

**STATE-SPECIFIC RECOMMENDATIONS**

**Scorecard for Gombe State**

IGR accounted for 9.8% of the total recurrent revenue of the State in 2014, with around 90% financed from federation revenues. Growth rate in the past 5 years was 15.2%, reaching N5.2 billion in 2014, from N3 billion in 2010. The State’s average monthly IGR in 2014 was less than N500 million, while its per capita IGR was N1, 707.

**IGR SNAPSHOT IN THE NORTH EAST 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 | GOMBE | 433,038,365.16 | 5,196,460,381.93 | 15.2% | 9.8% | 1,707.78 |
| 2 | ADAMAWA | 416,206,823.40 | 4,994,481,880.78 | 4.4% | 8.9% | 1,249.93 |
| 3 | BAUCHI | 404,454,432.07 | 4,853,453,184.87 | 9.3% | 7.4% | 798.27 |
| 4 | TARABA | 316,586,739.46 | 3,799,040,873.48 | 31.1% | 7.2% | 1,317.06 |
| 5 | YOBE | 256,148,346.74 | 3,073,780,160.87 | -15.3% | 5.8% | 1,005.57 |
| 6 | BORNO | 230,064,481.58 | 2,760,773,778.99 | 7.0% | 4.2% | 506.54 |

Significant millstones achieved:

1. Measures initiated to improve tax mobilization in the informal sector.
2. Design of a road map for IGR generation in the State.
3. Law enforcement against tax defaulters
4. Payments of taxes through commercial banks and use of e-payment channels
5. Each LGA in the State has a tax office, which makes it easier for them to collect taxes.

**Major Challenges:**

1. Insufficient professional staff
2. Significant leakages and lack of transparency in governance due to the misappropriation of allocations by previous governments has led to increased distrust from taxpayers.
3. Noncompliance with information technology, due to the lack of trust between taxpayers and tax officers.
4. Board lacks administrative and finance autonomy. The Board is funded by the Ministry of finance, making it difficult for the Board to access funds in a timely manner.

**STATE”S ACTION PLAN**

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| **S/N** | **Identified Goals** | **Action Required** | **Timeline** | **Responsibility** |
| 1 | Granting full autonomy to BIR | Enactment of enabling law | 3rd week of December 2015 | Ministry of Justice,  State EXCO,  House of Assembly |
| 2 | Full automation of all revenue collection machinery | Provision Of ICT Equipment training | First quarter 2016 | BIR |
| 3 | Implementation of the State IGR Committee report | Approval of the recommendation of the committee report | Immediately | The Executive Governor |
| 4 | * Adequate budgetary provision. * Timely release of funds to BIR | Budgeting. Placing BIR funds as first-line charges | First quarter 2016 | Ministry of Finance |
| 5 | Harmonization of State and local government, taxes, fees, and fines. | Immediate inauguration of the State Joint Revenue Committee | Immediate | The Executive Governor |