growth**

-0.26%

Q1 2018

N1,789,685,111.00

Q2 2018

N1,697,153,343.00



**Q-on-Q
Growth**

-4.97%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N3,858,308,159.00

Direct Assessment

N248,366,352.00

Road Taxes

N87,209,646.00

Other Taxes

N274,274,208.00

Total Tax

N4,468,158,365.00

MDAs Revenue

N631,427,723.00

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N5,099,586,088.00

NET FACCC ALLOCATION NGN

N44,404,146,269.82

TOTAL REVENUE AVAILABLE NGN

N49,503,732,357.82



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

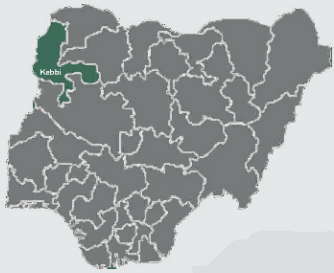
\$64,757,964.40

TOTAL DOMESTIC DEBT NGN

N30,852,661,159.10

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

KEBBI STATE



Land Area: 14,200 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N1,142,753,947.59



Y-on-Y
Growth

12.48%

Q1 2018

N1,017,839,463.35

Q2 2018

N1,016,412,663.69



Q-on-Q
Growth

12.43%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N1,783,834,998.42

Direct Assessment

N883,145,964.62

Road Taxes

N18,161,279.50

Other Taxes

N149,043,231.23

Total Tax

N2,834,185,473.77

MDAs Revenue

N342,820,600.86

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N3,177,006,074.63

NET FACC ALLOCATION NGN

N40,097,730,567.77

TOTAL REVENUE AVAILABLE NGN

N43,274,736,642.40



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

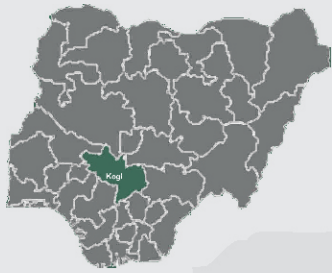
\$46,759,780.42

TOTAL DOMESTIC DEBT NGN

N53,874,263,625.13

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

KOGI STATE



Land Area: 11,519 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N2,530,079,917.46



Y-on-Y
Growth

-20.00%

Q1 2018

N2,528,461,175.41

Q2 2018

N2,919,134,200.71



Q-on-Q
Growth

-13.33%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N4,676,889,264.07

Direct Assessment

N61,052,301.75

Road Taxes

N287,459,488.97

Other Taxes

N1,020,448,972.04

Total Tax

N6,045,850,026.83

MDAs Revenue

N1,931,825,266.75

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N7,977,675,293.58

NET FACC ALLOCATION NGN

N39,108,511,892.18

TOTAL REVENUE AVAILABLE NGN

N47,086,187,185.76



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

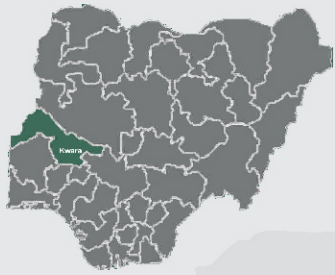
\$32,371,905.62

TOTAL DOMESTIC DEBT NGN

N114,332,341,233.39

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

KWARA STATE



Land Area: 14, 218 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N5,969,556,705.15



Y-on-Y
Growth

17.87%

Q1 2018

N6,389,122,276.67

Q2 2018

N3,654,056,177.04



Q-on-Q
Growth

63.37%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N4,393,156,144.09

Direct Assessment

N1,038,114,189.56

Road Taxes

N264,873,123.14

Other Taxes

N805,180,716.37

Total Tax

N6,501,324,173.16

MDAs Revenue

N9,511,410,985.70

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N16,012,735,158.86

NET FACC ALLOCATION NGN

N32,914,119,656.53

TOTAL REVENUE AVAILABLE NGN

N48,926,854,815.39



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

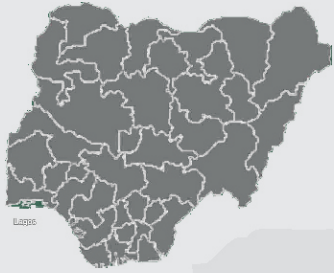
\$49,871,457.19

TOTAL DOMESTIC DEBT NGN

N40,492,924,816.54

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

LAGOS STATE



Land Area: 1,381 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N87,063,625,667.81



Y-on-Y
Growth

18.06%

Q1 2018

N96,236,288,416.78

Q2 2018

N100,158,876,856.91



Q-on-Q
Growth

-13.07%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N176,894,022,211.29

Direct Assessment

N13,499,108,839.66

Road Taxes

N6,491,240,974.12

Other Taxes

N47,029,490,501.19

Total Tax

N243,913,862,526.26

MDAs Revenue

N39,544,928,415.24

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N283,458,790,941.50

NET FACC ALLOCATION NGN

N90,012,343,843.16

TOTAL REVENUE AVAILABLE NGN

N373,471,134,784.66



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

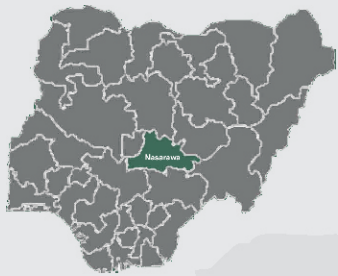
\$1,451,639,937.86

TOTAL DOMESTIC DEBT NGN

N517,367,331,872.95

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

NASARAWA STATE



Land Area: 10, 470 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N1,591,041,429.22



Y-on-Y
Growth

26.46%

Q1 2018

N2,439,646,825.99

Q2 2018

N1,366,814,370.59



Q-on-Q
Growth

16.41%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N5,038,830,637.03

Direct Assessment

N39,253,003.12

Road Taxes

N116,212,137.00

Other Taxes

N112,136,609.03

Total Tax

N5,306,432,386.18

MDAs Revenue

N91,070,239.62

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N5,397,502,625.80

NET FACC ALLOCATION NGN

N34,969,694,687.23

TOTAL REVENUE AVAILABLE NGN

N40,367,197,313.03



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

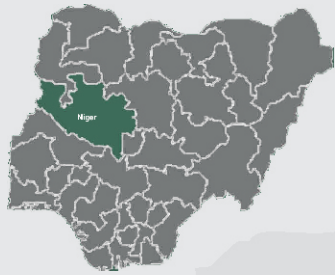
\$61,495,066.44

TOTAL DOMESTIC DEBT NGN

N70,335,662,265.00

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

NIGER STATE



Land Area: 29, 484 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N1,656,022,919.64



Y-on-Y
Growth

-0.61%

Q1 2018

N2,288,238,354.26

Q2 2018

N2,572,387,120.05



Q-on-Q
Growth

-35.62%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N4,944,800,135.53

Direct Assessment

N200,995,140.06

Road Taxes

N117,207,529.71

Other Taxes

N1,078,801,233.12

Total Tax

N6,341,804,038.42

MDAs Revenue

N174,844,355.53

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N6,516,648,393.95

NET FACC ALLOCATION NGN

N42,201,668,096.20

TOTAL REVENUE AVAILABLE NGN

N48,718,316,490.15



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

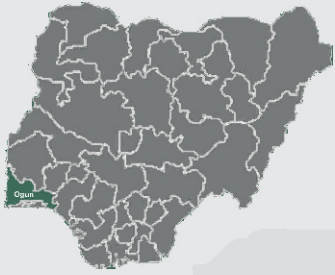
\$55,747,995.99

TOTAL DOMESTIC DEBT NGN

N40,300,423,742.82

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

OGUN STATE



Land Area: 6,556.23 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N20,577,479,637.32



Y-on-Y
Growth

21.66%

Q1 2018

N21,340,297,222.14

Q2 2018

N21,178,967,207.23



Q-on-Q
Growth

-2.84%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N30,122,329,352.31

Direct Assessment

N4,296,304,070.32

Road Taxes

N1,293,258,796.02

Other Taxes

N6,522,157,380.86

Total Tax

N42,234,049,599.51

MDAs Revenue

N20,862,694,467.18

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N63,096,744,066.69

NET FACC ALLOCATION NGN

N29,112,025,974.08

TOTAL REVENUE AVAILABLE NGN

N92,208,770,040.77



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

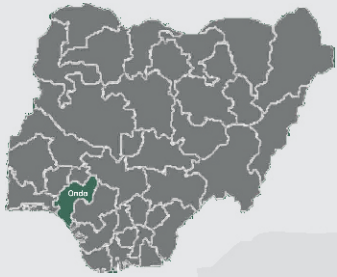
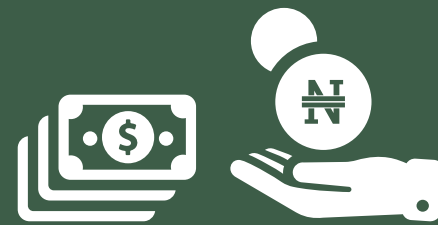
\$105,388,666.18

TOTAL DOMESTIC DEBT NGN

N104,933,290,271.91

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

ONDO STATE



Land Area: 6,000 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N5,044,484,827.83



