

REVENUE

MAY/JUNE 2022

IRS, BANKING&FINANCE, TECH, REAL ESTATE, AGRIBUSINESS

INSIDE

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IFDC
Open Day 2022

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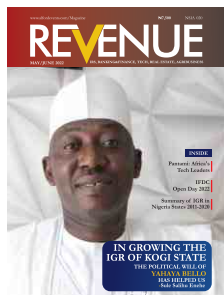
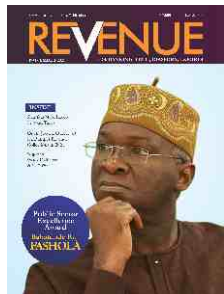
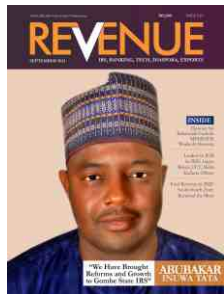
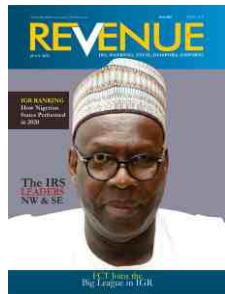
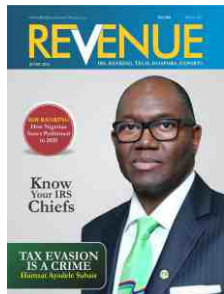
**IN GROWING THE
IGR OF KOGI STATE**

THE POLITICAL WILL OF

YAHAYA BELLO

HAS HELPED US

-Sule Salihu Enehe



Celebrating Excellence, Leadership, Achievement and Good Governance

Established in July 2020, REVENUE magazine typically recognizes, honours and celebrates excellence, leadership, achievement and good governance in both the public and private sectors of the Nigerian economy, the most populous country in EMEA (Europe, Middle East and Africa). A publication of Alford Conferences Limited, it is the official magazine of Nigerian States IGR Awards, EMEA Banking Awards, World Digital Exhibition (Worldex), Alford Property Forum, Nigeria Micro Pension Summit, Nigeria Ireland Digital Show, Africa Venture Capital Awards, Nigeria 2050 Briefing, Nigeria Food Surplus Summit, Municipal Digital Solutions Summit, Nigeria Export 100 Awards, and STEM Nigeria Summit.



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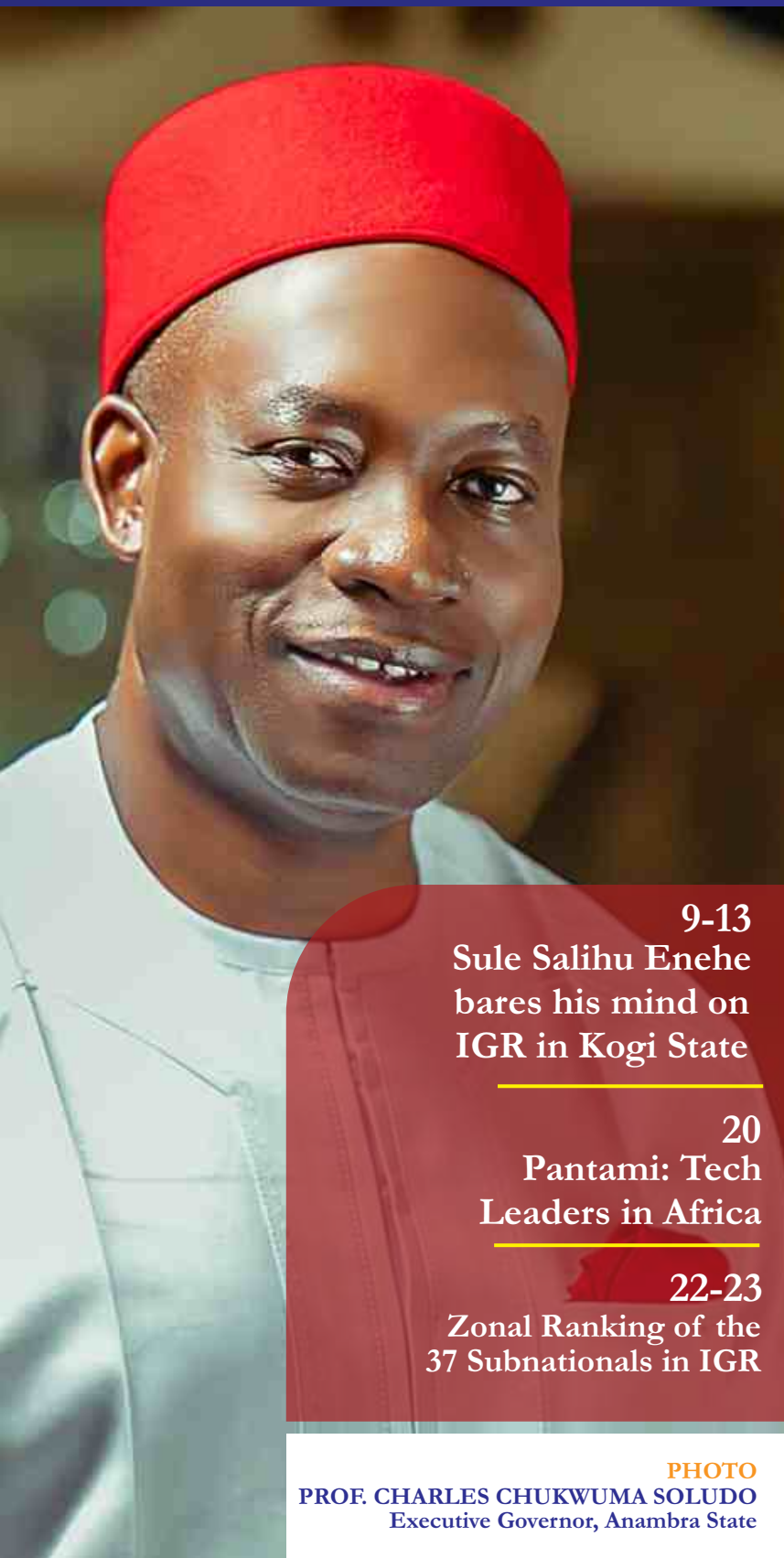


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MAY/JUN 2022



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REVENUE is the official magazine of the annual Nigerian States IGR Awards, designed to spur greater competition among the internal revenue service (IRS) of the 36 states and FCT. It is also the promoter of other events and activities on banking, venture capital, tech, real estate, and agribusiness.

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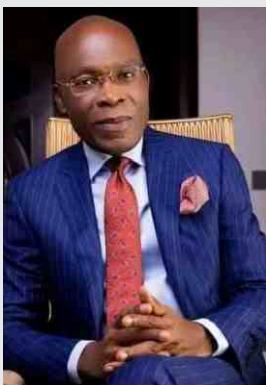
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Against several odds, Africa must stoutly embrace the challenge to compete squarely with the rest of the world



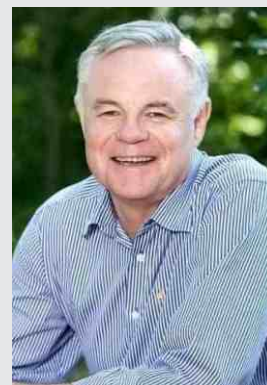
Leo Stan Ekeh



Michael Joseph



Strive Masiyiwa



Koos Bekker

Africa must compete squarely with the rest of the world economically. We don't have a choice. This was our mindset when we created World Digital Exhibition (Worldex) eight years ago?

Our company already organizes the annual Nigerian States IGR Awards, aimed at promoting healthy competition among our 37 subnationals in internally generated revenue (IGR). The event is now in its third year. Our other events in the pipeline for 2022/2025 include Global Banking Awards, Nigeria Micro Pension Summit, Nigeria Ireland Digital Show, Global Venture Capital Awards, Nigeria 2050 Briefing, Alford Banking Seminar, Nigeria Food Surplus Summit, Municipal Digital Solutions Summit, Nigeria Export 100 Awards and STEM Nigeria Summit.

Back to World Digital Exhibition. We put the word WORLD in the name of this event because, back in 2014 when we conceived it, we envisioned it

to grow, slowly and steadily, into the largest annual technology trade fair in the world. We plan to reach such a threshold in 10 years of birthing the event. Like every great venture, we are going to start very small, but our sights are fixed on a making Worldex a global-size annual event. We plan to birth it in Abuja, FCT, in February 2024.

At the inaugural edition, we look forwards to engaging several business titans who have left several indelible marks in the tech industry of their respective countries in Africa. Here are four of such **Worldex African Tech Icons**: Mr. Leo Stan Ekeh, Chairman of Zinox Technologies Limited (Nigeria), Mr. Michael Joseph, Chairman of Safaricom Plc (Kenya), Mr. Jacobus Petrus "Koos" Bekker, Chairman of NASPERS Group (South Africa); and Mr. Strive Masiyiwa, Founder/Chairman of Econet Global and Cassava Technologies Limited (Zimbabwe). [R](#)

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The Vice-President of Nigeria, Prof. Yemi Osinbajo, joined President Alassane Ouattara of Cote d'Ivoire at the Opening Ceremony of Africa CEO Forum, held in Abidjan, Cote d'Ivoire, on June 13, 2022, where he called upon Africa to deepen co-operation and collaboration with the rest of the world in order to enjoy maximum benefit from international taxation initiatives. President Nana Akufo-Addo of Ghana was also a Special Guest of Honor at the event. The theme of the forum was 'Economic Sovereignty: From Ambition to Action' 

Photo Credit: Facebook/Professor Yemi Osinbajo



Mr. Sule Salihu Enehe, the Acting Executive Chairman, Kogi State Internal Revenue Service (KIRS)

In growing the IGR of Kogi State the political will of Governor Yahaya Bello has helped us...SULE SALIHU ENEHE

Mr. Sule Salihu Enehe, the Acting Executive Chairman, Kogi State Internal Revenue Service (KIRS), is an alumnus of Achievers University, Owo, Ondo State, with a B.Sc. in Accounting (Forensic). He has a Masters Degree in Accounting from Salem University, Lokoja, Kogi State; and an MBA in Financial Management from Ladoke Akintola University of Technology, Ogbomosho, Oyo State. He is presently pursuing his PhD in Accounting at University of Nigeria, Nsukka, Enugu State. And he has attended several executive education programs in Nigeria and abroad. Sule Enehe is a Fellow of Institute of Chartered Accountants of Nigeria (FCA),

a Fellow of Chartered Institute of Taxation of Nigeria (FCTI), and an Associate of Risk Management Academy (ARMA). A turn-around manager, Mr. Enehe was a part-time lecturer with Unique Professional Tutors, an ICAN-accredited professional training centre in Abuja. At KIRS, he had earlier served as Director of Tax Audit and Compliance, as well as Director of Finance and Accounts. Upon the exit of the former Acting Executive Chairman, Mr. Yusufu Abubakar, Enehe (who was then the highest ranking officer in the agency) was directed by the Executive Governor of Kogi State, Alhaji Yahaya Bello, to take charge as the Acting Executive Chairman of the service on November 17, 2021. The governor gave

him the mandate to enhance the revenue growth of the state. As part of its regular engagement with the leadership of the internal revenue service (IRS) of the 37 subnationals of Nigeria, REVENUE magazine visited KIRS on May 20, 2022. We interviewed the Kogi State revenue boss who spoke very frankly as a long standing insider in the agency.

