

**STATE-SPECIFIC RECOMMENDATIONS**

**Scorecard for Osun State**

Osun State’s IGR increased from N3.4 billion in 2010 to N8.5 billion in 2014, recording an impressive 26% annual growth rate over the period. The revenue component grew to over 15% of its total recurrent revenue in 2014, compared with 26.4% in Ogun and 21.7% in Oyo State.

**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. Lack of an essential database for active tax payers.
2. Insufficient budgetary provisions for running the BIR effectively.
3. Lack of administrative and financial autonomy.
4. Poor welfare package for the BIR staff.

**STATE’S ACTION PLAN**

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| **S/N** | **Identified Goals** | **Action Required** | **Timeline** | **Responsibility** |
| 1. | Increase IGR by introducing user charges for public services | Introduce school fees/education levies; Upgrade/review school fees in tertiary institutions; introduce payment for health facilities; and stop WAEC examination fees. | 2016 | Executive Governor |
| 2. | Use tax policy/ regulations to improve IGR especially in the informal sector (bring them in) | Passage of IGR related laws such as land use charge, consumption tax, road maintenance level etc.; effective implementation of IGR related laws; and Review IGR laws for upward review of duties and introduce penal charges for defaulters | 2016 | House of Assembly and BIR/MDAs |
| 3. | Improvement in the overall effectiveness of the BIR to improve IGR – full autonomy of BIR. | Full financial and administrative autonomy of the BIR to ensure availability and sufficiency of IRS; salary incentives to staff; attraction, recruitment and retention of competent staff;  Improve the facilities of BIR | 2016 | Executive Governor |
| 4. | Harmonization of taxes between state and local government to reduce multiple taxation; increase IGR and reduce collection cost to government | Inauguration of Local Government Review Committee and Joint State Review Committee | 2016 | Executive Governor / BIR |