



KW-IRS
KWARA STATE INTERNAL REVENUE SERVICE

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2016:

A GOOD BEGINNING WITH TAXPRENEURSHIP IN KWARA STATE

Editorial

It couldn't have been better than what it was, as the Government of Kwara State introduced the Kwara State Internal Revenue Service by law in June 2015, and equipped it to commence full operations in January 2016. As we all know, 2016 was the year the recession became full blown in Nigeria and could not be hidden any longer by the government of the Federation called Nigeria.

In the midst of all these downward trends in revenue generation at all levels of government (federal, state and local), the Government of Kwara State thought it wise to reorganize its revenue collection process after a careful study that revealed that a lot could still be done to improve the fortunes of the State.

What the government noticed in terms of leakages in the collection process which the new Service was charged to block through new people, process and

technology was a great challenge that everyone thought could not be accomplished, particularly in a period of recession. However, with determination and strong political will, the government went through the whole steps of reform to birth the new Kwara State Internal Revenue Service.

The result, after a full year of operations (January – December, 2016) became a testimony and justification to the fact that the government was right, and the timing was equally right. In 2015 which was the year that the new law was signed, the total IGR generated by the old Board of Internal Revenue was **N7.2 billion**. This became the benchmark for the new Service, and after a full year of operations, KW-IRS recorded a total IGR of **N17.4 billion**. This performance added a total of N10.2 billion to the previous year's collection which is 142% increase in IGR collection.

The Service achieved this feat through a complete overhaul of the people, process and technology with strong stakeholder engagements and intensive community impact which has been described as an innovative approach to revenue mobilization. At the Service, we have code-named our model of revenue mobilization as **taxpreneurship**, and with the full support of the government of Kwara State, the Internal Revenue Service is convinced that this innovative approach can only get better in 2017.

As we know, there are opportunities in every problem, and as an enterprising State, the government rather than focusing on the problems of recession decided to look at the opportunities that a period like this provides. One of such opportunities is the need to improve on our level of efficiency and this started with the revenue mobilization, and has since been extended to the application of funds with the introduction of Infrastructure Fund, Kwara (IFK) as the model for efficient application of funds for the benefit of the majority of the populace of Kwara State.

We are therefore resolved, as we match into the year 2017 to double the 2016 performance with a target IGR of **N34 billion** for the year 2017. Our sincere appreciation to all stakeholders who made the 2016 feat a reality. Without the stakeholders nothing would have been possible. Let us all therefore join our hands together to play our part to make Kwara State better.

The Service achieved this feat through a complete overhaul of the people, process and technology with strong stakeholder engagements and intensive community impact which has been described as an innovative approach to revenue mobilization. At the Service we have code-named our model of revenue mobilization as taxpreneurship, and with the full support of the government of Kwara State, the Internal Revenue Service is convinced that this innovative approach can only get better in 2017.



Muritala Awodun, PhD
Executive Chairman
Kwara State Internal Revenue Service

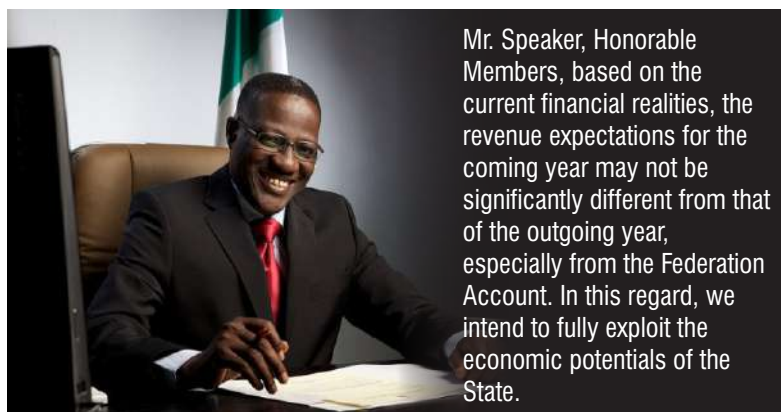


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Mr. Speaker, Honorable Members, based on the current financial realities, the revenue expectations for the coming year may not be significantly different from that of the outgoing year, especially from the Federation Account. In this regard, we intend to fully exploit the economic potentials of the State.

22 SENATOR RAFIU IBRAHIM BALAL FOUNDATION (RIB) *Inspiring Hope. Empowering Potentials*

All routes led to Oluyole town, Offa, on Sunday 11th December 2016, where Senator Rafiu Adebayo Ibrahim hosted people across Kwara State and beyond to the inauguration and official launch of his Rafiu Ibrahim Bilal Foundation (RIB) to mark his 50th Birthday Anniversary and the flag-off of an Empowerment Programme.

24 TAXPRENEURSHIP EXPLOITING OPPORTUNITIES IN REVENUE REFORMS DURING RECESSION OR DEPRESSION

Both words, Recession and Depression, in economic parlance, have been used interchangeably without taking the pain to examine the unique difference between the two. Although both economically indicates a period of low level of productivity, it is important to make a distinction between the two.

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The Wonders of Bitter Leaf

Bitter leaf is one of the widely used cooking vegetables in Africa. With the latin name *Andrographis Paniculate* Ness, bitter leaf is popularly known as *Ewuro* by the Yorubas, *Shinwaka* by the Hausas and *Onugbu* amongst the Igbos.



26 YEAR 2016 AT KW-IRS NOT FOR CELEBRATION BUT APPRECIATION SAY DR AWODUN

The Kwara State Internal Revenue Service (KW-IRS) is a registered emblem in the face of Kwara State development in the past fifteen months and a bridge between the Kwara State Government and the Federal monthly allocation by balancing the minute fund dropping in to the purse of the State with Internally Generated Revenue (IGR).

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On 20th December, 2016, members of the Nigerian Youth Parliament (NYP) paid a special advocacy visit and presented a certificate of credence to the Executive Chairman, Kwara State Internal Revenue Service (KW-IRS), Dr Muritala Awodun. The visit was also to intimate the service of what the NYP is doing regarding the youth emancipation in Nigeria and find a way of collaborating with KW-IRS and on how to move Nigeria forward.

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In its bid to give back to the society, the Kwara State Internal Revenue Service (KW-IRS) Directorate of Property and Tenement on Saturday 28th January 2017 embarked on the task of clearing the drainage along the most commercialized area in the State, Ibrahim Taiwo Road.



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THE
2017
APPROPRIATION BILL
(BUDGET OF INTROSPECTION AND SUSTENANCE)

PRESENTED TO THE
KWARA STATE HOUSE OF ASSEMBLY,
BY HIS EXCELLENCY,
ALHAJI (DR) ABDULFATAH AHMED,
THE EXECUTIVE GOVERNOR OF KWARA STATE
ON THURSDAY, 29th DECEMBER, 2016.





...2016 Budget, which was christened “Budget of Sustained Expansion”, availed us the opportunity to birth new programs and projects in order to expand opportunities for collective prosperity and economic empowerment for all the citizens.



COURTESIES,

Mr. Speaker,

Honorable Members of Kwara State House of Assembly. It is with great honor that I present the 2017 Appropriation Bill for your consideration and approval.

The 2017 Budget proposal seeks to sustain and consolidate on the gains of the 2016 budget which sought to ensure that all on-going projects and policy commitments are fulfilled.

However, Mr. Speaker, Honorable Members, the 2016 Budget was implemented within the context of serious economic challenges in the country, on account of the persistent fall in crude oil prices with its consequent negative impact on federal allocation.

In spite of these lingering challenges, we continue to meet our obligations to the people through frugal spending, a focus on people-focused programs and innovations in revenue generation.

Mr. Speaker, Honorable Members, I am aware that this year has been a difficult one for individuals, families and businesses in Kwara State. I am determined that despite the current challenges, and based on the proposals I am presenting today, we will be able to put food on more tables, money in more pockets and more people in employment this coming year.

Therefore, the main thrust of the 2017 Budget proposal is promotion of the welfare of Kwarans by enhancing infrastructure, stimulating the socio-economic environment, boosting the informal sector and, by extension, expanding job creation.

The 2017 Budget is generally designed to diversify the production and revenue base of the State economy to deliver inclusive growth, infrastructural development, job creation and social intervention programs for the poor and vulnerable groups.

In order to realize these program objectives, we have resolved to look beyond these challenging times and explore creative ways of financing our expenditure proposals for 2017.

Mr. Speaker, Distinguished Honorable Members, permit me at this juncture to outline a brief review of the performance of the 2016 Budget.

REVIEW OF 2016 BUDGET

Mr. Speaker, Honorable Members of the House, the 2016 Budget, which was christened “Budget of Sustained Expansion”, availed us the opportunity to birth new programs and projects in order to expand opportunities for collective prosperity and economic empowerment for all the citizens.

These aspirations were however challenged by persistent shortfall in the level of revenue accruing to the State Government from the Federation Account.



Therefore, the persistent decline in revenue during the year eventually restricted our capacity to implement some of the capital projects slated for the year and other people-oriented programs.

To prevent a recurrence, our administration is focusing on internal revenues within our control through reforms in tax collection and management.

Mr. Speaker, may I at this juncture, highlight some of the major achievements recorded in the execution of government programs in the outgoing financial year.

1. WATER SUPPLY

In line with our desire to further close the potable water accessibility and availability gaps in the State, the State government is vigorously pursuing the completion of the Ilorin metropolis water supply project.

In this respect, a total sum of Three Hundred and Fifty million naira was expended on the project during the outgoing year 2016 while contractors are actively at work on site to ensure prompt completion. When completed, the project is expected to increase the coverage of potable water distribution infrastructure in Ilorin metropolis by about twenty-five percent.

2. WORKS AND TRANSPORT

In the outgoing year, attention was paid to the completion of forty-eight ongoing road projects while new road projects were awarded across the State. This is in keeping with our resolve to provide and maintain good motorable roads, as well as improve connectivity with our rural communities.

In addition, the State government is currently intervening on some Federal Roads to ease the socio-economic activities of the people of the State. These include:-Kaiama-Kishi and Patigi-Kpada-Rogun Roads.

Similarly, work will soon commence on the expansion of Ita-Alamu-Ganmo/Afon Junction Road, Geri-Alimi Split Diamond Interchange and dualization of Kulende-UITH-Oke-Ose Road.

In our renewed effort to further strengthen the Kwara Road Maintenance Agency (KWARMA), a 30-ton asphalt plant was procured and installed for sustainable road rehabilitation and maintenance during the outgoing year.

In the outgoing year, a total sum of One billion, Seven Hundred and Seventy-Seven million, Eight

Hundred and Twenty-Three Thousand, Eight Hundred and Seventeen Naira, and eighty-two kobo was expended as at October on various road projects in the State.

3. AGRICULTURE

In 2016, the State government intensified efforts at sustaining and improving agricultural activities in the State by facilitating greater participation of private investors in commercial farming and agro-allied industrial businesses.

In line with this, identification and selection of lead and down-line farmers for the Off-taker Demand Driven Agriculture (ODDA) and Commercial Agriculture Credit Scheme (CACS) were undertaken during the outgoing financial year.

Under CACS, the State Government is to access a One Billion Naira loan, as approved by this Honorable House, for disbursement to qualifying farmers in the state to boost output and enhance livelihoods.

4. INFORMATION AND COMMUNICATION

The Ministry of Information and Communication continued to discharge its responsibility of information dissemination on the programs and activities of government in order to bridge the information gap between the government and the governed.

The repositioning of the state-owned Radio Kwara, Kwara State Television and The Herald, to improve on the statutory functions and to ensure self-sustenance in the face of stiff competition, is currently ongoing. Already, new equipment for Kwara State Television has been ordered in the first phase of the repositioning.

5. ENERGY

During the year, the State Government continued to connect more towns and villages to the national grid under the electrification program. In this regard, a total sum of Four million, Nine Hundred and Nineteen Thousand, Six Hundred and Seventy-Four Naira, Twenty kobo was expended.

In addition, a total sum of Twenty-Six million, Two Hundred and Thirty-Two Thousand, Two Hundred and Ninety-Two Naira, Twenty-Nine kobo was spent on procurement and installation of transformers, electrical plant and equipment at nine locations to cater for the growing settlements across the State.

In order to enhance stable power supply to various communities in all the sixteen Local Government Areas of the State, a total sum of Seven Million Naira was spent on the injection of sub-stations and power evacuation Lines/Feeders while a total sum of Twenty-Two million, Two Hundred and Thirty Thousand, Seven Hundred and Ninety-Three Naira Six kobo was spent on the contractual obligation for the on-going projects in this sub-sector.

6. HEALTH

The provision of quality healthcare services to the people of Kwara State remains a high priority for this administration. In this respect, the Health Insurance Scheme was scaled up with the injection of a total sum of One Hundred Million Naira to expand access to efficient and affordable healthcare service delivery in the State.

Attention was also paid to the rehabilitation and equipping of Cottage Hospital, Igbaja in readiness for use. In the same vein, Eggi-Oyo-Ipo Primary Healthcare Centre was rehabilitated.

