

KW-IRS @ a

Glance

A 4-year activities Document

SHADE OMONIYI
Executive Chairman, KW-IRS

||| (THE JOURNEY SO FAR) >>>
(Oct. 1, 2019 - Sept. 30, 2023)

KW-IRS





KW-iRS



MALLAM ABDULRAHMAN ABDULRAZAQ CON
Governor, Kwara State



KAYODE ALABI

Deputy Governor, Kwara State



SHADE OMONIYI, HCIB, ACTI
Executive Chairman, KW-IRS

Top Management Team



Omolara Ojulari, ACA, ACTI
Director, Accounts & Finance



Olatunji Balogun, FCA, ACTI
Director, Admin and Operations



SHADE OMONIYI, HCIB, ACTI
Executive Chairman, KW-IRS



Shehu Abdullahi Esq., ACTI
Director, Legal & Compliance



Mohammed Usman, ACTI
Director, Income Tax

MANAGEMENT TEAM



Bisi Alabi
Ag. Head, Internal Audit



Kubura Yinusa
Ag. Head, Corporate Tax



Bolakale Imam
Head, Monitoring & Evaluation



Mohammed Rufai
Head, Tax Audit



Muhammed Audu
Head, Corporate Planning



Lukman Mustapha
Head, Informal Sector



Maimunat Amasa
Head, Ministries



Iyabo Salawudeen
Head, Human Resources



Abiodun Sadiq
Zonal Coordinator, Kwara South

MANAGEMENT TEAM



Ndana Ndakpoto
Zonal Coordinator, Kwara North



Abdullahi Gegele
Head, Tax Assessment



Iyabo Adebayo
Ag. Head, Enforcement



Nasir Muhammed
Ag. Head, IT Operations



Olanike Wole-Oke
Head, Property Tax



Yinka Usman
Head, Finance



Moshood Salau
Ag. Head, Accounts



Habibah Aiyelabegan
Head, Abuja Liaison Office



Abubakar Abdulmumini
Stamp Duties Commissioner

MANAGEMENT TEAM



Shade Olanipekun
Head, Institutions



Titilayomi Ogunwale
Head, Corporate Affairs



Adewumi Adeleye
Head, Hospitals



Abayomi Ajiboso
Ag. Head, Parastatals



Issa Umar
Ag. Head, Admin



Taofiq Alabi
S.A. to the Executive Chairman



Oladepo Afolabi
Head, Road Taxes



Gloria Faleyeye
Head, Legal Services

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1.0

INTRODUCTION

KW-IRS at a GLANCE (2019-2023), was developed solely to document various achievements under the leadership of Shade Omoniyi, as the Executive Chairman of Kwara State Internal Revenue Service (KW-IRS) from 1st October, 2019. The need for the document is to serve future reference.

KW-IRS continues to grow year on year since inception and with its Vision "To mobilize revenue for the strategic development of Kwara State", strategies to continually improve revenue generation for the State remain key and cannot be overemphasised. Hence, the Executive Chairman introduced different strategies to ensure enhancement of revenue performance of the State. Some of these strategies are introduction of the stretched budget; a self-given budget to drive revenue performance, and it is a strategy responsible for the achievement of 112% of the State revenue budget in the year 2022.

Shade Omoniyi took it upon herself to restructure the Service through re-classification and reformation of departments and directorates, merging departments with similar functions. Before her assumptions, there were 10 Directorates and 38 Departments; this was streamlined into 5 Directorates and 26 Departments, inclusive of the office of the Executive Chairman.

She further introduced some cost saving strategies in the organization. This strategy made the organization to save over N6billion (Six Billion Naira) which was partly channelled as investment into the Ilorin International Conference Centre (IICC) and also being utilised for the construction of the Iconic Multi-Storey Revenue House for the State.

Shade Omoniyi introduced a digitalized tax collection platform which has simplified processes of revenue collection in the State and several in-house trainings to build capacities of staff, procured operational vehicles, computer systems, installation of solar power as alternative power supply, other office equipment, just to mention a few.

Based on numerous achievements of the Executive Chairman, the Corporate Planning Department of the Service decided to document them for the record and for future purposes.

Thank you.

Mohammed Audu,
Head, Corporate Planning

1.1

Brief History of KW-IRS

The Kwara State Internal Revenue Service (KW-IRS) is an agency of government responsible for collection of the internally generated revenue in Kwara State, Nigeria. Its history dates back to the creation of Kwara State in 1967, when the Revenue Division was established under the Ministry of Finance. Over the years, the division evolved into the Kwara Board of Internal Revenue. Initially, organized into sections such as Direct Assessment and Collections and later expanded its coverage from two to several Area Revenue Offices. The structure continued to evolve and grow into eight sections and later four directorates, aiming enhancement of revenue administration and collection. The number of Area Revenue and Motor Licensing Offices also grew, contributing to increased revenue collection.

Notable milestones include the signing of Kwara State Revenue Administration Law No.6 of 2015 (as amended) as an autonomous agency. KW-IRS, commenced as an independent agency with financial and administrative autonomy, with direct reporting line to Governor of the State. This marked a turning point, allowing for enhanced tax administration, and improved customer service.

Since 1967 till date, Revenue Administration in Kwara State has been headed by thirteen (13) Chief Executives with different nomenclatures. These Chief Executives are:

1.	Chief S. Onawola	Commissioner of Revenue	1967-1974
2.	Chief D.A Olorunleke	Commissioner of Revenue	1974-1975
3.	Chief E.A Omitayo	Commissioner of Revenue	1975-1989
4.	Chief S.A Ogbonmide	Chairman/Director	1989-1991
5.	Chief S.A Falade	Director General	1991-1993
6.	Chief A.O Oyerinde	Acting Director General	1993
7.	Alhaji Sulyman Abubakar	Acting Chairman	1993-1994
8.	Alhaji R. AbdulRahman	Chairman	1994-1995
9.	Elder J.O Makanjuola	Permanent Secretary	1995-2008
10.	Mr. A.M Oladapo	Perm Sec/Ex. Chairman	2008-2014
11.	Alhaji N.O Muhammed	Acting Chairman	2014-2015
12.	Dr. Muritala Awodun	Executive Chairman	2015-2019
13.	Mrs. Shade Omoniyi, B.Eng, MBA	Executive Chairman	2019 to date

1.2 Pioneer Management of KW-IRS

After the enactment of Kwara Revenue Administration law in 2015, the then Governor of Kwara State Dr. Abdulfatai Ahmed appointed Dr. Muritala Awodun as the pioneer Executive Chairman of the Service with Mrs. Adenike Babajamu, Mr. Segun Olaniyi, Alhaja Iyabo Abubakar, Mr. Lekan Rotimi, Alhaji Olaide Nuhu and Dr. Isaac Gbenle as Directors. Without further ado, the Executive Chairman and Directors swung into action by formulating mandate, vision, mission, and its core values.

• **Mandate**

To maintain the integrity of the tax laws and processes by eliminating all instances of multiple taxation;

To assist the State Government to attain specific economic and social policies, systems and targets;

To stimulate voluntary compliance so as to advance maximum representation of the populace in executive decision making.

Vision

“To mobilize revenue for the strategic development of Kwara State”

Mission

“To serve the residents of Kwara State using the most convenient strategies that will add value and integrity to the revenue mobilization process and actualize the developmental objectives of the Government”

Core Values: (SHIRT)

S - Service

H - Honesty

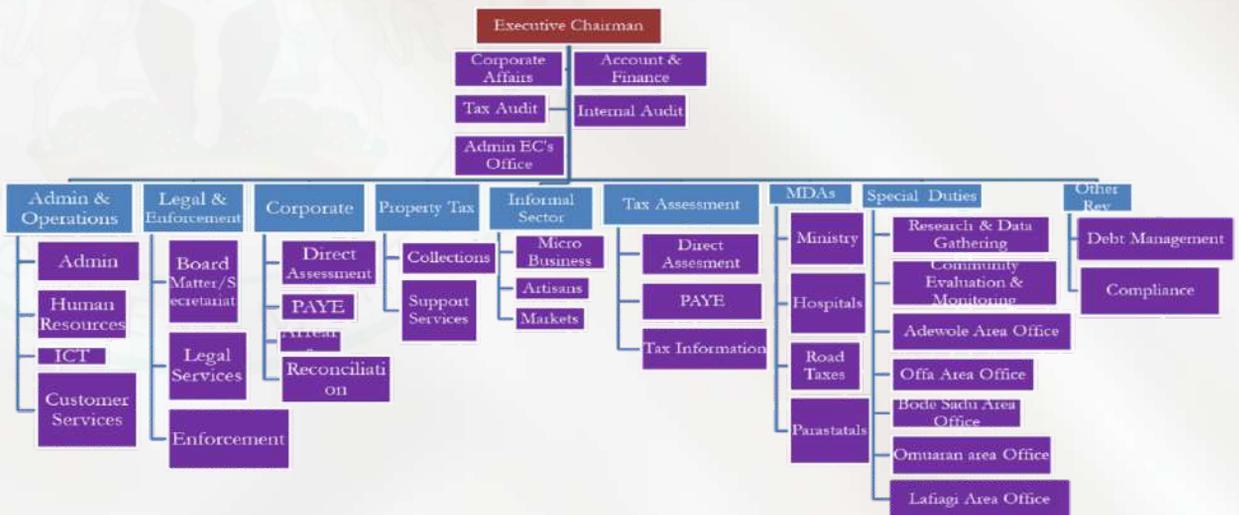
I - Integrity

R - Responsibility

T - Trust

At the expiration of the tenure of the pioneer Management on the 30th September, 2019, a total number of 952 staff, spread across 10 Directorates inclusive of the office of the Executive Chairman, 38 departments and 94 units were handed over to the new Executive Chairman. Among the existing staff was the Director, Legal and Enforcement, Lateef Okandeji Esq. whose tenure later expired in December 2021.

Old Organogram



1.3 New Management from October, 2019

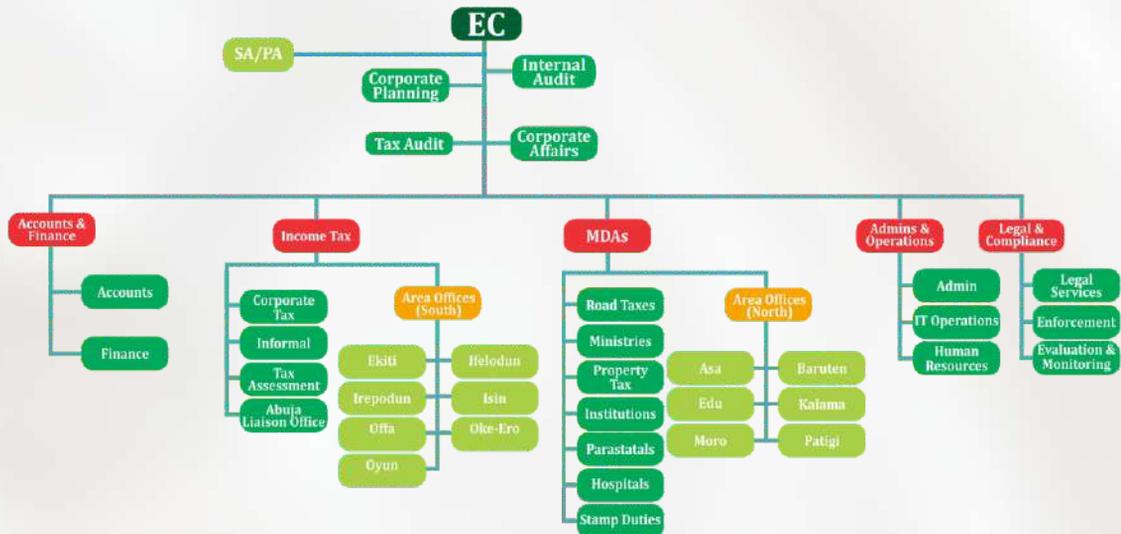
Upon the expiration of the tenure of the pioneer management on the 30th September, 2019, the Governor of Kwara State, Mallam AbdulRahman AbdulRazaq appointed Shade Omoniyi as the new Executive Chairman, effective 1st October, 2019. Other members of the top management that joined at different dates include Director Accounts and Finance, Omolara Ojulari, Director Admin and Operations, Tunji Balogun, Director Legal and Compliance, Shehu Abdullahi and Director Income Tax, Mohammed Usman.

