



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

The Budget projection for Internally Generated Revenue of Kaduna State was Budgeted at ₦4,224,997,349.39, however the State Generated ₦ 2,013,813,320.82 during the Month of January, 2021, representing 47.66% of the Budgeted amount. The State Internal Revenue Generation Performance decreased by 77.86% (₦7,081,525,793.57 absolute figures) in comparison to the State's December, 2020 performance ₦ 9,095,339,114.39.

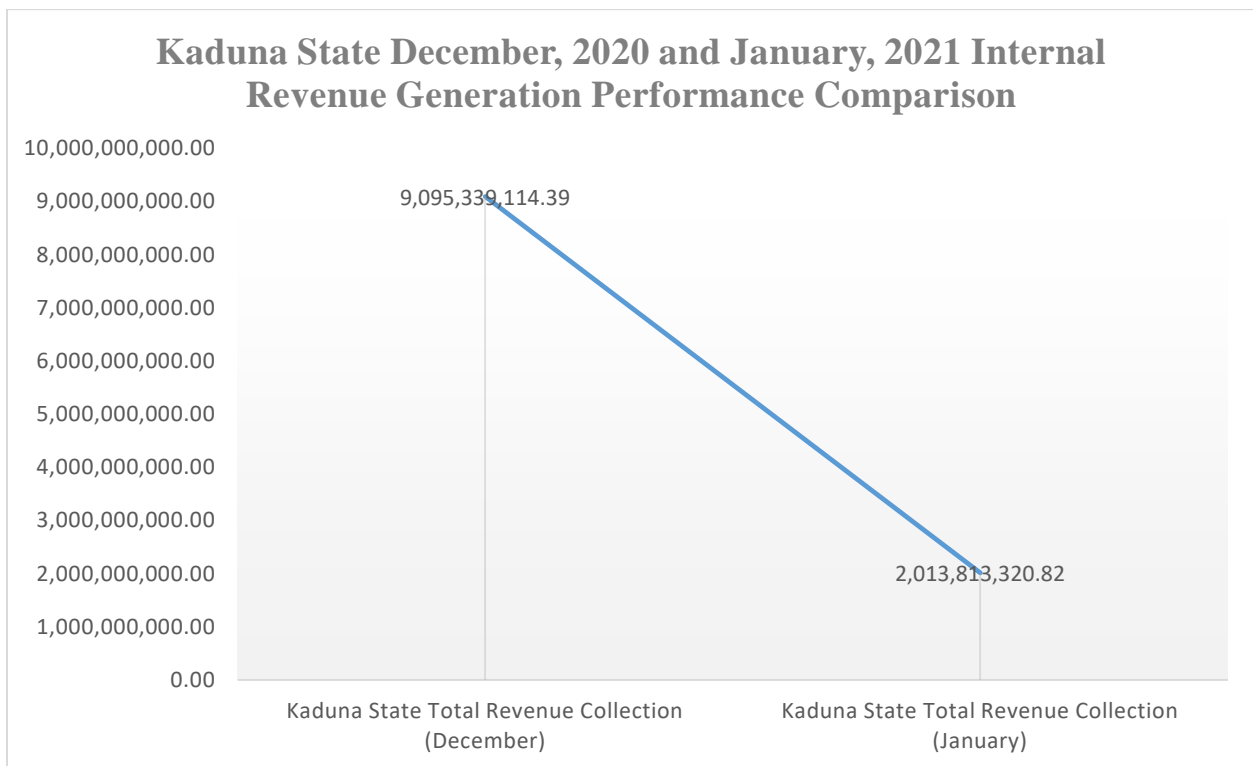


Figure 1



Among all the MDA's, KADIRS is the highest Revenue Generating MDA with ₦ 1,400,324,312.55 (69.54%) followed by KADGIS with ₦ 295,254,230.95 (14.66%) and KASUPDA with ₦ 74,246,560.36 (3.69%) in the Month of January, 2021.

