

Benchmarking and Tracking State IGR Performance

THE IGR DASHBOARD

Background

The State of the Economy

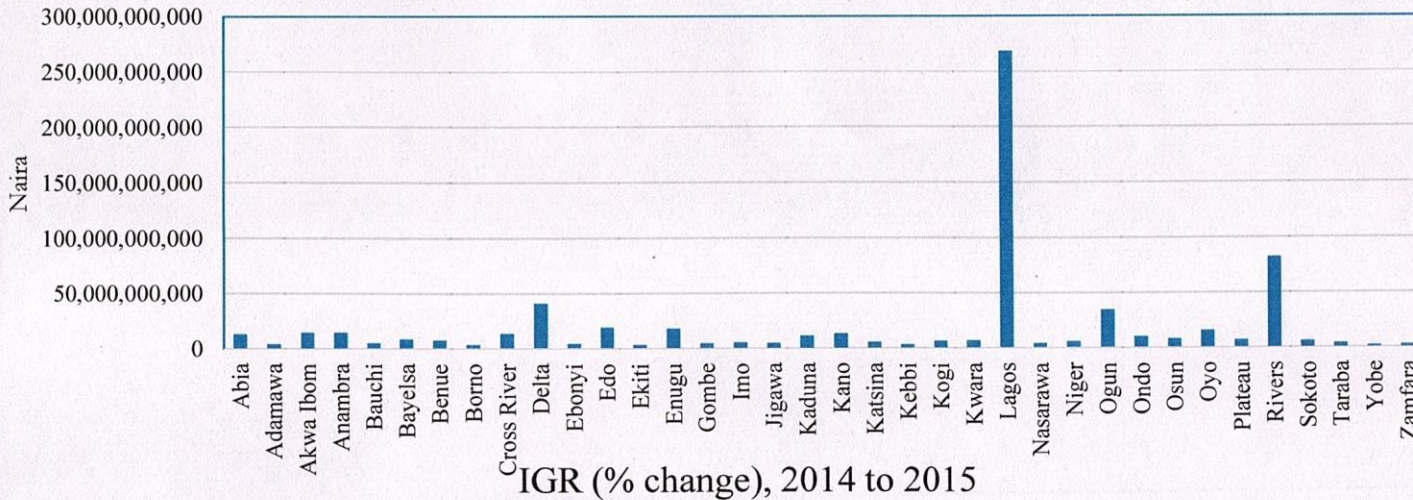
The Nov 2015 NGF IGR Conference

The March 2016 NEC Retreat Resolutions

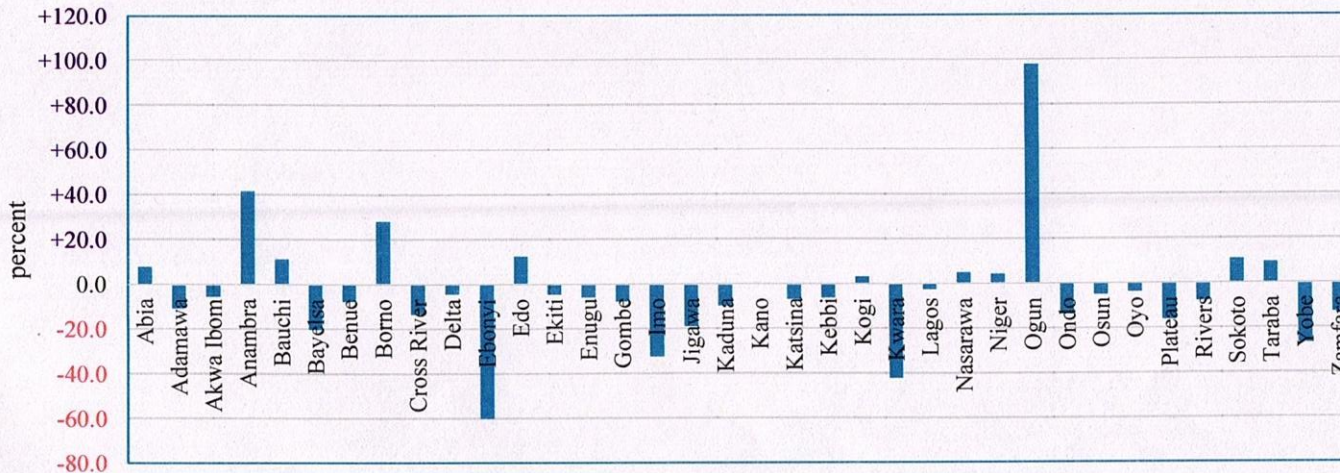
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Current Status

