

**STATE-SPECIFIC RECOMMENDATIONS**

**Scorecard for Ogun State**

In the last five years, Ogun State recorded an impressive 22% IGR growth rate, from N8 billion in 2010 to N17.5 billion in 2014. It represented 26.4% of its total recurrent revenue in 2014. Average monthly IGR also rose to N1.5 billion, while per capita IGR was N3, 600.

**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:**

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 automated and comprehensive database of tax payers.

**STATE’S ACTION PLAN**

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| **S/N** | **Identified Goals** | **Action Required** | **Timeline** | **Responsibility** |
| 1 | Organizational restructuring, including human and material resources to support the drive for improved internal revenue generation | Purchase of vehicles and immediate huge investment in information technology | Between now and end of 1st Quarter of 2016 | OGIRS through the Executive Chairman, His Excellency, the Governor |
| 2. | More purposeful enforcement | Hiring of lawyers, establishment of dedicated revenue courts and enlightenment campaigns | Between now and end of 1st Quarter of 2016 | OGIRS and support from State law enforcement agents |
| 3. | Enactment of the OGIRS Autonomy Act | Passage of the Act | January, 2016 | Executive Chairman of OGIRS, OSHA and His Excellency, the Governor |
| 4. | Further Strengthening of Border Tax Unit | Creation of two more Border Tax Offices immediately to underscore the importance the Board is now placing in this unit. | Between now and end of 1st Quarter of 2016 | OGIRS, through the Executive Chairman |
| 5. | Update of OGIRS Database for tax payers in order to ensure a more robust and accurate tax payers information system | Better investment in software and other related expenses | Within the 1st Quarter of 2016 | OGIRS, through the Executive Chairman |