

Internally Generated Revenue At State Level

(H1 2020)

Report Date: October 2020

Data Source: National Bureau of Statistics (NBS)

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EXECUTIVE SUMMARY

The National Bureau of Statistics Published Internally Generated Revenue at State level for Half Year 2020. The 36 states and FCT IGR figure hits N612.87bn in H1 2020 compared to N693.91bn recorded in 2019. This indicates a negative growth of -11.7% year on year.

Similarly, the Q2 2020 states and FCT IGR figure hits N259.73bn compared to N353.14bn recorded in Q1 2020. This indicates a negative growth of -26.5% quarter on quarter.

Lagos State has the highest Internally Generated Revenue with N204.51bn recorded in H1 2020, closely followed by Rivers State with N64.59bn while Jigawa State recorded the least Internally Generated Revenue.

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

ABIA STATE



Land Area: 2,440 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N23,240,620,002.53

IGR H1 2020

N6,188,715,712.10

Total Rev. Available H1 2020

N29,429,335,714.63

% Share of
FAAC
H1 2019

2.07

% Share of
IGR
H1 2019

1.01

% FAAC Contribution
to Total Revenue
Available H1 2020

78.97

% IGR Contribution
to Total Revenue
Available H1 2020

21.03

IGR H1 2019

N7,912,596,332.05

(Q1 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N4,265,089,982.30

Q on Q
Change
(Q1 2020
on Q4 2019)

2.5%

Y on Y
Change
(Q1 2020
on Q1 2019)

5.05%

PAYE

N2,240,315,057.64

Direct Assessment

N85,519,703.27

Road Taxes

N96,089,570.00

Other Taxes

N1,014,578,796.89

Total Tax

N3,436,503,127.80

MDAs Revenue

N828,586,854.50

(Q2 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N1,923,625,729.80

Q on Q
Change
(Q2 2020
on Q1 2020)

-54.9%

Y on Y
Change
(Q2 2020
on Q2 2019)

-50.07%

PAYE

N1,437,340,691.12

Direct Assessment

N20,169,757.09

Road Taxes

N22,200,000.00

Other Taxes

N323,755,837.46

Total Tax

N1,803,466,285.67

MDAs Revenue

N120,159,444.13

(H1 2020)
STATES/FCT IGR

GRAND
TOTAL

N6,188,715,712.10

Y on Y Change
(H1 2020 on H1 2019)

-21.8%

PAYE

N3,677,655,748.76

Direct Assessment

N105,689,460.36

Road Taxes

N118,289,570.00

Other Taxes

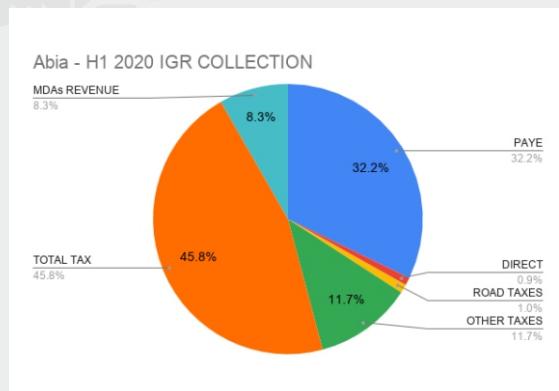
N1,338,334,634.35

Total Tax

N5,239,969,413.47

MDAs Revenue

N948,746,298.63



INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

ADAMAWA STATE



Land Area: 14,254 sq mi

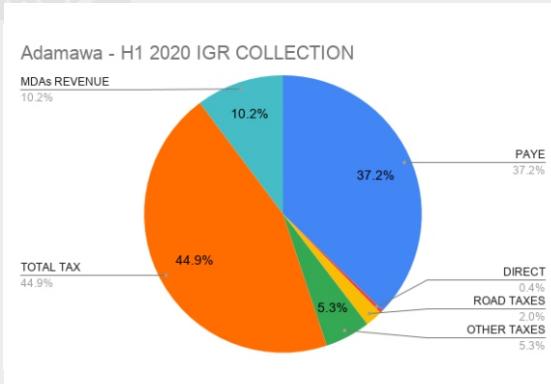
TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

| FAAC H1 2020 | IGR H1 2020 | Total Rev. Available H1 2020 |
|----------------------------------------|---------------------------------------|------------------------------------------------------------------------|
| N22,425,910,952.52 | N3,750,396,398.58 | N26,176,307,351.10 |
| % Share of FAAC H1 2019 2.00 | % Share of IGR H1 2019 0.61 | % FAAC Contribution to Total Revenue Available H1 2020 85.67 |
| | | % IGR Contribution to Total Revenue Available H1 2020 14.33 |
| | | IGR H1 2019 N5,014,807,850.67 |

| (Q1 2020) IGR FOR STATES/FCT | GRAND TOTAL | N1,626,254,115.59 | Q on Q Change (Q1 2020 on Q4 2019) | -43.7% | Y on Y Change (Q1 2020 on Q1 2019) | 0.84% |
|------------------------------|-------------------|-------------------|------------------------------------|-------------------|------------------------------------|-------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue | |
| N1,019,327,831.49 | N16,968,320.47 | N111,856,997.21 | N143,923,541.06 | N1,292,076,690.23 | N334,177,425.36 | |

| (Q2 2020) IGR FOR STATES/FCT | GRAND TOTAL | N2,124,142,282.99 | Q on Q Change (Q2 2020 on Q1 2020) | 30.6% | Y on Y Change (Q2 2020 on Q2 2019) | -37.56% |
|------------------------------|-------------------|-------------------|------------------------------------|-------------------|------------------------------------|---------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue | |
| N1,514,005,135.80 | N9,219,220.00 | N23,925,999.00 | N215,205,182.84 | N1,762,355,537.64 | N361,786,745.35 | |

| (H1 2020) STATES/FCT IGR | GRAND TOTAL | N3,750,396,398.58 | Y on Y Change (H1 2020 on H1 2019) | -25.2% | | |
|--------------------------|-------------------|-------------------|------------------------------------|-------------------|-----------------|--|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue | |
| N2,533,332,967.29 | N26,187,540.47 | N135,782,996.21 | N359,128,723.90 | N3,054,432,227.87 | N695,964,170.71 | |



INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

AKWA IBOM STATE



Land Area: 2,734 sq mi

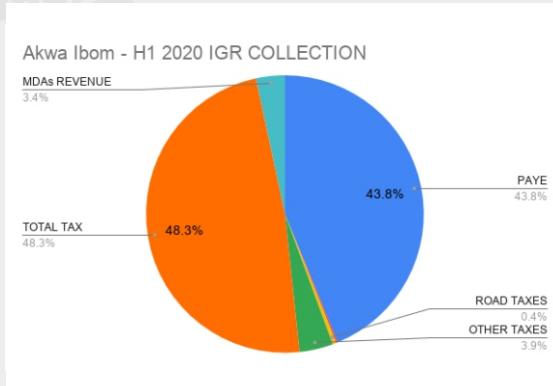
TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

| FAAC H1 2020 | IGR H1 2020 | Total Rev. Available H1 2020 |
|---------------------------|---------------------------|-------------------------------------------------------|
| N79,155,499,138.98 | N16,210,994,308.27 | N95,366,493,447.25 |
| % Share of FAAC H1 2019 | % Share of IGR H1 2019 | % IGR Contribution to Total Revenue Available H1 2020 |
| 7.06 | 2.65 | 83.00 |
| | | |
| | | % IGR Contribution to Total Revenue Available H1 2020 |
| | | 17.00 |
| | | IGR H1 2019 |
| | | N20,464,607,233.41 |

| (Q1 2020) IGR FOR STATES/FCT | GRAND TOTAL | N11,954,428,386.43 | Q on Q Change (Q1 2020 on Q4 2019) | 110.6% | Y on Y Change (Q1 2020 on Q1 2019) | 81.83% |
|------------------------------|-------------------|--------------------|------------------------------------|--------------------|------------------------------------|--------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue | |
| N10,768,359,908.24 | N42,350,101.20 | N89,148,325.00 | N283,360,808.82 | N11,183,219,143.26 | N771,209,243.17 | |

| (Q2 2020) IGR FOR STATES/FCT | GRAND TOTAL | N4,256,565,921.84 | Q on Q Change (Q2 2020 on Q1 2020) | -64.4% | Y on Y Change (Q2 2020 on Q2 2019) | -69.36% |
|------------------------------|-------------------|-------------------|------------------------------------|-------------------|------------------------------------|---------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue | |
| N2,966,824,783.58 | N13,205,513.05 | N47,877,625.00 | N944,148,973.19 | N3,972,056,894.82 | N284,509,027.02 | |

| (H1 2020) STATES/FCT IGR | GRAND TOTAL | N16,210,994,308.27 | Y on Y Change (H1 2020 on H1 2019) | -20.8% | |
|--------------------------|-------------------|--------------------|------------------------------------|--------------------|-------------------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue |
| N13,735,184,691.82 | N55,555,614.25 | N137,025,950.00 | N1,227,509,782.01 | N15,155,276,038.08 | N1,055,718,270.19 |



INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

ANAMBRA STATE



Land Area: 1,870 sq mi

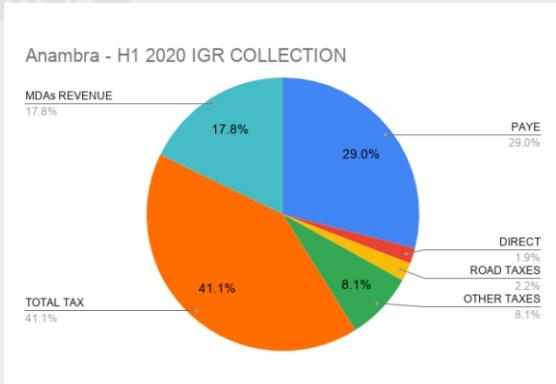
TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

| FAAC H1 2020 | IGR H1 2020 | Total Rev. Available H1 2020 |
|-------------------------------------------------------|-------------------------------------------------------|--------------------------------------------------------|
| N23,975,811,318.03 | N9,546,712,182.69 | N33,522,523,500.72 |
| % Share of FAAC H1 2019 | % Share of IGR H1 2019 | % FAAC Contribution to Total Revenue Available H1 2020 |
| 2.14 | 1.56 | 71.52 |
| % IGR Contribution to Total Revenue Available H1 2020 | % IGR Contribution to Total Revenue Available H1 2020 | IGR H1 2019 |
| | | N8,687,098,316.21 |

| (Q1 2020) IGR FOR STATES/FCT | GRAND TOTAL | N4,533,383,460.79 | Q on Q Change (Q1 2020 on Q4 2019) | -52.3% | Y on Y Change (Q1 2020 on Q1 2019) | 0.10% |
|------------------------------|------------------------|------------------------|------------------------------------|--------------------------|------------------------------------|-------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue | |
| N1,505,286,766.23 | N169,023,826.08 | N210,941,300.00 | N644,202,415.99 | N2,529,454,308.30 | N2,003,929,152.49 | |

| (Q2 2020) IGR FOR STATES/FCT | GRAND TOTAL | N5,013,328,721.90 | Q on Q Change (Q2 2020 on Q1 2020) | 10.6% | Y on Y Change (Q2 2020 on Q2 2019) | 20.56% |
|------------------------------|------------------------|------------------------|------------------------------------|--------------------------|------------------------------------|--------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue | |
| N3,194,092,342.56 | N132,594,695.40 | N139,166,075.00 | N662,816,246.23 | N4,128,669,359.19 | N884,659,362.71 | |

| (H1 2020) STATES/FCT IGR | GRAND TOTAL | N9,546,712,182.69 | Y on Y Change (H1 2020 on H1 2019) | 9.9% | |
|--------------------------|------------------------|------------------------|------------------------------------|--------------------------|--------------------------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue |
| N4,699,379,108.79 | N301,618,521.48 | N350,107,375.00 | N1,307,018,662.22 | N6,658,123,667.49 | N2,888,588,515.20 |



INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

BAUCHI STATE



Land Area: 18,965 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N23,072,390,629.84

IGR H1 2020

N5,752,287,757.72

Total Rev. Available H1 2020

N28,824,678,387.56

% Share of
FAAC
H1 2019

2.06

% Share of
IGR
H1 2019

0.94

% FAAC Contribution
to Total Revenue
Available H1 2020

80.04

% IGR Contribution
to Total Revenue
Available H1 2020

19.96

IGR H1 2019

N8,268,708,138.19

(Q1 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N4,385,040,965.09

Q on Q
Change
(Q1 2020
on Q4 2019)

161.0%

Y on Y
Change
(Q1 2020
on Q1 2019)

65.69%

PAYE

N4,230,618,187.42

Direct Assessment

N7,061,460.49

Road Taxes

N19,573,044.53

Other Taxes

N89,440,739.16

Total Tax

N4,346,693,431.60

MDAs Revenue

N38,347,533.49

(Q2 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N1,367,246,792.63

Q on Q
Change
(Q2 2020
on Q1 2020)

-68.8%

Y on Y
Change
(Q2 2020
on Q2 2019)

-75.68%

PAYE

N1,255,073,415.24

Direct Assessment

N29,844,003.09

Road Taxes

N15,354,925.00

Other Taxes

N56,311,708.24

Total Tax

N1,356,584,051.57

MDAs Revenue

N10,662,741.06

(H1 2020)
STATES/FCT IGR

GRAND
TOTAL

N5,752,287,757.72

Y on Y Change
(H1 2020 on H1 2019)

-30.4%

PAYE

N5,485,691,602.66

Direct Assessment

N36,905,463.58

Road Taxes

N34,927,969.53

Other Taxes

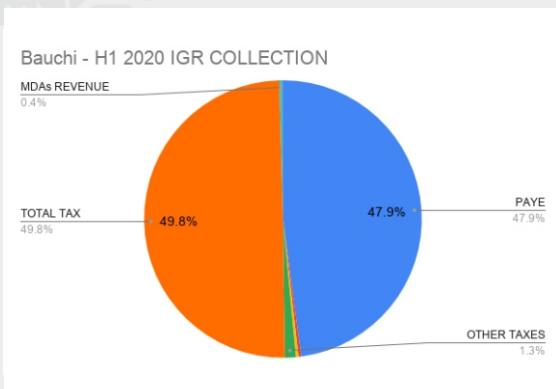
N145,752,447.40

Total Tax

N5,703,277,483.17

MDAs Revenue

N49,010,274.55



INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

BAYELSA STATE



Land Area: 8,150 sq mi

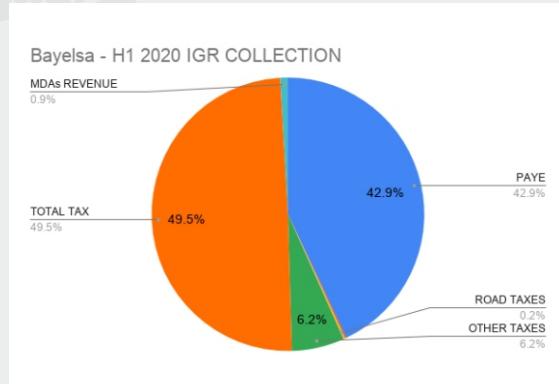
TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

| FAAC H1 2020 | IGR H1 2020 | Total Rev. Available H1 2020 |
|---------------------------|--------------------------|--------------------------------------------------------|
| N66,243,319,084.68 | N5,386,269,171.00 | N71,629,588,255.68 |
| % Share of FAAC H1 2019 | % Share of IGR H1 2019 | % FAAC Contribution to Total Revenue Available H1 2020 |
| 5.91 | 0.88 | 92.48 |
| | | % IGR Contribution to Total Revenue Available H1 2020 |
| | | 7.52 |
| | | IGR H1 2019 |
| | | N5,875,518,818.67 |

| (Q1 2020) IGR FOR STATES/FCT | GRAND TOTAL | N2,875,321,919.00 | Q on Q Change (Q1 2020 on Q4 2019) | -63.9% | Y on Y Change (Q1 2020 on Q1 2019) | -4.11% |
|------------------------------|-------------------|-------------------|------------------------------------|-------------------|------------------------------------|--------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue | |
| N2,326,792,900.00 | N3,989,780.00 | N12,167,195.00 | N451,319,413.00 | N2,794,269,288.00 | N81,052,631.00 | |

| (Q2 2020) IGR FOR STATES/FCT | GRAND TOTAL | N2,510,947,252.00 | Q on Q Change (Q2 2020 on Q1 2020) | -12.7% | Y on Y Change (Q2 2020 on Q2 2019) | -12.72% |
|------------------------------|-------------------|-------------------|------------------------------------|-------------------|------------------------------------|---------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue | |
| N2,256,872,458.00 | N12,952,918.00 | N10,558,760.00 | N213,591,383.00 | N2,493,975,519.00 | N16,971,733.00 | |

| (H1 2020) STATES/FCT IGR | GRAND TOTAL | N5,386,269,171.00 | Y on Y Change (H1 2020 on H1 2019) | -8.3% | | |
|--------------------------|-------------------|-------------------|------------------------------------|-------------------|----------------|--|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue | |
| N4,583,665,358.00 | N16,942,698.00 | N22,725,955.00 | N664,910,796.00 | N5,288,244,807.00 | N98,024,364.00 | |



INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

BENUE STATE



Land Area: 13,150 sq m

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N21,988,705,781.02

IGR H1 2020

N5,345,644,932.51

Total Rev. Available H1 2020

N27,334,350,713.53

% Share of FAAC H1 2019

1.96

% Share of IGR H1 2019

0.87

% FAAC Contribution to Total Revenue Available H1 2020

80.44

% IGR Contribution to Total Revenue Available H1 2020

19.56

IGR H1 2019

N12,131,771,966.24

(Q1 2020) IGR FOR STATES/FCT

GRAND TOTAL

N3,618,454,437.93

Q on Q Change (Q1 2020 on Q4 2019)

24.0%

Y on Y Change (Q1 2020 on Q1 2019)