**Y-on-Y
Growth**

85.00%

Q1 2018

N3,609,802,072.11

Q2 2018

N5,807,617,736.66



**Q-on-Q
Growth**

-13.14%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N5,737,707,610.72

Direct Assessment

N404,102,095.26

Road Taxes

N382,903,854.72

Other Taxes

N2,574,642,430.11

Total Tax

N9,099,355,990.81

MDAs Revenue

N5,362,548,645.79

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N14,461,904,636.60

NET FACC ALLOCATION NGN

N47,352,908,032.62

TOTAL REVENUE AVAILABLE NGN

N61,814,812,669.22



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

\$81,417,458.58

TOTAL DOMESTIC DEBT NGN

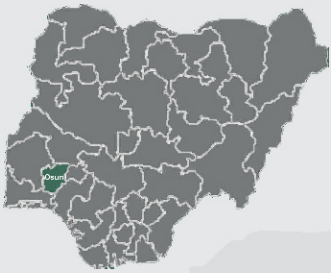
N50,610,170,334.16

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

OSUN STATE



Land Area: 3,572 sq mi



2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N2,738,102,673.38



Y-on-Y
Growth

10.76%

Q1 2018

N2,118,883,555.68

Q2 2018

N2,655,049,761.21



Q-on-Q
Growth

3.13%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N4,381,821,492.76

Direct Assessment

N604,933,673.19

Road Taxes

N156,512,365.53

Other Taxes

N282,683,431.41

Total Tax

N5,425,950,962.89

MDAs Revenue

N2,086,085,027.38

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N7,512,035,990.27

NET FACC ALLOCATION NGN

N16,409,124,575.59

TOTAL REVENUE AVAILABLE NGN

N23,921,160,565.86



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

\$101,567,066.28

TOTAL DOMESTIC DEBT NGN

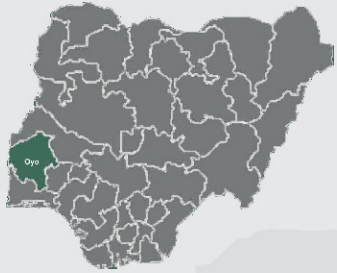
N135,831,145,633.27

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

OYO STATE



Land Area: 10,986 sq mi



2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N5,882,490,179.75



Y-on-Y
Growth

3.98%

Q1 2018

N5,405,584,026.96

Q2 2018

N6,974,296,229.10



Q-on-Q
Growth

-15.65%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N8,452,954,987.08

Direct Assessment

N3,400,544,707.90

Road Taxes

N362,477,972.95

Other Taxes

N2,717,257,045.35

Total Tax

N14,933,234,713.28

MDAs Revenue

N3,329,135,722.53

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N18,262,370,435.81

NET FACCC ALLOCATION NGN

N43,464,435,502.04

TOTAL REVENUE AVAILABLE NGN

N61,726,805,937.85



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

\$106,334,516.11

TOTAL DOMESTIC DEBT NGN

N88,003,629,720.82

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

PLATEAU STATE



Land Area: 11, 936 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N3,260,734,080.98



Y-on-Y
Growth

29.77%

Q1 2018

N3,098,544,664.05

Q2 2018

N3,171,114,653.27



Q-on-Q
Growth

2.83%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N4,377,736,444.34

Direct Assessment

N85,656,440.04

Road Taxes

N259,640,975.00

Other Taxes

N2,022,608,836.57

Total Tax

N6,745,642,695.95

MDAs Revenue

N2,784,750,702.35

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N9,530,393,398.30

NET FACC ALLOCATION NGN

N32,088,689,201.31

TOTAL REVENUE AVAILABLE NGN

N41,619,082,599.61



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

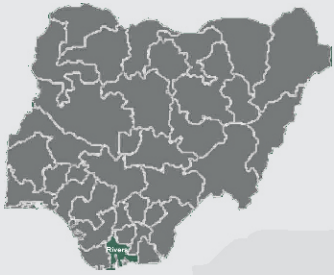
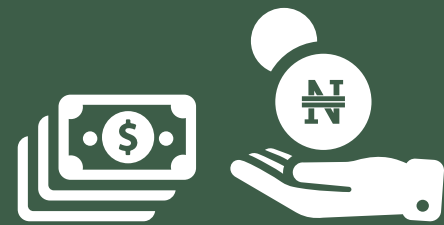
\$29,696,386.15

TOTAL DOMESTIC DEBT NGN

N121,579,460,297.29

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

RIVERS STATE



Land Area: 4,277 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N22,881,431,443.74



Y-on-Y
Growth

23.71%

Q1 2018

N37,476,154,780.33

Q2 2018

N23,430,626,831.97



Q-on-Q
Growth

-2.34%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N63,902,827,047.75

Direct Assessment

N935,202,860.54

Road Taxes

N120,791,726.92

Other Taxes

N14,083,505,972.14

Total Tax

N79,042,327,607.35

MDAs Revenue

N4,745,885,448.69

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N83,788,213,056.04

NET FACC ALLOCATION NGN

N126,649,633,421.92

TOTAL REVENUE AVAILABLE NGN

N210,437,846,477.96



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

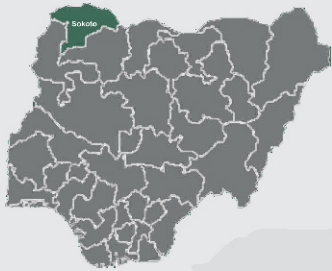
\$79,520,400.99

TOTAL DOMESTIC DEBT NGN

N191,156,694,184.66

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

SOKOTO STATE



Land Area: 10,028 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018
N7,758,924,708.94



**Y-on-Y
Growth**

191.88%

Q1 2018

Q2 2018

N2,178,862,395.60

N3,471,332,012.60



**Q-on-Q
Growth**

123.51%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N6,861,941,971.18

Direct Assessment

N482,596,202.32

Road Taxes

N54,189,989.00

Other Taxes

N4,989,944,771.99

Total Tax

N12,388,672,934.49

MDAs Revenue

N1,020,446,182.65

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N13,409,119,117.14

NET FACC ALLOCATION NGN

N39,381,823,127.30

TOTAL REVENUE AVAILABLE NGN

N52,790,942,244.44



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

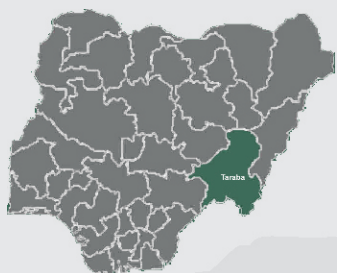
\$40,225,935.91

TOTAL DOMESTIC DEBT NGN

N24,891,029,854.58

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

TARABA STATE



Land Area: 21, 032 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N1,517,681,391.48



Y-on-Y
Growth

0.89%

Q1 2018

N1,199,006,773.57

Q2 2018

N1,414,242,067.81



Q-on-Q
Growth

7.31%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N1,671,189,500.27

Direct Assessment

N126,760,401.12

Road Taxes

N35,427,557.14

Other Taxes

N33,580,068.05

Total Tax

N1,866,957,526.58

MDAs Revenue

N2,263,972,706.28

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N4,130,930,232.86

NET FACC ALLOCATION NGN

N35,084,509,557.26

TOTAL REVENUE AVAILABLE NGN

N39,215,439,790.12



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

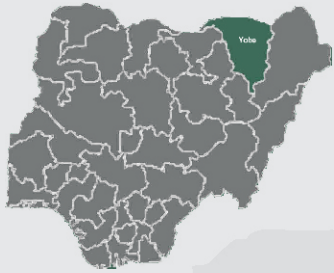
\$22,113,312.20

TOTAL DOMESTIC DEBT NGN

N59,598,963,943.09

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

YOBE STATE



Land Area: 17, 568 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N1,264,409,501.02



**Y-on-Y
Growth**

12.25%

Q1 2018

N832,216,819.29

Q2 2018

N788,458,715.08



**Q-on-Q
Growth**

60.36%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N1,592,109,032.55

Direct Assessment

N2,605,445.58

Road Taxes

N38,842,900.65

Other Taxes

N223,527,444.57

Total Tax

N1,857,084,823.35

MDAs Revenue

N1,028,000,212.04

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N2,885,085,035.39

NET FACC ALLOCATION NGN

N38,910,010,459.69

TOTAL REVENUE AVAILABLE NGN

N41,795,095,495.08



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

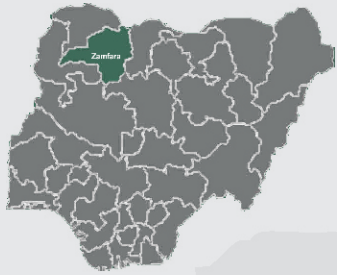
\$28,496,975.62

TOTAL DOMESTIC DEBT NGN

N27,317,264,912.88

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

ZAMFARA STATE



Land Area: 15,352 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N1,795,550,065.48



Y-on-Y
Growth

40.00%

Q1 2018

N1,314,770,380.33

Q2 2018

N1,342,423,061.06



Q-on-Q
Growth

33.75%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N2,327,425,760.95

Direct Assessment

N485,403,488.96

Road Taxes

N437,352,046.00

Other Taxes

N607,331,559.95

Total Tax

N3,857,512,855.86

MDAs Revenue

N595,230,651.01

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N4,452,743,506.87

NET FACC ALLOCATION NGN

N29,349,715,061.39

TOTAL REVENUE AVAILABLE NGN

N33,802,458,568.26



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

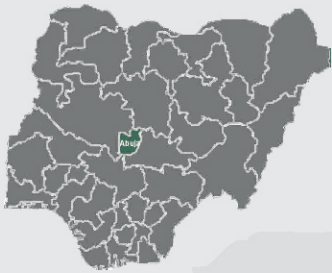
\$34,244,939.78

TOTAL DOMESTIC DEBT NGN

N69,923,231,483.13

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

FCT



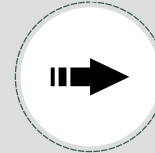
Land Area: 667 sq mi

2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N14,052,224,058.13



Y-on-Y
Growth

NA%

Q1 2018

N20,117,850,018.97

Q2 2018

N15,193,188,795.00



Q-on-Q
Growth

-7.51%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N46,198,227,237.42

Direct Assessment

N1,198,924,913.84

Road Taxes

Other Taxes

N1,966,110,720.84

Total Tax

N49,363,262,872.10

MDAs Revenue

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N49,363,262,872.10

NET FACC ALLOCATION NGN

N53,796,056,695.79

TOTAL REVENUE AVAILABLE NGN

N103,159,319,567.89



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

\$32,833,430.20

TOTAL DOMESTIC DEBT NGN

N94,115,685,075.02

INTERNALLY GENERATED REVENUE AT STATE LEVEL Q3 2018

ALL STATES TOTAL

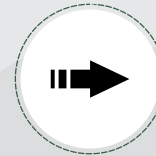


2018 Q3 DISAGGREGATED IGR COLLECTION



Q3 2018

N264,375,885,891.32



Q-on-Q
Growth

NA

Q1 2018

N302,172,019,053.21

Q2 2018

N278,537,061,173.25



Q-on-Q
Growth

-5.08%

JAN - SEP 2018 IGR DISSAGGREGATED

PAYE

N515,581,581,370.62

Direct Assessment

N35,904,525,585.36

Road Taxes

N16,767,662,133.44

Other Taxes

N120,230,147,988.23

Total Tax

N688,483,917,077.65

MDAs Revenue

N155,382,707,780.45

TOTAL REVENUE AVAILABLE TO STATES Q3 2018 AND DEBT PROFILE AS AT Q2 2018

TOTAL STATE GENERATED REVENUE NGN

N794,503,361,986.00

NET FACC ALLOCATION NGN

N1,821,904,715,832.41

TOTAL REVENUE AVAILABLE NGN

N2,719,567,397,386.30



AS AT END Q2 2018

TOTAL EXTERNAL DEBT (\$)