Furthermore, the State Government supplied two Industrial Laundry Machines, three Mowers and one dryer to the General Hospital, Ilorin.

In the outgoing year, the State Government in collaboration with Rotary International and Alliance for Smile hosted a medical team from USA and Australia. The team conducted free cleft palate surgeries for One Hundred and Five patients from Kwara State and neighboring States.

7. EDUCATION

Owing to the importance of Education to the overall development of the State, great emphasis was placed on the sub-sector in 2016.

As a result, the State Government provided a total sum of One Hundred and Eighteen million, Nine Hundred Twenty-Three Thousand Naira only to conduct the State Entrance Examination, Basic Education Certificate Examination, Joint Mock Examination, WAEC and NECO Examination and Senior Arabic and Islamic Secondary School Certificate Examination.

A total of One Hundred and Sixty-Two Thousand and Sixty-Eight Candidates sat for the various examinations.

Our tertiary institutions received Government's attention in terms of Infrastructural Development which led to success in accreditation. For instance, the Kwasu College of Engineering Project Phase 1 was taken to 90% completion. In the same vein, the School of Midwifery, Ilorin which got the sum of One Hundred and Twenty-Eight million, Six Hundred and Twenty-Six Thousand, Two Hundred and Six Naira, Sixty kobo only for the rehabilitation of the new site of the School in the outgoing year.

Meanwhile, efforts were made to find a lasting solution to salary delays in some of our Tertiary Institutions with the payment of a total sum of Eight Hundred and Ninety-Two million, Four Hundred and Eighty-Two thousand, Six Hundred and Forty-Eight naira, Thirty-Eight kobo to the affected institutions.

8. WOMEN AFFAIRS AND SOCIAL DEVELOPMENT

In the outgoing year, the Government, through the Ministry of Women Affairs and Social Development distributed wheel chairs to physically-challenged people in the State and promoted entrepreneurship among women.

Under its skill acquisition program, the Ministry trained eighty women drawn from the sixteen Local Government Areas of the State in various skills such as Catering, Knitting, Sewing and Hair Dressing.

9. ENVIRONMENT AND FORESTRY

In the outgoing year, the Ministry of Environment and Forestry sustained city beautification and landscaping of Ilorin metropolis as well as protection of the environment from erosion and other soil degradation.

This was done through planting of trees for afforestation in three locations; Ilorin, Ekiti and Baruten Local Government Areas of the State.

The State Government is currently working on reviewing the existing waste management program of the State in order to improve on the removal and disposal of wastes in the State Capital.

10. COMMERCE AND COOPERATIVES

In order to promote and encourage strong and organized Small and Medium Scale Industrial activities, the State Government continues to provide revolving loans to cooperative societies and individuals in the State.

In the year under review, cooperative organizations such as transporters, market women and artisans benefited from this revolving micro credit scheme which has grown to a cumulative N1.9b.

The Ministry also participated in trade fairs during the outgoing year to showcase the rich Agriculture and Mineral resource potentials available in the State to local and foreign investors and to promote organized Small and Medium Scale Industrial Activities in the State.



11. GENERAL PUBLIC SERVICES

The State Government is committed to a vibrant proactive, result-oriented and responsive Civil Service capable of dealing with emerging challenges in the overall development of the State.

In the outgoing year, apart from ensuring prompt payment of salaries and allowances of the Civil Servants, government also ensured capacity building through training and retraining of various categories of Civil Servants via seminars, workshops and conferences.

Also, Civil Servants seeking higher degrees were provided with financial and moral support. In addition, a total number of One Thousand, Three Hundred and Twenty-Three Civil Servants benefitted from the 2016 promotion exercise in the State.

Mr. Speaker, Honorable Members, we were able to accomplish all these in the outgoing financial year despite revenue challenges highlighted earlier.

12. INTERNALLY GENERATED REVENUE

As part of this administration's effort to navigate through the current economic challenges and to ensure improved internally generated revenue, the Kwara State Internal Revenue Service (KWIRS), commenced operations this year.

I am happy to State that the agency's performance in revenue collection to date has been commendable and encouraging.

Besides, efforts are being geared towards the enactment of enabling laws on various taxes and other revenue related laws that will improve revenue collection in the State and ensure that Government gets its full due from various taxes that are in force in the State.

The 2017 Budget Outlook

Mr. Speaker, Honorable Members, based on the current financial realities, the revenue expectations for the coming year may not be significantly different from that of the outgoing year, especially from the Federation Account. In this regard, we intend to fully exploit the economic potentials of the State.

...we are going to diligently exploit all potential sources of Internally Generated Revenue through the improvement of existing revenue line items while breaking new grounds. This will, however, be pursued in a manner that will not inflict hardship on our people.

For this purpose, we are going to diligently exploit all potential sources of Internally Generated Revenue through the improvement of existing revenue line items while breaking new grounds.

This will, however, be pursued in a manner that will not inflict hardship on our people.

Mr. Speaker, Honorable Members, the proposed 2017 Budget is christened **“Budget of Introspection and Sustenance”**. It is anchored on current economic realities and our determination to look inwards for sustained prosperity and development. The theme also underlines our resolve to sustain ongoing infrastructure. Therefore, the Main Objectives of 2017 Budget are:

1. To expand and improve the Internally Generated Revenue base and reduce dependence on Federal Allocation.
2. To block leakages through sustenance of the Treasury Single Account (TSA) system, and moderation of recurrent expenditure that will result in significant savings for Infrastructure development.
3. Provision of infrastructure that will deepen the socio-economic development of the State and enhance the welfare of the citizenry.
4. Ensuring job creation and inclusive growth.

In order to facilitate the attainment of these objectives, the following policies will be strictly pursued:-

- I. The diversification of the production and revenue base of the State economy.
- ii. Reduction in the cost of governance and prudent utilization of available resources in critical areas.
- iii. The completion of ongoing capital projects, especially in the areas which have direct impact on the welfare of the people.
- iv. Improved service delivery and elimination of all areas of waste.

Mr. Speaker, Honorable Members, the 2017 Budget proposal builds on the prevailing macroeconomic realities in the country as a result of the collapse in oil prices in the international Market.

In preparing this Budget, we were guided by the assumptions of the potential impact of global economic uncertainties and domestic challenges. We have therefore maintained a prudent approach to estimating revenues for the 2017 financial year in order to cushion the economy from possible fiscal shocks that may arise.

Also, the capital spending proposal is geared towards critical infrastructure that would improve socio-economic development of the State, aid private sector participation, and ultimately, reduce unemployment and poverty.

Let me at this juncture, reassure the people of Kwara State that we remain committed to implementing result-oriented policies and programs that will boost economic activity, unlock growth and create jobs in the 2017 financial year.

In tandem with this goal, the 2017 Budget proposal will consolidate on the gains of the previous year with a focus on completing all on-going capital projects and stimulating pro-people growth.

Mr. Speaker, Honorable Members, in formulating the 2017 Budget proposal, we maintained the zero based budgeting approach to arrive at our projections and based on the following assumptions as adopted by the Federal Government.

- Oil price benchmark of \$42.5 per barrel
- Oil production of 2.2 million barrels per day
- Average Exchange Rate of ₦305/\$
- Inflation Rate of 10.28%

In view of these assumptions and some other parameters, the Kwara State Government is

proposing to spend a total amount of **One Hundred and Thirty-five Billion, Two Hundred and Sixty-Four Million, Five Hundred and Twenty-Nine Thousand, Four Hundred and Sixty-One Naira only.**

This shows an increase of Twenty-Three billion, Six Hundred and Eighty-Two Million, One Hundred and Fifty-Seven Thousand, Nine Hundred and Thirty-Four Naira only over the 2016 Revised appropriation and this represents 21.2% increase.

Out of this Total Budget Size, a total sum of Fifty-Seven billion, Four Hundred and Seventy-Nine Million, Six Hundred and Thirty-Two Thousand, Eight Hundred and Ninety-Four Naira only is for Recurrent Expenditure. This represents 42.5% of the total budget size.

A total sum of Six billion, Seven Hundred and Ninety- Eight million, Two Hundred and Twenty-Eight Thousand, Nine Hundred and Seventy- Five Naira only is for the Public Debt Service which represents 5% of the total budget size.

Capital Expenditure is Seventy billion, Nine Hundred and Eighty-Six Million, Six Hundred and Sixty-Seven Thousand, Five Hundred and Ninety-Two Naira only. This represents 52.5% of the total budget size.

REVENUE ESTIMATES

The projected total Revenue estimate of One Hundred and Thirty-Five billion, Two Hundred and Sixty-Four million, Five Hundred and Twenty-Nine Thousand, Four Hundred and Sixty Naira only from all the available sources to the State from which the 2017 Budget is to be funded is disaggregated into the following sources:

- a. **Statutory Revenue Allocation (FAAC)** – This is the State's share of the Federation Account allocation and is estimated at Twenty-Three billion, Seven Hundred and Ninety-Three million, Eight Hundred and Ninety-Three Thousand, One Hundred and Seventy-Five naira only and this represents 17.6% of the total revenue estimate.
- b. **Value Added Tax** –The Estimated VAT receipt is Seven billion, Four Hundred and Seventy-Nine million, Eight Hundred and

Thirty-One thousand, Four Hundred and Thirty naira only, representing 5.5% of the total revenue estimate.

- c. **Other Sundry Revenue** – The estimated amount of sundry revenue from the Federation Account is Seven billion, Five Hundred and Four million, Seven Hundred and Ninety Thousand, Four Hundred and Eighty-Eight Naira only. This represents 5.5% of the revenue estimate.
- d. **Refund from London and Paris Club Loan over deductions.** This is the State's share of the refunds expected from the Federal government on over deductions of loan from London and Paris Club. The estimated amount is Ten billion naira only. This represents 7.4% of the total revenue estimate.
- e. **Internally Generated Revenue (IGR)** – The estimated receipts from Internally Generated Revenue is Twenty-Nine billion, Thirty-Four million, Nine Hundred and Seventy-Three Thousand, Forty-Five Naira only, representing 21.5% of the total revenue estimate.
- f. **Capital Development Fund Receipt/Aid & Grants** – The estimated Capital Receipts from Donor/Development partners for the infrastructural development of the State is Fifty-Two billion, Four Hundred and Fifty - One million, Forty-One Thousand, Three Hundred and Twenty-Three Naira only. This represents 38.5% of the total revenue estimate.
- g. **Term Loan facility from Financial Institutions** – This is the loan facility to augment revenue to finance the budget. The estimated amount is Five Billion Naira only and this represents 3.7% of the total Revenue Estimate.

Mr. Speaker, Honourable Members, our commitment to bridge the Infrastructure Development gap in the State remains unshaken despite the present economic challenges.

In line with this determination, the State Government has devised innovative means of

The Fund is sourced from the State Internally Generated Revenue deduction of Five Hundred Million Naira only on a monthly basis. This singular act will free up money for our critical infrastructure and other social related expenditure.

financing the Infrastructural projects in the State through the establishment of Kwara Infrastructure Development Fund known as IF-K, in which this Honorable House graciously passed into law recently.

The Fund is sourced from the State Internally Generated Revenue deduction of Five Hundred Million Naira only on a monthly basis. This singular act will free up money for our critical infrastructure and other social related expenditure.

In addition, we are looking at alternative financing sources for some of our projects through Public Private Partnership in the coming financial year.

EXPENDITURE ESTIMATES

The Expenditure outlay for the 2017 financial year based on the anticipated level of revenue estimate is as follows: -

- a. **Recurrent (Non-Debt) Expenditure** – The estimated Recurrent (Non-debt) expenditure is **Fifty-Seven billion, Four Hundred and Seventy-Nine million, Six Hundred and Thirty-Two Thousand, Eight Hundred and Ninety-Four naira** only. This represents 42.5% of the total expenditure estimate. Out of this amount, Thirteen billion, Eight Hundred and Forty-Eight million, Two Hundred and Twenty-Five Thousand, Four Hundred and Seven naira only which represents 10.2%, is for **Personnel Costs** while Thirty-Three billion, Four Hundred and Eight-Five million, Four Hundred and Fifty-Nine Thousand, Eight Hundred and Thirty-Seven Naira only which represents 24.8% is for **Overhead Costs**

including subvention to Parastatals, Support Grants and contributions.

A total sum of Ten billion, One Hundred and Forty-Five million, Nine Hundred and Forty-Seven Thousand, Six Hundred and Fifty Naira only which represents 7.5%, is for Consolidated Fund Charges.

- b. Recurrent (Public Debt Charges) Expenditure** – The estimated Recurrent (Public debt Charges) Expenditure is **Six billion, Seven Hundred and Ninety-Eight million, Two Hundred and Twenty-Eight thousand, Nine Hundred and Seventy-Five naira only**. This represents 5% of the total Expenditure Estimate.

