



Also Inside
**NGF Valedictory
Dinner** for Governors
Oshiomhole and Mimiko
Pg. 8 & 9



IGR: How does Lagos do it?

■ Innovative IGR practices in Niger, Edo and Kano

Inside

■ INNOVATIVE PRACTICES ACROSS STATES
■ THE IGR DASHBOARD



Chairman's Word

This edition of our in-house publication, The Executive Summary, focuses on the Internally Generated Revenue (IGR) of states, which to a very large extent, constitutes the most topical of governance issues in these turbulent economic times.

Lagos, Kano, Edo and a host of other states have taken the lead and are almost bracing the tape in terms of maximizing their revenue potentials and breaking away from the apron strings of the federal government. They are not there yet, but they are veritable examples of the way to go. The IGR Dashboard expertly put together by the economists of the NGFS has been pushing new initiatives as a template for revenue freedom and all that is needed is for states to key into the project and achieve the coveted independence from waiting cap-in-hand for the federal government to dole out money for states' operations.

It is my hope that many more states will sooner than later identify their revenue potentials and harness them for the benefit of their people. To do so is why the Newsletter is asking "how did Lagos do it?"

Away from normal governance issues is the valedictory dinner for two of our most respected colleagues who are resting their governors' titles to begin life outside government house. Governors Olusegun Mimiko of the People's Democratic Party (PDP) and Adams Oshiomhole of the All People's Congress (APC) will now be honorary members of our exalted forum of governors.

Needless to say, these are two people with well-established pedigrees. Mimiko is a medical doctor and accomplished public servant. He has served his people in every capacity, starting from being a commissioner to secretary to the government, minister and until last month, governor. He therefore stands out as repository of knowledge in governance that anyone serving Ondo State can only ignore at his own peril.

Former Governor of Edo State, Adams Oshiomhole needs no introduction. He was a union leader per excellence and he carried his battles for the redemption of the masses to the National Economic Council where his treatise and interventions were cerebral and profound. We will miss both men.

Our major consolation I hope, is that they will make their invaluable advices available to us whenever we require them. As chairman of the NGF I can say, without fear of contradiction, that the forum will miss their contributions which have served as pathfinders for the group at the most inauspicious times.

I wish them the best in their future endeavors.

Signed

His Excellency,

Hon. Dr. Abdul'aziz Yari Abubakar



HIS EXCELLENCY,
HON. ABDUL'AZIZ YARI ABUBAKAR
Executive Governor, Zamfara State

THE TEAM

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CONTENT

The IGR Dashboard

Page **03**



Innovative practices in Lagos and other states

Page **06**



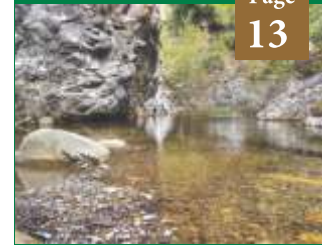
NGF Valedictory Dinner for Governors Oshiomhole and Mimiko

Page **8&9**



Tourism as a money spinner

Page **13**





The IGR Dashboard

By David Nabena

The Nigeria Governors' Forum (NGF) has developed an internally generated revenue (IGR) Dashboard to facilitate the provision of technical support to States in addressing internal revenue challenges. The Dashboard is designed as an online platform to assess the tax/revenue environment of States; track the impact of tax reforms; and facilitate the replication of commendable tax processes across the 36 States of Nigeria – through research, evidence and structured peer learning.

How it works?

The Dashboard will be managed by the NGF Secretariat and will provide real time access to all 36 State Boards of Internal Revenue (SBIR). The platform will also maintain useful tax reform information, including monthly and quarterly assessment questionnaires to be completed by SBIR and reports accessible to authorized users via the www.nggovernorsforum.org/igrdashboard url.

The NGF Secretariat will drive the operation of the programme and support the implementation and monitoring of recommended actions from the Dashboard, including those agreed at Joint Tax Board (JTB) meetings. This will be achieved by ensuring high political support from Governors

through monthly briefings at NGF meetings, while the JTB will provide the learning platform for stimulating discussions with States' tax heads.

The programme is intended to support the strengthening of States' fiscal repositioning while also facilitating an organized approach for revenue management. This is in line with ongoing initiatives supported by the NGF Secretariat to improve public financial management and overall service delivery at the sub-national level.

What next?

The IGR Dashboard is pegged to launch in February 2017, with a formal unveiling to all 36 State Governors. A follow-up presentation will be made to States at the forthcoming JTB meeting in March, as well as development partners.

A repository of tax tools and guides has been developed to provide downloadable step-by-step guides to implementing commendable reforms that have worked across States.

The operation of the Dashboard will be supported by the NGF HelpDesk – a platform designed to provide demand-based advice and technical support through knowledge transfer, peer learning, and direct technical assistance.

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The NGF Secretariat will drive the operation of the programme and support the implementation and monitoring of recommended actions from the Dashboard, including those agreed at Joint Tax Board (JTB) meetings.”