27.99%

PAYE

N2,083,720,699.83

Direct Assessment

N179,009,062.88

Road Taxes

N53,366,775.00

Other Taxes

N13,339,614.00

Total Tax

N2,329,436,151.71

MDAs Revenue

N1,289,018,286.22

(Q2 2020) IGR FOR STATES/FCT

GRAND TOTAL

N1,727,190,494.58

Q on Q Change (Q2 2020 on Q1 2020)

-52.3%

Y on Y Change (Q2 2020 on Q2 2019)

-81.44%

PAYE

N1,286,587,610.50

Direct Assessment

N103,217,117.26

Road Taxes

N35,962,515.00

Other Taxes

N5,250,972.48

Total Tax

N1,431,018,215.24

MDAs Revenue

N296,172,279.34

(H1 2020) STATES/FCT IGR

GRAND TOTAL

N5,345,644,932.51

Y on Y Change (H1 2020 on H1 2019)

-55.9%

PAYE

N3,370,308,310.33

Direct Assessment

N282,226,180.14

Road Taxes

N89,329,290.00

Other Taxes

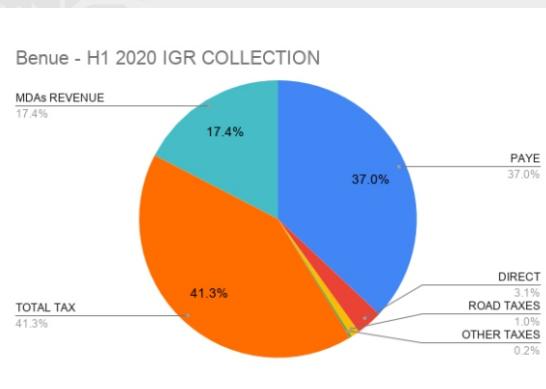
N18,590,586.48

Total Tax

N3,760,454,366.95

MDAs Revenue

N1,585,190,565.56



INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

BORNO STATE



Land Area: 22,316 sq mi

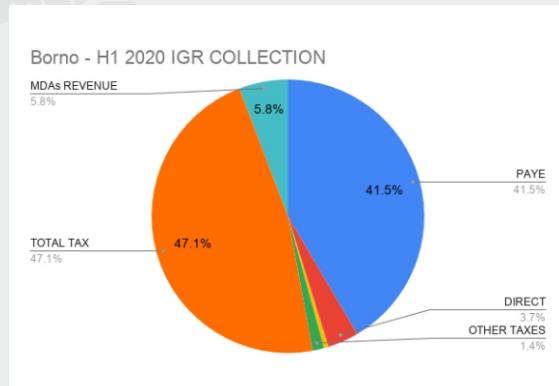
TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

| FAAC H1 2020 | IGR H1 2020 | Total Rev. Available H1 2020 |
|-----------------------------------------------------------------------|-----------------------------------------|------------------------------------------------------------------------|
| N28,303,889,828.36 | N5,379,140,462.67 | N33,683,030,291.03 |
| % Share of FAAC H1 2019 2.52 | % Share of IGR H1 2019 0.88 | % FAAC Contribution to Total Revenue Available H1 2020 84.03 |
| % IGR Contribution to Total Revenue Available H1 2020 15.97 | IGR H1 2019 N3,917,848,074.57 | |

| (Q1 2020) IGR FOR STATES/FCT | GRAND TOTAL | N3,588,565,026.67 | Q on Q Change (Q1 2020 on Q4 2019) 68.1% | Y on Y Change (Q1 2020 on Q1 2019) 88.75% | |
|------------------------------|-------------------|-------------------|----------------------------------------------------|-----------------------------------------------------|-----------------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue |
| N3,063,603,968.43 | N174,219,865.49 | N38,217,752.00 | N18,968,299.00 | N3,295,009,884.92 | N293,555,141.75 |

| (Q2 2020) IGR FOR STATES/FCT | GRAND TOTAL | N1,790,575,436.00 | Q on Q Change (Q2 2020 on Q1 2020) -50.1% | Y on Y Change (Q2 2020 on Q2 2019) -11.21% | |
|------------------------------|-------------------|-------------------|-----------------------------------------------------|------------------------------------------------------|-----------------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue |
| N1,157,142,361.00 | N200,604,272.00 | N16,598,075.00 | N118,968,299.00 | N1,493,313,007.00 | N297,262,429.00 |

| (H1 2020) STATES/FCT IGR | GRAND TOTAL | N5,379,140,462.67 | Y on Y Change (H1 2020 on H1 2019) 37.3% | | |
|--------------------------|-------------------|-------------------|----------------------------------------------------|-------------------|-----------------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue |
| N4,220,746,329.43 | N374,824,137.49 | N54,815,827.00 | N137,936,598.00 | N4,788,322,891.92 | N590,817,570.75 |



INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

CROSS RIVER STATE



Land Area: 7,782 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N15,427,737,439.79

IGR H1 2020

N8,050,686,577.58

Total Rev. Available H1 2020

N23,478,424,017.37

% Share of FAAC H1 2019

1.38

% Share of IGR H1 2019

1.31

% FAAC Contribution to Total Revenue Available H1 2020

65.71

% IGR Contribution to Total Revenue Available H1 2020

34.29

IGR H1 2019

N16,731,425,493.77

(Q1 2020) IGR FOR STATES/FCT

GRAND TOTAL

N3,987,951,210.99

Q on Q Change (Q1 2020 on Q4 2019)

33.8%

Y on Y Change (Q1 2020 on Q1 2019)

23.56%

PAYE

N2,178,893,726.77

Direct Assessment

N69,127,255.67

Road Taxes

N212,641,935.23

Other Taxes

N544,567,951.46

Total Tax

N3,005,230,869.13

MDAs Revenue

N982,720,341.86

(Q2 2020) IGR FOR STATES/FCT

GRAND TOTAL

N4,062,735,366.59

Q on Q Change (Q2 2020 on Q1 2020)

1.9%

Y on Y Change (Q2 2020 on Q2 2019)

-69.91%

PAYE

N1,383,926,620.21

Direct Assessment

N40,887,106.82

Road Taxes

N161,718,978.26

Other Taxes

N1,498,747,445.34

Total Tax

N3,085,280,150.63

MDAs Revenue

N977,455,215.96

(H1 2020) STATES/FCT IGR

GRAND TOTAL

N8,050,686,577.58

Y on Y Change (H1 2020 on H1 2019)

-51.9%

PAYE

N3,562,820,346.98

Direct Assessment

N110,014,362.49

Road Taxes

N374,360,913.49

Other Taxes

N2,043,315,396.80

Total Tax

N6,090,511,019.76

MDAs Revenue

N1,960,175,557.82

Cross River - H1 2020 IGR COLLECTION

MDAs REVENUE

13.9%

43.1%

TOTAL TAX

43.1%

PAYE

25.2%

DIRECT

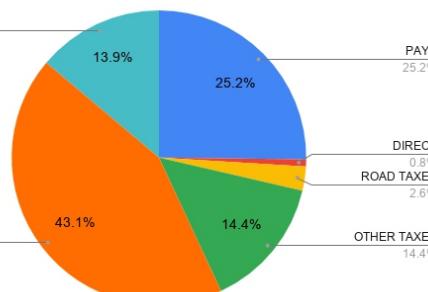
0.8%

ROAD TAXES

2.6%

OTHER TAXES

14.4%



INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

DELTA STATE



Land Area: 6,833 sq mi

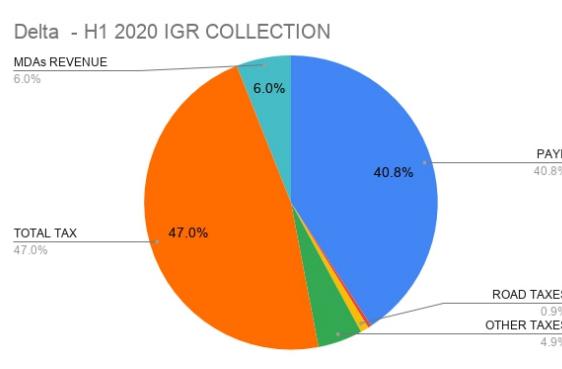
TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

| FAAC H1 2020 | IGR H1 2020 | Total Rev. Available H1 2020 |
|----------------------------------------|---------------------------------------|------------------------------------------------------------------------|
| N100,814,101,222.64 | N30,842,285,439.67 | N131,656,386,662.31 |
| % Share of FAAC H1 2019 8.99 | % Share of IGR H1 2019 5.03 | % FAAC Contribution to Total Revenue Available H1 2020 76.57 |
| | | % IGR Contribution to Total Revenue Available H1 2020 23.43 |
| | | IGR H1 2019 N36,390,689,921.88 |

| (Q1 2020) IGR FOR STATES/FCT | GRAND TOTAL | N19,307,298,503.90 | Q on Q Change (Q1 2020 on Q4 2019) 27.3% | Y on Y Change (Q1 2020 on Q1 2019) 10.41% |
|------------------------------|--------------------------------------|-------------------------------|---------------------------------------------|----------------------------------------------|
| PAYE N14,926,892,785.48 | Direct Assessment N160,303,301.03 | Road Taxes N286,880,800.00 | Other Taxes N1,448,765,502.84 | Total Tax N16,822,842,389.35 |

| (Q2 2020) IGR FOR STATES/FCT | GRAND TOTAL | N11,534,986,935.77 | Q on Q Change (Q2 2020 on Q1 2020) -40.3% | Y on Y Change (Q2 2020 on Q2 2019) -38.98% |
|------------------------------|-------------------------------------|-------------------------------|----------------------------------------------|-----------------------------------------------|
| PAYE N8,800,837,260.09 | Direct Assessment N57,617,485.09 | Road Taxes N242,104,627.01 | Other Taxes N1,410,580,885.24 | Total Tax N10,511,140,257.43 |

| (H1 2020) STATES/FCT IGR | GRAND TOTAL | N30,842,285,439.67 | Y on Y Change (H1 2020 on H1 2019) -15.2% |
|----------------------------|--------------------------------------|-------------------------------|----------------------------------------------|
| PAYE N23,727,730,045.57 | Direct Assessment N217,920,786.12 | Road Taxes N528,985,427.01 | Other Taxes N2,859,346,388.08 |



INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

EBONYI STATE



Land Area: 2,136 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

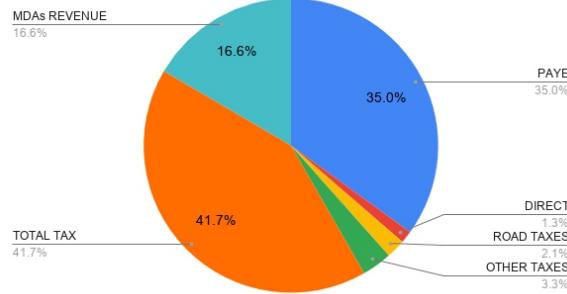
| FAAC H1 2020 | IGR H1 2020 | Total Rev. Available H1 2020 |
|----------------------------------------|---------------------------------------|------------------------------------------------------------------------|
| N20,790,663,359.97 | N6,331,208,837.88 | N27,121,872,197.85 |
| % Share of FAAC H1 2019 1.85 | % Share of IGR H1 2019 1.03 | % FAAC Contribution to Total Revenue Available H1 2020 76.66 |
| | | % IGR Contribution to Total Revenue Available H1 2020 23.34 |
| | | IGR H1 2019 N3,915,811,328.79 |

| (Q1 2020) IGR FOR STATES/FCT | GRAND TOTAL | N4,645,362,671.76 | Q on Q Change (Q1 2020 on Q4 2019) | 156.0% | Y on Y Change (Q1 2020 on Q1 2019) | 184.28% |
|------------------------------|--------------------------------------|-------------------------------|------------------------------------|--------------------------------|------------------------------------|---------|
| PAYE N3,047,823,669.86 | Direct Assessment N141,630,650.00 | Road Taxes N202,996,033.89 | Other Taxes N168,410,512.05 | Total Tax N3,560,860,865.80 | MDAs Revenue N1,084,501,805.96 | |

| (Q2 2020) IGR FOR STATES/FCT | GRAND TOTAL | N1,685,846,166.12 | Q on Q Change (Q2 2020 on Q1 2020) | -63.7% | Y on Y Change (Q2 2020 on Q2 2019) | -26.11% |
|------------------------------|------------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------------|---------|
| PAYE N755,287,760.09 | Direct Assessment N3,963,660.00 | Road Taxes N23,237,140.00 | Other Taxes N188,339,029.65 | Total Tax N970,827,589.74 | MDAs Revenue N715,018,576.38 | |

| (H1 2020) STATES/FCT IGR | GRAND TOTAL | N6,331,208,837.88 | Y on Y Change (H1 2020 on H1 2019) | 61.7% |
|---------------------------|--------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| PAYE N3,803,111,429.95 | Direct Assessment N145,594,310.00 | Road Taxes N226,233,173.89 | Other Taxes N356,749,541.70 | Total Tax N4,531,688,455.54 |

Ebonyi - H1 2020 IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

EDO STATE



Land Area: 6,873 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N28,605,448,664.96

IGR H1 2020

N14,013,977,147.06

Total Rev. Available H1 2020

N42,619,425,812.02

% Share of FAAC H1 2019

2.55

% Share of IGR H1 2019

2.29

% FAAC Contribution to Total Revenue Available H1 2020

67.12

% IGR Contribution to Total Revenue Available H1 2020

32.88

IGR H1 2019

N15,441,748,874.50

(Q1 2020) IGR FOR STATES/FCT

GRAND TOTAL

N9,511,470,251.85

Q on Q Change (Q1 2020 on Q4 2019)

31.9%

Y on Y Change (Q1 2020 on Q1 2019)

31.53%

PAYE

N3,528,658,326.00

Direct Assessment

N400,101,327.59

Road Taxes

N232,242,597.91

Other Taxes

N4,367,844,175.03

Total Tax

N8,528,846,426.53

MDAs Revenue

N982,623,825.32

(Q2 2020) IGR FOR STATES/FCT

GRAND TOTAL

N4,502,506,895.21

Q on Q Change (Q2 2020 on Q1 2020)

-52.7%

Y on Y Change (Q2 2020 on Q2 2019)

-45.16%

PAYE

N2,838,106,651.18

Direct Assessment

N122,065,819.57

Road Taxes

N88,338,471.64

Other Taxes

N831,413,625.30

Total Tax

N3,879,924,567.69

MDAs Revenue

N622,582,327.52

(H1 2020) STATES/FCT IGR

GRAND TOTAL

N14,013,977,147.06

Y on Y Change (H1 2020 on H1 2019)

-9.2%

PAYE

N6,366,764,977.18

Direct Assessment

N522,167,147.16

Road Taxes

N320,581,069.55

Other Taxes

N5,199,257,800.33

Total Tax

N12,408,770,994.22

MDAs Revenue

N1,605,206,152.84

Edo - H1 2020 IGR COLLECTION

MDAs REVENUE

6.1%

TOTAL TAX

47.0%

47.0%

6.1%

24.1%

PAYE

24.1%

DIRECT

2.0%

ROAD TAXES

1.2%

OTHER TAXES

19.7%

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

EKITI STATE



Land Area: 2,453 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N18,564,699,209.12

IGR H1 2020

N3,205,252,801.26

Total Rev. Available H1 2020

N21,769,952,010.38

% Share of FAAC H1 2019

1.66

% Share of IGR H1 2019

0.52

% FAAC Contribution to Total Revenue Available H1 2020

85.28

% IGR Contribution to Total Revenue Available H1 2020

14.72

IGR H1 2019

N3,332,627,783.56

(Q1 2020) IGR FOR STATES/FCT

GRAND TOTAL

N1,653,929,226.80

Q on Q Change (Q1 2020 on Q4 2019)

-15.8%

Y on Y Change (Q1 2020 on Q1 2019)

3.21%

PAYE

N991,059,456.18

Direct Assessment

N78,206,943.00

Road Taxes

N30,938,650.00

Other Taxes

N294,801,466.08

Total Tax

N1,395,006,515.26

MDAs Revenue

N258,922,711.54

(Q2 2020) IGR FOR STATES/FCT

GRAND TOTAL

N1,551,323,574.46

Q on Q Change (Q2 2020 on Q1 2020)

-6.2%

Y on Y Change (Q2 2020 on Q2 2019)

-10.34%

PAYE

N865,132,330.93

Direct Assessment

N80,075,514.62

Road Taxes

N2,833,900.00

Other Taxes

N505,843,613.52

Total Tax

N1,453,885,359.07

MDAs Revenue

N97,438,215.39

(H1 2020) STATES/FCT IGR

GRAND TOTAL

N3,205,252,801.26

Y on Y Change (H1 2020 on H1 2019)

-3.8%

PAYE

N1,856,191,787.11

Direct Assessment

N158,282,457.62

Road Taxes

N33,772,550.00

Other Taxes

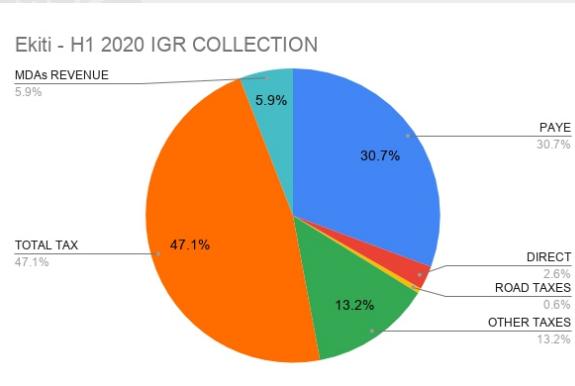
N800,645,079.60

Total Tax

N2,848,891,874.33

MDAs Revenue

N356,360,926.93



INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

ENUGU STATE



Land Area: 2,765 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N23,692,550,354.98

IGR H1 2020

N12,262,405,134.00

Total Rev. Available H1 2020

N35,954,955,488.98

% Share of FAAC H1 2019

2.11

% Share of IGR H1 2019

2.00

% FAAC Contribution to Total Revenue Available H1 2020

65.90

% IGR Contribution to Total Revenue Available H1 2020

34.10

IGR H1 2019

N10,699,049,784.00

(Q1 2020) IGR FOR STATES/FCT

GRAND TOTAL

N5,953,107,539.00

Q on Q Change (Q1 2020 on Q4 2019)