With the level of our recurrent expenditure outlay as mentioned above, we shall continue to evolve cost-saving measures to further drive down the cost of delivering Government Services.

- c. Capital Expenditure** – The projected Capital Expenditure is **Seventy billion, Nine Hundred and Eighty-Six million, Six Hundred and Sixty-Seven Thousand, Five Hundred and Ninety-Two Naira only**. This represents 52.5% of the total expenditure estimate.

In summary, the 2017 Budget sectoral allocation for both Recurrent and Capital Expenditures based on the main functions of the government and in line with global best practice is as follows: -

- 1. General Public Services:** A total sum of Twenty-Six billion, Four Hundred and Ninety-seven Million, Eight Hundred and Twenty-Two Thousand, Six Hundred and Eleven Naira only and represents 20% of the total budget size allocated to this sector.
- 2. Public Order and Safety:** Two billion, Two Hundred and Ninety-Seven million, Six Hundred and Fifty Thousand, Seventy-Eight Naira only is allocated to this sector. This represents 2% of the total budget size.
- 3. Economic Affairs:** Thirty-Five billion, Four Hundred and Thirty-Seven million, Three Hundred and Two Thousand, Three Hundred and Ninety-Three Naira only. This represents 26% of the total budget size.
- 4. Environmental Protection:** One billion, One Hundred and Fifty-One Million, Four Hundred and Sixty-Seven Thousand, Nine Hundred and Eighty-Four Naira only. This represents 1% of the total budget size.
- 5. Housing and Community Amenities:** Three

billion, Eight Hundred and Fifty-Seven million, Four Hundred and Ninety-Eight Thousand, One Hundred and Six-Two Naira only. This represents 3% of the total budget size.

- 6. Health:** Twenty-Six billion, One Hundred and Fifty-Two million, Six Hundred and Eight Thousand, Six Hundred and Thirty-Eight Naira only. This represents 19% of the total budget size.

- 7. Recreation, Culture and Religion:** One billion, Eight Hundred and Sixty-Three million, Two Hundred and Seventy-One Thousand, Seven Hundred and Six-Three Naira only. This represents 1% of the total budget size.

- 8. Education:** Twenty-Nine billion, Nine Hundred and Thirty-Six million, One Hundred and Seventy-Nine Thousand, Six Hundred and Six Naira only. This represents 22% of the total budget size.

- 9. Social Protection:** Eight billion, Seventy million, Seven Hundred and Eight-Two Thousand, Two Hundred and Twenty-Six Naira only. This represents 6% of the total budget size.

HIGHLIGHTS OF SOME SECTORAL POLICIES AND PROGRAMS PROPOSED FOR 2017 FINANCIAL YEAR.

1. GENERAL PUBLIC SERVICE SECTOR

The major activities of the State Government in this sector in the implementation of Government Policies and programs will be pursued with vigor in 2017 financial year. All ongoing Capital Projects under this sector will be accorded the highest priority to ensure their completion in 2017 financial year.

The state government will continue to accord high premium to the wellbeing of its workers in all ramifications so as to sustain the current industrial peace and harmony in the State as well as boost the morale of hardworking Civil Servants for improved performance.

More qualified youths will be engaged to address staff shortage created by voluntary retirement and resignation in some critical areas of the service in 2017 financial year.

Also, attention will be given to provision of operational vehicles to all Ministries, Departments and Agencies (MDAs) in the coming financial year.

At the same time necessary support will be given to this Honorable House to enhance the performance of members' oversight functions and other assignments.

A total sum of Five billion, Two Hundred and Seventy-Six million, Seven Hundred and Six-Two Thousand, Two Hundred and Seventeen Naira only is allocated for various programs and projects for this sector in 2017 financial year.

2. ECONOMIC AFFAIRS SECTOR

a. Agriculture:

The State Government will continue to promote agriculture as a business and provide an enabling environment for farmers while expanding the agricultural potentials for the much-desired food security and employment for our youths.

In the 2017 financial year, the following programs are anticipated to be executed for which a total sum of One Hundred and Thirty-Three Million Naira only has been allocated.

- i. Procurement of agricultural machines to boost agricultural production in the State.
- ii. FGN/CBN/KWSG Commercial Agriculture Credit Scheme (CACS).

Under this scheme, the State government in collaboration with Federal Government and CBN will disburse the sum of One Billion Naira only loan facility at single digit interest rate to genuine farmers in the State through CBN Anchor Borrower scheme. This will improve financing for commercial agriculture in the State for food security and agro-allied jobs.

- iii. Agric. Mall – This Mall has been put in place to ensure the provision of farm input, improved seeds, and extension services are available and accessible to our farmers in the state.

The Mall will continue with its various activities to farmers and also fast-track linkages between off-takers and farmers through value chain and effective marketing strategy.

b. Energy

The State government is fully determined to diversify the energy sector to accommodate Public Private Partnership involvement in clean and renewable energy supply.

In 2017 financial year, the State Government will continue to improve power supply to our various communities across the State through the provision of Transformers, Electrical Plants and equipment.

However, proactive measures will be put in place to recoup the State investment on electricity assets from Federal Government which is worth more than six billion naira.

To ensure free flow of traffic in some of our 3-way T-junction Roads, comprising Challenge/Ahmadu Bello Road junction, Tanke/Jemibewon/Umaru Audi Road and Unity/Taiwo junction in Ilorin metropolis, the State Government will ensure the functionality of traffic lights in these areas in 2017 financial year.

In addition, more towns and villages will be connected to the national grid to boost economic activities of our communities in the State.

In order to beef up security in the State capital, further boost economic activities and improve aesthetics, the State Government will embark on solar-powered street lights project, "Light Up Kwara".

The project will be funded through Public Private Partnership (PPP) over a Ten Year Period and through Kwara State Infrastructural Development Fund (IF-K). A total sum of Eight billion, Nine Hundred and Six million, Four Hundred and Seventy Thousand, One Hundred and Eleven Naira only is allocated as capital expenditure for all the priority projects in 2017 financial year.

In order to beef up security in the State capital, further boost economic activities and improve aesthetics, the State Government will embark on solar-powered street lights project, "Light Up Kwara".



c. Works and Transport

The focus of this sub-sector is the completion of all on-going road projects in order to sustain the progress already made in the previous years. Adequate attention will also be paid to the construction of some critical new State Roads, which will link up with farm settlements, communities, educational institutions, health Centers, Industries, Tourism sites as well as some arterial/regional roads across the State.

Additional rural and feeder roads will be constructed while some will be rehabilitated.

A total allocation of Six billion, Five Hundred and Sixty million, Seven Hundred and Fifty-Nine Thousand, Seventy-Seven Naira only is voted for this sub-sector's capital projects.

In line with this objective, the State Government will continue to support Micro, Small and Medium Enterprises (MSMEs) in the State with the provision of Micro Credit Intervention Scheme of Five Hundred Million Naira in the 2017 financial year.

d. Information and Communication

In realization of the importance of dissemination of information to the people for the implementation of Government policies and programs, the information machinery of Government will be given the necessary attention, especially the ongoing repositioning of the State-owned Media Houses.

The State Government will pursue with vigor the repositioning of these State-owned Media Houses to a logical conclusion in 2017 financial year.

In this regard, a total sum of Four Hundred and Twenty-Nine million, Six Hundred and Ninety-Eight Thousand, Four Hundred and Seventy-Three Naira only is allocated for capital projects in this sub-sector in 2017 financial year.

e. Commerce and Cooperative

The State Government shall continue to sustain all commercial and cooperative programs to accelerate the socio-economic growth of the State.

In line with this objective, the State Government will continue to support Micro, Small and Medium Enterprises (MSMEs) in the State with the provision of Micro Credit Intervention Scheme of Five Hundred Million Naira in the 2017 financial year.

This fund is domiciled in the State Ministry of Commerce and Cooperatives to provide financial support to small business owners who lack access to funds to grow their businesses. Our aim is to stimulate commerce, trade and the economy of the State.

To cushion the effect of the economic hardship on the masses in the State, the state Government has allocated a total sum of One Hundred Million Naira only for the essential commodities program in the 2017 financial year.

A total sum of Six Hundred and Twenty-Eight million, One Hundred and Forty Thousand Naira only has been allocated to various capital projects in this sub-sector in 2017 financial year.

3. ENVIRONMENTAL PROTECTION

This administration will continue to sustain and maintain a clean and healthy environment for the people in the State and ensure tree planting and

forest conservation in order to prevent environmental degradation.

Attention will, therefore be given to effective channelization and desilting of drainages to control floods in the erosion prone areas of the State.

The State Government will also enhance efficient waste management through the private sector participation and provision of waste management facilities for the use of dump sites management.

A total sum of Six Hundred and Forty-Six million, Nine Hundred and Forty-Five Thousand, One Hundred and Sixty-Three Naira only is set aside for capital project activities of this sector.

4. HOUSING AND COMMUNITY AMENITIES

a. Housing and Urban Development:

This administration's desire is to continue to promote Public Private Partnership in the provision of houses and infrastructural facilities for its citizens and stimulate strategic physical planning and development control. In line with this objective, the under listed projects have been slated for implementation during the 2017 financial year.

- (a) Neighborhood upgrading which is geared towards slum reduction and control of haphazard development thereby achieving Sustainable Development Goal of slum eradication.
- (b) Construction of an office building/design studio for Ministry of Housing and Urban Development to fast track architectural and structural designs for effective and efficient service delivery.
- (c) Construction of an office building for the staff of Town Planning and Development Authority to enhance good service delivery.
- (d) Review of Master Plan of Ilorin Metropolis.
- (e) Purchase of Survey equipment.

A total sum of One Hundred and Forty-Nine million, Four Hundred and Eighty-Three Thousand, Two Hundred and Eighty-Three Naira only has been allocated for the accomplishment of these project activities.

b. Water Supply:

Water remains one of the indispensable basic needs of life. For this reason, the State Government's desire is to continue to enhance the provision of potable water in the State in order to ensure realization of the 500 meters water access goal of the State Government.

In this respect, a total sum of One billion, Three Hundred and Eighty-Eight million, Forty-One Thousand, Four Hundred and Thirteen Naira only will be expended for the expansion and maintenance of water supply infrastructure and services in the State in 2017 financial year.

5. EDUCATION

Education will continue to receive Government's attention in the provision of infrastructural facilities to our educational institutions in order to provide conducive atmosphere for teaching and learning.

In realization of this objective, major activities planned for implementation in 2017 financial year are:-

- (a) Equipping and furnishing of International Vocational Technical and Entrepreneurship College (IVTEC) Ajase – Ipo.
- (b) Rehabilitation and Reconstruction of Schools across the three senatorial districts in the State.
- (c) Establishment of Gifted and Talented School at Oke-Oyi.
- (d) Construction, Equipping and Fitting of new KWASU College of Agricultural Science in Ilesha – Baruba.
- (e) Construction, Equipping and Fitting of new KWASU College of Architectural and Environmental Studies in Osi.

Let me also seize this opportunity to assure the good people of Kwara State of our unwavering resolve to deliver on our priority areas and complete all our on-going projects in the State before the end of the tenure of this administration.

- (f) Construction, Equipping and Fitting of new KWASU School of Business and Governance in Malete.

A total sum of Thirteen billion, One Hundred and Ninety-nine million, Four Hundred and Sixty-Two Thousand, Six Hundred and Nine Naira only is earmarked for the capital projects under the education sector for 2017 financial year.

6. HEALTH

As good health is a basic condition for the full utilization of available human resources, this administration will continue to provide effective and efficient health care service delivery to the citizens of the State.

In this regard, Government shall sustain the rehabilitation health facilities so as to make healthcare more accessible to our people, especially in the rural communities.

In addition, more ambulances will be procured to increase the number of ambulance points in strategic/locations across the State, while medical equipment will also be supplied to the State Hospitals to meet their needs.

Government will focus its attention on the development of Primary Healthcare system while improvising on prevention of communicable and non-communicable diseases, especially malaria.

In recognition of the prime place that health commands in the well-being of the people, a total sum of Twenty-Three billion, Three Hundred and Twenty-Two million, Five Hundred and Seventy-Five Thousand, Six Hundred and Ninety Naira only is proposed for the capital expenditure in Health sub-sector.

CONCLUSION

Mr. Speaker, Honorable Members, while thanking you most sincerely for listening to the address, permit me to remind you of our collective responsibility for the success of this Budget.

Let me also seize this opportunity to assure the good people of Kwara State of our unwavering resolve to deliver on our priority areas and complete all our on-going projects in the State before the end of the tenure of this administration.

I wish to also thank all Kwarans for their

Government will focus its attention on the development of Primary Healthcare system while improvising on prevention of communicable and non-communicable diseases, especially malaria.

perseverance and understanding, particularly in these hard times.

We shall continue to work hard in order to put these economic challenges behind us. With full determination and our collective efforts, we shall succeed in the desire to sustain the growth and development of our State.