Governor Yahaya Bello has stamped his feet powerfully in internally generated revenue (IGR) in Kogi State. At the end of 2017, his first two years in office, the collections by the state reached a record N11 billion. That was the first time that the IGR of the state



From Left: Mr. Frederick Apeji, CEO of Alford Conferences Limited & Publisher of REVENUE Magazine, Sule Enehe, and Alhaji Muhammad Mukhtar Idris, Head of Corporate Communications of KIRS, at the Courtesy Visit to Kogi State Revenue House

will go above N10 billion in the history Kogi State Internal Revenue Service (KIRS). The figure grew steadily in 2018, 2019 and 2020. What in your opinion are the key success factors for this positive trend?

The key success factor is nothing else but the political will of His Excellency Governor Yahaya Bello. This is what has really helped us in growing the IGR of Kogi State from January 2016 when the current state governor was sworn in till date.

The political will to allow the law to take its full effect. The law has always been there. The potential has always been there. Within these past years that you mentioned, there were no new taxes and the existing tax rates remained the same. But the political will to demand that the law must be applied, coupled with continuous taxpayer education; letting people in Kogi State know that it is their civic responsibility to pay tax to government; and that nobody is above the law. These are the reasons

for the improved performance in our tax and revenue collections.

In addition, we also had the Kogi State Revenue Harmonization Bill that was passed by the state legislature during the immediate past administration of Capt. Idris Wada. One of the earliest things that Yahaya Bello did upon his assumption of office was to sign this bill into law. That was in January 2017. And from that time till now, the governor has not interfered in the daily running of Kogi State Internal Revenue Service (KIRS) in terms of revenue generation.

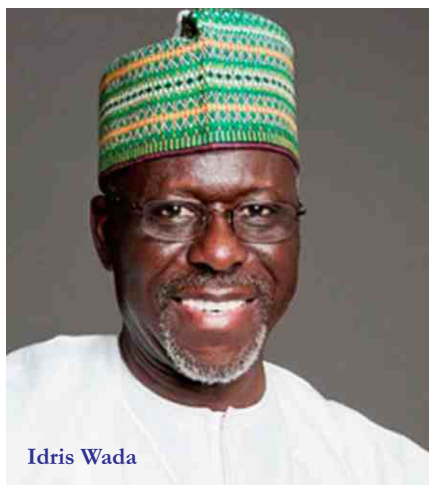
Another key success factor is the blocking of leakages. This is part of the political will I spoke about earlier on. Before 2016, we used to have a lot of organizations that paid their tax by cash, which leaves the system open to leakages. That was the story when the new administration came on board. But today in Kogi, tax revenue and other levies collected must go to the official KIRS revenue account.

And finally, for the first time in the

state, professionals have been brought in to run the show at KIRS. In this head office building, we have over 200 of such professionals: chartered accountants, certified national accountants, tax practitioners duly certified by Chartered Institute of Taxation of Nigeria (CITN), etc. All these are the factors that have assisted us in the IGR figures that you see today.

You took over the leadership of the agency recently. Tell us, in two or three broad terms, what you met on the ground when you resumed as the Executive Chairman of KIRS?

Yes, I came in on November 17, 2021. But I am not an outsider. I have been a part and parcel of the service since January 2016 when this new administration came in. I have served the last three chairmen. First was Sen. Yakubu Oseni (2016-2018), before he left to contest as a senator. Then we had both Mr. Aliyu Inda Salami, who led the service up till 2020, and Alhaji



Idris Wada

KOGI STATE IGR: 2012-2021

No.	Year	Administration	IGR
1.	2012	Idris Wada	N3.19 bn
2.	2013	Idris Wada	N5.02 bn
3.	2014	Idris Wada	N6.57 bn
4.	2015	Idris Wada	N6.78 bn
5.	2016	Yahaya Bello	N9.57 bn
6.	2017	Yahaya Bello	N11.24 bn
7.	2018	Yahaya Bello	N11.33 bn
8.	2019	Yahaya Bello	N16.39 bn
9.	2020	Yahaya Bello	N17.36 bn
10.	2021	Yahaya Bello	N23.41 bn

Source: National Bureau of Statistics (NBS)



Yahaya Bello

Yusufu Abubakar, my predecessor, who served for about 11 months. I served under the three of them as both Director of Tax Audit and Compliance and Director of Finance and Accounts. So as the new chairman, I already knew what was on the ground.

As an insider, I knew the complaints of the staff. So when I took over, I was already very familiar with the challenges on the ground. This has made it easy for me to drive the organization, and to galvanize the staff, because without them, there's nothing anybody can achieve. I started by motivating the staff, saying, "Look, let's join hands together and bake this cake. If we bake it to be bigger, there'll be something for everyone."

For the first time, we decided to train all the cadres of staff in order to address the knowledge gaps in the service. And then we produced a tax manual, for the first time in the history of the service, to strengthen our operations and make us more efficient as an organization.

Compared to some of your peers, Kogi State lags behind in direct assessment tax. Am not talking about the big states like Lagos, Rivers, FCT and Ogun, but about the likes of Zamfara, Kebbi, Osun, etc. What are you doing to fill up

this hole?

Based on the figures that have come in, from January to April this year, I can assure you that by the end of 2022, you will see a drastic improvement, not only in our direct assessment, but in our overall collections.

We have challenged ourselves to step up in this area of direct assessment. We have identified the issues, and are tackling them. We have addressed and resolved the issues with Keke Napep operators, okada riders, and others. We have also engaged the market women associations in all the 21 local government areas (LGAs) of the state. We met recently with their presidents and other members, right here at our head office.

These and many other informal sector groups are all cooperating with us, and within the shortest possible period the results will begin to show in our collections. These are areas we never covered before. And this is a continuous exercise. In the past, we focused on only those people who have shops, but we have extended this to individuals who don't have shops yet are doing good business throughout Kogi State. We are now knocking on their doors, to bring them into the tax net.

I want to say the opposite about road taxes as far as Kogi State is concerned. It is thumbs up to you in this tax segment. What are you doing on road taxes that other states can learn from?

Don't forget that Lokoja, the state capital, is a junction town. Cargo to the South crosses our state, and you cannot go from the South to the North without crossing Kogi. There are opportunities that come with this factor of geographical location. What we have harnessed for Kogi that other states might want to look at is haulage.

Then we are also doing serious fleet management in terms of banks and other big organizations that have a fleet of vehicles. We have a fleet registration unit that spearheads this. And we have introduced online registration for this. You can sit in the comfort of your home in Abuja or anywhere else in Nigeria and renew your papers for vehicles registered in Kogi State. And you can easily use your ATM card to pay. We educate our staff that, "Yes, what we are marketing is tax. But when you drill down, tax comprises different products, and road tax is one of them." We don't just wait until people come to our offices to renew their vehicle particulars. We go to them. For those with a fleet, we are open to

encourage them with all necessary incentives.

What is your projection for total collections for 2022?

Based on our performance from January-April this year, we project about 20%-30% growth in our collections for 2022, by God's grace.

As we go round the different states, we observe that one key success factor for performance is the independence of the revenue agency itself. Not just independence by legislation, but putting such administrative and financial independence into practice. What is the situation in Kogi State?

Ours is complete administrative and financial autonomy. And again, the credit goes to the state governor who saw that vision from the very beginning of his administration. The

law for the autonomy of the Kogi State Internal Revenue Board was already in place during the time of Capt. Idris Wada. But it was just on paper. When we came on board in 2017, we wrote to His Excellency that the law giving us full autonomy was already in place. And all that was required was the political will to allow it to work. We thank the governor for his courage to allow the service to operate with this full autonomy, duly backed by law. So we have both administrative and financial autonomy. Some states have 3% and others 5%; our own is 10% of the cost of collection. That's what we receive. We pay our salaries directly from this, among other expenditure.

With your many years as a top professional in accounting and taxation, what is your take on the generally low level of tax compliance in Nigeria today? And

what direction should we be going?

We have been lucky in Kogi. Other states may also have been lucky. Honestly, my humble advice to our leaders is, "Don't play politics with tax and revenue collection. Allow the professionals who are in charge of revenue collection to do their work. Get the money to come in first. If you now want to play politics with the revenue that has come in, you can do so. But first of all, let the money flow in."

The natural resources in Nigeria; the oil that we are all relying on in the country today, can finish. But as long as we have human beings, tax will never finish. My take is that every state should look inwards. Outside oil, every state in Nigeria has something that they can tap into.

Nigeria is not really a tax state yet. Even Ghana, nearby, is doing better



Based on our performance from January-April this year, we project about 20%-30% growth in our collections for 2022, by God's grace.

than us in tax. The various laws are there, but most often we have the challenge of implementing them. Take this bottle of water right before you on his table, for instance. If you buy it on the street, it is not taxable. But if you go into a hotel to buy it, it is taxable. In such a scenario, it is considered a luxury item which attracts tax. Even in Ghana they collect VAT in their informal sector. But here in Nigeria, everything is free. Why? What happens when the crude oil is no longer a hot cake in the global market because of new technologies like electric cars? So I repeat, "Don't play politics with the revenue collection process. But after the money is collected, you can do what you want with it."

The major importers of our crude oil are increasingly embracing electric cars that no longer require petrol. So I urge the country to be thinking and planning for a post-crude oil season. We must really get serious in terms of tax drive throughout the federation. Nigeria has also one of the lowest VAT rates, even among African countries.

As the chief tax collector in Kogi State, what makes you happy on the job?

Interacting with taxpayers and educating them makes me happy. I am very happy about my own little contribution to the development of my state. And of course when I see the figures going up at the end of each month, I am very excited. [R](#)





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IFDC hosted an Open Door Event at its Head Office in Garki II District, Abuja, on March 2, 2022. From Left: Mr. Mohammed Salasi Idris, Program Director of HortiNigeria; Dr. Oumou Camara, IFDC Regional Director for West and North Africa; Mr. Albin Hubscher, President/CEO of IFDC; and Mr. Yusuf Dramani, IFDC Country Director Nigeria at the Open Door Event

IFDC Holds Open Door Event to Mark its 19th Anniversary in Nigeria

Ahead of the Official Launching of HortiNigeria Program on March 3, 2022, International Fertilizer Development Center (IFDC) hosted an Open Door Event the previous day to mark its 19th anniversary in Nigeria. The event was tagged “**19 Years in Nigeria: Developing Agriculture from the Ground Up**”. It was an occasion for the organization and its long standing partners and stakeholders to celebrate and showcase their various initiatives,

products, services, collaborations, partnerships and achievements.

The Open Door Event was a one-day specialized trade exhibition held at the premises of IFDC in Garki II District, Abuja. On display at the exhibition ground were urea briquetting machine, hand-held UDP applicator, single-row push type UDP applicator, double-row push type applicator, direct paddy seeder (DPS), line transplanting ropes, seed cleaning boxes and motor bike pumping

machine. Exhibitors at the event included IFDC, East West Seed Knowledge Transfer, HortiNigeria, 2SCALE, EnGRAIS, Rural Resilience, Africa Fertilizer Organization (AFO), Friesland Campina, IFPRI, TRIMING, etc.

The event was opened with a Welcome Address by Mr. Yusuf Dramani, IFDC Country Director Nigeria. Dr. OumouCarama, IFDC Regional Director for West and North Africa, gave an Overview of IFDC in



Ms. Mariska Lammers, First Secretary of the Embassy of the Kingdom of the Netherlands in Nigeria (right), at the East West Seed International Exhibition Booth



Cross section of guests



IFDC staff enjoy a selfie

the Region, highlighting the organization's milestone over the years.