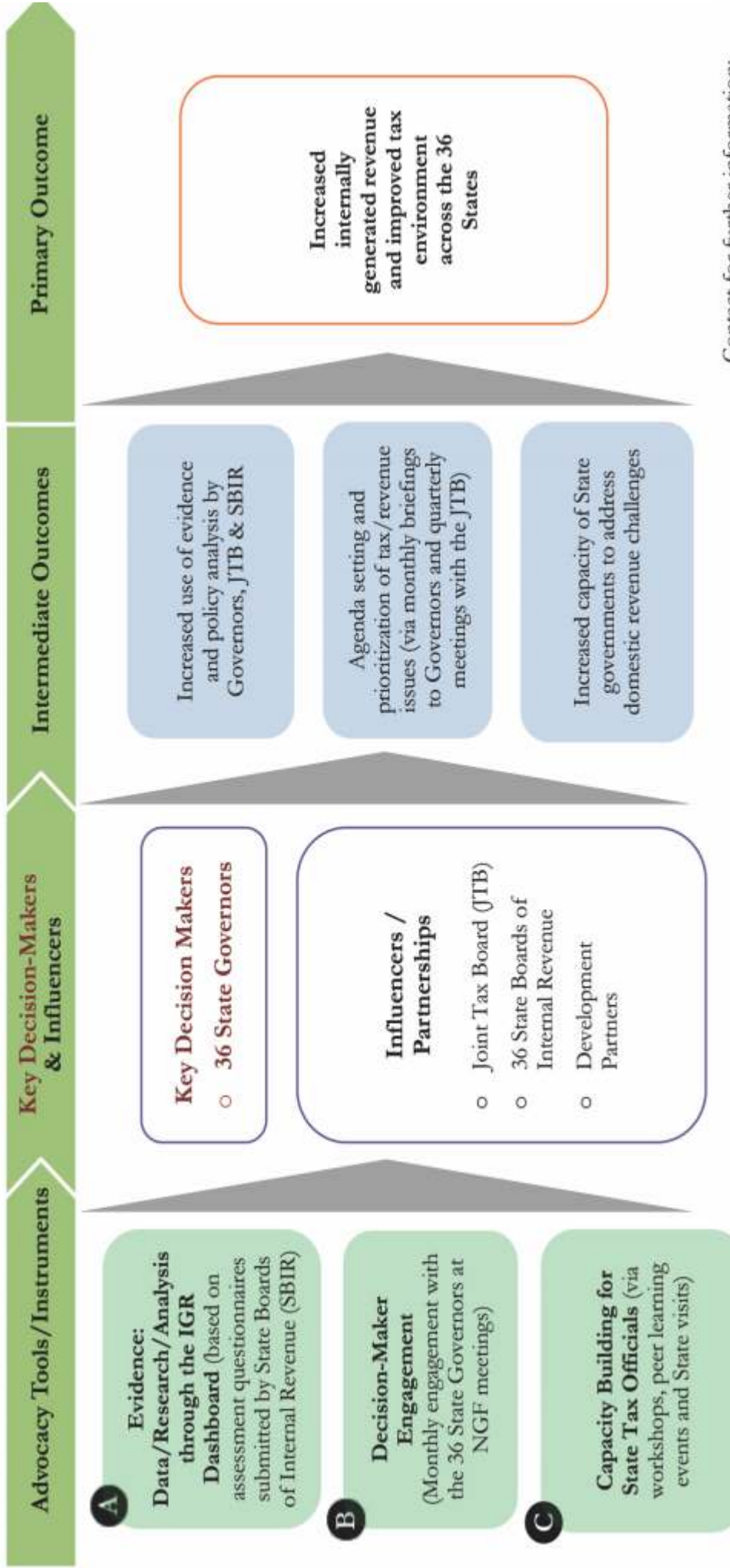




RANK/36	STATE	IGR (N)	IGR (Δ , N)	IGR (Δ , %)	IGR (% of TRR)
12	Abia	13,349,444,264	978,249,369	+7.9	24.0
28	Adamawa	4,451,736,118	(542,745,763)	-10.9	10.0
9	Akwa Ibom	14,791,175,253	(885,327,170)	-5.6	8.1
8	Anambra	14,793,120,189	4,338,807,872	+41.5	26.6
25	Bauchi	5,393,721,996	540,268,811	+11.1	10.1
15	Bayelsa	8,713,516,526	(2,244,747,162)	-20.5	7.4
17	Benue	7,631,789,841	(652,635,319)	-7.9	14.5
33	Borno	3,530,261,222	769,487,443	+27.9	6.7
11	Cross River	13,567,122,507	(2,171,728,237)	-13.8	25.2
3	Delta	40,805,656,912	(2,013,552,113)	-4.7	22.6
29	Ebonyi	4,386,258,318	(6,646,214,194)	-60.2	10.9
5	Edo	19,117,468,369	2,093,873,138	+12.3	27.7
34	Ekiti	3,297,707,704	(164,633,744)	-4.8	8.4
6	Enugu	18,081,014,527	(1,169,331,066)	-6.1	30.7
27	Gombe	4,784,605,861	(411,854,520)	-7.9	11.2
24	Imo	5,472,581,634	(2,643,169,752)	-32.6	10.6
26	Jigawa	5,081,424,105	(1,191,886,511)	-19.0	10.1
13	Kaduna	11,536,729,989	(1,245,792,526)	-9.7	17.9
10	Kano	13,611,853,936	(50,000,000)	-0.4	17.2
23	Katsina	5,791,008,741	(432,028,858)	-6.9	10.4
32	Kebbi	3,592,406,108	(241,737,534)	-6.3	7.9
20	Kogi	6,776,580,756	206,652,103	+3.1	13.4
18	Kwara	7,178,922,183	(5,281,595,772)	-42.4	16.6
1	Lagos	268,224,782,435	(7,939,196,241)	-2.9	69.8
30	Nasarawa	4,281,701,807	196,574,221	+4.8	10.5
22	Niger	5,975,149,922	237,964,886	+4.1	11.3
4	Ogun	34,596,446,520	17,098,825,732	+97.7	47.2
14	Ondo	10,098,000,000	(1,620,741,502)	-13.8	15.7
16	Osun	8,072,966,446	(440,307,741)	-5.2	17.7
7	Oyo	15,663,514,825	(643,718,875)	-3.9	24.9
19	Plateau	6,937,349,803	(1,347,075,357)	-16.3	14.2
2	Rivers	82,101,298,408	(7,011,149,939)	-7.9	40.1
21	Sokoto	6,224,448,123	606,684,862	+10.8	12.4
31	Taraba	4,155,053,816	356,012,943	+9.4	9.8
36	Yobe	2,251,330,427	(822,449,733)	-26.8	5.4
35	Zamfara	2,741,632,541	(407,998,013)	-13.0	6.4
TOTAL		687,059,782,132	(20,798,216,264)	-2.9	25.5