-63.2%

Y on Y Change (Q1 2020 on Q1 2019)

0.65%

PAYE

N2,432,369,009.00

Direct Assessment

N39,700,544.00

Road Taxes

N143,021,069.00

Other Taxes

N381,229,655.00

Total Tax

N2,996,320,277.00

MDAs Revenue

N2,956,787,262.00

(Q2 2020) IGR FOR STATES/FCT

GRAND TOTAL

N6,309,297,595.00

Q on Q Change (Q2 2020 on Q1 2020)

6.0%

Y on Y Change (Q2 2020 on Q2 2019)

31.88%

PAYE

N2,995,905,356.00

Direct Assessment

N28,073,286.00

Road Taxes

N142,070,134.00

Other Taxes

N557,941,590.00

Total Tax

N3,723,990,366.00

MDAs Revenue

N2,585,307,229.00

(H1 2020) STATES/FCT IGR

GRAND TOTAL

N12,262,405,134.00

Y on Y Change (H1 2020 on H1 2019)

14.6%

PAYE

N5,428,274,365.00

Direct Assessment

N67,773,830.00

Road Taxes

N285,091,203.00

Other Taxes

N939,171,245.00

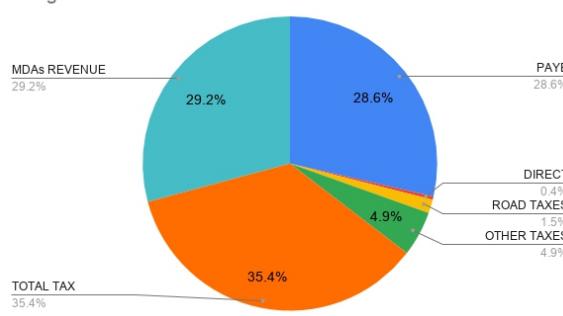
Total Tax

N6,720,310,643.00

MDAs Revenue

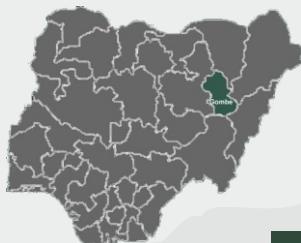
N5,542,094,491.00

Enugu - H1 2020 IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

GOMBE STATE



Land Area: 7,246 sq mi

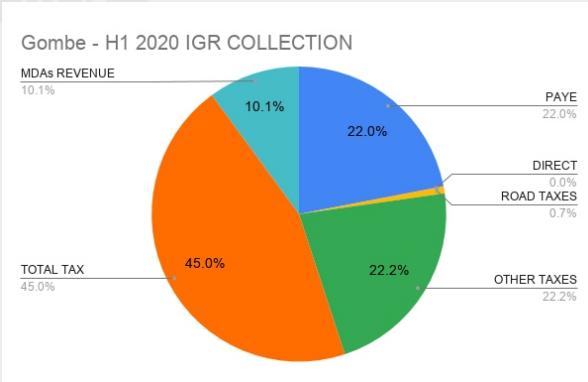
TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

| FAAC H1 2020 | IGR H1 2020 | Total Rev. Available H1 2020 |
|-----------------------------------------------------------------------|-----------------------------------------|------------------------------------------------------------------------|
| N18,494,816,695.33 | N3,787,950,431.82 | N22,282,767,127.15 |
| % Share of FAAC H1 2019 1.65 | % Share of IGR H1 2019 0.62 | % FAAC Contribution to Total Revenue Available H1 2020 83.00 |
| % IGR Contribution to Total Revenue Available H1 2020 17.00 | IGR H1 2019 N2,087,431,130.42 | |

| (Q1 2020) IGR FOR STATES/FCT | GRAND TOTAL | N1,105,552,555.89 | Q on Q Change (Q1 2020 on Q4 2019) -56.9% | Y on Y Change (Q1 2020 on Q1 2019) 5.54% |
|---------------------------------|------------------------------------|------------------------------|-----------------------------------------------------|----------------------------------------------------|
| PAYE 846,357,095.34 | Direct Assessment N2,794,370.00 | Road Taxes N23,918,545.00 | Other Taxes N103,125,371.22 | Total Tax N976,195,381.56 |
| MDAs Revenue N129,357,174.33 | | | | |

| (Q2 2020) IGR FOR STATES/FCT | GRAND TOTAL | N2,682,397,875.93 | Q on Q Change (Q2 2020 on Q1 2020) 142.6% | Y on Y Change (Q2 2020 on Q2 2019) 157.94% |
|---------------------------------|----------------------------------|------------------------------|-----------------------------------------------------|------------------------------------------------------|
| PAYE N665,465,736.57 | Direct Assessment N208,072.00 | Road Taxes N27,158,794.00 | Other Taxes N1,424,978,429.23 | Total Tax N2,117,811,031.80 |
| MDAs Revenue N564,586,844.13 | | | | |

| (H1 2020) STATES/FCT IGR | GRAND TOTAL | N3,787,950,431.82 | Y on Y Change (H1 2020 on H1 2019) 81.5% |
|--------------------------------|------------------------------------|------------------------------|----------------------------------------------------|
| PAYE N1,511,822,831.91 | Direct Assessment N3,002,442.00 | Road Taxes N51,077,339.00 | Other Taxes N1,528,103,800.45 |
| Total Tax N3,094,006,413.36 | MDAs Revenue N693,944,018.46 | | |



INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

IMO STATE



Land Area: 2,140 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N26,496,218,653.25

IGR H1 2020

N7,732,188,730.45

Total Rev. Available H1 2020

N34,228,407,383.70

% Share of
FAAC
H1 2019

2.36

% Share of
IGR
H1 2019

1.26

% FAAC Contribution
to Total Revenue
Available H1 2020

77.41

% IGR Contribution
to Total Revenue
Available H1 2020

22.59

IGR H1 2019

N10,550,388,151.30

(Q1 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N3,084,856,226.95

Q on Q
Change
(Q1 2020
on Q4 2019)

3.2%

Y on Y
Change
(Q1 2020
on Q1 2019)

-8.28%

PAYE

N1,914,461,869.39

Direct Assessment

N86,035,860.71

Road Taxes

N100,954,272.48

Other Taxes

N235,352,579.47

Total Tax

N2,336,804,582.05

MDAs Revenue

N748,051,644.90

(Q2 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N4,647,332,503.50

Q on Q
Change
(Q2 2020
on Q1 2020)

50.6%

Y on Y
Change
(Q2 2020
on Q2 2019)

-35.34%

PAYE

N3,759,526,441.04

Direct Assessment

N47,967,612.04

Road Taxes

N70,224,663.25

Other Taxes

N235,393,246.43

Total Tax

N4,113,111,962.76

MDAs Revenue

N534,220,540.74

(H1 2020)
STATES/FCT IGR

GRAND
TOTAL

N7,732,188,730.45

Y on Y Change
(H1 2020 on H1 2019)

-26.7%

PAYE

N5,673,988,310.43

Direct Assessment

N134,003,472.75

Road Taxes

N171,178,935.73

Other Taxes

N470,745,825.90

Total Tax

N6,449,916,544.81

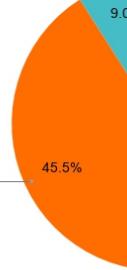
MDAs Revenue

N1,282,272,185.64

Imo - H1 2020 IGR COLLECTION

MDAs REVENUE

9.0%



INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

JIGAWA STATE



Land Area: 8, 940 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N26,861,752,079.01

IGR H1 2020

N3,005,628,426.75

Total Rev. Available H1 2020

N29,867,380,505.76

% Share of
FAAC
H1 2019

2.40

% Share of
IGR
H1 2019

0.49

% FAAC Contribution
to Total Revenue
Available H1 2020

89.94

% IGR Contribution
to Total Revenue
Available H1 2020

10.06

IGR H1 2019

N5,369,753,095.83

(Q1 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N1,908,483,249.11

Q on Q
Change
(Q1 2020
on Q4 2019)

-50.7%

Y on Y
Change
(Q1 2020
on Q1 2019)

-37.45%

PAYE

N866,303,626.02

Direct Assessment

N131,687,250.69

Road Taxes

N36,586,981.00

Other Taxes

N406,796,448.81

Total Tax

N1,441,374,306.52

MDAs Revenue

N467,108,942.59

(Q2 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N1,097,145,177.64

Q on Q
Change
(Q2 2020
on Q1 2020)

-42.5%

Y on Y
Change
(Q2 2020
on Q2 2019)

-52.68%

PAYE

N610,682,986.10

Direct Assessment

N1,832,974.41

Road Taxes

N11,392,000.00

Other Taxes

N39,745,518.85

Total Tax

N663,653,479.36

MDAs Revenue

N433,491,698.28

(H1 2020)
STATES/FCT IGR

GRAND
TOTAL

N3,005,628,426.75

Y on Y Change
(H1 2020 on H1 2019)

-44.0%

PAYE

N1,476,986,612.12

Direct Assessment

N133,520,225.10

Road Taxes

N47,978,981.00

Other Taxes

N446,541,967.66

Total Tax

N2,105,027,785.88

MDAs Revenue

N900,600,640.87

Jigawa - H1 2020 IGR COLLECTION

MDAs REVENUE

17.6%

17.6%

41.2%

8.7%

28.9%

2.6%

0.9%

8.7%

PAYE

TOTAL TAX

DIRECT

ROAD TAXES

OTHER TAXES

INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

KADUNA STATE



Land Area: 17,781 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N30,167,012,612.07

IGR H1 2020

N14,549,787,643.01

Total Rev. Available H1 2020

N44,716,800,255.08

% Share of FAAC H1 2019

2.69

% Share of IGR H1 2019

2.37

% FAAC Contribution to Total Revenue Available H1 2020

67.46

% IGR Contribution to Total Revenue Available H1 2020

32.54

IGR H1 2019

N25,294,852,787.46

(Q1 2020) IGR FOR STATES/FCT

GRAND TOTAL

N10,194,237,105.23

Q on Q Change (Q1 2020 on Q4 2019)

-23.8%

Y on Y Change (Q1 2020 on Q1 2019)

21.88%

PAYE

N2,677,662,956.69

Direct Assessment

N86,806,766.21

Road Taxes

N157,300,250.00

Other Taxes

N4,188,653,121.54

Total Tax

N7,110,423,094.44

MDAs Revenue

N3,083,814,010.79

(Q2 2020) IGR FOR STATES/FCT

GRAND TOTAL

N4,355,550,537.78

Q on Q Change (Q2 2020 on Q1 2020)

-57.3%

Y on Y Change (Q2 2020 on Q2 2019)

-74.27%

PAYE

N3,277,678,223.20

Direct Assessment

N52,490,652.71

Road Taxes

N32,101,853.70

Other Taxes

N360,320,836.70

Total Tax

N3,722,591,566.31

MDAs Revenue

N632,958,971.47

(H1 2020) STATES/FCT IGR

GRAND TOTAL

N14,549,787,643.01

Y on Y Change (H1 2020 on H1 2019)

-42.5%

PAYE

N5,955,341,179.89

Direct Assessment

N139,297,418.92

Road Taxes

N189,402,103.70

Other Taxes

N4,548,973,958.24

Total Tax

N10,833,014,660.75

MDAs Revenue

N3,716,772,982.26

Kaduna - H1 2020 IGR COLLECTION

MDAs REVENUE

14.6%

14.6%

23.5%

PAYE

23.5%

DIRECT

0.5%

ROAD TAXES

0.7%

OTHER TAXES

17.9%

17.9%

TOTAL TAX

42.7%

42.7%

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

KANO STATE



Land Area: 7,773 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N38,247,594,137.50

IGR H1 2020

N17,509,430,204.93

Total Rev. Available H1 2020

N55,757,024,342.43

% Share of
FAAC
H1 2019

3.41

% Share of
IGR
H1 2019

2.86

% FAAC Contribution
to Total Revenue
Available H1 2020

68.60

% IGR Contribution
to Total Revenue
Available H1 2020

31.40

IGR H1 2019

N18,564,546,104.36

(Q1 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N7,849,616,029.54

Q on Q
Change
(Q1 2020
on Q4 2019)

-46.9%

Y on Y
Change
(Q1 2020
on Q1 2019)

5.15%

PAYE

N4,790,214,222.14

Direct Assessment

N188,580,979.30

Road Taxes

N226,173,666.00

Other Taxes

N766,620,500.18

Total Tax

N5,971,589,367.62

MDAs Revenue

N1,878,026,661.92

(Q2 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N9,659,814,175.39

Q on Q
Change
(Q2 2020
on Q1 2020)

23.1%

Y on Y
Change
(Q2 2020
on Q2 2019)

-12.97%

PAYE

N2,651,188,407.69

Direct Assessment

N43,520,025.92

Road Taxes

N97,500,620.91

Other Taxes

N5,720,710,710.39

Total Tax

N8,512,919,764.91

MDAs Revenue

N1,146,894,410.48

(H1 2020)
STATES/FCT IGR

GRAND
TOTAL

N17,509,430,204.93

Y on Y Change
(H1 2020 on H1 2019)

-5.7%

PAYE

N7,441,402,629.83

Direct Assessment

N232,101,005.22

Road Taxes

N323,674,286.91

Other Taxes

N6,487,331,210.57

Total Tax

N14,484,509,132.53

MDAs Revenue

N3,024,921,072.40

Kano - H1 2020 IGR COLLECTION

MDAs REVENUE

9.5%

9.5%

9.5%

9.5%

9.5%

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INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

KATSINA STATE



Land Area: 9,341 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N29,011,046,108.32

IGR H1 2020

N5,536,823,328.00

Total Rev. Available H1 2020

N34,547,869,436.32

% Share of
FAAC
H1 2019

2.59

% Share of
IGR
H1 2019

0.90

% FAAC Contribution
to Total Revenue
Available H1 2020

83.97

% IGR Contribution
to Total Revenue
Available H1 2020

16.03

IGR H1 2019

N4,807,071,081.00

(Q1 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N2,100,368,238.00

Q on Q
Change
(Q1 2020
on Q4 2019)

11.3%

Y on Y
Change
(Q1 2020
on Q1 2019)

18.68%

PAYE

N1,753,820,668.00

Direct Assessment

N61,624,587.00

Road Taxes

N45,962,496.00

Other Taxes

N136,036,675.00

Total Tax

N1,997,444,426.00

MDAs Revenue

N102,923,812.00

(Q2 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N3,436,455,090.00

Q on Q
Change
(Q2 2020
on Q1 2020)

63.6%

Y on Y
Change
(Q2 2020
on Q2 2019)

13.14%

PAYE

N3,277,559,036.00

Direct Assessment

N30,586,811.00

Road Taxes

N15,597,867.63

Other Taxes

N46,505,148.96

Total Tax

N3,370,248,863.59

MDAs Revenue

N66,206,226.41

(H1 2020)
STATES/FCT IGR

GRAND
TOTAL

N5,536,823,328.00

Y on Y Change
(H1 2020 on H1 2019)

15.2%

PAYE

N5,031,379,704.00

Direct Assessment

N92,211,398.00

Road Taxes

N61,560,363.63

Other Taxes

N182,541,823.96

Total Tax

N5,367,693,289.59

MDAs Revenue

N169,130,038.41

Katsina - H1 2020 IGR COLLECTION

MDAs REVENUE

1.6%

TOTAL TAX

49.2%

49.2%

46.1%

46.1%

PAYE

46.1%

OTHER TAXES

1.7%

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

KEBBI STATE



Land Area: 14,200 sq mi

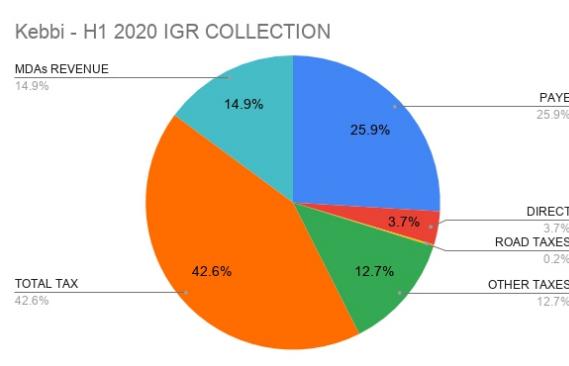
TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

| FAAC H1 2020 | IGR H1 2020 | Total Rev. Available H1 2020 |
|----------------------------------------|---------------------------------------|------------------------------------------------------------------------|
| N24,028,833,360.01 | N4,387,335,251.69 | N28,416,168,611.70 |
| % Share of FAAC H1 2019 2.14 | % Share of IGR H1 2019 0.72 | % FAAC Contribution to Total Revenue Available H1 2020 84.56 |
| | | % IGR Contribution to Total Revenue Available H1 2020 15.44 |
| | | IGR H1 2019 N4,755,501,342.09 |

| (Q1 2020) IGR FOR STATES/FCT | GRAND TOTAL | N2,209,684,975.12 | Q on Q Change (Q1 2020 on Q4 2019) 57.0% | Y on Y Change (Q1 2020 on Q1 2019) 51.21% | |
|------------------------------|-------------------|-------------------|---------------------------------------------|----------------------------------------------|----------------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue |
| N979,646,380.26 | N172,141,295.99 | N5,650,925.00 | N970,413,978.31 | N2,127,852,579.56 | N81,832,395.56 |

| (Q2 2020) IGR FOR STATES/FCT | GRAND TOTAL | N2,177,650,276.57 | Q on Q Change (Q2 2020 on Q1 2020) -1.4% | Y on Y Change (Q2 2020 on Q2 2019) -33.89% | |
|------------------------------|-------------------|-------------------|---------------------------------------------|-----------------------------------------------|-------------------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue |
| N1,002,221,356.85 | N109,420,170.17 | N9,188,075.00 | N2,521,100.00 | N1,123,350,702.02 | N1,054,299,574.55 |

| (H1 2020) STATES/FCT IGR | GRAND TOTAL | N4,387,335,251.69 | Y on Y Change (H1 2020 on H1 2019) -7.7% | | |
|--------------------------|-------------------|-------------------|---------------------------------------------|-------------------|-------------------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue |
| N1,981,867,737.11 | N281,561,466.16 | N14,839,000.00 | N972,935,078.31 | N3,251,203,281.58 | N1,136,131,970.11 |



INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

KOGI STATE



Land Area: 11,519 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N23,525,991,283.08

IGR H1 2020

N7,434,961,659.22

Total Rev. Available H1 2020

N30,960,952,942.30

% Share of
FAAC
H1 2019

2.10

% Share of
IGR
H1 2019

1.21

% FAAC Contribution
to Total Revenue
Available H1 2020

75.99

% IGR Contribution
to Total Revenue
Available H1 2020

24.01

IGR H1 2019

N6,683,808,064.70

(Q1 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N5,422,559,275.37

Q on Q
Change
(Q1 2020
on Q4 2019)

42.5%

Y on Y
Change
(Q1 2020
on Q1 2019)

70.73%

PAYE

N3,743,136,514.43

Direct Assessment

N6,596,956.61

Road Taxes

N184,289,150.00

Other Taxes

N249,041,769.54

Total Tax

N4,183,064,390.58

MDAs Revenue

N1,239,494,884.79

(Q2 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N2,012,402,383.85

Q on Q
Change
(Q2 2020
on Q1 2020)

-62.9%

Y on Y
Change
(Q2 2020
on Q2 2019)

-42.63%

PAYE

N1,481,956,704.13

Direct Assessment

N2,978,883.05

Road Taxes

N96,483,750.00

Other Taxes

N195,855,974.66

Total Tax

N1,777,275,311.84

MDAs Revenue

N235,127,072.01

(H1 2020)
STATES/FCT IGR

GRAND
TOTAL

N7,434,961,659.22

Y on Y Change
(H1 2020 on H1 2019)

11.2%

PAYE

N5,225,093,218.56

Direct Assessment

N9,575,839.66

Road Taxes

N280,772,900.00

Other Taxes

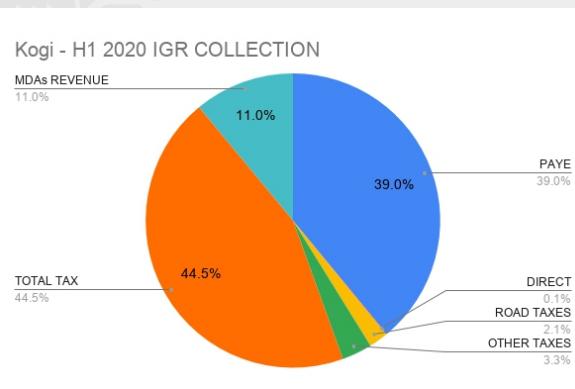
N444,897,744.20

Total Tax

N5,960,339,702.42

MDAs Revenue

N1,474,621,956.80



INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

KWARA STATE



Land Area: 14,218 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N19,675,199,043.25

IGR H1 2020

N9,360,753,525.60

Total Rev. Available H1 2020

N29,035,952,568.86

% Share of FAAC H1 2019

1.75

% Share of IGR H1 2019

1.53

% FAAC Contribution to Total Revenue Available H1 2020

67.76

% IGR Contribution to Total Revenue Available H1 2020

32.24

IGR H1 2019

N16,090,373,542.93

(Q1 2020) IGR FOR STATES/FCT

GRAND TOTAL

N7,219,966,479.66

Q on Q Change (Q1 2020 on Q4 2019)

8.6%

Y on Y Change (Q1 2020 on Q1 2019)

15.03%

PAYE

N2,355,387,829.95

Direct Assessment

N270,377,137.57

Road Taxes

N107,519,590.00

Other Taxes

N57,350,962.19

Total Tax

N2,790,635,519.71

MDAs Revenue

N4,429,330,959.95

(Q2 2020) IGR FOR STATES/FCT

GRAND TOTAL

N2,140,787,045.95

Q on Q Change (Q2 2020 on Q1 2020)

-70.3%

Y on Y Change (Q2 2020 on Q2 2019)

-78.19%

PAYE

N1,206,304,395.99

Direct Assessment

N283,287,766.70

Road Taxes

N58,288,950.00

Other Taxes

N21,895,476.28

Total Tax

N1,569,776,588.97

MDAs Revenue

N571,010,456.98

(H1 2020) STATES/FCT IGR

GRAND TOTAL

N9,360,753,525.60

Y on Y Change (H1 2020 on H1 2019)

-41.8%

PAYE

N3,561,692,225.94

Direct Assessment

N553,664,904.27

Road Taxes

N165,808,540.00

Other Taxes

N79,246,438.47

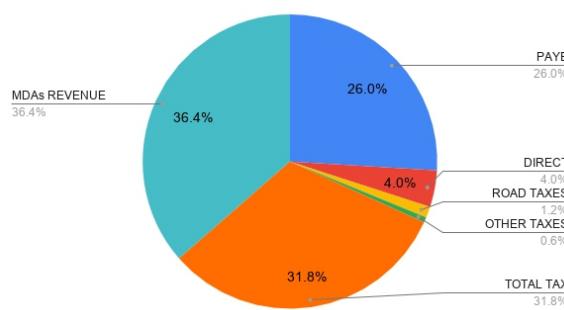
Total Tax

N4,360,412,108.67

MDAs Revenue

N5,000,341,416.93

Kwara - H1 2020 IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

LAGOS STATE



Land Area: 1,381 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N50,034,226,876.01

IGR H1 2020

N204,514,128,940.78

Total Rev. Available H1 2020

N254,548,355,816.79

% Share of FAAC H1 2019

4.46

% Share of IGR H1 2019

33.37

% FAAC Contribution to Total Revenue Available H1 2020

19.66

% IGR Contribution to Total Revenue Available H1 2020

80.34

IGR H1 2019

N205,163,386,767.05

(Q1 2020) IGR FOR STATES/FCT

GRAND TOTAL

N114,001,937,792.76

Q on Q Change (Q1 2020 on Q4 2019)

12.2%

Y on Y Change (Q1 2020 on Q1 2019)

16.95%

PAYE

N82,164,817,307.73

Direct Assessment

N4,513,702,888.98

Road Taxes

N3,211,922,511.85

Other Taxes

N13,551,922,163.05

Total Tax

N103,442,364,871.61

MDAs Revenue

N10,559,572,921.15

(Q2 2020) IGR FOR STATES/FCT

GRAND TOTAL

N90,512,191,148.02

Q on Q Change (Q2 2020 on Q1 2020)

-20.6%

Y on Y Change (Q2 2020 on Q2 2019)

-15.95%

PAYE

N62,763,412,810.48

Direct Assessment

N2,781,339,235.35

Road Taxes

N1,973,307,348.00

Other Taxes

N15,062,744,663.84

Total Tax

N82,580,804,057.67

MDAs Revenue

N7,931,387,090.35

(H1 2020) STATES/FCT IGR

GRAND TOTAL

N204,514,128,940.78

Y on Y Change (H1 2020 on H1 2019)

-0.3%

PAYE

N144,928,230,118.21

Direct Assessment

N7,295,042,124.33

Road Taxes

N5,185,229,859.85

Other Taxes

N28,614,666,826.89

Total Tax

N186,023,168,929.28

MDAs Revenue

N18,490,960,011.50

Lagos - H1 2020 IGR COLLECTION

MDAs REVENUE

4.7%

4.7%

PAYE

37.1%

TOTAL TAX

47.6%

47.6%

37.1%

DIRECT

1.9%

ROAD TAXES

1.3%

OTHER TAXES

7.3%

7.3%

INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

NASARAWA STATE



Land Area: 10,470 sq mi

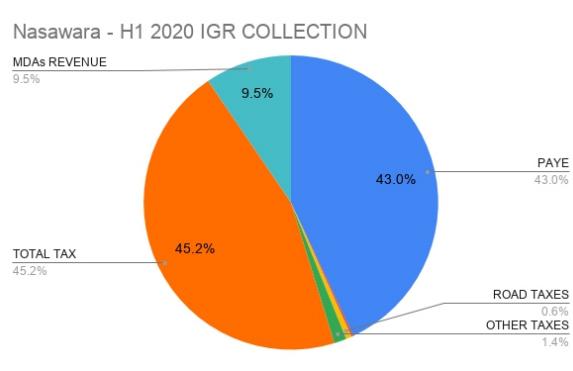
TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

| FAAC H1 2020 | IGR H1 2020 | Total Rev. Available H1 2020 |
|----------------------------------------|---------------------------------------|------------------------------------------------------------------------|
| N20,287,564,766.28 | N5,900,479,381.64 | N26,188,044,147.92 |
| % Share of FAAC H1 2019 1.81 | % Share of IGR H1 2019 0.96 | % FAAC Contribution to Total Revenue Available H1 2020 77.47 |
| | | % IGR Contribution to Total Revenue Available H1 2020 22.53 |
| | | IGR H1 2019 N4,842,313,122.18 |

| (Q1 2020) IGR FOR STATES/FCT | GRAND TOTAL | N3,034,354,502.96 | Q on Q Change (Q1 2020 on Q4 2019) | Y on Y Change (Q1 2020 on Q1 2019) |
|------------------------------|-------------------------------------|------------------------------|------------------------------------|------------------------------------|
| PAYE N1,965,132,449.50 | Direct Assessment N19,338,160.00 | Road Taxes N47,267,104.00 | Other Taxes N98,665,370.73 | Total Tax N2,130,403,084.23 |
| | | | | MDAs Revenue N903,951,418.73 |

| (Q2 2020) IGR FOR STATES/FCT | GRAND TOTAL | N2,866,124,878.68 | Q on Q Change (Q2 2020 on Q1 2020) | Y on Y Change (Q2 2020 on Q2 2019) |
|------------------------------|------------------------------------|------------------------------|------------------------------------|------------------------------------|
| PAYE N2,671,640,368.85 | Direct Assessment N2,918,800.00 | Road Taxes N21,394,436.00 | Other Taxes N48,498,539.47 | Total Tax N2,744,452,144.32 |
| | | | | MDAs Revenue N121,672,734.36 |

| (H1 2020) STATES/FCT IGR | GRAND TOTAL | N5,900,479,381.64 | Y on Y Change (H1 2020 on H1 2019) |
|---------------------------|-------------------------------------|------------------------------|------------------------------------|
| PAYE N4,636,772,818.35 | Direct Assessment N22,256,960.00 | Road Taxes N68,661,540.00 | Other Taxes N147,163,910.20 |
| | | | Total Tax N4,874,855,228.55 |
| | | | MDAs Revenue N1,025,624,153.09 |



INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

NIGER STATE



Land Area: 29,484 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N26,042,919,820.30

IGR H1 2020

N4,017,890,665.85

Total Rev. Available H1 2020

N30,060,810,486.15

% Share of FAAC H1 2019

2.32

% Share of IGR H1 2019

0.66

% FAAC Contribution to Total Revenue Available H1 2020

86.63

% IGR Contribution to Total Revenue Available H1 2020

13.37

IGR H1 2019

N9,126,750,293.89

(Q1 2020) IGR FOR STATES/FCT

GRAND TOTAL

N1,898,790,161.12

Q on Q Change (Q1 2020 on Q4 2019)

26.7%

Y on Y Change (Q1 2020 on Q1 2019)

7.39%

PAYE

N1,440,315,072.28

Direct Assessment

N51,990,053.87

Road Taxes

N72,219,755.00

Other Taxes

N269,995,942.01

Total Tax

N1,834,520,823.16

MDAs Revenue

N64,269,337.96

(Q2 2020) IGR FOR STATES/FCT

GRAND TOTAL

N2,119,100,504.73

Q on Q Change (Q2 2020 on Q1 2020)

11.6%

Y on Y Change (Q2 2020 on Q2 2019)

-71.20%

PAYE

N1,053,293,524.73

Direct Assessment

N28,140,998.09

Road Taxes

N41,325,913.20

Other Taxes

N959,286,988.25

Total Tax

N2,082,047,424.27

MDAs Revenue

N37,053,080.46

(H1 2020) STATES/FCT IGR

GRAND TOTAL

N4,017,890,665.85

Y on Y Change (H1 2020 on H1 2019)

-56.0%

PAYE

N2,493,608,597.01

Direct Assessment

N80,131,051.96

Road Taxes

N113,545,668.20

Other Taxes

N1,229,282,930.26

Total Tax

N3,916,568,247.43

MDAs Revenue

N101,322,418.42

Niger - H1 2020 IGR COLLECTION

MDAs REVENUE

1.3%

PAYE

31.4%

TOTAL TAX

49.4%

49.4%

15.5%

DIRECT
ROAD TAXES
OTHER TAXES

1.0%
1.4%
15.5%

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

OGUN STATE



Land Area: 6,556.23 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N17,325,905,470.19

IGR H1 2020

N23,684,447,524.74

Total Rev. Available H1 2020

N41,010,352,994.93

% Share of
H1 2019

1.55

% Share of
IGR
H1 2019

3.86

% FAAC Contribution
to Total Revenue
Available H1 2020

42.25

% IGR Contribution
to Total Revenue
Available H1 2020

57.75

IGR H1 2019

N29,583,479,438.84

(Q1 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N14,615,400,746.23

Q on Q
Change
(Q1 2020
on Q4 2019)

-19.0%

Y on Y
Change
(Q1 2020
on Q1 2019)

2.23%

PAYE

N7,058,894,348.22

Direct Assessment

N761,941,016.36

Road Taxes

N193,780,890.22

Other Taxes

N914,171,425.41

Total Tax

N8,928,787,680.21

MDAs Revenue

N5,686,613,066.02

(Q2 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N9,069,046,778.51

Q on Q
Change
(Q2 2020
on Q1 2020)

-37.9%

Y on Y
Change
(Q2 2020
on Q2 2019)

-40.68%

PAYE

N5,199,389,671.35

Direct Assessment

N198,066,110.04

Road Taxes

N111,890,817.65

Other Taxes

N674,446,709.38

Total Tax

N6,183,793,308.42

MDAs Revenue

N2,885,253,470.09

(H1 2020)
STATES/FCT IGR

GRAND
TOTAL

N23,684,447,524.74

Y on Y Change
(H1 2020 on H1 2019)

-19.9%

PAYE

N12,258,284,019.57

Direct Assessment

N960,007,126.40

Road Taxes

N305,671,707.87

Other Taxes

N1,588,618,134.79

Total Tax

N15,112,580,988.63

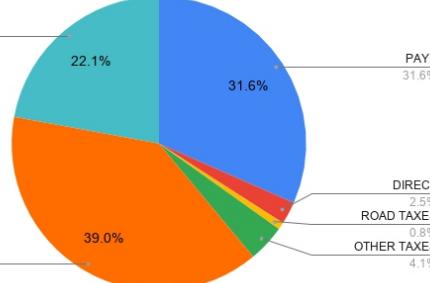
MDAs Revenue

N8,571,866,536.11

Ogun - H1 2020 IGR COLLECTION

MDAs REVENUE
22.1%

TOTAL TAX
39.0%



INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

ONDO STATE



Land Area: 6,000 sq mi

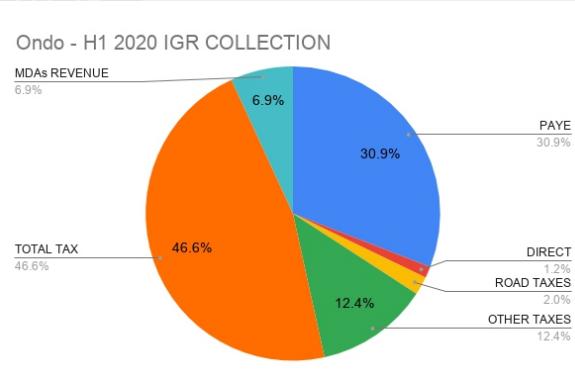
TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

| FAAC H1 2020 | IGR H1 2020 | Total Rev. Available H1 2020 |
|---------------------------|---------------------------|--------------------------------------------------------|
| N23,015,658,943.93 | N13,582,846,715.83 | N36,598,505,659.76 |
| % Share of FAAC H1 2019 | % Share of IGR H1 2019 | % FAAC Contribution to Total Revenue Available H1 2020 |
| 2.05 | 2.22 | 62.89 |
| | | |
| | | % IGR Contribution to Total Revenue Available H1 2020 |
| | | 37.11 |
| | | IGR H1 2019 |
| | | N19,001,563,646.74 |

| (Q1 2020) IGR FOR STATES/FCT | GRAND TOTAL | N8,163,782,718.24 | Q on Q Change (Q1 2020 on Q4 2019) | Y on Y Change (Q1 2020 on Q1 2019) |
|------------------------------|-------------------|-------------------|------------------------------------|------------------------------------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax |
| N4,301,412,658.96 | N223,009,392.99 | N246,578,126.80 | N2,395,180,518.34 | N7,166,180,697.09 |
| MDAs Revenue | | | | |
| N997,602,021.15 | | | | |

| (Q2 2020) IGR FOR STATES/FCT | GRAND TOTAL | N5,419,063,997.59 | Q on Q Change (Q2 2020 on Q1 2020) | Y on Y Change (Q2 2020 on Q2 2019) |
|------------------------------|-------------------|-------------------|------------------------------------|------------------------------------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax |
| N3,558,054,061.99 | N91,565,301.33 | N265,441,736.97 | N754,079,789.45 | N4,669,140,889.74 |
| MDAs Revenue | | | | |
| N749,923,107.85 | | | | |

| (H1 2020) STATES/FCT IGR | GRAND TOTAL | N13,582,846,715.83 | Y on Y Change (H1 2020 on H1 2019) |
|--------------------------|-------------------|--------------------|------------------------------------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes |
| N7,859,466,720.95 | N314,574,694.32 | N512,019,863.77 | N3,149,260,307.79 |
| Total Tax | | | |
| N11,835,321,586.83 | | | |
| MDAs Revenue | | | |
| N1,747,525,129.00 | | | |



INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

OSUN STATE



Land Area: 3,572 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N13,129,107,589.32