\$4,215,850,557.94

TOTAL DOMESTIC DEBT NGN

N3,383,205,315,324.55

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

| JOINT TAX BOARD | | | | | | | | | | | | |
|--------------------------------------|--------------|---------------------------|-------------------------|-------------------------|--------------------------|---------------------------|--------------------------|---------------------------|-------------------|--------------------|--------------|--|
| 2018 Q3 DISAGGREGATED IGR COLLECTION | | | | | | | | | | | | |
| S/N | State | PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue | Total | Q2 2017 | Quarter on Quarter | Year om Year | |
| | | | | | | | | | | Growth % | Growth % | |
| 1 | Abia | 1,215,125,028.38 | 233,431,154.30 | 91,723,375.00 | 354,786,797.62 | 1,895,066,355.30 | 1,135,364,535.00 | 3,030,430,890.30 | 2,650,772,644.84 | -15.72 | 14.32 | |
| 2 | Adamawa | 949,675,890.13 | 46,060,552.22 | 21,602,425.00 | 165,102,061.70 | 1,182,440,929.05 | 192,832,391.40 | 1,375,273,320.45 | 2,496,052,758.50 | -22.60 | -44.90 | |
| 3 | Akwa Ibom | 5,431,417,720.34 | 68,667,558.24 | 73,492,150.00 | 993,478,005.02 | 6,567,055,433.60 | 138,697,579.73 | 6,705,753,013.33 | 3,507,966,222.12 | 34.73 | 91.16 | |
| 4 | Anambra | 2,094,173,581.47 | 231,038,807.67 | 161,735,250.00 | 627,832,929.16 | 3,114,780,568.30 | 985,812,693.68 | 4,100,593,261.98 | NA | 19.82 | NA | |
| 5 | Bauchi | 1,847,993,961.69 | 68,907,149.35 | 97,159,372.43 | 77,058,302.83 | 2,091,118,786.30 | 345,692,936.73 | 2,436,811,723.03 | 481,127,422.00 | -4.68 | 406.48 | |
| 6 | Bayelsa | 2,541,430,854.04 | 36,189,610.06 | 8,571,500.00 | 389,517,305.28 | 2,975,709,269.38 | 223,128,937.38 | 3,198,838,206.76 | 4,322,379,822.00 | 14.60 | -25.99 | |
| 7 | Benue | 1,437,337,051.12 | 122,156,357.76 | 38,907,600.02 | 16,584,238.51 | 1,614,985,247.41 | 709,645,698.06 | 2,324,630,945.47 | 2,321,111,301.08 | -30.11 | 0.15 | |
| 8 | Borno | 887,888,902.00 | 139,952,627.00 | 31,029,931.00 | 189,341,318.00 | 1,248,212,778.00 | 321,985,739.00 | 1,570,198,517.00 | 1,127,888,594.47 | 0.55 | 39.22 | |
| 9 | Cross River | 1,871,851,328.31 | 50,623,709.65 | 215,044,771.21 | 326,188,705.61 | 2,463,708,514.78 | 754,545,936.57 | 3,218,254,451.35 | 2,888,819,247.21 | -46.31 | 11.40 | |
| 10 | Delta | 9,327,226,475.77 | 98,118,767.52 | 112,490,815.00 | 2,279,398,512.00 | 11,817,234,570.29 | 1,329,878,008.01 | 13,147,112,578.30 | 13,024,227,534.79 | -2.28 | 0.94 | |
| 11 | Ebonyi | 877,882,763.50 | 15,245,870.00 | 31,731,575.00 | 204,317,877.66 | 1,129,178,086.16 | 190,903,710.21 | 1,320,081,796.37 | NA | 8.35 | NA | |
| 12 | Edo | 3,224,414,260.45 | 267,452,095.47 | 125,013,545.64 | 2,036,183,280.93 | 5,653,063,182.49 | 1,412,227,977.71 | 7,065,291,160.20 | 5,431,541,016.91 | 9.60 | 30.08 | |
| 13 | Ekiti | 935,820,281.62 | 28,157,287.94 | 28,740,000.00 | 81,064,995.44 | 1,073,782,565.00 | 152,926,840.75 | 1,226,709,405.75 | 1,339,201,964.58 | -1.34 | -8.40 | |
| 14 | Enugu | 2,040,027,857.00 | 34,079,493.00 | 131,740,280.00 | 452,839,661.00 | 2,658,687,291.00 | 1,486,601,546.00 | 4,145,288,837.00 | 4,760,304,537.00 | 16.13 | -12.92 | |
| 15 | Gombe | 756,222,757.19 | 28,266,456.00 | 17,191,020.00 | 326,356,867.89 | 1,128,037,101.08 | 135,770,275.20 | 1,263,807,376.28 | 1,163,925,631.14 | -2.09 | 8.58 | |
| 16 | Imo | 1,833,256,826.45 | 532,208,628.70 | 192,638,853.00 | 90,098,283.12 | 2,648,202,591.27 | 1,826,930,614.18 | 4,475,133,205.45 | 1,642,936,322.76 | 30.88 | 172.39 | |
| 17 | Jigawa | 941,472,822.14 | 7,035,834.30 | 11,304,300.00 | 944,167,394.79 | 1,903,980,351.23 | 443,731,787.40 | 2,347,712,138.63 | 1,600,955,245.48 | -11.58 | 46.64 | |
| 18 | Kaduna | 3,368,992,310.91 | 52,598,693.13 | 92,134,671.39 | 586,955,039.14 | 4,100,680,714.57 | 1,893,564,135.99 | 5,994,244,850.56 | 6,345,109,568.30 | -16.34 | -5.53 | |
| 19 | Kano | 3,005,177,986.80 | 97,241,424.16 | 120,136,976.20 | 281,426,978.06 | 3,503,983,365.22 | 3,586,396,058.97 | 7,090,379,424.19 | 15,655,529,215.00 | -23.44 | -54.71 | |
| 20 | Katsina | 1,302,911,352.00 | 66,890,283.00 | 54,195,188.00 | 52,097,800.00 | 1,476,094,623.00 | 136,653,011.00 | 1,612,747,634.00 | 1,616,988,022.00 | -4.97 | -0.26 | |
| 21 | Kebbi | 453,501,887.39 | 423,312,211.14 | 4,582,776.50 | 117,083,050.82 | 998,479,925.85 | 144,274,021.74 | 1,142,753,947.59 | 1,015,979,545.79 | 12.43 | 12.48 | |
| 22 | Kogi | 1,495,560,925.91 | 26,935,688.37 | 145,269,950.00 | 252,963,878.40 | 1,920,730,442.68 | 609,349,474.78 | 2,530,079,917.46 | 3,162,481,166.00 | -13.33 | -20.00 | |
| 23 | Kwara | 1,441,769,687.75 | 377,062,511.86 | 95,069,304.25 | 107,764,825.10 | 2,021,666,328.96 | 3,947,890,376.19 | 5,969,556,705.15 | 5,064,521,626.30 | 63.37 | 17.87 | |
| 24 | Lagos | 55,372,049,946.25 | 3,491,921,642.93 | 1,882,949,297.76 | 11,716,800,094.73 | 72,463,720,981.67 | 14,599,904,686.14 | 87,063,625,667.81 | 73,744,991,387.27 | -13.07 | 18.06 | |
| 25 | Nassarawa | 1,486,038,374.91 | 6,264,460.00 | 35,059,775.00 | 46,342,121.11 | 1,573,704,731.02 | 17,336,698.20 | 1,591,041,429.22 | 1,258,130,563.97 | 16.41 | 26.46 | |
| 26 | Niger | 1,013,573,843.86 | 110,095,418.87 | 40,678,198.14 | 443,011,578.07 | 1,607,359,038.94 | 48,663,880.70 | 1,656,022,919.64 | 1,666,231,140.00 | -35.62 | -0.61 | |
| 27 | Ogun | 10,474,280,007.49 | 1,466,696,811.79 | 440,608,946.54 | 2,216,334,577.83 | 14,597,920,343.65 | 5,979,559,293.67 | 20,577,479,637.32 | 16,913,911,055.36 | -2.84 | 21.66 | |
| 28 | Ondo | 1,931,602,845.96 | 123,256,634.76 | 165,258,411.00 | 1,457,399,432.77 | 3,677,517,324.49 | 1,366,967,503.34 | 5,044,484,827.83 | 2,726,730,441.85 | -13.14 | 85.00 | |
| 29 | Osun | 1,857,355,261.67 | 217,426,786.61 | 28,543,750.00 | 101,893,791.52 | 2,205,219,589.80 | 532,883,083.58 | 2,738,102,673.38 | 2,471,993,526.19 | 3.13 | 10.76 | |
| 30 | Oyo | 3,600,375,709.69 | 188,812,835.78 | 169,192,251.30 | 908,317,756.86 | 4,866,698,553.63 | 1,015,791,626.12 | 5,882,490,179.75 | 5,657,505,834.93 | -15.65 | 3.98 | |
| 31 | Plateau | 1,557,300,769.93 | 55,756,820.87 | 85,472,625.00 | 410,693,100.84 | 2,109,223,316.64 | 1,151,510,764.34 | 3,260,734,080.98 | 2,512,723,863.76 | 2.83 | 29.77 | |
| 32 | Rivers | 17,306,369,183.44 | 125,767,029.04 | 89,911,541.03 | 4,048,328,371.63 | 21,570,376,125.14 | 1,311,055,318.60 | 22,881,431,443.74 | 18,495,622,155.93 | -2.34 | 23.71 | |
| 33 | Sokoto | 4,081,907,861.79 | 277,990,901.16 | 30,822,324.00 | 2,769,861,584.83 | 7,160,582,671.78 | 598,342,037.16 | 7,758,924,708.94 | 2,658,298,362.66 | 123.51 | 191.88 | |
| 34 | Taraba | 607,698,492.72 | 34,406,813.65 | 9,839,433.14 | 12,987,456.57 | 664,932,196.08 | 852,749,195.40 | 1,517,681,391.48 | 1,504,282,205.93 | 7.31 | 0.89 | |
| 35 | Yobe | 593,605,811.50 | 975,469.58 | 13,115,709.15 | 94,136,191.27 | 701,833,181.50 | 562,576,319.52 | 1,264,409,501.02 | 1,126,439,607.19 | 60.36 | 12.25 | |
| 36 | Zamfara | 863,749,450.48 | 216,898,184.50 | 193,000,300.00 | 253,408,898.90 | 1,527,056,833.88 | 268,493,231.60 | 1,795,550,065.48 | 1,282,535,761.06 | 33.75 | 40.00 | |
| 37 | FCT | 13,044,686,952.75 | 243,457,145.28 | 0.00 | 764,079,960.10 | 14,052,224,058.13 | 0.00 | 14,052,224,058.13 | NA | -7.51 | NA | |
| | Total | 163,071,727,024.80 | 9,611,359,725.66 | 5,085,958,191.70 | 36,196,203,025.11 | 213,965,247,967.27 | 50,410,637,924.05 | 264,375,885,891.32 | | -5.08 | | |