Note: Δ = change; IGR = Internally Generated Revenue; TRR = Total Recurrent Revenue

The IGR Dashboard Framework



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Innovative practices in Lagos and other states

Lagos is Africa's fourth largest economy. Its activities are predominantly in the manufacturing, transportation services and construction sectors. The State is a success story in revenue generation in Nigeria and Africa. It raises the bar for measuring IGR performance in the country especially with the reform of its Board of Internal Revenue which stirred the implementation of high-yielding reforms. Lagos IGR rose geometrically from N185.9 billion in 2010 to N268 billion in 2015.

The State's IGR constituted about 70% of its total recurrent revenue in 2015 showing high level of fiscal sustainability especially during periods of falling oil revenues. The tax compliance rate in the State is approximately 56%, with active taxpayers made up of 8% public sector, 7% organized private sector and 18% informal sector.

A case for modernizing tax systems and improving tax revenue mobilization

Specific government reforms and effects:

Maintaining an up-to-date taxpayer database

Company audits are completed every year using consultants and staff of the IRS. Enumeration is also a daily activity, with 36 tax stations and over 600 enumerators. For instance, nightclubs are enumerated at night especially for consumption tax while churches with commercial outlets or staff are enumerated on Sundays. A



flow chart is the Standard Operating Manual. This exists in soft and hard copies which are regularly updated so that a recruit will not have to go through the learning curve all over again. There are also whistle blowers – these are external people who provide information on companies.

For the informal sector, enumerators are physically present with business owners. They build a rapport with business owners and provide short and long-term incentives. An example of an incentive is the Governor's handshake for the most compliant taxpayer. Churches do not operate company income tax. They assess pastors who own luxury items or those living luxurious lifestyles as high net-worth citizens and charge them as individuals. In Lagos, the data is backed up in the IRS. Consultants are paid a retainer fee, and the training and retraining of

REFORM	EFFECT
Semi-autonomy of Lagos Internal Revenue Service (LIRS) in 2007	Freedom to hire skilled technicians and invest in technology LIRS uses its power to issue notices, distrain tax defaulters' assets; prosecute tax defaulters by the Lagos State Attorney General
Simplification of tax collection and payments	Establishment of Lagos State Electronic Banking System of Revenue Cycle Management
Self-assessment and tax payment	Issuance of TIN
Constant taxpayer education and enlightenment campaign	Payments of tax and revenue via banks, issuance of electronic receipts and Electronic Tax Clearance Certificates (e-TCC)
Enforcement of tax compliance	Administered through 1,200 bank branches (Treasury Single Account reconciles amounts daily) and 36 LIRS tax stations that issue automated receipts
Comprehensive training for tax officers	Tax stakeholders' conferences held regularly
Taxing the informal sector	This is done through the LIRS Training School and Chartered Institute of Taxation of Nigeria Opened 40 mini tax offices in major markets Established 40 tax education and enlightenment teams that pay regular visits to taxpayers to educate, assess and check taxpayers' payment certificates Established an Informal Sector (Professional) Unit to meet tax assessments of professionals in private practice

IRS staff is a crucial success factor in Lagos.

Other success factors

Strong and sustained government commitment at the highest level

Coordination among MDAs to provide additional information to LIRS for audit purposes
Regular taxpayer education campaigns on tax

procedures and updates on how taxes are spent by the government
Staff training and capacity building to reduce reliance on external consultants.



Ratio of Formal Vs Informal Performance

Edo is one of the nine oil producing States (contributing 2% of Nigeria's oil output) in the South-south geopolitical zone. It has a population of over 4 million people. Its average monthly IGR currently stands at about N1.5 billion. Total IGR recorded in 2015 was N14.8 billion according to the State's Board of Internal Revenue.

Commendable practices in tax administration and implementation of Property and Consumption Tax

Tax Administration

In recent times, approaches deployed by the State to achieve growth in revenues include a strong political will on the part of the Governor; effective implementation of the Internal Revenue Service's Sector Strategic Plan; qualitative leadership of the Executive Chairman; regular convening of stakeholder seminars and workshops; and teamwork by all stakeholders. The State also embarked on an aggressive tax sensitization and education drive, using mass media, strict adherence to administrative and judicial procedures in executing tax enforcement and entrenching high level professionalism among tax officers in discharging their duties.

Ground rents and property taxes are remitted to the State Internal Revenue Service after 5% costs deductions. Late payment accumulates 10% interest which increases to 35% after 165 days. Cases of late payment can be taken to court after about six months. The Edo Property Tax is administered under the

Land Use Act, based on the economic value of the property. Edo collects 5% Consumption Tax on services and goods consumed in the hospitality industry from hospitality outfits (hotels, bars, restaurants, etc.).