IGR H1 2020

N8,959,887,133.23

Total Rev. Available H1 2020

N22,088,994,722.55

% Share of
FAAC
H1 2019

1.17

% Share of
IGR
H1 2019

1.46

% FAAC Contribution
to Total Revenue
Available H1 2020

59.44

% IGR Contribution
to Total Revenue
Available H1 2020

40.56

IGR H1 2019

N10,423,220,814.85

(Q1 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N7,024,105,107.04

Q on Q
Change
(Q1 2020
on Q4 2019)

86.4%

Y on Y
Change
(Q1 2020
on Q1 2019)

47.71%

PAYE

N3,656,409,296.24

Direct Assessment

N205,611,310.96

Road Taxes

N66,397,353.00

Other Taxes

N37,098,653.79

Total Tax

N3,965,516,613.99

MDAs Revenue

N3,058,588,493.05

(Q2 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N1,935,782,026.19

Q on Q
Change
(Q2 2020
on Q1 2020)

-72.4%

Y on Y
Change
(Q2 2020
on Q2 2019)

-65.85%

PAYE

N971,640,423.39

Direct Assessment

N163,445,399.94

Road Taxes

N32,761,040.00

Other Taxes

N16,235,601.51

Total Tax

N1,184,082,464.84

MDAs Revenue

N751,699,561.35

(H1 2020)
STATES/FCT IGR

GRAND
TOTAL

N8,959,887,133.23

Y on Y Change
(H1 2020 on H1 2019)

-14.0%

PAYE

N4,628,049,719.63

Direct Assessment

N369,056,710.90

Road Taxes

N99,158,393.00

Other Taxes

N53,334,255.30

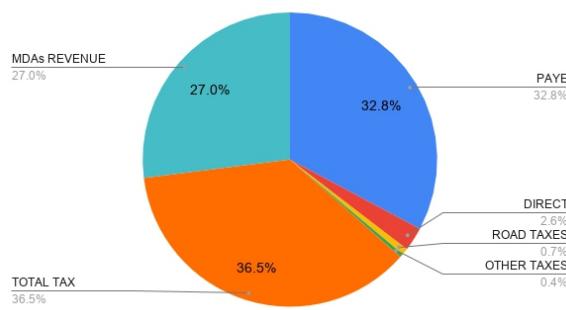
Total Tax

N5,149,599,078.83

MDAs Revenue

N3,810,288,054.40

Osun - H1 2020 IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

OYO STATE



Land Area: 10,986 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N24,821,766,880.92

IGR H1 2020

N17,773,591,538.99

Total Rev. Available H1 2020

N42,595,358,419.91

% Share of
FAAC
H1 2019

2.21

% Share of
IGR
H1 2019

2.90

% FAAC Contribution
to Total Revenue
Available H1 2020

58.27

% IGR Contribution
to Total Revenue
Available H1 2020

41.73

IGR H1 2019

N14,060,685,978.15

(Q1 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N7,354,436,956.67

Q on Q
Change
(Q1 2020
on Q4 2019)

9.1%

Y on Y
Change
(Q1 2020
on Q1 2019)

11.04%

PAYE

N4,654,151,597.01

Direct Assessment

N260,809,373.04

Road Taxes

N207,170,852.23

Other Taxes

N865,724,985.54

Total Tax

N5,987,856,807.82

MDAs Revenue

N1,366,580,148.85

(Q2 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N10,419,154,582.32

Q on Q
Change
(Q2 2020
on Q1 2020)

41.7%

Y on Y
Change
(Q2 2020
on Q2 2019)

40.09%

PAYE

N8,271,124,408.53

Direct Assessment

N115,253,220.50

Road Taxes

N181,103,591.38

Other Taxes

N744,240,448.47

Total Tax

N9,311,721,668.88

MDAs Revenue

N1,107,432,913.44

(H1 2020)
STATES/FCT IGR

GRAND
TOTAL

N17,773,591,538.99

Y on Y Change
(H1 2020 on H1 2019)

26.4%

PAYE

N12,925,276,005.54

Direct Assessment

N376,062,593.54

Road Taxes

N388,274,443.61

Other Taxes

N1,609,965,434.01

Total Tax

N15,299,578,476.70

MDAs Revenue

N2,474,013,062.29

Oyo - H1 2020 IGR COLLECTION

MDAs REVENUE

7.5%

1.1%

1.2%

4.9%

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INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

PLATEAU STATE



Land Area: 11,936 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N16,530,739,446.36

IGR H1 2020

N9,400,065,247.72

Total Rev. Available H1 2020

N25,930,804,694.08

% Share of FAAC H1 2019

1.47

% Share of IGR H1 2019

1.53

% FAAC Contribution to Total Revenue Available H1 2020

63.75

% IGR Contribution to Total Revenue Available H1 2020

36.25

IGR H1 2019

N9,413,952,271.51

(Q1 2020) IGR FOR STATES/FCT

GRAND TOTAL

N7,203,329,641.61

Q on Q Change (Q1 2020 on Q4 2019)

94.9%

Y on Y Change (Q1 2020 on Q1 2019)

118.22%

PAYE

N5,775,138,786.60

Direct Assessment

N39,505,138.94

Road Taxes

N128,784,150.00

Other Taxes

N344,553,846.22

Total Tax

N6,287,981,921.76

MDAs Revenue

N915,347,719.85

(Q2 2020) IGR FOR STATES/FCT

GRAND TOTAL

N2,196,735,606.11

Q on Q Change (Q2 2020 on Q1 2020)

-69.5%

Y on Y Change (Q2 2020 on Q2 2019)

-64.06%

PAYE

N1,695,300,132.06

Direct Assessment

N20,739,627.09

Road Taxes

N54,263,758.15

Other Taxes

N207,101,422.67

Total Tax

N1,977,404,939.97

MDAs Revenue

N219,330,666.14

(H1 2020) STATES/FCT IGR

GRAND TOTAL

N9,400,065,247.72

Y on Y Change (H1 2020 on H1 2019)

-0.1%

PAYE

N7,470,438,918.66

Direct Assessment

N60,244,766.03

Road Taxes

N183,047,908.15

Other Taxes

N551,655,268.89

Total Tax

N8,265,386,861.73

MDAs Revenue

N1,134,678,385.99

Plateau - H1 2020 IGR COLLECTION

MDAs REVENUE

6.4%

6.4%

PAYE

42.3%

TOTAL TAX

46.8%

46.8%

ROAD TAXES

1.0%

OTHER TAXES

3.1%

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

RIVERS STATE



Land Area: 4,277 sq mi

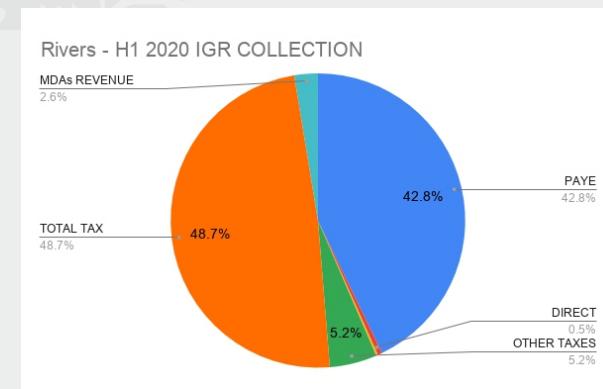
TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

| FAAC H1 2020 | IGR H1 2020 | Total Rev. Available H1 2020 |
|----------------------------------------|----------------------------------------|------------------------------------------------------------------------|
| N75,079,133,924.07 | N64,586,983,092.11 | N139,666,117,016.18 |
| % Share of FAAC H1 2019 6.70 | % Share of IGR H1 2019 10.54 | % FAAC Contribution to Total Revenue Available H1 2020 53.76 |
| | | % IGR Contribution to Total Revenue Available H1 2020 46.24 |
| | | IGR H1 2019 N75,974,536,695.99 |

| (Q1 2020) IGR FOR STATES/FCT | GRAND TOTAL | N36,646,296,724.89 | Q on Q Change (Q1 2020 on Q4 2019) | 9.8% | Y on Y Change (Q1 2020 on Q1 2019) | -6.66% |
|------------------------------|--------------------------------------|-------------------------------|------------------------------------|---------------------------------|------------------------------------|--------|
| PAYE N31,323,914,550.75 | Direct Assessment N475,969,458.87 | Road Taxes N165,977,636.72 | Other Taxes N3,043,757,059.78 | Total Tax N35,009,618,706.12 | MDAs Revenue N1,636,678,018.77 | |

| (Q2 2020) IGR FOR STATES/FCT | GRAND TOTAL | N27,940,686,367.22 | Q on Q Change (Q2 2020 on Q1 2020) | -23.8% | Y on Y Change (Q2 2020 on Q2 2019) | -23.90% |
|------------------------------|--------------------------------------|------------------------------|------------------------------------|---------------------------------|------------------------------------|---------|
| PAYE N22,610,524,547.96 | Direct Assessment N149,102,353.60 | Road Taxes N73,878,300.00 | Other Taxes N3,489,637,564.40 | Total Tax N26,323,142,765.96 | MDAs Revenue N1,617,543,601.26 | |

| (H1 2020) STATES/FCT IGR | GRAND TOTAL | N64,586,983,092.11 | Y on Y Change (H1 2020 on H1 2019) | -15.0% |
|----------------------------|--------------------------------------|-------------------------------|------------------------------------|---------------------------------|
| PAYE N53,934,439,098.71 | Direct Assessment N625,071,812.47 | Road Taxes N239,855,936.72 | Other Taxes N6,533,394,624.18 | Total Tax N61,332,761,472.08 |



INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

SOKOTO STATE



Land Area: 10,028 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N25,449,750,681.44

IGR H1 2020

N4,597,736,763.84

Total Rev. Available H1 2020

N30,047,487,445.28

% Share of
FAAC
H1 2019

2.27

% Share of
IGR
H1 2019

0.75

% FAAC Contribution
to Total Revenue
Available H1 2020

84.70

% IGR Contribution
to Total Revenue
Available H1 2020

15.30

IGR H1 2019

N12,077,025,746.68

(Q1 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N1,580,684,737.87

Q on Q
Change
(Q1 2020
on Q4 2019)

-66.0%

Y on Y
Change
(Q1 2020
on Q1 2019)

-8.20%

PAYE

N1,287,297,389.06

Direct Assessment

N4,052,500.00

Road Taxes

N24,345,715.00

Other Taxes

N95,115,297.26

Total Tax

N1,410,810,901.32

MDAs Revenue

N169,873,836.55

(Q2 2020) IGR
FOR STATES/FCT

GRAND
TOTAL

N3,017,052,025.97

Q on Q
Change
(Q2 2020
on Q1 2020)

90.9%

Y on Y
Change
(Q2 2020
on Q2 2019)

-70.86%

PAYE

N1,171,275,335.12

Direct Assessment

N3,450,500.00

Road Taxes

N8,756,150.00

Other Taxes

N1,645,381,741.45

Total Tax

N2,828,863,726.57

MDAs Revenue

N188,188,299.40

(H1 2020)
STATES/FCT IGR

GRAND
TOTAL

N4,597,736,763.84

Y on Y Change
(H1 2020 on H1 2019)

-61.9%

PAYE

N2,458,572,724.18

Direct Assessment

N7,503,000.00

Road Taxes

N33,101,865.00

Other Taxes

N1,740,497,038.71

Total Tax

N4,239,674,627.89

MDAs Revenue

N358,062,135.95

Sokoto - H1 2020 IGR COLLECTION

MDAs REVENUE
4.1%

PAYE

27.8%

TOTAL TAX
48.0%

48.0%

48.0%

ROAD TAXES

0.4%

OTHER TAXES

19.7%

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

TARABA STATE



Land Area: 21,032 sq mi

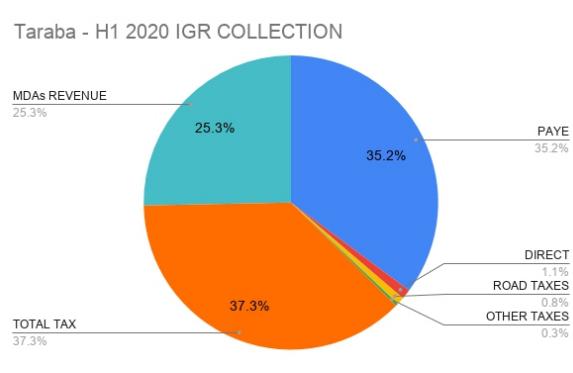
TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

| FAAC H1 2020 | IGR H1 2020 | Total Rev. Available H1 2020 |
|----------------------------------------|---------------------------------------|------------------------------------------------------------------------|
| N20,886,279,795.46 | N4,060,980,279.97 | N24,947,260,075.43 |
| % Share of FAAC H1 2019 1.86 | % Share of IGR H1 2019 0.66 | % FAAC Contribution to Total Revenue Available H1 2020 83.72 |
| | | % IGR Contribution to Total Revenue Available H1 2020 16.28 |
| | | IGR H1 2019 N3,272,217,539.86 |

| (Q1 2020) IGR FOR STATES/FCT | GRAND TOTAL | N2,349,489,843.31 | Q on Q Change (Q1 2020 on Q4 2019) 29.7% | Y on Y Change (Q1 2020 on Q1 2019) 67.80% | |
|------------------------------|-----------------------|-----------------------|----------------------------------------------------|-----------------------------------------------------|------------------------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue |
| N1,671,384,524.39 | N47,891,202.26 | N37,504,275.00 | N7,398,409.84 | N1,764,178,411.49 | N585,311,431.82 |

| (Q2 2020) IGR FOR STATES/FCT | GRAND TOTAL | N1,711,490,436.66 | Q on Q Change (Q2 2020 on Q1 2020) -27.2% | Y on Y Change (Q2 2020 on Q2 2019) -8.58% | |
|------------------------------|-----------------------|-----------------------|-----------------------------------------------------|-----------------------------------------------------|--------------------------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue |
| N608,736,933.30 | N21,571,099.99 | N15,952,600.00 | N9,799,259.15 | N656,059,892.44 | N1,055,430,544.22 |

| (H1 2020) STATES/FCT IGR | GRAND TOTAL | N4,060,980,279.97 | Y on Y Change (H1 2020 on H1 2019) 24.1% | | |
|--------------------------|-----------------------|-----------------------|----------------------------------------------------|--------------------------|--------------------------|
| PAYE | Direct Assessment | Road Taxes | Other Taxes | Total Tax | MDAs Revenue |
| N2,280,121,457.69 | N69,462,302.25 | N53,456,875.00 | N17,197,668.99 | N2,420,238,303.93 | N1,640,741,976.04 |



INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

Yobe State



Land Area: 17,568 sq mi

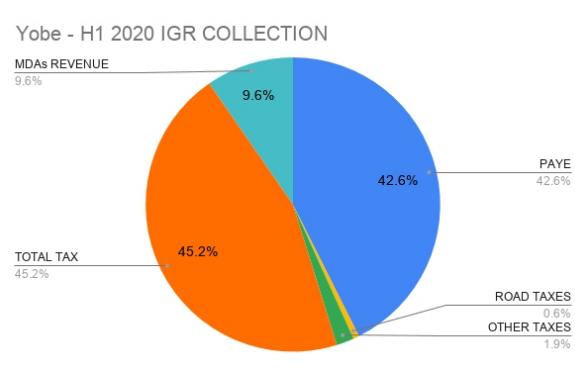
TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

| FAAC H1 2020 | IGR H1 2020 | Total Rev. Available H1 2020 |
|----------------------------------------|---------------------------------------|------------------------------------------------------------------------|
| N23,552,108,860.29 | N3,923,500,731.84 | N27,475,609,592.13 |
| % Share of FAAC H1 2019 2.10 | % Share of IGR H1 2019 0.64 | % FAAC Contribution to Total Revenue Available H1 2020 85.72 |
| | | % IGR Contribution to Total Revenue Available H1 2020 14.28 |
| | | IGR H1 2019 N2,206,307,291.27 |

| (Q1 2020) IGR FOR STATES/FCT | GRAND TOTAL | N1,961,750,365.92 | Q on Q Change (Q1 2020 on Q4 2019) | -61.5% | Y on Y Change (Q1 2020 on Q1 2019) | 60.71% |
|------------------------------|------------------------------------|------------------------------|------------------------------------|--------------------------------|------------------------------------|--------|
| PAYE N1,524,189,467.94 | Direct Assessment N1,148,712.00 | Road Taxes N22,544,410.00 | Other Taxes N69,201,277.85 | Total Tax N1,617,083,867.79 | MDAs Revenue N344,666,498.13 | |

| (Q2 2020) IGR FOR STATES/FCT | GRAND TOTAL | N1,961,750,365.92 | Q on Q Change (Q2 2020 on Q1 2020) | 0.0% | Y on Y Change (Q2 2020 on Q2 2019) | 99.04% |
|------------------------------|------------------------------------|------------------------------|------------------------------------|--------------------------------|------------------------------------|--------|
| PAYE N1,524,189,467.94 | Direct Assessment N1,148,712.00 | Road Taxes N22,544,410.00 | Other Taxes N69,201,277.85 | Total Tax N1,617,083,867.79 | MDAs Revenue N344,666,498.13 | |

| (H1 2020) STATES/FCT IGR | GRAND TOTAL | N3,923,500,731.84 | Y on Y Change (H1 2020 on H1 2019) | 77.8% | |
|---------------------------|------------------------------------|------------------------------|------------------------------------|--------------------------------|---------------------------------|
| PAYE N3,048,378,935.88 | Direct Assessment N2,297,424.00 | Road Taxes N45,088,820.00 | Other Taxes N138,402,555.70 | Total Tax N3,234,167,735.58 | MDAs Revenue N689,332,996.26 |



INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2020

ZAMFARA STATE



Land Area: 15,352 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

FAAC H1 2020

N19,231,525,550.58

IGR H1 2020

N7,088,990,526.80

Total Rev. Available H1 2020

N26,320,516,077.38

% Share of FAAC H1 2019

1.72

% Share of IGR H1 2019

1.16

% FAAC Contribution to Total Revenue Available H1 2020

73.07

% IGR Contribution to Total Revenue Available H1 2020

26.93

IGR H1 2019

N7,210,062,254.23

(Q1 2020) IGR FOR STATES/FCT

GRAND TOTAL

N3,571,750,813.19

Q on Q Change (Q1 2020 on Q4 2019)