This was followed by presentations by various IFDC Project Teams. Mr. Maxwell Olitsa,

Team Lead of 2SCALE Nigeria; Mr. Fred Gyasi, EnGRAIS Website and Fertilizer Statistics Specialist; Mr. Theophilus Raymond, Market System Development Specialist for Feed the Future Rural Resilience Specialist; Mr.

Sunday Paul Ogidi, the Specialist for Transforming Irrigation Management in Nigeria (TRIMING); Mr. Samuel Ali, Fertilizer Market Analyst from African Fertilizer Organization (AFO); and Mr. Mohammed


Salasi Idris, Program Director of HortiNigeria spoke about the IFDC flagship interventions in Nigeria.

Dignitaries at the event included Ms. Mariska Lammers, First Secretary of the Embassy of the Kingdom of the Netherlands in Nigeria; Mr. Stuart Morris and Mrs. Hadiza Yaro from East West Seed Knowledge Transfer; Mrs. Omotosho Agbani, the Head of Horticulture Division at the Federal Ministry of Agriculture and Rural Development (FMARD); Mr. Alain Traore, Mr. Ernest Aubee and Mr. Sanou Abdulkarim from ECOWAS; Prof. Victor Chude, Registrar of Nigerian Institute of Soil Science (NISS); Prof. G.A. Oluwatosin, Executive Director of Institute of Agricultural Research and Training, Ibadan; a team from Ahmadu Bello University Zaria comprising Prof.

Bitrus Tarfa and Prof. Amapu; Mr. P.K. Silwal, Chief of Party of International Institute of Tropical Agriculture (IITA), Ibadan; a team from USAID/ Tomato Jobs comprising Mr. Mira Melita, Mr. Art Cardoso, Mr. Oladele Kolwole and Mr. Akinlabi Olagoke; a team from NIRSAL comprising Aisha Mustapha, Achor Iganatius and Overno Obaseki; Alhaji Sani Danladi, National Secretary of National Tomato Growers, Processors and Marketing Association of Nigeria; and Alhaji Aliyu Maitasamu, President of Onion Growers Association of Nigeria.

Other guest at the event included officials from African Fertilizer and Agribusiness Partnership (AFAP), OCP Africa, Dangote Fertilizer Limited, ASFA Irrigation West Africa,

Syngenta Foundation, Alyuma Fertilizer Kano, Nestle Foods, Cato Foods, NABC Nigeria, Technoserve, Tays Foods, Bank of Agriculture (BOA), Welcome2Africa International, OFPSAN, Suraug, GAP Limited, Turtledore Company, CARE International, Dove Global, IDH, Policy Associates, Cattle & Tones, Adefunke Desh, CIA-CED, and Interproduct Works Limited.

The one-day Open Door Event was closed by Mr. Albin Hubscher, President/CEO of IFDC, who thanked all the program partners, stakeholders and special guests for attending the occasion. He singled out the Embassy of the Kingdom of the Netherlands for its funding and support for IFDC's newest flagship intervention tagged HortiNigeria .



Group photograph of some of the staff of IFDC



The *Person of the Year 2021 Award* was presented to Dr. Zaid Abubakar (2nd Left), Executive Chairman of Kaduna State Internal Revenue Service (KADIRS), on August 12, 2021 in Kaduna, Kaduna State. Other from left: Alhaji Ali Garba Gora, Executive Director of Standard and Compliance of KADIRS, Mr. Frederick Apeji, Chairman/CEO, Alford Conferences Limited and Hajiya Aysha Ahmad Mohammad, Board Secretary/Legal Adviser of KADIRS, at the event.

2ND NIGERIAN STATES IGR AWARDS: Zaid Abubakar Emerges as the Person of the Year 2021

The Nigerian States IGR Awards is an annual event designed to encourage and foster a healthy competition among the 37 subnationals of Nigeria in order to substantially increase their internally generated revenue (IGR). The inaugural award was presented in two categories (Excellence in IGR Award and Leadership in IGR Award) during a nationwide roadshow on IGR that took our team to 18 states from September 10-December 4, 2020.

The winners of the second edition of this award (now expanded into five categories) were the following 28 states: Akwa Ibom, Anambra, Benue, Borno, Cross River, Delta, Ebonyi, Edo, Ekiti, Enugu, FCT, Gombe, Jigawa, Kaduna, Kano, Katsina, Kebbi, Kwara and Lagos. The remaining states were: Nasarawa, Ogun, Ondo, Osun, Oyo, Plateau, Rivers, Taraba and Zamfara. We have so far visited Kaduna, Nasarawa, Benue, Gombe and Anambra states, from August 2021-January 2022. The general security challenges across almost the entire federation drastically slowed down the roadshow in 2021, and we have had to stretch the exercise into the first quarter of 2022.

The **Person of the Year 2021 Award** was won by the Executive Chairman of Kaduna State (KADIRS), Dr. Zaid Abubakar. Among the top 10 consistently biggest states in IGR for the past 10 years (2011-2020), Kaduna was the fastest growing state in the past two

years combined. This is our criterion for this category of award.

Lagos has maintained its dominance among the states in IGR every year from 2011-2020. Joining the state to receive the **Leadership in IGR Award** for 2021 were Rivers, FCT, Delta, Kaduna, Ogun, Oyo, Kano, Akwa Ibom, Anambra, Edo and Ondo states.

In the category of the most independent states in revenue in the country, Lagos cemented its No. 1 position, generating 78.33% of all its revenue internally in 2020. Joining the state to receive the **Achievement in IGR Award** were FCT, Ogun, Rivers, Kaduna, Oyo, Osun, Anambra, Plateau, Ondo, Cross River and Enugu.

Kebbi, which was the 7th fastest growing state in internally generated revenue (IGR) in Nigeria in 2019, climbed to the first position in the country in 2020. Joining the state to receive the **Excellence in IGR Award** for the year were Ebonyi, Oyo, Borno, Katsina, Gombe, Taraba, FCT, Zamfara, Plateau, Nasarawa and Kaduna.

In terms of direct assessment tax as a percentage total tax, Zamfara was the leader among the 37 subnationals in 2020, with 15.21% of its total tax coming from direct assessment. Joining the state to receive the **Excellence in Direct Assessment Tax Award** were Kwara, Borno, Osun, Ekiti, Ogun, Jigawa, Ebonyi, Benue, Kebbi, Lagos and Edo states. **R**

Person of the Year 2021 Award

Dr. Zaid Abubakar
Kaduna State IRS

Leadership in IGR Awards 2021 (The Biggest States in IGR in 2020)

Lagos State IRS **1st Position**
Rivers State IRS **2nd Position**
FCT IRS **3rd Position**
Delta State IRS **4th Position**
Kaduna State IRS **5th Position**
Ogun State IRS **6th Position**
Oyo State IRS **7th Position**
Kano State IRS **8th Position**
Akwa Ibom State IRS **9th Position**
Anambra State IRS **10th Position**
Edo State IRS **11th Position**
Ondo State IRS **12th Position**

Achievement in IGR Awards 2021 (The Most Independent States in Revenue in 2020)

Lagos State IRS **1st Position**
FCT IRS **2nd Position**
Ogun State IRS **3rd Position**
Rivers State IRS **4th Position**
Kaduna State IRS **5th Position**
Oyo State IRS **6th Position**
Osun State IRS **7th Position**
Anambra State IRS **8th Position**
Plateau State IRS **9th Position**
Ondo State IRS **10th Position**
Cross River State IRS **11th Position**
Enugu State IRS **12th Position**

Excellence in IGR Awards 2021 (The Fastest Growing States in IGR in 2020)

Kebbi State IRS **1st Position**
Ebonyi IRS **2nd Position**
Oyo State IRS **3rd Position**
Borno State IRS **4th Position**
Katsina State IRS **5th Position**
Gombe State IRS **6th Position**
Taraba State IRS **7th Position**
FCT State IRS **8th Position**
Zamfara State IRS **9th Position**
Plateau State IRS **10th Position**
Nasarawa State IRS **11th Position**
Kaduna State IRS **12th Position**

Excellence in Direct Assessment Tax Awards 2021 (The Biggest States in Direct Assessment Tax as a % of Total Tax in 2020)

Zamfara State IRS **1st Position**
Kwara IRS **2nd Position**
Borno State IRS **3rd Position**
Osun State IRS **4th Position**
Ekiti State IRS **5th Position**
Ogun State IRS **6th Position**
Jigawa State IRS **7th Position**
Ebonyi State IRS **8th Position**
Benue State IRS **9th Position**
Kebbi State IRS **10th Position**
Lagos State IRS **11th Position**
Edo State IRS **12th Position**

Prof. Isa Ali Ibrahim (Pantami)

MINISTER OF COMMUNICATIONS AND DIGITAL ECONOMY, NIGERIA



Prof. Isa Ali Ibrahim (Pantami), Nigeria's Minister of Communications and Digital Economy, was top on our list for **Worldex Africa Top 10 Tech Leaders, Nigeria** in the past three years since we started publishing the list: 2020, 2021 and 2022.

Worldex is the short form for World Digital Exhibition, an annual technology trade fair that seeks to link up Africa with the global tech community, with the inaugural edition slated for February 8-11, 2023. The permanent host country of this global tech show is Nigeria, the biggest digital market in Africa and the Middle East today. Abuja is expected to serve as the permanent host city of the event.

The Nigerian tech space is huge, and growing in leaps and bounds. The industry (led by the telecom sector) now contributes more to the country's GDP than the oil and gas industry. Prof. Isa Ibrahim presides over the public sector arm of his super-charged industry.

The most of the six agencies under his supervision are some of the best performing public sector institutions in Nigeria today: Nigerian Communications Commission (NCC), National Information Technology Development Agency (NITDA), National Identity Management Commission (NIMC), Galaxy Backbone Plc, Nigerian Postal Service (NIPOST), and Nigerian Communication Satellite (NIGCOMSAT) Limited.