The Anambra State economy is predominantly driven by the private sector with many industrial and market clusters. The population is about 5 million. Between April 2014 and January 2015, Anambra's IGR collection increased from a monthly average of N500 million to N1 billion – a 100% leap in less than one year. The leap in IGR has been attributed to the extraordinary political commitment of the State Governor, Dr. Willie Obiano, and the development of a robust IGR improvement strategy, and the deliberate use of robust computer-based tax management systems and processes.

In 2015, the State generated a total of N14.8 billion, contributing 27% of its total recurrent revenue for the year.

Highlighting the significance of political commitment, adoption of a strategic approach, and use of information and communications technology in improving IGR

Exceptional political commitment: This led to the establishment of a high-level IGR Committee made up of eight Commissioners and headed by a Director General.

Development of a robust IGR improvement strategy: As a first step, Anambra State, with support from DFID-SPARC, conducted a

situation analysis of its IGR superstructure to better understand the inherent challenges and necessary steps to be taken.

Computer-based tax management systems and processes: A second major success factor was the automation of tax processes in the State. The State uses a pay-direct platform for all revenue windows.

Kano State is recognized as a center of commerce for producing manufactured goods for both national and international markets. Despite its potential to generate IGR, the State, like many other States, still relies on federation transfers which provides over 80% of its total recurrent revenues. In the last five years, the State's internally generated revenue has grown significantly, from N6.6 billion in 2010 to over N13.6 billion in 2015.

Successful Tax Harmonisation in LGAs

Although faced with many challenges, Kano State, in collaboration with GEMS3, has recorded huge success in harmonized taxes across its local government areas (LGAs). The following reforms have been identified as commendable practices adopted by Kano:

- (i) Establishment of harmonised rates and levies law which provides legal backing for all other reforms
- (ii) Initiation of public-private dialogues between LGAs and relevant private bodies and business membership organisations (BMOs), for example Kano State Traders Association (KATSU), Manufacturers Association of Nigeria

(MAN) and others.

(iv) Adoption of Tax for Service through MoUs between various LGAs and BMOs on the provision of infrastructure in markets and commitment to invest a percentage of revenue into markets in return for co-operation from BMOs

(v) Capacity building of LGA revenue staff and collectors

(vi) Launching of the first ever Harmonised Demand Notice by the Ministry of Local Governments in all 44 LGAs.

(vii) Adoption of direct lodgement for all payments and collections.

(viii) Engagement in a public enlightenment and awareness campaign.

Niger State, the largest State in Nigeria in land area (76,363 square kilometres), is located in the North Central Zone of Nigeria and has a population of about 5.5 million people. Endowed with agricultural and mineral resources, the State has unrealised manufacturing, commercial and financial advantages. The State is home to two major hydroelectric power stations, Kainji and Shiro, and is very rich in culture and tourism. Despite its huge potential, Niger State relies on federation transfers for over 90% of its total revenue.

Determined to improve its internally generated revenues, the State embarked on steps to address priority areas which have largely contributed to the 100% increase in IGR from N3 billion in 2010 to N6 billion in 2015.

Improving IGR by developing and implementing an IGR improvement strategy and restructuring the BIR

Two major steps were taken by the Niger State Inland Revenue Service (NGIRS) to improve its IGR:

- (i) Development of an IGR Improvement Strategy to identify institutional and policy challenges and strengths with a view to developing a comprehensive plan to address them.
- (ii) Restructuring the BIR to be fit-for-purpose.

Other steps taken by the State include:

- (i) Automation of tax administration operations including assessment and collection
- (ii) Organisational restructuring to provide professional, reform-minded, result-oriented management and private sector leadership empowered to implement the provisions of the Revenue Law of 2011
- (iii) TIN registration and establishment of a taxpayer database
- (iv) Achievement of partial autonomy and increased funding for the NGIRS which facilitated an improvement in staff capacity, better welfare and motivation and the creation of additional tax offices across the State to ensure better coverage
- (v) Introduction of a simplified process of assessment and payment which has enhanced voluntary compliance and a subsequent increase in tax revenue
- (vi) Introduction of a presumptive tax regime which makes it easier to tax informal sector operators



NGF Valedictory Dinner for Gov



DG, NGFS, A. B. Okauru and Bauchi State Governor, H.E. Mohammed A. Abebakar



NGF Chairman, H.E. Abdul-Aziz Y. Abubakar, Ondo State In-Coming Governor, H.E. Akeredolu Rotimi, Vice President, Yemi Osinbajo and Ondo State Out-Going Governor, H.E. Olusegun Mimiko



Former Edo State Governor, H.E. Adams Oshiomhole, Vice President Yemi Osinbajo, Ondo State Out-Going Governor, H.E. Olusegun Mimiko and NGF Chairman, H.E. Abdul-Aziz Y. Abubakar



Presentation of Gift to Out-Going Governor of Ondo State by the Vice President



Hon. Patrick Obahiagbon and Other Guests



Katsina State Governor, H.E. Aminu Masari; Imo State Governor, H.E. Rochas Okorocha; NGF Chairman, H.E. Abdul-Aziz Y. Abubakar; Vice President; Out-Going Governor and Former Edo State Governor.



