

BENCHMARKING AND TRACKING STATE IGR PERFORMANCE

SPARC Learning Event

12th April 2016

Dr Mark Abani

Tax Consultant

The NGF/JTB *IGR DASHBOARD

EXPANDING
HORIZONS
LEARNING EVENT

2016

*The Nigeria Governors' Forum and Joint Tax
Board

What?



Why?



And so ...?



THE DASHBOARD – The master sheet

**EXPANDING
HORIZONS
LEARNING EVENT**

2016



Indicator	NE		NC		NW		SE		SS		SW	
	4 Nov 2015	Q1 2016	4 Nov 2015	Q1 2016	4 Nov 2015	Q1 2016	4 Nov 2015	Q1 2016	4 Nov 2015	Q1 2016	4 Nov 2015	Q1 2016
Tax Administration	1.89	0.00	1.83	0.00	2.11	0.00	2.09	0.00	1.81	0.00	2.19	0.00
Organisational and Institutional Arrangements	2.00	0.00	2.11	0.00	2.33	0.00	1.80	0.00	1.89	0.00	2.38	0.00
Tax Procedures (registration, filing, assessment and payment)	1.64	0.00	1.83	0.00	2.00	0.00	2.29	0.00	1.91	0.00	2.31	0.00
Tax Enforcement	1.64	0.00	1.56	0.00	2.00	0.00	2.33	0.00	1.64	0.00	1.83	0.00
Tax Policy	1.42	0.00	1.89	0.00	2.06	0.00	1.87	0.00	1.47	0.00	1.72	0.00
Tax Base	1.33	0.00	1.79	0.00	1.75	0.00	1.85	0.00	1.46	0.00	1.58	0.00
Double taxation between State and Local Government	1.58	0.00	2.08	0.00	2.07	0.00	1.98	0.00	1.50	0.00	2.00	0.00
User Charges for Public Services	1.80	0.00	2.03	0.00	2.07	0.00	2.08	0.00	1.33	0.00	1.70	0.00

KEY: Summary of Current Position (Geopolitical Zone)	0 to 1 (Starting) (RED)	1 to 2 (Part) (AMBER)	2 to 3 (Progress) (GREEN)

Summary of number of Action points in Action Plans (Baseline Nov 2015 And review Q1 2016)

	NE	NE Q4 '16	NC	NC Q4 '16	NW	NW Q4 '16	SE	SE Q1 '16	SS	SS Q1 '16	SW	SW Q1 '16
Planned Action												
LAW AND LEGISLATION	6	0	2	0	9	0	4	0	6	0	6	0
AUTOMATION	2	0	3	0	8	0	4	0	3	0	0	0
ADMINISTRATION	1	0	5	0	2	0	6	0	2	0	7	0
CORE FUNCTIONS	1	0	6	0	5	0	8	0	1	0	6	0
TAXPAYER EDUCATION & POLITICAL/FUNDING SUPPORT	1	0	4	0	3	0	4	0	3	0	1	0
USER FEES	4	0	0	0	1	0	2	0	2	0	2	0
USER FEES	0	0	0	0	2	0	0	0	0	0	2	0
Total number of actions	15	0	20	0	30	0	28	0	17	0	24	0

Summary of Information

IGR Statistics	NE			NC			NW			SE			SS			SW		
	2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015
Average IGR annual Collections	3,584	2,154	0.000	7,308	5,494	0.000	6,744	4,515	0.000	7,304	7,564	0.000	32,487	#####	0.000	72,235	#####	0.000
Up or down on Previous Year																		
Average Annual Federal Allocations	5,946	54,894	43,307	57,860	54,310	42,915	68,667	63,233	49,978	59,051	54,415	42,705	189,622	161,689	110,127	76,314	69,296	56,665
Total IGR = IGRIC	9,520	57,047	43,307	65,168	59,804	42,915	75,411	67,748	49,978	66,355	61,979	42,705	222,109	193,577	110,127	148,549	124,907	56,665
IGRIC of total available	37.61	3.78	0.00	11.21	9.19	0.00	8.94	6.66	0.00	11.01	12.20	0.00	14.63	16.47	0.00	48.63	44.52	0.00

Commentary:

1	Need to recheck the status reported by the states of current position Nov 2016 as some may be overstated. But review at Q1 2016 should help reaffirm position.
2	% of IGR to total budget is distorted in SW by Lagos. The variation within Geo-political zones is significant in all cases but distorted due to incomplete data.
3	This workbook will be updated once FFB have confirmed IGR Figures for 2015
4	Commentary option 4

Questions?

Thank You.