I also wish to thank the various community leaders, particularly Emirs, Obas and Chiefs for their role in maintaining peace in the State.

Finally, Mr. Speaker, Honorable Members, I wish to express my profound gratitude to this Honorable House for its cooperation with my administration, which has contributed in immeasurable ways to the accomplishments recorded during the outgoing financial year.

In this regard, I am proud to observe that we have together demonstrated to the outside world that we are not only partners in progress but also hold as paramount the overall interests of the people of this State.

I thank you all for listening and wish you all Happy Holidays and a prosperous new year.

Thank you and God bless.

Dr. Abdulfatah Ahmed

Executive Governor,

Kwara State

Senator Rafiu Ibrahim Bilal Foundation (RIB)

Inspiring Hope. Empowering Potentials

Bolaji Abdullahi

All routes led to Oluyole town, Offa, on Sunday 11th December 2016, where Senator Rafiu Adebayo Ibrahim hosted people across Kwara State and beyond to the inauguration and official launch of his Rafiu Ibrahim Bilal Foundation (RIB) to mark his 50th Birthday Anniversary and the flag-off of an Empowerment Programme. Offa Descendant Union National Secretariat was where the event took place. The occasion was graced by elites, Political Icons, First Class traditional rulers across the State, people of timbre and calibre and all and sundry. The Traditional



Senator (Dr) Bukola Saraki, CON
Senate President, Federal Republic of Nigeria



His Excellency
Alhaji (Dr) Abdulfatah Ahmed



Senator Rafiu Ibrahim
Founder, RIB Foundation

rulers were led by Olofa of Offa, His Royal Majesty, (Alh) Muftau Muhammed Gbadamosi. People from every corner of the Kwara South, Offa local government, Irepodun, Oke Ero, Ekiti, Oyun, Ifelodun etc, trooped in en mass to witness the philanthropic occasion.

The Kwara State Governor, Abdulfatah Ahmed,

Honourable Commissioners, the Honourable members of the Kwara State House of Assembly, Federal House of Representative and Distinguished Senators of the National Assembly of the Federal Republic of Nigeria, all honoured the courtesy call of Senator Rafiu Ibrahim. The Empowerment Programme was the first by a Senator after the Senate President of the Federal

Republic of Nigeria, Senator Bukola Saraki, inaugurated his Saraki Training and Empowerment Programme (STEP) initiative in November 2016 at the Banquet Hall Ilorin.

Senator Rafiu was quick to replicate and heed to the call of the Senate President, Bukola Saraki who called on other Senators to respond to the concern of poverty alleviation in the State, in their constituencies as well as every other states in the country through Empowerment programs. It was a colourful event where smiles were put on the faces of the vulnerable in the society. Several items were distributed at the event including cash prizes for 1000 beneficiaries. Other items distributed for the empowerment scheme included cars, space buses for commercial use, motor cycles, tricycles, sewing machines, laptops, grinding machines, wheelchairs, deep freezers, and other so on.

More than 20 vocational studies were also included in the template of the empowerment scheme which is targeting more than 3500 people in the first quarter of the program like; digital marketing, cake making,

laundry, mobile development, video editing and animation among others. Lots of accolades were showered on the celebrant, Senator Rafiu Ibrahim on the initiative and foresight of the scheme which spanned across all the Local Government Areas (LGAs) of the Kwara South Senatorial District. With this gesture coming already from two Senatorial Districts of the State, Kwara Central and South, it shows that the future of youths is on the way to being secured and guaranteed in the State.

The Chairman, Planning Committee, RIB Foundation, Bisi Oyewo described Senator Rafiu as a trained and experienced banker, a business tycoon and a great politician. He also said Senator Rafiu has done lots in the past creating platforms that assist youths access employment opportunities in public and private sectors so as to eradicate unemployment in the society. for the youths outside his constituency by helping people with job opportunities in the Nigeria Police, Army, Customs, and even in the private sector such as banks to in his own jurisdiction.



Mallam Bolaji Abdullahi, Senator Rafiu Ibrahim and a guest



Dr Muritala Awodun, Executive Chairman, KWIRS



Senator Dino Melaye & HRM Olofa of Offa



Senator Rafiu Ibrahim with well-wishers

Senator Rafiu in his opening remarks gratified the blessings of Almighty Allah on him and his household from the start to his 50th year on earth. He delivered an inspiring speech starting with gratitude toward the Saraki family who significantly contributed to the success of his political quest which begun in 2009. He said his mind goes directly to the Late Baba Oloye, the Waziri Ngeri of Ilorin Emirate, Dr. Abubakar Olusola Saraki, for whom he prayed that God Almighty increase his blessings and grant him Aljanat Fridaus as his last abode, Amin. And also he said, his appreciation is not complete without acknowledging the mentorship and support of the Nigerian Senate President, Dr. Abubakar Bukola Saraki [CON], the Leader, who he described as the Nigerian Political Tiger, the political juggernaut, , and whose leadership prowess has been a source of inspiration to him.

He described his story as fortunate. He started his life from a humble background, in an area where farming was predominant. he went to school in his immediate and remote environment. He said growing up was difficult but he remained focused and determined to achieve greatness. His journey into politics began in 2009 when Baba Saraki, the great Oloye, endorsed him for the Kwara State House of Assembly to represent Oke-Ogun Constituency. The day Baba Saraki told all the stakeholders from Oyun LGA that Senator Rafiu was one of the most trustworthy persons he had met in his life time. He said he was moved to tears and vowed never to disappoint his destiny that brought him unimaginable favour from such a man of unquantifiable and unequalled greatness.

Behold, with Baba Saraki's endorsement, Senator Rabiun was elected a Member of Kwara State House of Assembly for Oke-Ogun Constituency of Oyun Local Government Area in 2009. In 2011, he was elected into the National Assembly, as a Federal Honourable of the House of Representatives to represent Ifelodun/Offa/Oyun Federal Constituency. he narrated that four years down the line, despite the hullabaloo in the polity of the country, the Leader, Dr. Abubakar Bukola Saraki gave him the nod to consider the seat for the Kwara South Senatorial District. He said it was to the glory of God and the support of the Saraki political family in Kwara that he won the seat. Today, Senator Rafiu is now representing the entire people of Kwara South at the Nigerian Senate in the 8th



Senate President launched the empowerment goods



Dignitaries at the event



Royal Fathers at the event



Royal Fathers at the event



Dignitaries at the event



Vehicles Distributed



Tricycles Distributed



Motorcycles Distributed



Sewing Machines Distributed



Grinding Machines Distributed

National Assembly under the Chairmanship of our Dr. Abubakar Bukola Saraki. Thus thanks is in order to the Saraki Political Dynasty that discovered the prowess in Senator Rafiu Ibrahim, a young man from Ojoku, a serene and quiet town in Oyun LGA of Kwara State.

He reiterated that what people are witnessing at the occasion is what had been existing for many years but has another dimension with the birth of RIB FOUNDATION. He said, RIB FOUNDATION is targeted at giving back to the community either while he is in office or out of office.

RIB Foundation is also in partnership with the recently launched Saraki Employment and Empowerment Centre for its Skill-acquisition, Training Empowerment Programme (SEEC-STEP) to provide jobs for 40 thousand Kwarans. In Senator Rafiu's capacity, Kwara South-STEP, as part of the programme under RIB FOUNDATION, targets eight thousand Kwara Southerners in four years to reduce poverty and unemployment in line with the current economic situation in the country. This and many other programmes under RIB FOUNDATION and regular empowerment, bursary, scholarship awards, business financial supports, health bills support, provision of school fees and books for students etc. are what he prayed and wished he continue to do for the rest of his life.

A member of Board of Trustees of the Rafiu Ibrahim Bilal (RIB) Foundation and the Executive Chairman, Kwara State Internal Revenue Service (KW-IRS), Dr Muritala Awodun expressed his pleasure with the initiative coming right after the inauguration of the STEP programme of the Senate President which was barely two months old. He further praised the efforts put in place by Senator Rafiu Ibrahim for making his dream a reality. He enumerated the three key areas upon which the RIB Foundation is centred as he pointed out Educational Support and Entrepreneurship Education, Empowerment of Indigent Youth and Woman and Enterprise Development Service, all embedded in the template of the Foundation. Dr Awodun expressed that this is the kind of initiative he likes to channel his energy towards and believes this will be a prelude to more of such great initiatives to come in the future.

TAXPRENEURSHIP: EXPLOITING OPPORTUNITIES IN REVENUE REFORMS DURING RECESSION OR DEPRESSION

Both words, Recession and Depression, in economic parlance, have been used interchangeably without taking the pain to examine the unique difference between the two. Although both economically indicates a period of low level of productivity, it is important to make a distinction between the two.

Noting from the 'order of life' perspective, recession is a time to pause, slow down, take a break and re-energize for the journey ahead. It is necessary in man as it is in machines, in firms and even economies. There is always a need to break a long distance journey to make it to the end. Every human, firm or economy therefore goes through a cycle, and to ensure progress on a continuous basis, the recess or recession is necessary from time to time.

On the other hand, however, depression occurs as a result of failure to observe the rules of the game. A man who fails to rest when he should, eat when he should or take care of his health as regularly as he should will soon find himself down and in a state of depression. The same applies to a firm that fails to give its staff and equipment enough time to rest and re-energize, what follows is a depressed organization where everything starts to break down because of lack of proper maintenance. It is not in any way different for the economy that fails to observe the necessary breaks, etc. What follows is a depressive state where productivity falls below the normal.

Recession could therefore be described as a natural break or downturn which could occur willingly or unwillingly, while depression is the downturn as a result of failed system or sub-system. In both cases, it is obvious that there is a downturn in economic activities, i.e productivity, employment, etc. However, the causes or reasons for each of them are obviously not the same, hence the need to distinguish them.

A question of great importance among macroeconomists is what makes output decline or grow more slowly. It is obvious that whatever will cause labour, capital or productivity to fall could potentially cause a decline in output, or at least a decline in its rate of growth. For example, a massive earthquake, war or civil strife could reduce output by destroying vast amounts of physical capital.

Recession could therefore be described as a natural break or downturn which could occur willingly or unwillingly, while depression is the downturn as a result of failed system or sub-system. In both cases, it is obvious that there is a downturn in economic activities, i.e productivity, employment, etc.

Similarly, a deadly epidemic or something seemingly non-economic as religious strife could reduce output by decimating the labour force or increasing tension among employees of different faiths and thus reducing their collective efficiency. Where the body of man, a machine, an organization or a nation fails to observe the required recess, nature will have its way and naturally adjust to observe the recess.

As we have seen, it is important when we are in recession to take the advantage of the recess to rethink our ways and processes, and examine our past to reorganize our future. This is what the Kwara State Government has done with the reordering of the revenue collection process through the application of **taxpreneurship** as a model while integrating it with the Infrastructure Fund, Kwara model for the judicious application of the funds for the strategic development of the State. It is therefore not by error that the vision of the Kwara State Internal Revenue Service is *“to mobilize revenue for the strategic development of Kwara State”*.

Muritala Awodun, PhD
Executive Chairman, KW-IRS

The Wonders of Bitter Leaf

*Fareedah Abdulwahab

Bitter leaf is one of the widely used cooking vegetables in Africa. With the latin name *Andrographis Paniculate Ness*, **bitter leaf** is popularly known as *Ewuro* by the Yorubas, *Shivaka* by the Hausas and *Onugbu* amongst the Igbos. Scientifically, it is called **vernonia amygdalina**. Vitamins in bitter leaf include Vitamin A, Vitamin C, Vitamin E, Vitamin B1 and Vitamin B2. Nigeria is a country known for her richness in agriculture and has this leaf grow anywhere, so there is no reason not to include it in your everyday nutrition. This plant grows in open places such as roadsides, in fields, on vacant land rather damp soil or planted in the garden as a medicinal plant.

The most distinct property of this plant is its bitterness. All part of this plant is bitter starting from the leaves to its roots. The bitterness of this plant is actually good for the body. It has a lot of health benefits to people. The plant can remind people that life is not always sweet. Bitter leaf is considered effective and beneficial for multiple health benefits. Eating bitter leaf everyday helps in prevention of various diseases and achieving good health.

In order to get the best medicinal and soothing properties from bitter leaf, you will need to get the juice out of it. You can juice it by rubbing a few leaves in your palm and squeezing out the juice. If you have a blender then you can chop it up and blend and strain the juice out with a sieve. Bitter leaf is used to cook local soups like *egusi* (melon seed soup), black soup and *ofe onugbu* (bitter leaf soup). It has numerous usage among different cultures in the world.

Many people these days resort to the use of natural herbs and plants to take care of their health problems and improve their well-being. Why spend so much on junks and high calories of food when bitter leaf worth as low as N100 can help your body in a lot of ways? Below are some of the miraculous benefits of bitter leaf.