Executive Director, R & S, NGF, Alhaji Abdulateef Shittu and Executive Director, F & A, NGF, Abubakar Jibiya



Ondo State Out-Going Governor, H.E. Olusegun Mimiko and Edo State Out-Going Governor, H.E. Adams Oshiomhole

ernors Oshiomhole and Mimiko



Adamawa State Governor, H.E. Bindo Jibrilla and former NGF Chairman, Obong Victor Attah



Ondo State In-Coming Governor, H.E. Rotimi Akeredolu and Kwara State Governor, H.E. Abdulfatah Ahmed



Presentation of Gift to Former Governor of Edo State by the Vice President



Plateau State Governor, H.E. Simon Lalong and Oyo State Governor, H.E. Abiola Ajimobi



Chairman; Ondo State In-Coming Governor



Kebbi State Governor, H.E. Abubakar Bagudu, Edo State Governor, H.E. Obaseki Godwin, Former Governor of Delta State, H.E. Uduaghan and Osun State Governor H.E. Rauf Aregbesola



A Portrait of some Governors and the Vice President



Former Governor of Cross-River, H.E. Liyel Imoke, Former Governor of Abia State H.E. Theodore Orji and Governor of Ekiti, H.E. Kayode Fayemi



RANK/36	STATE	TRR (N)	TRR (Δ , N)	TRR (Δ , %)
15	Abia	55,638,831,926	(12,293,501,767)	-18.1
28	Adamawa	44,644,506,792	(11,602,079,946)	-20.6
3	Akwa Ibom	183,431,613,680	(86,607,163,729)	-32.1
14	Anambra	55,684,206,442	(6,907,069,205)	-11.0
17	Bauchi	53,205,449,319	(12,781,169,377)	-19.4
5	Bayelsa	117,876,150,981	(67,589,646,724)	-36.4
19	Benue	52,568,137,353	(13,188,289,695)	-20.1
20	Borno	52,308,511,727	(13,077,611,457)	-20.0
16	Cross River	53,906,611,544	(13,485,793,926)	-20.0
4	Delta	180,177,128,915	(63,157,365,034)	-26.0
35	Ebonyi	40,393,236,885	(16,729,341,579)	-29.3
8	Edo	68,938,770,058	(14,517,671,820)	-17.4
36	Ekiti	39,372,147,122	(10,147,162,944)	-20.5
12	Enugu	58,970,769,213	(12,163,631,886)	-17.1
31	Gombe	42,549,669,873	(10,706,106,372)	-20.1
21	Imo	51,647,202,943	(17,069,844,374)	-24.8
23	Jigawa	50,276,479,225	(13,910,249,972)	-21.7
10	Kaduna	64,287,178,496	(15,906,593,055)	-19.8
6	Kano	78,936,846,026	(17,693,233,960)	-18.3
13	Katsina	55,833,782,970	(13,947,744,023)	-20.0
27	Kebbi	45,643,349,191	(12,199,100,667)	-21.1
22	Kogi	50,490,981,428	(12,090,447,025)	-19.3
29	Kwara	43,221,359,249	(14,190,970,460)	-24.7
1	Lagos	384,520,712,683	(22,253,433,894)	-5.5
34	Nasarawa	40,917,639,227	(10,062,006,800)	-19.7
18	Niger	52,752,933,952	(12,968,407,272)	-19.7
7	Ogun	73,260,713,575	6,906,341,458	+10.4
9	Ondo	64,376,809,750	(23,073,159,266)	-26.4
26	Osun	45,652,051,717	(10,785,531,312)	-19.1
11	Oyo	62,914,582,640	(12,328,376,593)	-16.4
25	Plateau	48,771,119,124	(13,232,302,983)	-21.3
2	Rivers	204,711,480,659	(78,977,652,323)	-27.8
24	Sokoto	50,131,963,038	(11,953,348,484)	-19.3
32	Taraba	42,521,487,872	(10,301,786,165)	-19.5
33	Yobe	41,533,527,112	(11,906,762,655)	-22.3
30	Zamfara	42,890,697,650	(11,413,985,624)	-21.0
TOTAL		2,694,958,640,355	(704,312,200,911)	-20.7

