



KADUNA STATE INTERNALLY GENERATED REVENUE (IGR) PERFORMANCE REPORT FOR THE MONTH OF FEBRUARY, 2021

The Budget projection for Internally Generated Revenue of Kaduna State was Budgeted at ₦4,224,997,349.39, however the State generated ₦ 3,431,004,579.25 during the month of February, 2021, representing 81.21% of the Budgeted amount. The State Internal Revenue Generation Performance increased by 70.37% (₦1,417,191,258.43 absolute figures) in comparison to the State's January, 2021 performance ₦ 2,013,813,320.82.

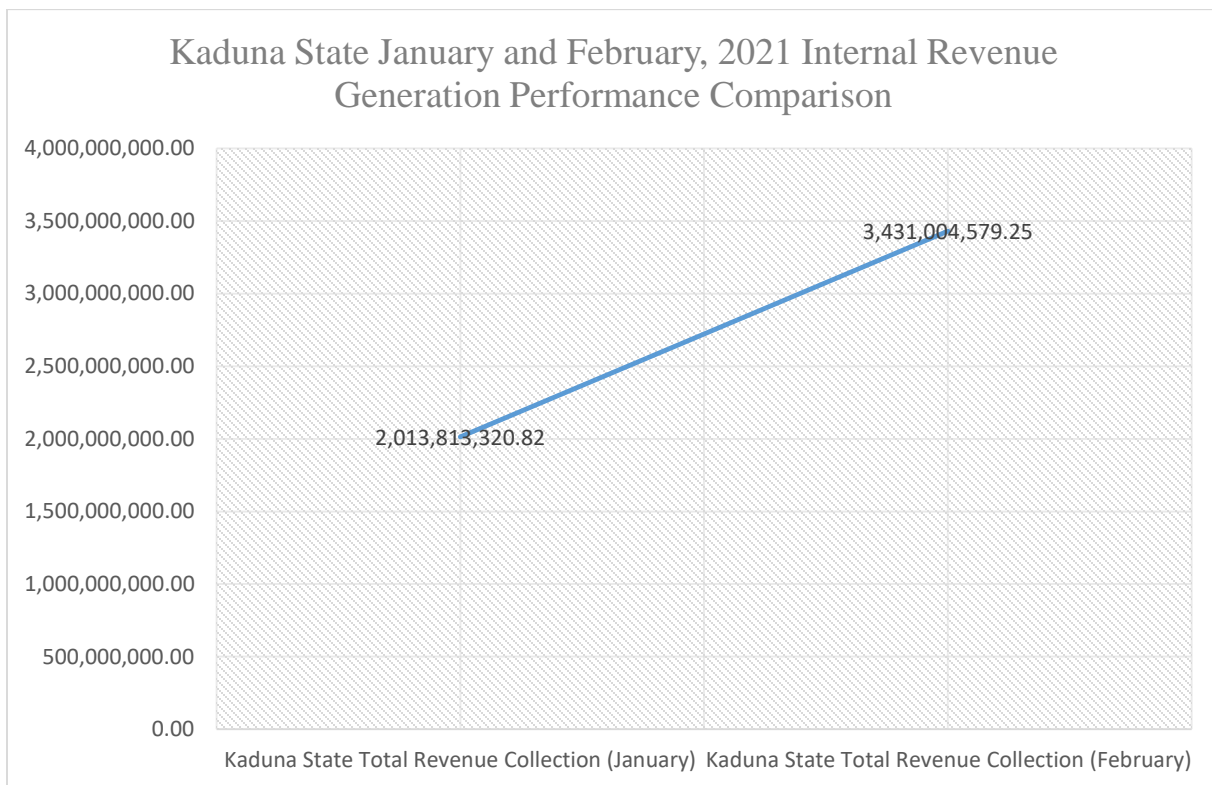


Figure 1



Among all the MDA's, KADIRS is the highest Revenue Generating MDA with ₦ 2,481,988,161.26 (72.34%) followed by KADGIS with ₦443,230,641.68 (12.92%) and MINISTRY OF FINANCE with ₦ 175,251,051.01 (5.11%) in the Month of February, 2021.