Source: State Boards of Internal Revenue

| JAN - SEP 2018 IGR COLLECTION | | | | | | | | |
|-------------------------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------|
| State | PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue | Total | |
| Abia | 3,724,978,312.33 | 713,107,489.89 | 246,242,625.00 | 1,303,495,973.46 | 5,987,824,400.68 | 4,019,610,748.69 | 10,007,435,149.37 | ABIA |
| Adamawa | 2,817,563,842.61 | 73,917,102.31 | 63,993,001.00 | 544,661,354.00 | 3,500,135,299.92 | 1,051,628,650.75 | 4,551,763,950.67 | ADAMAWA |
| Akwa Ibom | 14,415,546,056.18 | 171,087,611.59 | 227,752,400.00 | 2,970,624,659.83 | 17,785,010,727.60 | 753,257,017.92 | 18,538,267,745.52 | AKWA IBOM |
| Anambra | 5,834,772,334.43 | 482,662,813.54 | 486,591,275.00 | 1,531,586,768.48 | 8,335,613,191.45 | 2,832,373,616.49 | 11,167,986,807.94 | ANAMBRA |
| Bauchi | 5,735,727,492.55 | 184,932,203.44 | 231,969,950.76 | 325,611,524.19 | 6,478,241,170.94 | 565,011,353.21 | 7,043,252,524.15 | BAUCHI |
| Bayelsa | 8,698,946,235.49 | 82,628,233.30 | 26,916,071.86 | 900,406,792.48 | 9,708,897,333.13 | 364,180,693.26 | 10,073,078,026.39 | BAYELSA |
| Benue | 5,728,622,154.20 | 360,522,908.61 | 112,379,400.05 | 150,480,303.19 | 6,352,004,766.05 | 2,036,332,227.21 | 8,388,336,993.26 | BENUE |
| Borno | 2,499,122,499.06 | 320,494,692.06 | 132,778,615.00 | 509,761,318.00 | 3,462,157,124.12 | 1,168,700,305.11 | 4,630,857,429.23 | BORNO |
| Cross River | 5,966,121,308.25 | 135,759,969.05 | 717,943,970.81 | 3,272,150,191.22 | 10,091,975,439.33 | 2,884,082,241.05 | 12,976,057,680.38 | CROSS RIVER |
| Delta | 31,587,164,214.91 | 333,039,138.75 | 370,875,100.39 | 4,993,798,216.03 | 37,284,876,670.08 | 5,659,628,782.03 | 42,944,505,452.11 | DELTA |
| Ebonyi | 2,173,055,629.83 | 42,044,751.41 | 112,882,170.00 | 691,607,778.94 | 3,019,590,330.18 | 764,450,032.20 | 3,784,040,362.38 | EBONYI |
| Edo | 8,868,622,151.36 | 864,665,924.61 | 392,811,746.68 | 5,012,251,527.01 | 15,138,351,349.66 | 5,735,623,259.82 | 20,873,974,609.48 | EDO |
| Ekiti | 3,024,549,420.71 | 125,329,200.97 | 90,998,884.81 | 317,158,187.68 | 3,558,035,694.17 | 413,617,209.45 | 3,971,652,903.62 | EKITI |
| Enugu | 7,041,467,362.00 | 175,418,393.00 | 407,582,838.00 | 2,349,468,958.00 | 9,973,937,551.00 | 6,469,749,441.00 | 16,443,686,992.00 | ENUGU |
| Gombe | 2,257,317,742.91 | 46,752,020.08 | 62,388,770.00 | 784,508,197.38 | 3,150,966,730.37 | 507,582,618.32 | 3,658,549,348.69 | GOMBE |
| Imo | 5,064,336,638.97 | 1,947,489,762.42 | 1,077,375,900.64 | 162,366,091.38 | 8,251,568,393.41 | 3,235,746,004.31 | 11,487,314,397.72 | IMO |
| Jigawa | 2,692,312,918.11 | 27,311,860.97 | 36,177,543.81 | 3,127,383,082.95 | 5,883,185,405.84 | 1,266,277,319.94 | 7,149,462,725.78 | JIGAWA |
| Kaduna | 9,692,846,725.68 | 262,616,038.21 | 310,150,225.15 | 1,537,471,023.85 | 11,803,084,012.89 | 10,195,655,293.05 | 21,998,739,305.94 | KADUNA |
| Kano | 10,542,396,344.28 | 1,561,675,381.31 | 1,136,089,282.11 | 3,252,630,907.34 | 16,492,791,915.04 | 9,152,123,614.04 | 25,644,915,529.08 | KANO |
| Katsina | 3,858,308,159.00 | 248,366,352.00 | 87,209,646.00 | 274,274,208.00 | 4,468,158,365.00 | 631,427,723.00 | 5,099,586,088.00 | KATSINA |
| Kebbi | 1,783,834,998.42 | 883,145,964.62 | 18,161,279.50 | 149,043,231.23 | 2,834,185,473.77 | 342,820,600.86 | 3,177,006,074.63 | KEBBI |
| Kogi | 4,676,889,264.07 | 61,052,301.75 | 287,459,488.97 | 1,020,448,972.04 | 6,045,850,026.83 | 1,931,825,266.75 | 7,977,675,293.58 | KOGI |
| Kwara | 4,393,156,144.09 | 1,038,114,189.56 | 264,873,123.14 | 805,180,716.37 | 6,501,324,173.16 | 9,511,410,985.70 | 16,012,735,158.86 | KWARA |
| Lagos | 176,894,022,211.29 | 13,499,108,839.66 | 6,491,240,974.12 | 47,029,490,501.19 | 243,913,862,526.26 | 39,544,928,415.24 | 283,458,790,941.50 | LAGOS |
| Nassarawa | 5,038,830,637.03 | 39,253,003.12 | 116,212,137.00 | 112,136,609.03 | 5,306,432,386.18 | 91,070,239.62 | 5,397,502,625.80 | NASARAWA |
| Niger | 4,944,800,135.53 | 200,995,140.06 | 117,207,529.71 | 1,078,801,233.12 | 6,341,804,038.42 | 174,844,355.53 | 6,516,648,393.95 | NIGER |
| Ogun | 30,122,329,352.31 | 4,296,304,070.32 | 1,293,258,796.02 | 6,522,157,380.86 | 42,234,049,599.51 | 20,862,694,467.18 | 63,096,744,066.69 | OGUN |
| Ondo | 5,737,707,610.72 | 404,102,095.26 | 382,903,854.72 | 2,574,642,430.11 | 9,099,355,990.81 | 5,362,548,645.79 | 14,461,904,636.60 | ONDO |
| Osun | 4,381,821,492.76 | 604,933,673.19 | 156,512,365.53 | 282,683,431.41 | 5,425,950,962.89 | 2,086,085,027.38 | 7,512,035,990.27 | OSUN |
| Oyo | 8,452,954,987.08 | 3,400,544,707.90 | 362,477,972.95 | 2,717,257,045.35 | 14,933,234,713.28 | 3,329,135,722.53 | 18,262,370,435.81 | OYO |
| Plateau | 4,377,736,444.34 | 85,656,440.04 | 259,640,975.00 | 2,022,608,836.57 | 6,745,642,695.95 | 2,784,750,702.35 | 9,530,393,398.30 | PLATEAU |
| Rivers | 63,902,827,047.75 | 935,202,860.54 | 120,791,726.92 | 14,083,505,972.14 | 79,042,327,607.35 | 4,745,885,448.69 | 83,788,213,056.04 | RIVERS** |
| Sokoto | 6,861,941,971.18 | 482,596,202.32 | 54,189,989.00 | 4,989,944,771.99 | 12,388,672,934.49 | 1,020,446,182.65 | 13,409,119,117.14 | SOKOTO |
| Taraba | 1,671,189,500.27 | 126,760,401.12 | 35,427,557.14 | 33,580,068.05 | 1,866,957,526.58 | 2,263,972,706.28 | 4,130,930,232.86 | TARABA |
| Yobe | 1,592,109,032.55 | 2,605,445.58 | 38,842,900.65 | 223,527,444.57 | 1,857,084,823.35 | 1,028,000,212.04 | 2,885,085,035.39 | YOBE |
| Zamfara | 2,327,425,760.95 | 485,403,488.96 | 437,352,046.00 | 607,331,559.95 | 3,857,512,855.86 | 595,230,651.01 | 4,452,743,506.87 | ZAMFARA |
| FCT | 46,198,227,237.42 | 1,198,924,913.84 | - | 1,966,110,720.84 | 49,363,262,872.10 | - | 49,363,262,872.10 | FCT/ ABUJA |
| Total | 515,581,581,370.62 | 35,904,525,585.36 | 16,767,662,133.44 | 120,230,147,988.23 | 688,483,917,077.65 | 155,382,707,780.45 | 843,866,624,858.10 | |

