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# ASSESSMENT OF INTERNAL REVENUE GENERATION TECHNIQUES OF PUBLIC SECONDARY SCHOOL MANAGERS IN CROSS RIVER STATE, NIGERIA

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## ABSTRACT

The poor funding of education in many developing nations, including Nigeria, is widely acknowledged in national and international literature. This indicates the need for alternative approaches to be adopted regarding the supplementation of funds from government and non-government sources. This study takes an empirical approach to evaluate the internal revenue generation strategies adopted by school managers, and how they influence the level of school finance. Quantitative data were obtained from a random sample of 407 secondary school managers (136 principals and 271 vice-principals) selected from 136 schools in Cross River State, Nigeria. Findings showed that prevalent internal revenue generation techniques adopted by principals include PTA levies, the sale of art and craft materials, alumni support, and funds from parents. Aside from these four, there were seventeen other strategies not utilized by the majority of secondary school principals. It was also revealed that the extent of school finance depended on the level of principals' generation of internal revenue. Based on these findings relevant policy implications are discussed for future school financing and development. It was recommended that workshops should be organized for secondary school managers to learn innovative approaches to generate internal revenue to assist with the smooth running of schools.

**Contribution/Originality:** This study used a new estimation approach to assess the techniques adopted by educational managers in generating funds internally for secondary schools. The study also used a rigorous technique to examine various internally generated revenue (IGR) techniques and the extent to which they are utilized for school-based funding.

## 1. INTRODUCTION

The funding of education at all levels remains a crucial activity that should take place for the effective management of schools. Traditionally, public secondary schools all over the world are funded by the government at all tiers, donor agencies, philanthropists and, in some cases, alumni. Funding does not seem to be a problem in advanced societies due to the priority given to the education sector in annual budgets, which has reduced inequalities and promoted access for all to education, especially from the second half of the twentieth century (Max & Esteban, 2016). In developing nations there is a poor trend in the funding of education generally and in secondary schools in particular. This has resulted in a lack of abilities in students and low secondary school completion rates in many developing nations (Epstein & Yuthas, 2012). Consequently, a growing body of research across many

developing nations is driven to assess the funding of public education (Amankona, Kweitsu, & Korankye, 2018; Getange, Onkeo, & Orodho, 2014; Gongera & Okoth, 2013; Odigwe & Owan, 2019).

While the funding situation varies from country to country (World Bank, 2012), it has been advocated by the United Nations Educational, Scientific and Cultural Organization (UNESCO) that for stability to be guaranteed, developing nations should dedicate at least 26% of their annual budget to the education sector (Ekaette, Owan, & Agbo, 2019). This benchmark, if followed, should potentially enable schools at all levels, procure the necessary facilities and resources needed. Unfortunately, the funding of education in Nigeria, and many other developing nations, is so poor that meeting UNESCO's benchmark appears to be unachievable. For instance, in Nigeria, it has been widely documented that the trend of educational funding is below the 26% recommended by UNESCO (Aguba & Ani, 2016; Ekaette et al., 2019; Odigwe & Owan, 2019; Oguche & Haroun, 2017; Yusuf, 2020). More specifically, from 1988 to 2007, the allocation made to the education sector was between 1.09% and 10.28% of Nigeria's total budget (Onuma, 2016). The lowest rate was recorded in 1991, while the highest rate was recorded in 1998. In an extension, it was also discovered that between 2009 and 2018, the budgetary allocation for education was between 4.826% and 9.936% (Odigwe & Owan, 2019), the lowest allocation being in 2010 and the highest being in 2014. In 2019 and 2020, Nigeria allocated 7.05% and 6.7% respectively, of the total budget to the education sector (Ameh & Aluko, 2019; Amoo, 2019; Shuaib, 2019).

It is clear that the funding of education in Nigeria has been wholly inadequate in the past 30 years and well below the prescribed minimum requirement set by UNESCO, which creates the potential to cause adverse damage to the education system generally. The proper funding of education in Nigeria is now a matter of necessity for new frameworks and approaches to be developed. These alternative approaches are not intended to replace the traditional models, but to supplement the current paltry and inadequate funds. One such alternative to the funding of education is the use of internally generated revenue. IGR refers to the tangible and non-tangible resources that individuals can create within the limits of their environment (Erhagbe, 2014); this may be a school, institution, agency, or other establishment run by a government or by the public. IGR is also a blend of all non-legislative finances in an establishment and may include various methodologies (Ofoegbu & Alonge, 2016).

