

Kano State Government



Communication Strategy for Kano State Medium-Term Revenue Strategy

August 2022

TABLE OF CONTENTS

ACRONYMS.....	2
EXECUTIVE SUMMARY	3
SECTION 1 OVERVIEW	4
OBJECTIVES OF THE COMMUNICATION STRATEGY	5
SECTION 2: CONTEXT.....	6
2.1 THE MEDIUM-TERM REVENUE STRATEGY	6
2.2 OBJECTIVES OF KANO STATE MTRS	6
SECTION 3: MEDIA AND COMMUNICATION LANDSCAPE	7
SECTION 4: APPROACH.....	8
SECTION 5: STAKEHOLDER SEGMENTATION	10
SECTION 6: IMPLEMENTATION	12
6.1 PHASE ONE: INCEPTION.....	12
6.2 PHASE TWO: IMPLEMENTATION	13
SECTION 7: THE COMMUNICATION STRATEGY WORKPLAN.....	14
SECTION 8: COMMUNICATION INFRASTRUCTURE.....	20
8.1 HUMAN RESOURCES	20
8.2 FUNDING	20
SECTION 9: SUCCESS MEASUREMENT.....	21
SECTION 10: RISK AND MITIGATION STRATEGY	22
SECTION 11: CONCLUSION AND RECOMMENDATIONS.....	23
11.1 CONCLUSION	23
11.2 RECOMMENDATIONS.....	23

Acronyms

ALGON	Association of Local Governments of Nigeria
ANAN	Association of National Accountants of Nigeria
BMO	Business Membership Organisation
CITN	Chartered Institute of Taxation of Nigeria
COREN	Council for the Regulation of Engineering in Nigeria
CSOs	Civil Society Organisations
FAQs	Frequently Asked Questions
ICAN	Institute of Chartered Accountants of Nigeria
KIRS	Kano State Internal Revenue Service
KNSG	Kano State Government
KSDP	Kano State Development Plan
LGAs	Local Government Areas
MAN	Manufacturers Association of Nigeria
MoFED	Ministry of Finance and Economic Development
MSMEs	Micro, Small and Medium Enterprises
MTRS	Medium-Term Revenue Strategy
NASSI	Nigerian Association of Small-Scale Industrialists
NBA	Nigerian Bar Association
PERL	Partnership to Engage, Reform and Learn
PWD	Persons with disability
SMEs	Small and Medium Enterprises
TJGN	Tax for Justice and Good Governance Network
TRP	Tax Relief Package
TWG	Technical Working Group

Executive Summary

The need for a communication strategy emerged from the strategic sessions with the Kano State Medium Term Revenue Strategy (MTRS) Technical Working Group (TWG), responsible for the implementation of the state and local government MTRS and representatives from the revenue-generating Ministries, Departments, and Agencies (MDAs) in July 2022, and further consultations with taxpayers, market associations, professional bodies, Civil Society Organisations (CSOs).

The development process examined existing communication practices regarding taxation in Kano State, the effectiveness of previous and ongoing communication activities, stakeholders, key messages required by the stakeholders, the available human, and financial resources, as well as suitable channels and tools.

This communication strategy sets out the arrangements for communicating the objective of the MTRS and implementation, its key strategic objectives, implementation arrangements, progress, and outcomes. It represents a significant step for inclusive public adoption, sustainability, and full implementation of the MTRS. This strategy will ensure that stakeholders are adequately and consistently informed to influence the right actions.

Section 1 Overview

This strategy has eleven interconnected sections that provide guidance and set arrangements for communicating the MTRS objectives, progress in implementation, and outcomes to stakeholders.

It begins with a background on the MTRS and its communication objectives. The second section provides the context for the strategy – the MTRS and its objectives. Section three examines the Kano State media and communication landscape. It identifies popular channels of communication including broadcast media and face-to-face communication. Section four discusses the participatory and objective-driven approaches adopted for the communication strategy. The section also provides tips for achieving effective communication of the MTRS to different stakeholders. Section five identifies the MTRS' varied groups of stakeholders that will be engaged strategically. They include:

- The Government
- The taxpayers
- Professional bodies, tax practitioners, consultants, and agents
- Media and advocacy groups
- Internal stakeholders

Section six proposes a two-phase approach to the execution of the communication strategy, the inception and implementation phase. The immediate focus of the inception phase will be to develop core communication tools, train KIRS and other revenue-generating MDAs staff on strategic communication and engage only priority stakeholders. Communication activities will be fully rolled out during the implementation phase.