1. **Remedy for Diabetes:** *Andrographolide* is the main active ingredient in bitter that serves to reduce levels of glucose in the blood. Here's how to mix bitter leaf as a diabetes drug, cut out fresh bitter leaves from the stem after that pour one cup of hot water, allow the mixture to get cold and then filter, extract the mixture and then take daily after meals.



2. **Fighting Cancer:** Bitter leaf is a good herbal treatment for combating cancer. It does not allow cancer to spread to the other parts of the body. The bitter leaf can treat hydatid form mole, trophoblastic tumour and lung tumour which are the signs of cancer. To combat cancer you will mix bitter leaf with turmeric. Curcumin in turmeric and substances that exist in the bitter leaf called *andrographolide* will be able to form a formula to cure cancer. The combination of these two materials can mutually support and complement the existing deficiencies in the bitter leaf as well as in turmeric. All you need is dried or fresh bitter leaves, blend or squeeze the bitter leaf to extract the juice, then add turmeric powder, stir well and take this mixture daily after each meal.
3. **Treatment of Appendicitis:** Bitter leaf is also a great antidote to treat appendicitis. Boil bitter leaf for about 10 -15 minutes until green water is formed, drain the water and add 1 tablespoon of pure honey. Drink this 3 times daily on a regular basis.
4. **Increment of breast milk production in nursing mothers:** Bitter juice when taken by nursing mothers, improves the quality and production of breast milk. Drink one glass of bitter leaf juice twice a day or frequently as required.

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YEAR 2016 AT KW-IRS **NOT** FOR CELEBRATION BUT APPRECIATION SAYS DR AWODUN

Bolaji Abdullahi



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he Kwara State Internal Revenue Service (KW-IRS) is a registered emblem in the face of Kwara State development in the past fifteen months and a bridge between the Kwara State Government and the

Federal monthly allocation by balancing the minute fund dropping in to the purse of the State with Internally Generated Revenue (IGR). IGR has been brought to a significant figure so as to maintain and sustain the responsibilities of the State such as prompt payment of salaries and funding of infrastructural development projects

From a protracted beginning of the Service to the challenges in compliance by the people, misconceptions, and controversies, the Kwara State Internal Revenue Service (KW-IRS) found its way as a redress to the face of advancement in the State. Therefore, applauding such remarkable efforts cannot be overemphasised. Its inception exhilarated many whom have lost hope on several facets of needs and development. Taking a giant

step of transiting the face of revenue generation by the Kwara State Government has ignited the vision of the State to becoming the most called and suitable territory in the country.

The event was a special event held on Saturday 14 January 2017 at the Whitefield Hotels to mark one year of full operation of the service as well as the KWIRS December monthly Field Feedback/Training (FFT). The Executive Chairman KW-IRS, Dr Muritala Awodun in his welcome address laid emphasis on how in no small measure should the efforts of the State Government and the stakeholders to the Service be appreciated in revenue mobilization for the Kwara since the start of operation of the Service. Dr Awodun apprised on the fact that it is not yet time to celebrate in the Service, but rather, it is time to appreciate those who made the journey realisable and helped built it to where it is today.

Dr Awodun sincerely appreciated the presence of dignitaries at the occasion which included royal fathers from various senatorial districts of the State, Ministries,



Presentation of medal to Executive Chairman



Award presentation to HRH Ilesha Baruba



Mr Lekan Rotimi



Mr Segun Olaniyi



Presentation of Post Humorous Award to Late Prof. Sunday Otokiti



Presentation of Award



Presentation of Award

Corporate Organisations, KW-IRS Staff and their spouses and showered plaudits on all and sundry. He also expressed his gratitude to the families, all staff of the KW-IRS. He said that everyone has significantly contributed in one way or the other to make the year 2016 for the Service a memorable one. Dr Awodun urged the stakeholders to reenergise and provide more support to the Service to make the year 2017 more fruitful and colourful.

Dr Awodun reminded those present that the revenue generated as IGR in the State for 2015 was N7.2 billion, being an average of N600 million monthly. In the year

2016, we recorded a total sum of N17.4 billion, so moving from N7.2 billion to N17.4 billion particularly in a year of recession is quite commendable. He iterated that the success achieved in 2016 would not have come to pass being without the support of the State Government and the stakeholders. As a mark of honour and appreciation, recognition awards were presented to the stakeholders.

Some of the awards presented to the stakeholders included:

- First Bank Plc as the Most Supportive and

Highest Spendable Revenue Collecting institution out of 18 financial institutions collaborating with the revenue house,

- Fidelity Bank Plc of Highest Retained Earnings Collecting Financial Institution.
- Baruten LG won the Most Supportive Local Government award for tax generation
- Emir of Ilorin, Alhaji Sulu Gambari won the Most Supportive Traditional Ruler in Kwara Central
- The Oba of Eruku, Oba Busari won the Most Supportive Traditional Ruler for Kwara South
- The Emir of Ilesha Baruba, Prof. Haliru Abubakar for the Most Supportive Traditional Ruler Kwara North.
- The International Tobacco Company (ITC) was awarded the Most Prompt Remittance Company
- Deeper Life Bible Academy located at Eiyenkorin as the Most Cooperative Organisation
- The Ministry of Housing and Urban Development as the Most Supportive Ministry.
- The Late Professor Sunday Otokiti who played an integral role as an advisor and guardian to the service from the beginning of operation of the service till his demise was presented posthumous award.

The Emir of Ilesha Baruba who spoke on behalf of the traditional rulers called on people to support the agency in ensuring effective revenue generation in their communities as basis for societal development.

The management and staff of the Kwara State Internal Revenue Service were also appreciated with meritorious awards and well deserved prizes from different categories. Most significantly of those prizes were the prizes for a job well done in the last quarter of the year 2016 which was won by the Directorate of the Ministries Departments and Agencies (MDA). This Directorate generated 50% of the IGR realised for the last quarter of 2016.

Another meritorious prize went to the Directorate of the Informal Sector who won the Directorate of the year 2016. The Directorate of the Informal Sector were confronted with low performance in the third quarter of 2016 and in the last quarter, they surpassed expectation. Accompanied with the Directorate of the year prize was automatic elevation of the staff of the Directorate due for appraisal.



Presentation of Trophy and Award



Presentation of Award



Presentation of Trophy

The routine pick of the most outstanding staff of the month award which was rounded up with the recognition of the December employee of the month, Mrs Habibah K. K. Aiyelabegan who stood out with relentless efforts and passion channelled to her work.

The Executive Chairman, Dr Muritala Awodun streamlined the staff(s) of the 12 months to last three so as to recognise the most outstanding staff of the year 2016. Mrs Maimunat Olajumoke Amasa, Mrs Adejumo Adeniyi, popularly known as World Best and Mr Olaniyi Awopegba Omoniyi made the cut and all crowned the Staffs of the Year 2016.



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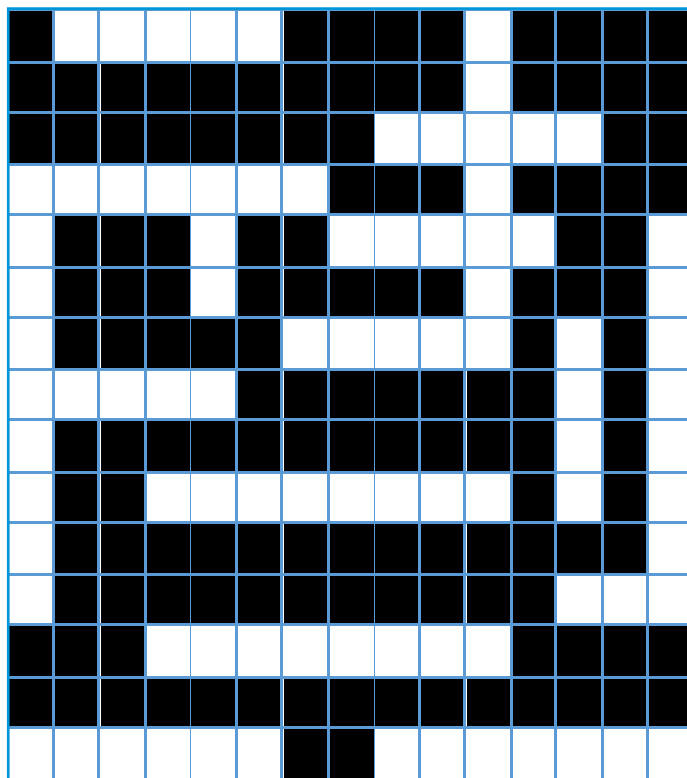
KW-IRS
KWARA STATE INTERNAL REVENUE SERVICE

PLAY YOUR PART
PAY YOUR
TAX



CROSSWORD PUZZLE

By: Fidelis Fadugbagbe



Across

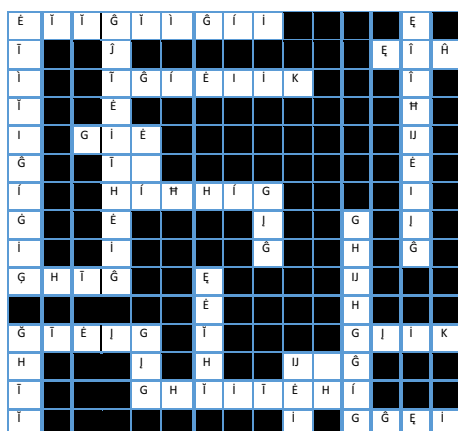
Clues

Down

1. Best staff October 2016(5)
2. Most valuable player football tournament (5)
3. Staff of the month feb 2016(7)
4. Most reliable staff (5)
5. Highest goal scorer (5)
6. Most courteous staff (5)
7. Most supportive director (8)
8. 2nd runner up football tournament (3)
9. Winning team, football tournament (8)
10. Best dressed staff male(6)#
11. Post humorous award (7)

Send your solutions, your name and phone number via email to press@kw-irs.com with the subject: Puzzle Solution to Volume 3 Issue 14

Solution to Kwareve News Issue 11 Crossword Puzzle



HABIBAH AIYELABEGAN

Habibah Aiyelabegan a staff of the Directorate of Admin and Corporate Affairs has been nominated by the Executive Chairman staff as deserving the hall of fame spotlight for the month of December.



KK as fondly called by all is a team player, she is disciplined and punctual. Always smiling amongst visitors and colleagues. She displays high level of courtesy in the discharge of her duties. She is self-motivated, intelligent, bold, and hardworking despite the immense pressure for urgency under which she works. The entire Kwareve Team congratulates you.

Taxpedia

Fareedah Abdulwahab

INDIRECT TAXES

An indirect tax is a tax that is paid to the government by one entity in the supply chain, but is passed on to the consumer as part of the price of a good or service. The consumer is ultimately paying the tax by paying more for the product. All consumption taxes are referred to as indirect taxes.

Indirect taxes are sometimes defined as *hidden taxes*, the most common example of an indirect tax is import duties. The duty is paid by the importer of a good at the time it enters the country. If the importer goes on to resell the good to a consumer, the cost of the duty in effect is hidden in the price the consumer pays. The consumer is likely to be unaware of this, but he will nonetheless be indirectly paying the import duty. Other examples of indirect taxes include **sales tax, goods and services tax, value added tax, excise duties, expenditure tax, entertainment tax and taxes on alcohol, tobacco, petrol etc.**

References

Somarin, Teju (2015) A Concise Review of Different Tax Types, Chartered Institute of Taxation Nigeria. (CITN), CITN – TEJU TAX No2

NIGERIAN YOUTH PARLIAMENT PRESENTS CERTIFICATE OF CREDENCE TO THE EXECUTIVE CHAIRMAN KW-IRS

Doyinsola Akande



Executive Chairman, KWIRS, Director, Admin & Corporate Affairs with members of Nigerian Youth Parliament



On 20th December, 2016, members of the Nigerian Youth Parliament (NYP) paid a special advocacy visit and presented a certificate of credence to the Executive Chairman, Kwara State Internal Revenue Service (KW-IRS), Dr

Muritala Awodun. The visit was also to intimate the service of what the NYP is doing regarding the youth emancipation in Nigeria and find a way of collaborating with KW-IRS and on how to move Nigeria forward.

The Parliament was humbly welcomed and hosted by the Executive Chairman, KW-IRS. Leading the team of the Nigerian Youth Parliament was the Majority Leader and Leader of the House and representative of Kogi Central Hon. Umar Abdulrahman Etudaye.

Other members of the Parliament present included Hon. Azeezat Yussuf, representing Kwara South; Barrister Paul Ajiroba, the Legal Adviser to the Parliament; Hon Davi Anehi, representing Edo State; Hon. Muimeen Mudashir, representing Osun State and Comrade Jeje Ibrahim.