TOTAL REVENUE AVAILABLE TO STATES AND DEBT PROFILE Q1-Q3 2018 2018

| STATE | TOTAL STATE GENERATED | NET FACC | TOTAL REVENUE | TOTAL EXTERNAL DEBT (\$) | TOTAL DOMESTIC DEBT NGN |
|---------------------|---------------------------|-----------------------------|-----------------------------|--------------------------------|--------------------------------|
| | REVENUE NGN | ALLOCATION NGN | AVAILABLE NGN | (HALF YEAR: AS AT END Q2 2018) | (HALF YEAR: AS AT END Q2 2018) |
| | 2018 Q1-Q3 2018 | 2018 Q1-Q3 2018 | 2018 Q1-Q3 2018 | | |
| ABIA | 10,007,435,149.37 | 40,617,537,481.90 | 50,624,972,631.27 | 100,217,589.59 | 57,467,618,625.51 |
| ADAMAWA | 4,551,763,950.67 | 36,574,955,086.27 | 41,126,719,036.94 | 57,860,541.54 | 67,460,656,267.08 |
| AKWA IBOM | 18,538,267,745.52 | 146,975,976,157.75 | 165,514,243,903.27 | 48,385,866.53 | 179,714,994,143.75 |
| ANAMBRA | 11,167,986,807.94 | 40,703,777,437.52 | 51,871,764,245.46 | 107,438,517.03 | 2,612,431,503.89 |
| BAUCHI | 7,043,252,524.15 | 39,174,561,401.01 | 46,217,813,925.16 | 134,907,612.92 | 78,076,937,314.82 |
| BAYELSA | 10,073,078,026.39 | 112,902,571,818.86 | 122,975,649,845.25 | 57,256,211.04 | 123,031,521,306.14 |
| BENUE | 8,388,336,993.26 | 40,729,610,899.85 | 49,117,947,893.11 | 34,750,363.40 | 92,930,649,665.69 |
| BORNO | 4,630,857,429.23 | 46,475,345,122.00 | 51,106,202,551.23 | 22,292,486.47 | 77,523,662,982.23 |
| CROSS RIVER | 12,976,057,680.38 | 26,936,876,577.24 | 39,912,934,257.62 | 193,796,061.81 | 124,943,613,082.61 |
| DELTA | 42,944,505,452.11 | 150,589,220,444.45 | 193,533,725,896.56 | 63,825,838.81 | 222,680,606,739.34 |
| EBONYI | 3,784,040,362.38 | 33,088,537,456.59 | 36,872,577,818.97 | 67,901,721.07 | 34,515,070,111.77 |
| EDO | 20,873,974,609.48 | 50,542,022,895.80 | 71,415,997,505.28 | 279,029,896.21 | 69,004,633,290.09 |
| EKITI | 3,971,652,903.62 | 27,929,674,478.36 | 31,901,327,381.98 | 97,994,770.66 | 117,724,274,041.26 |
| ENUGU | 16,443,686,992.00 | 38,955,331,535.16 | 55,399,018,527.16 | 127,952,029.92 | 61,231,913,793.95 |
| GOMBE | 3,658,549,348.69 | 31,984,356,871.78 | 35,642,906,220.47 | 38,500,292.18 | 41,939,190,055.53 |
| IMO | 11,487,314,397.72 | 39,337,801,650.23 | 50,825,116,047.95 | 61,277,993.68 | 85,432,191,992.42 |
| JIGAWA | 7,149,462,725.78 | 44,361,501,489.41 | 51,510,964,215.19 | 32,800,038.17 | 34,488,374,498.85 |
| KADUNA | 21,998,739,305.94 | 50,686,304,073.29 | 72,685,043,379.23 | 232,965,533.73 | 75,606,381,758.43 |
| KANO | 25,644,915,529.08 | 61,827,663,028.85 | 87,472,578,557.93 | 65,047,427.46 | 95,420,104,800.47 |
| KATSINA | 5,099,586,088.00 | 44,404,146,269.82 | 49,503,732,357.82 | 64,757,964.40 | 30,852,661,159.10 |
| KEBBI | 3,177,006,074.63 | 40,097,730,567.77 | 43,274,736,642.40 | 46,759,780.42 | 53,874,263,625.13 |
| KOGI | 7,977,675,293.58 | 39,108,511,892.18 | 47,086,187,185.76 | 32,371,905.62 | 114,332,341,233.39 |
| KWARA | 16,012,735,158.86 | 32,914,119,656.53 | 48,926,854,815.39 | 49,871,457.19 | 40,492,924,816.54 |
| LAGOS | 283,458,790,941.50 | 90,012,343,843.16 | 373,471,134,784.66 | 1,451,639,937.86 | 517,367,331,872.95 |
| NASARAWA | 5,397,502,625.80 | 34,969,694,687.23 | 40,367,197,313.03 | 61,495,066.44 | 70,335,662,265.00 |
| NIGER | 6,516,648,393.95 | 42,201,668,096.20 | 48,718,316,490.15 | 55,747,995.99 | 40,300,423,742.82 |
| OGUN | 63,096,744,066.69 | 29,112,025,974.08 | 92,208,770,040.77 | 105,388,666.18 | 104,933,290,271.91 |
| ONDO | 14,461,904,636.60 | 47,352,908,032.62 | 61,814,812,669.22 | 81,417,458.58 | 50,610,170,334.16 |
| OSUN | 7,512,035,990.27 | 16,409,124,575.59 | 23,921,160,565.86 | 101,567,066.28 | 135,831,145,633.27 |
| OYO | 18,262,370,435.81 | 43,464,435,502.04 | 61,726,805,937.85 | 106,334,516.11 | 88,003,629,720.82 |
| PLATEAU | 9,530,393,398.30 | 32,088,689,201.31 | 41,619,082,599.61 | 29,696,386.15 | 121,579,460,297.29 |
| RIVERS** | 83,788,213,056.04 | 126,649,633,421.92 | 210,437,846,477.96 | 79,520,400.99 | 191,156,694,184.66 |
| SOKOTO | 13,409,119,117.14 | 39,381,823,127.30 | 52,790,942,244.44 | 40,225,935.91 | 24,891,029,854.58 |
| TARABA | 4,130,930,232.86 | 35,084,509,557.26 | 39,215,439,790.12 | 22,113,312.20 | 59,598,963,943.09 |
| YOBE | 2,885,085,035.39 | 38,910,010,459.69 | 41,795,095,495.08 | 28,496,975.62 | 27,317,264,912.88 |
| ZAMFARA | 4,452,743,506.87 | 29,349,715,061.39 | 33,802,458,568.26 | 34,244,939.78 | 69,923,231,483.13 |
| FCT/ ABUJA | 49,363,262,872.10 | 53,796,056,695.79 | 103,159,319,567.89 | 32,833,430.20 | 94,115,685,075.02 |
| TOTAL STATES | 794,503,361,986.00 | 1,821,904,715,832.41 | 2,719,567,397,386.30 | 4,215,850,557.94 | 3,383,205,315,324.55 |

TOTAL INTERNALLY GENERATED REVENUE 2018 NGN

| | Q1 2018 | Q2 2018 | TOTAL STATE GENERATED REVENUE (2018 HALF YEAR: Q1 2018-Q2 2018) NGN | TOTAL STATE GENERATED REVENUE (2017 HALF YEAR: Q1 2017-Q2 2017) NGN | Half Year 2018 IGR Year on Year growth % |
|---------------------------------|---------------------------|---------------------------|--|--|---|
| Abia | 3,381,405,773.46 | 3,595,598,485.61 | 6,977,004,259.07 | 7,954,890,490.00 | -12.29 |
| Adamawa | 1,399,656,160.16 | 1,776,834,470.06 | 3,176,490,630.22 | 2,367,699,532.93 | 34.16 |
| Akwa Ibom | 6,855,267,611.13 | 4,977,247,121.06 | 11,832,514,732.19 | 7,326,382,537.00 | 61.51 |
| Anambra | 3,645,115,621.49 | 3,422,277,924.47 | 7,067,393,545.96 | 9,017,138,347.00 | -21.62 |
| Bauchi | 2,050,106,131.84 | 2,556,334,669.28 | 4,606,440,801.12 | 3,407,156,605.26 | 35.20 |
| Bayelsa | 4,083,007,547.77 | 2,791,232,271.86 | 6,874,239,819.63 | 5,403,977,808.47 | 27.21 |
| Benue | 2,737,672,598.74 | 3,326,033,449.05 | 6,063,706,047.79 | 7,472,792,088.93 | -18.86 |
| Borno | 1,499,060,122.50 | 1,561,598,789.73 | 3,060,658,912.23 | 2,650,508,027.65 | 15.47 |
| Cross River | 3,763,830,682.53 | 5,993,972,546.50 | 9,757,803,229.03 | 6,617,965,537.87 | 47.44 |
| Delta | 16,343,107,878.09 | 13,454,284,995.72 | 29,797,392,873.81 | 25,103,484,725.03 | 18.70 |
| Ebonyi | 2,463,958,668.01 | 2,463,958,668.01 | 4,927,917,336.02 | 3,150,448,027.70 | 56.42 |
| Edo | 7,362,135,105.33 | 6,446,548,343.95 | 13,808,683,449.28 | 13,015,045,733.72 | 6.10 |
| Ekiti | 1,501,600,288.90 | 1,243,343,208.97 | 2,744,943,497.87 | 2,457,985,853.24 | 11.67 |
| Enugu | 8,728,877,176.00 | 3,569,520,979.00 | 12,298,398,155.00 | 12,407,903,908.00 | -0.88 |
| Gombe | 1,103,922,873.08 | 1,290,819,099.33 | 2,394,741,972.41 | 1,699,449,806.03 | 40.91 |
| Imo | 3,592,852,650.20 | 3,419,328,542.07 | 7,012,181,192.27 | 4,227,842,511.28 | 65.86 |
| Jigawa | 2,146,456,700.57 | 2,655,293,886.58 | 4,801,750,587.15 | 3,548,749,484.00 | 35.31 |
| Kaduna | 8,839,906,826.29 | 7,164,587,629.09 | 16,004,494,455.38 | 9,637,190,364.12 | 66.07 |
| Kano | 9,292,824,304.63 | 9,261,711,800.26 | 18,554,536,104.89 | 11,107,753,040.09 | 67.04 |
| Katsina | 1,789,685,111.00 | 1,697,153,343.00 | 3,486,838,454.00 | 2,782,536,380.76 | 25.31 |
| Kebbi | 1,017,839,463.35 | 1,016,412,663.69 | 2,034,252,127.04 | 2,281,814,873.80 | -10.85 |
| Kogi | 2,528,461,175.41 | 2,919,134,200.71 | 5,447,595,376.12 | 4,919,298,641.98 | 10.74 |
| Kwara | 6,389,122,276.67 | 3,654,056,177.04 | 10,043,178,453.71 | 10,676,489,600.45 | -5.93 |
| Lagos | 96,236,288,416.78 | 100,158,876,856.91 | 196,395,165,273.69 | 168,025,303,441.70 | 16.88 |
| Nasarawa | 2,439,646,825.99 | 1,366,814,370.59 | 3,806,461,196.58 | 3,541,545,541.08 | 7.48 |
| Niger | 2,288,238,354.26 | 2,572,387,120.05 | 4,860,625,474.31 | 3,185,476,752.90 | 52.59 |
| Ogun | 21,340,297,222.14 | 21,178,967,207.23 | 42,519,264,429.37 | 39,849,644,684.39 | 6.70 |
| Ondo | 3,609,802,072.11 | 5,807,617,736.66 | 9,417,419,808.77 | 5,078,010,539.09 | 85.45 |
| Osun | 2,118,883,555.68 | 2,655,049,761.21 | 4,773,933,316.89 | 4,014,530,700.26 | 18.92 |
| Oyo | 5,405,584,026.96 | 6,974,296,229.10 | 12,379,880,256.06 | 10,818,648,986.70 | 14.43 |
| Plateau | 3,098,544,664.05 | 3,171,114,653.27 | 6,269,659,317.32 | 5,111,211,378.96 | 22.66 |
| Rivers | 37,476,154,780.33 | 23,430,626,831.97 | 60,906,781,612.30 | 44,742,491,704.55 | 36.13 |
| Sokoto | 2,178,862,395.60 | 3,471,332,012.60 | 5,650,194,408.20 | 3,702,247,581.97 | 52.62 |
| Taraba | 1,199,006,773.57 | 1,414,242,067.81 | 2,613,248,841.38 | 2,985,941,401.76 | -12.48 |
| Yobe | 832,216,819.29 | 788,458,715.08 | 1,620,675,534.37 | 1,483,339,483.64 | 9.26 |
| Zamfara | 1,314,770,380.33 | 1,342,423,061.06 | 2,657,193,441.39 | 2,060,136,251.33 | 28.98 |
| TOTAL STATES WITHOUT FCT | 282,054,169,034.24 | 264,589,489,888.58 | 546,643,658,922.82 | 453,833,032,373.64 | 20.45 |
| FCT/Abuja | 20,117,850,018.97 | 15,193,188,795.00 | 35,311,038,813.97 | NA | NA |
| TOTAL STATES WITH FCT | 302,172,019,053.21 | 279,782,678,683.58 | 581,954,697,736.79 | NA | NA |