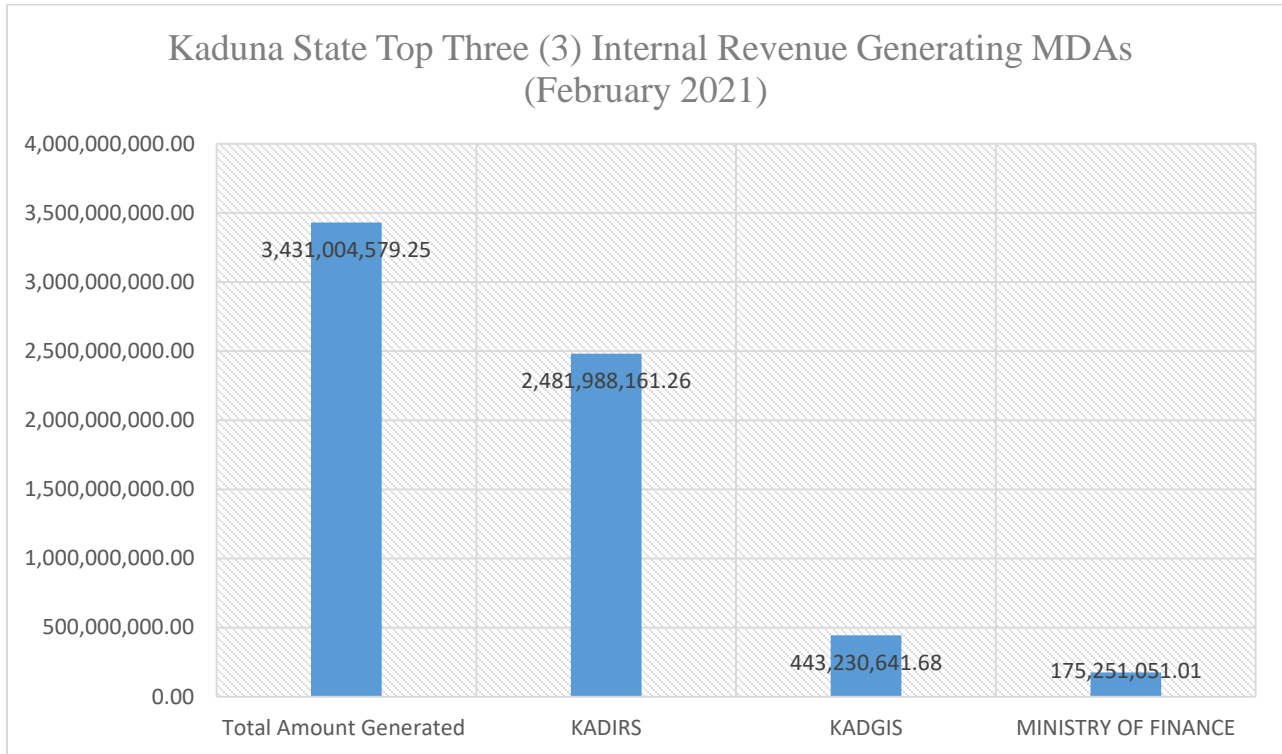


Figure 2

Below is the breakdown of revenue collection of Kaduna State Internal Revenue Service (KADIRS) being the highest Revenue Generating MDA.

The February budget projections were budgeted at ₦ 1,920,392,231.41. However, the State Internal Revenue Generated ₦2,481,988,161.26 representing 129.24% of the budgeted amount. The Kaduna State Internal Revenue Service Performance increased by 77.24% (₦1,081,663,848.71 absolute figures) in comparison to the January performance ₦1,400,324,312.55. 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 February amounted to ₦2,414,529,454.54. This figure indicates increase of 81.23% as against the Revenue Generated in the Month of January, which amounted to ₦ 1,332,279,686.45.



The Revenue line for PAYE State amounted to ₦ 213,139,921.01 in February, 2021 increased by 2.52% compared with the amount realized in January, 2021 ₦ 207,903,917.74, 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 February was ₦ 47,567,058.57, this indicates an increase of 16.97% against the revenue generated in the month of January ₦ 40,665,612.92.

FINE& FEES: The Revenue Generated from Fines and Fees General for the Month of February was ₦00.00; this indicates a decrease of 100% against the Revenue Generated in the Month of January ₦ 130,000.00.

EARNINGS & SALES GENERAL: The Revenue Generated from Earnings & Sales General for the Month of February amounted to ₦ 19,891,648.15, this figure shows a decrease of 27.00% against the revenue generated for the month of January, which amounted to ₦ 27,249,013.18.