Pantami constantly crusades for the growth and betterment of the Nigerian ICT industry both at home and abroad. There are several bad news concerning the Nigeria economy today. But when it comes to the tech industry, the country is gold! **R**

REVENUE



Alhaji Ahmed Yakubu Muhammad
Executive Chairman, Nasarawa State Internal Revenue Service

REVENUE RANKING 2020 NIGERIAN STATES

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Internally Generated Revenue (IGR) in Nigerian States

10 YEARS SUMMARY: 2011-2015

No.	State	IGR 2011	IGR 2012	IGR 2013	IGR 2014	IGR 2015
1.	Abia	N11.76 bn	N16.75 bn	N12.51 bn	N12.37 bn	N13.35 bn
2.	Adamawa	N4.12 bn	N4.62 bn	N4.15 bn	N4.99 bn	N4.45 bn
3.	Akwa Ibom	N11.68 bn	N13.52 bn	N15.40 bn	N15.68 bn	N14.79 bn
4.	Anambra	N6.15 bn	N7.60 bn	N8.73 bn	N10.45 bn	N14.79 bn
5.	Bauchi	N4.46 bn	N4.06 bn	N4.94 bn	N4.85 bn	N5.40 bn
6.	Bayelsa	N3.66 bn	N4.96 bn	N10.50 bn	N10.96 bn	N8.71 bn
7.	Benue	N11.13 bn	N8.44 bn	N8.37 bn	N8.28 bn	N7.63 bn
8.	Borno	N2.28 bn	N2.44 bn	N2.13 bn	N2.76 bn	N3.53 bn
9.	Cross River	N9.16 bn	N12.73 bn	N12.00 bn	N15.74 bn	N13.57 bn
10.	Delta	N34.75 bn	N45.57 bn	N50.21 bn	N42.82 bn	N40.81 bn
11.	Ebonyi	N2.30 bn	N8.23 bn	N10.43 bn	N11.03 bn	NA
12.	Edo	N17.69 bn	N18.88 bn	N18.90 bn	N17.02 bn	N19.12 bn
13.	Ekiti	N2.49 bn	N3.79 bn	N2.34 bn	N3.46 bn	N3.30 bn
14.	Enugu	N7.29 bn	N12.21 bn	N20.20 bn	N19.25 bn	N18.08 bn
15.	FCT	NA	NA	NA	NA	NA
16.	Gombe	N3.15 bn	N3.72 bn	N3.87 bn	N5.20 bn	N4.78 bn
17.	Imo	N5.81 bn	N6.81 bn	N7.58 bn	N8.12 bn	N5.47 bn
18.	Jigawa	N1.48 bn	N7.88 bn	N9.76 bn	N6.27 bn	N5.08 bn
19.	Kaduna	N9.78 bn	N11.53 bn	N10.93 bn	N12.78 bn	N11.54 bn
20.	Kano	N6.62 bn	N11.05 bn	N17.14 bn	N13.66 bn	N13.61 bn
21.	Katsina	N4.24 bn	N5.03 bn	N6.85 bn	N6.22 bn	N5.79 bn
22.	Kebbi	N4.47 bn	N5.42 bn	N3.73 bn	N3.83 bn	N3.59 bn
23.	Kogi	N2.85 bn	N3.19 bn	N5.02 bn	N6.57 bn	N6.78 bn
24.	Kwara	N8.82 bn	N11.32 bn	N13.84 bn	N12.46 bn	N7.18 bn
25.	Lagos	N202.76 bn	N219.20 bn	N236.20 bn	N276.16 bn	N268.22 bn
26.	Nasarawa	N4.13 bn	N4.13 bn	N4.01 bn	N4.09 bn	N4.28 bn
27.	Niger	N3.79 bn	N3.78 bn	N4.12 bn	N5.73 bn	N5.96 bn
28.	Ogun	N10.84 bn	N12.44 bn	N13.78 bn	N17.50 bn	N34.60 bn
29.	Ondo	N8.02 bn	N10.15 bn	N10.50 bn	N11.72 bn	N10.10 bn
30.	Osun	N7.40 bn	N5.02 bn	N7.28 bn	N8.51 bn	N8.07 bn
31.	Oyo	N8.92 bn	N14.60 bn	N15.25 bn	N16.31 bn	N15.66 bn
32.	Plateau	N4.52 bn	N6.93 bn	N8.49 bn	N8.28 bn	N6.94 bn
33.	Rivers	N52.71 bn	N66.28 bn	N87.91 bn	N89.11 bn	N82.10 bn
34.	Sokoto	N4.19 bn	N4.31 bn	N5.51 bn	N5.62 bn	N6.22 bn
35.	Taraba	N2.87 bn	N3.42 bn	N3.34 bn	N3.80 bn	N4.16 bn
36.	Yobe	N2.39 bn	N1.79 bn	N3.07 bn	N3.07 bn	N2.25 bn
37.	Zamfara	N1.71 bn	N2.59 bn	N3.04 bn	N3.15 bn	N2.74 bn

Note: Red marking indicates membership of the Top 12 ranking in size

Source: National Bureau of Statistics, www.nigerianstat.gov.ng

Analysis By: REVENUE Magazine

Internally Generated Revenue (IGR) in Nigerian States

10 YEARS SUMMARY: 2016-2020

No.	State	IGR 2016	IGR 2017	IGR 2018	IGR 2019	IGR 2020
1.	Abia	N12.07 bn	N14.92 bn	N14.83 bn	N14.78 bn	N14.38 bn
2.	Adamawa	N5.79 bn	N6.20 bn	N6.20 bn	N9.70 bn	N8.33 bn
3.	Akwa Ibom	N23.27 bn	N15.96 bn	N24.21 bn	N32.30 bn	N30.70 bn
4.	Anambra	N32.82 bn	N17.37 bn	N19.31 bn	N26.37 bn	N28.01 bn
5.	Bauchi	N8.68 bn	N4.37 bn	N9.69 bn	N11.70 bn	N12.50 bn
6.	Bayelsa	N7.90 bn	N12.52 bn	N13.64 bn	N16.34 bn	N12.18 bn
7.	Benue	N9.56 bn	N12.40 bn	N11.22 bn	N17.85 bn	N10.46 bn
8.	Borno	N2.68 bn	N4.98 bn	N6.52 bn	N8.18 bn	N11.58 bn
9.	Cross River	N14.78 bn	N18.10 bn	N17.55 bn	N22.60 bn	N16.18 bn
10.	Delta	N44.06 bn	N51.89 bn	N58.44 bn	N64.68 bn	N59.73 bn
11.	Ebonyi	N2.34 bn	N5.10 bn	N6.14 bn	N7.46 bn	N13.59 bn
12.	Edo	N23.04 bn	N25.34 bn	N28.43 bn	N29.48 bn	N27.18 bn
13.	Ekiti	N2.99 bn	N4.97 bn	N6.47 bn	N8.55 bn	N8.72 bn
14.	Enugu	N14.24 bn	N22.04 bn	N22.15 bn	N31.07 bn	N23.65 bn
15.	FCT	NA	NA	N65.52 bn	N74.56 bn	N92.06 bn
16.	Gombe	N2.94 bn	N5.27 bn	N7.34 bn	N6.80 bn	N8.54 bn
17.	Imo	N5.87 bn	N6.50 bn	N14.88 bn	N16.10 bn	N17.08 bn
18.	Jigawa	N3.54 bn	N6.65 bn	N9.25 bn	N12.93 bn	N8.67 bn
19.	Kaduna	N17.05 bn	N26.53 bn	N29.45 bn	N44.96 bn	N50.77 bn
20.	Kano	N30.96 bn	N42.42 bn	N44.11 bn	N40.59 bn	N31.82 bn
21.	Katsina	N5.55 bn	N6.03 bn	N6.96 bn	N8.50 bn	N11.40 bn
22.	Kebbi	N3.13 bn	N4.39 bn	N4.88 bn	N7.37 bn	N13.78 bn
23.	Kogi	N9.57 bn	N11.24 bn	N11.33 bn	N16.39 bn	N17.36 bn
24.	Kwara	N17.25 bn	N19.64 bn	N23.05 bn	N30.65 bn	N19.60 bn
25.	Lagos	N302.43 bn	N333.97 bn	N382.18 bn	N398.73 bn	N418.99 bn
26.	Nasarawa	N3.40 bn	N6.17 bn	N7.57 bn	N10.86 bn	N12.48 bn
27.	Niger	N5.88 bn	N6.52 bn	N10.43 bn	N12.77 bn	N10.52 bn
28.	Ogun	N72.98 bn	N74.84 bn	N84.55 bn	N70.92 bn	N50.75 bn
29.	Ondo	N8.68 bn	N10.93 bn	N24.79 bn	N30.14 bn	N24.85 bn
30.	Osun	N8.88 bn	N6.49 bn	N10.38 bn	N17.92 bn	N19.67 bn
31.	Oyo	N18.88 bn	N22.49 bn	N24.64 bn	N26.75 bn	N38.04 bn
32.	Plateau	N9.19 bn	N10.79 bn	N12.73 bn	N16.48 bn	N19.12 bn
33.	Rivers	N85.29 bn	N89.49 bn	N112.70 bn	N140.40 bn	N117.19 bn
34.	Sokoto	N4.55 bn	N9.02 bn	N18.76 bn	N19.01 bn	N11.80 bn
35.	Taraba	N5.90 bn	N5.76 bn	N5.97 bn	N6.53 bn	N8.11 bn
36.	Yobe	N3.24 bn	N3.60 bn	N4.38 bn	N8.44 bn	N7.78 bn
37.	Zamfara	N4.78 bn	N6.02 bn	N8.21 bn	N15.42 bn	N18.50 bn

Note: Red marking indicates membership of the Top 12 ranking in size

Source: National Bureau of Statistics, www.nigerianstat.gov.ng

Analysis By: REVENUE Magazine

Internally Generated Revenue (IGR) in Nigerian States

BIGGEST STATES: DECEMBER 31, 2019

No.	Zone	State	Capital	Governor	IGR 2019
1.	South West	Lagos	Ikeja	Babajide Sanwo-Olu	N398,732,246,493
2.	South-South	Rivers	PH	Ezenwo Nyesom Wike	N140,398,744,303
3.	North Central	FCT	Abuja	Muhammed Bello	N74,564,180,835
4.	South West	Ogun	Abeokuta	Dapo Abiodun	N70,922,590,496
5.	South-South	Delta	Asaba	Ifeanyi Okowa	N64,678,796,992
6.	North West	Kaduna	Kaduna	Nasir Ahmad el-Rufai	N44,956,576,583
7.	North West	Kano	Kano	Abdullahi Umar Ganduje	N40,593,701,332
8.	South-South	Akwa Ibom	Uyo	Udom Gabriel Emmanuel	N32,291,014,772
9.	South East	Enugu	Enugu	Ifeanyi Ugwuanyi	N31,069,466,913
10.	North Central	Kwara	Ilorin	AbdulRahman AbdulRazaq	N30,646,731,409
11.	South West	Ondo	Akure	Rotimi Akeredolu	N30,135,881,918
12.	South-South	Edo	Benin-City	Godwin Obaseki	N29,478,406,024
13.	South West	Oyo	Ibadan	Oluwaseyi Makinde	N26,746,460,236
14.	South East	Anambra	Awka	Willie Obiano	N26,369,195,865
15.	South-South	Cross River	Calabar	Benedict Ayade	N22,597,063,883
16.	North West	Sokoto	Sokoto	Aminu Waziri Tambauwal	N19,005,093,541
17.	South West	Osun	Osogbo	Adegboyega Oyetola	N17,922,394,523
18.	North Central	Benue	Makurdi	Samuel Ortom	N17,850,480,386
19.	North Central	Plateau	Jos	Simeon Bako Lalong	N16,480,111,594
20.	North Central	Kogi	Lokoja	Yahaya Bello	N16,389,026,389
21.	South East	Imo	Owerri	Emeka Ihedioha	N16,095,299,621
22.	South-South	Bayelsa	Yenagoa	Henry Seriake Dickson	N16,342,762,532
23.	North West	Zamfara	Gusau	Bello Mohammad	N15,416,043,400
24.	South East	Abia	Umuahia	Okezie Ikpeazu	N14,769,307,659
25.	North West	Jigawa	Dutse	Muhammad B. Abubakar	N12,926,658,146
26.	North Central	Niger	Minna	Abubakar Sani Bello	N12,765,034,972
27.	North East	Bauchi	Bauchi	Bala Mohammad	N11,696,955,885
28.	North Central	Nasarawa	Lafia	Abdullahi Sule	N10,858,822,423
29.	North East	Adamawa	Yola	Ahmadu Umaru Fintiri	N9,704,660,185
30.	South West	Ekiti	Ado-Ekiti	Kayode Fayemi	N8,546,875,648
31.	North West	Katsina	Katsina	Aminu Bello Masari	N8,496,742,119
32.	North East	Yobe	Damaturu	Mai Mala Buni	N8,444,634,099
33.	North East	Borno	Maiduguri	Babagana Umara Zulum	N8,175,248,326
34.	South East	Ebonyi	Abakaliki	Dave Umahi	N7,455,294,676
35.	North West	Kebbi	Birnin- Kebbi	Abubakar Atiku Bagudu	N7,367,334,837
36.	North East	Gombe	Gombe	Muhammad Inuwa Yahaya	N6,803,064,814
37.	North East	Taraba	Jalingo	Darius Ishaku	N6,533,106,447
	TOTAL				N1,334,226,010,276