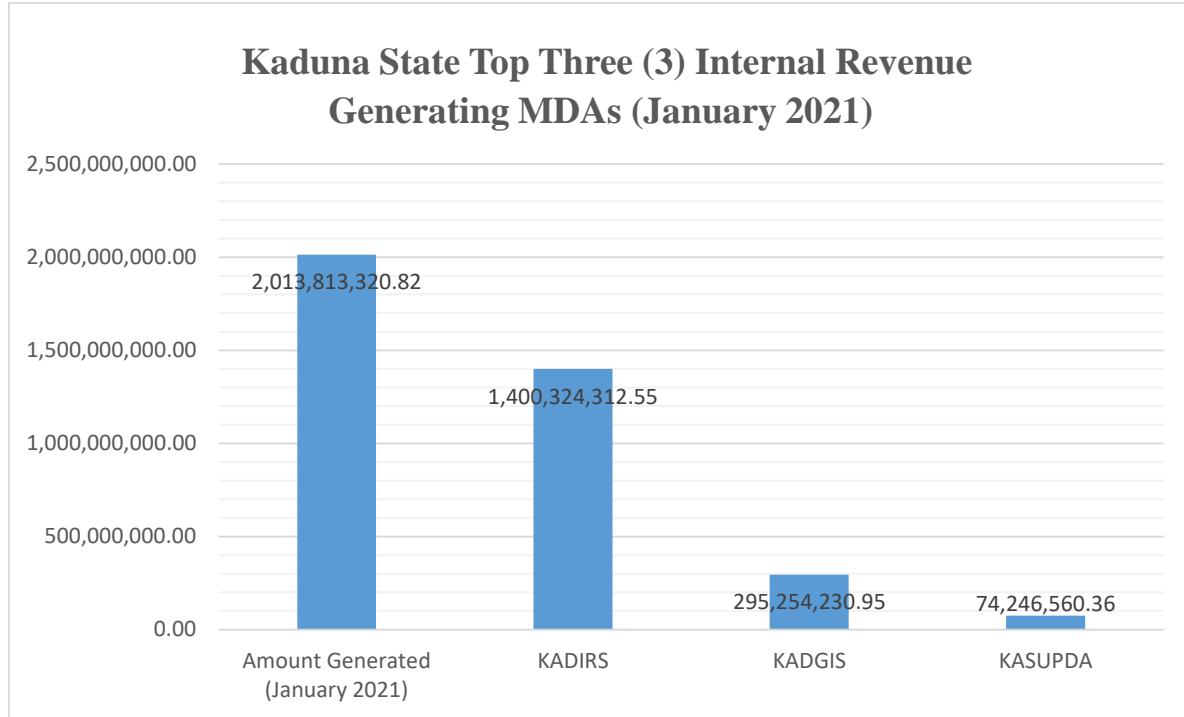


Figure 2

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

The January budget projections were budgeted at ₦ 1,920,392,231.41. However, the State Internal Revenue Generated ₦1,400,324,312.55 representing 72.92% of the budgeted amount. The Kaduna State Internal Revenue Service Performance decrease by 75.80% (₦4,387,073,883.92 absolute figures) in comparison to the December performance ₦ 5,787,398,196.47. 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 January amounted to ₦1,332,279,686.45. This figure indicates decrease of 76.57% as against the Revenue Generated in the Month of December, which amounted to ₦5,686,306,435.79.

The Revenue line for PAYE State amounted to ₦ 207,903,917.74 in January, 2021 decreased by 2.17% compared with the amount realized in December, 2020 ₦ 212,514,553.62, this decrease was as a result of decline of payment from the previous Month.



LICENSES: The Revenue Generated from License General for the Month of January was ₦40,665,612.92; this indicates a decrease of 29.29% against the Revenue Generated in the Month of December ₦57,514,184.24.

FINE& FEES: The Revenue Generated from Fines and Fees General for the Month of January was ₦130,000.00; this indicates an increase of 100% against the Revenue Generated in the month of December ₦0.00.

EARNINGS & SALES GENERAL: The Revenue Generated from Earnings & Sales General for the Month of January amounted to ₦ 27,249,013.18, this figure shows a decrease of 37.47% against the Revenue Generated for the Month of December, which amounted to ₦ 43,577,576.44.