| STATE | TOTAL STATE GENERATED REVENUE NGN | NET FACC ALLOCATION NGN | TOTAL REVENUE AVAILABLE NGN | TOTAL EXTERNAL DEBT (\$) | TOTAL DOMESTIC DEBT NGN |
|---------------------|-----------------------------------|-----------------------------|-----------------------------|--------------------------------|--------------------------------|
| | 2018 HALF YEAR | 2018 HALF YEAR | 2018 HALF YEAR | (HALF YEAR: AS AT END Q2 2018) | (HALF YEAR: AS AT END Q2 2018) |
| ABIA | 14,917,141,805.80 | 26,456,711,382.68 | 41,373,853,188.48 | 100,217,589.59 | 57,467,618,625.51 |
| ADAMAWA | 6,201,369,567.23 | 23,715,317,080.68 | 29,916,686,647.91 | 57,860,541.54 | 67,460,656,267.08 |
| AKWA IBOM | 15,956,354,035.30 | 100,201,137,452.78 | 116,157,491,488.08 | 48,385,866.53 | 179,714,994,143.75 |
| ANAMBRA | 17,365,385,830.51 | 26,423,194,105.63 | 43,788,579,936.14 | 107,438,517.03 | 2,612,431,503.89 |
| BAUCHI | 4,369,411,450.27 | 25,595,870,489.00 | 29,965,281,939.27 | 134,907,612.92 | 78,076,937,314.82 |
| BAYELSA | 12,523,812,450.59 | 77,135,294,193.86 | 89,659,106,644.45 | 57,256,211.04 | 123,031,521,306.14 |
| BENUE | 12,399,414,557.79 | 26,306,205,572.87 | 38,705,620,130.66 | 34,750,363.40 | 92,930,649,665.69 |
| BORNO | 4,983,331,049.24 | 30,036,052,343.78 | 35,019,383,393.02 | 22,292,486.47 | 77,523,662,982.23 |
| CROSS RIVER | 18,104,562,225.62 | 17,126,204,505.61 | 35,230,766,731.23 | 193,796,061.81 | 124,943,613,082.61 |
| DELTA | 51,888,005,338.33 | 101,185,193,820.71 | 153,073,199,159.04 | 63,825,838.81 | 222,680,606,739.34 |
| EBONYI | 5,102,902,366.82 | 21,605,984,248.73 | 26,708,886,615.55 | 67,901,721.07 | 34,515,070,111.77 |
| EDO | 25,342,829,212.22 | 32,882,836,464.89 | 58,225,665,677.11 | 279,029,896.21 | 69,004,633,290.09 |
| EKITI | 4,967,499,815.79 | 17,915,031,197.20 | 22,882,531,012.99 | 97,994,770.66 | 117,724,274,041.26 |
| ENUGU | 22,039,222,902.86 | 25,060,255,593.92 | 47,099,478,496.78 | 127,952,029.92 | 61,231,913,793.95 |
| GOMBE | 5,272,273,408.28 | 20,636,085,378.29 | 25,908,358,786.57 | 38,500,292.18 | 41,939,190,055.53 |
| IMO | 6,850,796,866.07 | 25,379,554,187.64 | 32,230,351,053.71 | 61,277,993.68 | 85,432,191,992.42 |
| JIGAWA | 6,650,200,980.11 | 28,748,393,258.81 | 35,398,594,238.92 | 32,800,038.17 | 34,488,374,498.85 |
| KADUNA | 26,530,562,880.89 | 32,861,084,108.80 | 59,391,646,989.69 | 232,965,533.73 | 75,606,381,758.43 |
| KANO | 42,418,811,470.64 | 39,880,885,724.72 | 82,299,697,195.36 | 65,047,427.46 | 95,420,104,800.47 |
| KATSINA | 6,029,850,857.76 | 28,396,841,672.30 | 34,426,692,530.06 | 64,757,964.40 | 30,852,661,159.10 |
| KEBBI | 4,393,773,965.39 | 25,920,393,694.88 | 30,314,167,660.27 | 46,759,780.42 | 53,874,263,625.13 |
| KOGI | 11,244,260,974.75 | 25,176,298,768.03 | 36,420,559,742.78 | 32,371,905.62 | 114,332,341,233.39 |
| KWARA | 19,637,873,512.22 | 21,392,196,029.04 | 41,030,069,541.26 | 49,871,457.19 | 40,492,924,816.54 |
| LAGOS | 333,967,978,880.44 | 59,517,522,097.02 | 393,485,500,977.46 | 1,451,639,937.86 | 517,367,331,872.95 |
| NASARAWA | 6,174,136,952.59 | 22,633,849,283.21 | 28,807,986,235.80 | 61,495,066.44 | 70,335,662,265.00 |
| NIGER | 6,517,939,033.07 | 27,236,437,540.14 | 33,754,376,573.21 | 55,747,995.99 | 40,300,423,742.82 |
| OGUN | 74,835,979,000.51 | 18,793,522,751.38 | 93,629,501,751.89 | 105,388,666.18 | 104,933,290,271.91 |
| ONDO | 10,927,871,479.76 | 30,955,303,397.26 | 41,883,174,877.02 | 81,417,458.58 | 50,610,170,334.16 |
| OSUN | 11,731,026,444.38 | 10,243,367,754.26 | 21,974,394,198.64 | 101,567,066.28 | 135,831,145,633.27 |
| OYO | 22,448,338,824.61 | 28,159,889,760.26 | 50,608,228,584.87 | 106,334,516.11 | 88,003,629,720.82 |
| PLATEAU | 10,788,283,409.45 | 20,598,578,027.71 | 31,386,861,437.16 | 29,696,386.15 | 121,579,460,297.29 |
| RIVERS** | 89,484,983,409.10 | 85,009,556,683.86 | 174,494,540,092.96 | 79,520,400.99 | 191,156,694,184.66 |
| SOKOTO | 9,018,844,307.29 | 25,218,497,532.51 | 34,237,341,839.80 | 40,225,935.91 | 24,891,029,854.58 |
| TARABA | 5,764,251,233.85 | 22,493,870,908.31 | 28,258,122,142.16 | 22,113,312.20 | 59,598,963,943.09 |
| YOBE | 3,598,131,936.59 | 25,185,091,093.09 | 28,783,223,029.68 | 28,496,975.62 | 27,317,264,912.88 |
| ZAMFARA | 6,023,994,930.94 | 18,643,353,697.45 | 24,667,348,628.39 | 34,244,939.78 | 69,923,231,483.13 |
| FCT/ ABUJA | 35,311,038,813.97 | 34,815,432,138.38 | | 32,833,430.20 | 94,115,685,075.02 |
| TOTAL STATES | 936,471,407,367.06 | 1,229,541,293,939.69 | 2,131,197,269,168.37 | 4,215,850,557.94 | 3,383,205,315,324.55 |

