

**STATE-SPECIFIC RECOMMENDATIONS**

**Scorecard for Benue State**

IGR in Benue State accounts for 12.6% of its total recurrent revenue, with around 87.4% sourced from federation revenues. In the last five years, the revenue component has grown only marginally by 4.8%, from N6.8 billion in 2010 to N8.3 billion in 2014. This growth is relatively low compared with the regional average of 19%.

**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 |

Key challenges that have affected revenue generation include the following:

1. Non automation of tax collection which has promoted the activities of fraudsters who extort money from unsuspecting members of the public. This has continually lead to high leakages in the system
2. The State’s IRS does not have financial autonomy
3. Lack of incentive for tax personnel

**STATE’S ACTION PLAN**

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| **SN** | **Goals** | **Reforms Required** | **Timeline** | **Responsibility** |
| 1. | Taxpayer registration exercise | Approval by the Executive Governor | Immediately | H.E. The Governor of the State; Benue State Internal Revenue Service |
| 2. | Staff Salary, incentives, skills acquisition and training | 10% collection cost as stated in the 2015 Revenue Law Section 16 (9) | Immediately | H.E. The Governor of the State; Commissioner for Finance |
| 3. | Tax awareness campaigns –radio, tv and newspaper ads, bill boards and branded BIRS vehicles that will convey tax messages to citizens. | Approval and financial backing from the Governor | Immediately | H.E. The Governor of the State  BIRS |
| 4. | Automated electronic payments of all taxes to block loopholes. | Phasing out and ban of manual receipts for all tax transactions in the State | January 2016 | H.E. The Governor of the State; Executive Chairman, BIRS |