Shade Omoniyi swung into action by studying the existing processes and drawing up action plans for the remaining three (3) months left in the year 2019.

Plan for the remaining 3 months (October - December, 2019)

1. The first major reform embarked on assumption of office was the study, review of structure and streamlining of processes of the Service by eliminating duplicate processes and merging all related revenue generating departments.

New Organogram



2. Quick data mining to aggregate all existing taxpayers' data in the Service. This was done using various techniques to analyse and extract valuable insights from different data sources and created a unified database of taxpayers which captures all eligible taxpayers in both formal and informal sectors.
3. Conducted a bidding and selection process for a new automated tax administration platform which became operational in January 2020 and instituted a project team named 'Project Phoenix' to facilitate the creation of all required modules and customization. Project Phoenix was launched to achieve the objectives of streamlining and harmonizing business processes of all departments. This resulted to the elimination of duplicate processes; implementation of multiple payment channels; expansion of taxpayers' database for efficient service delivery and increased voluntary compliance.
4. Maintained the effectiveness of the ISO certification. In its continuous efforts to sustain growth, profitability and cost savings, the Kwara State Internal Revenue Service (KW-IRS) in the year 2018, got certified into two International Standards Quality Management System (ISO 9001:2015) and Business Continuous Management System (ISO 22301:2012). Successful re-certification in the year 2021, with Business Continuity Management System (BCMS 22301:2019) audit examination excellently passed. This re-certification was to make sure that all standards are not only theoretical but practical in all activities of the Service, and translated into value through excellent customer relationship and satisfaction, enhanced revenue through automation and quality staff recruitment.

Our Purpose

The objective of KW-IRS is to render Tax Administration and Collection Services which include but not limited to the following:-

- Collect all Internally Generated Revenue on behalf of the State Government such Revenues include:
 - Personal Income Tax in respect of :- Pay As You Earn and Direct assessment
 - Stamp Duties on instruments executed by individual only
 - Withholding Taxes (individual only)
 - Capital Gains Taxes (individual only)
 - Road Taxes
 - Business premises registration and renewal fees
 - Development levy (individual only)

- Right of Occupancy fees on lands owned by the State Government in urban areas of the State
- Naming of street registration fees in the State capital
- Pools betting and lotteries, gaming and casino taxes
- Market taxes and levies where State finance is involved
- Property Taxes across the State
- Tenement rates, signage fees, citizenship fees and radio licenses fees on behalf of the Local Governments in the State and monthly remittance
- All fees, rates and levies paid on services render by the state Ministries, Department and Agencies
- Provision of Tax Identification Number (TIN) and Kwara Residence Identification Numbers (KRIN)
- Provision of solutions to tax issues across the State
- Provision of online payment platforms (Electronic payment)
- Data gathering towards the enlargement of the Tax base

SWOT Analysis

Kwara State Internal Revenue Service in its effort to achieve its mandate of revenue drive, conducted a thorough SWOT analysis to identify its area of Strength, Weakness, Opportunity and Threats in line with best practice. Below are the findings:

STRENGTHS

- Good Leadership
- Human Capital
- Conducive working environment
- Technology
- Adequate working tools and logistics
- Population of the State
- Harmonized payment portal for State Institutions
- Kwara State Judiciary Reforms

WEAKNESSES

- Poor Tax compliance by taxpayers
- Inadequate Tax Data Base
- Societal hostility
- High expectations from the society
- Lack of high industrial activities in the State

OPPORTUNITIES

- Database improvement
- Positive change in government policy (e.g. Finance Act 2020, 2021, 2022 and 2023)
- Full automation of MDAs collections
- Enactment of law on solid mineral
- Population of the State in terms of economic activities
- Full coverage of Informal Sector (Ticketing model across the State)
- Recovery of back duty from MDAs and other government agencies
- Full coverage of Hospital collections

THREATS

- Local Government collections (Multiple Taxation)
- Competition from neighbouring States
- Social and political unrest
- Economic downturn
- Pandemic

OUR SERVICES

KW-IRS renders the following key services to its taxpayers and stakeholders:

- a. Assess personal income tax of business owners and shareholders
- b. Assess, collect, account and enforce payment of taxes as may be due to Kwara State Government;
- c. Collect, recover and pay to the State IGR accounts any Revenues under the provision of the law;
- d. In collaboration with the relevant ministries and agencies, review the tax regimes and promote the application of tax revenues to stimulate economic activities and development of the State;
- e. In collaboration with the relevant law enforcement agencies, carry out the examination and investigation with a view to enforcing compliance with the provisions of the Law;
- f. Adopt measures to identify, trace, freeze, confiscate or seize proceeds derived from tax fraud or evasion;

- g. Undertake research on revenue maximization and cost minimization which stimulates economic development of the State and other matters that affect effective tax administration and make recommendations to the State government on appropriate intervention;
- h. Collate and continually review all policies of the State Government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;
- i. The issuance of Kwara Residence Identification Number (KRIN) and Taxpayer Identification Number (TIN) at no cost to the taxpayer. KRIN and TIN are unique, sequential numbers generated electronically as part of the tax registration process and assigned to taxpayers, be it company, enterprise or individual for identification;
- j. The issuance of Tax Clearance Certificate (TCC) to taxpayer within 14 working days (as stipulated by law) in as much as provision of all requirements are met.
- k. Carry out and sustain rigorous public awareness and enlightenment campaign on the benefits of tax compliance within the State.

2.0 REFORMS

The Executive Chairman, KW-IRS, Shade Omoniyi embarked on several reforms following the study of the existing processes in the Service. This included restructuring of the Service; cost saving initiatives; use of technology and many more. These reforms had impacted directly on the revenue performance of the State.

2.1 Restructuring of the Service

Coming with skills and knowledge of Information and Technology (I.T), Shade Omoniyi set out to pursue and achieve the following reforms/initiatives:-

1. Restructuring of existing structures and business processes which eliminated duplication of functions and brought related revenue generating departments and functions together. This gave birth to Income Tax and MDAs Directorates as the only Two Revenue Collecting Directorates and Four Non-Revenue Collecting Directorates, giving a total of Six Directorates including the office of the Executive Chairman and reduction of departments from 38 to 26 departments.

A. OFFICE OF THE EXECUTIVE CHAIRMAN

The office of the Executive Chairman supervises four stand-alone departments, namely, Corporate Planning, Internal Audit, Corporate Affairs and Tax Audit Departments.

Corporate Planning Department is responsible for the development of yearly strategic plan for the Service, monitor revenue collection/budget performances, collect reliable data, conduct practical researches on tax matters and initiate new areas for tax and revenue collections so as to maximize revenue performance of the State. Their responsibilities also include preparation, distribution and monitoring of the stretched budget of the Service, allocated to all collecting directorates and departments.

Internal Audit Department is an integral part of the office of the Executive Chairman. It assists the organization in accomplishing its objectives by bringing systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. All activities of the department are guided by the laws of the Federal Republic of Nigerian Financial Regulation as well as the policies of the Service.

Corporate Affairs Department is saddled with the responsibility of promoting the image of the organization through advocacy and publicity. It ensures the brand of the Service is maintained through adverts and programs designed to educate, enlighten and promote the image of the Service. Other activities of the Department includes corporate events organization, news reporting and publication of tax activities, souvenirs production, organizing media parley, stakeholders engagement and tax club quiz competition for schools in the State, execution of approved Community Impact Programs across the State and production of corporate items. They are also in charge of the customer care service of the agency, providing help to taxpayers on various platforms of the Service (physical and online), tax advocacy, sensitization, education, and enlightenment of tax payers through the various available channels of communication (Meeting, Training, On-line, Print and Broadcast media).

Tax Audit Department conducts tax audit on organizations. They are saddled with the responsibility to review the reliability and integrity of tax remittances of organizations to ensure that the correct taxes are deducted and remitted to the tax authority.

B. ACCOUNTS AND FINANCE DIRECTORATE: This Directorate has two departments namely Accounts and Finance.

Accounts Department is saddled with the responsibilities of keeping proper accounting records in accordance with the standard accounting practice and financial regulations of the State

and global best practices, in respect of all revenues and expenditure of the Internal Revenue Service, its assets, liabilities and other financial transactions.

Finance Department 's responsibilities include preparation of reports and financial statements in accordance with accepted accounting principles and ensuring that the available accounting records of the Internal Revenue Service are adequate and up to date in line with financial regulations.

C. INCOME TAX DIRECTORATE: This Directorate is a revenue generating directorate responsible for collecting and accounting for Personal Income Tax (PIT) from both individual and corporate bodies (Informal Sector and High Net Worth Individuals). Departments under Income Tax Directorate are Informal Sector, Corporate Tax, Tax Assessment, Abuja Liaison Office and Zonal office, Kwara South.

- **Corporate Tax Department** is a revenue collecting department responsible for collecting and accounting for Personal Income Tax of persons on stable employment, that is Pay As You Earn (PAYE) and Direct assessment of High Net-worth Individuals, Withholding Tax (WHT), Capital Gains Tax, Gaming and Pool Betting and Development Levy amongst others as relevant to the department.
- **Informal Sector Department** is saddled with the responsibility of collecting Personal Income Tax (PIT) of income earners under the Informal economy of the State. This department collects PIT from Market Traders, Artisans and Micro Business owners.
- **Tax Assessment Department** is responsible for raising tax assessment for all the taxable persons in the State in line with the Personal Income Tax Act (PITA).
- **Abuja Liaison Office** is responsible for monitoring, collecting and reporting Pay As You Earn (PAYE) and Arrears from all FMDAs.
- **Zonal Office, Kwara South** coordinates and supervises all the activities of following area offices in Kwara South, Offa, Oyun, Irepodun, Ifelodun, Oke Ero, Isin, and Ekiti

D. MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) DIRECTORATE

The MDAs Directorate has seven departments namely: Ministries, Parastatals, Hospital, Property Tax, Stamp duties, Road Taxes, Institutions and Zonal Office, Kwara North.

- **Ministries Department** is responsible for the collection of revenues from all State Ministries.
- **Para statals Departments** collects government revenue such as administrative charges, fees, fines, levies and rates for the provision of specific services.

- **Hospital Management Department** is responsible for the collection of all revenues due to the State Government from State Hospitals.
- **Property Tax Department** is saddled with the responsibility of generating revenue for the Kwara State Government through collection of annual land charge as well as increase the tax base via enumeration of properties. There are three major responsibilities of Property Tax Department (Enumeration of Properties, Distribution of Bills generated by Kwara Geographic Information Service (KW-GIS) and Collection of Property Tax).
- **Stamp Duties Department** is responsible for collection of Stamp Duties on all documents as prescribed by law such as Deed of Release, Deed of Assignment, Attorney, Contracts Agreements etc. that has to do with individuals.
- **Road Taxes Department** functions are Motor Vehicle Administration; registration of all categories of Motor Vehicles and collaboration with the Federal Road Safety Corp to process all National Drivers Licenses for motorists. This Department focuses on generating revenues from vehicle registration, renewal of vehicle documents and any documents relating to road taxes, such as hackney permit and consolidated emblem.
- **Institutions Department** is established to monitor and reports all revenues and other activities of the Institutions in the State through the **SCHOOLS HARMONIZED MANAGEMENT SYSTEM** which is being developed inhouse to monitor all activities of State Institutions.
- **Zonal Office, Kwara North** coordinates and supervises all the activities of area offices in Kwara North, Asa, Baruten, Kaiama, Edu, Patigi and Moro Local Government Areas.

E. ADMIN AND OPERATIONS DIRECTORATE

This Directorate has three main departments; Admin, Human Resource and Information and Technology Operations

- **Admin Department** is responsible for the day-to-day running of the Kwara State Internal Revenue Service (KWIRS) including the management of the infrastructure of the Service.
- **Human Resource Department** is responsible for recruitment, training, staff welfare, and all staff related matters.
- **IT Operations Department** is responsible for all IT related activities. It is the duty of the department to use technology in driving revenue. It functions includes automation of the business processes, collection processes of the Service, develop and maintain a robust

taxpayers' database. The Department is charged with the provision of IT infrastructure and support to all departments of the Service.

F. LEGAL AND COMPLIANCE DIRECTORATE

This Directorate has three departments namely Legal Services, Enforcement and Monitoring & Evaluation.

