

NIGERIA GOVERNORS' FORUM

NATIONAL SECRETARIAT
ABUJA.

INTERNAL MEMO

To: Nigeria Governors' Forum
From: Chairman
Date: March 18, 2020
Subject PAYE II – Update

The above subject matter refers. I write to inform the Forum on developments concerning the PAYE II refunds:

1. Following resolutions reached at the all stakeholders meeting held on 22nd January, 2020 and the subsequent Verification and Reconciliation Exercise on un-remitted Non-IPPIIS PAYE related liabilities submitted by the States against the Federal Government of Nigeria (FGN) Agencies in the States, a letter was required from the Forum giving assurances that no further claims would be submitted by the States against the FGN after the payment of the Phase II PAYE liability. We were further required to assure the FGN that all subsequent claims of unremitted PAYE liabilities will be directly addressed and followed up with the concerned FG Agency resident in the State.
2. YE will also recall our resolution at the last meeting of the NGF held on Wednesday 26th February 2020 that our commitment and indebtedness to the NGF should be deducted at source from our PAYE entitlements. We were also required to write to the Accountant General of the Federation confirming this resolution.
3. I wish to inform Your Excellencies that I have, on behalf of the Forum, written to confirm the positions above.
4. I believe that the disbursements would be effected in the next couple of days.

Dr. Kayode Fayemi
Governor, Ekiti State & Chairman,
Nigeria Governors' Forum



OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

FEDERAL MINISTRY OF FINANCE

TREASURY HOUSE

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R&I/2126/I/29

The Chairman,
Nigeria Governors Forum,
51, Lake Chad Crescent,
Maitama, Abuja.



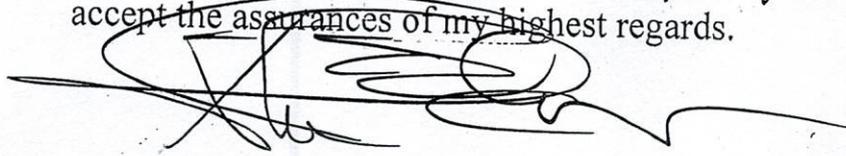
12th March, 2020

1323

RE: REPORT ON PHASE II VERIFICATION AND RECONCILIATION EXERCISE ON UNREMITTED PAY AS YOU EARN (PAYE) OF FEDERAL GOVERNMENT AGENCIES IN THE STATES

Further to the Resolutions reached at the all Stakeholders' meeting held at the Main Auditorium of the Federal Ministry of Finance, Budget and National Planning on 22nd January, 2020 and the recently concluded Phase II Verification and Reconciliation Exercise on unremitted Non-IPPIS Pay As You Earn (PAYE) of Federal Government Agencies in the States, I wish to request for a letter of assurance.

2. It is pertinent to reiterate that the just concluded verification and reconciliation exercise is the last, for the Federal Government of Nigeria (FGN) will not consider any future or additional request from any State Board of Internal Revenue on issues relating to Non-IPPIS unremitted PAYE of Federal Government Agencies in the States.
3. Please find enclosed a draft letter of commitment and assurance to the Federal Government of Nigeria to the effect that no further claims will be submitted by any State in respect of Non-IPPIS PAYE liabilities, as such claims should be pursued directly with the concerned FGN Agencies resident in the States.
4. While thanking your Excellency for your usual understanding, please accept the assurances of my highest regards.


Ahmed Idris, FCNA
Accountant-General of the Federation



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March 12, 2020

The Honourable Minister
Federal Ministry of Finance, *BNP*
Ahmadu Bello Way
Central Business District
Abuja.



Dear Honourable Minister,

**LETTER OF ASSURANCE TO THE FEDERAL GOVERNMENT OF NIGERIA FOR NO FURTHER
NON IPPIS PAYE CLAIMS WOULD BE SUBMITTED BY THE 36 STATES**

Further to resolutions reached at the all stakeholders meeting held on the 2nd January, 2020 and the subsequent Verification and Reconciliation exercise on un-remitted Non-IPPIS PAYE related liabilities submitted by the various States against the Federal Government of Nigeria (FGN) Agencies in the States, a letter of assurance is hereby submitted.

2. On behalf of all 36 State Governors, I wish to assure the Honourable Minister that no further claims would be submitted to the FGN by the States after the payment of the Phase II liability.
3. All subsequent claims of unremitted PAYE liabilities will be directly followed up with the concerned Agency of the FGN resident in the States.
4. While thanking the Honourable Minister for her usual co-operation, please accept the assurances of my highest regards.