Based on the above, IGR may be defined in the context of this study as all efforts made by managers of establishments (secondary schools) to generate financial and non-financial resources from non-governmental sources to improve the organization under his or her control. The importance of IGR has inspired many recent writings with diverse strategies for generating funds internally, e.g. Aja-Okorie, 2016; Igbinigbe, 2018; Mbah & Onuora, 2018; Onuoha, 2013; Ukpong & Uzoigwe, 2019; Wordu, 2018). This study derives theoretical roots from the resource dependence theory, which hypothesizes that for organizations to thrive managers must designate resources to brainstorming activities that can anticipate what clients and financial specialists may look for in the future (Pfeffer & Salancik, 1978; Pfeffer & Salancik, 2003). How managers pursue and secure external resources has a significant impact on potential sources and the participation of promoters of associations (Oyetakin & Yahya, 2017). Following this theory, educational managers at all levels have a role to play in promoting activities and raising funds to support the running of schools.

In Nigeria, it is apparent from available data that this role is currently being played by managers of many institutions (see appendix). However, what is yet to be understood is the extent to which schools contribute to the internally generated revenue and what techniques secondary school managers currently use to generate funds and to what extent are they using them. It would also be interesting to determine how much school leaders are generating from internal revenue annually at institutional, district, state, regional and national levels. Previous studies on internally generated revenue have made suggestions regarding alternative strategies that could be used to generate funds in higher education (Aja-Okorie, 2016; Akomolafe & Aremu, 2016; Lawal, 2013; Onuoha, 2013; Onyeche, 2018; Wordu, 2018).

These suggestions include the establishment of entrepreneur training centers, partnership programs, or collaboration with other institutions, e-payment of school fees and online registration with scratch cards, encouraging e-payment of school fees through the use of Point of Sales (POS) (Aja-Okorie, 2016), library card registration fees, introducing sandwich and professional courses, organizing face-to-face and distance learning classes, sale of printed materials, offering tuition for postgraduates, renting out guest accommodation and conference centers, private donations by individuals, consultancy services/ups linkages, gifts and endowments, running foundation programs, owning primary schools, supermarkets, water units, radio station, car wash, secondary schools, printing press, filling station, biological garden, car park, launderettes, bookshop, pharmacy, auditoriums management, property investment company and foreign grants (Akomolafe & Aremu, 2016; Wordu, 2018) launching/appeal funds, award of honorary degrees, undertake researches, contracts and consultancy services, undertaking part-time, remedial and long vacation programs, alumni association, private contributors, contributions from the parent–teacher association (PTA), contributions from teachers, charging tuition fees and providing scholarship/bursary to those who cannot afford tuition (Lawal, 2013).

Other strategies include the commercialization of research results, foreign direct investment (FDI), manpower development, entrepreneurship, and attracting foreign students (Onyeche, 2018). However, not all suggestions made by these studies apply to secondary education as some of the services can only be carried out in higher education. In efforts to bridge the gap, other studies have also made recommendations on alternative sources or IGR strategies specific to secondary education (Getange et al., 2014; Gongera & Okoth, 2013; Nwafor, Uchendu, & Akani, 2015; Oguche & Haroun, 2017; Research, 2013; Yusuf, 2020). However, some of these studies made suggestions without knowing how feasible they are and how they could be implemented. What is common among previous studies is the list of benefits of IGR to the school system (Agunbiade, Ogunyinka, Shaba, & Olaoye, 2016; Getange et al., 2014; Gongera & Okoth, 2013; Lawal, 2013; Nwafor et al., 2015; Oguche & Haroun, 2017; Ukpong, 2019).

