

**STATE-SPECIFIC RECOMMENDATIONS**

**Scorecard for Yobe State**

Yobe State’s internally generated revenue (IGR) declined significantly from N6 billion in 2010 to N3.1 billion in 2014, recording a 15.3% fall over the period. IGR was only 6% of the State’s total recurrent revenue in 2014 as its fiscal dependence on federation revenues rose to 94%. Monthly IGR was less than N300 million, compared with N433 million and N416 million in Gombe and Adamawa respectively.

**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 |

**Commendable Practices:**

1. Infrastructural development: ICT training is now available to members of the IRS Board, as well as other officers.
2. Political support: The IRS office has significant political support from the State due to its backing and attitude towards IGR.
3. Sufficient IRS budget
4. Adequate IRS outreach offices in the State.
5. Tax audits systems working properly.

**Major Challenges**

* Property owners are not willing to be identified in order to dodge tax and sell properties unnoticed.
* Lack of infrastructure needed to process and register tax payers.
* Lack of infrastructure to enable electronic payment of bills.
* Lack of legal framework to aid in bringing defaulters to book.
* The revenue board has no autonomy.

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| **S/N** | **Identified Goals** | **Action Required** | **Timeline** | **Responsibility** |
| 1 | Introduce Property Tax such as   1. Ground Rent 2. Tenement Rates 3. Property Rates | * Implement GIS in the State. * House numbering and street naming in major towns. * Implement proper land and property transactions policy. | Two years or over | Ministry of land and housing, State government. |
| 2 | Develop legal framework to   1. Attain autonomy 2. Review laws on fees, finance etc | Legislation to pass necessary laws | Six months | State government and State house of assembly |
| 3 | Corporate Planning | * Develop elaborate corporate objectives and goals. * Develop an establishment plan. * Regularly capacity building | Six months | BIR, Minister of Finance and Developing Partners. |

**STATE’S ACTION PLAN**