| TOTAL INTERNALLY GENERATED REVENUE 2018 NGN | | | | | |
|---|---------------------------|---------------------------|--|--|---|
| | Q1 2018 | Q2 2018 | TOTAL STATE GENERATED REVENUE (2018 HALF YEAR: Q1 2018-Q2 2018) NGN | TOTAL STATE GENERATED REVENUE (2017 HALF YEAR: Q1 2017-Q2 2017) NGN | Half Year 2018 IGR Year on Year growth % |
| Abia | 3,381,405,773.46 | 3,595,598,485.61 | 6,977,004,259.07 | 7,954,890,490.00 | -12.29 |
| Adamawa | 1,399,656,160.16 | 1,776,834,470.06 | 3,176,490,630.22 | 2,367,699,532.93 | 34.16 |
| Akwa Ibom | 6,855,267,611.13 | 4,977,247,121.06 | 11,832,514,732.19 | 7,326,382,537.00 | 61.51 |
| Anambra | 3,645,115,621.49 | 3,422,277,924.47 | 7,067,393,545.96 | 9,017,138,347.00 | -21.62 |
| Bauchi | 2,050,106,131.84 | 2,556,334,669.28 | 4,606,440,801.12 | 3,407,156,605.26 | 35.20 |
| Bayelsa | 4,083,007,547.77 | 2,791,232,271.86 | 6,874,239,819.63 | 5,403,977,808.47 | 27.21 |
| Benue | 2,737,672,598.74 | 3,326,033,449.05 | 6,063,706,047.79 | 7,472,792,088.93 | -18.86 |
| Borno | 1,499,060,122.50 | 1,561,598,789.73 | 3,060,658,912.23 | 2,650,508,027.65 | 15.47 |
| Cross River | 3,763,830,682.53 | 5,993,972,546.50 | 9,757,803,229.03 | 6,617,965,537.87 | 47.44 |
| Delta | 16,343,107,878.09 | 13,454,284,995.72 | 29,797,392,873.81 | 25,103,484,725.03 | 18.70 |
| Ebonyi | 2,463,958,668.01 | 1,218,341,157.68 | 3,682,299,825.69 | 3,150,448,027.70 | 16.88 |
| Edo | 7,362,135,105.33 | 6,446,548,343.95 | 13,808,683,449.28 | 13,015,045,733.72 | 6.10 |
| Ekiti | 1,501,600,288.90 | 1,243,343,208.97 | 2,744,943,497.87 | 2,457,985,853.24 | 11.67 |
| Enugu | 8,728,877,176.00 | 3,569,520,979.00 | 12,298,398,155.00 | 12,407,903,908.00 | -0.88 |
| Gombe | 1,103,922,873.08 | 1,290,819,099.33 | 2,394,741,972.41 | 1,699,449,806.03 | 40.91 |
| Imo | 3,592,852,650.20 | 3,419,328,542.07 | 7,012,181,192.27 | 4,227,842,511.28 | 65.86 |
| Jigawa | 2,146,456,700.57 | 2,655,293,886.58 | 4,801,750,587.15 | 3,548,749,484.00 | 35.31 |
| Kaduna | 8,839,906,826.29 | 7,164,587,629.09 | 16,004,494,455.38 | 9,637,190,364.12 | 66.07 |
| Kano | 9,292,824,304.63 | 9,261,711,800.26 | 18,554,536,104.89 | 11,107,753,040.09 | 67.04 |
| Katsina | 1,789,685,111.00 | 1,697,153,343.00 | 3,486,838,454.00 | 2,782,536,380.76 | 25.31 |
| Kebbi | 1,017,839,463.35 | 1,016,412,663.69 | 2,034,252,127.04 | 2,281,814,873.80 | -10.85 |
| Kogi | 2,528,461,175.41 | 2,919,134,200.71 | 5,447,595,376.12 | 4,919,298,641.98 | 10.74 |
| Kwara | 6,389,122,276.67 | 3,654,056,177.04 | 10,043,178,453.71 | 10,676,489,600.45 | -5.93 |
| Lagos | 96,236,288,416.78 | 100,158,876,856.91 | 196,395,165,273.69 | 168,025,303,441.70 | 16.88 |
| Nasarawa | 2,439,646,825.99 | 1,366,814,370.59 | 3,806,461,196.58 | 3,541,545,541.08 | 7.48 |
| Niger | 2,288,238,354.26 | 2,572,387,120.05 | 4,860,625,474.31 | 3,185,476,752.90 | 52.59 |
| Ogun | 21,340,297,222.14 | 21,178,967,207.23 | 42,519,264,429.37 | 39,849,644,684.39 | 6.70 |
| Ondo | 3,609,802,072.11 | 5,807,617,736.66 | 9,417,419,808.77 | 5,078,010,539.09 | 85.45 |
| Osun | 2,118,883,555.68 | 2,655,049,761.21 | 4,773,933,316.89 | 4,014,530,700.26 | 18.92 |
| Oyo | 5,405,584,026.96 | 6,974,296,229.10 | 12,379,880,256.06 | 10,818,648,986.70 | 14.43 |
| Plateau | 3,098,544,664.05 | 3,171,114,653.27 | 6,269,659,317.32 | 5,111,211,378.96 | 22.66 |
| Rivers | 37,476,154,780.33 | 23,430,626,831.97 | 60,906,781,612.30 | 44,742,491,704.55 | 36.13 |
| Sokoto | 2,178,862,395.60 | 3,471,332,012.60 | 5,650,194,408.20 | 3,702,247,581.97 | 52.62 |
| Taraba | 1,199,006,773.57 | 1,414,242,067.81 | 2,613,248,841.38 | 2,985,941,401.76 | -12.48 |
| Yobe | 832,216,819.29 | 788,458,715.08 | 1,620,675,534.37 | 1,483,339,483.64 | 9.26 |
| Zamfara | 1,314,770,380.33 | 1,342,423,061.06 | 2,657,193,441.39 | 2,060,136,251.33 | 28.98 |
| TOTAL STATES WITHOUT FCT | 282,054,169,034.24 | 263,343,872,378.25 | 545,398,041,412.49 | 453,833,032,373.64 | 20.18 |
| FCT/Abuja | 20,117,850,018.97 | 15,193,188,795.00 | 35,311,038,813.97 | NA | NA |
| TOTAL STATES WITH FCT | 302,172,019,053.21 | 278,537,061,173.25 | 580,709,080,226.46 | NA | NA |

| | TOTAL STATE GENERATED | NET FACC | TOTAL REVENUE | TOTAL EXTERNAL DEBT (\$) | TOTAL DOMESTIC DEBT NGN |
|---------------------|---------------------------|-----------------------------|-----------------------------|--------------------------------|--------------------------------|
| STATE | REVENUE NGN | ALLOCATION NGN | AVAILABLE NGN | (HALF YEAR: AS AT END Q2 2018) | (HALF YEAR: AS AT END Q2 2018) |
| | 2018 HALF YEAR | 2018 HALF YEAR | 2018 HALF YEAR | | |
| ABIA | 14,917,141,805.80 | 26,456,711,382.68 | 41,373,853,188.48 | 100,217,589.59 | 57,467,618,625.51 |
| ADAMAWA | 6,201,369,567.23 | 23,715,317,080.68 | 29,916,686,647.91 | 57,860,541.54 | 67,460,656,267.08 |
| AKWA IBOM | 15,956,354,035.30 | 100,201,137,452.78 | 116,157,491,488.08 | 48,385,866.53 | 179,714,994,143.75 |
| ANAMBRA | 17,365,385,830.51 | 26,423,194,105.63 | 43,788,579,936.14 | 107,438,517.03 | 2,612,431,503.89 |
| BAUCHI | 4,369,411,450.27 | 25,595,870,489.00 | 29,965,281,939.27 | 134,907,612.92 | 78,076,937,314.82 |
| BAYELSA | 12,523,812,450.59 | 77,135,294,193.86 | 89,659,106,644.45 | 57,256,211.04 | 123,031,521,306.14 |
| BENUE | 12,399,414,557.79 | 26,306,205,572.87 | 38,705,620,130.66 | 34,750,363.40 | 92,930,649,665.69 |
| BORNO | 4,983,331,049.24 | 30,036,052,343.78 | 35,019,383,393.02 | 22,292,486.47 | 77,523,662,982.23 |
| CROSS RIVER | 18,104,562,225.62 | 17,126,204,505.61 | 35,230,766,731.23 | 193,796,061.81 | 124,943,613,082.61 |
| DELTA | 51,888,005,338.33 | 101,185,193,820.71 | 153,073,199,159.04 | 63,825,838.81 | 222,680,606,739.34 |
| EBONYI | 5,102,902,366.82 | 21,605,984,248.73 | 26,708,886,615.55 | 67,901,721.07 | 34,515,070,111.77 |
| EDO | 25,342,829,212.22 | 32,882,836,464.89 | 58,225,665,677.11 | 279,029,896.21 | 69,004,633,290.09 |
| EKITI | 4,967,499,815.79 | 17,915,031,197.20 | 22,882,531,012.99 | 97,994,770.66 | 117,724,274,041.26 |
| ENUGU | 22,039,222,902.86 | 25,060,255,593.92 | 47,099,478,496.78 | 127,952,029.92 | 61,231,913,793.95 |
| GOMBE | 5,272,273,408.28 | 20,636,085,378.29 | 25,908,358,786.57 | 38,500,292.18 | 41,939,190,055.53 |
| IMO | 6,850,796,866.07 | 25,379,554,187.64 | 32,230,351,053.71 | 61,277,993.68 | 85,432,191,992.42 |
| JIGAWA | 6,650,200,980.11 | 28,748,393,258.81 | 35,398,594,238.92 | 32,800,038.17 | 34,488,374,498.85 |
| KADUNA | 26,530,562,880.89 | 32,861,084,108.80 | 59,391,646,989.69 | 232,965,533.73 | 75,606,381,758.43 |
| KANO | 42,418,811,470.64 | 39,880,885,724.72 | 82,299,697,195.36 | 65,047,427.46 | 95,420,104,800.47 |
| KATSINA | 6,029,850,857.76 | 28,396,841,672.30 | 34,426,692,530.06 | 64,757,964.40 | 30,852,661,159.10 |
| KEBBI | 4,393,773,965.39 | 25,920,393,694.88 | 30,314,167,660.27 | 46,759,780.42 | 53,874,263,625.13 |
| KOGI | 11,244,260,974.75 | 25,176,298,768.03 | 36,420,559,742.78 | 32,371,905.62 | 114,332,341,233.39 |
| KWARA | 19,637,873,512.22 | 21,392,196,029.04 | 41,030,069,541.26 | 49,871,457.19 | 40,492,924,816.54 |
| LAGOS | 333,967,978,880.44 | 59,517,522,097.02 | 393,485,500,977.46 | 1,451,639,937.86 | 517,367,331,872.95 |
| NASARAWA | 6,174,136,952.59 | 22,633,849,283.21 | 28,807,986,235.80 | 61,495,066.44 | 70,335,662,265.00 |
| NIGER | 6,517,939,033.07 | 27,236,437,540.14 | 33,754,376,573.21 | 55,747,995.99 | 40,300,423,742.82 |
| OGUN | 74,835,979,000.51 | 18,793,522,751.38 | 93,629,501,751.89 | 105,388,666.18 | 104,933,290,271.91 |
| ONDO | 10,927,871,479.76 | 30,955,303,397.26 | 41,883,174,877.02 | 81,417,458.58 | 50,610,170,334.16 |
| OSUN | 11,731,026,444.38 | 10,243,367,754.26 | 21,974,394,198.64 | 101,567,066.28 | 135,831,145,633.27 |
| OYO | 22,448,338,824.61 | 28,159,889,760.26 | 50,608,228,584.87 | 106,334,516.11 | 88,003,629,720.82 |
| PLATEAU | 10,788,283,409.45 | 20,598,578,027.71 | 31,386,861,437.16 | 29,696,386.15 | 121,579,460,297.29 |
| RIVERS** | 89,484,983,409.10 | 85,009,556,683.86 | 174,494,540,092.96 | 79,520,400.99 | 191,156,694,184.66 |
| SOKOTO | 9,018,844,307.29 | 25,218,497,532.51 | 34,237,341,839.80 | 40,225,935.91 | 24,891,029,854.58 |
| TARABA | 5,764,251,233.85 | 22,493,870,908.31 | 28,258,122,142.16 | 22,113,312.20 | 59,598,963,943.09 |
| YOBE | 3,598,131,936.59 | 25,185,091,093.09 | 28,783,223,029.68 | 28,496,975.62 | 27,317,264,912.88 |
| ZAMFARA | 6,023,994,930.94 | 18,643,353,697.45 | 24,667,348,628.39 | 34,244,939.78 | 69,923,231,483.13 |
| FCT/ ABUJA | 35,311,038,813.97 | 34,815,432,138.38 | | 32,833,430.20 | 94,115,685,075.02 |
| TOTAL STATES | 936,471,407,367.06 | 1,229,541,293,939.69 | 2,131,197,269,168.37 | 4,215,850,557.94 | 3,383,205,315,324.55 |