The results of empirical surveys on IGR in secondary schools reveal a mix of findings. For example, the result of one study showed that significant sources of IGR include international support from agencies like UNICEF and UNESCO, government grants, recurrent and capital grants, funds from the school poultry farm, school canteen, school magazine, school speech & prize giving day, the board of Governors, PTA levies, and school fees (Aliyu, 2018). However, the results of other studies showed that funds generated from parents, donors, the PTA, and sponsors were inadequate and unreliable (Getange et al., 2014). It was also shown that many principals are not generating funds through the sale of farm produce, but are doing so via other means such as fundraising campaigns, renting out school facilities, and selling students' crafts (Nyeh & Kpee, 2019). In another study, it was discovered that funds acquired from tuition, private donations, alumni, gifts and endowments, foundation programs, and part-time courses are in place in a federal university in Nigeria (Akomolafe & Aremu, 2016).

However, the institution did not generate IGR through agriculture and food processing property/investment company, auditoria mgt. (halls), supermarket, radio station, foreign grants/international aids, distance teaching & open learning, pure correspondent, sale of printed materials with TV, radio, sale of video and audio cassette, sale of printed materials and face to face commercial ventures, secondary schools, primary schools, bookshops, printing press, filling station, guest houses and conference center, pharmacy, laundry central, water unit, car wash, car park, biological garden(livestock rearing, creative arts) (Akomolafe & Aremu, 2016). The extent to which these IGR techniques are being utilized or employed by secondary school managers to finance their schools is not yet known. Furthermore, a review of the literature shows that a majority of the studies were carried out at the tertiary education level. Some of the studies at secondary education level were not empirical (Dopemu & Adeyefa, 2019; Gongera & Okoth, 2013; Nwafor et al., 2015; Oguche & Haroun, 2017; Yusuf, 2020), and those that were empirical were not comprehensive in their approach (Getange et al., 2014; Ukpong, 2019; Ukpong & Uzoigwe, 2019).

More specifically, studies such as those conducted by Ukpong (2019); Ukpong and Uzoigwe (2019) used statistical approaches that are questionable in their investigation. The study by Amogechukwu and Unoma (2017) compared the perceptions of head teachers and teachers regarding the extent to which IGR techniques are utilized. However, while an appropriate statistical technique (independent t-test) was used, the relevance of the findings to policy-making decisions is not clear. These lapses in the literature indicate that research on IGR is not exhaustive, making it available for further exploration, and this study has been designed specifically to answer the following questions:

1. To what extent are various internal revenue generation techniques adopted by secondary school managers?
2. What is the extent of revenue generated internally by secondary school managers?
3. What is the level of finance derived by secondary school managers through internally generated sources?
4. To what extent does school finance depend on internally generated revenue in secondary education?

### 1.1. Hypothesis

1. *There is no significant dependence on internally generated revenue in secondary education.*

## 2. METHODS

This study adopts a descriptive survey design since the researcher intends to find out the internal revenue generation practices of secondary school managers. The study comprised 813 secondary school administrators (271 principals and 542 vice-principals) in 271 public secondary schools in Cross River State. The population distribution of the study across three education zones, according to the Cross River State Secondary Education Board (2019) is distributed as follows: Calabar education zone—schools available = 88; principals available = 88; VPs available = 176, Ikom education zone—schools available = 101; principals available = 101; VPs available = 202, and Ogoja education zone—schools available = 82; principals available = 82; VPs available = 164. A proportionate stratified sampling technique was employed by the researcher to obtain a sample for the study, and Table 1 shows the stratification used to select 50% of schools in each education zone. Also, the principals and VPs in all of the randomly selected schools were included as participants for the study.

The sample distribution used in the study is as follows: Calabar education zone—schools selected = 44; principals = 44; VPs = 88, Ikom education zone—schools selected = 51; principals selected = 51; VPs selected = 101, and Ogoja education zone—schools selected = 41; principals selected = 41; VPs selected = 82. Therefore, the sample of this study comprised 407 secondary school administrators (136 principals and 271 vice-principals) selected from 136 schools in Cross River State. A survey entitled "Secondary Education Internally Generated Revenue Checklist (SEIGRC) " which was developed by the researcher using the wide range of suggestions found in the literature was used for data collection,. All IGR techniques the researcher considered applicable to secondary schools that were listed in the higher education studies were sorted and added to the ones already listed in secondary education studies. The survey has two sections – section an obtained respondents' personal information such as gender, educational qualifications, years of work experience, and any school finance gained from IGR; section B of comprised 21 items designed to gather information on the adopted internal revenue generation techniques used by secondary school managers.