IGR, 2015

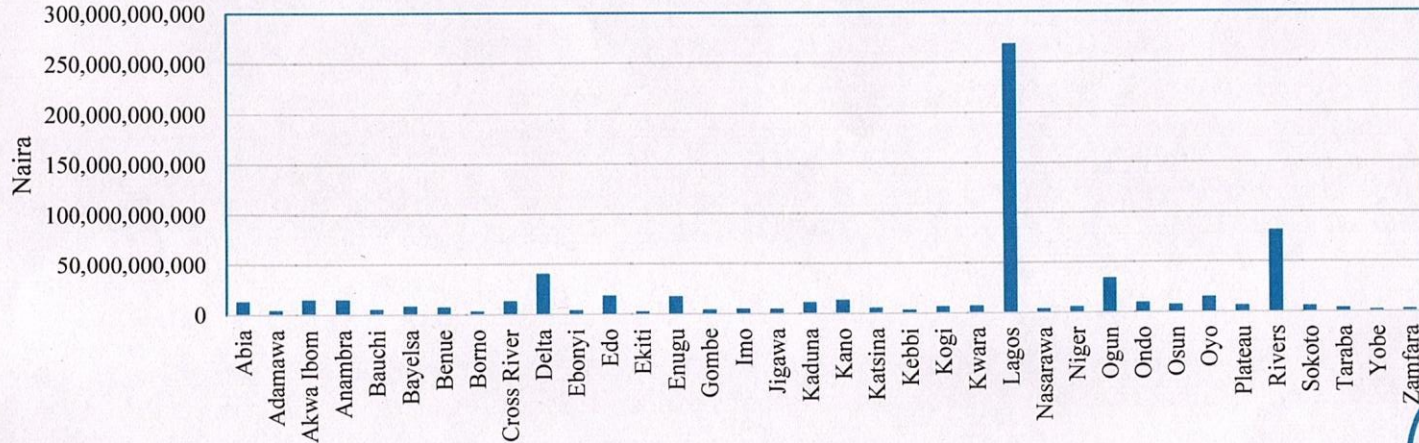


25 out of the 36 States recorded negative IGR growth rates in 2015

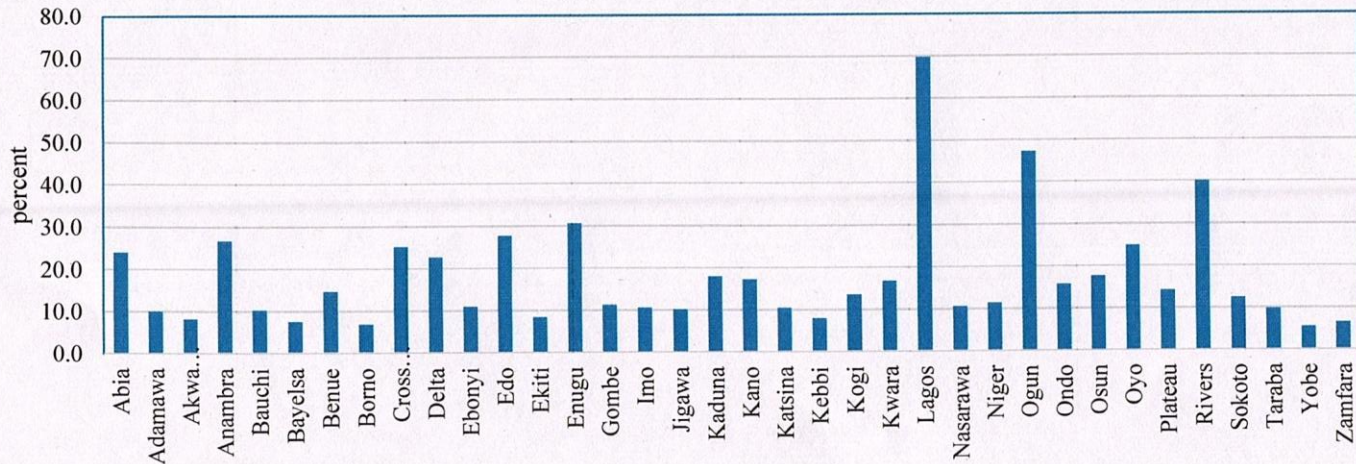


Current Status...

IGR, 2015



IGR (% of Total Recurrent Revenue), 2015



Only a few States are really fiscally independent



The NGF IGR DASHBOARD

What?