KEY: TRR: Total Recurrent Revenue
N: Naira
D: Change
%: Percentage



RANK/36	STATE	FA (N)	FA (Δ, N)	FA (% of TRR)	FA (Δ, %)
20	Abia	42,289,387,662	(13,271,751,136)	76.0	-23.9
26	Adamawa	40,192,770,674	(11,059,334,183)	90.0	-21.6
1	Akwa Ibom	168,640,438,427	(85,721,836,559)	91.9	-33.7
23	Anambra	40,891,086,254	(11,245,877,078)	73.4	-21.6
12	Bauchi	47,811,727,323	(13,321,438,188)	89.9	-21.8
5	Bayelsa	109,162,634,454	(65,344,899,562)	92.6	-37.4
17	Benue	44,936,347,511	(12,535,654,376)	85.5	-21.8
11	Borno	48,778,250,505	(13,847,098,900)	93.3	-22.1
25	Cross River	40,339,489,037	(11,314,065,690)	74.8	-21.9
2	Delta	139,371,472,003	(61,143,812,921)	77.4	-30.5
36	Ebonyi	36,006,978,567	(10,083,127,385)	89.1	-21.9
10	Edo	49,821,301,689	(16,611,544,958)	72.3	-25.0
34	Ekiti	36,074,439,418	(9,982,529,199)	91.6	-21.7
24	Enugu	40,889,754,686	(10,994,300,820)	69.3	-21.2
31	Gombe	37,765,064,011	(10,294,251,851)	88.8	-21.4
15	Imo	46,174,621,309	(14,426,674,622)	89.4	-23.8
16	Jigawa	45,195,055,120	(12,718,363,461)	89.9	-22.0
8	Kaduna	52,750,448,507	(14,660,800,529)	82.1	-21.7
6	Kano	65,324,992,091	(17,643,233,960)	82.8	-21.3
9	Katsina	50,042,774,229	(13,515,715,165)	89.6	-21.3
21	Kebbi	42,050,943,083	(11,957,363,133)	92.1	-22.1
19	Kogi	43,714,400,672	(12,297,099,128)	86.6	-22.0
35	Kwara	36,042,437,066	(8,909,374,688)	83.4	-19.8
4	Lagos	116,295,930,248	(14,314,237,653)	30.2	-11.0
33	Nasarawa	36,635,937,420	(10,258,581,021)	89.5	-21.9
14	Niger	46,777,784,030	(13,206,372,158)	88.7	-22.0
29	Ogun	38,664,267,056	(10,192,484,274)	52.8	-20.9
7	Ondo	54,278,809,750	(21,452,417,763)	84.3	-28.3
32	Osun	37,579,085,271	(10,345,223,572)	82.3	-21.6
13	Oyo	47,251,067,815	(11,684,657,717)	75.1	-19.8
22	Plateau	41,833,769,321	(11,885,227,626)	85.8	-22.1
3	Rivers	122,610,182,250	(71,966,502,384)	59.9	-37.0
18	Sokoto	43,907,514,915	(12,560,033,346)	87.6	-22.2
30	Taraba	38,366,434,056	(10,657,799,108)	90.2	-21.7
28	Yobe	39,282,196,685	(11,084,312,922)	94.6	-22.0
27	Zamfara	40,149,065,109	(11,005,987,611)	93.6	-21.5
TOTAL		2,007,898,858,223	(683,513,984,647)	74.5	-25.4