-25.9%

Y on Y Change (Q1 2020 on Q1 2019)

50.92%

PAYE

N1,897,134,156.41

Direct Assessment

N339,529,755.18

Road Taxes

N480,820,600.00

Other Taxes

N445,071,458.00

Total Tax

N3,162,555,969.59

MDAs Revenue

N409,194,843.60

(Q2 2020) IGR FOR STATES/FCT

GRAND TOTAL

N3,517,239,713.61

Q on Q Change (Q2 2020 on Q1 2020)

-1.5%

Y on Y Change (Q2 2020 on Q2 2019)

-27.38%

PAYE

N1,455,083,967.17

Direct Assessment

N446,612,244.46

Road Taxes

N482,277,000.00

Other Taxes

N816,555,169.41

Total Tax

N3,200,528,381.04

MDAs Revenue

N316,711,332.57

(H1 2020) STATES/FCT IGR

GRAND TOTAL

N7,088,990,526.80

Y on Y Change (H1 2020 on H1 2019)

-1.7%

PAYE

N3,352,218,123.58

Direct Assessment

N786,141,999.64

Road Taxes

N963,097,600.00

Other Taxes

N1,261,626,627.41

Total Tax

N6,363,084,350.63

MDAs Revenue

N725,906,176.17

Zamfara - H1 2020 IGR COLLECTION

MDAs REVENUE

9.6%

9.6%

42.6%

PAYE

42.6%

TOTAL TAX

45.2%

ROAD TAXES

0.6%

OTHER TAXES

1.9%

INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

FCT



Land Area: 667 sq mi

TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

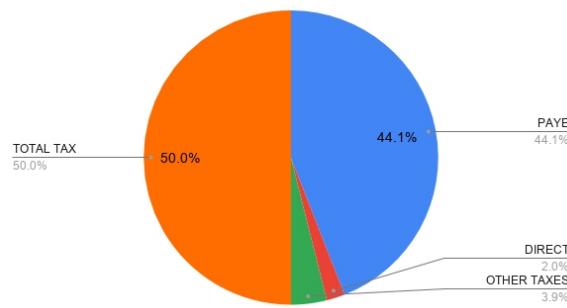
| FAAC H1 2020 | IGR H1 2020 | Total Rev. Available H1 2020 |
|----------------------------------------|---------------------------------------|------------------------------------------------------------------------|
| N33,053,622,236.80 | N35,206,070,219.24 | N68,259,692,456.04 |
| % Share of FAAC H1 2019 2.95 | % Share of IGR H1 2019 5.74 | % FAAC Contribution to Total Revenue Available H1 2020 48.42 |
| | | % IGR Contribution to Total Revenue Available H1 2020 51.58 |
| | | IGR H1 2019 N38,570,894,950.27 |

| (Q1 2020) IGR FOR STATES/FCT | GRAND TOTAL | N20,729,646,238.77 | Q on Q Change (Q1 2020 on Q4 2019) | 10.0% | Y on Y Change (Q1 2020 on Q1 2019) | -2.56% |
|------------------------------|--------------------------------------|---------------------|------------------------------------|---------------------------------|------------------------------------|--------|
| PAYE N18,797,743,579.35 | Direct Assessment N842,474,563.79 | Road Taxes N0.00 | Other Taxes N1,089,428,095.63 | Total Tax N20,729,646,238.77 | MDAs Revenue N0.00 | |

| (Q2 2020) IGR FOR STATES/FCT | GRAND TOTAL | N14,476,423,980.47 | Q on Q Change (Q2 2020 on Q1 2020) | -30.2% | Y on Y Change (Q2 2020 on Q2 2019) | -16.31% |
|------------------------------|--------------------------------------|---------------------|------------------------------------|---------------------------------|------------------------------------|---------|
| PAYE N12,230,454,909.07 | Direct Assessment N575,530,267.70 | Road Taxes N0.00 | Other Taxes N1,670,438,803.70 | Total Tax N14,476,423,980.47 | MDAs Revenue N0.00 | |

| (H1 2020) STATES/FCT IGR | GRAND TOTAL | N35,206,070,219.24 | Y on Y Change (H1 2020 on H1 2019) | -8.7% | |
|----------------------------|----------------------------------------|---------------------|------------------------------------|---------------------------------|-----------------------|
| PAYE N31,028,198,488.42 | Direct Assessment N1,418,004,831.49 | Road Taxes N0.00 | Other Taxes N2,759,866,899.33 | Total Tax N35,206,070,219.24 | MDAs Revenue N0.00 |

FCT - H1 2020 IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

TOTAL STATE



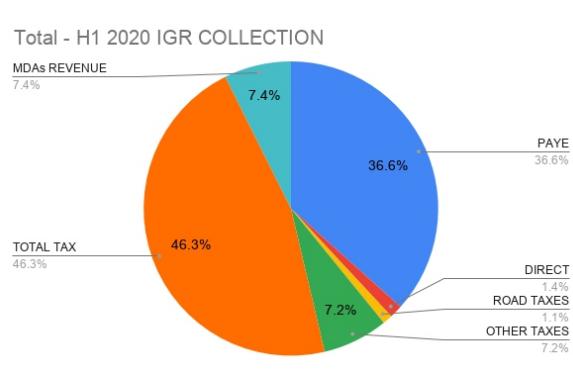
TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020

| FAAC H1 2020 | IGR H1 2020 | Total Rev. Available H1 2020 |
|------------------------------------------|-----------------------------------------|------------------------------------------------------------------------|
| N1,121,250,121,801.19 | N612,868,434,827.04 | N1,734,118,556,628.23 |
| % Share of FAAC H1 2019 100.00 | % Share of IGR H1 2019 100.00 | % FAAC Contribution to Total Revenue Available H1 2020 64.66 |
| | | % IGR Contribution to Total Revenue Available H1 2020 35.34 |
| | | IGR H1 2019 N693,914,432,028.11 |

| (Q1 2020) IGR FOR STATES/FCT | GRAND TOTAL | N353,136,738,183.55 | Q on Q Change (Q1 2020 on Q4 2019) | 2.0% | Y on Y Change (Q1 2020 on Q1 2019) | 16.70% |
|------------------------------|-----------------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------------|--------|
| PAYE N241,788,648,639.23 | Direct Assessment N10,360,830,872.49 | Road Taxes N7,533,751,300.07 | Other Taxes N40,205,428,800.09 | Total Tax N299,888,659,611.88 | MDAs Revenue N53,248,078,571.67 | |

| (Q2 2020) IGR FOR STATES/FCT | GRAND TOTAL | N259,731,696,643.50 | Q on Q Change (Q2 2020 on Q1 2020) | -26.5% | Y on Y Change (Q2 2020 on Q2 2019) | -33.63% |
|------------------------------|----------------------------------------|---------------------------------|------------------------------------|----------------------------------|------------------------------------|---------|
| PAYE N176,423,838,625.81 | Direct Assessment N6,025,667,206.08 | Road Taxes N4,674,780,900.75 | Other Taxes N41,748,489,211.99 | Total Tax N228,872,775,944.63 | MDAs Revenue N30,858,920,698.87 | |

| (H1 2020) STATES/FCT IGR | GRAND TOTAL | N612,868,434,827.04 | Y on Y Change (H1 2020 on H1 2019) | -11.7% |
|-----------------------------|-----------------------------------------|----------------------------------|------------------------------------|----------------------------------|
| PAYE N418,212,487,265.04 | Direct Assessment N16,386,498,078.57 | Road Taxes N12,208,532,200.82 | Other Taxes N81,953,918,012.08 | Total Tax N528,761,435,556.50 |



INTERNALLY GENERATED REVENUE AT STATE LEVEL - H1 2020

STATES RANK BY IGR (HALF YEAR IGR SHARE TO TOTAL)



| STATE | TOTAL - IGR | % SHARE | STATE | TOTAL - IGR | % SHARE |
|-------------|---------------------|---------|----------|-------------------|---------|
| LAGOS | N204,514,128,940.78 | 33.37 | ZAMFARA | N7,088,990,526.80 | 1.16 |
| RIVERS | N64,586,983,092.11 | 10.54 | EBONYI | N6,331,208,837.88 | 1.03 |
| FCT | N35,206,070,219.24 | 5.74 | ABIA | N6,188,715,712.10 | 1.01 |
| DELTA | N30,842,285,439.67 | 5.03 | NASAWARA | N5,900,479,381.64 | 0.96 |
| OGUN | N23,684,447,524.74 | 3.86 | BAUCHI | N5,752,287,757.72 | 0.94 |
| OYO | N17,773,591,538.99 | 2.90 | KATSINA | N5,536,823,328.00 | 0.90 |
| KANO | N17,509,430,204.93 | 2.86 | BAYELSA | N5,386,269,171.00 | 0.88 |
| AKWA IBOM | N16,210,994,308.27 | 2.65 | BORNO | N5,379,140,462.67 | 0.88 |
| KADUNA | N14,549,787,643.01 | 2.37 | BENUE | N5,345,644,932.51 | 0.87 |
| EDO | N14,013,977,147.06 | 2.29 | SOKOTO | N4,597,736,763.84 | 0.75 |
| ONDO | N13,582,846,715.83 | 2.22 | KEBBI | N4,387,335,251.69 | 0.72 |
| ENUGU | N12,262,405,134.00 | 2.00 | TARABA | N4,060,980,279.97 | 0.66 |
| ANAMBRA | N9,546,712,182.69 | 1.56 | NIGER | N4,017,890,665.85 | 0.66 |
| PLATEAU | N9,400,065,247.72 | 1.53 | YOBÉ | N3,923,500,731.84 | 0.64 |
| KWARA | N9,360,753,525.60 | 1.53 | GOMBE | N3,787,950,431.82 | 0.62 |
| OSUN | N8,959,887,133.23 | 1.46 | ADAMAWA | N3,750,396,398.58 | 0.61 |
| CROSS RIVER | N8,050,686,577.58 | 1.31 | EKITI | N3,205,252,801.26 | 0.52 |
| IMO | N7,732,188,730.45 | 1.26 | JIGAWA | N3,005,628,426.75 | 0.49 |
| KOGI | N7,434,961,659.22 | 1.21 | | | |

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

| INTERNALLY GENERATED REVENUE FOR STATES/FCT (JANUARY - MARCH, 2020) | | | | | | | | | | |
|---------------------------------------------------------------------|-------------|--------------------|-------------------|------------------|-------------------|--------------------|-------------------|--------------------|------------------------------------|------------------------------------|
| S/N | STATE | PAYE | DIRECT ASSESSMENT | ROAD TAXES | OTHER TAXES | TOTAL TAX | MDAs REVENUE | GRAND TOTAL | Q on Q Change (Q1 2020 on Q4 2019) | Y on Y Change (Q1 2020 on Q1 2019) |
| 1 | Abia | 2,240,315,057.64 | 85,519,703.27 | 96,089,570.00 | 1,014,578,796.89 | 3,436,503,127.80 | 828,586,854.50 | 4,265,089,982.30 | 2.5% | 5.05% |
| 2 | Adamawa | 1,019,327,831.49 | 16,968,320.47 | 111,856,997.21 | 143,923,541.06 | 1,292,076,690.23 | 334,177,425.36 | 1,626,254,115.59 | -43.7% | 0.84% |
| 3 | Akwa Ibom | 10,768,359,908.24 | 42,350,101.20 | 89,148,325.00 | 283,360,808.82 | 11,183,219,143.26 | 771,209,243.17 | 11,954,428,386.43 | 110.6% | 81.83% |
| 4 | Anambra | 1,505,286,766.23 | 169,023,826.08 | 210,941,300.00 | 644,202,415.99 | 2,529,454,308.30 | 2,003,929,152.49 | 4,533,383,460.79 | -52.3% | 0.10% |
| 5 | Bauchi | 4,230,618,187.42 | 7,061,460.49 | 19,573,044.53 | 89,440,739.16 | 4,346,693,431.60 | 38,347,533.49 | 4,385,040,965.09 | 161.0% | 65.69% |
| 6 | Bayelsa | 2,326,792,900.00 | 3,989,780.00 | 12,167,195.00 | 451,319,413.00 | 2,794,269,288.00 | 81,052,631.00 | 2,875,321,919.00 | -63.9% | -4.11% |
| 7 | Benue | 2,083,720,699.83 | 179,009,062.88 | 53,366,775.00 | 13,339,614.00 | 2,329,436,151.71 | 1,289,018,286.22 | 3,618,454,437.93 | 24.0% | 27.99% |
| 8 | Borno | 3,063,603,968.43 | 174,219,865.49 | 38,217,752.00 | 18,968,299.00 | 3,295,009,884.92 | 293,555,141.75 | 3,588,565,026.67 | 68.1% | 88.75% |
| 9 | Cross River | 2,178,893,726.77 | 69,127,255.67 | 212,641,935.23 | 544,567,951.46 | 3,005,230,869.13 | 982,720,341.86 | 3,987,951,210.99 | 33.8% | 23.56% |
| 10 | Delta | 14,926,892,785.48 | 160,303,301.03 | 286,880,800.00 | 1,448,765,502.84 | 16,822,842,389.35 | 2,484,456,114.55 | 19,307,298,503.90 | 27.3% | 10.41% |
| 11 | Ebonyi | 3,047,823,669.86 | 141,630,650.00 | 202,996,033.89 | 168,410,512.05 | 3,560,860,865.80 | 1,084,501,805.96 | 4,645,362,671.76 | 156.0% | 184.28% |
| 12 | Edo | 3,528,658,326.00 | 400,101,327.59 | 232,242,597.91 | 4,367,844,175.03 | 8,528,846,426.53 | 982,623,825.32 | 9,511,470,251.85 | 31.9% | 31.53% |
| 13 | Ekiti | 991,059,456.18 | 78,206,943.00 | 30,938,650.00 | 294,801,466.08 | 1,395,006,515.26 | 258,922,711.54 | 1,653,929,226.80 | -15.8% | 3.21% |
| 14 | Enugu | 2,432,369,009.00 | 39,700,544.00 | 143,021,069.00 | 381,229,655.00 | 2,996,320,277.00 | 2,956,787,262.00 | 5,953,107,539.00 | -63.2% | 0.65% |
| 15 | Gombe | 846,357,095.34 | 2,794,370.00 | 23,918,545.00 | 103,125,371.22 | 976,195,381.56 | 129,357,174.33 | 1,105,552,555.89 | -56.9% | 5.54% |
| 16 | Imo | 1,914,461,869.39 | 86,035,860.71 | 100,954,272.48 | 235,352,579.47 | 2,336,804,582.05 | 748,051,644.90 | 3,084,856,226.95 | 3.2% | -8.28% |
| 17 | Jigawa | 866,303,626.02 | 131,687,250.69 | 36,586,981.00 | 406,796,448.81 | 1,441,374,306.52 | 467,108,942.59 | 1,908,483,249.11 | -50.7% | -37.45% |
| 18 | Kaduna | 2,677,662,956.69 | 86,806,766.21 | 157,300,250.00 | 4,188,653,121.54 | 7,110,423,094.44 | 3,083,814,010.79 | 10,194,237,105.23 | -23.8% | 21.88% |
| 19 | Kano | 4,790,214,222.14 | 188,580,979.30 | 226,173,666.00 | 766,620,500.18 | 5,971,589,367.62 | 1,878,026,661.92 | 7,849,616,029.54 | -46.9% | 5.15% |
| 20 | Katsina | 1,753,820,668.00 | 61,624,587.00 | 45,962,496.00 | 136,036,675.00 | 1,997,444,426.00 | 102,923,812.00 | 2,100,368,238.00 | 11.3% | 18.68% |
| 21 | Kebbi | 979,646,380.26 | 172,141,295.99 | 5,650,925.00 | 970,413,978.31 | 2,127,852,579.56 | 81,832,395.56 | 2,209,684,975.12 | 57.0% | 51.21% |
| 22 | Kogi | 3,743,136,514.43 | 6,596,956.61 | 184,289,150.00 | 249,041,769.54 | 4,183,064,390.58 | 1,239,494,884.79 | 5,422,559,275.37 | 42.5% | 70.73% |
| 23 | Kwara | 2,355,387,829.95 | 270,377,137.57 | 107,519,590.00 | 57,350,962.19 | 2,790,635,519.71 | 4,429,330,959.95 | 7,219,966,479.66 | 8.6% | 15.03% |
| 24 | Lagos | 82,164,817,307.73 | 4,513,702,888.98 | 3,211,922,511.85 | 13,551,922,163.05 | 103,442,364,871.61 | 10,559,572,921.15 | 114,001,937,792.76 | 12.2% | 16.95% |
| 25 | Nasawara | 1,965,132,449.50 | 19,338,160.00 | 47,267,104.00 | 98,665,370.73 | 2,130,403,084.23 | 903,951,418.73 | 3,034,354,502.96 | 0.8% | 76.96% |
| 26 | Niger | 1,440,315,072.28 | 51,990,053.87 | 72,219,755.00 | 269,995,942.01 | 1,834,520,823.16 | 64,269,337.96 | 1,898,790,161.12 | 26.7% | 7.39% |
| 27 | Ogun | 7,058,894,348.22 | 761,941,016.36 | 193,780,890.22 | 914,171,425.41 | 8,928,787,680.21 | 5,686,613,066.02 | 14,615,400,746.23 | -19.0% | 2.23% |
| 28 | Ondo | 4,301,412,658.96 | 223,009,392.99 | 246,578,126.80 | 2,395,180,518.34 | 7,166,180,697.09 | 997,602,021.15 | 8,163,782,718.24 | 45.8% | 57.05% |
| 29 | Osun | 3,656,409,296.24 | 205,611,310.96 | 66,397,353.00 | 37,098,653.79 | 3,965,516,613.99 | 3,058,588,493.05 | 7,024,105,107.04 | 86.4% | 47.71% |
| 30 | Oyo | 4,654,151,597.01 | 260,809,373.04 | 207,170,852.23 | 865,724,985.54 | 5,987,856,807.82 | 1,366,580,148.85 | 7,354,436,956.67 | 9.1% | 11.04% |
| 31 | Plateau | 5,775,138,786.60 | 39,505,138.94 | 128,784,150.00 | 344,553,846.22 | 6,287,981,921.76 | 915,347,719.85 | 7,203,329,641.61 | 94.9% | 118.22% |
| 32 | Rivers | 31,323,914,550.75 | 475,969,458.87 | 165,977,636.72 | 3,043,757,059.78 | 35,009,618,706.12 | 1,636,678,018.77 | 36,646,296,724.89 | 9.8% | -6.66% |
| 33 | Sokoto | 1,287,297,389.06 | 4,052,500.00 | 24,345,715.00 | 95,115,297.26 | 1,410,810,901.32 | 169,873,836.55 | 1,580,684,737.87 | -66.0% | -8.20% |
| 34 | Taraba | 1,671,384,524.39 | 47,891,202.26 | 37,504,275.00 | 7,398,409.84 | 1,764,178,411.49 | 585,311,431.82 | 2,349,489,843.31 | 29.7% | 67.80% |
| 35 | Yobe | 1,524,189,467.94 | 1,148,712.00 | 22,544,410.00 | 69,201,277.85 | 1,617,083,867.79 | 344,666,498.13 | 1,961,750,365.92 | -61.5% | 60.71% |
| 36 | Zamfara | 1,897,134,156.41 | 339,529,755.18 | 480,820,600.00 | 445,071,458.00 | 3,162,555,969.59 | 409,194,843.60 | 3,571,750,813.19 | -25.9% | 50.92% |
| 37 | FCT | 18,797,743,579.35 | 842,474,563.79 | 0.00 | 1,089,428,095.63 | 20,729,646,238.77 | 0.00 | 20,729,646,238.77 | 10.0% | -2.56% |
| | Total | 241,788,648,639.23 | 10,360,830,872.49 | 7,533,751,300.07 | 40,205,428,800.09 | 299,888,659,611.88 | 53,248,078,571.67 | 353,136,738,183.55 | 2.0% | 16.70% |