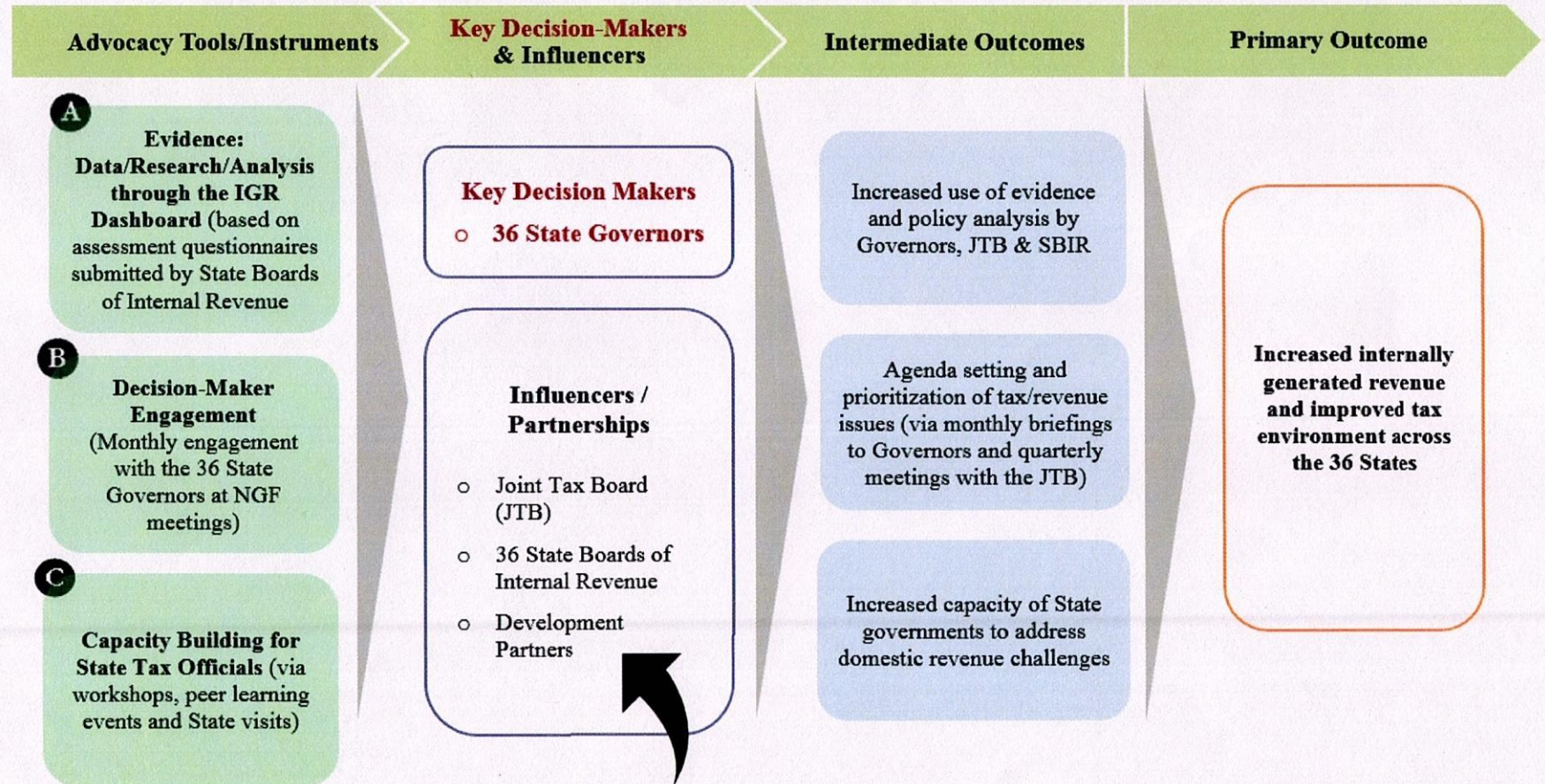


Why?

How it helps...?