The initial survey contained 32 items, but after submitting it to three experts for review (two psychometrists and an expert in education economics), suggestions were made to eliminate items that were either inappropriate or that were repeats. After following their suggestions, the final checklist contained 21 items. Data for the main study were collected from the 407 randomly selected participants who voluntarily consented to take part in the study after the researcher explained the importance of the study as well as the implications. The respondents were asked to provide honest responses and were assured of the confidential treatment that would be applied to their personal information. Collected data were duly coded and analyzed using descriptive statistics (frequency, percentage, and

bar charts) and an inferential statistic (chi-square test of independence). The results of the analysis are presented in the following section.

## 3. RESULTS

### 3.1. Research Question I

To what extent are various internal revenue generation techniques adopted by secondary school managers? The results presented in Table 1 show that a higher percentage of secondary school managers adopted internal revenue generating techniques. However, the majority of the techniques were not adopted by a high percentage of secondary school managers. These poorly adopted IGR techniques include awards/competitions (e.g. sports, quizzes, debates, drama), renting out school facilities (e.g. buildings and grounds), sale of agricultural products (e.g. poultry, eggs, crops, animals), sale of industrial products (e.g. germicides, liquid soap, detergents, soda), support from the host community, canteen services, customized notebook production, juice production (e.g. orange juice), mandatory dues from corporate social responsibility (CSR), raffle draws and fundraising campaigns (e.g. rag day events, appeal fund cards), proceeds from the school bookshop, car wash services, school transportation services, private donations from philanthropists, organization of paid extra lessons, and entrepreneurship training (see Table 1).

**Table 1.** Internal revenue generation techniques adopted by school managers.

| S/N | IGR Technique | Status | F | Percent | S/N | IGR Technique | Status | F | Percent |
|-----|---------------|--------|---|---------|-----|---------------|--------|---|---------|
| 1. | Awards/competitions (sports, quiz, debate, drama, etc.) | NA | 284 | 69.8 | 12. | Raffles | NA | 221 | 54.3 |
| | | A | 123 | 30.2 | | | A | 186 | 45.7 |
| | | Total | 407 | 100.0 | | | Total | 407 | 100.0 |
| 2. | Renting out school facilities (buildings and grounds) | NA | 262 | 64.4 | 13. | Fundraising campaigns (rag day events, appeal fund cards, etc.) | NA | 240 | 59.0 |
| | | A | 145 | 35.6 | | | A | 167 | 41.0 |
| | | Total | 407 | 100.0 | | | Total | 407 | 100.0 |
| 3. | Sale of agricultural products (poultry, eggs, crops, animals) | NA | 214 | 52.6 | 14. | Proceeds from the school bookshop | NA | 344 | 84.5 |
| | | A | 193 | 47.4 | | | A | 63 | 15.5 |
| | | Total | 407 | 100.0 | | | Total | 407 | 100.0 |
| 4. | Sale of industrial products (germicides, liquid soap, detergents, soda, etc.) | NA | 299 | 73.5 | 15. | Car wash services provided by the school | NA | 399 | 98.0 |
| | | A | 108 | 26.5 | | | A | 8 | 2.0 |
| | | Total | 407 | 100.0 | | | Total | 407 | 100.0 |
| 5. | Support from the host community | NA | 253 | 62.2 | 16. | School transportation services | NA | 377 | 92.6 |
| | | A | 154 | 37.8 | | | A | 30 | 7.4 |
| | | Total | 407 | 100.0 | | | Total | 407 | 100.0 |
| 6. | PTA levies | NA | 0 | 0 | 17. | Alumni support | NA | 199 | 48.9 |
| | | A | 407 | 100.0 | | | A | 208 | 51.1 |
| | | Total | 407 | 100.0 | | | Total | 407 | 100.0 |
| 7. | Canteen services | NA | 247 | 60.7 | 18. | Development levies on parents | NA | 187 | 45.9 |
| | | A | 160 | 39.3 | | | A | 220 | 54.1 |
| | | Total | 407 | 100.0 | | | Total | 407 | 100.0 |
| 8. | Customized notebook production | NA | 269 | 66.1 | 19. | Private donations from philanthropists | NA | 258 | 63.4 |
| | | A | 138 | 33.9 | | | A | 149 | 36.6 |
| | | Total | 407 | 100.0 | | | Total | 407 | 100.0 |
| 9. | Juice production | NA | 253 | 62.2 | 20 | The organization of paid extra lessons | NA | 262 | 64.4 |
| | | A | 154 | 37.8 | | | A | 145 | 35.6 |
| | | Total | 407 | 100.0 | | | Total | 407 | 100.0 |
| 10. | Mandatory dues from corporate social responsibility (CSR) | NA | 344 | 84.5 | 21. | Entrepreneurship training | NA | 403 | 99.0 |
| | | A | 63 | 15.5 | | | A | 4 | 1.0 |
| | | Total | 407 | 100.0 | | | Total | 407 | 100.0 |
| 11. | Sale of art and craft materials | NA | 142 | 34.9 | | | | | |
| | | A | 265 | 65.1 | | | | | |
| | | Total | 407 | 100.0 | | | | | |