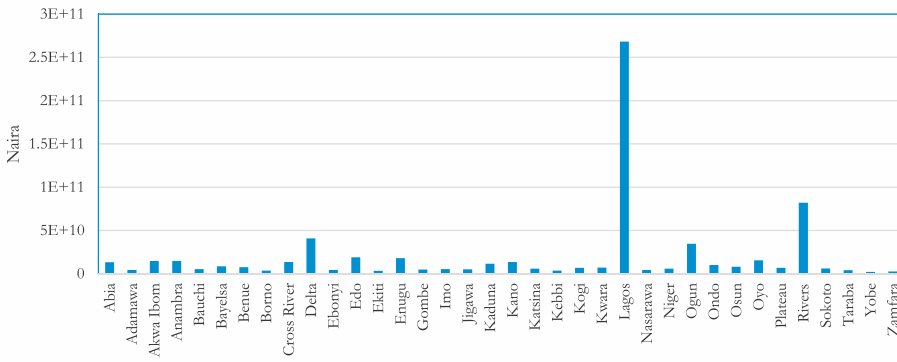
KEY: FA: Federal Allocation

Source: Federal Allocation

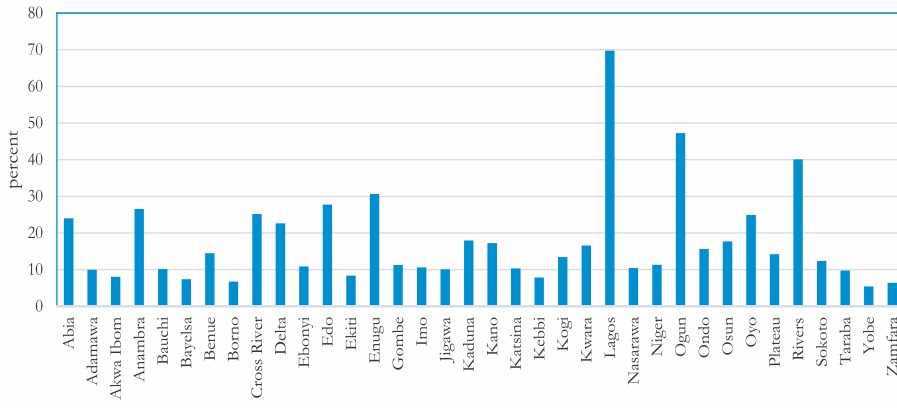
Accounts Committee



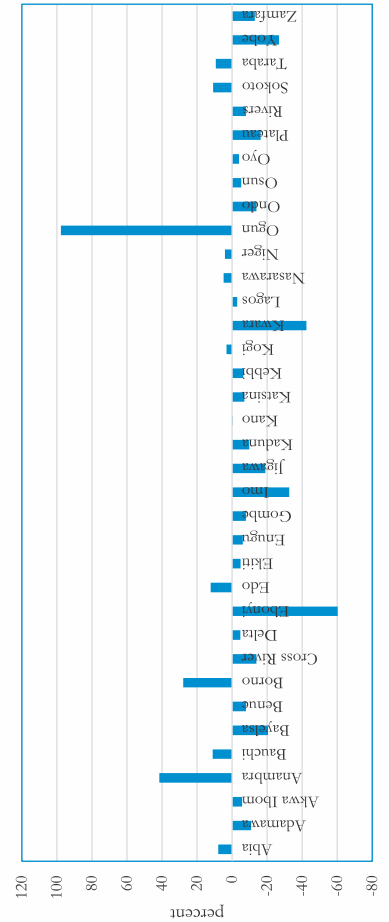
IGR, 2015



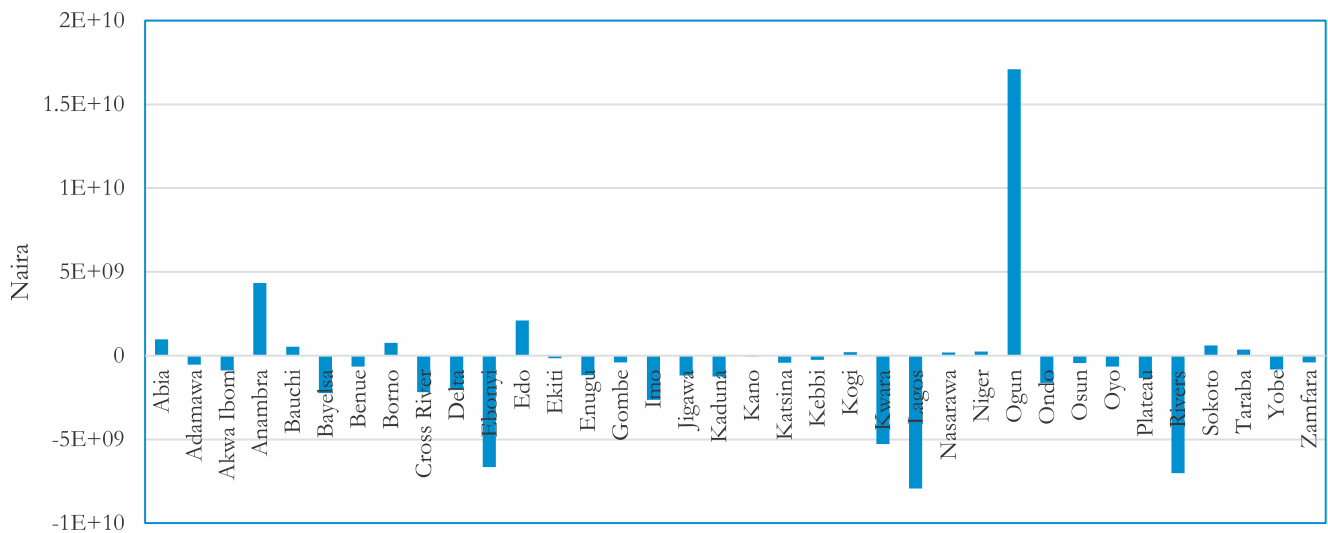
IGR (% of Total Recurrent Revenue), 2015



IGR (% change), 2014 to 2015



IGR, nominal change, 2014 to 2015





Tourism as a money spinner

By **Bunmi Akanbi**



Tourism plays a crucial role in the development and growth of all countries, especially the developing ones.

Tourism had always been recognized as a remunerative industry that positively contributes to a country's GDP, Citizens quality of life and employment.

Recreation centres, parks and open spaces are believed to generate economic benefits to countries, states, local governments, home owners and businesses through higher property values and correspondingly higher tax assessments. The economic benefits of open, walkable spaces, recreation centres can play an important role in policy-makers' decisions about zoning, restrictions on land-uses, government purchase of lands for parks and similar initiatives.

Statistically, state Governments generate only 15% of their Revenue and depend on Federal Allocation for further sustenance. Unfortunately, this is

no longer sustainable. Therefore, governments must diversify into the tourism industry.

However, more has to be done to market Nigeria's massive and profitable tourism industry. This is because the country is yet to tap its full potentials.

Parks can support economic development through sport. Sports facilities can hold large tournaments that can bring people from neighboring states. This increase of people can help bring more revenue into the state from time to time. Columbia is the host city for the Show-Me- State Games, which draws about 30,000 participants, 82,000 visitors, and generates an estimated \$15 million in revenue to Columbia.

Some of the countries that tourism generated revenue contributes majorly to the national GDP of their country are: 1). Thailand (20.2% of the GDP in 2015), 2). Spain (11% of the GDP in 2014), 3). France (9.7% of the GDP in 2014), 4). Russia contributes \$11.2 billion



USD in 2013. 5). United Kingdom contributes \$17.2 billion USD in 2014. 6). Germany contributes \$38 billion USD in 2014. 7). China contributes \$45.8 billion USD in 2010. 8). United State contributes \$1.47 trillion USD in 2014.

Nigeria is a beautiful country. It could generate a lot of revenue from tourism, especially now that its economy is yearning to be diversified. It can also create employment and increase foreign exchange earnings for economic growth.

Nigeria is a great nation with great people, nice hospitality and also with rich cultural heritage. The influx of foreigners would increase foreign exchange earnings and also boost patronage for the hospitality industry.

Nigerian should sell its domestic tourism to the world instead of showing interest in tourism of foreign countries.

Economic Contributions of Tourism to Governments

It diversifies governments' sources of revenue and offsets governments' losses attributable to certain industries.

Some Determinants of a competitive advantage in tourism:

1. Availability of natural resources such as the sea, mountains and other natural landscape.
2. Availability of skilled labour
3. Reduction in the government taxes of the host country
4. Availability of archaeological, historic & religious sites that would differentiate each state from the other.
5. Upgrade of tourist facilities such as hotels, restaurants, museum, and hospitals to attract more tourists.
6. Efficient Integration between facilities such as the travel agencies, hotels, business practices operating in the host country, to maximize the tourist experience and to achieve a better quality in traveling than those offered by other competing countries.