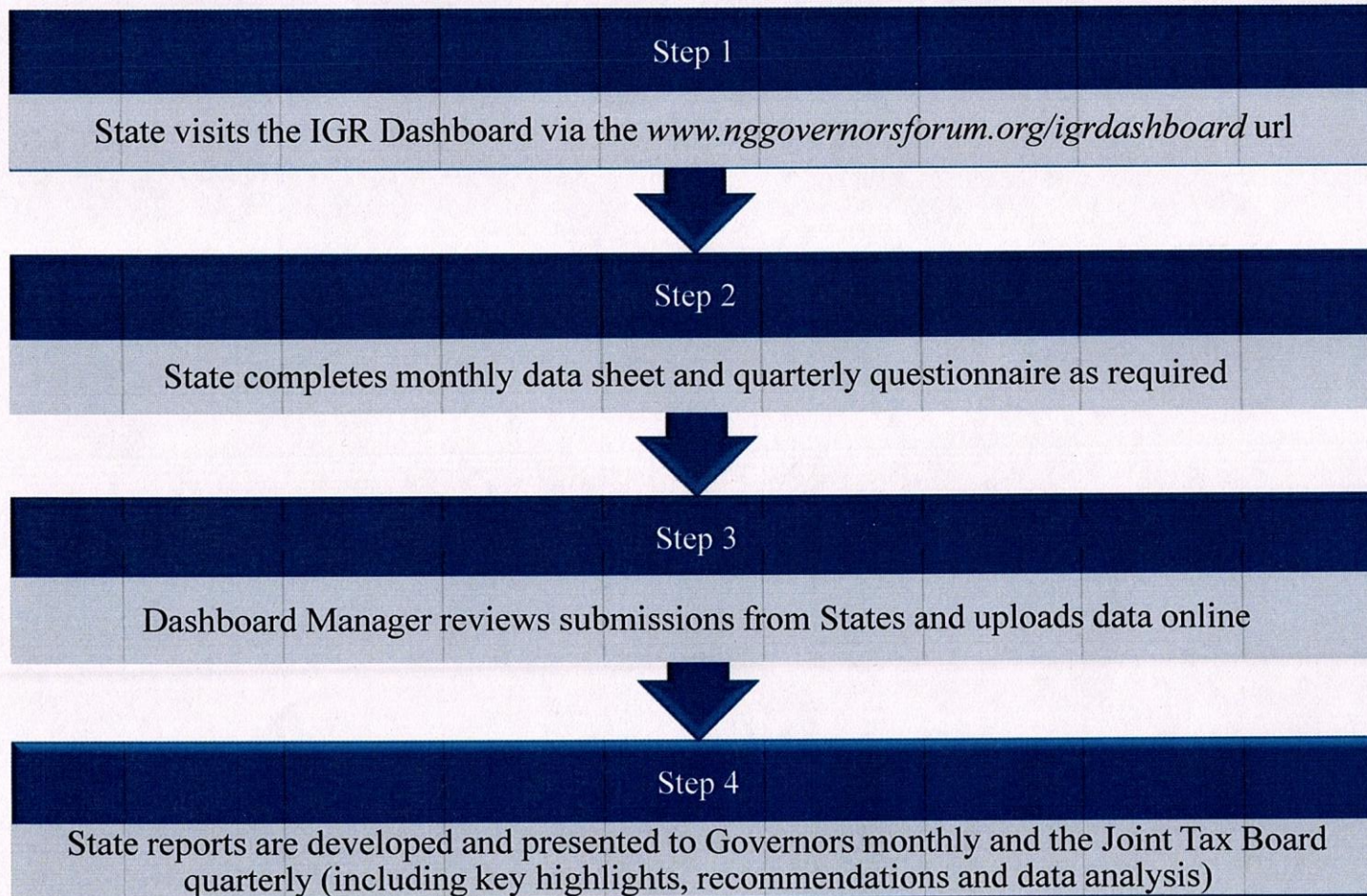


The Framework





The Process



Data Collection and Analysis

Data is collected by using an objective-based questionnaire to be completed at **quarterly** intervals by SBIRS. (Statistics on a **monthly** basis)

This collects information under each of the following headings:

- Tax Administration
- Tax Procedure
- Tax Processing
- Tax Enforcement

It provides a diagnostic study of the State's IGR infrastructure and identifies specific areas that require interventions.

Key elements - research, evidence and peer learning.



State's Assessment



Nigeria Governors' Forum Dashboard Management

The Dashboard

Main Menu

- Assessment Questionnaire
 - Tax Administration
 - Tax Procedures
 - Tax Processing
 - Tax Enforcement
 - View/Edit Submissions
- Questionnaire Annex
- Uploads
- User Management

- State Home Page
- Assessment Questionnaire
- Tax Administration**
- Tax Procedures
- Tax Enforcement

Print Form

Tax Administration

Which quarter of the year are you filling for?*

1st Quarter (Jan to Mar)

Which year are you filling for?*

2017

Organisational and Institutional Arrangements

Which of the following statements apply? (Tick all that apply)

1. The State Board of Internal Revenue Service (SBIRS) Board meets :*

- Weekly
- Monthly
- Quarterly
- Ad hoc
- Never

2. The SBIRS Board issues policies guidance/regulation guidance :*

- Regularly



State Monthly Reports

The NGF Secretariat will provide on a monthly basis – commencing April 2017 a report for **Governors** and **State Boards of Internal Revenue** that highlights:

- The status of States' Boards of Internal Revenue;
- An update of the IGR status in relation to key enablers;
- Recommended actions to address challenges to increased IGR;
- and
- Commendable practices for peer learning

Reporting

The Dashboard

OVERALL TAX GOVERNANCE			
Rank/36		Score/100	Δ
	National	50.0	+1.0
11	State A	53.8	-0.6
30	State B	39.2	+5.0
9	State C	57.5	+0.7
2	State D	73.7	-0.5
14	State E	51.8	+1.0
28	State F	41.9	-2.1
3	State G	73.0	+1.9
24	State H	45.7	-0.1
36	State I	25.7	-4.9
33	State J	34.8	2.3
17	State K	50.3	+3.7
27	State L	43.0	+2.6
12	State M	52.3	+13.1
23	State N	46.5	+2.3
31	State O	35.8	+2.7
15	State P	51.0	+3.5
32	State Q	35.4	+2.0
34	State R	30.0	-5.6
19	State S	49.1	+7.0
20	State T	48.8	+1.5
22	State U	46.6	-3.9
5	State V	63.9	-2.1
26	State W	43.3	+1.9
29	State X	41.3	+4.0
6	State Y	58.9	+5.1
8	State Z	57.8	+0.3

TAX ADMINISTRATION			
Rank/36		Score/100	Δ
	National	52.1	-2.8
22	State A	51.2	-7.3
28	State B	44.3	+0.9
7	State C	63.7	-1.9
1	State D	81.9	-1.1
12	State E	57.0	-4.6
33	State F	32.6	-13.6
3	State G	77.1	-2.3
25	State H	46.0	-4.7
36	State I	15.7	-16.2
30	State J	40.1	-1.1
10	State K	58.0	+5.4
26	State L	45.4	+1.5
15	State M	55.1	+17.3
20	State N	52.5	-0.9
34	State O	31.0	+1.5
21	State P	52.3	-6.5
31	State Q	39.8	-1.6
32	State R	33.0	-8.4
14	State S	55.9	+8.5
17	State T	54.4	-2.5
24	State U	46.4	-12.0
5	State V	70.0	-2.6
23	State W	49.5	+0.5
29	State X	43.7	+1.1
13	State Y	56.3	+0.8
6	State Z	67.1	+2.0