| INTERNALLY GENERATED REVENUE FOR STATES/FCT (APRIL - JUNE, 2020) | | | | | | | | | | | |
|------------------------------------------------------------------|-------------|--------------------|-------------------|------------------|-------------------|--------------------|-------------------|--------------------|------------------------------------------|------------------------------------------|--|
| S/N | STATE | PAYE | DIRECT ASSESSMENT | ROAD TAXES | OTHER TAXES | TOTAL TAX | MDAs REVENUE | GRAND TOTAL | Q on Q Change (Q2 2020 on Q1 2020) | Y on Y Change (Q2 2020 on Q2 2019) | |
| 1 | Abia | 1,437,340,691.12 | 20,169,757.09 | 22,200,000.00 | 323,755,837.46 | 1,803,466,285.67 | 120,159,444.13 | 1,923,625,729.80 | -54.9% | -50.07% | |
| 2 | Adamawa | 1,514,005,135.80 | 9,219,220.00 | 23,925,999.00 | 215,205,182.84 | 1,762,355,537.64 | 361,786,745.35 | 2,124,142,282.99 | 30.6% | -37.56% | |
| 3 | Akwa Ibom | 2,966,824,783.58 | 13,205,513.05 | 47,877,625.00 | 944,148,973.19 | 3,972,056,894.82 | 284,509,027.02 | 4,256,565,921.84 | -64.4% | -69.36% | |
| 4 | Anambra | 3,194,092,342.56 | 132,594,695.40 | 139,166,075.00 | 662,816,246.23 | 4,128,669,359.19 | 884,659,362.71 | 5,013,328,721.90 | 10.6% | 20.56% | |
| 5 | Bauchi | 1,255,073,415.24 | 29,844,003.09 | 15,354,925.00 | 56,311,708.24 | 1,356,584,051.57 | 10,662,741.06 | 1,367,246,792.63 | -68.8% | -75.68% | |
| 6 | Bayelsa | 2,256,872,458.00 | 12,952,918.00 | 10,558,760.00 | 213,591,383.00 | 2,493,975,519.00 | 16,971,733.00 | 2,510,947,252.00 | -12.7% | -12.72% | |
| 7 | Benue | 1,286,587,610.50 | 103,217,117.26 | 35,962,515.00 | 5,250,972.48 | 1,431,018,215.24 | 296,172,279.34 | 1,727,190,494.58 | -52.3% | -81.44% | |
| 8 | Borno | 1,157,142,361.00 | 200,604,272.00 | 16,598,075.00 | 118,968,299.00 | 1,493,313,007.00 | 297,262,429.00 | 1,790,575,436.00 | -50.1% | -11.21% | |
| 9 | Cross River | 1,383,926,620.21 | 40,887,106.82 | 161,718,978.26 | 1,498,747,445.34 | 3,085,280,150.63 | 977,455,215.96 | 4,062,735,366.59 | 1.9% | -69.91% | |
| 10 | Delta | 8,800,837,260.09 | 57,617,485.09 | 242,104,627.01 | 1,410,580,885.24 | 10,511,140,257.43 | 1,023,846,678.34 | 11,534,986,935.77 | -40.3% | -38.98% | |
| 11 | Ebonyi | 755,287,760.09 | 3,963,660.00 | 23,237,140.00 | 188,339,029.65 | 970,827,589.74 | 715,018,576.38 | 1,685,846,166.12 | -63.7% | -26.11% | |
| 12 | Edo | 2,838,106,651.18 | 122,065,819.57 | 88,338,471.64 | 831,413,625.30 | 3,879,924,567.69 | 622,582,327.52 | 4,502,506,895.21 | -52.7% | -45.16% | |
| 13 | Ekiti | 865,132,330.93 | 80,075,514.62 | 2,833,900.00 | 505,843,613.52 | 1,453,885,359.07 | 97,438,215.39 | 1,551,323,574.46 | -6.2% | -10.34% | |
| 14 | Enugu | 2,995,905,356.00 | 28,073,286.00 | 142,070,134.00 | 557,941,590.00 | 3,723,990,366.00 | 2,585,307,229.00 | 6,309,297,595.00 | 6.0% | 31.88% | |
| 15 | Gombe | 665,465,736.57 | 208,072.00 | 27,158,794.00 | 1,424,978,429.23 | 2,117,811,031.80 | 564,586,844.13 | 2,682,397,875.93 | 142.6% | 157.94% | |
| 16 | Imo | 3,759,526,441.04 | 47,967,612.04 | 70,224,663.25 | 235,393,246.43 | 4,113,111,962.76 | 534,220,540.74 | 4,647,332,503.50 | 50.6% | -35.34% | |
| 17 | Jigawa | 610,682,986.10 | 1,832,974.41 | 11,392,000.00 | 39,745,518.85 | 663,653,479.36 | 433,491,698.28 | 1,097,145,177.64 | -42.5% | -52.68% | |
| 18 | Kaduna | 3,277,678,223.20 | 52,490,652.71 | 32,101,853.70 | 360,320,836.70 | 3,722,591,566.31 | 632,958,971.47 | 4,355,550,537.78 | -57.3% | -74.27% | |
| 19 | Kano | 2,651,188,407.69 | 43,520,025.92 | 97,500,620.91 | 5,720,710,710.39 | 8,512,919,764.91 | 1,146,894,410.48 | 9,659,814,175.39 | 23.1% | -12.97% | |
| 20 | Katsina | 3,277,559,036.00 | 30,586,811.00 | 15,597,867.63 | 46,505,148.96 | 3,370,248,863.59 | 66,206,226.41 | 3,436,455,090.00 | 63.6% | 13.14% | |
| 21 | Kebbi | 1,002,221,356.85 | 109,420,170.17 | 9,188,075.00 | 2,521,100.00 | 1,123,350,702.02 | 1,054,299,574.55 | 2,177,650,276.57 | -1.4% | -33.89% | |
| 22 | Kogi | 1,481,956,704.13 | 2,978,883.05 | 96,483,750.00 | 195,855,974.66 | 1,777,275,311.84 | 235,127,072.01 | 2,012,402,383.85 | -62.9% | -42.63% | |
| 23 | Kwara | 1,206,304,395.99 | 283,287,766.70 | 58,288,950.00 | 21,895,476.28 | 1,569,776,588.97 | 571,010,456.98 | 2,140,787,045.95 | -70.3% | -78.19% | |
| 24 | Lagos | 62,763,412,810.48 | 2,781,339,235.35 | 1,973,307,348.00 | 15,062,744,663.84 | 82,580,804,057.67 | 7,931,387,090.35 | 90,512,191,148.02 | -20.6% | -15.95% | |
| 25 | Nasawara | 2,671,640,368.85 | 2,918,800.00 | 21,394,436.00 | 48,498,539.47 | 2,744,452,144.32 | 121,672,734.36 | 2,866,124,878.68 | -5.5% | -8.36% | |
| 26 | Niger | 1,053,293,524.73 | 28,140,998.09 | 41,325,913.20 | 959,286,988.25 | 2,082,047,424.27 | 37,053,080.46 | 2,119,100,504.73 | 11.6% | -71.20% | |
| 27 | Ogun | 5,199,389,671.35 | 198,066,110.04 | 111,890,817.65 | 674,446,709.38 | 6,183,793,308.42 | 2,885,253,470.09 | 9,069,046,778.51 | -37.9% | -40.68% | |
| 28 | Ondo | 3,558,054,061.99 | 91,565,301.33 | 265,441,736.97 | 754,079,789.45 | 4,669,140,889.74 | 749,923,107.85 | 5,419,063,997.59 | -33.6% | -60.74% | |
| 29 | Osun | 971,640,423.39 | 163,445,399.94 | 32,761,040.00 | 16,235,601.51 | 1,184,082,464.84 | 751,699,561.35 | 1,935,782,026.19 | -72.4% | -65.85% | |
| 30 | Oyo | 8,271,124,408.53 | 115,253,220.50 | 181,103,591.38 | 744,240,448.47 | 9,311,721,668.88 | 1,107,432,913.44 | 10,419,154,582.32 | 41.7% | 40.09% | |
| 31 | Plateau | 1,695,300,132.06 | 20,739,627.09 | 54,263,758.15 | 207,101,422.67 | 1,977,404,939.97 | 219,330,666.14 | 2,196,735,606.11 | -69.5% | -64.06% | |
| 32 | Rivers | 22,610,524,547.96 | 149,102,353.60 | 73,878,300.00 | 3,489,637,564.40 | 26,323,142,765.96 | 1,617,543,601.26 | 27,940,686,367.22 | -23.8% | -23.90% | |
| 33 | Sokoto | 1,171,275,335.12 | 3,450,500.00 | 8,756,150.00 | 1,645,381,741.45 | 2,828,863,726.57 | 188,188,299.40 | 3,017,052,025.97 | 90.9% | -70.86% | |
| 34 | Taraba | 608,736,933.30 | 21,571,099.99 | 15,952,600.00 | 9,799,259.15 | 656,059,892.44 | 1,055,430,544.22 | 1,711,490,436.66 | -27.2% | -8.58% | |
| 35 | Yobe | 1,524,189,467.94 | 1,148,712.00 | 22,544,410.00 | 69,201,277.85 | 1,617,083,867.79 | 344,666,498.13 | 1,961,750,365.92 | 0.0% | 99.04% | |
| 36 | Zamfara | 1,455,083,967.17 | 446,612,244.46 | 482,277,000.00 | 816,555,169.41 | 3,200,528,381.04 | 316,711,332.57 | 3,517,239,713.61 | -1.5% | -27.38% | |
| 37 | FCT | 12,230,454,909.07 | 575,530,267.70 | 0.00 | 1,670,438,803.70 | 14,476,423,980.47 | 0.00 | 14,476,423,980.47 | -30.2% | -16.31% | |
| | Total | 176,423,838,625.81 | 6,025,667,206.08 | 4,674,780,900.75 | 41,748,489,211.99 | 228,872,775,944.63 | 30,858,920,698.87 | 259,731,696,643.50 | -26.5% | -33.63% | |

| | 2020 HALF YEAR STATES/FCT INTERNALLY GENERATED REVENUE | | | | | | | | |
|-----|--------------------------------------------------------|--------------------|-------------------|-------------------|-------------------|--------------------|-------------------|--------------------|--------------------------------------------------------|
| S/N | STATE | PAYE | DIRECT ASSESSMENT | ROAD TAXES | OTHER TAXES | TOTAL TAX | MDAs REVENUE | GRAND TOTAL | Year On Year Change (Half Year 2020 on Half Year 2019) |
| 1 | Abia | 3,677,655,748.76 | 105,689,460.36 | 118,289,570.00 | 1,338,334,634.35 | 5,239,969,413.47 | 948,746,298.63 | 6,188,715,712.10 | -21.8% |
| 2 | Adamawa | 2,533,332,967.29 | 26,187,540.47 | 135,782,996.21 | 359,128,723.90 | 3,054,432,227.87 | 695,964,170.71 | 3,750,396,398.58 | -25.2% |
| 3 | Akwa Ibom | 13,735,184,691.82 | 55,555,614.25 | 137,025,950.00 | 1,227,509,782.01 | 15,155,276,038.08 | 1,055,718,270.19 | 16,210,994,308.27 | -20.8% |
| 4 | Anambra | 4,699,379,108.79 | 301,618,521.48 | 350,107,375.00 | 1,307,018,662.22 | 6,658,123,667.49 | 2,888,588,515.20 | 9,546,712,182.69 | 9.9% |
| 5 | Bauchi | 5,485,691,602.66 | 36,905,463.58 | 34,927,969.53 | 145,752,447.40 | 5,703,277,483.17 | 49,010,274.55 | 5,752,287,757.72 | -30.4% |
| 6 | Bayelsa | 4,583,665,358.00 | 16,942,698.00 | 22,725,955.00 | 664,910,796.00 | 5,288,244,807.00 | 98,024,364.00 | 5,386,269,171.00 | -8.3% |
| 7 | Benue | 3,370,308,310.33 | 282,226,180.14 | 89,329,290.00 | 18,590,586.48 | 3,760,454,366.95 | 1,585,190,565.56 | 5,345,644,932.51 | -55.9% |
| 8 | Borno | 4,220,746,329.43 | 374,824,137.49 | 54,815,827.00 | 137,936,598.00 | 4,788,322,891.92 | 590,817,570.75 | 5,379,140,462.67 | 37.3% |
| 9 | Cross River | 3,562,820,346.98 | 110,014,362.49 | 374,360,913.49 | 2,043,315,396.80 | 6,090,511,019.76 | 1,960,175,557.82 | 8,050,686,577.58 | -51.9% |
| 10 | Delta | 23,727,730,045.57 | 217,920,786.12 | 528,985,427.01 | 2,859,346,388.08 | 27,333,982,646.78 | 3,508,302,792.89 | 30,842,285,439.67 | -15.2% |
| 11 | Ebonyi | 3,803,111,429.95 | 145,594,310.00 | 226,233,173.89 | 356,749,541.70 | 4,531,688,455.54 | 1,799,520,382.34 | 6,331,208,837.88 | 61.7% |
| 12 | Edo | 6,366,764,977.18 | 522,167,147.16 | 320,581,069.55 | 5,199,257,800.33 | 12,408,770,994.22 | 1,605,206,152.84 | 14,013,977,147.06 | -9.2% |
| 13 | Ekiti | 1,856,191,787.11 | 158,282,457.62 | 33,772,550.00 | 800,645,079.60 | 2,848,891,874.33 | 356,360,926.93 | 3,205,252,801.26 | -3.8% |
| 14 | Enugu | 5,428,274,365.00 | 67,773,830.00 | 285,091,203.00 | 939,171,245.00 | 6,720,310,643.00 | 5,542,094,491.00 | 12,262,405,134.00 | 14.6% |
| 15 | Gombe | 1,511,822,831.91 | 3,002,442.00 | 51,077,339.00 | 1,528,103,800.45 | 3,094,006,413.36 | 693,944,018.46 | 3,787,950,431.82 | 81.5% |
| 16 | Imo | 5,673,988,310.43 | 134,003,472.75 | 171,178,935.73 | 470,745,825.90 | 6,449,916,544.81 | 1,282,272,185.64 | 7,732,188,730.45 | -26.7% |
| 17 | Jigawa | 1,476,986,612.12 | 133,520,225.10 | 47,978,981.00 | 446,541,967.66 | 2,105,027,785.88 | 900,600,640.87 | 3,005,628,426.75 | -44.0% |
| 18 | Kaduna | 5,955,341,179.89 | 139,297,418.92 | 189,402,103.70 | 4,548,973,958.24 | 10,833,014,660.75 | 3,716,772,982.26 | 14,549,787,643.01 | -42.5% |
| 19 | Kano | 7,441,402,629.83 | 232,101,005.22 | 323,674,286.91 | 6,487,331,210.57 | 14,484,509,132.53 | 3,024,921,072.40 | 17,509,430,204.93 | -5.7% |
| 20 | Katsina | 5,031,379,704.00 | 92,211,398.00 | 61,560,363.63 | 182,541,823.96 | 5,367,693,289.59 | 169,130,038.41 | 5,536,823,328.00 | 15.2% |
| 21 | Kebbi | 1,981,867,737.11 | 281,561,466.16 | 14,839,000.00 | 972,935,078.31 | 3,251,203,281.58 | 1,136,131,970.11 | 4,387,335,251.69 | -7.7% |
| 22 | Kogi | 5,225,093,218.56 | 9,575,839.66 | 280,772,900.00 | 444,897,744.20 | 5,960,339,702.42 | 1,474,621,956.80 | 7,434,961,659.22 | 11.2% |
| 23 | Kwara | 3,561,692,225.94 | 553,664,904.27 | 165,808,540.00 | 79,246,438.47 | 4,360,412,108.67 | 5,000,341,416.93 | 9,360,753,525.60 | -41.8% |
| 24 | Lagos | 144,928,230,118.21 | 7,295,042,124.33 | 5,185,229,859.85 | 28,614,666,826.89 | 186,023,168,929.28 | 18,490,960,011.50 | 204,514,128,940.78 | -0.3% |
| 25 | Nasawara | 4,636,772,818.35 | 22,256,960.00 | 68,661,540.00 | 147,163,910.20 | 4,874,855,228.55 | 1,025,624,153.09 | 5,900,479,381.64 | 21.9% |
| 26 | Niger | 2,493,608,597.01 | 80,131,051.96 | 113,545,668.20 | 1,229,282,930.26 | 3,916,568,247.43 | 101,322,418.42 | 4,017,890,665.85 | -56.0% |
| 27 | Ogun | 12,258,284,019.57 | 960,007,126.40 | 305,671,707.87 | 1,588,618,134.79 | 15,112,580,988.63 | 8,571,866,536.11 | 23,684,447,524.74 | -19.9% |
| 28 | Ondo | 7,859,466,720.95 | 314,574,694.32 | 512,019,863.77 | 3,149,260,307.79 | 11,835,321,586.83 | 1,747,525,129.00 | 13,582,846,715.83 | -28.5% |
| 29 | Osun | 4,628,049,719.63 | 369,056,710.90 | 99,158,393.00 | 53,334,255.30 | 5,149,599,078.83 | 3,810,288,054.40 | 8,959,887,133.23 | -14.0% |
| 30 | Oyo | 12,925,276,005.54 | 376,062,593.54 | 388,274,443.61 | 1,609,965,434.01 | 15,299,578,476.70 | 2,474,013,062.29 | 17,773,591,538.99 | 26.4% |
| 31 | Plateau | 7,470,438,918.66 | 60,244,766.03 | 183,047,908.15 | 551,655,268.89 | 8,265,386,861.73 | 1,134,678,385.99 | 9,400,065,247.72 | -0.1% |
| 32 | Rivers | 53,934,439,098.71 | 625,071,812.47 | 239,855,936.72 | 6,533,394,624.18 | 61,332,761,472.08 | 3,254,221,620.03 | 64,586,983,092.11 | -15.0% |
| 33 | Sokoto | 2,458,572,724.18 | 7,503,000.00 | 33,101,865.00 | 1,740,497,038.71 | 4,239,674,627.89 | 358,062,135.95 | 4,597,736,763.84 | -61.9% |
| 34 | Taraba | 2,280,121,457.69 | 69,462,302.25 | 53,456,875.00 | 17,197,668.99 | 2,420,238,303.93 | 1,640,741,976.04 | 4,060,980,279.97 | 24.1% |
| 35 | Yobe | 3,048,378,935.88 | 2,297,424.00 | 45,088,820.00 | 138,402,555.70 | 3,234,167,735.58 | 689,332,996.26 | 3,923,500,731.84 | 77.8% |
| 36 | Zamfara | 3,352,218,123.58 | 786,141,999.64 | 963,097,600.00 | 1,261,626,627.41 | 6,363,084,350.63 | 725,906,176.17 | 7,088,990,526.80 | -1.7% |
| 37 | FCT | 31,028,198,488.42 | 1,418,004,831.49 | 0.00 | 2,759,866,899.33 | 35,206,070,219.24 | 0.00 | 35,206,070,219.24 | -8.7% |
| | Total | 418,212,487,265.04 | 16,386,498,078.57 | 12,208,532,200.82 | 81,953,918,012.08 | 528,761,435,556.50 | 84,106,999,270.54 | 612,868,434,827.04 | -11.7% |