See overleaf A Glimpse of Tourist Attractions in Nigeria



A Glimpse of Tourist Attractions in Nigeria

S/N	TOURISM CENTRE	STATE	ATTRACTIVE FEATURES
1.	Azumini Blue River	Abia towards it boundary with Akwa Ibom	Its crystal-clear blue water, canoe rides and sandy beaches.
2.	Yola	Adamawa	Its undulating topography of hill chains particularly the three sister hills which are so-called because they stand side by side and share the same height.
3.	Ibeno Beach	Akwa Ibom	A lover of water sport finds the Beach which stretches to James town on the Atlantic most inviting.
4.	Ogbunike Cave	Anambra	The Cave segmented into sections
5.	Rojenny Tourist	Anambra	Amusement park, joy rides and sporting/relaxation facilities
6.	Ugbo-Ukwu		Its bronze artifacts.
7.	Yankari National Park	South East Area of Bauchi	Its variety of animals available for viewing round the year and Wikki Warm Springs.
8.	The Hills of Benue	Benue	The entire landmass presents hills of various shades and touristic appeals. 1. Ikyogen Hills exude mild weather condition which ensures steady green vegetation and a round- the-year grazing of animals in the areas. 2. Ushogbo Hills in Ushogbo town also offers clement weather condition that makes it most fulfilling spot for tourists and adventures.
9.	Lake Chad	Borno	3. Bassa Hills, like the Ushogbo Hills, are worth visiting especially for their satisfying scenery; and 4. Swern Hills are valued for their historical linkages.
10.	Obudu Cattle Ranch	Cross River	The boating opportunity and visits to the numerous fishing villages in the area.
11.	Agbokim Waterfalls	Cross River	There are a natural swimming pool, horse riding, beautiful waterfall to behold, gorilla camp, bird watching, sporting facilities and accommodation.
12.	Sillicon Hill	Enugu	The falls are pleasantly surrounded by green vegetation.
13.	Mbari Cultural Centre	Imo	The hill is more than 300 meters above sea level and almost half a kilometer long has silica, an important raw material for the manufacture of glasses. The surrounding environment is very captivating with hills, valleys and plaips beautifully wrapped up.
14.	Oguta Lake Holiday Complex	Imo	The Mbari Cultural Centre is an open air museum
15.	Birnin Kudu Rock Nok Painting	Jigawa	Golf Course with 18 standard international holes, Relic of war (mini bunker) constructed by the defunct Biafran Navy during Civic war, Natural confluence of Oguta Lake and Urashi River, Cruise boat services, Golf Club Bar House/Oguta Lake Motel for refreshment, lodging and feeding, Mini-children recreation park
	Nok Village	Kaduna	The ancient paintings on these rocks.
	Okomu National Park	Edo	Terra cotta, heads of animals and man; and weapons of war are abundant on display.
	Ikogosi Warm Spring Resort	Ondo	Above 150 varieties of birds each with its distinctive acrobatic display, White throated monkey, forest elephants and other 33 wildlife species.

All information sourced by B. A.



19.	Idanre Hill	Ondo	Ikogosi Warm Spring is a natural wonder, warm water spring flows side by side with a cold spring. The spot where the two springs merge is a distinctive attraction.
20.	Owu Waterfalls	Kwara	A total of 640 steps is required to reach the top with 5 resting spot on the way. The scenery of the green vegetation surrounding the hills and the crystal clear Arun River on the hill top visiting the hills a communion with nature as well.
21.	Olumo Rock	Ogun	The water fall tumbles down 330 feet through rocky landscape to form an ice cold water pool below.
22.	The Port Harcourt Tourist Beach.	Rivers	A massive outcrop of granite rocks of prehistoric formation. The highest point of the rock is about 137m above sea level. There are several caves on the rock a few of which is 20 feet long and 25 feet wide.
23.	Abraka Turf and Country Club	Delta	It's a scenic stretch of sandy landscape side by side with a beautiful water body.
24.	Okomu Wildlife Sanctuary	Benin City, Edo	It offers savannah adventure, natural reserves and clear emerald green river.
25.	Ososo Tourist Centre	Between Edo and Kogi	The sanctuary contains rare species like the whitethroated monkey. Also present are the mona monkey, the putty nosed quennon, the red-cangaby, chimpanzees, elephants, bush-baby, the potto buffalo, red river hog, duikers, horn bills, porcupines, etc.
26.	Ezeagu Tourist Complex	Enugu	The rocks and hills present a beautiful scenery. There is a non-catering Rest House on top of a hill at Ososo, which grants a wide view of parts of Kogi State to as far as the Niger.
27.	Pategi Beach	Kwara	The complex exhibits one of the natural wonders of wonders of nature. Measuring about 22 hectares in size, it comprises a lake, a cave and a waterfall (spring water).
28.	Maiyegun Beach	Lagos	Pategi beach has potentials for great holiday resorts.
29.	Zuma Rock	Niger	The Beach is popular for relaxation spree. The beach hosts the popular Lekki Sunsplash Musical Concert.
30.	Dr. Ladi Kwali Pottery Centre	Niger	Zuma rock represents a beautiful and unique natural work of rock formation. It offers a good environment for picnicking and relaxation.
31.	Birikisu Sungbo Shrine	Ogun	The centre in Niger trains native traditional porters in the art of modern pottery making in order to preserve and protect Nigeria's rich cultural heritage through the art of pottery making.
32.	Osun Shrine	Osun	It was regarded as the Biblical Queen of Sheba. Hear tomb the shrine is fast becoming the "Mecca" of Nigeria.
33.	Confluence of Rivers Niger and Benue	Niger and Benue	For every year at all Moslem festivals, religious groups of the Moslem faith converge at the shrine to offer prayers and seek. the favour of the spirit of the devout woman.
			It represents an eloquent statement on the traditional religions of the people of Osogbo. The shrine remains an attraction any day; the numeracy of Yoruba gods are represented.



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