TAX PROCEDURES			
Rank/36		Score/100	Δ
	National	52.7	-0.3
22	State A	42.8	-14.2
30	State B	34.2	+2.3
9	State C	67.5	+0.2
2	State D	93.0	-2.6
16	State E	54.2	+3.4
32	State F	30.4	-21.9
3	State G	88.7	+2.5
22	State H	42.8	+0.3
34	State I	17.9	-9.9
25	State J	40.3	+4.8
20	State K	50.3	+8.2
28	State L	37.9	+0.1
24	State M	42.1	+13.5
21	State N	47.2	+4.5
29	State O	36.4	+6.0
10	State P	63.6	+2.2
33	State Q	25.7	-2.9
36	State R	14.9	-15.2
17	State S	52.0	+3.7
19	State T	51.2	+0.6
27	State U	39.6	-7.1
4	State V	88.0	+8.0
12	State W	58.0	+17.2
31	State X	34.0	+2.5
7	State Y	71.6	+6.5
8	State Z	68.4	+3.6

TAX ENFORCEMENT			
Rank/36		Score/100	Δ
	National	35.1	-1.0
17	State A	31.9	-11.6
31	State B	16.0	+1.5
14	State C	39.0	+1.2
1	State D	72.1	-1.8
8	State E	48.0	+0.3
27	State F	20.9	-3.8
3	State G	60.5	-7.9
19	State H	30.9	+1.0
33	State I	12.9	-1.8
28	State J	20.1	-1.6
18	State K	31.7	-1.5
29	State L	19.0	+3.0
11	State M	44.1	+25.0
25	State N	24.9	+3.4
24	State O	26.2	+13.1
12	State P	41.9	-1.2
36	State Q	4.2	-3.9
34	State R	12.3	-15.1
9	State S	46.7	+16.9
21	State T	28.8	-4.5
23	State U	26.3	-8.9
6	State V	50.2	-5.4
32	State W	15.8	-7.9
30	State X	18.0	+8.0
10	State Y	44.7	+2.7
5	State Z	59.8	+6.5

TAX PROCESSING			
Rank/36		Score/100	Δ
	National	45.7	-5.7
13	State A	51.9	-5.4
26	State B	40.0	-5.2
3	State C	60.5	-1.0
1	State D	62.6	+0.2
22	State E	42.4	-17.9
33	State F	34.5	-21.1
5	State G	59.2	-3.8
19	State H	47.3	+3.6
36	State I	8.3	-29.6
25	State J	40.3	-8.4
8	State K	55.6	+5.6
21	State L	43.1	-6.5
9	State M	54.9	+16.6
7	State N	56.4	-1.8
34	State O	15.6	-10.4
24	State P	41.5	+0.4
29	State Q	37.5	-4.2
27	State R	38.5	-17.6
12	State S	52.3	+5.1
20	State T	46.1	-5.9
23	State U	42.0	-22.9
6	State V	56.6	-6.6
29	State W	37.5	-11.3
29	State X	37.5	-11.8
16	State Y	49.7	+11.2
11	State Z	53.0	+2.0



Reporting...



The Dashboard

	Q1, 2017	Δ	Regional Average	National Average
Overall Tax Performance	58.49	+0.6	69.93	75.57
Tax Administration	67.56	+0.5	66.26	79.06
Organisational and Institutional Arrangements	81.81	+11.4	83.39	75.56
Availability and Sufficiency of IRS Budget	65.92	-18.5	100	100
Salary Incentives, IRS Staff Skills and Training Levels	75.83	-1.1	64.45	94.03
SBIRS Outreach in Districts (No of Tax Offices)	46.67	+10.0	17.22	46.67
Tax Procedures (Registration, Filing, Assessment and Payment)	42.21	-6.7	62.97	71.38
Tax registration using Unified Tax Identification Number (TIN)	51.09	-11.8	64.27	66.09
Efficiency of Tax Collection Method (BoJ by tax officers Vs self-assessment)	33.33	-1.7	61.67	76.67
Tax Processing (manual Vs automated)	64.06	+18.8	81.77	81.77
Tax payment (cash paid to tax officers versus bank and electronic payment)	64.06	+18.8	81.77	81.77
Tax Enforcement	60.11	-10.0	68.7	70.07
Capacity for Taxpayer Audits	53.2	+12.4	72.91	78.21
Tax Awareness	63.64	-18.2	72.73	100
Complaints	36.11	-34.3	41.67	52.09
Double Taxation	87.5	0.0	87.5	50

Reporting...