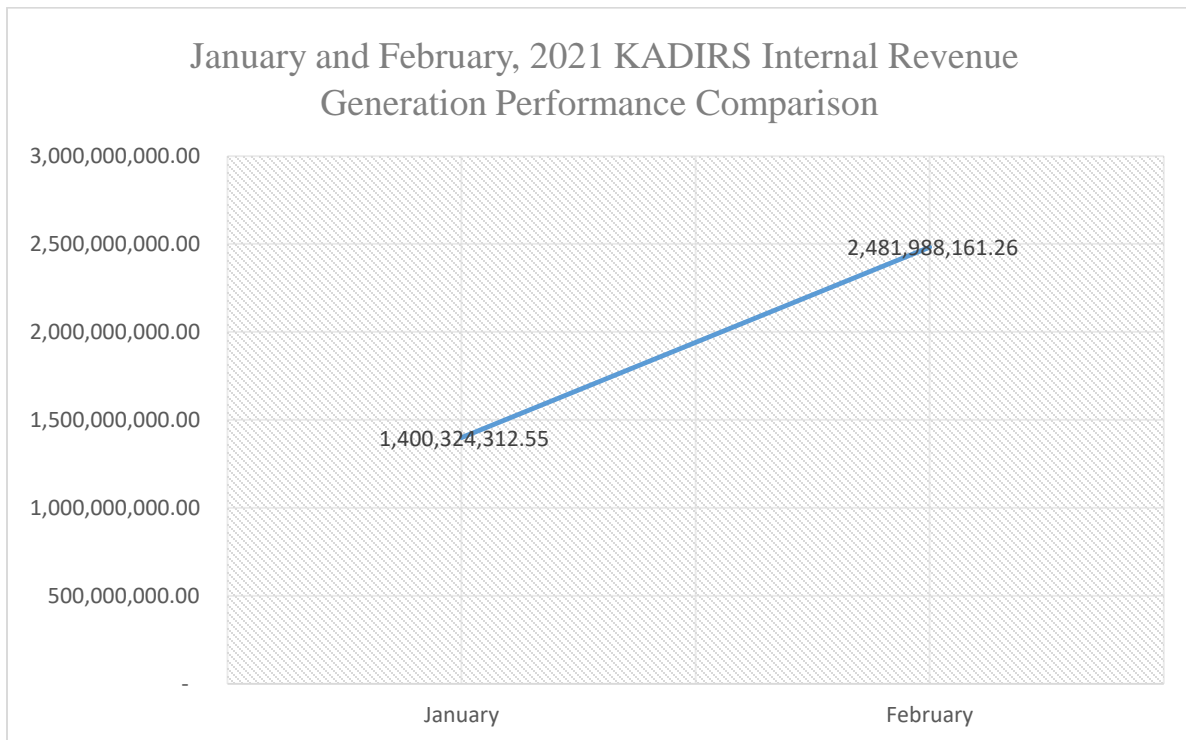


Figure 3



KADUNA STATE INTERNAL REVENUE SERVICE, REVENUE GENERATION PERFORMANCE FOR THE MONTH OF FEBRUARY, 2021

The Revenue Performance for the Month of February shows that ₦ 2,481,988,161.26 was Generated out of ₦1,920,392,231.41 that was budgeted for the Month, this Indicates that 129.24% of the Monthly budgeted revenue was generated.

Revenue from Taxes were able to Generate ₦ 2,414,529,454.54 (97.28%) of the Generated Revenue, License General ₦47,567,058.57 (1.92%), Fines & Fees General ₦ 00.00 (0.00%) and Earnings & Sales General ₦ 19,891,648.15 (0.80%) within the Month of February, 2021. The Revenue from Taxes are the major contributors of Revenue that is being Generated by Kaduna State Internal Revenue Service.