**Note:** F = Frequency; NA = Not Adopted; A = Adopted.

## 3.2. Research Question 2

What is the extent of revenue generated internally by secondary school managers? Figure 1 indicates that 86.24% of secondary schools generate internal revenue to a low extent, 11.79% generate internal revenue at an average level, and only 1.97% generate internal revenue to a high extent.
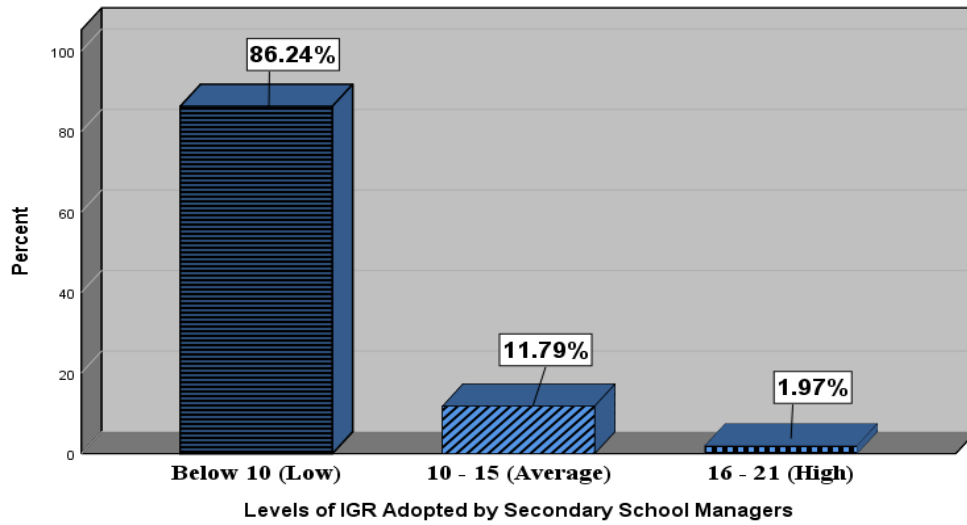


