

MONTH ON MONTH STATISTICAL REPORT ON KADUNA STATE INTERNAL REVENUE SERVICE, REVENUE GENERATION PERFORMANCE FOR THE MONTH OF DECEMBER, 2020

The Budget projection for Internally Generated Revenue of Kaduna State was Budgeted at ₦3,645,885,449.33, however the Kaduna State Internal Revenue Service generated ₦9,095,339,114.39 for the State during the month of December, 2020, representing 249.47% of the Budgeted amount. The Kaduna State Internal Revenue Service Performance Increase by 283.08% (₦6,721,054,020.98 absolute figures) in comparison to the State’s November, 2020 performance ₦2,374,285,093.41.

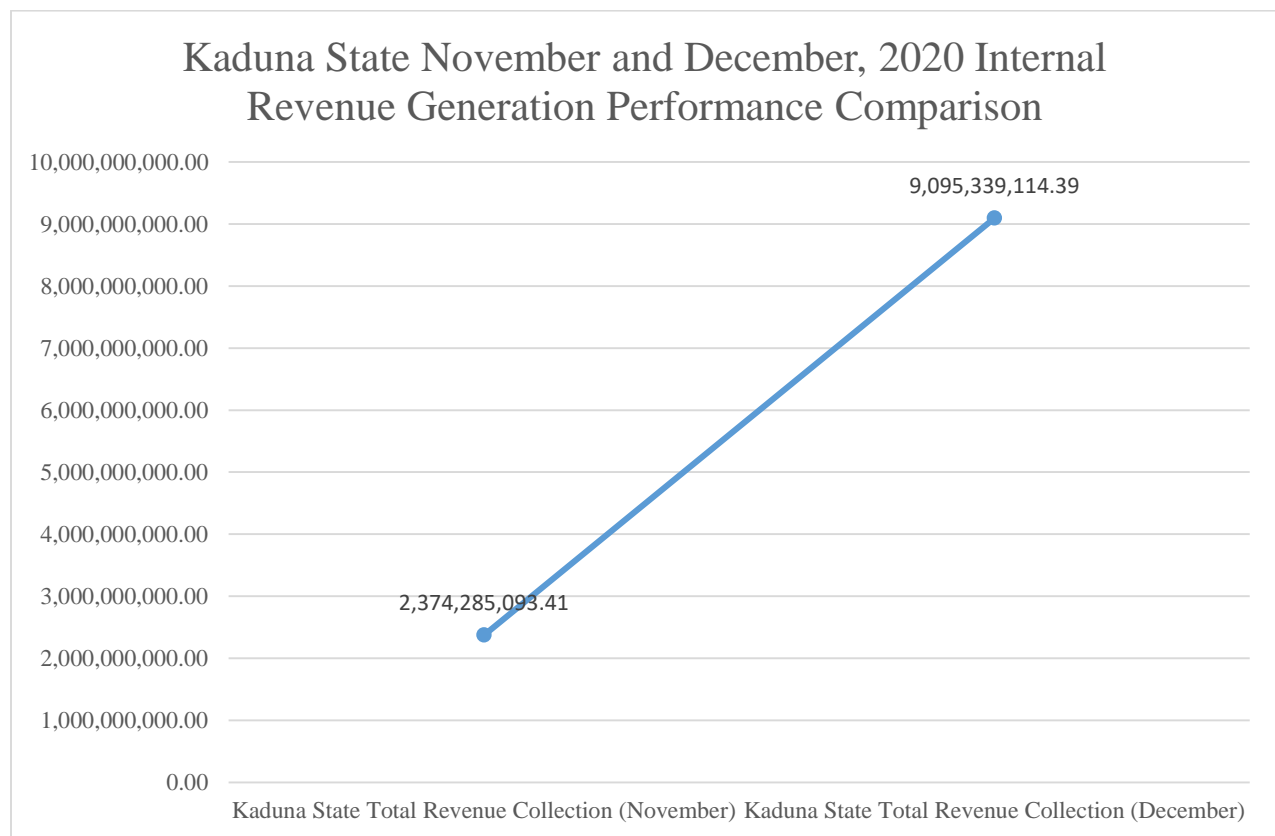


Figure 1

Among all the MDA’s, KADIRS is the highest generating MDA with ₦5,787,398,196.47 (63.63%) followed by KADGIS with ₦892,920,757.04 (9.82%) and Ministry of Finance with ₦1,912,023,306.55 (21.02%).