Source: National Bureau of Statistics, www.nigerianstat.gov.ng
Analysis By: REVENUE Magazine

Internally Generated Revenue (IGR) in Nigerian States

BIGGEST STATES: DECEMBER 31, 2020

No.	Zone	State	Capital	Governor	IGR 2020
1.	South West	Lagos	Ikeja	Babajide Sanwo-Olu	N418,988,587,897
2.	South-South	Rivers	PH	Ezenwo Nyesom Wike	N117,189,729,245
3.	North Central	FCT	Abuja	Muhammed Bello	N92,059,700,897
4.	South-South	Delta	Asaba	Ifeanyi Okowa	N59,732,882,663
5.	North West	Kaduna	Kaduna	Nasir Ahmad el-Rufai	N50,768,525,407
6.	South West	Ogun	Abeokuta	Dapo Abiodun	N50,749,595,850
7.	South West	Oyo	Ibadan	Oluwaseyi Makinde	N38,042,733,036
8.	North West	Kano	Kano	Abdullahi Umar Ganduje	N31,819,816,712
9.	South-South	Akwa Ibom	Uyo	Udom Gabriel Emmanuel	N30,696,770,278
10.	South East	Anambra	Awka	Willie Obiano	N28,009,906,580
11.	South-South	Edo	Benin-City	Godwin Obaseki	N27,184,350,735
12.	South West	Ondo	Akure	Rotimi Akeredolu	N24,788,059,725
13.	South East	Enugu	Enugu	Ifeanyi Ugwuanyi	N23,650,723,357
14.	South West	Osun	Osogbo	Adegboyega Oyetola	N19,668,371,916
15.	North Central	Kwara	Ilorin	AbdulRahman AbdulRazaq	N19,604,303,788
16.	North Central	Plateau	Jos	Simeon Bako Lalong	N19,122,375,802
17.	North West	Zamfara	Gusau	Bello Mohammad	N18,499,252,092
18.	North Central	Kogi	Lokoja	Yahaya Bello	N17,357,833,532
19.	South East	Imo	Owerri	Hope Uzodinma	N17,081,878,985
20.	South-South	Cross River	Calabar	Benedict Ayade	N16,183,341,456
21.	South East	Abia	Umuahia	Okezie Ikpeazu	N14,376,871,322
22.	North West	Kebbi	Birnin- Kebbi	Abubakar Atiku Bagudu	N13,778,260,800
23.	South East	Ebonyi	Abakaliki	Dave Umahi	N13,591,038,584
24.	North East	Bauchi	Bauchi	Bala Mohammad	N12,502,599,364
25.	North Central	Nasarawa	Lafia	Abdullahi Sule	N12,476,738,650
26.	South-South	Bayelsa	Yenagoa	Douye Diri	N12,180,775,243
27.	North West	Sokoto	Sokoto	Aminu Waziri Tambauwal	N11,796,827,128
28.	North East	Borno	Maiduguri	Babagana Umara Zulum	N11,578,518,121
29.	North West	Katsina	Katsina	Aminu Bello Masari	N11,399,650,510
30.	North Central	Niger	Minna	Abubakar Sani Bello	N10,524,281,921
31.	North Central	Benue	Makurdi	Samuel Ortom	N10,463,674,281
32.	South West	Ekiti	Ado-Ekiti	Kayode Fayemi	N8,716,460,194
33.	North West	Jigawa	Dutse	Muhammad B. Abubakar	N8,667,720,608
34.	North East	Gombe	Gombe	Muhammad Inuwa Yahaya	N8,537,983,927
35.	North East	Adamawa	Yola	Ahmadu Umaru Fintiri	N8,329,870,707
36.	North East	Taraba	Jalingo	Darius Ishaku	N8,114,973,143
37.	North East	Yobe	Damaturu	Mai Mala Buni	N7,779,631,176
	TOTAL				N1,306,075,020,100

Source: National Bureau of Statistics, www.nigerianstat.gov.ng
Analysis By: REVENUE Magazine

Internally Generated Revenue (IGR) in Nigerian States

FASTEST GROWING STATES IN IGR: DECEMBER 31, 2020

No.	Zone	State	IGR 2019	IGR 2020	Growth
1.	North West	Kebbi	N7,367,334,837	N13,778,260,800	87.02%
2.	South East	Ebonyi	N7,455,294,676	N13,591,038,584	82.20%
3.	South West	Oyo	N26,746,460,236	N38,042,733,036	42.23%
4.	North East	Borno	N8,175,248,326	N11,578,518,121	41.63%
5.	North West	Katsina	N8,496,742,119	N11,399,650,510	34.16%
6.	North East	Gombe	N6,803,064,814	N8,537,983,927	25.50%
7.	North East	Taraba	N6,533,106,447	N8,114,973,143	24.21%
8.	North Central	FCT	N74,564,180,835	N92,059,700,897	23.46%
9.	North West	Zamfara	N15,416,043,400	N18,499,252,092	20.20%
10.	North Central	Plateau	N16,480,111,594	N19,122,375,802	16.03%
11.	North Central	Nasarawa	N10,858,822,423	N12,476,738,650	14.90%
12.	North West	Kaduna	N44,956,576,583	N50,768,525,407	12.93%
13.	South West	Osun	N17,922,394,523	N19,668,371,916	9.74%
14.	North East	Bauchi	N11,696,955,885	N12,502,599,364	6.89%
15.	South East	Anambra	N26,369,195,865	N28,009,906,580	6.22%
16.	South East	Imo	N16,095,299,621	N17,081,878,985	6.13%
17.	North Central	Kogi	N16,389,026,389	N17,357,833,532	5.91%
18.	South West	Lagos	N398,732,246,493	N418,988,587,897	5.08%
19.	South West	Ekiti	N8,546,875,648	N8,716,460,194	1.98%
20.	South East	Abia	N14,769,307,659	N14,376,871,322	-2.66%
21.	South-South	Akwa Ibom	N32,291,014,772	N30,696,770,278	-4.94%
22.	South-South	Delta	N64,678,796,992	N59,732,882,663	-7.65%
23.	South-South	Edo	N29,478,406,024	N27,184,350,735	-7.78%
24.	North East	Yobe	N8,444,634,099	N7,779,631,176	-7.87%
25.	South-South	Bayelsa	N16,342,762,532	N12,180,775,243	-12.04%
26.	North East	Adamawa	N9,704,660,185	N8,329,870,707	-14.17%
27.	South-South	Rivers	N140,398,744,303	N117,189,729,245	-16.53%
28.	South West	Ondo	N30,135,881,9186	N24,788,059,725	-17.55%
29.	North Central	Niger	N12,765,034,972	N10,524,281,921	-17.55%
30.	North West	Kano	N40,593,701,332	N31,819,816,712	-21.61%
31.	South East	Enugu	N31,069,466,913	N23,650,723,357	-23.88%
32.	South-South	Cross River	N22,597,063,883	N16,183,341,456	-28.38%
33.	South West	Ogun	N70,922,590,496	N50,749,595,850	-28.44%
34.	North West	Jigawa	N12,926,658,146	N8,667,720,608	-32.95%
35.	North Central	Kwara	N30,646,731,409	N19,604,303,788	-36.03%
36.	North West	Sokoto	N19,005,093,541	N11,796,827,128	-37.93%
37.	North Central	Benue	N17,850,480,386	N10,463,674,281	-41.38%

Source: National Bureau of Statistics, www.nigerianstat.gov.ng
Analysis By: REVENUE Magazine

Internally Generated Revenue (IGR) in Nigerian States

MOST INDEPENDENT STATES IN REVENUE: DECEMBER 31, 2020

No.	State	Revenue 2020	FAAC2020	IGR 2020	% IGR
1.	Lagos	N534,921,208,354	N115,932,620,457	N418,988,587,897	78.33%
2.	FCT	N159,124,333,892	N67,064,632,994	N92,059,700,897	57.85%
3.	Ogun	N88,429,028,834	N37,679,432,984	N50,749,595,850	57.39%
4.	Rivers	N258,376,770,590	N141,187,041,345	N117,189,729,245	45.36%
5.	Kaduna	N113,895,031,176	N63,126,507,768	N50,768,525,407	44.57%
6.	Oyo	N91,707,321,486	N53,664,588,450	N38,042,733,036	41.48%
7.	Osun	N50,295,479,806	N30,627,107,890	N19,668,371,916	39.11%
8.	Anambra	N78,926,471,911	N50,916,565,331	N28,009,906,580	35.49%
9.	Plateau	N54,776,787,932	N35,644,412,131	N19,122,375,802	34.92%
10.	Ondo	N71,500,227,882	N46,651,761,689	N24,788,059,725	34.75%
11.	Cross River	N49,076,165,830	N32,892,824,374	N16,183,341,456	32.98%
12.	Enugu	N73,538,233,352	N49,887,509,995	N23,650,723,357	32.16%
13.	Kwara	N61,699,952,531	N42,095,648,743	N19,604,303,788	31.77%
14.	Edo	N85,589,933,295	N58,405,582,560	N27,184,350,735	31.76%
15.	Zamfara	N59,945,755,322	N41,446,503,230	N18,499,252,092	30.86%
16.	Kano	N113,085,163,059	N81,265,346,347	N31,819,816,712	28.14%
17.	Kogi	N67,339,324,605	N49,981,491,073	N17,357,833,532	25.78%
18.	Delta	N246,561,196,554	N186,828,313,892	N59,732,882,663	24.23%
19.	Ebonyi	N57,554,599,294	N43,963,560,710	N13,591,038,584	23.61%
20.	Imo	N72,806,323,592	N55,724,444,607	N17,081,878,985	23.46%
21.	Abia	N62,745,935,402	N48,369,064,080	N14,376,871,322	22.91%
22.	Nasarawa	N55,581,305,488	N43,104,566,838	N12,476,738,650	22.45%
23.	Kebbi	N64,958,838,167	N51,180,577,367	N13,778,260,800	21.21%
24.	Bauchi	N61,646,949,309	N49,144,139,946	N12,502,599,364	20.28%
25.	Benue	N57,677,033,885	N47,213,359,604	N10,463,674,281	18.14%
26.	Ekiti	N48,239,443,918	N39,522,983,724	N8,716,460,194	18.07%
27.	Sokoto	N65,915,275,969	N54,118,448,840	N11,796,827,128	17.90%
28.	Gombe	N48,461,702,345	N39,923,718,418	N8,537,983,927	17.62%
29.	Akwa Ibom	N176,962,641,548	N146,265,871,270	N30,696,770,278	17.35%
30.	Niger	N65,092,276,915	N54,567,994,994	N10,524,281,921	16.17%
31.	Borno	N71,661,798,218	N60,083,280,098	N11,578,518,121	16.16%
32.	Katsina	N72,793,771,483	N61,394,120,974	N11,399,650,510	15.66%
33.	Taraba	N51,941,254,079	N43,826,280,935	N8,114,973,143	15.62%
34.	Adamawa	N56,273,759,579	N47,943,888,872	N8,329,870,707	14.80%
35.	Yobe	N57,219,042,999	N49,439,411,823	N7,779,631,176	13.60%
36.	Jigawa	N65,033,031,364	N56,365,310,756	N8,667,720,608	13.33%
37.	Bayelsa	N128,582,231,646	N116,401,456,403	N12,180,775,243	9.47%

