

**STATE-SPECIFIC RECOMMENDATIONS**

**Scorecard for Kogi State**

Kogi State’s IGR rose from N2.2 billion in 2010 to N6.6 billion in 2014, recording a commendable 31% growth rate over the period, the highest in the North Central zone. This success can be attributed to the strong political will demonstrated by the administration through regular town hall meetings with stakeholders, and partnerships with development partners to build the capacity of IRS staff. The State’s IGR however remains around 11% of its total recurrent revenue, as federal transfers have continued to finance most of its budgetary plans.

**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  |

**Major Challenges in Revenue Generation**

1. The State is yet to have fully automated tax processes
2. There is still a bulk of the informal sector out of the tax net
3. High incidence of multiple taxation across the State

**Action plan proposed by the State’s delegates**

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| **S/N** | **Goals** | **Reforms required** | **Timeline** | **Responsibility** |
| 1. | Full automation of the State’s IRS operational processes | Put the necessary laws in place and shop for the required software | 3 months(February 2016) | The Governor,Executive Chairman, IRSOther Stakeholders |
| 2. | Efficient collection of all taxes in the informal sector in all zones of the State. | Full enumeration of tax payers in the informal sector across the State | 3 months(February 2016) | The Governor,Executive Chairman, IRSOther Stakeholders |