**Figure 1.** Simple bar chart showing the extent of school managers' internal revenue generation in secondary school.

## 3.3. Research Question 3

What is the level of finance derived by secondary school managers through internally generated sources? The results in Figure 2 depict the range of financial input gained by secondary schools through internal revenue generation sources annually. It was discovered that 37.84% of school managers acquire less than one hundred thousand naira per year through IGR sources (this is considered low). It was also shown that 36.12% of schools generate between one hundred thousand to five hundred thousand naira per year through IGR sources (this is considered average), and 17.69% of the principals indicated that they generate between five hundred and one thousand to one million naira per annum through IGR channels (which is considered high). Last, the chart shows that 8.35% of the respondents generate one million naira or above through IGR streams annually (which is considered very high).
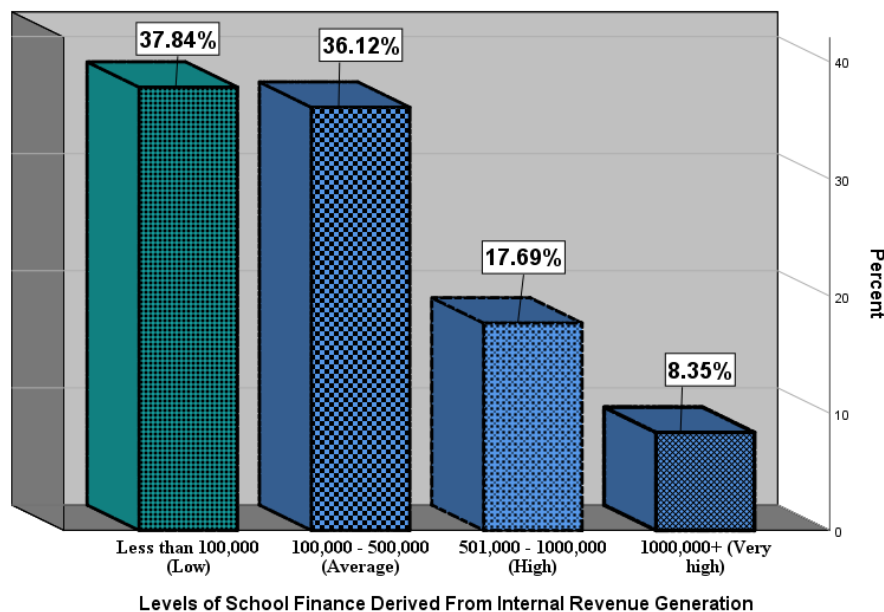


**Figure-2.** Simple bar chart showing the level of school finance acquired annually through IGR strategies.

### 3.4. Research Question 4

To what extent does school finance depend on internally generated revenue in secondary education? The results in Table 2 indicate that 35.1% of the principals generated a low level of IGR and recorded a low level of school finance. It is shown that 29.2% of the respondents generated a low level of IGR and recorded average levels of school finance. Principals who generated low levels of IGR but recorded high and very high levels of school finances were 15.2% and 6.6% respectively. The results also show that principals who generated an average level of IGR and recorded low and average levels of school finance were 2.7% and 6.9% respectively. It was also shown that 1.7% and 0.5% of the secondary school principals generated an average level of IGR but recorded high and very high levels of school finance respectively. Furthermore, it was revealed that no principal generated a high level of IGR and recorded low and average levels of school finance. However, 0.7% and 1.2% of secondary school managers achieved a high level of revenue from IGR sources and recorded high and very high levels of school finance. The results also show that 86.2%, 11.8%, and 2% of secondary school managers generated low, average, and high levels of IGR (supporting the results in Figure 1). We can also see that 38.8%, 36.1%, 17.7%, and 8.4% of principals recorded low, average, high and very high levels of school finance (supporting the results in Figure 2). These results suggest that the extent of school finance depends on the level of internal revenue acquired by schools, although the extent of dependence is yet to be examined to see if it is statistically significant (see Table 3).

**Table 2.** Internally generated levels of revenue by schools.

| IGR Levels | | Levels of School Finance | | | | Total |
|---|---|---|---|---|---|---|
| | | Low | Average | High | Very high | |
| Low | Count | 143 | 119 | 62 | 27 | 351 |
| | Expected Count | 132.8 | 126.8 | 62.1 | 29.3 | 351.0 |
| | % of Total | 35.1% | 29.2% | 15.2% | 6.6% | 86.2% |
| Average | Count | 11 | 28 | 7 | 2 | 48 |
| | Expected Count | 18.2 | 17.3 | 8.5 | 4.0 | 48.0 |
| | % of Total | 2.7% | 6.9% | 1.7% | 0.5% | 11.8% |
| High | Count | 0 | 0 | 3 | 5 | 8 |
| | Expected Count | 3.0 | 2.9 | 1.4 | .7 | 8.0 |
| | % of Total | 0.0% | 0.0% | 0.7% | 1.2% | 2.0% |
| Total | Count | 154 | 147 | 72 | 34 | 407 |
| | Expected Count | 154.0 | 147.0 | 72.0 | 34.0 | 407.0 |
| | % of Total | 37.8% | 36.1% | 17.7% | 8.4% | 100.0% |

### 3.5. Hypothesis

The hypothesis of this study states that there is no significant dependence of school finance on internally generated revenue in secondary education. The result of the Chi-square test of independence, presented in Table 3, shows that the results presented in Table 2 is significant ($\chi^2$ (6) = 47.862, p = .000<.05). Based on this result, the null hypothesis was discarded while the alternate hypothesis was retained. This implies that there is a significant dependence on internally generated revenue in secondary schools. Thus, the results presented in Table 2 was not due to chance.