The Majority Leader, Hon Etudaye in his opening remark gave a little background on the Parliament. He stated that the Nigeria Youth Parliament 3rd Assembly was inaugurated on 16th December, 2015 by the President, Commander in Chief of the Federal Republic of Nigeria, Muhammed Buhari, GCFR. The NYP is the only statutory youth body recognized by the Federal Government of Nigeria. He said the Parliament is made up of 109 youth Senators representing each



Executive Chairman, receiving the award



Executive Chairman & Hon. Azeezat Yussuf



Executive Chairman presents a souvenir to Majority Leader NYP



Members of Nigerian Youth Parliament

senatorial zone of the Federation with the objective of addressing issues of both state and national importance as it affects the youth especially in area of policy formulation.

Hon Etudaye gave a history of the assemblies to the KW-IRS team saying that the parliament became necessary in 2008 during the tenure of late Alhaji Musa Yar'Adua. The first parliament was proclaimed on 25th August 2008 by the late president, the tenure lasted for 2 years 2008 – 2010. The second assembly was proclaimed in 2010 by the former president Goodluck Ebele Jonathan. The third assembly was then inaugurated immediately Gen. Muhammed Buhari came on board.

In his remark, The Majority Leader noted that most of the youths that had been empowered in the society could not maintain it and they are still idle in the society. He said in respect to this problem, NYP had looked into agriculture and came up with out-grower scheme on which Dangote Flour Mills is participating. He explained that the parliament is embarking on an out-grower scheme 100-200 hectares for north central youths. The NYP is also exploring the option of discussing with the various state governments and agencies to see how partnerships can be formed to get youths trained to harness the great opportunity.

The Nigeria Youth Parliament in her quest to identify distinguished and reputable personality, organization, institution and public office holders inaugurated her honorarium category of Icon of Greater Nigeria and nation building aimed at honouring and encouraging outstanding performance in the various economic sectors of the Nation. Hon. Etudaye stated that after due ratification, the parliament observed the zeal of the KW-IRS Executive Chairman towards improving the revenue of the State. The Executive Chairman was also recognised as a giant in youth empowerment, emancipation and nation building via support to community development. Furthermore, Dr Awodun's unprecedented achievement in the development of the revenue scheme of Kwara State via the KW-IRS was said to have marked him an outstanding icon on the Pan-African society worthy of emulation.

In view of the above, the Nigerian Youth Parliament named Dr Awodun a recipient of her merit honour and Icon of Greater Nigeria and Nation Building. In addition, the NYP passed a vote of confidence on the Management of KW-IRS. In the words of the representatives of the NYP, Dr Awodun is a mentor, trailblazer, an epitome of federal character and an advocate of greater and united Nigeria dream. They

mentioned they were very much aware of his resilience, charismatic, pragmatic, and destine principles and ideology. One who with the collective efforts of all other well-meaning Kwarans and Nigerians strive to achieve the standard of democracy and good governance in the area of destine revenue mobilization in Kwara State and beyond.

By this honour, the NYP spurred the KW-IRS Executive Chairman to continue to do more in his gesture and usual support to society development in our dear nation. The NYP named him a role model by his “uncommon leadership quality, courageousness, confidence, experience, versatility and father's posture” which he had maintained.

The Majority Leader pleaded with the KW-IRS Executive Chairman to support them in their various developmental projects. He said they want to partner with KW-IRS in their agriculture program to train unemployed youths on modern agriculture which will kick start in January 2017. He reiterated that the Parliament passed a vote of confidence on the Executive Chairman of KW-IRS and the Management staff.

Dr Awodun in his remark thanked the Nigeria Youth Parliament for their visit, recognition and the vote of confidence passed on the Management of KW-IRS. He commended them for all their effort since the inauguration of the NYP in terms of their activities and

the way and manner they have carried on with these activities so far. He noted that it is a lot of responsibility as they venture to shoulder the struggle for representation and interest of the youths so that they could be heard appropriately and things of their interest be given priority.

The Executive Chairman, KW-IRS, reaffirmed that there is still a lot to be done for the youths so as to take Nigeria to the future that we desire. The youths also have a lot to do, he noted. He added that there are 3 categories of youths in Nigeria – the first are those who are not waiting to be inspired to do anything, they are very few; the second category are those who will do nothing for nothing; and the they are very many third are those who are going to do nothing and are not expecting nothing, they are also so many. The last category is encouraged by the parents in the bid to provide everything for them disrupt their potentials. The second category is created by the society because they have seen the extent at which the values of the society have dropped and they have also seen it as a way of life. He said the first category is the best because this category recognised what they need to do and they go ahead to do it not minding the sacrifice.

The Executive Chairman encouraged the Parliament to step up in their activities such that those in the second and third categories can come to the first category and see the reason why they should move. He thanked the Parliament for their recognition and wished them all



Group photograph of KWIRS and members of Nigerian Youth Parliament

HEAR ME OUT

A column just for you! Views to air, concerns to voice, questions to ask? Let's hear you out.

Hello, Customer Service Officer,

I was on the verge of completing my Hajj registration process and I had a failed transaction making payments. What can I do to rectify this issue?

Mr Bayo

Dear, Mr Bayo,
Kindly go to the bank in question, lodge your complaint and it will be rectified.

Kamal

Hello,

My International Passport is in process and I need the number to complete my Hajj registration. Please, how do I go about it?

Dear Sir,
Provide your phone number temporarily in the space provided for the passport number until your passport is ready. Proceed to the KW-IRS Head Office to submit the passport number as soon as it is ready to complete your registration.

Kamal

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Note: kindly fill and cut-out the completed form and scan or snap, then send via email to press@kw-irs.com



Hereby advise the general public to pay their taxes, levies and rates to the following **Kwara State IGR Accounts** only at any branch of the respective banks listed below

LIST OF IGR COLLECTION ACCOUNTS		
S/N	BANK NAME	ACCOUNT NUMBER
1	DIAMOND BANK	0072365510
2	ACCESS BANK	0004063946
3	ECOBANK	4822068065
4	FCMB	0897529151
5	FIDELITY BANK	5030063684
6	FIRST BANK	2029378380
7	GTB	0034886758
8	HERITAGE BANK	6003071503
9	SKYE BANK	1790106140
10	STANBIC IBTC BANK	9201637207
11	STERLING BANK	0049380670
12	UBA	1019295290
13	UNION BANK	0018799797
14	UNITY BANK	0025014446
15	WEMA BANK	0122584028
16	ZENITH BANK	1010522867
17	KEYSTONE BANK	6010010789
18	JAIZ BANK	0002241278

	BANK	ACCOUNT NAME	ACCOUNT NO
TSA ACCOUNT	GTB	KWARA STATE CENTRAL REVENUE COLLECTION ACCOUNT	0199648356

Signed:

Muritala Awodun, PhD

Executive Chairman

KWARA STATE INTERNAL REVENUE SERVICE

Corporate Head Office: 27 Ahmadu Bello Way, Ilorin Kwara State

Email: info@kw-irs.com

Website: www.kw-irs.com

Telephone: 0700MYKWIRS (07006959477)

Mobilizing Revenue for the Strategic Development of Kwara State

PHOTO NEWS

Happy Birthday Your Excellency
Alhaji (Dr) AbduFatah Ahmed @ 52



KWAREVE*News*

Guidelines for Contributions

Subject Matter

Kwareve News is a monthly publication of the Kwara State Internal Revenue Service. Articles on revenue and expenditure may be accepted for publication in Kwareve News. Articles on Tax Law, Policy and Administration are especially welcome.

Format

- All articles sent should include the full name of the writer(s) with the first name first. A one paragraph bio-data including organisational affiliations of the writer(s) must also be included.
- All articles must be sent as an attached Word document file.
- Articles should be written in size 12 of Garamond font on a digital A4 sized paper.
- Text should have at least 1.5 line spacing.
- All pages must be paginated and fully justified.
- Where images are involved, they should be pasted within text where appropriate as well as

attached individually as .jpg or .png files. Images attached must be not less than 300 resolution and 2MB.

- Figures, tables, charts, graphs, photographs, etc must be consecutively labelled.
- Submissions must be limited to **3 pages** (including tables, charts, pictures, etc).

Referencing

- All contents (text, diagrams, tables, images, etc) **must not be plagiarised**.
- All contents must be properly references, both in-text and end of text.
- References or bibliography are acceptable.
- The required style is the APA.

Submission

Submissions should be sent to press@kw-irs.com

COMMUNITY IMPACT PROGRAMMES

KW-IRS EMPOWERS PHYSICALLY CHALLENGED MEMBERS OF THE COMMUNITY

Habibah Aiyelabegan

2

0th December 2016 was another day when the Kwara State Internal Revenue Service (KW-IRS) took on the Empowerment category of its Community Impact Programme (CIP).

The Ilorin Emirate Physically Challenged Association of Nigeria reached out to the Service for the empowerment of some of its members who needed assistance.

The Executive Chairman, KW-IRS, Dr Muritala Awodun approved the empowerment of members of the Association for those who wanted to start businesses which included selling of shoes, provisions, recharge cards as well as those who require equipment for their current businesses.

The Chairman of the Association, Alhaji Ahmad Imam Agbaji expressed his joy that the Service was always responsive and has the interest of all people at heart, without discrimination. He also confirmed that the Service always kept its promises. Also present at the event were Mallam Sulaiman Sakele, Mallam Yahya Abolere, Alhaji Abdulraheem Saura, Mallam Soliu Saliman, Mrs Aminat Sulaiman, Alhaja Asmau AbdulRaheem, Mrs Sherifat Alabi and Mrs Iyabo Ottan.



Chairman Ilorin Emirate Physically Challenged Association of Nigeria Alhaji Ahmed, Director, Admin & Corporate Affairs and Executive Chairman, KWIRS



Beneficiary receiving cheque from the Executive Chairman



Beneficiary receiving cheque from the Executive Chairman



Beneficiary receiving cheque from the Executive Chairman



Beneficiary receiving cheque from the Executive Chairman



Beneficiary receiving cheque from the Executive Chairman

COMMUNITY IMPACT PROGRAMMES

KW-IRS ADEWOLE STAFF UNDERTAKE COMMUNITY IMPACT PROGRAMME IN AYODELE SCHOOL

Olayinka Anifowose

A reconciliatory meeting between staff of Tax Assessment Department and the Proprietor of Ayodele Nursery and Primary School, Jooro was held on 18th November 2016 to give a fair hearing as to why she could not pay her tax liability. After lots of discussion on her objection letter, the school proprietress stated low funds as the major challenge. She explained that this resulted from the fact that most of the parents who brought their children to the school could not afford the school fees or provide breakfast and lunch for the children. She emphasized that out of spirituality, she often encouraged the concerned parents to bring their children to the school regardless of their ability to pay school fees. She also mentioned that she sometimes fed some of the pupils whose parents could not afford breakfast and lunch out of the meagre family resources. In view of this, she pleaded for a review of the assessment.

This prompted the visit made by the staff of Tax Assessment Department led by Mr Taofiq Alabi to the school. With an 'on the spot assessment', the school was seen to be in a state of pitiable condition whereby the pupils were in tattered school uniforms, with little or no food to feed on.

In line with the Community Impact Programme (CIP) of the Kwara State Internal Revenue Service (KW-IRS), all KW-IRS Staff of Adewole, Area II Office which houses Tax Assessment, HNI & Corporate and MDA Directorates, made contributions and bought school uniforms for the students. Light refreshment (Biscuit and Bobo Drinks) was also provided for the pupils of the school while the cash remaining was donated to the school.

Basic Needs of the Ayodele Nursery & Primary School, Jooro includes:

- Ø Provision of scholarship to pupils whose parents could not afford the school fees of N3,800.00 per term.
- Ø Renovation of the Ayodele Nursery and Primary School because the current state of the environment is not conducive for learning
- Ø Building a block of 12 classrooms for the Jooro community as there is no public school in the community.



Some of the pupils of Ayodele School



Kitting the students



Staff of KWIRS and the pupils kitted

COMMUNITY IMPACT PROGRAMMES

PROPERTY AND TENEMENT DIRECTORATE KICKS START COMMUNITY IMPACT PROGRAMME IN ILORIN

Doyinsola Akande

In its bid to give back to the society, the Kwara State Internal Revenue Service (KW-IRS) Directorate of Property and Tenement on Saturday 28th January 2017 embarked on the task of clearing the drainage along the most commercialized area in the State, Ibrahim Taiwo Road. This was as part of the Community Impact Programme (CIP) which is capped as the 5 Es: **EMPLOYMENT, ENVIRONMENT, ENTERPRISE, EDUCATION AND EMPOWERMENT.**

It was a surprise to the Taiwo community seeing KW-IRS staff clear the drainage at Taiwo road, many of whom were impressed that despite revenue collection having little in common with the clearing of drainage, KW-IRS embarked on such many projects just to make a difference in the communities. The clearing lasted for 3 hours on Saturday, which was equally the Environmental Sanitation day of the State.

The Assistant Director, Property and Tenement, Mrs Omolola Ojulari noted that the staff of the directorate took it upon themselves to give back to the society in their own little way. She said this is a step that all other Directorates in KW-IRS and the State at large should emulate. She stated that while most people were going about their business, typically for themselves, the staff of the directorate, like KW-IRS strives to be selfless and work for the community.