| INTERNALLY GENERATED REVENUE OF STATES (q1 - q4) | | | | | | |
|--------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|--|
| State | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Total IGR 2019 | |
| Abia | 4,059,982,019.86 | 3,852,614,312.19 | 2,695,809,294.50 | 4,160,902,032.01 | 14,769,307,658.56 | |
| Adamawa | 1,612,649,398.43 | 3,402,158,452.24 | 1,801,910,925.02 | 2,887,941,409.73 | 9,704,660,185.42 | |
| Akwa Ibom | 6,574,351,082.08 | 13,890,256,151.33 | 6,150,553,510.00 | 5,675,854,028.11 | 32,291,014,771.52 | |
| Anambra | 4,528,819,102.03 | 4,158,279,214.18 | 8,171,092,757.15 | 9,511,004,791.53 | 26,369,195,864.89 | |
| Bauchi | 2,646,492,463.86 | 5,622,215,674.33 | 1,748,257,254.48 | 1,679,990,492.08 | 11,696,955,884.75 | |
| Bayelsa | 2,998,592,900.29 | 2,876,925,918.38 | 2,494,884,003.39 | 7,972,359,709.92 | 16,342,762,531.98 | |
| Benue | 2,827,145,731.90 | 9,304,626,234.34 | 2,799,585,180.17 | 2,919,123,243.16 | 17,850,480,389.57 | |
| Borno | 1,901,227,718.09 | 2,016,620,356.48 | 2,123,242,839.00 | 2,134,157,412.85 | 8,175,248,326.42 | |
| Cross River | 3,227,417,722.92 | 13,504,007,770.85 | 2,884,355,555.33 | 2,981,282,833.45 | 22,597,063,882.55 | |
| Delta | 17,487,284,334.79 | 18,903,405,587.09 | 13,119,344,029.20 | 15,168,763,040.49 | 64,678,796,991.57 | |
| Ebonyi | 1,634,095,811.46 | 2,281,715,517.33 | 1,724,540,388.72 | 1,814,942,959.08 | 7,455,294,676.59 | |
| Edo | 7,231,168,738.92 | 8,210,580,135.58 | 6,823,190,688.52 | 7,213,466,461.29 | 29,478,406,024.31 | |
| Ekiti | 1,602,486,579.41 | 1,730,141,204.15 | 3,250,913,566.97 | 1,963,334,297.71 | 8,546,875,648.24 | |
| Enugu | 5,914,842,131.00 | 4,784,207,653.00 | 4,184,671,523.00 | 16,185,745,606.00 | 31,069,466,913.00 | |
| Gombe | 1,047,489,602.33 | 1,039,941,528.09 | 2,152,817,576.04 | 2,562,816,107.64 | 6,803,064,814.10 | |
| Imo | 3,363,389,990.73 | 7,186,998,160.57 | 2,556,557,822.38 | 2,988,353,646.91 | 16,095,299,620.59 | |
| Jigawa | 3,050,962,933.41 | 2,318,790,162.42 | 3,688,887,463.32 | 3,868,017,587.14 | 12,926,658,146.29 | |
| Kaduna | 8,363,902,329.17 | 16,930,950,458.29 | 6,284,148,242.41 | 13,377,575,553.51 | 44,956,576,583.38 | |
| Kano | 7,465,493,878.69 | 11,099,052,225.67 | 7,240,785,320.08 | 14,788,369,908.04 | 40,593,701,332.48 | |
| Katsina | 1,769,760,638.00 | 3,037,310,443.00 | 1,802,476,407.00 | 1,887,194,631.00 | 8,496,742,119.00 | |
| Kebbi | 1,461,294,729.82 | 3,294,206,612.27 | 1,204,820,823.22 | 1,407,012,671.82 | 7,367,334,837.13 | |
| Kogi | 3,176,106,520.69 | 3,507,701,544.01 | 5,899,029,785.47 | 3,806,188,538.69 | 16,389,026,388.86 | |
| Kwara | 6,276,779,069.16 | 9,813,594,473.77 | 7,910,423,599.11 | 6,645,934,266.88 | 30,646,731,408.92 | |
| Lagos | 97,475,046,701.01 | 107,688,340,066.04 | 91,933,017,729.18 | 101,635,841,997.15 | 398,732,246,493.38 | |
| Nasarawa | 1,714,704,933.63 | 3,127,608,188.55 | 3,006,864,232.06 | 3,009,645,068.74 | 10,858,822,422.98 | |
| Niger | 1,768,201,722.47 | 7,358,548,571.42 | 2,140,043,248.37 | 1,498,241,430.04 | 12,765,034,972.30 | |
| Ogun | 14,296,414,373.45 | 15,287,065,065.39 | 23,286,494,298.58 | 18,052,616,758.47 | 70,922,590,495.89 | |
| Ondo | 5,198,098,998.27 | 13,803,464,648.47 | 5,534,717,016.79 | 5,599,601,254.73 | 30,135,881,918.26 | |
| Osun | 4,755,285,019.49 | 5,667,935,795.36 | 3,730,731,770.44 | 3,768,441,938.14 | 17,922,394,523.43 | |
| Oyo | 6,623,203,309.61 | 7,437,482,668.54 | 5,943,668,543.02 | 6,742,105,714.76 | 26,746,460,235.93 | |
| Plateau | 3,300,884,990.02 | 6,113,067,281.49 | 3,370,302,180.39 | 3,695,857,141.93 | 16,480,111,593.83 | |
| Rivers | 39,261,075,833.45 | 36,713,460,862.54 | 31,051,532,678.27 | 33,372,674,928.44 | 140,398,744,302.70 | |
| Sokoto | 1,721,848,237.57 | 10,355,177,509.11 | 2,278,854,786.80 | 4,649,213,007.63 | 19,005,093,541.11 | |
| Taraba | 1,400,198,737.81 | 1,872,018,802.05 | 1,449,988,510.85 | 1,810,900,396.56 | 6,533,106,447.27 | |
| Yobe | 1,220,712,367.51 | 985,594,923.76 | 1,136,975,201.59 | 5,101,351,606.23 | 8,444,634,099.09 | |
| Zamfara | 2,366,586,564.59 | 4,843,475,689.64 | 3,382,897,683.87 | 4,823,083,461.66 | 15,416,043,399.76 | |
| FCT | 21,273,457,743.02 | 17,297,437,207.25 | 17,151,971,893.88 | 18,841,313,991.16 | 74,564,180,835.31 | |
| Total | 302,597,454,958.94 | 391,316,977,069.17 | 294,110,358,328.57 | 346,201,219,924.68 | 1,334,226,010,281.36 | |

| | | TOTAL REVENUE AVAILABLE TO STATES IN FIRST HALF 2020 | | | | | % Contribution to Total Revenue Available HALF YEAR 2020 | |
|--------------|-----------------------------|------------------------------------------------------|--------------------------------------------|--------------------------------------|-------------------------------------------|---------------|----------------------------------------------------------|---------------------------|
| States | FAAC HALF YEAR 2020 (N) | IGR HALF YEAR 2020 (N) | Total Revenue Available HALF YEAR 2020 (N) | % Share of Total FAAC HALF YEAR 2020 | % Share of Total State IGR HALF YEAR 2020 | FAAC | IGR | HALF YEAR IGR 2019 |
| Abia | 23,240,620,002.53 | 6,188,715,712.10 | 29,429,335,714.63 | 2.07% | 1.01% | 78.97% | 21.03% | 7,912,596,332.05 |
| Adamawa | 22,425,910,952.52 | 3,750,396,398.58 | 26,176,307,351.10 | 2.00% | 0.61% | 85.67% | 14.33% | 5,014,807,850.67 |
| Akwa Ibom | 79,155,499,138.98 | 16,210,994,308.27 | 95,366,493,447.25 | 7.06% | 2.65% | 83.00% | 17.00% | 20,464,607,233.41 |
| Anambra | 23,975,811,318.03 | 9,546,712,182.69 | 33,522,523,500.72 | 2.14% | 1.56% | 71.52% | 28.48% | 8,687,098,316.21 |
| Bauchi | 23,072,390,629.84 | 5,752,287,757.72 | 28,824,678,387.56 | 2.06% | 0.94% | 80.04% | 19.96% | 8,268,708,138.19 |
| Bayelsa | 66,243,319,084.68 | 5,386,269,171.00 | 71,629,588,255.68 | 5.91% | 0.88% | 92.48% | 7.52% | 5,875,518,818.67 |
| Benue | 21,988,705,781.02 | 5,345,644,932.51 | 27,334,350,713.53 | 1.96% | 0.87% | 80.44% | 19.56% | 12,131,771,966.24 |
| Borno | 28,303,889,828.36 | 5,379,140,462.67 | 33,683,030,291.03 | 2.52% | 0.88% | 84.03% | 15.97% | 3,917,848,074.57 |
| Cross River | 15,427,737,439.79 | 8,050,686,577.58 | 23,478,424,017.37 | 1.38% | 1.31% | 65.71% | 34.29% | 16,731,425,493.77 |
| Delta | 100,814,101,222.64 | 30,842,285,439.67 | 131,656,386,662.31 | 8.99% | 5.03% | 76.57% | 23.43% | 36,390,689,921.88 |
| Ebonyi | 20,790,663,359.97 | 6,331,208,837.88 | 27,121,872,197.85 | 1.85% | 1.03% | 76.66% | 23.34% | 3,915,811,328.79 |
| Edo | 28,605,448,664.96 | 14,013,977,147.06 | 42,619,425,812.02 | 2.55% | 2.29% | 67.12% | 32.88% | 15,441,748,874.50 |
| Ekiti | 18,564,699,209.12 | 3,205,252,801.26 | 21,769,952,010.38 | 1.66% | 0.52% | 85.28% | 14.72% | 3,332,627,783.56 |
| Enugu | 23,692,550,354.98 | 12,262,405,134.00 | 35,954,955,488.98 | 2.11% | 2.00% | 65.90% | 34.10% | 10,699,049,784.00 |
| Gombe | 18,494,816,695.33 | 3,787,950,431.82 | 22,282,767,127.15 | 1.65% | 0.62% | 83.00% | 17.00% | 2,087,431,130.42 |
| Imo | 26,496,218,653.25 | 7,732,188,730.45 | 34,228,407,383.70 | 2.36% | 1.26% | 77.41% | 22.59% | 10,550,388,151.30 |
| Jigawa | 26,861,752,079.01 | 3,005,628,426.75 | 29,867,380,505.76 | 2.40% | 0.49% | 89.94% | 10.06% | 5,369,753,095.83 |
| Kaduna | 30,167,012,612.07 | 14,549,787,643.01 | 44,716,800,255.08 | 2.69% | 2.37% | 67.46% | 32.54% | 25,294,852,787.46 |
| Kano | 38,247,594,137.50 | 17,509,430,204.93 | 55,757,024,342.43 | 3.41% | 2.86% | 68.60% | 31.40% | 18,564,546,104.36 |
| Katsina | 29,011,046,108.32 | 5,536,823,328.00 | 34,547,869,436.32 | 2.59% | 0.90% | 83.97% | 16.03% | 4,807,071,081.00 |
| Kebbi | 24,028,833,360.01 | 4,387,335,251.69 | 28,416,168,611.70 | 2.14% | 0.72% | 84.56% | 15.44% | 4,755,501,342.09 |
| Kogi | 23,525,991,283.08 | 7,434,961,659.22 | 30,960,952,942.30 | 2.10% | 1.21% | 75.99% | 24.01% | 6,683,808,064.70 |
| Kwara | 19,675,199,043.25 | 9,360,753,525.60 | 29,035,952,568.86 | 1.75% | 1.53% | 67.76% | 32.24% | 16,090,373,542.93 |
| Lagos | 50,034,226,876.01 | 204,514,128,940.78 | 254,548,355,816.79 | 4.46% | 33.37% | 19.66% | 80.34% | 205,163,386,767.05 |
| Nasarawa | 20,287,564,766.28 | 5,900,479,381.64 | 26,188,044,147.92 | 1.81% | 0.96% | 77.47% | 22.53% | 4,842,313,122.18 |
| Niger | 26,042,919,820.30 | 4,017,890,665.85 | 30,060,810,486.15 | 2.32% | 0.66% | 86.63% | 13.37% | 9,126,750,293.89 |
| Ogun | 17,325,905,470.19 | 23,684,447,524.74 | 41,010,352,994.93 | 1.55% | 3.86% | 42.25% | 57.75% | 29,583,479,438.84 |
| Ondo | 23,015,658,943.93 | 13,582,846,715.83 | 36,598,505,659.76 | 2.05% | 2.22% | 62.89% | 37.11% | 19,001,563,646.74 |
| Osun | 13,129,107,589.32 | 8,959,887,133.23 | 22,088,994,722.55 | 1.17% | 1.46% | 59.44% | 40.56% | 10,423,220,814.85 |
| Oyo | 24,821,766,880.92 | 17,773,591,538.99 | 42,595,358,419.91 | 2.21% | 2.90% | 58.27% | 41.73% | 14,060,685,978.15 |
| Plateau | 16,530,739,446.36 | 9,400,065,247.72 | 25,930,804,694.08 | 1.47% | 1.53% | 63.75% | 36.25% | 9,413,952,271.51 |
| Rivers | 75,079,133,924.07 | 64,586,983,092.11 | 139,666,117,016.18 | 6.70% | 10.54% | 53.76% | 46.24% | 75,974,536,695.99 |
| Sokoto | 25,449,750,681.44 | 4,597,736,763.84 | 30,047,487,445.28 | 2.27% | 0.75% | 84.70% | 15.30% | 12,077,025,746.68 |
| Taraba | 20,886,279,795.46 | 4,060,980,279.97 | 24,947,260,075.43 | 1.86% | 0.66% | 83.72% | 16.28% | 3,272,217,539.86 |
| Yobe | 23,552,108,860.29 | 3,923,500,731.84 | 27,475,609,592.13 | 2.10% | 0.64% | 85.72% | 14.28% | 2,206,307,291.27 |
| Zamfara | 19,231,525,550.58 | 7,088,990,526.80 | 26,320,516,077.38 | 1.72% | 1.16% | 73.07% | 26.93% | 7,210,062,254.23 |
| FCT | 33,053,622,236.80 | 35,206,070,219.24 | 68,259,692,456.04 | 2.95% | 5.74% | 48.42% | 51.58% | 38,570,894,950.27 |
| Total | 1,121,250,121,801.19 | 612,868,434,827.04 | 1,734,118,556,628.23 | 100.00% | 100.00% | 64.66% | 35.34% | 693,914,432,028.11 |

ACKNOWLEDGEMENTS/CONTACTS

Acknowledgements

We acknowledge the contributions of our strategic partners; The Joint Tax Board (JTB) and the States Boards of Internal Revenue; as well as our technical partners, Proshare in the design, concept and production of this publication.



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