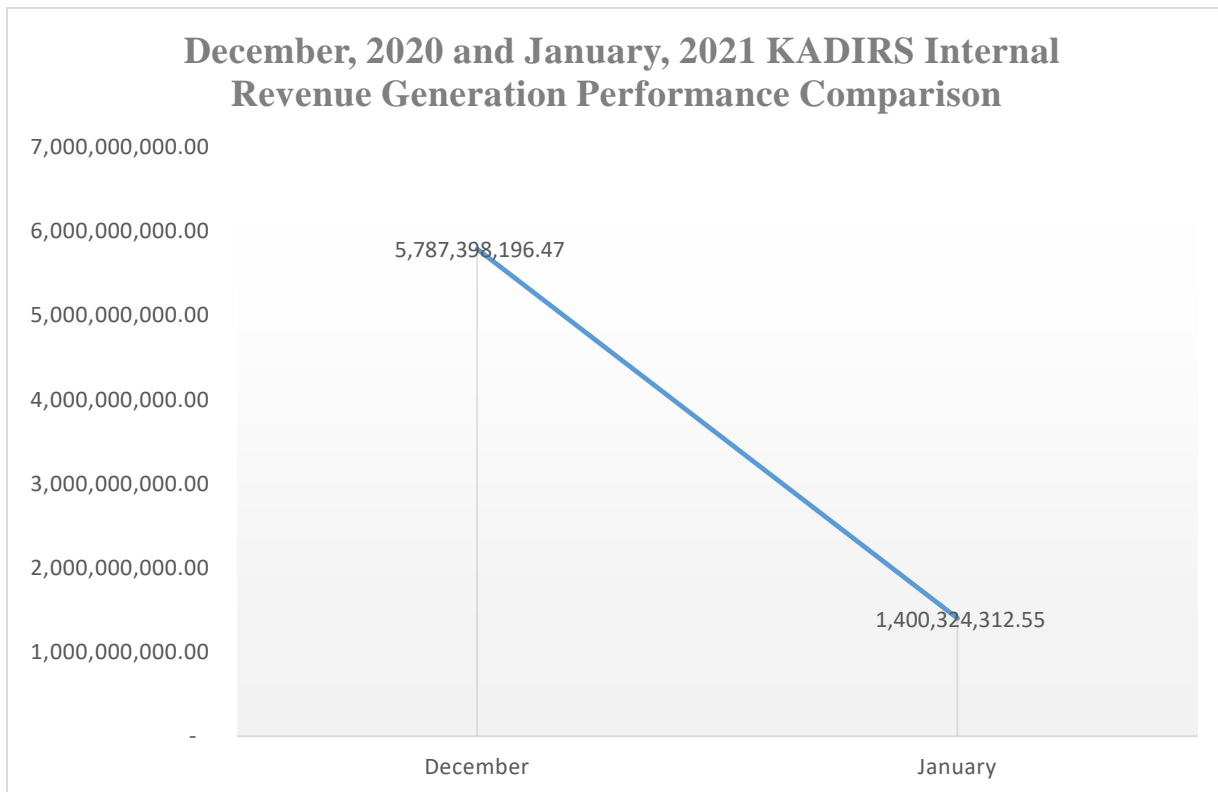


Figure 3



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

The Revenue Performance for the Month of January shows that ₦ 1,400,324,312.55 was Generated out of ₦1,920,392,231.41 that was Budgeted for the Month, this Indicates that 72.92% of the Monthly Budgeted Revenue was Generated.

Revenue from Taxes were able to Generate ₦ 1,332,279,686.45 (95.14%) of the Generated Revenue, License General ₦40,665,612.92 (2.90%), Fines & Fees General ₦ 130,000.00 (0.01%) and Earnings & Sales General ₦ 27,249,013.18 (1.95%) within the Month of January, 2021. The Revenue from Taxes are the major contributors of Revenue that is being Generated by Kaduna State Internal Revenue Service.