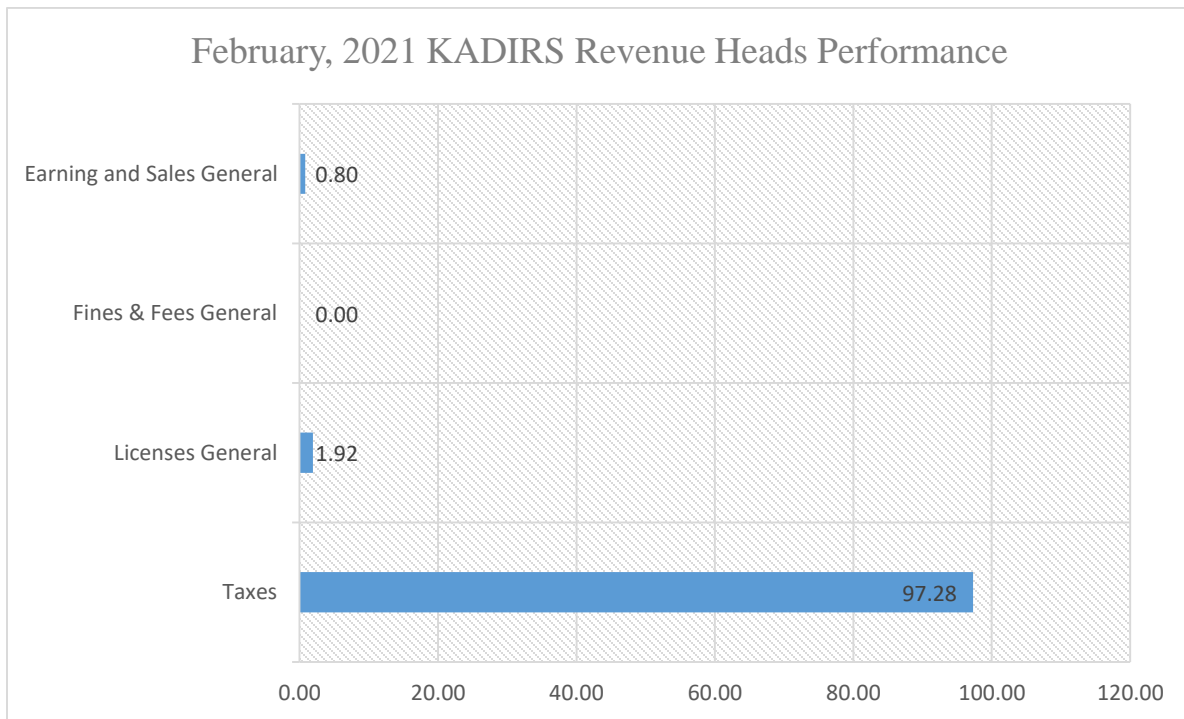


Figure 4



| KADIRS COLLECTION REPORT JANUARY/FEBRUARY,2021 | | | | |
|---|--------------------------------------|-------------------------|-------------------------|-----------------|
| FEBRUARY (2021) | | | | |
| ECONOMIC CODES | REVENUE HEAD | JANUARY | FEBRUARY | % CHANGE |
| | TAXES | | | |
| 12011007 | Capital Gain Tax | 33,000.00 | 2,269,955.11 | 6778.65 |
| 12010106 | Direct Assessment | 26,769,451.20 | 35,822,582.79 | 33.82 |
| 12010103 | PAYE Local Govt. | 28,079,187.66 | 9,436,360.70 | -66.39 |
| 12010102 | PAYE State | 207,903,917.74 | 213,139,921.01 | 2.52 |
| 12010101 | PAYE Federal | 487,523,851.32 | 489,565,751.09 | 0.42 |
| 12010105 | PAYE Others | 375,395,308.65 | 523,365,464.05 | 39.42 |
| 12020109 | Tax Audit Arears | 142,066,332.52 | 1,074,716,122.40 | 656.49 |
| 12010110 | Withholding Tax on Commissions | 4,316,549.64 | 7,791,694.59 | 80.51 |
| 12010112 | Withholding Tax on Consultancy | 990,303.32 | 1,742,331.76 | 75.94 |
| 12010111 | Withholding Tax on Contracts | 33,900,122.82 | 35,162,591.28 | 3.72 |
| 12010113 | Withholding Tax on Directors Fees | 6,424,005.76 | 3,455,476.41 | -46.21 |
| 12010114 | Withholding Tax on Dividend | 167,986.90 | 1,307,873.85 | 678.56 |
| 12010117 | Withholding Tax on Rent | 604,544.00 | 623,444.44 | 3.13 |
| 12010116 | Withholding Taxes on Bank Interest | 18,105,124.92 | 16,129,885.06 | -10.91 |
| | TOTAL | 1,332,279,686.45 | 2,414,529,454.54 | 81.23 |
| | Licenses General | | | |
| 12040058 | Stamp Duty Fees | 1,301,050.00 | 146,996.32 | -88.70 |
| 12020033 | Driver License (ENDL) | 4,240,112.92 | 14,834,162.25 | 249.85 |
| 12020071 | Learners Permit | - | - | 0.00 |
| 12040596 | Motor Cycle Number Plate | - | - | 0.00 |
| 12020032 | Motor Vehicle Licenses | 35,124,450.00 | 32,585,900.00 | -7.23 |
| 12040057 | Motor Vehicle Number Plate | - | - | 0.00 |
| | TOTAL | 40,665,612.92 | 47,567,058.57 | 16.97 |
| | 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 | 130,000.00 | - | 0.00 |
| | TOTAL | 130,000.00 | - | 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 | 3,020,122.25 | 1,574,362.55 | -47.87 |
| 12040047 | Land use Charge | 13,313,008.38 | 15,527,251.77 | 16.63 |
| 12040048 | Development Levy | 2,082,300.00 | 780,276.00 | -62.53 |
| 12020029 | Gaming | 8,833,582.55 | 2,009,757.83 | -77.25 |
| | TOTAL | 27,249,013.18 | 19,891,648.15 | -27.00 |
| | Grand Total | 1,400,324,312.55 | 2,481,988,161.26 | 77.24 |