**Table 3.** Chi-Square test of independence showing the association between internally generated revenue and school finance.

| Statistic | Value | Df | Asymptotic Sig. |
|---|---|---|---|
| Pearson Chi-Square | 47.862[a] | 6 | .000 |
| Likelihood Ratio | 36.398 | 6 | .000 |
| Linear-by-Linear Association | 12.771 | 1 | .000 |
| Number of Valid Cases | 407 | | |

Note: a. 5 cells (41.7%) have an expected count of less than 5. The minimum expected count is .67.

## 4. DISCUSSION

This study discovered that many sources of internal revenue generation are not used by secondary school managers to support their schools. This finding aligns with the results found by Akomolafe and Aremu (2016), which revealed that internal revenue generation techniques were not utilized were not utilized. This finding is attributed to the low level of awareness and creativity of school managers regarding strategies that can be used to generate revenue internally in schools. This finding is important because it has implications for the resource dependence theory that suggests the need for managers to develop techniques and creative activities to facilitate the smooth running of the organization in line with the expectations of stakeholders (Pfeffer & Salancik, 1978; Pfeffer & Salancik, 2003).

This study also discovered that a higher percentage of secondary school managers generated a low level of IGR and school finance and that the latter significantly depended on the former. This finding was expected because many school leaders did not adopt a wide variety of techniques to boost their schools' funds through revenue generated internally. This may explain why many school administrators are concerned about the lack of funding (Oyetakin & Yahya, 2017). The finding also aligns with the resource dependence theory because educational leaders are expected to explore their immediate environment and to utilize internal resources to promote funding (Pfeffer & Salancik, 1978; Pfeffer & Salancik, 2003). This should supplement the funds provided by external sources ensure there is no lack of teaching and learning resources.

This study faced some limitations resulting from the small scope and sample used, which may not reflect generalizations made about the wider population, and the design and scope of this study did not allow the researcher to explain the reasons for the poor adoption of multiple IGR techniques in secondary schools. Therefore, it is suggested that a study with a broader scope be conducted to revalidate the findings of this study. Furthermore, it also suggested that a mixed method study be conducted that has the ability to use both quantitative and qualitative approaches to examine the problem and provide reasons why many school managers are not adopting many of the internal revenue generation techniques listed in this study. Last, the researcher suspects that some demographic variables of school principals may be a factor that affects the rate of internal revenue generation. Thus, it is also suggested that future research should also be focused on principals' demographic variables and the generation of internal revenue in secondary schools.

## 5. CONCLUSION

Based on the findings of this study, it was revealed that there is a low level of adoption of internal revenue generation techniques by principals, as well as very low level of internally generated funds in schools. The poor utilization of IGR techniques affected the rate at which schools were financed. Principals with higher levels of internal revenue generation skills promoted better school finance than their counterparts with low internal revenue generation techniques. This study implies that the future of secondary school funding may be dependent on IGR, considering the government's poor funding of education. Schools could potentially become self-reliant if proper internal revenue generation approaches are adopted to supplement funds from the government and non-government organizations. Based on this conclusion, the following recommendations were made:

i. Workshops should be organized for secondary school managers to teach innovative approaches to generating internal revenue to facilitate the smooth running of schools.

ii. School principals should consider the pool of strategies captured in this study and make efforts to implement those that are possible given their environment.

iii. Schools should take responsibility internally to generate additional finance rather than rely solely on the government for funds.

iv. Funds generated from internal sources should not be used for private gains by school principals or staff, but should be used judiciously for the smooth running and operation of the school.

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Appendix-1. Internally generated revenue in Nigeria in the four quarters of 2019.

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

**Source:** National Bureau of Statistics, 2020.