Dr. Kayode J. Fayemi
Executive Governor of Ekiti State
Chairman, Nigeria Governors Forum



March 4, 2020

The Accountant General of the Federation
Samuel Ladoke Akintola Boulevard
Garki II
Abuja.

Dear AGF,

**RE: REVIEW, RECONCILIATION AND REFUND OF P.A.Y.E TAX LIABILITIES DUE TO STATES
SPANNING 2002 – 2018 (PHASE II)**

Recall our letter dated December 19, 2019 on the above subject matter conveying the approval of the 36 Governors to the payment of their States' entitlements from the PAYE refund and further to the Resolution of the Governors at the Forum's meeting of January 22, 2020, where members agreed to the deduction of 9% Professional fees at source, I write to inform the AGF that the Governors of the 36 States under the auspices of the Nigeria Governors' Forum (NGF) have agreed to the payment of the second phase of their tax liabilities as provided below:

| SN | State | Amount Due | 9% |
|----|-------------|-------------------|------------------|
| 1 | Abia | 4,220,990,291.75 | 379,889,126.26 |
| 2 | Adamawa | 3,016,058,601.11 | 271,445,274.10 |
| 3 | Akwa Ibom | 9,024,637,757.79 | 812,217,398.20 |
| 4 | Anambra | 8,599,033,943.32 | 773,913,054.90 |
| 5 | Bauchi | 10,978,046,014.81 | 988,024,141.33 |
| 6 | Bayelsa | 2,568,556,057.60 | 231,170,045.18 |
| 7 | Benue | 2,071,228,748.74 | 186,410,587.39 |
| 8 | Borno | 8,245,740,607.00 | 742,116,654.63 |
| 9 | Cross River | 1,141,534,247.73 | 102,738,082.30 |
| 10 | Delta | 5,914,561,341.88 | 532,310,520.77 |
| 11 | Ebonyi | 9,294,925,497.72 | 836,543,294.79 |
| 12 | Edo | 8,029,913,898.35 | 722,692,250.85 |
| 13 | Ekiti | 1,657,852,978.99 | 149,206,768.11 |
| 14 | Enugu | 4,698,195,947.56 | 422,837,635.28 |
| 15 | Gombe | 5,056,821,320.23 | 455,113,918.82 |
| 16 | Imo | 14,023,261,393.32 | 1,262,093,525.40 |
| 17 | Jigawa | 2,236,634,087.14 | 201,297,067.84 |
| 18 | Kaduna | 16,129,468,929.01 | 1,451,652,203.61 |
| 19 | Kano | 12,088,354,297.93 | 1,087,951,886.81 |
| 20 | Katsina | 7,732,308,512.81 | 695,907,766.15 |
| 21 | Kebbi | 4,246,483,739.40 | 382,183,536.55 |

| | | | |
|----|--------------|---------------------------|--------------------------|
| 22 | Kogi | 5,412,966,466.38 | 487,166,981.97 |
| 23 | Kwara | 3,627,811,965.77 | 326,503,076.92 |
| 24 | Lagos | 6,828,757,386.84 | 614,588,164.82 |
| 25 | Nasarawa | 7,189,136,730.16 | 647,022,305.71 |
| 26 | Niger | 2,229,433,086.92 | 200,648,977.82 |
| 27 | Ogun | 4,573,656,566.76 | 411,629,091.01 |
| 28 | Ondo | 6,670,176,306.65 | 600,315,867.60 |
| 29 | Osun | 9,656,204,884.16 | 869,058,439.57 |
| 30 | Oyo | 19,721,721,379.28 | 1,774,954,924.14 |
| 31 | Plateau | 15,388,348,675.30 | 1,384,951,380.78 |
| 32 | Rivers | 8,536,975,072.72 | 768,327,756.54 |
| 33 | Sokoto | 6,300,036,914.45 | 567,003,322.30 |
| 34 | Taraba | 5,270,777,257.48 | 474,369,953.17 |
| 35 | Yobe | 3,228,341,925.11 | 290,550,773.26 |
| 36 | Zamfara | 2,242,585,842.76 | 201,832,725.85 |
| | TOTAL | 247,851,538,674.94 | 22,306,638,480.74 |

In the light of the above, we kindly request the AGF to pay N247,851,538,674.94 being unremitted PAYE of the FG to the above listed States.

As stated above, 9% of the total amount being professional fees should be deducted at source and paid to our Consultants, Messrs. FINEX PROFESSIONAL SERVICES.

Accept as always, the assurances of my highest regard.



Dr. Kayode Fayemi
Governor, Ekiti State
Chairman, Nigeria Governors' Forum