- **Legal Services Department** takes responsibility for the legal matters of the Service such as laws, arraignment of recalcitrant taxpayers at the Revenue Court or other courts/Tribunals
- **Enforcement Department** ensures that payments, filings, declaration and court judgements are duly enforced in line with legal and statutory provisions.
- **Monitoring & Evaluation Department** ensures that the core values of the Service are upheld by all Staff in the Service, our stakeholders especially the Service providers. It also monitors the Community Impact Projects.

2.2 Cost Saving Initiatives

With a deliberate mind set to be cost conscious, Shade Omoniyi introduced a number of cost saving initiatives, which include prudence in operational cost; price verification and intelligence; review/reduction of all existing contracts/consultants commission just to mention but a few. This initiative led to the saving of over N6billion which was channeled partly as investment into the Ilorin International Conference Centre (IICC) and also being utilised for the ongoing construction of the Iconic Multi-Storey Revenue House for the State.

2.3 Automation and Process flow initiatives

Coming with the strength of technology, she took some steps towards automation of most of the business processes of the Service which include:

1) Creation of Self Service Portal with completed Eleven (11) modules for all users (Internal and External), where both staff administration modules and taxpayers' modules to carry out tax related activities via selfservice.kwirs.com could be done seamlessly. The Self Service portal is capable of the following tax activities among others:

- Request for Kwara Residence Identification Number (KRIN) to create personal profile for use on the platform.
- Make all forms of revenue payment, Remit PAYE, upload PAYE Schedule and view Payment History.
- Generate Tax Assessment and file in Tax Returns.

- Request and print e-Tax Clearance Certificate.
 - Request Indigenes Certificate and make payment for Hajj & Pilgrimage and MDAs revenues.
 - Get Notification of Assessment and carry out other tax related activities.
- 2) Launched Vehicle Management System (VMS) which possesses the capacity to accommodate all vehicle management solutions and processes, marking the end of engaged consultants to vehicle management operations.
 - 3) Created e-Centre to provide a one-stop-shop for taxpayers to pay their taxes, access all tax related activities, tax education, and resolve complaints and enquiries.
 - 4) Promoted online payment platforms on the Self Service Portal (SSP), Quickteller, Remita, and PayArena, where taxpayers could make payments from the comfort of their homes or offices.
 - 5) Deployment of Point-of-Sales (POS) machines across all revenue collection points in the State, where immediate receipts can also be generated for payments made, in line with the cashless policy of the country.
 - 6) Automation of the Judiciary Court Affidavit process starting with oath taking process by students of Tertiary Institutions in the State, aimed at seamless, accessible and convenient oath taking process.
 - 7) Integration of services across MDAs such as the Vehicle Inspection Services (KWAVIS) for Motor Licensing; Kwara State Geographic Information System (KW-GIS) for property-related matters; Public Procurement Agency (PPA) for government contracts; the Basic Education Certificate Examination (BECE), National Examination Council (NECO) and West African Examination Council (WAEC) by the Ministry of Education and Human Capital Development for primary and secondary students in the State; and the ongoing Harmonization of payment by State-owned tertiary institutions known as Harmonized Schools Management Portal.
 - 8) Reviewed and introduced ticketing model for Informal Sector collections.
 - 9) Introduced Computer Based Test (CBT) Tax Quiz Competition for Secondary Schools in Kwara State.
 - 10) Establishment of impeccable Customer Satisfaction, through constantly engaging competent taxpayers-centred workforce and utilizing technologies that promote efficiency across all operating areas of the Service and the State.
 - 11) Cleaned up well over 140,000 data of Individual and Corporate Taxpayers and continues to gather credible data for government decision making.

12) Introduced Harmonized Billing system to block revenue leakages, ensure eligible tax payers are brought into tax net and legitimate taxes are levied on taxpayers and collected into the coffers of the State Government.

2.4 Revenue Growth Initiatives

1. In her quest for revenue growth additional area offices were created by Shade Omoniyi across the State, increasing Area offices from 5 to 13 Area offices. These are Asa, Oke-Ero, Kaiama, Offa, Ekiti, Ifeoldun, Baruten, Moro, Edu, Isin, Patigi, Oyun, and Irepodun Local Government Areas to cover grassroots in offering tax related services to taxpayers without the need to visit the corporate head office of the Service in Ilorin.

2. Recruited and redeployed more staff to Area offices to aid seamless tax related services to taxpayers across the State.

3. Provided several quick interventions and reliefs in form of Community Impact Programmes (CIPs) in various sectors of the economy of the State to help taxpayers and business owners operate in conducive environment with zero tax burden.

The CIPs were executed around KW-IRS 6-Es (Education, Employment, Enterprise, Energy, Environment, Empowerment), with no intention to usurp the cabinet responsibilities of other government agencies in the State. They were geared towards supporting the developmental goals of the Governor, stimulating tax compliance and advancement of IGR for the State.

4. Sustainability of existing tax laws by not introducing any new taxes on taxpayers or business owners in the State, rather, expanding the tax net and deploying available resources to ensuring the payment and recovery of all existing revenue lines in the State while also blocking leakages.

5. Sustained cordial relationship with MDAs to create a conducive environment in the State and participating in the reforms and Ease of Doing Business agenda of the Governor AbdulRahman AbdulRazaq led Administration.

6. Continuous engagement of critical stakeholders in the State for feedback and reviews of various helpful policies to expand the tax net and improve the revenue of the State.

7. Embraced prudence and continuous cost cutting in line with present day realities.

8. Consolidation of Platforms and other Automation opportunities, leveraging on ICT to automate all our business processes.

9. Improved Tax Compliance by formulation and prioritizing initiatives and programmes that will improve tax compliance.

10. Expansion of operation models with regards to correct deductions and remittances of all taxes as and when due.
11. Making Staff welfare paramount through activation of more welfare plans such as enrolment of staff into the National Housing Fund (NHF) Scheme, sponsoring of the Kwara Health Insurance (KW-HIA) Scheme for staff, adequate recognition and compensation of hard work, among several others.
12. Maintained the effectiveness of the ISO certification by successful completion of the re-certification audit examination for the two ISO certifications of the Service; Quality Management System (QMS 9001:2015) and Business Continuity Management System (BCMS 22301:2019).
13. Continuous recognition and appreciation of hardworking work force, as well as ever supportive stakeholders, operation of an open door policy and welcoming ideas capable of improving tax administration in the State and use of expertise, refined processes, and modern-day technology, to outclass its peers in the country.
14. Developed a road map to grow Kwara State's IGR, systematically and strategically; at a growth rate of 25% yearly, using the average of 2019 and 2020 as the base year for 2021.
15. Introduced technique of a stretched budget for revenue generation and challenging the workforce appropriately in meeting this stretched budget.

2.5 Project Phoenix

Leveraging on Information and Communication Technology (ICT), KW-IRS has been able to automate its business processes and created platforms for effectiveness and efficiency in the revenue mobilization drive, under Governor AbdulRahman AbdulRazaq led administration.

Compumetrics Solutions Limited (CSL) was engaged in January 2020. This was after a thorough selection process was conducted. CSL had the mandate to manage the automation processes of the Service, implements, and integrates the revenue collections and administration processes of the Service.

This automation initiative was a deliberate step to practice tax administration in KW-IRS in line with best practices. Project Sponsor, Director and Manager were appointed as well as project members who were selected from KW-IRS and Compumetrics Solution Limited. The project code-named Project Phoenix, was subdivided into Work Streams with assigned Terms of Reference (TOR) for each Work Stream.

Since the commencement of the project, a total of Eleven (11) Modules had been completed, demonstrated, certified user-friendly to end users spread across the various departments of the Service and taxpayers and gone live for daily use.

The completed modules are as follows:

1. Administration Module
2. Taxpayers Module
3. KRIN Request Module
4. Collection Module
5. Tax Assessment Module
6. Payment Processing Module
7. TCC Module
8. Informal Sector Module
9. Self-Service Portal
10. Fenix Mobile App
11. Vehicle Management System

It is pertinent to note that each module has sub modules that can provide smooth tax-related services. The Project was aimed at re-engineering the current tax processes to improve taxpayer compliance, meet the standard of the tax solution in compliance with best practices. Its scope of delivery includes Review of ,As Is, Tax Processes; Develop the "To Be" Tax Processes; Develop Key Performance Indicators (KPIs)/Performance Metrics for the To Be Processes; Identify and document user requirements for the Tax Administration System; Develop required forms for the Tax Processes and Refine the Operating Model for the tax functions.

The Project Phoenix is about to be wrapped up and the Project Team is currently preparing all documentations on the project for easy reference while the system adopts a Service mode. Members of the Project Phoenix Team are expected to return to their respective departments by the end of the year 2023 while a small team of support and new requests will be maintained. The relationship with the platform providers will also be reviewed and new terms of agreement arrived at effective January 2024.

SUMMARIZED REFORM ACTIVITIES (PRE AND POST) 2019

Description	Pre-2019	Post-2019
Technology	Forms' Portal	1. Self Service Portal for all Users (Internal and External) 2. Administration Module for Directorate of Admin & Operations (ITOps) 3. Taxpayers Module for Directorates of Income Tax & AOP (Tax Assessment, Corporate Tax, Informal Sector & ITOps)

		<ol style="list-style-type: none"> 4. KRIN Request Module for Directorate of Admin & Operations(ITOps) 5. Collection Module for Directorate of Income Tax (Tax Assessment Informal Corporate Tax 6. Tax Assessment Module for Directorate of Income Tax (Tax Assessment) 7. Payment Processing Module for Directorate of Income Tax (Corporate Tax & Informal Sector) 8. TCC Module for Directorate of Income Tax (Tax Assessment) for e-TCC request and issuance. 9. Informal Sector Module for Directorate of Income Tax (Tax Assessment & Informal Sector) 10. Fenix Mobile App for Directorate of MDAs (Hospitals & Ministries) 11. Vehicle Management System for Directorate of MDAs (Road Taxes) 12. Automation of court affidavit process - e-Affidavit
Technology	Only Physical Tax Quiz	Introduction of Computer Based Test Tax Quiz Competition Schools
Technology	Manual Affidavit	Introduction of e-Affidavit for Kwara State Judiciary to ease the process for Students
Directorate	10	6
Departments	38	26
Process	123	118
Policies	17	17
Area Offices	5	13
Field Feedback	Physical	Introduction of Virtual
Payment Platforms	Quickteller	Self Service Portal, Quickteller, Remita and Payarena

MLA	Rablat, AutoReg	VMS (in-house)
Registered Individual Tax payer	200+	150,000+
Informal Sector	Non ticketing for PIT collection	Daily Ticketing model for an enhanced collection
Registered Corporate Firms	1728+	4000+

2.6 TAX ADVOCACY

The Service continues to create a robust Tax Advocacy and sensitization campaigns through various medium of communications channels. This include but not limited to Print- (Newspapers, Broadcast-Radio and Television, Social, Electronic/Online platforms of media partners and all communication platforms of the Service Channels of communication of the Service are: **Website:** www.kw-irs.com; **Helpline:** 07006959477; **Email:** helpdesk@kw-irs.com; **Facebook:** KwaraIRS; **Twitter:** @KwaraIRS; **Instagram:** @kwirs; **LinkedIn:** Kwara State Internal Revenue Service; **YouTube:** Kwara State Internal Revenue Service.

The Service has also adopted use of short video clips (skits) to pass on the messages of Tax compliance to the populace.

TAX CLUB ACTIVITIES OF KW-IRS

1) Tax Club Quiz Competition of the Kwara State Internal Revenue Service commenced in 2017 for all secondary schools in Kwara State. The competition was not conducted in 2019 and 2020 but has continued yearly after that with the aim to:

- Ensure students have clear understanding of the role of tax in the development of an economy;
- Create an interactive atmosphere for students to share ideas and contribute positively to the economic development of the country;

- Compete positively in Schools debate and quiz;
 - Build a career in taxation and other related area of study;
 - Get rewarded for active and excellent performance.
- 2) Payment of N12,050,000.00 (Twelve Million, and Fifty Thousand Naira) for all outstanding prizes to schools and individuals that won during the 2018 Tax Club Quiz Competition was paid to all concerned schools and persons under Governor AbdulRahman AbdulRazaq led administration.
 - 3) Progress is being made on yearly basis with school participation. It recorded 142, 219 and 231 participating schools in 2021, 2022 and 2023 respectively.
 - 4) This administration is not relenting on rewarding excellence; winners of tax club competition are being paid as required; with award of N2.5million, N1.5million and N1million to the overall winners, first and second runner ups respectively for specific schools' project. Teachers in first, second and third positions are being rewarded with cash prizes of N150,000, N100,000 and N50,000 respectively, while students that participated in the competition in the first, second and third positions get N400, 000, N300,000 and N200, 000 respectively.
 - 5) Update and history of winners and activities of Tax Club Quiz from 2016 could be gotten on taxclub.irs.kw.gov.ng and taxclub.irs.kw.gov.ng/past-winners.