2018 HALF YEAR IGR DISSAGREGATED

| State | PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue | Total IGR |
|--------------|---------------------------|--------------------------|--------------------------|--------------------------|---------------------------|---------------------------|---------------------------|
| Abia | 2,509,853,283.95 | 479,676,335.59 | 154,519,250.00 | 948,709,175.84 | 4,092,758,045.38 | 2,884,246,213.69 | 6,977,004,259.07 |
| Adamawa | 1,867,887,952.48 | 27,856,550.09 | 42,390,576.00 | 379,559,292.30 | 2,317,694,370.87 | 858,796,259.35 | 3,176,490,630.22 |
| Akwa Ibom | 8,984,128,335.84 | 102,420,053.35 | 154,260,250.00 | 1,977,146,654.81 | 11,217,955,294.00 | 614,559,438.19 | 11,832,514,732.19 |
| Anambra | 3,740,598,752.96 | 251,624,005.87 | 324,856,025.00 | 903,753,839.32 | 5,220,832,623.15 | 1,846,560,922.81 | 7,067,393,545.96 |
| Bauchi | 3,887,733,530.86 | 116,025,054.09 | 134,810,578.33 | 248,553,221.36 | 4,387,122,384.64 | 219,318,416.48 | 4,606,440,801.12 |
| Bayelsa | 6,157,515,381.45 | 46,438,623.24 | 18,344,571.86 | 510,889,487.20 | 6,733,188,063.75 | 141,051,755.88 | 6,874,239,819.63 |
| Benue | 4,291,285,103.08 | 238,366,550.85 | 73,471,800.03 | 133,896,064.68 | 4,737,019,518.64 | 1,326,686,529.15 | 6,063,706,047.79 |
| Borno | 1,611,233,597.06 | 180,542,065.06 | 101,748,684.00 | 320,420,000.00 | 2,213,944,346.12 | 846,714,566.11 | 3,060,658,912.23 |
| Cross River | 4,094,269,979.94 | 85,136,259.40 | 502,899,199.60 | 2,945,961,485.61 | 7,628,266,924.55 | 2,129,536,304.48 | 9,757,803,229.03 |
| Delta | 22,259,937,739.14 | 234,920,371.23 | 258,384,285.39 | 2,714,399,704.03 | 25,467,642,099.79 | 4,329,750,774.02 | 29,797,392,873.81 |
| Ebonyi | 2,590,345,732.66 | 53,597,762.82 | 500,441,190.00 | 837,020,959.34 | 3,981,405,644.82 | 946,511,691.20 | 4,927,917,336.02 |
| Edo | 5,644,207,890.91 | 597,213,829.14 | 267,798,201.04 | 2,976,068,246.08 | 9,485,288,167.17 | 4,323,395,282.11 | 13,808,683,449.28 |
| Ekiti | 2,088,729,139.09 | 97,171,913.03 | 62,258,884.81 | 236,093,192.24 | 2,484,253,129.17 | 260,690,368.70 | 2,744,943,497.87 |
| Enugu | 5,001,439,505.00 | 141,338,900.00 | 275,842,558.00 | 1,896,629,297.00 | 7,315,250,260.00 | 4,983,147,895.00 | 12,298,398,155.00 |
| Gombe | 1,501,094,985.72 | 18,485,564.08 | 45,197,750.00 | 458,151,329.49 | 2,022,929,629.29 | 371,812,343.12 | 2,394,741,972.41 |
| Imo | 3,231,079,812.52 | 1,415,281,133.72 | 884,737,047.64 | 72,267,808.26 | 5,603,365,802.14 | 1,408,815,390.13 | 7,012,181,192.27 |
| Jigawa | 1,750,840,095.97 | 20,276,026.67 | 24,873,243.81 | 2,183,215,688.16 | 3,979,205,054.61 | 822,545,532.54 | 4,801,750,587.15 |
| Kaduna | 6,323,854,414.77 | 210,017,345.08 | 218,015,553.76 | 950,515,984.71 | 7,702,403,298.32 | 8,302,091,157.06 | 16,004,494,455.38 |
| Kano | 7,537,218,357.48 | 1,464,433,957.15 | 1,015,952,305.91 | 2,971,203,929.28 | 12,988,808,549.82 | 5,565,727,555.07 | 18,554,536,104.89 |
| Katsina | 2,555,396,807.00 | 181,476,069.00 | 33,014,458.00 | 222,176,408.00 | 2,992,063,742.00 | 494,774,712.00 | 3,486,838,454.00 |
| Kebbi | 1,330,333,111.03 | 459,833,753.48 | 13,578,503.00 | 31,960,180.41 | 1,835,705,547.92 | 198,546,579.12 | 2,034,252,127.04 |
| Kogi | 3,181,328,338.16 | 34,116,613.38 | 142,189,538.97 | 767,485,093.64 | 4,125,119,584.15 | 1,322,475,791.97 | 5,447,595,376.12 |
| Kwara | 2,951,386,456.34 | 661,051,677.70 | 169,803,818.89 | 697,415,891.27 | 4,479,657,844.20 | 5,563,520,609.51 | 10,043,178,453.71 |
| Lagos | 121,521,972,265.04 | 10,007,187,196.73 | 4,608,291,676.36 | 35,312,690,406.46 | 171,450,141,544.59 | 24,945,023,729.10 | 196,395,165,273.69 |
| Nassarawa | 3,552,792,262.12 | 32,988,543.12 | 81,152,362.00 | 65,794,487.92 | 3,732,727,655.16 | 73,733,541.42 | 3,806,461,196.58 |
| Niger | 3,931,226,291.67 | 90,899,721.19 | 76,529,331.57 | 635,789,655.05 | 4,734,444,999.48 | 126,180,474.83 | 4,860,625,474.31 |
| Ogun | 19,648,049,344.82 | 2,829,607,258.53 | 852,649,849.48 | 4,305,822,803.03 | 27,636,129,255.86 | 14,883,135,173.51 | 42,519,264,429.37 |
| Ondo | 3,806,104,764.76 | 280,845,460.50 | 217,645,443.72 | 1,117,242,997.34 | 5,421,838,666.32 | 3,995,581,142.45 | 9,417,419,808.77 |
| Osun | 2,524,466,231.09 | 387,506,886.58 | 127,968,615.53 | 180,789,639.89 | 3,220,731,373.09 | 1,553,201,943.80 | 4,773,933,316.89 |
| Oyo | 4,852,579,277.39 | 3,211,731,872.12 | 193,285,721.65 | 1,808,939,288.49 | 10,066,536,159.65 | 2,313,344,096.41 | 12,379,880,256.06 |
| Plateau | 2,820,435,674.41 | 29,899,619.17 | 174,168,350.00 | 1,611,915,735.73 | 4,636,419,379.31 | 1,633,239,938.01 | 6,269,659,317.32 |
| Rivers | 46,596,457,864.31 | 809,435,831.50 | 30,880,185.89 | 10,035,177,600.51 | 57,471,951,482.21 | 3,434,830,130.09 | 60,906,781,612.30 |
| Sokoto | 2,780,034,109.39 | 204,605,301.16 | 23,367,665.00 | 2,220,083,187.16 | 5,228,090,262.71 | 422,104,145.49 | 5,650,194,408.20 |
| Taraba | 1,063,491,007.55 | 92,353,587.47 | 25,588,124.00 | 20,592,611.48 | 1,202,025,330.50 | 1,411,223,510.88 | 2,613,248,841.38 |
| Yobe | 998,503,221.05 | 1,629,976.00 | 25,727,191.50 | 129,391,253.30 | 1,155,251,641.85 | 465,423,892.52 | 1,620,675,534.37 |
| Zamfara | 1,463,676,310.47 | 268,505,304.46 | 244,351,746.00 | 353,922,661.05 | 2,330,456,021.98 | 326,737,419.41 | 2,657,193,441.39 |
| FCT | 33,153,540,284.67 | 955,467,768.56 | - | 1,202,030,760.74 | 35,311,038,813.97 | - | 35,311,038,813.97 |
| Total | 353,805,027,212.15 | 26,319,964,741.11 | 12,100,994,536.74 | 84,383,676,021.18 | 476,609,662,511.18 | 105,345,035,225.61 | 581,954,697,736.79 |

| DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2017) | | | | | | | | |
|--|--------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| S/N | State | PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs 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 |
| | Total | 448,195,710,546.08 | 26,577,525,408.47 | 15,055,159,565.00 | 121,928,860,360.84 | 611,757,255,880.39 | 160,594,928,108.19 | 936,471,407,367.06 |

DISAGGREGATED STATES INTERNALLY GENERATED REVENUE (2016)

| S/N | State | PAYE | Direct Assessment | Road Taxes | Other Taxes | Total | MDAs 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 |

| 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 6,967,590,861.47 | 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |

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State Boards of
Internal Revenue





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