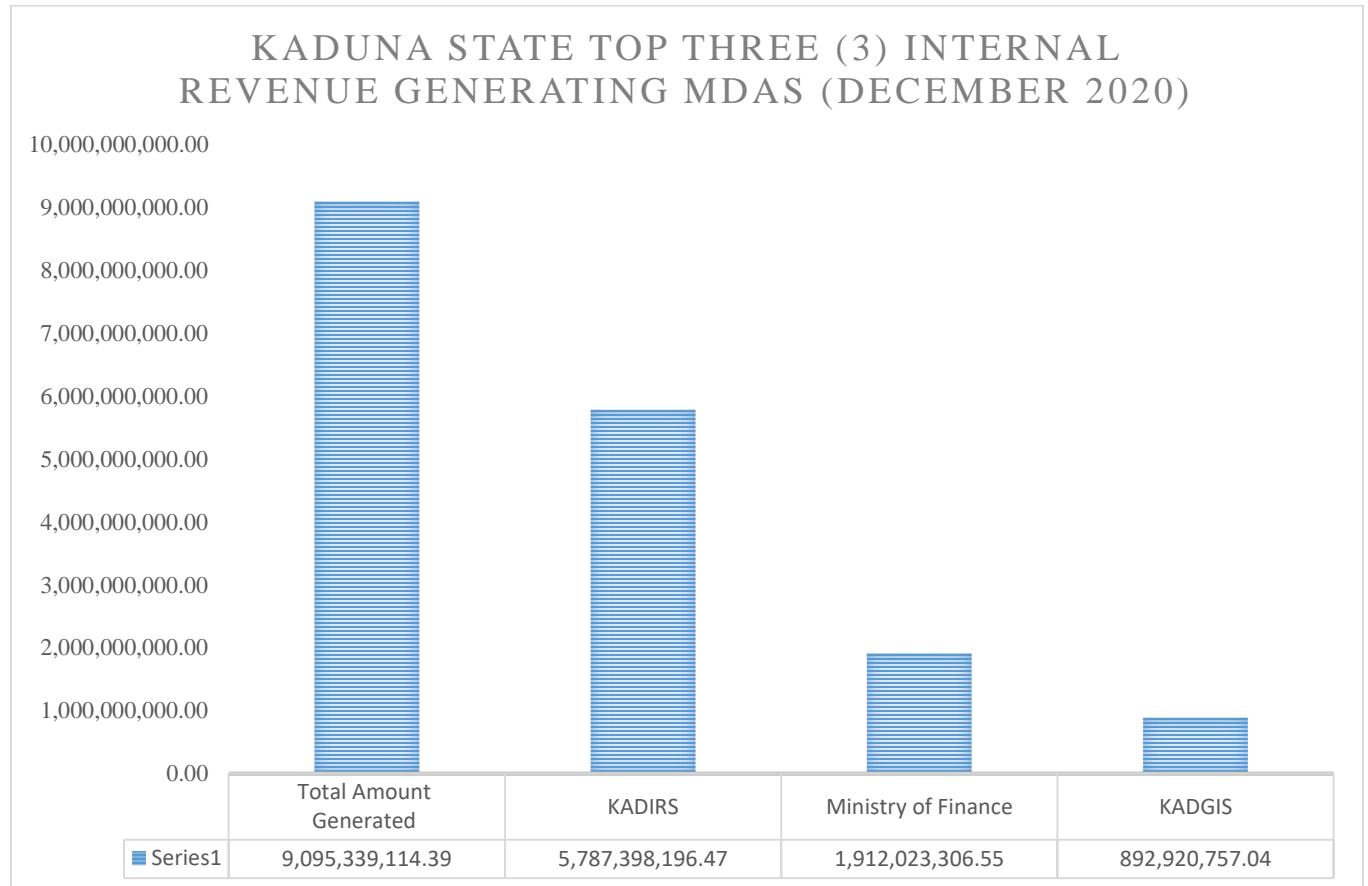


Figure 2

Below is the breakdown of revenue collection of Kaduna state internal service being the highest revenue generating MDA.

