

**STATE-SPECIFIC RECOMMENDATIONS**

**Scorecard for Kwara State**

Kwara State’s Internally Generated Revenue (IGR) rose from N7.3 billion in 2010 to N12.5 billion in 2014, recording a 14% growth rate. The State’s IGR was recorded at 22% of its total recurrent revenue. Average monthly revenue also rose above N1 billion while per capita IGR was N4, 159.

**IGR SNAPSHOT IN THE NORTH CENTRAL 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 | KWARA | 1,038,376,496.21 | 12,460,517,954.55 | 14.3% | 21.7% | 4,158.55 |
| 2 | BENUE | 690,368,763.39 | 8,284,425,160.72 | 4.8% | 12.6% | 1,537.46 |
| 3 | PLATEAU | 690,368,763.33 | 8,284,425,159.92 | 24.9% | 13.4% | 2,087.68 |
| 4 | KOGI | 547,494,054.46 | 6,569,928,653.47 | 31.2% | 10.5% | 1,564.97 |
| 5 | NIGER | 478,098,752.99 | 5,737,185,035.88 | 15.2% | 8.7% | 1,110.23 |
| 6 | NASARAWA | 340,427,298.81 | 4,085,127,585.70 | 21.9% | 8.0% | 1,725.09 |

**Commendable Practices:**

1. The State still operates manual tax procedures, coupled with unskilled and untrained staff of the Revenue Service
2. Significant leakages and corruption in the State
3. Duplication of taxes collected by State and LGAs
4. Poor tax awareness and enlightenment campaigns have kept the bulk of the informal sector out of the tax net

**STATE’S ACTION PLAN**

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| **S/N** | **Goals** | **Reforms required** | **Timeline** | **Responsibility** |
| 1. | Bring-in the informal sector into the tax net | * Fast- track consultations with relevant stakeholders * Complete the process of enumeration/data collection of the categories * Deploy the appropriate technology | Between now and end of 1st quarter in 2016 | Kwara-IRS  TSA main bank |
| 2. | Optimize collection from high net worth individuals who easily escape tax payment due to their connections | HNI Advocacy and interaction using diversified means | Immediate and continuous | All major stakeholders |
| 3. | Increase present IGR level by 100% | Complete automation process | Before end of 2015 | KP3 Office  Directorate |