



**INTERNAL MEMO**

To: Nigeria Governors' Forum  
From: Director General  
Date: 14<sup>th</sup> November, 2018  
Subject: **NGF: IGR Peer Learning Event – Mobilizing Domestic Financing for Development**

The Nigeria Governors Forum Secretariat in a bid to continue to aid States improve revenue generation and improve overall fiscal sustainability, organized its fourth IGR national peer learning event, on 7<sup>th</sup> November 2018, with the theme “Mobilizing Domestic Financing for Development”. The event provided a platform to share major lessons learnt since 2017 IGR peer learning event, including findings from the IGR Dashboard and HelpDesk programs.

The final report is been concluded and will be shared with your Excellencies upon completion.

Please find attached report for your information

**A.B. Okauru esq.**  
**Director General**

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## Executive Summary

As part of the strategic mandate of the NGF to provide a platform for peer learning, reflection and sharing of experiences on sub-national issues, the Nigeria Governors' Forum Secretariat organized its 4<sup>th</sup> National Internally Generated revenue (IGR) Peer Learning Event, with the theme – Mobilizing Domestic Financing for Development.

The meeting is organized annually as a platform for the Federal and State tax authorities to discuss and share experiences on practical reforms that have led to improved revenue generation in the country. It also provides an opportunity for the NGF to share major findings from its support programs and research carried out in the last year.

The meeting was attended by the Executive Governors of Kwara, Edo and Kaduna States, 13 Commissioners of Finance<sup>1</sup>, 31 Chairmen of the States' Boards of Internal Revenue<sup>2</sup>, 10 Executive Secretaries, State Health Insurance Board<sup>3</sup> and 4 Commissioners of Health<sup>4</sup>. Other delegates were the Executive Chairman of the Federal Inland Revenue Service (FIRS), Babatunde Fowler, represented by the Executive Secretary of the Joint Tax Board (JTB), Sir Oseni Salawe Elamah, and representatives of the World Bank, and the Department for International Development (DFID).

The meeting was opened with a welcome address by the Director General of the Nigeria Governors' Forum, Mr. Asishana Okauru represented by Executive Director Strategy and Research, Dr. L.O. Tshittu.

The structure of the meeting followed a presentation of findings of a background paper prepared by David Nabena, Senior Economist, NGF – Mobilizing Domestic Financing for Development; Estimating the IGR Potential, Effort and Space of States by David Nabena and Dr Mark Abani, NGF Lead IGR Consultant; Domestic Resource Mobilization to Finance Universal Health Coverage by Dr Ahmad Abdulwahab, NGF Health Advisor; Establishing a Consolidated Revenue Code for all State and Local government Taxes by Dr Mark Abani, IGR Lead Consultant; after delivery of every presentations there were discussions by selected discussants followed by a question and answer session, with both pre curated questions and questions from the delegates, the delegates came up with various recommendation on how to improve key areas discussed.

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<sup>1</sup> Akwa-Ibom, Benue, Delta, Enugu, Imo, Kaduna, Kano, Katsina, Kwara, Ogun, Oyo, Sokoto, and Yobe.

<sup>2</sup> Adamawa, Akwa Ibom, Bauchi, Bayelsa, Benue, Cross River, Edo, Enugu, Gombe, Imo, Jigawa, Kaduna, Katsina, Kebbi, Kogi, Kwara, Lagos, Nasarawa, Ogun, Ondo, Osun, Oyo, Plateau, Rivers, Sokoto, Taraba, and Zamfara.

<sup>3</sup> Abia, Anambra, Bauchi, Cross-river, Kano, Kwara, Lagos, Niger, Osun, Sokoto and Kebbi.

<sup>4</sup> Abia, Cross-River, Niger and Ogun.