Source: National Bureau of Statistics, www.nigerianstat.gov.ng
Analysis By: REVENUE Magazine

Internally Generated Revenue (IGR) in Nigerian States

TOTAL DIRECT ASSESSMENT TAX: DECEMBER 31, 2020

No.	Zone	State	Capital	Direct Ass Tax
1.	South West	Lagos	Ikeja	N17,071,437,457
2.	North Central	FCT	Abuja	N3,166,412,965
3.	North West	Zamfara	Gusau	N2,198,286,980
4.	South West	Ogun	Abeokuta	N2,051,443,702
5.	North East	Borno	Maiduguri	N1,042,626,658
6.	North Central	Kwara	Ilorin	N1,018,717,341
7.	South-South	Edo	Benin-City	N999,640,813
8.	South-South	Rivers	PH	N979,134,419
9.	South West	Osun	Osogbo	N790,315,748
10.	South West	Oyo	Ibadan	N781,415,173
11.	South East	Anambra	Awka	N666,033,750
12.	North West	Kebbi	Birnin- Kebbi	N613,700,310
13.	South East	Ebonyi	Abakaliki	N521,897,616
14.	South West	Ondo	Akure	N490,552,902
15.	North West	Kano	Kano	N485,133,322
16.	South-South	Delta	Asaba	N446,789,614
17.	North Central	Benue	Makurdi	N439,819,785
18.	South West	Ekiti	Ado-Ekiti	N421,496,580
19.	North West	Jigawa	Dutse	N385,065,061
20.	South East	Imo	Owerri	N336,106,301
21.	North West	Kaduna	Kaduna	N297,280,727
22.	North East	Bauchi	Bauchi	N283,969,814
23.	South East	Abia	Umuahia	N232,449,684
24.	North East	Taraba	Jalingo	N208,665,139
25.	North Central	Niger	Minna	N195,758,841
26.	North West	Katsina	Katsina	N168,857,737
27.	South East	Enugu	Enugu	N142,590,958
28.	South-South	Cross River	Calabar	N137,933,365
29.	South-South	Akwa Ibom	Uyo	N124,261,411
30.	North Central	Plateau	Jos	N98,349,451
31.	North East	Adamawa	Yola	N60,082,278
32.	South-South	Bayelsa	Yenagoa	N56,733,473
33.	North Central	Kogi	Lokoja	N51,430,230
34.	North Central	Nasarawa	Lafia	N47,454,248
35.	North East	Gombe	Gombe	N27,553,943
36.	North West	Sokoto	Sokoto	N12,716,110
37.	North East	Yobe	Damaturu	N4,019,542

Source: National Bureau of Statistics, www.nigerianstat.gov.ng
Analysis By: REVENUE Magazine

Internally Generated Revenue (IGR) in Nigerian States

DIRECT ASSESSMENT TAX AS A % OF TOTAL TAX: DECEMBER 31, 2020

No.	State	Capital	Total Tax	Direct Ass	% of Total Tax
1.	Zamfara	Gusau	N14,450,021,686	N2,198,286,980	15.21%
2.	Kwara	Ilorin	N9,276,093,092	N1,018,717,341	10.98%
3.	Borno	Maiduguri	N10,273,650,033	N1,042,626,658	10.15%
4.	Osun	Osogbo	N11,443,296,956	N790,315,748	6.91%
5.	Ekiti	Ado-Ekiti	N6,421,964,388	N421,496,580	6.56%
6.	Ogun	Abeokuta	N31,545,155,072	N2,051,443,702	6.50%
7.	Jigawa	Dutse	N6,175,318,867	N385,065,061	6.23%
8.	Ebonyi	Abakaliki	N9,535,143,503	N521,897,616	5.47%
9.	Benue	Makurdi	N8,172,418,532	N439,819,785	5.38%
10.	Kebbi	Birnin-Kebbi	N12,067,695,882	N613,700,310	5.09%
11.	Lagos	Ikeja	N367,193,737,349	N17,071,437,457	4.65%
12.	Edo	Benin-City	N23,533,542,232	N999,640,813	4.25%
13.	Anambra	Awka	N15,849,268,432	N666,033,750	4.20%
14.	Taraba	Jalingo	N5,250,459,443	N208,665,139	3.97%
15.	FCT	Abuja	N92,059,700,897	N3,166,412,965	3.44%
16.	Oyo	Ibadan	N31,290,274,124	N781,415,173	2.50%
17.	Bauchi	Bauchi	N12,364,090,044	N283,969,814	2.30%
18.	Ondo	Akure	N21,294,318,689	N490,552,902	2.30%
19.	Imo	Owerri	N14,795,571,589	N336,106,301	2.27%
20.	Niger	Minna	N8,751,233,440	N195,758,841	2.24%
21.	Abia	Umuahia	N11,207,202,767	N232,449,684	2.07%
22.	Kano	Kano	N24,761,761,385	N485,133,322	1.96%
23.	Katsina	Katsina	N11,009,472,163	N168,857,737	1.53%
24.	Cross River	Calabar	N12,760,663,079	N137,933,365	1.08%
25.	Kaduna	Kaduna	N27,655,872,835	N297,280,727	1.07%
26.	Enugu	Enugu	N13,457,985,136	N142,590,958	1.06%
27.	Adamawa	Yola	N6,689,884,415	N60,082,278	0.90%
28.	Rivers	PH	N110,736,656,674	N979,134,419	0.88%
29.	Delta	Asaba	N53,878,946,538	N446,789,614	0.83%
30.	Plateau	Jos	N17,119,716,292	N98,349,451	0.57%
31.	Bayelsa	Yenagoa	N12,007,639,211	N56,733,473	0.47%
32.	Nasarawa	Lafia	N9,992,724,809	N47,454,248	0.47%
33.	Akwa Ibom	Uyo	N26,754,866,375	N124,261,411	0.46%
34.	Gombe	Gombe	N6,574,824,782	N27,553,943	0.42%
35.	Kogi	Lokoja	N14,865,916,587	N51,430,230	0.35%
36.	Sokoto	Sokoto	N10,556,582,637	N12,716,110	0.12%
37.	Yobe	Damaturu	N5,901,334,142	N4,019,542	0.07%

Source: National Bureau of Statistics, www.nigerianstat.gov.ng
Analysis By: REVENUE Magazine

Internally Generated Revenue (IGR) in Nigerian States TOTAL ROAD TAXES: DECEMBER 31, 2020

No.	Zone	State	Capital	Road Taxes
1.	South West	Lagos	Ikeja	N12,139,604,039
2.	North West	Zamfara	Gusau	N2,043,471,495
3.	South-South	Delta	Asaba	N1,304,795,174
4.	South West	Ondo	Akure	N1,072,715,597
5.	South West	Oyo	Ibadan	N903,374,880
6.	South East	Anambra	Awka	N871,193,975
7.	South-South	Cross River	Calabar	N790,796,962
8.	South West	Ogun	Abeokuta	N746,988,131
9.	South East	Enugu	Enugu	N695,051,355
10.	North West	Kano	Kano	N687,977,670
11.	South East	Ebonyi	Abakaliki	N642,993,743
12.	South-South	Edo	Benin City	N638,875,615
13.	North Central	Kogi	Lokoja	N623,588,400
14.	North West	Kaduna	Kaduna	N532,605,744
15.	South East	Imo	Owerri	N530,516,580
16.	North Central	Plateau	Jos	N470,550,208
17.	North Central	Kwara	Ilorin	N406,314,409
18.	South-South	Rivers	Port Harcourt	N349,898,187
19.	South-South	Akwa Ibom	Uyo	N306,036,348
20.	South East	Abia	Umuahia	N298,789,358
21.	South West	Osun	Osogbo	N296,727,679
22.	North Central	Niger	Minna	N240,753,948
23.	North East	Adamawa	Yola	N202,804,546
24.	North East	Gombe	Gombe	N201,267,560
25.	North Central	Benue	Makurdi	N196,770,841
26.	North Central	Nasarawa	Lafia	N181,185,923
27.	North West	Jigawa	Dutse	N171,719,088
28.	North East	Borno	Maiduguri	N158,246,995
29.	North West	Katsina	Katsina	N136,401,718
30.	North East	Taraba	Jalingo	N112,843,550
31.	North East	Bauchi	Bauchi	N96,850,094
32.	North East	Yobe	Damaturu	N91,174,514
33.	South West	Ekiti	Ado-Ekiti	N85,138,005
34.	North West	Sokoto	Sokoto	N61,777,365
35.	South-South	Bayelsa	Yenagoa	N61,563,432
36.	North West	Kebbi	Birnin Kebbi	N42,635,545
37.	North Central	FCT	Abuja	NA

Source: National Bureau of Statistics, www.nigerianstat.gov.ng
Analysis By: REVENUE Magazine

Internally Generated Revenue (IGR) in Nigerian States

ROAD TAXES AS A % OF TOTAL TAX: DECEMBER 31, 2020

No.	State	Capital	Total Tax	Road Taxes	% of Total Tax
1.	Zamfara	Gusau	N14,450,021,686	N2,043,471,495	14.14%
2.	Ebonyi	Abakaliki	N9,535,143,503	N642,993,743	6.74%
3.	Cross River	Calabar	N12,760,663,079	N790,796,962	6.20%
4.	Anambra	Awka	N15,849,268,432	N871,193,975	5.50%
5.	Enugu	Enugu	N13,457,985,136	N695,051,355	5.16%
6.	Ondo	Akure	N21,294,318,689	N1,072,715,597	5.04%
7.	Kwara	Ilorin	N9,276,093,092	N406,314,409	4.38%
8.	Kogi	Lokoja	N14,865,916,587	N623,588,400	4.19%
9.	Imo	Owerri	N14,795,571,589	N530,516,580	3.59%
10.	Lagos	Ikeja	N367,193,737,349	N12,139,604,039	3.31%
11.	Gombe	Gombe	N6,574,824,782	N201,267,560	3.06%
12.	Adamawa	Yola	N6,689,884,415	N202,804,546	3.03%
13.	Oyo	Ibadan	N31,290,274,124	N903,374,880	2.89%
14.	Kano	Kano	N24,761,761,385	N687,977,670	2.78%
15.	Jigawa	Dutse	N6,175,318,867	N171,719,088	2.78%
16.	Plateau	Jos	N17,119,716,292	N470,550,208	2.75%
17.	Niger	Minna	N8,751,233,440	N240,753,948	2.75%
18.	Edo	Benin City	N23,533,542,232	N638,875,615	2.71%
19.	Abia	Umuahia	N11,207,202,767	N298,789,358	2.67%
20.	Osun	Osogbo	N11,443,296,956	N296,727,679	2.59%
21.	Delta	Asaba	N53,878,946,538	N1,304,795,174	2.42%
22.	Benue	Makurdi	N8,172,418,532	N196,770,841	2.41%
23.	Ogun	Abeokuta	N31,545,155,072	N746,988,131	2.37%
24.	Taraba	Jalingo	N5,250,459,443	N112,843,550	2.15%
25.	Kaduna	Kaduna	N27,655,872,835	N532,605,744	1.93%
26.	Nasarawa	Lafia	N9,992,724,809	N181,185,923	1.81%
27.	Borno	Maiduguri	N10,273,650,033	N158,246,995	1.54%
28.	Yobe	Damaturu	N5,901,334,141	N91,174,514	1.54%
29.	Ekiti	Ado-Ekiti	N6,421,964,388	N85,138,005	1.33%
30.	Katsina	Katsina	N11,009,472,163	N136,401,718	1.24%
31.	Akwa Ibom	Uyo	N26,754,886,375	N306,036,348	1.14%
32.	Bauchi	Bauchi	N12,364,090,044	N96,850,094	0.78%
33.	Sokoto	Sokoto	N10,556,582,637	N61,777,365	0.59%
34.	Bayelsa	Yenagoa	N12,007,639,211	N61,563,432	0.51%
35.	Kebbi	Birnin Kebbi	N12,067,695,882	N42,635,545	0.35%
36.	Rivers	Port Harcourt	N110,736,656,674	N349,898,187	0.32%
37.	FCT	Abuja	N92,059,700,897	NA	NA

