

**STATE-SPECIFIC RECOMMENDATIONS**

**Scorecard for Borno State**

IGR accounts for 4.2% of the total recurrent revenue of the State, with around 95.8% sourced from federation transfers. In the last 5 years, IGR grew by 7% from N2.1 billion in 2010 to N2.8 billion in 2014. The State’s monthly IGR is the lowest in the country, as it recorded only N230 million in 2014. Its IGR per capita is just over N500.

**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:**

* Cash payments have been stopped due to misappropriation of funds. The IRS now uses bank tellers as evidence of tax payments.
* Reliable budget for the activities of the IRS active there. Five percent quarterly revenues from gross tax returns are given to the IRS to carry out various activities.
* Tax officers are paid on time, given incentives and trained.
* Minimum wage laws are in effect.
* The IRS has adequate outreach offices

**Major Challenges:**

* Lack of autonomy. The Board is not independent
* Tax Identification Number (TIN) has not been adopted
* Lack of financial activities due to the insurgency in the North East
* Poor law enforcement against tax defaulters

**STATE’S ACTION PLAN**

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| **S/N** | **Identified Goals** | **Actions required to achieve goals** | **Timeline** | **Responsibility** |
| 1 | Political will to enforce all laws. e.g. section 85(4) of PITA | State EXCO to make pronouncement on the matter to the MDAs | Immediate | State EXCO |
| 2 | Autonomy of the Board of internal Revenue | Formation of the Board of Internal Revenue to include outsiders as required by the provision of the law. | Six months | State EXCO |
| 3 | ICT education of the Board of Internal Revenue | Provision of adequate funding to train the Board of Internal Revenue. | Six months | State EXCO |