The December budget projections were budgeted at ₦ 2,182,596,517.75. However, the State Internal Revenue generated ₦5,787,398,196.47 representing 265.16% of the budgeted amount. The Kaduna State Internal Revenue Service Performance Increase by 299.96% (₦4,340,405,845.95 absolute figures) in comparison to the November performance ₦ 1,446,992,350.52. For the purpose of drill-down, the Performance of the various revenue heads is as follows;

TAXES: The revenue generated from taxes for the month of December amounted to ₦5,686,306,435.79. This figure indicates an Increase of 320.69% as against the revenue generated in the month of November, which amounted to ₦ 1,351,654,239.14.

The Revenue line for PAYE State amounted to ₦ 212,514,553.62 in December, 2020 Increased by 111.37% compared with the amount realized in November, 2020 ₦

100,542,314.18, this Increase was as a result of Incline of payment from the previous month.

LICENSES: The revenue generated from license general for the month of December was ₦57,514,184.24, this indicates a decrease of 27.56% against the revenue generated in the month of November ₦79,392,305.13.

FINE& FEES: The revenue generated from fines and fees general for the month of December amounted to ₦0.00, there was no revenue recorded for the month December ₦0.00.

EARNINGS & SALES GENERAL: The revenue generated from earnings & sales general for the month of December amounted to ₦43,577,576.44, this figure shows an Increase of 173.29% against the revenue generated for the month of November, which amounted to ₦15,945,806.25.