CIP, originally an organization-wide only programme has now been declared by the Executive Chairman, Dr Muritala Awodun to be an organization-wide event, as well as Directorate and Individual programme. As such, we can expect more projects under this programme and more benefits to the residents of Kwara.



Staff of Property & Tenement, KWIRS at work



Staff of Property & Tenement, KWIRS engaging in a Community Impact Programme



Staff of Property & Tenement, KWIRS at work



Members of Staff of Property & Tenement Directorate, KWIRS

ADIEU OTOKITI

(A tribute to Professor Sunday Oyewole Otokiti)

The gourd is broken
And the water emptied on the earth
The egg is broken
And the yoke spattered on the kitchen floor
"Things fall apart
the centre cannot hold"
A Great Warrior is gone
Ha! erin wo, Omo Akin lo....

Otokiti
You dared to be different
Complex in your simplicity
Humility personified
Humorous and yet so serious
A day with you is like one year
And a year a decade
A leader of leaders
And mentor of mentors
Even the great call you great
A repertoire of knowledge
Bringing solutions to many
Igi nla lo nigbo
Erin wo Omo Akin lo

Otokiti! Otokiti! Otokiti!
I call you three times
Won't you please answer?
Snatched away in the peak of your blossoming
Omo Akin, Sunday Oyewole Otokiti
A man of the people
Match on the streets of gold and
Drink on the heavenly water
If tears could bring you back, we would
Pour out the Atlantic as libation



If money, then would we mint fresh coins
And lay it down the streets of Ekiti but
Iku ogb'owo! iku doro!
Iku ogb'obi! Iku m'eni re lo

Otokiti! Our own Otokiti
We call you like we own you
Seating at our sessions
You poured out your heart
Our mouth agape listening to
Great words from the words' man
Just like palm oil on a hot piece of yam
Your words melt our heart
Showing us always the other way
The solutions that we needed
You were uniquely different

Otokiti
A Man with great and diverse personality
Versatile, well read and travelled
Your life was not only history
You made history while you yet live
To some a teacher, a friend, a mentor
A father, a colleague, a counsellor
"a man people love to hate and
People hate to love "
A god representing the heavenly
Proclaiming the possibility of all things
By the power of Jehovah
You birth so many children
And cared for them like your own
You poured your heart out to all
Who would receive and yet you had more

And for me Otokiti
You are laid in my heart forever
A virtuous man that I never really got to explore
I weep, I cry, my heart bleeds
Words fail me, and I'm confused
That a good man would just fizzle out
I wish it was a dream and like your jokes
You would just rise up
Yet you live on in our hearts
Never to be forgotten
We will cherish those great moment
And keep your thoughts in the hollow of our hearts
Rest in peace, great one
Sun re o, sun re o
A a' opade leti odo
Till we meet at the rivers
Adieu adieu to a warrior
Even in death you are a victor.

THE GAME OF FOOTBALL CONNECTING PEOPLE

Doyinsola Akande

Overstated as it can sound, football is more than a game for many of us, it is a common language, a vital escape, a way to turn strangers into friends, and the simplest and most reliable source of joy that we know. A game that cannot but connect people. These feelings associated with football know no culture. Wherever we go, no matter the corner of the map, we know there's a game to be found and memories to be made with people who feel the exact same way about the sport.

In view of this, KW-IRS in its bid to stop the sedentary and detached after-work lifestyle of her employees came up with the idea of Inter-Directorate football competition tagged **“The Executive Chairman's Cup”**.

The football competition was part of the activity to mark the end of a successful first year (2016) of the Service and the staff appreciation day of the organization. Teams were formed by balloting resulting into 8 teams selected with each representing the Directors and the Executive Chairman.



Executive Chairman's Team



Research & Monitoring Team



Property Team



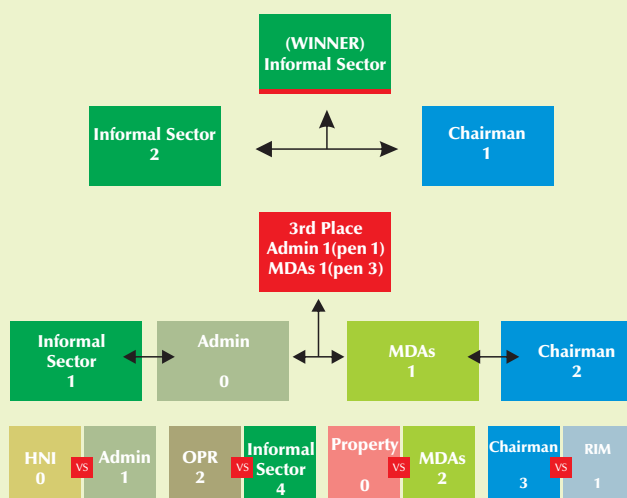
Admin Team



Informal Team



HNI Team



OWU WATER-FALL

A Source for Revenue Generation

Doyinsola Akande

Owu fall is one of the highest and most spectacular natural water falls in West Africa. The fall is located between two communities Owa-Onire and Owa-Kajola in Ifelodun Local Government Area (LGA) of Kwara State. The existence of Owu waterfall is untraceable, its existence can only be appreciated and promoted by exploring. The water fall is 150m above sea level. The water fall is surrounded with a beautiful natural ambience and hills which make sightseeing a memorable experience. The waterfall is characterized with fall of ice cold water, beautiful rocks, walk ways, and evergreen surroundings. It can be reached through Oke-onigbin-Isin Owa Onire road. It can also be reached through Omu-Aran-Oro-Ago road.



According to the Secretary, Owa-Onire Community Com. Akanbi Peter Sunday, the water fall which is located at about 109km from Ilorin received 5,000 guests in 2016 despite the challenges the fall is facing such as bad roads. He also noted that the visit to the fall is free of charge. He pleaded to the Kwara State Government to come to their aid to make the water fall more attractive as it will be a good source of revenue especially during this tough current situation of the country.





KW-IRS HOSTS BREAKFAST MEETING OF HIGH NET-WORTH INDIVIDUALS AND HIS EXCELLENCY Bolaji Abdullahi

Just as it was anticipated and envisioned by the Kwara State Internal Revenue Service (KW-IRS), the Service hosted the High Net-worth Individuals (HNIs) and Corporate Organisations across the State for a breakfast meeting with the Executive Governor of Kwara State, Alhaji (Dr) Abdulfatah Ahmed. There was a massive turnout from the HNIs at the breakfast meeting which was held on the 19th of January 2016 at the Banquet Hall.

The breakfast meeting initiative was introduced by the KW-IRS to create a platform between the Executive Governor of the State and the HNIs where they can express their views and observations and ask questions; while the Executive Governor can inform the HNIs about expectations from them and from the State. The meeting welcomed elites, NGOs, Corporate organizations, investors and socialites in the State and beyond.



Dr Muritala Awodun, Executive Chairman, KWIRS



Dignitaries at the breakfast meeting



Dignitaries at the breakfast meeting



KWIRS Directors



Dignitaries at the breakfast meeting

His Excellency, Alhaji (Dr) Abdulfatah Ahmed,
Executive Governor, Kwara State

Dignitaries at the breakfast meeting

The journey of KW-IRS so far was discussed. Looking at the revenue base of the State, KW-IRS since its inception has served as a rescue to the State due to economic recession in the country which has made the Federal allocation become insufficient in running the State's affairs in the last 18 months.

The KW-IRS Executive Chairman, Dr Muritala Awodun lit up the occasion with his welcome address. He saluted the efforts of the concerned individuals and organisation who made the occasion come to pass. He also commended Dr Abdulfatah

Ahmed for bringing back alive the revenue generation model, and for the profound opportunity given to the entire Management of the Service to steer the affairs of the Service. Dr Awodun enthused on the role played by the various stakeholders who in no small measure contributed to the immense success in revenue generation in the State in 2016. Dr Awodun apprised that there is a lot with regards to revenue mobilization which is yet to be explored in the State. One of such is what gave birth to the first breakfast meeting with the Executive Governor of the State and corporate residents of Kwara.

The Breakfast meeting hosted by KW-IRS was supported by the Growth & Employment in States - Business Environment (GEMS 3), a group which is funded by the UK's Department for International Development (DFID) and World Bank. GEMS 3 works with private and public stakeholders at National, State and Local Government Area (LGA) levels to build and deliver systematic frameworks that will make it easier to do business in Nigeria. They also provide leading and lasting improvements in economic opportunities for the poor, especially women. One of the GEMS 3 representatives, Ana Vinambres spoke on the topic 'Taxation of HNI as the Panacea of Economic Development of the Nation', as well as the vision they uphold in strengthening the revenue collection of States. The presentation enlightened those present on the improvement of businesses in Nigeria and the investment climate of the country. Ms Vinambres also stressed on GEMS 3's major objectives which is to generate employment and more income for Nigerians. She said the group's major focus is also centred on four major areas which are; Investment, Land, Business Licence and Taxation.

Mr Abdulateef Adebiyi, the Tax Policy Adviser for GEMS 3 further elucidated on the address by Ms Vinambres and concluded that, elites and large corporates will pay more tax when they are convinced that taxation is necessary for their benefits and that of the country's long term future. He apprised that effective taxation relies significantly on the legitimacy of the State as expressed in its ability to account for the taxes it collects. Also that voluntary compliance will occur when tax payers have confidence that leaders keep their part of the social contract and other constituents keep theirs.

The event being a platform for dialogue, where views, ideas, opinions were shared, some of the HNIs at the gathering conveyed their comments and

messages, suggestions on germane areas where the State Government can improve, areas where KW-IRS should put in checks in terms of operation and methods to ameliorate its performance and conducts etc. The former Grand Kadi of the Kwara State Shariah Court of Appeal, Justice S. O. Muhammed said that according to the Islamic law of jurisprudence, there are several areas that are taxable which the KW-IRS is yet to explore. He mentioned the areas including estate shared, properties, money and so on. He promised that in his own capacity to help the Government explore those areas and increase its revenue mobilization.

The Executive Governor, Alhaji Abdulfatah Ahmad responded to the questions and observations of the HNIs starting with the importance of taxation as necessity to develop a state or nation. He reiterated that it is not easy to pay taxes as the issue of compliance is key in driving revenue in any part of the world. He went back to the history of Nigeria, even before independence when oil was discovered and other areas of resources that could move our country forward were ignored. He said too much concentration and reliance on crude oil led Nigeria to where it is today. The only solution to this problem he said is through Internally Generated Revenue (IGR) which Kwara State has designed her model around by revamping the mode of revenue generation through restructuring the Board of Internal Revenue to KWIRS and changing the people, process and technology. In just one year of operation, KW-IRS has yielded tremendous result. He said the observations and comments of the HNIs cannot be overemphasized and that he took cognisance of the pressing issues in the society. He then promised that the Government is doing everything possible to put measures in place and properly utilize the revenue generated in the State.



Dignitaries at the breakfast meeting with
Director, Admin & Corporate Affairs



Dignitaries at the breakfast meeting



Ana Vinambres, representative of GEMS 3



Chairman, KAM Industrial



Chairman, Mount Olive



Representative of LUBCON Oil Limited



Engr. Bashir Atunde Lawal



Thomas Adewunmi, MD/CEO Thomas Adewumi College



Bank Officials at the Breakfast Meeting



KWIRS Staff at the Breakfast Meeting



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Informal Sector: Successes and Opportunities

JAJI-BIBIRE Fatima.¹, GBENLE Isaac PhD²

ABSTRACT

The study attempts to reveal the successes and opportunities of the revenue collection in the informal sector of Kwara State. The Informal sector is made up of three major classes of business: the confirm artisans and the markets.

In 2016, the emergence of the informal sector brought a fresh breath on the tax community. It was a new avenue to collect tax from the unorganized segment of the economy in Kwara State. The sector had some few recorded successes, revealing some opportunities that could be explored in the recent future. Some of the successes included easy collections by POS, the using of barcode for tagging cattles in order to collect tax. Some of the opportunities are the use of KRIN card to encourage the payment of tax by the artisans.

INTRODUCTION

Revenue is the entire amount received by the Government from sources within and outside the Government entity. Revenue encompasses the entire gamut of Government incomes which are realised and available for expenditure by Government within a particular fiscal year or period the informal sector, which is also referred to as 'grey economy' is the part of an economy that is neither taxed, nor monitored by any form of government. Unlike the formal economy, activities of the informal Economy are not included in the Gross National Product (GNP) and GDP of countries.

The informal sector generally is characterised by absence of official protection and recognition, non-coverage by minimum wage legislation and social security system, predominance of own-account and self-employment work, absence of trade union organisation, low income and wages, little job security as well as the absence of fringe benefits from institutional sources. The informal sector represents an important part of the economy, and particularly of the labour market, in many countries, especially developing countries, and plays a major role in employment creation, production and income generation.