7<sup>th</sup> November 2018 | Sheraton Hotel, Abuja

**AGENDA**

Time	Activity	Description
09:00 – 9:45	<b>Registration</b>	
9:45 – 10:00	<b>Welcome Address</b> - Asishana Okauru, Director General, Nigeria Governors' Forum	Welcome Address Asishana Okauru, Director General
10:00 – 10:45	<b>Keynote Address</b> - His Excellency, Malam Nasir Ahmad el-Rufai, Governor, Kaduna State - His Excellency, Mr. Godwin Obaseki, Governor, Edo State - Hajia Zainab Ahmed, Honourable Minister of Finance	Keynote Address His Excellency, Malam Nasir Ahmad el-Rufai, Governor, Kaduna State His Excellency, Mr. Godwin Obaseki, Governor, Edo State Hajia Zainab Ahmed, Honourable Minister of Finance
10:45 – 11:25	<b>Goodwill Messages</b> - Babatunde Fowler, Executive Chairman, Federal Inland Revenue Service - Oseni Elamah mni, Executive Secretary, Joint Tax Board - Rachid Benmessaoud, Country Director, World Bank - Debbie Palmer, Head of DFID	Goodwill Messages Babatunde Fowler, Executive Chairman, Federal Inland Revenue Service Oseni Elamah mni, Executive Secretary, Joint Tax Board Rachid Benmessaoud, Country Director, World Bank Debbie Palmer, Head of DFID
11:25 – 11:40	<b>Group Photograph and Tea Break (HelpDesk marketplace is open)</b>	
11:40 – 12:10	<b>Setting the tone</b> Background Presentation on Mobilising Domestic Financing for Development	Presentation by David Nabena, Senior Economist, NGF
12:10 – 12:40	<b>Paper Presentation:</b> Estimating the IGR Potential, Effort and Space of States	Presentation by David Nabena and Dr. Mark Abani
12:40 – 13:20	<b>Panel discussion:</b> - Which is the greater challenge – weak institutions vs informal economy? - How long will it take to witness a catch-up effect? - What should States be doing differently to harness potential? - How can the Ministry of finance and the State Internal Revenue Service work together to ensure realistic revenue targeting by MDAs?	<b>Discussants:</b> - Dr. Muritala Awodun, Executive Chairman, Kwara State IRS - Hassan Muhammadu, Commissioner of Finance, Gombe State - Ayodele Hamza Subair, Executive Chairman, Lagos State IRS - Hon. David Edevbie, Commissioner of Finance, Delta State



13:20 – 14:20	Lunch	
14:20 – 14:50	<b>Paper Presentation:</b> Domestic Resource Mobilization to Finance Universal Health Coverage	Presentation by Dr. Ahmad Abdulwahab, NGF Health Advisor
14:50 – 15:30	<b>Panel discussion:</b> <ul style="list-style-type: none"> <li>– What are the key challenges in collecting taxes from the informal sector?</li> <li>– Are there innovative approaches to improve tax collection from the informal sector?</li> <li>– What are the challenges for implementing tax-for-service?</li> <li>– Is there a preference by health scheme enrollees for public or private health service providers?</li> <li>– What are the lessons on providing health coverage for vulnerable groups?</li> </ul>	<b>Discussants:</b> <ul style="list-style-type: none"> <li>– Dr. Halima Mijin Yawa, Executive Secretary, Kano State SHIS</li> <li>– Igbinidu Inneh, Executive Chairman Edo State IRS.</li> <li>– Dr. Mustapha Jibril, Commissioner for Health, Niger</li> <li>– Adekunle Adeosun, Executive Chairman Ogun State IRS</li> </ul>
15:30 – 16:00	<b>Paper Presentation:</b> Establishing a Consolidated Revenue Code for all State and Local government Taxes	Presentation by Dr. Mark Abani, NGF IGR Lead Consultant
16:00 – 16:40	<b>Panel discussion:</b> <ul style="list-style-type: none"> <li>– How will the CRC help improve taxpayer compliance?</li> <li>– What are the challenges to watch out for in making the SIRS the sole collector of all revenues (tax and non-tax)?</li> <li>– What issues does the SIRS have to address to become the collector of LGA revenues?</li> <li>– How can ICT help in the implementation of the CRC?</li> </ul>	<b>Discussants:</b> <ul style="list-style-type: none"> <li>– Asuquo Ekpenyong, Commissioner of Finance, Cross River State</li> <li>– Ahmed Mukhtah, Executive Chairman Kaduna IRS</li> <li>– Emeka Anthony Odoh, Executive Chairman Enugu IRS</li> <li>– Yue Man Lee, Senior Economist World Bank</li> </ul>
16:40 – 17:00	Closing Remarks	Vote of thanks by L.O.T Shittu, Executive Director, Nigeria Governors' Forum