Source: National Bureau of Statistics, www.nigerianstat.gov.ng
Analysis By: REVENUE Magazine

Internally Generated Revenue (IGR) in Nigerian States

TOTAL MDAs REVENUE: DECEMBER 31, 2020

No.	Zone	State	Capital	MDAs Revenue
1.	South West	Lagos	Ikeja	N51,794,850,548
2.	North West	Kaduna	Kaduna	N23,112,650,573
3.	South West	Ogun	Abeokuta	N19,204,440,778
4.	South East	Anambra	Awka	N12,160,638,149
5.	North Central	Kwara	Ilorin	N10,328,210,696
6.	South East	Enugu	Enugu	N10,192,738,221
7.	South West	Osun	Osogbo	N8,225,074,960
8.	North West	Kano	Kano	N7,058,055,327
9.	South West	Oyo	Ibadan	N6,752,458,913
10.	South-South	Rivers	Port Harcourt	N6,453,072,571
11.	South-South	Delta	Asaba	N5,853,936,125
12.	South East	Ebonyi	Abakaliki	N4,055,895,081
13.	North West	Zamfara	Gusau	N4,049,230,406
14.	South-South	Akwa Ibom	Uyo	N3,941,883,903
15.	South-South	Edo	Benin City	N3,650,808,503
16.	South West	Ondo	Akure	N3,554,147,503
17.	South-South	Cross River	Calabar	N3,422,678,377
18.	South East	Abia	Umuahia	N3,169,668,555
19.	North East	Taraba	Jalingo	N2,864,513,700
20.	North West	Jigawa	Dutse	N2,492,401,740
21.	North Central	Kogi	Lokoja	N2,491,916,945
22.	North Central	Nasarawa	Lafia	N2,484,013,841
23.	South West	Ekiti	Ado-Ekiti	N2,294,495,806
24.	North Central	Benue	Makurdi	N2,291,255,749
25.	South East	Imo	Owerri	N2,286,307,396
26.	North Central	Plateau	Jos	N2,002,659,509
27.	North East	Gombe	Gombe	N1,963,159,146
28.	North East	Yobe	Damaturu	N1,878,297,034
29.	North Central	Niger	Minna	N1,773,048,481
30.	North West	Kebbi	Birnin Kebbi	N1,710,564,918
31.	North East	Adamawa	Yola	N1,639,986,291
32.	North East	Borno	Maiduguri	N1,304,868,088
33.	North West	Sokoto	Sokoto	N1,240,244,491
34.	North West	Katsina	Katsina	N390,178,347
35.	South-South	Bayelsa	Yenagoa	N173,136,032
36.	North East	Bauchi	Bauchi	N138,509,320
37.	North Central	FCT	Abuja	NA

Source: National Bureau of Statistics, www.nigerianstat.gov.ng
Analysis By: REVENUE Magazine

Internally Generated Revenue (IGR) in Nigerian States

MDAs REVENUE AS A % OF TOTAL IGR: DECEMBER 31, 2020

No.	State	Capital	Total IGR	MDAs Revenue	% of Total IGR
1.	Kwara	Ilorin	N19,604,303,788	N10,328,210,696	52.68%
2.	Kaduna	Kaduna	N50,768,525,407	N23,112,650,573	45.53%
3.	Anambra	Awka	N28,009,906,580	N12,160,638,149	43.41%
4.	Enugu	Enugu	N23,650,723,357	N10,192,738,221	43.10%
5.	Osun	Osogbo	N19,668,371,916	N8,225,074,960	41.82%
6.	Ogun	Abeokuta	N50,749,595,850	N19,204,440,778	37.84%
7.	Taraba	Jalingo	N8,114,973,143	N2,864,513,700	35.30%
8.	Ebonyi	Abakaliki	N13,591,038,584	N4,055,895,081	29.48%
9.	Jigawa	Dutse	N8,667,720,608	N2,492,401,740	28.75%
10.	Ekiti	Ado-Ekiti	N8,716,460,194	N2,294,495,806	26.32%
11.	Yobe	Damaturu	N7,779,631,176	N1,878,297,034	24.24%
12.	Gombe	Gombe	N8,537,983,927	N1,963,159,146	22.99%
13.	Kano	Kano	N31,819,816,712	N7,058,055,327	22.18%
14.	Abia	Umuahia	N14,376,871,322	N3,169,668,555	22.05%
15.	Benue	Makurdi	N10,463,674,281	N2,291,255,749	21.90%
16.	Zamfara	Gusau	N18,499,252,092	N4,049,230,406	21.89%
17.	Cross River	Calabar	N16,183,341,456	N3,422,678,377	21.15%
18.	Nasarawa	Lafia	N12,476,738,650	N2,484,013,841	19.91%
19.	Adamawa	Yola	N8,329,870,707	N1,639,986,291	19.69%
20.	Oyo	Ibadan	N38,042,733,036	N6,752,458,913	17.75%
21.	Niger	Minna	N10,524,281,921	N1,773,048,481	16.85%
22.	Kogi	Lokoja	N17,357,833,532	N2,491,916,945	14.36%
23.	Ondo	Akure	N24,788,059,725	N3,554,147,503	14.34%
24.	Edo	Benin City	N27,184,350,735	N3,650,808,503	13.43%
25.	Imo	Owerri	N17,081,878,985	N2,286,307,396	13.38%
26.	Akwa Ibom	Uyo	N30,696,770,278	N3,941,883,903	12.84%
27.	Kebbi	Birnin Kebbi	N13,778,260,800	N1,710,564,918	12.41%
28.	Lagos	Ikeja	N418,988,587,897	N51,794,850,548	12.36%
29.	Borno	Maiduguri	N11,578,518,121	N1,304,868,088	11.27%
30.	Sokoto	Sokoto	N11,796,827,128	N1,240,244,491	10.51%
31.	Plateau	Jos	N19,122,375,802	N2,002,659,509	10.47%
32.	Delta	Asaba	N59,732,882,663	N5,853,936,125	9.80%
33.	Rivers	Port Harcourt	N117,189,729,245	N6,453,072,571	5.51%
34.	Katsina	Katsina	N11,399,650,510	N390,178,347	3.42%
35.	Bayelsa	Yenagoa	N12,180,775,243	N173,136,032	1.42%
36.	Bauchi	Bauchi	N12,502,599,364	N138,509,320	1.11%
37.	FCT	Abuja	N92,059,700,897	NA	NA

Source: National Bureau of Statistics, www.nigerianstat.gov.ng
Analysis By: REVENUE Magazine

EXECUTIVE GOVERNORS
The Biggest States in IGR in 2020



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Babjide Sanwo Olu



RIVERS
Ezenwo Nyesom Wike



FCT
Muhammed Bello



DELTA
Ifeanyi Okowa



KADUNA
Nasir Ahmad el-Rufai



OGUN
Dapo Abiodun



OYO
Oluwaseyi Makinde



KANO
Abdullahi Ganduje



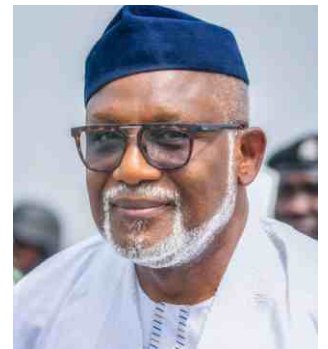
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Udom Emmanuel



ANAMBRA
Willie Obiano



EDO
Godwin Obaseki



ONDO
Rotimi Akeredolu

EXECUTIVE GOVERNORS
The Most Independent States in Revenue in 2020



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OYO
Oluwaseyi Makinde



OSUN
Adegboyega Oyetola



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PLATEAU
Simeon Bako Lalong



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CROSS RIVER
Benedict Ayade



ENUGU
Ifeanyi Ugwuanyi

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The Fastest Growing States in IGR in 2020



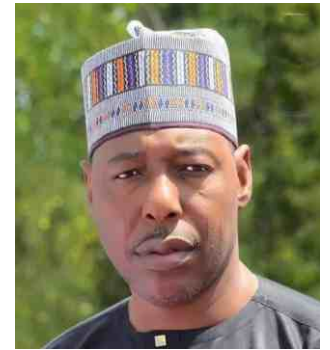
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KATSINA
Aminu Bello Masari



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ZAMFARA
Bello Mohammad



PLATEAU
Simeon Bako Lalong



NASARAWA
Abdullahi Sule



KADUNA
Nasir Ahmad el-Rufai

EXECUTIVE GOVERNORS

The Biggest States in Direct Assessment Tax as a % of Total Tax in 2020



ZAMFARA
Bello Muhammad



KWARA
AbdulRahman AbdulRazaq



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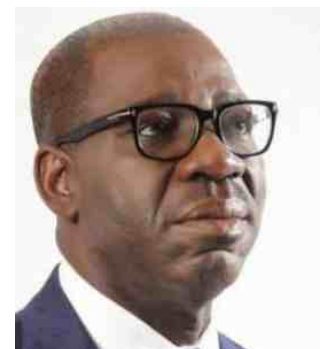
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Samuel Ortom



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LAGOS
Babjide Sanwo Olu



EDO
Godwin Obaseki

ZONAL RANKING IN IGR IN 2020

1st
 South West
 N560.96 billion
42.95%

No.	State	IGR 2020
1.	Lagos	N418.99 billion
2.	Ogun	N50.75 billion
3.	Oyo	N38.04 billion
4.	Ondo	N24.79 billion
5.	Osun	N19.67 billion
6.	Ekiti	N8.72 billion
Sub-Total		N560.96 billion

2nd
 South-South
 N263.16 billion
20.15%

No.	State	IGR 2020
1.	Rivers	N117.19 billion
2.	Delta	N59.73 billion
3.	Akwa Ibom	N30.70 billion
4.	Edo	N27.18 billion
5.	Cross River	N16.18 billion
7.	Bayelsa	N12.18 billion
Sub-Total		N263.16 billion