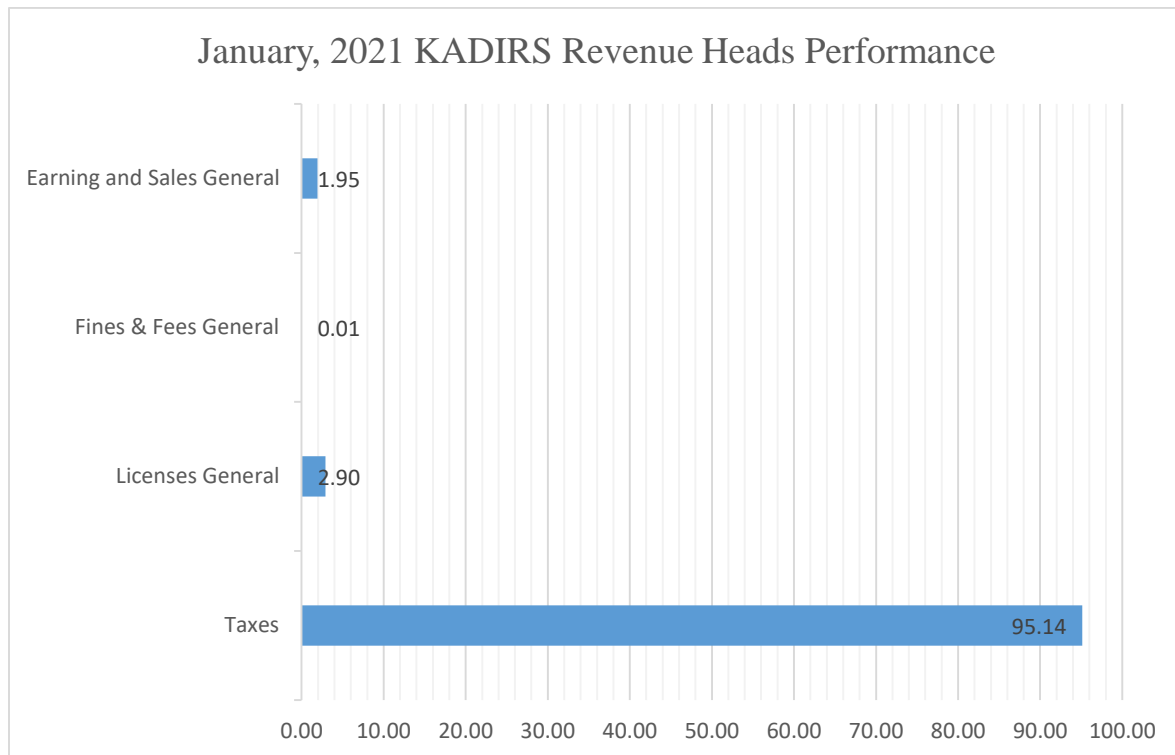


Figure 4



KADIRS COLLECTION REPORT DECEMBER, 2020/JANUARY,2021				
JANUARY (2021)				
ECONOMIC CODES	REVENUE HEAD	DECEMBER	JANUARY	% CHANGE
	TAXES			
12011007	Capital Gain Tax	116,500.12	33,000.00	-71.67
12010106	Direct Assessment	15,650,708.75	26,769,451.20	71.04
12010103	PAYE Local Govt.	41,066,111.77	28,079,187.66	-31.62
12010102	PAYE State	212,514,553.62	207,903,917.74	-2.17
12010101	PAYE Federal	678,401,965.43	487,523,851.32	-28.14
12010105	PAYE Others	507,644,710.87	375,395,308.65	-26.05
12020109	Tax Audit Arears	4,134,551,898.49	142,066,332.52	-96.56
12010110	Withholding Tax on Commissions	4,060,117.92	4,316,549.64	6.32
12010112	Withholding Tax on Consultancy	4,831,668.29	990,303.32	-79.50
12010111	Withholding Tax on Contracts	46,718,820.96	33,900,122.82	-27.44
12010113	Withholding Tax on Directors Fees	1,440,776.44	6,424,005.76	345.87
12010114	Withholding Tax on Dividend	20,727,525.66	167,986.90	-99.19
12010117	Withholding Tax on Rent	504,222.00	604,544.00	19.90
12010116	Withholding Taxes on Bank Interest	18,076,855.47	18,105,124.92	0.16
	TOTAL	5,686,306,435.79	1,332,279,686.45	-76.57
	Licenses General			
12040058	Stamp Duty Fees	1,179,500.00	1,301,050.00	10.31
12020033	Driver License (ENDL)	15,763,284.24	4,240,112.92	-73.10
12020071	Learners Permit	250.00	-	-100.00
12040596	Motor Cycle Number Plate	-	-	0.00
12020032	Motor Vehicle Licenses	40,571,150.00	35,124,450.00	-13.43
12040057	Motor Vehicle Number Plate	-	-	0.00
	TOTAL	57,514,184.24	40,665,612.92	-29.29
	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	1,851,976.37	3,020,122.25	63.08
12040047	Land use Charge	7,929,348.37	13,313,008.38	67.90
12040048	Development Levy	571,900.00	2,082,300.00	264.10
12020029	Gaming	33,224,351.70	8,833,582.55	-73.41
	TOTAL	43,577,576.44	27,249,013.18	-37.47
	Grand Total	5,787,398,196.47	1,400,324,312.55	-75.80



Kaduna State
Bureau of Statistics

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