KW-IRS believes that, activities of tax club in the years to come, will not only continue to raise a generation of tax compliant citizens, but strengthen better revenue compliance and performance on all its mandates, and will equally activate the process of positioning KW-IRS as a leading revenue generating agency in Nigeria and beyond.

3.0 REVENUE TRAJECTORIES FROM 2019-2023

The reforms in earlier chapter culminated into the IGR growth from N23billion as at 30th September 2019 to N30.6billion as at the end of the year 2019. Despite the pandemic that ravaged the world in 2020, Shade Omoniyi and her team ensured the Service generated N19.6billion which represented 76% of the approved budget. The IGR of the State moved from N19.6billion in 2020 to N26.9billion in 2021 and N35.7billion in 2022. The performances of the Service since she took over in 2019 have shown significant improvements when compared to peer States of the Federation.

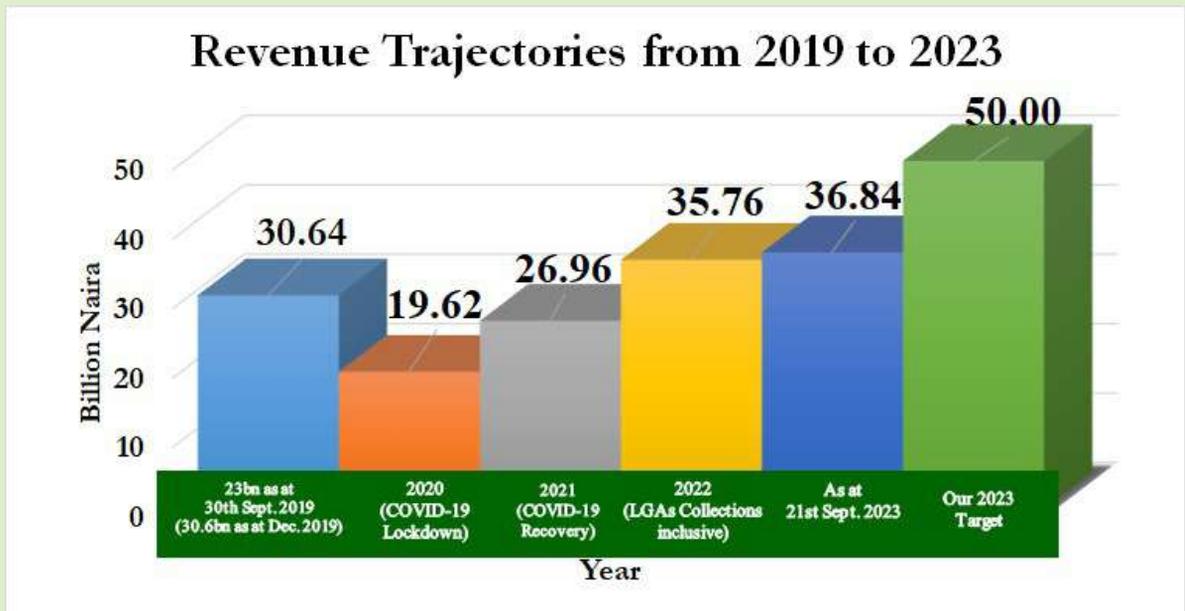


TABLE 1: NORTH CENTRAL STATES RANKING

STATES	2019	2020	2021	2022
Kwara	1st	1 st	1 st	1 st
Benue	2nd	6th	6 th	4 th
Plateau	3rd	2nd	3 rd	5 th
Kogi	4th	3rd	2 nd	3rd
Niger	5th	5th	5 th	6th
Nasarawa	6th	4th	4 th	2nd

TABLE 2: STATES BY ACTUAL (NORTH CENTRAL)

STATES	2019	2020	2021	2022
Kwara	30,646,731,408.92	19,604,303,787.64	26,961,014,485.75	35,756,949,370.01
Benue	17,850,480,389.57	10,463,674,280.73	12,601,150,537.45	15,952,846,966.36
Plateau	16,480,111,593.83	19,122,375,801.59	21,426,017,408.05	15,927,001,738.99
Kogi	16,389,026,388.86	17,357,833,531.99	23,405,613,863.00	17,885,214,260.39
Niger	12,765,034,972.30	10,524,281,921.17	16,224,676,971.27	13,014,450,550.87
Nasarawa	10,858,822,422.98	12,476,738,650.15	20,674,185,462.40	18,434,041,852.43

Note: 2022 Total Performance included the Local Government collections. KW-IRS 35.4Billion LG N311.1million

3.1 2019 REVENUE TRAJECTORY

The Service recorded the sum of N30, 646,731,408.92 (Thirty Billion, Six Hundred and Forty Six Million, Seven Hundred and Thirty One Thousand, Four Hundred and Eight Naira, Ninety-Two Kobo in 2019; an encouraging performance when compared to other States of the federation, particularly North Central States. The improvement of IGR to N30.6 billion in 2019 puts Kwara at 10th position out of the 36 States of the federation including FCT, 1st position of the 6 States in North central region. (See appendix A)

3.2 2020 REVENUE TRAJECTORY

In 2020, the performance of the Service dwindled with IGR of N19, 638,093,516.56 (Nineteen Billion, Six Hundred and Thirty Eight Million, Ninety-Three Thousand, Five Hundred and Sixteen Naira, Fifty-Six Kobo) due to the covid-19 pandemic that ravaged the world. The drop in revenue generation in 2020 was expected because of the COVID-19 restrictions, uncompromising adherence to tax break and waivers for businesses during the period by Kwara State, to cushion the effect of the pandemic on residents.

The various strategies towards curbing revenue leakages paid off in quarter one of 2020 when the Service generated N7.2 billion. However, with the spread of the corona virus and subsequent lockdown by government from the month of March to May, 2020. The economy was greatly affected by the lock-down and collection system in Kwara was done with very little contact-based at this time, via calls and online platforms, hence drop in revenue to N2.1 billion in quarter two of 2020, which is expected as no serious activities could happen in the revenue space for those period. It is also known that Kwara State was one of the States who adhered strictly to the Covid-19 protocols; a main factor for the performance of Q2 2020.

Notwithstanding, with gradual ease in lock-down, revenue generation for the State increased to N4 billion in Q3 of 2020 and N6.2 billion in the Q4 of 2020. The Service has since then not stopped working round the clock to recover lost grounds. This performance puts Kwara at 15th position when compared to other States of the federation including FCT in 2020, 1st position of the 6 States in North central region. (See appendix B).

3.3 THREE YEARS STRATEGIC PLAN

At the end of pandemic year in 2020, the Executive Chairman in line with the vision of the State government to grow IGR to 50% of the State's total revenue by 2030, Kwara State Internal Revenue Service as an agency of government developed a 3-year Medium Term Strategic Revenue plan in-house, in which it benchmark 25% revenue growth to shore up the State's revenues.

It was observed that the average of the IGR ratio to total revenue between 2016 and 2020 is 38%. However, KW-IRS being a target driven organization developed a road map systematically and strategically to key into the State Sustainable Development Plan (SDP) of 2030 in phases. The first, second and third phases for the Service are 2021-2023, 2024-2027 and 2028-2030 respectively to meet the target of State's IGR being 50% of the total revenue of the State, with a growth target of 25% year on year using the average of 2019 and 2020 as the base year for 2021.

Upon re-opening of operations after the covid-19, the Service was operating at 60% capacity level which greatly affected the annual performance of 2020. Even though the 2021 State approved budget was N28, 199,910,200.00, the Service adopted the stretched budget regime of N31, 489,097,399.05 in 2021. Based on the 25% regime, the plan fixed a stretched budget of N39, 361,371,748.81 for year 2022 and N50.3billion for year 2023. The strategic plan is not only projecting revenues, but equally strategizing on how to achieve cashless revenue administration on or before end of 2023 and human capital growth within the same time span.

3.4 2021 REVENUE TRAJECTORY

The strategy document became operational in year 2021 and since then the Service had been experiencing tremendous growth in revenue. Kwara State Internal Revenue Service (KW-IRS) under the leadership of the Executive Chairman, Shade Omoniyi generated a total revenue of over N26.5billion which represented 95.61% achievement of its approved annual budget target of N28, 199,910,200.

The year 2021 started on a good note with an IGR collection of N9.6billion in the first quarter, an improvement over the N6, 227,099,973.42 generated in the last quarter of 2020. This is a reflection of the relentless efforts of the Service, in bringing seamlessness to Tax Administration through automation and introduction of on-line payment platforms to ease payment of all taxes.

Harmonized Bill introduced by the Service to calculate, consolidate and communicate all payable tax revenue and non-tax revenue as applicable to each eligible taxpayer in the State is another feat of the year, a document that displays all tax due for payment by taxpayers, a tax tool to block revenue leakages and educates on double and multiple taxation by showing that a single entity or taxpayer could be charged for different revenue lines, depending on nature of business. The remarkable growth in the year 2021 first quarter IGR is equally an indication that Kwara State Government continues in its efforts to ensure that economic activities of the State recovers fast from the crippling effects of Covid-19 pandemic. Having mapped out strategies to achieving its IGR target for the year, the fourth quarter collections show steady and significant growth, month-on-month.

Year 2021 had a remarkable revenue achievement of N26, 961,014,485.76, an improvement of 37.34% over the total IGR of N19.638billion generated in the year 2020. This achievement is attributable to the gradual recovery of the economy after the pandemic, continuous consolidation, and digitization of all revenue lines of the State, which helped to reduce revenue loss and leakages. This performance puts Kwara at 13th position when compared to other States of the federation including FCT in 2020, 1st position of the 6 States in North Central region. (See appendix C).

3.5 2022 REVENUE TRAJECTORY

In 2022, KW-IRS generated N35.4Billion and all Local Government Areas in the State generated N300Million making a total sum of N35.7billion generated in the State. This total revenue generation is a requirement for the computation of the State GDP as required by Joint Tax Board. The performance of the year 2022 is the highest revenue ever generated in one year by the agency since its inception. The record breaking figure represented 112% of the Service's IGR approved annual budget of N31.7billion and far surpassed the N26.96 billion generated in 2021. This achievement is attributed to strategic measures taken by the Management under the leadership of Shade Omoniyi. Some of the strategic measures included deployment of information and communication technology systems to block revenue leakages, expansion of tax net without introduction of new taxes, convenience of tax payments, among others. The quarterly breakdown of the N35. 7billion showed that N10.72 billion was generated in the first quarter, and N7.30billion in the second quarter. In third quarter, the agency generated N6.35 billion, while N11.06 billion was generated in the fourth quarter of 2022. (See appendix D).

3.6 2023 REVENUE TRAJECTORY

Kwara State Internal Revenue Service started on a good note with record breaking of N18,524,779,940.26 generated in the Q1 of 2023, the highest revenue ever generated in one quarter by the agency since its establishment. This performance shows that the Service had generated 45.03% of its N41.04 billion state approved budget IGR for the year. The monthly breakdown of the N18,524,779,940.26 is N7,672,896,890.86 in January, N7,406,717,662.91 in February and IGR generation of N3,445,165,386.49 in March. In Q2 of 2023, KW-IRS generated a total of N11,549,198,538.63; the monthly break down is N5,881,025,777.29 in April, N3,757,933,663.44 in May and N1,910,239,097.90 in June. As at June 2023, the Service had generated N30,073,978,478.89 which represents 66.10% of its N41.04 billion State approved budget IGR for the year. (See appendix E).

