

**STATE-SPECIFIC RECOMMENDATIONS**

**Scorecard for Ekiti State**

Ekiti State generates one of the lowest IGR among the 36 States, and also receives one of the lowest monthly allocations from the Federation Account. At N3.5 billion in 2014, the State’s IGR was 7% of its total recurrent revenue. In the last 5 years, growth in IGR has fluctuated from N1.6 billion in 2010 to N3.8 billion in 2012, down to N3.5 in 2014.

**IGR SNAPSHOT IN THE SOUTH WEST ZONE (2014)**

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| S/N | STATE | MONTHLY IGR (N) | ANNUAL IGR (N) | 5 YR GROWTH RATE | IGR/RECURRENT REVENUE (%) | IGR PER CAPITA (N) |
| 1 | LAGOS | 23,013,664,889.66 | 276,163,978,675.95 | 16.5% | 67.9% | 23,552.63 |
| 2 | OGUN | 1,458,135,065.63 | 17,497,620,787.52 | 21.9% | 26.4% | 3,597.60 |
| 3 | OYO | 1,358,936,141.68 | 16,307,233,700.20 | 11.7% | 21.7% | 2,236.21 |
| 4 | ONDO | 976,561,791.87 | 11,718,741,502.49 | 16.0% | 13.4% | 2,672.99 |
| 5 | OSUN | 709,439,515.56 | 8,513,274,186.67 | 26.0% | 15.1% | 1,936.51 |
| 6 | EKITI | 288,528,454.03 | 3,462,341,448.32 | 22.2% | 7.0% | 1,130.52 |

**Major challenges in revenue generation:**

1. Inadequate budget provision for the Board of Internal Revenue
2. Lack of incentives and training for staff
3. Cumbersome tax filing procedures i.e. complicated forms and the need for physical presence at the tax office.
4. Lack of stringent laws and manpower to enforce compliance
5. Lack of an automated and comprehensive database of tax payers

**STATE’S ACTION PLAN**

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| **S/N** | **Identified goals** | **Action Required** | **Timeline** | **Responsibility** |
| 1 | Improve tax debt recovery | Enhancement of tax audit and investigation | 6 months | Internal Revenue Service |
| 2 | Widen the tax net | Sensitization/tax education for the private and public sector | 6 months | Internal Revenue Service |
| 3 | Create a robust database on tax payers | To carry out an automated assessment of the process through the design and use of Information Technology | 6 months | Information and Communications Technology, Governor’s Office |
| 4 | Welfare and incentives for staff | Adequate/sufficient budget for the Internal Revenue Service | 6 months | Ministry of Finance & Budget |
| 5 | Maximize IGR for the State | Autonomy for the State’s Internal Revenue Service | 6 months | Inland Revenue Service |