Mr. Olalekan Rotimi, former Director and first pioneer Director of Informal Sector (2015) described the informal sector as a large piece of the entire tax net where revenue can be generated. It has the following characteristics: Economic activities in the Informal sector do not comply with legal regulations but the products are considered legal, these economic activities in Informal sector are mostly unrecorded with scanty and disorganized information 65% of taxable adults are employed by informal sector and 70% of the activities of the nation's economic activities are feasible in informal sector. Most of the business transactions in the Informal sector are cash based, some of the operators in Informal sector have very low income level.

Most operators of Informal sector lack the ability to understand the different taxes collected by various tiers of government. Some individuals in informal sector have the minds to avoid tax payment. The informal sector consists of firms and individuals who are not fully registered and regulated, and therefore not in the standard tax net. Taxing the informal sector can be through registration and formalisation to push these firms and individuals into the tax net, or it can be through taxing them indirectly.

For easy capturing of potential tax payers and classification, the informal sector will be further segmented along these lines:

Market; the markets are also segmented into three segments which are the Open Market which also consist of tiny, micro, small, medium and large based on turn over. We also have the Shops and Cooperatives.

Artisans; the artisans are also segmented into two: Vocational line and Trade Union/Association. Professionals: Self-employed or freelancing.

To enhance capacity for collection of Personal Income Tax from the informal sector grouped as follows:

The Professionals, such as self-practicing lawyers, accountants, surveyors, nurses, this data source will largely be dependent on Kwara Resident census already in progress and random collection of data through cooperatives.

The Artisans, data from associations, trade union and random sources, the department(s) of government relating with the groups.

The Markets, data source will largely be through the cooperative societies, the departments of government relating with the group and random sources.

KW-IRS SUCCESSES IN THE INFORMAL SECTOR

(I) The Informal Sector had no record of tax payer as it was new. As such, before the commencement of kw-irs operations in 2016 an enumeration exercise took place in December 2015 and January 2016. It had a great impact in the informal sector which a total of about 10,000 data were gathered during the exercise. It created a large database of tax payers which enabled the grouping to be done easily and correctly. The table below shows the number of new tax payers in informal sector.

Table 1: Number of new taxpayer in 2016

AREAS	JAN.	FEB.	MAR.	APR.	MAY.	JUN.	JUL.	AUG.	SEP.	OCT.	NOV.	DEC.	TOTAL
Market	4,596	3,598	4,272	663	691	639	356	687	582	1,530	4,908	4,248	26,770
Artisan	3,064	2,399	2,848	1,063	2,798	1,424	1,637	1,752	985	2,141	1,709	535	22,355
TOTAL	7,660	5,997	7,120	1,726	3,489	2,063	1,993	2,439	1,567	3,671	6,617	4,783	49,125



Fig. 1: Graph showing the number of new taxpayers in 2016

The above chart shows the result of the enumeration exercise that took place throughout the year 2016 in each month. In November, the market had the highest number of new tax payer and in July they had the least. In January, the artisans had the highest number of new tax payer and in December they had the least.

(ii) The Informal Sector Directorate of kw-irs

introduced POS machines as a method of easy collection. A total of 20 POS machines were given to the informal sector and they were distributed according to the 3 segments in which the informal sector is divided into; the artisan segment were given 4 POS machine, the market sector were given 14 POS machines and the Local Government were given 2.

Table 2: POS distribution

MARKET	210,000
LGA	620,000
ARTISAN	200,000

This shows the tax collected by POS in the year 2016 from the Local Government, market and the artisan. The Local Government collected more tax with the POS than the market and the artisan.

- (i) The Kwara Residence Identification Number (KRIN) Card was introduced and encourage tax payers within the state to pay their tax in order to be able to obtain the card, especially the artisans.
- (ii) The Cattle Tax *jangali* was introduced in July and operational in September 2016. It was a great achievement, though slow but very fruitful.

Table 3: Cattle tax

MONTH	AMOUNT COLLECTED
JANUARY	-
FEBRUARY	-
MARCH	-
APRIL	-
MAY	-
JUNE	-
JULY	6,000.00
AUGUST	-
SEPTEMBER	595,850.00
OCTOBER	1,594,650.00
NOVEMBER	3,123,800.00
DECEMBER	2,744,020.00

- (v) With the help of Enforcement and Monitoring Directorate, more revenue was generated by the Informal Sector Directorate.
- (vi) Commencement of Community Impartation Projects.
- (vii) The centralization of the issuance of Kwara State citizenship certificate.



Fig. 2: Graph showing tax collected by POS in 2016

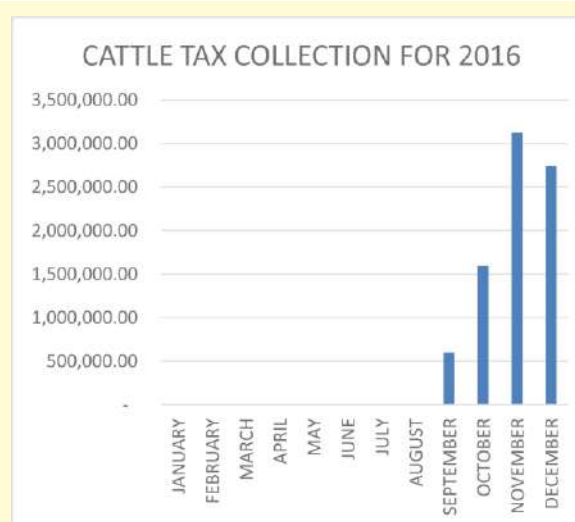


Fig 3: Graph showing cattle tax collected

The chart above shows the figure collected from the cattle tax which commenced July but start being fully operational in September. However, the July collection was a voluntary compliant by some *jangali* payers. The collection fully commenced in November 2016.

Table 4: Citizenship

month	amount
January	-
February	0
March	0
April	0
May	0
June	5,000.00
July	247,500.00
August	10,000,000.00
September	7,422,500.00
October	9,392,500.00
November	10,000,000.00
December	5,560,000.00
Grand Total	42,627,500.00

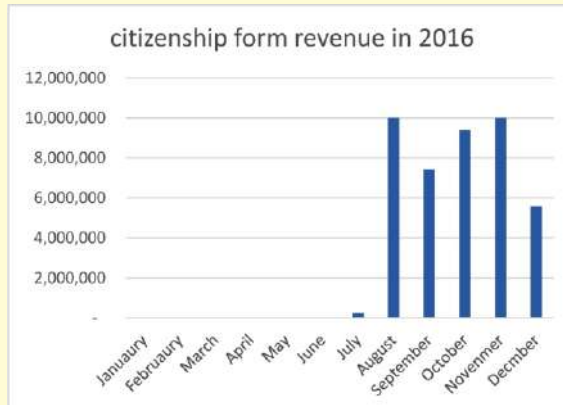


Fig 4: Graph showing revenue collected from citizenship form tax

The above diagram illustrates the revenue collected from the registration of the new citizenship certificate which commenced in June 2016. In the month of June 2016, the citizenship form had the lowest revenue collection but in November 2016, there was significant improvement in collection.

- (viii) Took over 16 local government revenue collection.

Table 5: LGA Collection

LGA	2015 MONTHLY AVERAGE	2016 MONTHLY AVERAGE
ASA	1,010,965.00	1,757,911.29
BARUTEN	5,275,759.08	7,794,541.67
EDU	329,016.42	943,508.33
EKITI	113,912.50	473,929.67
IFELODUN	2,271,871.67	2,122,052.68
ILORIN EAST	662,091.67	3,025,651.34
ILORIN SOUTH	748,250.00	3,228,391.60
ILORIN WEST	2,328,641.67	8,862,244.20
IREPODUN	22,583.33	1,417,319.55
ISIN	165,200.00	465,844.45
KAIAMA	1,783,191.67	2,651,039.17
MORO	286,330.00	1,331,460.72
OFFA	751,322.08	2,552,909.80
OKE-ERO	166,202.50	376,925.00
OYUN	291,000.00	563,265.84
PATIGI	514,686.20	722,671.67

2015/2016 LGA MONTHLY AVERAGE

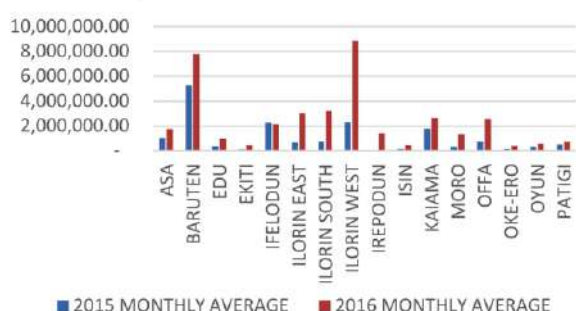


Fig 5: Graph showing tax collected for LGA revenue 2015/2016

The above diagrams shows the comparison of the monthly average revenue collected in the year 2015 and 2016. It also shows that in the year the 2016 the revenue collected for the LGA increased with the help of the Informal Sector Directorate.

CHALLENGES

Some of the challenges of the Informal Sector of KW-IRS in the year 2016 includes: Resistance from the citizens on payment of tax. Low compliance from the Citizens due to non-payment of salaries/dull business environment. Non-availability of enough vehicles for effective collection and performance monitoring drive. Inability to break the jinx of taxpayer compliance under unions and associations as they tend to drag collection process. Inadequate support from some traditional rulers. Lack of sensitization of the locals on revenue activities, not helping in revenue drive by the traditional council and stakeholders. Difficulties in raising assessment for the informal sector operators.

CONCLUSION

In conclusion, the Informal Sector helped boost the revenue for the year 2016. The previous year (2015) without the Informal Sector, the generated revenue was N7, 178,922,182, but in the year 2016 with the Informal Sector the generated revenue was N 17,482,658,892.22, the Informal Sector generated N 462,911,085.06 despite all the challenges and difficulties, it ultimately made a great impact in the rise of the revenue for 2016.



JAJI-BIBIRE Fatima.¹, GBENLE Isaac PhD²

1. Executive Assistant; Research, Intelligence and Monitoring Directorate, Kwara State Internal Revenue Service, Ilorin, Kwara State.
2. Director; Research, Intelligence and Monitoring Directorate, Kwara State Internal Revenue Service, Ilorin, Kwara State..

Light up the Market

Habibah Aiyelabegan

Light up the Market is an individual Community Impact Program (CIP) undertaken by Olufemi Oguntokun, a Kwara State Internal Revenue Service (KW-IRS) staff in Informal Sector Directorate. This CIP was a project to provide a more suitable source of light to the *Oja Ale* market in Offa.

Oja Ale (night market) is a popular practice in the town of Offa. Usually operated between 7am to 11pm, the market opposite the palace of the Olofa of Offa creates an avenue for people to buy and sell at night. The market is favoured by many as it provides an avenue for people, especially the working class who are busy during the day, to shop for food items.

In an exclusive interview granted by Mr Oguntokun, Kwareve News gathered that the motivation behind this CIP project was the speech of the KW-IRS Executive Chairman, Dr Muritala Awodun at the October 2016 Field Feedback/Training (FFT) programme. At this programme, Dr Awodun encouraged all KW-IRS staff to look around them and touch lives in meaningful ways. He explained that making a positive difference in the lives of the residents of Kwara was concept that goes beyond the Service and that this did not have to be something that would be capital intensive. He further stated that it is one for each and every one as individuals. This he said was a way to be the change one wants to see, a motto being advocated by us all.

According to Mr Oguntokun, it was the October FFT when Dr Awodun made that statement that his mind immediately went to Offa *Oja Ale*. At *Oja Ale*, the typical practice is the use of local lantern (*jango*) as the only source of light. This is usually placed on each seller's table. Mr Oguntokun narrated that considering how crowded the market was, this was far from adequate and almost had no effect to brighten the environment.

Mr Oguntokun however did not easily jump into the idea of the project despite the strong motivation. He was not convinced the people would welcome the idea. Really, considering for how many decades this had been the practice, one has to wonder if the idea never came to anyone to make a difference or if the people were rather resistant to change.

This ingenious KW-IRS staff however did not give up based on assumptions of resistance. So he proceeded to the Babaloja of Offa to speak with the market people. The Babaloja then communicated the readiness and gave the go ahead to embark on the project. The Babaloja even expressed excitement over the idea stating some problems face by the market people due to low lightening such as cases of theft, dark corners being hiding spots for area boys and dangers of being attacked. This brought the need for speed.

Mr Oguntokun embarked on the project using rolls of wire cable, 15 200watts bulbs, 15 lamp holders, a support pole, switch box and nails which can be connected to the electric line. He explained that while making the installation, he wore the KW-IRS branded t-shirt and was very proud when the market women were pointing at him and commending the Service for remembering them and inculcating selflessness in its people.

The day the light was switched on, there was jubilation in the market. In fact, the Olofa of Offa sent his gratitude through the Babaloja. It was indeed a proud moment for Mr Oguntokun.

The Kwareve News team congratulates Mr Olufemi Oguntokun on his remarkable achievement!

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