IGR generated in July and August, 2023 is N2,002,331,492.60 and N2,496,894,412.49 respectively. (See official website for figures of IGR generated). As at 21st September, 2023, the Service has achieved the total collections of 2022 and it's set to meet its stretched budget of N50 Billion for 2023; code named (Our KW-IRS, Our N50 Billion)

SUMMARY OF STATE REVENUE BUDGET AND PERFORMANCE FROM 2019 - 2021

YEAR	BUDGET	ACTUAL	PERCENTAGE PERFORMANCE
2019	34,975,783,982.00	30,637,250,208.04	88%
2020	25,997,573,296.00	19,623,992,033.63	75%
2021	28,199,910,200.00	26,961,014,485.76	96%
2022	31,740,209,181.00	35,756,949,370.01	112%

4.0 Infrastructural and Human Capital Development

It is obvious that the strength of any successful organization depends on its human and capital resources. One of the major factors why an employee gives his/her best to an organization is when the environment is friendly and conducive.

Considering the importance of both infrastructural and human capital development to the organization, Kwara State Internal Revenue Service (KW-IRS) being a revenue generating Organization set up its Directorate of Admin & Operations to focus on both infrastructure and human capital development in providing a serene environment and attend to staff matters ranging from staff recruitment, staff development and staff welfare to attain both human and organizational objectives.

4.1 INFRASTRUCTURAL DEVELOPMENT

Infrastructural development is the collection of systems and facilities required for economic growth and development of a country or State which enables people to access work, promote a more socially cohesive and fair society. KW-IRS working environment witnessed major improvements in terms of infrastructure development to make job easier and the environment more conducive for staff in the years under review. Some of these improvements are:

- **The Multi-Storey and Multi-purpose Kwara Revenue House**

On Thursday 23rd February 2023, KW-IRS performed the official Ground-Breaking ceremony of the construction of the multi-storey and multi-purpose Kwara Revenue House in Ilorin to accommodate all staff of KW-IRS in a single building.

Furtherance to this, the Project Management team comprising, the Consultant, Contractor, Client (KW-IRS), Ministry of Housing and Kwara State Public Procurement Agency swung into action by holding monthly meeting to have update of progress of the project. The project which commenced on 6th of March, 2023, has as at 16th August, 2023 achieved a 7%

completion. The expected date of completion of the project is 18th April, 2025

The vision of this Revenue House came about as a result of the need to accommodate all staff in single building with all the amenities befitting an IRS; to ease the daily activities of the agency and make tax operations efficient as much as possible; to have more efficient synergy among departments and directorates, just to mention but a few.

The Revenue House is a unique edifice that will contribute to the growth of the internally generated revenue and the economy of the State when completed. The building will not only serve as a single house for various departments of KW-IRS to carry out all tax related activities faster and seamlessly, but it is also a building that will add to the emerging structure of Ilorin Business District around the Ahmadu Bello Way in Ilorin and improve the economic sustainability of the State.

One most interesting thing about the New Revenue House is that, it is purely financed through the novel idea of cost saving strategy of the Executive Chairman. The edifice is financed by the savings from operational expenses and it is expected to be completed by April 2025.



Creation of Additional Area Offices

Before 2019, the Service had 5 functional Area Offices namely:

- Offa Area Office
- Irepodun Area Office
- Bode-Saadu, Area Office
- Adewole Area Office
- Lafiaji Area Office

But in 2020, 8 new Area Offices were added outside the State capital to make a total number of 13 functional Area Offices which are:

- Asa Area Office
- Oke-Ero Area Office
- Kaiama Area Office
- Ekiti Area Office
- Ifeoldun Area Office
- Baruten Area Office
- Offa Area Office
- Moro Area Office
- Edu Area Office
- Isin Area Office
- Patigi Area Office
- Oyun Area Office
- Irepodun Area Office.

Renovation of some Area Offices

Some of the Area Offices were renovated in order to make it more conducive for the staff which in turn enhanced productivity The Area Offices that were renovated include;

- Offa Area Office
- Irepodun Area Office
- Oke-Ero Area Office
- Edu Area Office
- Asa Area Office

OKE - ERO AREA OFFICE



Before



After

OFFA AREA OFFICE



Before



After

EDU AREA OFFICE



Before



After

ISIN AREA OFFICE



Before



After

OYUN AREA OFFICE



Before



After

MORO AREA OFFICE



Before

After

EKITI AREA OFFICE



Before

After

KAIAMA AREA OFFICE



Before

After

PATIGI AREA OFFICE



Before



After

ASA AREA OFFICE



Before



After

ASA AREA OFFICE (EIYENKORIN)



Before



After

Procurement of Operation tools

The Service procured several operational tools like vehicles, computer systems, solar inverter system for energy supply which reduced the cost in energy consumption; Provision of safety equipment for staff working in hospitals, just to mention but a few.

4.2 HUMAN CAPITAL DEVELOPMENT

In a bid to ensure improvement in information dissemination across the Service, the management introduced sending of SMS on daily basis which is tagged as Daily Nuggets. Through the daily nuggets, staff are provided with first-hand information about new happenings in the Service especially as regards the automation project, Tax information and other activities of the Service.

Furthermore, the Service had engaged in different Human Capital Development from 2019 to 2023, which had encouraged work life balance and earned the Service awards and recognitions. Below are different strides towards staff development and welfare.

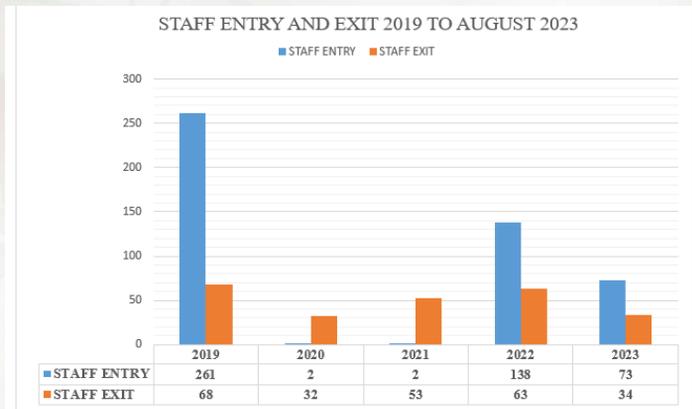
Staff Matters (2019 - 2023)

- Employment
- Promotion
- Training
- Welfare package
- Performance Bonuses
- Salary Increment

Employment

Between 2019 and August 2023, the agency had positive trend in terms of employment. Staff exit organizations for all sorts of voluntary and involuntary reasons. Staff turnover is inevitable in any organization as people may have various personal reasons to exit which may be beyond the powers of the organization.

A total of 476 staff were employed from 2019 to August 2023. The Service employed more staff and lost same in 2019 than any other year within that period. This is represented in the chart below;



Promotion

Promotion is another staff development mechanism through which organization encourages staff to do their job and give their best to the organization. Under the leadership of Shade Omoniyi, the Staff have enjoyed steady growth in the number of promotion. A total number of 166, 199, 203, 332 and 248 were promoted from 2019 - 2023 respectively. This indeed is worthy of note.

Training

The Service understand the importance of staff training on organization performance, hence, the continuous training and retraining of staff as the need arise. Below is the summary of number of staffs trained on various aspect from 2019 to September 2023;

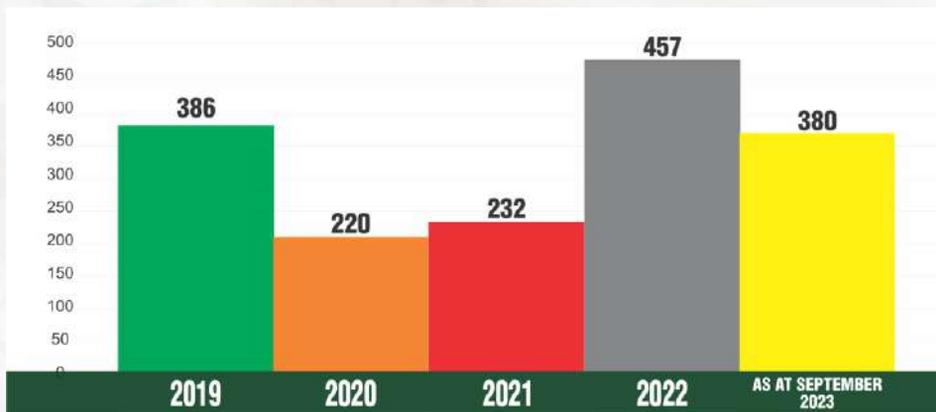
YEAR	NUMBER OF STAFF TRAINED
2019	386
2020	220
2021	232
2022	457
2023 (As @SEPTEMBER)	380

Source: Admin & Operations Directorate

WELFARE

Shade Omoniyi has sustained most of the existing staff welfare package and also introduced some new ones ranging from National Housing fund (NHF) scheme where staff can have access to National Housing Fund Loans, Rent to Home, Construction Loan, Federal Mortgage Bank of Nigeria (FMBN) Renovation Loan etc. and introduction of Health Insurance Scheme to staff where staff benefitted up to 50% subsidy. It is obvious that staff welfare package leads to motivation, and staff motivation leads to higher productivity and organizational performance.

TRAINING STATISTICS



PERFORMANCE AND FESTIVAL BONUSES

The Executive Chairman also sustained the culture of paying performance bonus to staff. This bonus is subject to performance of the Service in terms of its target achievement and since her assumption of office as the Executive Chairman in 2019, the Service has continue to meets its target and even surpassed it in 2022 as a result of different strategies put in place by the Executive Chairman. Festival bonus are also paid at the appropriate time, twice a year to all staff.

SALARY INCREMENT

To further improve the standard of living of the entire work force, in her wisdom, the Executive Chairman identified the need to increase the salary of staff to commensurate with the economic reality. This increment ranged from 15%-52% , depending on the cadre. It is important to note that the lower cadre had the highest increment of 52%.

5.0 PRIZES AND AWARDS (2019 - 2022)

Most Impactful MDA in the State

Kwara State Internal Revenue Service (KW-IRS) emerged Most Impactful MDA in Kwara State among other nominees for the year 2022 during the first ever Kwara State End of Year merit award ceremony organized on Friday, 23rd December, 2022 by the State Government under the leadership of Governor AbdulRahman AbdulRazaq in recognition of excellence among individuals, public and private sectors within the State.



• ISO RE-CERTIFICATION

In its continuous effort to enact growth, profitability, and cost savings, the Kwara State Internal Revenue Service, (KW-IRS) was recertified by International Organization for Standardization after meeting up with all required standard on Business Continuity Management System (BCMS) ISO/IEC 22301:2019) and Quality Management System (QMS) ISO 9001:2015 in 2021 when the first certification of 2018 expired.



HUMAN RESOURCE DEVELOPMENT AWARD

In December 2022, Kwara State Internal Revenue Service (KW-IRS) under the leadership of Shade Omoniyi also bagged the Industrial Trust Fund (ITF) Award of Recognition in Human Resource Development. The award is in recognition and appreciation of the unprecedented steps of the Kwara State Internal Revenue Service in training over 300 staff in various programs of the Industrial Training Fund (ITF).

Making the award presentation to the Executive Chairman, KW-IRS, Shade Omoniyi, the Director-General/CEO, ITF, Sir Joseph Ari, represented by the Director, Corporate Planning Development, ITF, Alhaji Usman Sani Daji, appreciated the Governor AbdulRahman AbdulRazaq's led administration for the support and enabling environment created which has contributed immensely to the sustenance and development of ITF in Kwara.



FRSC Customer Satisfactory Week Award

On 22nd October 2021, Kwara State Internal Revenue Service (KW-IRS) under the leadership of Shade Omoniyi received the FRSC Customer Satisfaction award from the Sector Commander, Federal Road Safety Corps (FRSC), Kwara State, CC Jonathan Owoade. The award was to express appreciation of the command to KW-IRS for prompt quality service delivery, effort towards revenue growth of Kwara State over the years and as a pledge to continuous collaboration between the two agencies on improving revenue for the strategic development of Kwara State.



ALFORD CONFERENCE LEADERSHIP IN IGR AWARD

The Alford Conference Limited, organizer of the Annual Nigerian States IGR summit presented the Leadership in IGR Award for the year 2019/2020 to the Executive Chairman of Kwara State Internal Revenue Service, Shade Omoniyi. While presenting the award, The Chief Executive Officer of the organization, Mr. Frederick Apeji commended the quality of service provided by the KW-IRS since inception, describing Kwara State as one of the top 12 fastest and most independent State in Nigeria in 2019. Receiving the awards on behalf of the Executive Chairman, KW-IRS, Shade Omoniyi, was the Director, Accounts and Finance, Omolara Ojulari.