X GEOPOLITICAL ZONE
Q1, 2017



The Dashboard

OVERALL TAX GOVERNANCE		
Rank/7	Score/100	Δ
6	35.4	+2.0
7	30	-5.6
3	49.1	+7.0
4	48.8	+1.5
5	46.6	-3.9
1	79.9	+2.3
2	69.8	+3.6

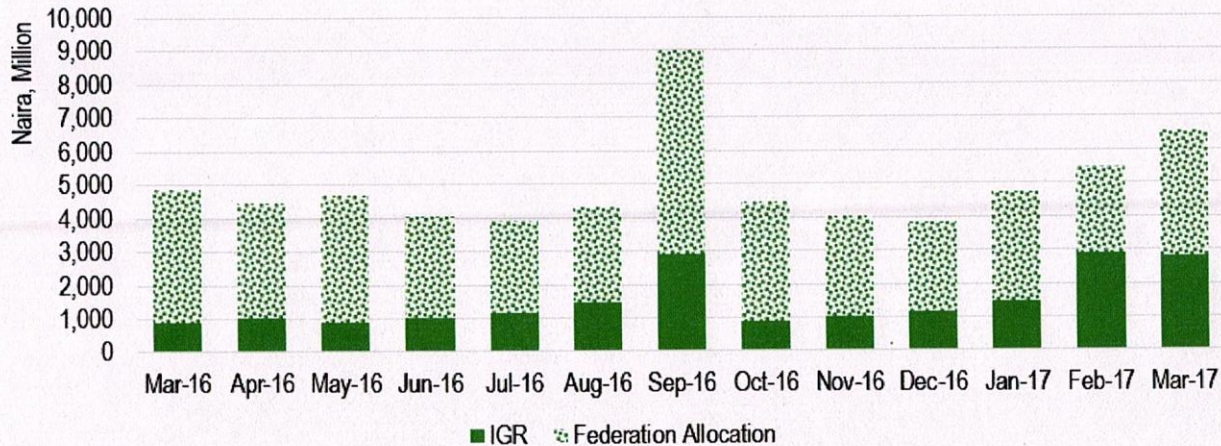
TAX ADMINISTRATION		
Rank/7	Score/100	Δ
6	39.8	-1.6
7	33	-8.4
3	55.9	+8.5
4	54.4	-2.5
5	46.4	-12.0
1	80.8	-0.3
2	76.1	+1.3

TAX PROCEDURES		
Rank/7	Score/100	Δ
6	25.7	-2.9
7	14.9	-15.2
3	52	+3.7
4	51.2	+0.6
5	39.6	-7.1
1	94.9	+1.8
2	83.9	-3.2

TAX ENFORCEMENT		
Rank/7	Score/100	Δ
7	4.2	-3.9
6	12.3	-15.1
3	46.7	+16.9
4	28.8	-4.5
5	26.3	-8.9
1	65.6	-5.9
2	60.4	-1.1

TAX PROCESSING		
Rank/7	Score/100	Δ
7	37.5	-4.2
6	38.5	-17.6
3	52.3	+5.1
4	46.1	-5.9
5	42	-22.9
1	62.5	-2.5
2	60.5	+1.4

Recurrent Revenue Trend





Reporting...

= State's Score ▨ Regional Score ■ National Score





Next Steps

- **Knowledge sharing through the Dashboard repository** for IGR resource tools. This may include tax policies, reports or guides.
- **Technical assistance through the NGF HelpDesk** – a platform designed to provide demand-based advice and technical support to States.
- **Financial support for State engagement meetings** including annual IGR workshops/learning events.

Thank you

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