

Sample Cases of IGR improvement from SPARC states that other states can learn from

Presented below are 2 cases of IGR improvement in SPARC focal states – Niger and Anambra States- achieved with support from SPARC. Although Lagos state is one of SPARC’s focal states, recorded successes in IGR improvements were not as a result of SPARC support. However, based on SPARC’s relationship with key officials of the state’s BIR, comprehensive information can be obtained upon which a case can be built for presentation at the event.

Niger State

As at January of 2012, internally generated revenue as reported by the Niger State Internal Revenue Service (NGIRS) was N299, 493,723.06million. However by January 2015, IGR had increased to N466,410,408million. This increase was as a result of two things;

- As a first step, the NGIRS with SPARC support embarked on an extensive corporate planning of the establishment. This involved a review of the legal framework within which the NGIRS operates i.e. the Niger State Revenue Collection and Administration Law of 2011 which came into effect on January 15, 2013, the organisational set up including the Establishment’s organisational structure, each Directorate’s job functions and job schedules of each staff. Following these reviews, specific recommendations were made showing specific steps to be taken by the state and implementation of these has commenced in states.
- Development and implementation of an IGR strategy and implementation plan with support from SPARC which focused on four high level themes including;
 - Establishment of appropriate systems and strategies
 - Effective and appropriate human resources and environment
 - Tax payer and public education
 - Appropriate legal mandate and funding
- Collaboration with other development partner in the State in the preparation of the implementation plan helped for better coordination in delivery of development assistance by other development partners. The German Development assistance program in the State – GIZ was able to identify intervention focus in supporting the NSIRS to avoid duplication of efforts’.
- Specific activities carried out by the state include;
 - Organizational Restructuring
 - Automation of Tax Administration Operations
 - Automated Assessment
 - Automated Collection
 - TIN registration and building taxpayer database.
 - Improving staff welfare & motivation
 - Capacity building
 - Creation of more tax offices such as:
 - SabonWuse Area Tax office
 - Rijau Area Tax Office
 - Kutigi Area Tax Office