UNILORIN TAX CLUB PRESENTS AWARD

The Kwara State Internal Revenue Service, (KW-IRS), received an award of recognition and outstanding performance from the University of Ilorin, Tax Club. While presenting the award, The President of the Club, Musa Kalejaiye stated that the tax club has enjoyed great partnership with KW-IRS since inception and the award was to appreciate the tremendous support and attendance of the Service at the 2021 National Tax Colloquium 3.0, in particular, and the continuous support to the promotion of tax education and activities in Kwara State. Receiving the awards on behalf of the Executive Chairman, KW-IRS, Shade Omoniyi, was the Director, Accounts and Finance, Omolara Ojulari.



CONCLUSION

This document has X-rayed KW-IRS activities and achievements of the Executive Chairman, Shade Omoniyi from 2019-2023. The revenue generation trend is expected to be on the upward trajectory, especially with the automation and process that have been put in place as well as the policies of the State Government and the new administration at the centre; key to this expected growth is the activities of the Presidential Committee on Fiscal Policy and Tax Reform of which Shade Omoniyi is a member. The reforms and implementation from this committee is expected to change the landscape of revenue generation in Nigeria and with the level of infrastructural development in KW-IRS, Kwara State is in a very good position to key into this reforms and witness exponential IGR growth for the strategic development of Kwara State.

APPENDICES

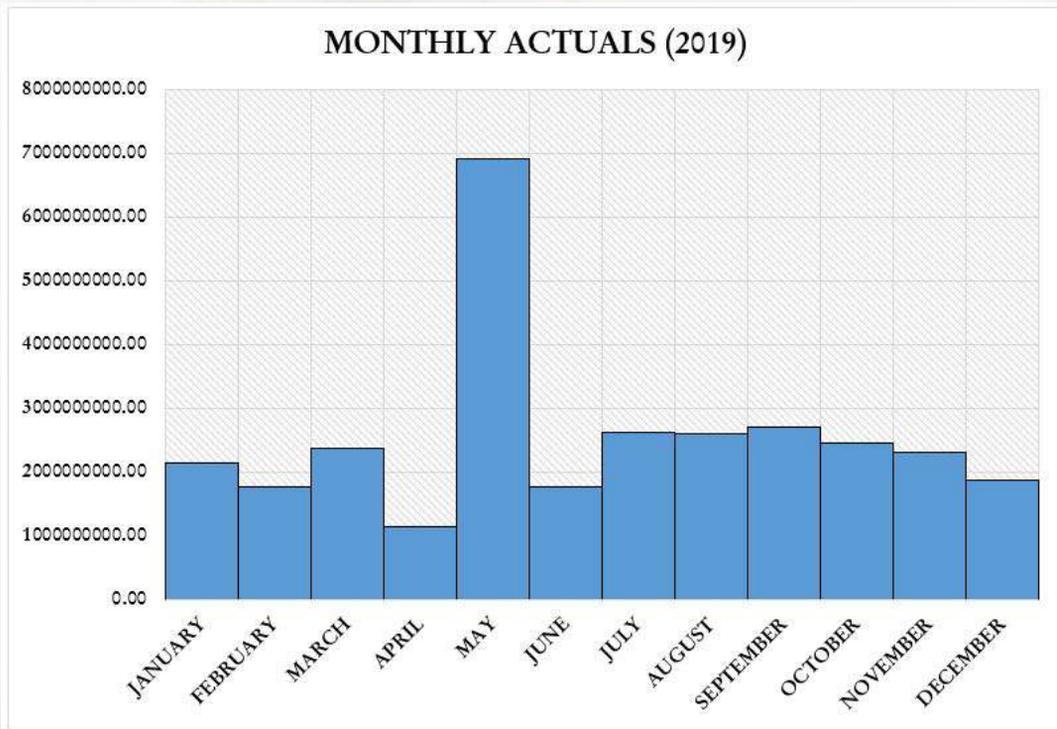
APPENDIX A: 2019 IGR COLLECTIONS AND PERFORMANCE

Appendix A1:

2019 IGR ACTUAL COLLECTION		
MONTH	MONTHLY ACTUALS	QUARTERLY ACTUALS
JANUARY	2,139,328,296.98	6,275,753,104.73
FEBRUARY	1,756,027,689.82	
MARCH	2,380,397,117.93	
APRIL	1,145,841,103.38	9,807,802,057.51
MAY	6,903,825,853.75	
JUNE	1,758,135,100.38	
JULY	2,610,141,180.18	7,908,954,020.30
AUGUST	2,595,730,214.80	
SEPTEMBER	2,703,082,625.32	
OCTOBER	2,461,341,454.02	6,644,741,025.50
NOVEMBER	2,315,992,720.26	
DECEMBER	1,867,406,851.22	
TOTAL	30,637,250,208.04	30,637,250,208.04

<https://irs.kw.gov.ng/year-2019/>

Appendix A2:



Appendix A3:

2019 FULL YEAR IGR RANKING		
State	Total IGR	RANK
Lagos	398,732,246,493.38	1 st
Rivers	140,398,744,302.70	2 nd
FCT	74,564,180,835.31	3 rd
Ogun	70,922,590,495.89	4 th
Delta	64,678,796,991.57	5 th
Kaduna	44,956,576,583.38	6 th
Kano	40,593,701,332.48	7 th
Akwai Ibom	32,291,014,771.52	8 th
Enugu	31,069,466,913.00	9 th
Kwara	30,646,731,408.92	10th
Ondo	30,135,881,918.26	11 th
Edo	29,478,406,024.31	12 th
Oyo	26,746,460,235.93	13 th
Anambra	26,369,195,864.89	14 th
Cross River	22,597,063,882.55	15 th
Sokoto	19,005,093,541.11	16 th
Osun	17,922,394,523.43	17 th
Benue	17,850,480,389.57	18 th

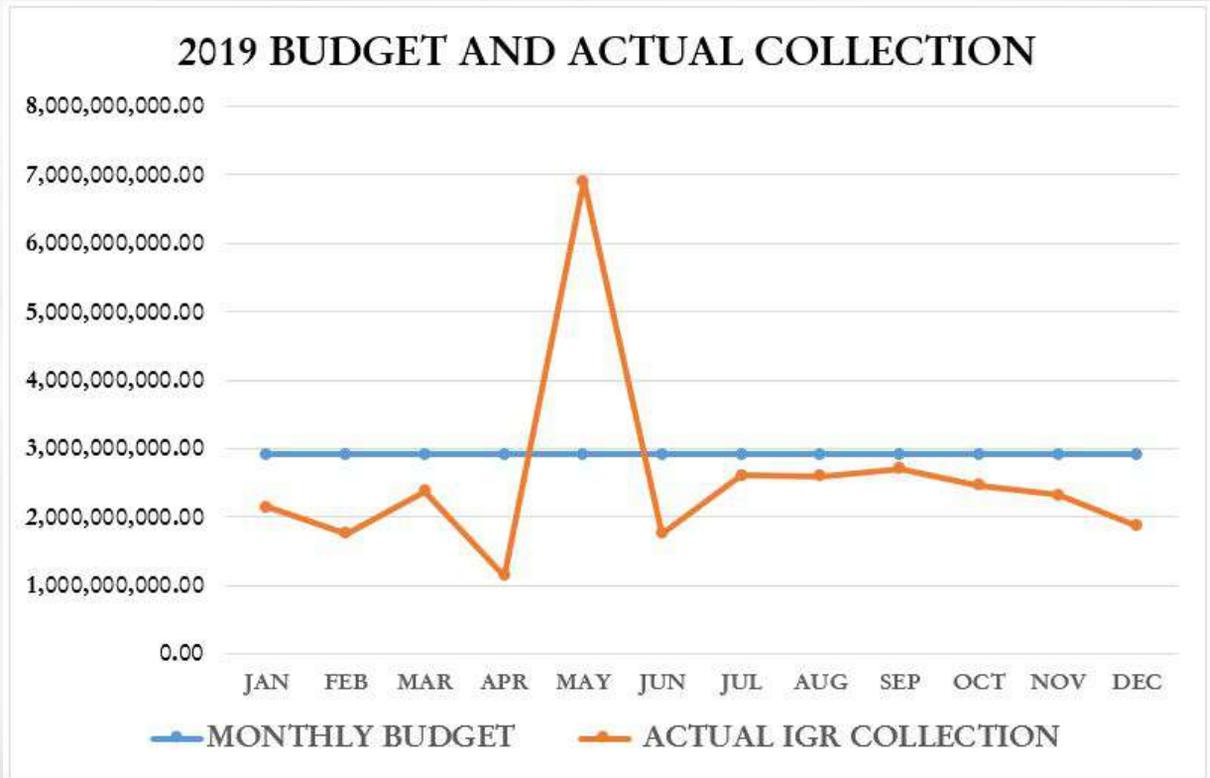
Plateau	16,480,111,593.83	19 ^h
Kogi	16,389,026,388.86	20 ^h
Bayelsa	16,342,762,531.98	21 ^t
Imo	16,095,299,620.59	22 ^d
Zamfara	15,416,043,399.76	23 ^d
Abia	14,769,307,658.56	24 ^h
Jigawa	12,926,658,146.29	25 ^h
Niger	12,765,034,972.30	26 ^h
Bauchi	11,696,955,884.75	27 ^h
Nasarawa	10,858,822,422.98	28 ^h
Adamawa	9,704,660,185.42	29 ^h
Ekiti	8,546,875,648.24	30 ^h
Katsina	8,496,742,119.00	31 ^t
Yobe	8,444,634,099.09	32 ^d
Borno	8,175,248,326.42	33 ^d
Ebonyi	7,455,294,676.59	34 ^h
Kebbi	7,367,334,837.13	35 ^h
Gombe	6,803,064,814.10	36 ^h
Taraba	6,533,106,447.27	37 ^h

https://www.nigerianstat.gov.ng/pdfuploads/Internally_Generated_Revenue_At_State_Level_Q4%202019%20&%20Full%20Year%202019.pdf

Appendix A4:

2019 FULL YEAR IGR RANKING FOR NORTH CENTRAL STATES		
STATE	TOTAL - IGR	RANK
Kwara	30,646,731,408.92	1 st
Benue	17,850,480,389.57	2 nd
Plateau	16,480,111,593.83	3 rd
Kogi	16,389,026,388.86	4 th
Niger	12,765,034,972.30	5 th
Nasarawa	10,858,822,422.98	6 th

Appendix A5:



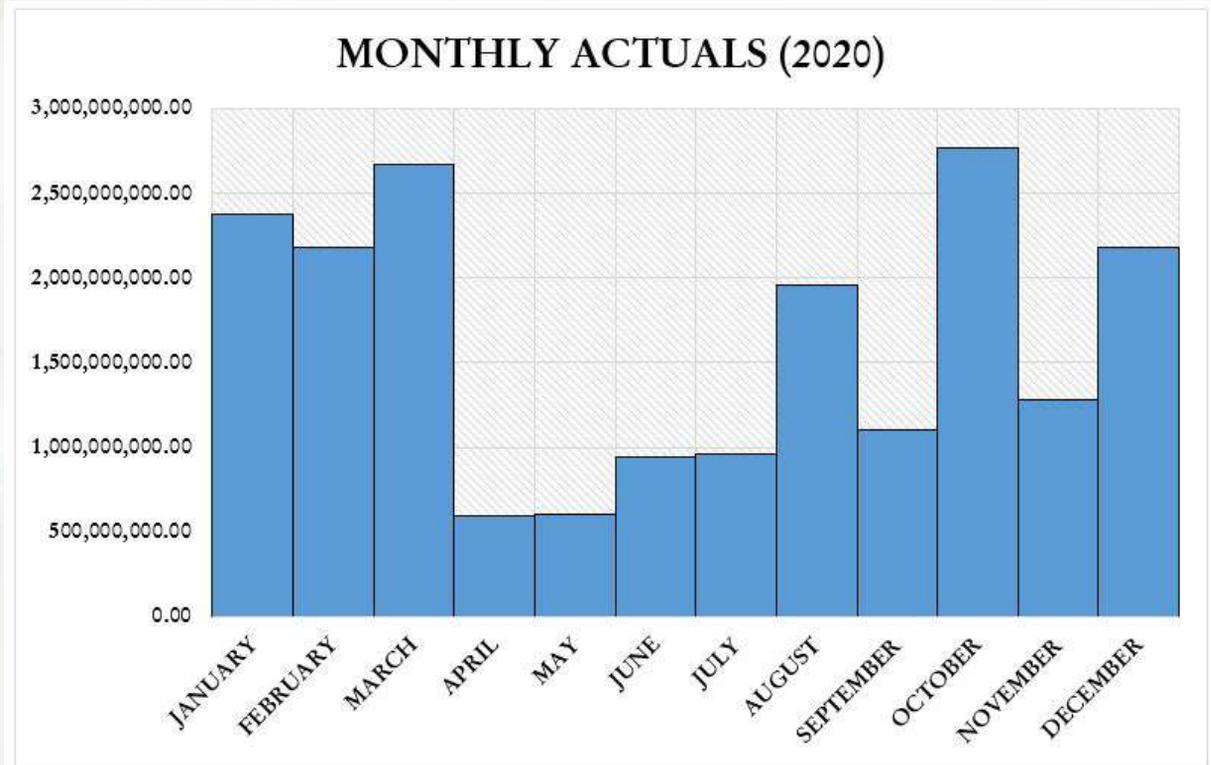
APPENDIX B: 2020 IGR COLLECTIONS AND PERFORMANCE

Appendix B1

2020 IGR ACTUAL COLLECTION		
MONTH	MONTHLY ACTUAL	QUARTERLY ACTUALS
JANUARY	2,379,265,250.94	7,236,154,845.46
FEBRUARY	2,182,973,047.95	
MARCH	2,673,916,546.57	
APRIL	596,804,460.02	2,145,558,242.20
MAY	607,021,512.97	
JUNE	941,732,269.21	
JULY	961,003,235.92	4,015,178,972.55
AUGUST	1,954,501,513.87	
SEPTEMBER	1,099,674,222.76	
OCTOBER	2,765,485,579.54	6,227,099,973.42
NOVEMBER	1,278,202,252.78	
DECEMBER	2,183,412,141.10	
TOTAL	19,623,992,033.63	19,623,992,033.63

<https://irs.kw.gov.ng/year-2020/>

Appendix B2:



Appendix B3:

2020 RANKING BY FULL YEAR IGR		
STATE	TOTAL IGR	RANK
Lagos	418,988,587,897.11	1 st
Rivers	117,189,729,245.29	2 nd
FCT	92,059,700,897.42	3 rd
Delta	59,732,882,662.97	4 th
Kaduna	50,768,523,407.34	5 th
Ogun	50,749,595,850.07	6 th
Oyo	38,042,733,036.47	7 th
Kano	31,819,816,711.74	8 th
Akwa Ibom	30,696,770,278.06	9 th
Anambra	28,009,906,580.48	10 th
Edo	27,184,350,734.90	11 th
Ondo	24,848,466,192.88	12 th
Enugu	23,650,723,357.00	13 th
Osun	19,668,371,916.01	14 th
Kwara	19,604,303,787.64	15th
Plateau	19,122,375,801.59	16 th
Zamfara	18,499,252,091.61	17 th
Kogi	17,357,833,531.99	18 th
Imo	17,081,878,984.93	19 th
Cross River	16,183,341,456.32	20 th

Abia	14,376,871,322.30	21 st
Kebbi	13,778,260,800.14	22 nd
Ebonyi	13,591,038,584.15	23 rd
Bauchi	12,502,599,363.55	24 th
Nasawara	12,476,738,650.15	25 th
Bayelsa	12,180,775,243.00	26 th
Sokoto	11,796,827,128.19	27 th
Borno	11,578,518,120.67	28 th
Katsina	11,399,650,509.67	29 th
Niger	10,524,281,921.17	30 th
Benue	10,463,674,280.73	31 st
Ekiti	8,716,460,193.84	32 nd
Jigawa	8,667,720,607.78	33 rd
Gombe	8,537,983,927.43	34 th
Adamawa	8,329,870,706.65	35 th
Taraba	8,114,973,143.14	36 th
Yobe	7,779,631,175.54	37 th

https://www.nigerianstat.gov.ng/pdfuploads/Internally_Generated_Revenue_At_State_Level_Q4%20&%20Full%20Year%202020.pdf

Appendix B4:

2020 FULL YEAR IGR RANKING FOR NORTH CENTRAL STATES		
STATE	TOTAL IGR	RANK
Kwara	19,604,303,787.64	1 st
Plateau	19,122,375,801.59	2 nd
Kogi	17,357,833,531.99	3 rd
Nasawara	12,476,738,60.15	4 th
Niger	10,524,281,921.17	5 th
Benue	10,463,674,280.73	6 th

Appendix B5:

2020 IGR BUDGET AND ACTUAL

MONTH	MONTHLY BUDGE	ACTUAL IGR COLLECTION
JANUARY	2,166,464,441.33	2,379,265,250.94
FEBRUARY	2,166,464,441.33	2,182,973,047.95
MARCH	2,166,464,441.33	2,673,916,546.57
APRIL	2,166,464,441.33	596,804,460.02
MAY	2,166,464,441.33	607,021,512.97
JUNE	2,166,464,441.33	941,732,269.21
JULY	2,166,464,441.33	961,003,235.92
AUGUST	2,166,464,441.33	1,954,501,513.87
SEPTEMBER	2,166,464,441.33	1,099,674,222.76
OCTOBER	2,166,464,441.33	2,765,485,579.54
NOVEMBER	2,166,464,441.33	1,278,202,252.78
DECEMBER	2,166,464,441.33	2,183,412,141.10
TOTAL	25,997,573,295.96	19,623,992,033.63

Appendix B6:

2020 BUDGET AND ACTUAL COLLECTION



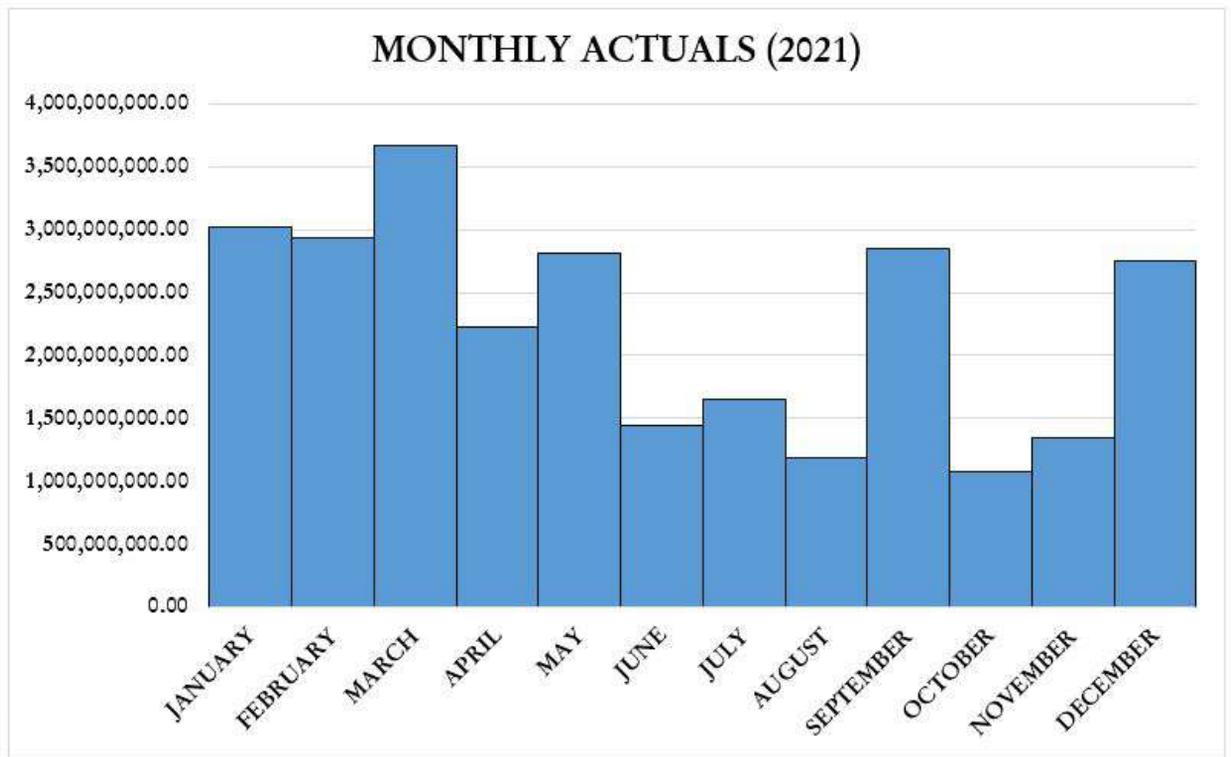
APPENDIX C: 2021 IGR COLLECTIONS AND RANKING

Appendix C1:

2021 IGR ACTUAL COLLECTION		
MONTH	MONTHLY ACTUALS	QUARTERLY ACTUALS
JANUARY	3,014,928,421.60	9,616,070,933.17
FEBRUARY	2,929,052,246.34	
MARCH	3,672,090,265.23	
APRIL	2,228,729,849.90	6,491,694,948.90
MAY	2,815,367,422.54	
JUNE	1,447,597,676.46	
JULY	1,647,767,305.14	5,688,630,716.32
AUGUST	1,190,318,692.82	
SEPTEMBER	2,850,544,718.36	
OCTOBER	1,070,069,758.10	5,164,617,887.37
NOVEMBER	1,348,396,349.92	
DECEMBER	2,746,151,779.35	
TOTAL	26,961,014,485.76	26,961,014,485.76

<https://irs.kw.gov.ng/year-2021/>

Appendix C2:



<https://irs.kw.gov.ng/year-2021/>

Appendix C3:

2021 RANKING BY FULL YEAR IGR		
State	Total IGR	RANK
Lagos	753,464,683,707.90	1 st
FCT	131,924,627,002.62	2 nd
Rivers	123,347,774,975.90	3 rd
Ogun	100,73,671,788.55	4 th
Delta	80,203,623,750.20	5 th
Kaduna	52,859,708,980.65	6 th
Oyo	52,088,670,955.37	7 th
Edo	42,427,205,323.29	8 th
Kano	40,401,652,527.94	9 th
Akwa Ibom	31,396,512,094.84	10 th
Anambra	30,916,674,612.29	11 th
Ondo	30,833,972,734.84	12 th
Kwara	26,961,014,485.75	13th
Enugu	26,717,819,044.60	14 th
Sokoto	23,762,999,758.13	15 th
Kogi	23,405,613,863.00	16 th
Cross river	22,912,281,172.17	17 th
Osun	21,855,392,562.61	18 th
Plateau	21,426,017,408.05	19 th
Nasarawa	20,674,185,462.40	20 th

<https://irs.kw.gov.ng/year-2021/>

Abia	19,578,331,591.33	21 st
Zamfara	18,980,641,201.87	22 nd
Borno	18,738,212,887.22	23 rd
Bauchi	17,902,447,967.63	24 th
Jigawa	16,492,028,726.60	25 th
Niger	16,224,676,971.27	26 th
Ebonyi	13,752,313,311.33	27 th
Ekiti	13,620,433,128.19	28 th
Bayelsa	13,273,992,34.00	29 th
Adamawa	13,011,611,228.12	30 th
Imo	12,750,370,900.92	31 st
Benue	12,601,150,537.45	32 nd
Katsina	12,039,138,669.26	33 rd
Gombe	10,563,680,471.74	34 th
Kebbi	9,857,039,462.25	35 th
Taraba	9,625,942,713.78	36 th
Yobe	8,460,647,979.74	37 th

<https://nigerianstat.gov.ng/elibrary/read/1241239>

Appendix C4:

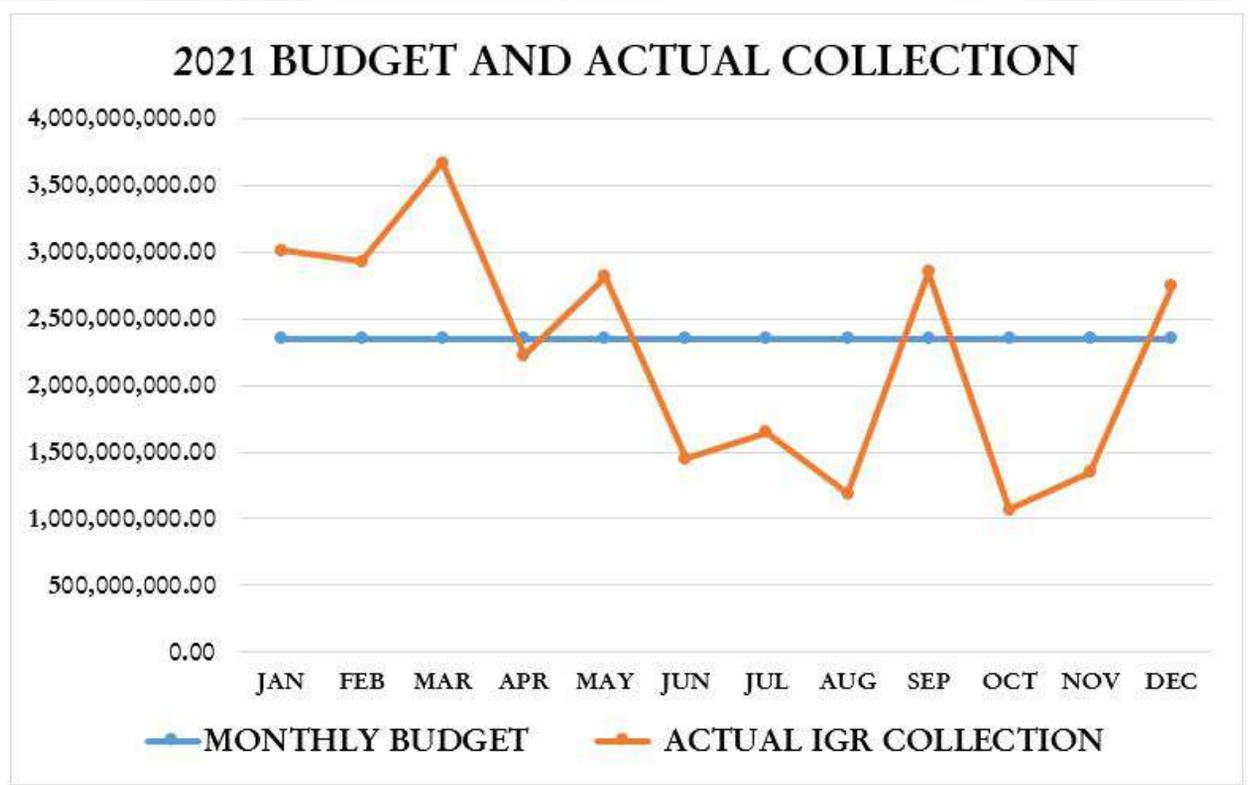
2021 FULL YEAR IGR RANKING FOR NORTH CENTRAL STATES		
STATE	TOTAL- IGR	RANK
Kwara	26,961,014,485.75	1st
Kogi	23,405,613,863.00	2nd
Plateau	21,426,017,408.05	3rd
Nasarawa	20,674,185,462.40	4th
Niger	16,224,676,971.27	5th
Benue	12,601,150,537.45	6th

Appendix C5:

2021 IGR BUDGET AND COLLECTION

MONTH	MONTHLY BUDGET	ACTUAL IGR COLLECTION
JANUARY	2,349,992,516.67	3,014,928,421.60
FEBRUARY	2,349,992,516.67	2,929,052,246.34
MARCH	2,349,992,516.67	3,672,090,265.23
APRIL	2,349,992,516.67	2,228,729,849.90
MAY	2,349,992,516.67	2,815,367,422.54
JUNE	2,349,992,516.67	1,447,597,676.46
JULY	2,349,992,516.67	1,647,767,305.14
AUGUST	2,349,992,516.67	1,190,318,692.82
SEPTEMBER	2,349,992,516.67	2,850,544,718.36
OCTOBER	2,349,992,516.67	1,070,069,758.10
NOVEMBER	2,349,992,516.67	1,348,396,349.92
DECEMBER	2,349,992,516.67	2,746,151,779.35
TOTAL	28,199,910,200.04	26,961,014,485.76

Appendix C6:

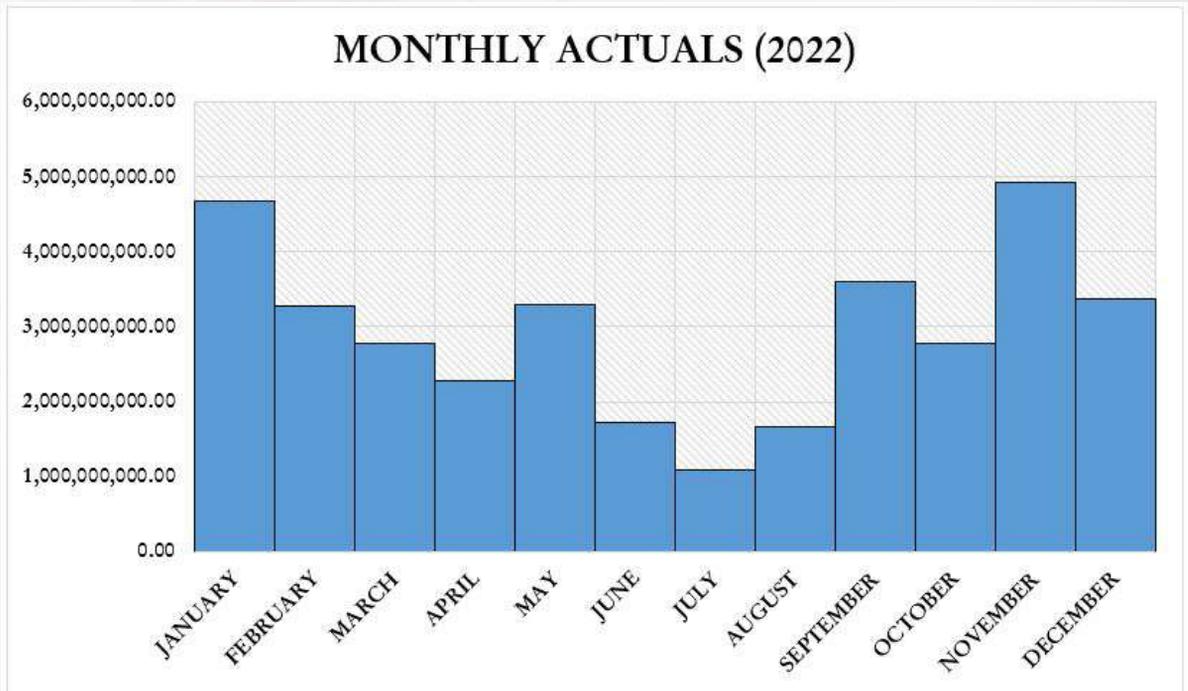


APPENDIX D: 2022 IGR COLLECTIONS AND RANKING
Appendix D1:

2022 IGR ACTUAL COLLECTION		
MONTH	MONTHLY ACTUALS	QUARTERLY ACTUALS
JANUARY	4,684,865,335.87	10,726,397,076.16
FEBRUARY	3,267,521,940.03	
MARCH	2,774,009,800.26	
APRIL	2,271,555,834.27	7,302,964,989.48
MAY	3,305,092,544.52	
JUNE	1,726,316,610.69	
JULY	1,084,336,873.20	6,354,070,089.09
AUGUST	1,668,192,805.39	
SEPTEMBER	3,601,540,410.50	
OCTOBER	2,774,150,033.49	11,062,413,903.33
NOVEMBER	4,920,815,144.71	
DECEMBER	3,367,448,725.13	
TOTAL	35,756,949,370.01	35,756,949,370.01

<https://irs.kw.gov.ng/year-2022/>

Appendix D2:



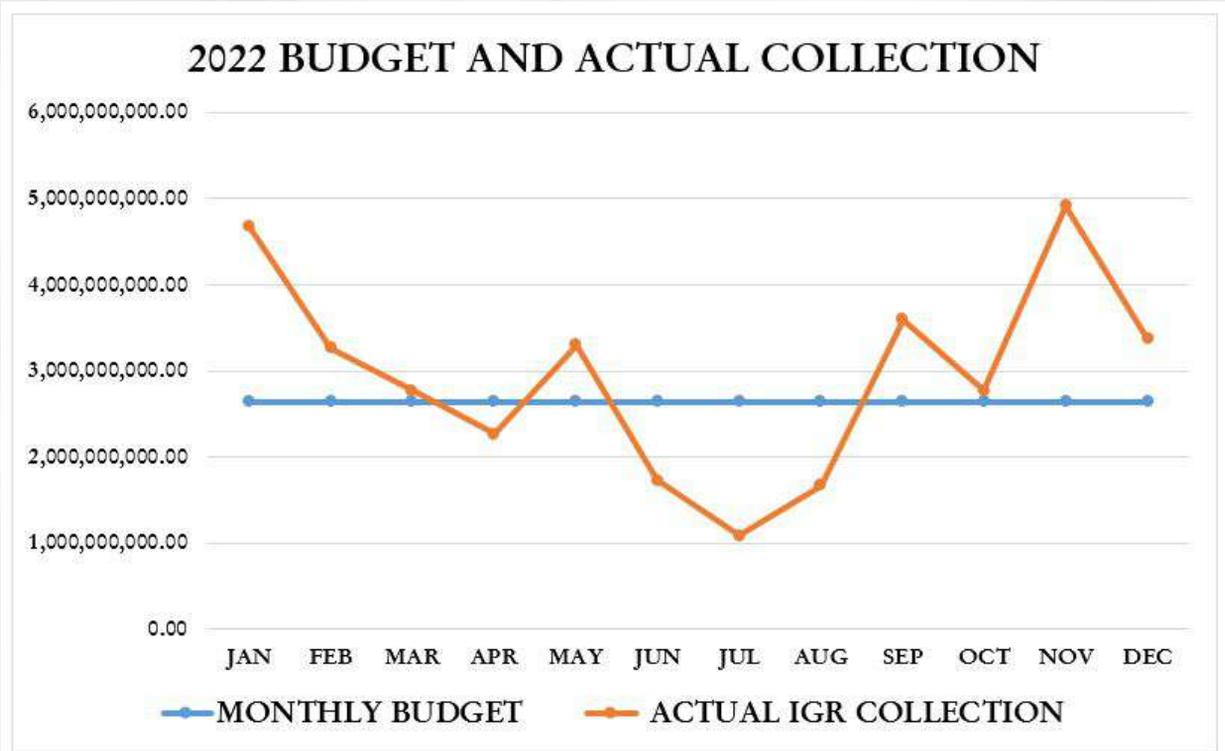
Appendix D3:

2022 IGR BUDGET AND COLLECTION

MONTH	MONTHLY BUDGET	ACTUAL IGR COLLECTION
JANUARY	2,645,017,431.75	4,684,865,335.87
FEBRUARY	2,645,017,431.75	3,267,521,940.03
MARCH	2,645,017,431.75	2,774,009,800.26
APRIL	2,645,017,431.75	2,271,555,834.27
MAY	2,645,017,431.75	3,305,092,544.52
JUNE	2,645,017,431.75	1,726,316,610.69
JULY	2,645,017,431.75	1,084,336,873.20
AUGUST	2,645,017,431.75	1,668,192,805.39
SEPTEMBER	2,645,017,431.75	3,601,540,410.50
OCTOBER	2,645,017,431.75	2,774,150,033.49
NOVEMBER	2,645,017,431.75	4,920,815,144.71
DECEMBER	2,645,017,431.75	3,367,448,725.13
TOTAL	31,740,209,181.00	35,756,949,370.01

NOTE: Tentative figures for the year 2022 Full Year IGR ranking for States of the Federation shows Kwara State at the 10th position in ranking.

Appendix D4:



APPENDIX E: 2023 IGR COLLECTIONS AND RANKING

Appendix E1:

2023 IGR ACTUAL COLLECTIONS		
MONTH	MONTHLY ACTUALS	QUARTERLY ACTUALS
JANUARY	7,659,742,860.86	18,493,522,843.28
FEBRUARY	7,400,970,204.93	
MARCH	3,432,809,777.49	
APRIL	2,968,231,984.17	8,618,983,225.51
MAY	3,748,367,593.44	
JUNE	1,902,383,647.90	
JULY	2,002,331,492.60	4,499,225,905.09
AUGUST	2,496,894,412.49	

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