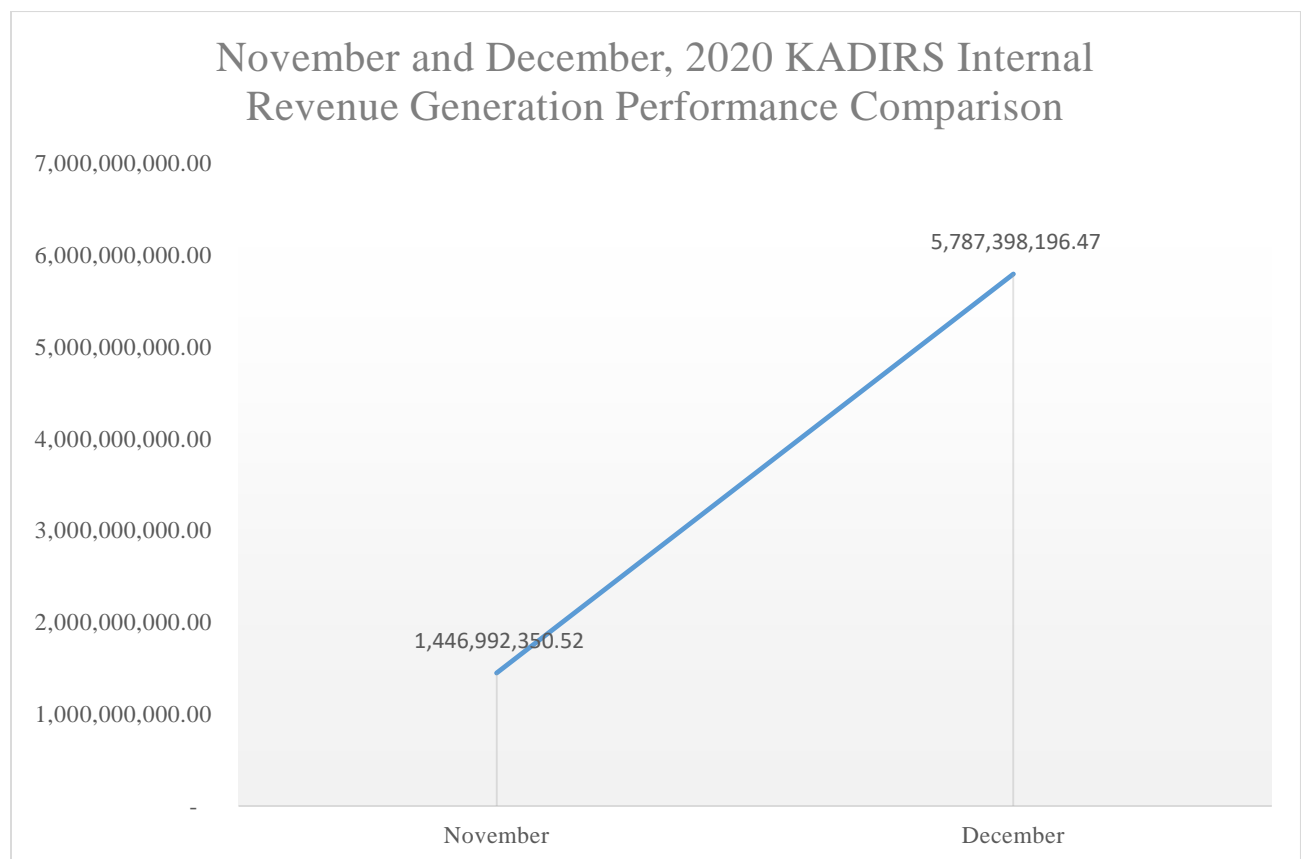


Figure 3

KADUNA STATE INTERNAL REVENUE SERVICE, REVENUE GENERATION PERFORMANCE FOR THE MONTH OF DECEMBER, 2020

The revenue performance for the month of December shows that ₦ 5,787,398,196.47 was generated out of ₦2,182,596,517.75 that was budgeted for the month, this indicates that 299.96% of the monthly budgeted revenue was generated.

Revenue from Taxes were able to generate ₦ 5,686,306,435.79 (98.25%) of the generated revenue, License general ₦ 57,514,184.24 (0.99 %), Fines & Fees General ₦0.00 (0.00%) and Earnings & Sales General ₦ 43,577,576.44 (0.75 %) within the Month of December, 2020. The revenue from taxes are the major contributors of revenue that is being generated by Kaduna State Internal Revenue Service.