3rd
 North Central
 N181.60 billion
13.14%

No.	State	IGR 2020
1.	FCT	N92.06 billion
2.	Kwara	N19.60 billion
3.	Plateau	N19.12 billion
4.	Kogi	N17.36 billion
5.	Nasarawa	N12.48 billion
6.	Niger	N10.52 billion
7.	Benue	N10.46 billion
Sub-Total		N181.60 billion

4th
 North West
 N146.75 billion
11.24%

No.	State	IGR 2020
1.	Kaduna	N50.77 billion
2.	Kano	N31.82 billion
3.	Zamfara	N18.50 billion
4.	Kebbi	N13.79 billion
5.	Sokoto	N11.80 billion
6.	Katsina	N11.40 billion
7.	Jigawa	N8.67 billion
Sub-Total		N146.75 billion

5th
 South East
 N96.72 billion
7.41%

No.	State	IGR 2020
1.	Anambra	N28.01 billion
2.	Enugu	N23.65 billion
3.	Imo	N17.08 billion
4.	Abia	N14.38 billion
5.	Ebonyi	N13.60 billion
Sub-Total		N96.72 billion

6th
 North East
 N56.84 billion
4.35%

No.	State	IGR 2020
1.	Bauchi	N12.50 billion
2.	Borno	N11.58 billion
3.	Gombe	N8.54 billion
4.	Adamawa	N8.33 billion
5.	Taraba	N8.11 billion
6.	Yobe	N7.78 billion
Sub-Total		N56.84 billion

ZONAL RANKING IN FAAC IN 2020

1st
 South-South Zone
 N681.99 billion
29.73%

No.	State	FAAC 2020
1.	Delta	N186.83 billion
2.	Akwa Ibom	N146.27 billion
3.	Rivers	N141.19 billion
4.	Bayelsa	N116.40 billion
5.	Edo	N58.41 billion
6.	Cross River	N32.89 billion
Sub-Total		N681.99 billion

2nd
 North West Zone
 N408.91 billion
17.83%

No.	State	FAAC 2020
1.	Kano	N81.27 billion
2.	Kaduna	N63.13 billion
3.	Katsina	N61.39 billion
4.	Jigawa	N56.37 billion
5.	Sokoto	N54.12 billion
6.	Kebbi	N51.18 billion
7.	Zamfara	N41.45 billion
Sub-Total		N408.91 billion

3rd
 North Central Zone
 N339.66 billion
14.81%

No.	State	FAAC 2020
1.	FCT	N67.06 billion
2.	Niger	N54.57 billion
3.	Kogi	N49.98 billion
4.	Benue	N47.21 billion
5.	Nasarawa	N43.10 billion
6.	Kwara	N42.10 billion
7.	Plateau	N35.64 billion
Sub-Total		N339.66 billion

4th
 South West Zone
 N323.44 billion
14.13%

No.	State	FAAC 2020
1.	Lagos	N115.93 billion
2.	Oyo	N53.66 billion
3.	Ondo	N46.65 billion
4.	Ekiti	N39.52 billion
5.	Ogun	N37.68 billion
6.	Osun	N30.63 billion
Sub-Total		N323.44 billion

5th
 North East Zone
 N290.35 billion
12.66%

No.	State	FAAC 2020
1.	Borno	N60.08 billion
2.	Yobe	N49.44 billion
3.	Bauchi	N49.14 billion
4.	Adamawa	N47.94 billion
5.	Taraba	N43.83 billion
6.	Gombe	N39.92 billion
Sub-Total		N290.35 billion

6th
 South East Zone
 N248.86 billion
10.85%

No.	State	FAAC 2020
1.	Anambra	N50.92 billion
2.	Enugu	N49.89 billion
3.	Ebonyi	N43.96 billion
4.	Imo	N55.72 billion
5.	Abia	N48.37 billion
Sub-Total		N248.86 billion

Revenue Ranking

ZONAL RANKING IN REVENUE IN 2020

1st

South-South Zone
N945.46 billion
26.26%

No.	State	Revenue 2020
1.	Rivers	N258.38 billion
2.	Delta	N246.56 billion
3.	Akwa Ibom	N176.96 billion
4.	Bayelsa	N128.58 billion
5.	Edo	N85.90 billion
6.	Cross River	N49.08 billion
Sub-Total		N945.46 billion

2nd

South West Zone
N885.08 billion
24.59%

No.	State	Revenue 2020
1.	Lagos	N534.92 billion
2.	Oyo	N91.71 billion
3.	Ogun	N88.43 billion
4.	Ondo	N71.50 billion
5.	Osun	N50.30 billion
6.	Ekiti	N48.24 billion
Sub-Total		N885.08 billion

3rd

North West Zone
N555.64 billion
15.43%

No.	State	Revenue 2020
1.	Kaduna	N113.90 billion
2.	Kano	N113.09 billion
3.	Katsina	N72.79 billion
4.	Sokoto	N65.92 billion
5.	Jigawa	N65.03 billion
6.	Kebbi	N64.96 billion
7.	Zamfara	N59.95 billion
Sub-Total		N555.64 billion

4th

North Central Zone
N521.29 billion
14.48%

No.	State	Revenue 2020
1.	FCT	N159.12 billion
2.	Kogi	N67.34 billion
3.	Niger	N65.09 billion
4.	Kwara	N61.70 billion
5.	Benue	N57.68 billion
6.	Nasarawa	N55.58 billion
7.	Plateau	N54.78 billion
Sub-Total		N521.29 billion

5th

North East Zone
N347.20 billion
9.64%

No.	State	Revenue 2020
1.	Borno	N71.66 billion
2.	Bauchi	N61.65 billion
3.	Yobe	N57.22 billion
4.	Adamawa	N56.27 billion
5.	Taraba	N51.94 billion
6.	Gombe	N48.46 billion
Sub-Total		N347.20 billion

6th

South East Zone
N345.58 billion
9.60%

No.	State	Revenue 2020
1.	Anambra	N78.93 billion
2.	Enugu	N73.54 billion
3.	Imo	N72.81 billion
4.	Abia	N62.75 billion
5.	Ebonyi	N57.55 billion
Sub-Total		N345.58 billion



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Numbers & Insights

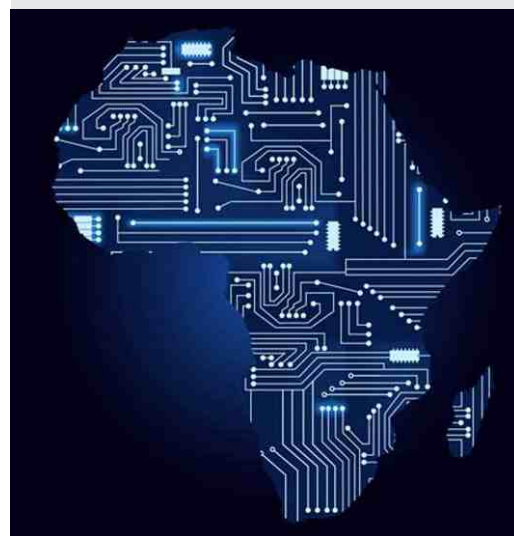
How ready is Africa to play big in the global digital economy? We looked at the internet users of the top 40 out of the 54 countries of the continent.

INTERNET USERS IN AFRICA 2021

No.	Country	Population	Internet Users	Penetration
1.	Nigeria	211,400,708	154,301,195	73.0 %
2.	Egypt	105,530,371	54,741,493	51.9 %
3.	Kenya	55,752,020	46,870,422	85.2 %
4.	Algeria	45,150,879	37,836,425	83.8 %
5.	South Africa	60,041,994	34,545,165	57.5 %
6.	Morocco	37,344,795	25,589,581	68.5 %
7.	Tanzania	61,498,437	23,142,960	37.6 %
8.	Ethiopia	119,748,379	21,147,255	17.7 %
9.	Uganda	47,123,531	18,502,166	39.3 %
10.	DR Congo	94,152,930	16,355,917	17.4 %
11.	Ghana	32,154,245	14,767,818	45.9 %
12.	Sudan	44,909,353	13,124,100	29.2 %
13.	Mali	20,855,735	12,480,176	59.8 %
14.	Cote d'Ivoire	27,473,629	12,253,653	44.6 %
15.	Zambia	18,920,651	9,870,427	52.2 %
16.	Senegal	17,196,301	9,749,527	56.7 %
17.	Cameroon	27,646,656	9,158,422	33.1 %
18.	Angola	34,592,611	8,980,670	26.0 %
19.	Zimbabwe	15,092,171	8,400,000	55.7%
20.	Tunisia	11,935,766	8,170,000	68.4 %
21.	Libya	7,024,811	6,658,900	94.8 %
22.	Mozambique	32,163,047	6,523,613	20.3 %
23.	Rwanda	13,276,513	5,981,638	45.1 %
24.	Burkina Faso	21,863,344	4,594,265	21.0 %
25.	Benin	12,653,644	3,801,758	30.0 %
26.	Niger	25,130,817	3,363,848	13.4 %
27.	Madagascar	28,427,328	2,864,000	10.1 %
28.	Malawi	19,647,684	2,717,243	13.8 %
29.	Guinea	13,734,762	2,551,672	18.6 %
30.	Chad	17,217,597	2,237,932	13.0 %
31.	Somalia	16,359,504	2,089,900	12.8 %
32.	Burundi	12,487,044	1,606,122	12.8 %
33.	Gabon	2,313,754	1,367,641	60.0 %
34.	Namibia	2,587,344	1,347,418	52.1 %
35.	Botswana	2,429,926	1,247,000	51.3 %
36.	Sierra Leone	8,141,343	1,043,725	12.8 %
37.	Togo	8,478,250	1,011,837	11.9 %
38.	Mauritania	4,775,119	969,519	20.3 %
39.	Congo	5,744,245	930,800	16.2 %
40.	Mautitius	1,273,433	919,000	72.2 %

NOTES

Current estimates by Miniwatts Marketing Group, published on www.internetworldstats.com, show that about 70% of humanity now uses the internet regularly. About 20 years ago, internet usage was practically non-existent in majority of Africa countries, but the continent is catching up rapidly. Today 47% of Africans are estimated to be active internet users. South Africa and the North African countries were the early pacesetters, but the likes of Nigeria and Kenya have grown rapidly in uptake as well.



Source: Internet World Stats (Miniwatts Marketing Group)

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50 Copies	N5,280	N264,000	N3,168,000
100 Copies	N4,800	N480,000	N5,760,000

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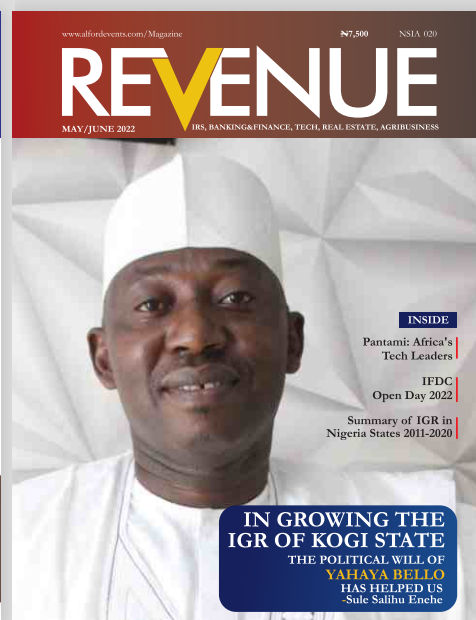
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