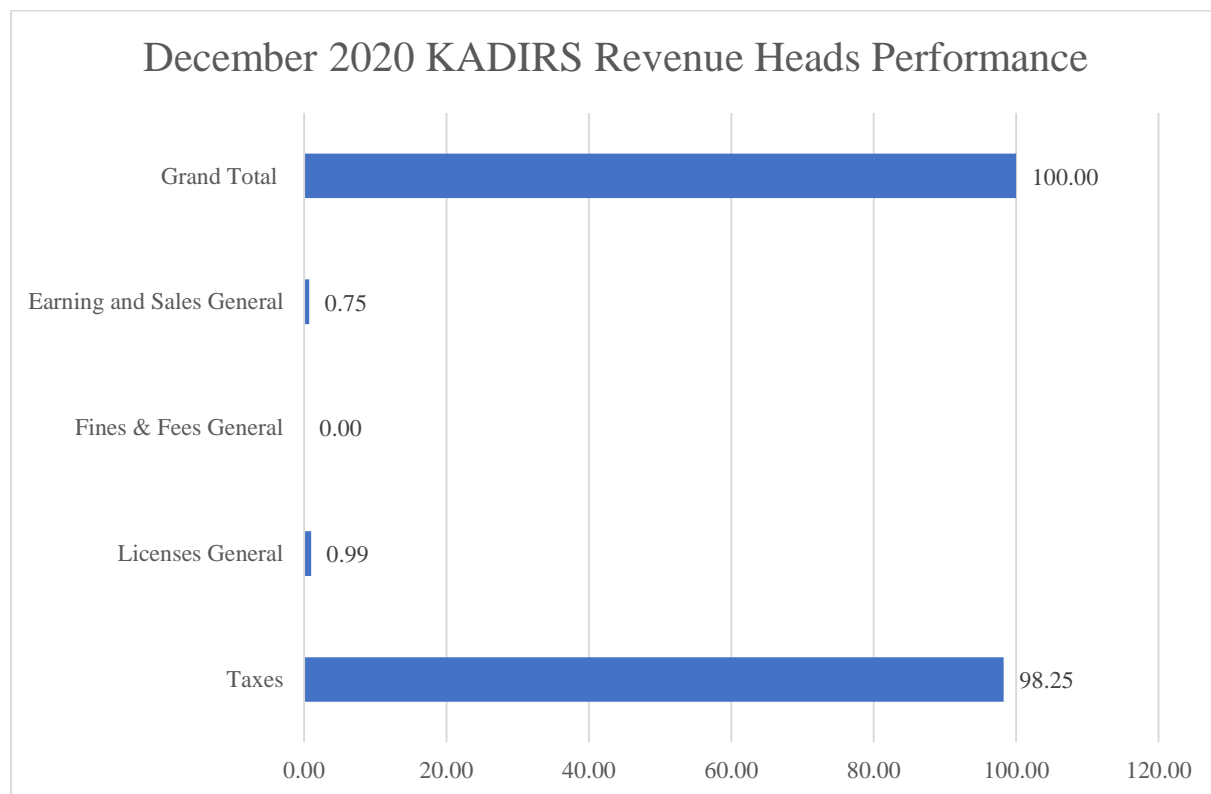


Figure 4

KADIRS COLLECTION REPORT NOVEMBER/DECEMBER, 2020				
DECEMBER (2020)				
ECONOMIC CODES	REVENUE HEAD	NOVEMBER	DECEMBER	% CHANGE
	TAXES			
12011007	Capital Gain Tax	425,900.00	116,500.12	-72.65
12010106	Direct Assessment	65,787,881.16	15,650,708.75	-76.21
12010103	PAYE Local Govt.	94,008,249.02	41,066,111.77	-56.32
12010102	PAYE State	100,542,314.18	212,514,553.62	111.37
12010101	PAYE Federal	411,919,536.84	678,401,965.43	64.69
12010105	PAYE Others	244,435,546.57	507,644,710.87	107.68
12020109	Tax Audit Arears	158,115,593.92	4,134,551,898.49	2514.89
12010110	Withholding Tax on Commissions	1,611,572.14	4,060,117.92	151.94
12010112	Withholding Tax on Consultancy	3,778,576.82	4,831,668.29	27.87
12010111	Withholding Tax on Contracts	70,350,557.82	46,718,820.96	-33.59
12010113	Withholding Tax on Directors Fees	3,773,078.35	1,440,776.44	-61.81
12010114	Withholding Tax on Dividend	120,811,446.90	20,727,525.66	-82.84
12010117	Withholding Tax on Rent	2,012,030.00	504,222.00	-74.94
12010116	Withholding Taxes on Bank Interest	74,081,955.42	18,076,855.47	-75.60
	TOTAL	1,351,654,239.14	5,686,306,435.79	320.69
	Licenses General			
12040058	Stamp Duty Fees	207,000.00	1,179,500.00	469.81
12020033	Driver License (ENDL)	12,996,830.13	15,763,284.24	21.29
12020071	Learners Permit	500.00	250.00	-50.00
12040596	Motor Cycle Number Plate	-	-	0.00
12020032	Motor Vehicle Licenses	66,187,975.00	40,571,150.00	-38.70
12040057	Motor Vehicle Number Plate	-	-	0.00
	TOTAL	79,392,305.13	57,514,184.24	-27.56
	Fines & Fees General			0.00
12020445	Change of Ownership Fees	-	-	0.00
12021325	Motor Vehicle Registration	-	-	0.00
12021347	Motor Cycle Registration	-	-	0.00
12021377	Vehicle Stickers	-	-	0.00
	TOTAL	-	-	0.00
	Earning and Sales General			0.00
12020630	Sales of Motor Vehicle Reg. Booklets	-	-	0.00
12060159	Sales of Reflection Jackets	-	-	0.00
12010038	Restaurant and Entertainment Tax	3,459,212.96	1,851,976.37	-46.46
12040047	Land use Charge	4,263,828.37	7,929,348.37	85.97
12040048	Development Levy	119,600.00	571,900.00	378.18
12020029	Gaming	8,103,164.92	33,224,351.70	310.02
	TOTAL	15,945,806.25	43,577,576.44	173.29
	Grand Total	1,446,992,350.52	5,787,398,196.47	299.96