Section seven presents a work plan that can guide the effective implementation of activities. It contains columns and rows for stakeholders, objectives, key messages, channels and tools, frequency of activities, expected outcomes, means of verification, and budget. Section eight discusses how to address human resources gaps and funding requirements for communication strategy. Section nine provides ways for measuring the progress in the implementation of the communication strategy to ensure its implementation is moving in the right direction. Section ten examines the mitigation strategy against potential risks around the implementation of the strategy and transition management. This includes inadequate stakeholder engagement, a weak collaboration between KIRS and other revenue-generating MDAs, and slow implementation of communication strategy due to inadequate staff skills and how they can be managed.

Section eleven is on the conclusion and recommendations. The section recommends an integrated communication approach whereby different communication methods and interconnected activities target different stakeholders, closely working with the Kano State Ministry of Information and Internal Affairs on MTRS communication, ensuring consistent and accurate messaging, a strong collaborative relationship with revenue-generating MDAs, strategic communication training to staff etc.

The strategy is designed to provide a coordinated and informed approach to messaging and channel selection for effective communication and engagement of the stakeholders and should be consulted regularly for reminders. However, the implementation of the communication strategy will be more effective if it is participatory thereby enhancing ownership and promoting understanding. The development process of the communication strategy involved a variety of stakeholders, it is expected that this will contribute to the buy-in and team alignment to communicate a consistent message around the MTRS and position Kano State to be more proactive to MTRS issues.

Objectives of the Communication Strategy

Communication and engagement with stakeholders around the MTRS are to facilitate the delivery of Kano State's overall objectives on internally generated revenue. This strategy will ensure that stakeholders are adequately and consistently informed to influence the right actions. The key strategic objectives are:

1. To set out the arrangements for communicating the MTRS development and the key strategic objectives, implementation arrangements and progress/ delivery and outcomes; and
2. To guide an inclusive public adoption, sustainability, and full implementation of the MTRS.

Section 2: Context

2.1 The Medium-Term Revenue Strategy

The Kano State Medium-term Revenue Strategy was finalised in 2021 with support from the Foreign, Commonwealth and Development Office – Partnership to Engage, Reform and Learn (FCDO-PERL), with an accompanying implementation plan that recommended the state put in place measures to enhance its potential and capacity for revenue generation. Thereafter, the Technical Working Group (TWG) responsible for the implementation of the MTRS guided revenue-generating Ministries, Departments, and Agencies (MDAs) to roll over and set the medium-term revenue targets for 2023-2025 and align the same with the state Medium Term Expenditure Framework (MTEF).

2.2 Objectives of Kano State MTRS

The MTRS sets out a proposed formal framework to consolidate revenue management and mobilisation. The MTRS seeks to establish a formal framework that:

- Builds broad consensus on revenue goals for the medium term;
- Establishes comprehensive tax system reforms across policy, administration, and the legal framework to realise the revenue goals;
- Commits to a steady and sustained implementation of the strategy; and
- Ensures adequate resourcing for reforms and coordinated support from donors during implementation.

Inclusive formulation, public adoption, sustainability, full implementation, effective communication, and stakeholder engagement will play a key role in the success of the MTRS.

Section 3: Media and Communication Landscape

Kano State residents are avid consumers of news and information and are well-known to be “good radio listeners¹”. According to a 2021 Gallop Broadcasting Board of Governors report, 86% of Hausa speakers listen to the radio. There are 22 radio stations, five TV stations and other print media in the state, making the broadcast media useful channels for engaging stakeholders around the MTRS and building the KIRS profile.

Whilst media professionalism in Kano is improving, securing media coverage can be transactional and the sector to some extent remains politicised. In January 2022, Kano State Government (KNSG) set up a committee to look into the issues of professional misconduct by media organisations in the state².

Despite almost universal access to media, mobile phones, and surging access to the internet, the tradition of face-to-face communication remains one of the most trusted means for engaging people. Since communication will contribute to earning the trust of MTRS stakeholders, the face-to-face/person-to-person approach will feature prominently in the MTRS communication and engagement activities. Social media have reputational issues and may not be appropriate for priority stakeholders. The traditional and religious leaders can be key ‘messengers’ as well, and in rural communities, the town crier still announces important meetings, events, and information.

Working with the Kano State Ministry of Information and Internal Affairs to get the MTRS issues into their media activities is important. The ministry is responsible for managing the image of the state and mobilising the people on programmes and policies of the government facilitating information between the state and the citizenry.

¹ Many campaigns have revealed that radio advertising is 20 per cent more effective at brand building as compared to other platforms. Radio advertising can prove to be one of the most amazing advertising platforms for you. <https://ynaija.com/radio-stations-in-kano/>

² Kano government sets up committee to check ‘media excesses’, Premium Times, January 11, 2020.

Section 4: Approach

The development process of the MTRS communication strategy was participatory, objectives-driven, and impact-oriented. From the outset, the MTRS TWG members agreed it was critical to embed the communication processes within MTRS for sustainability. Subsequently, over a two-day session at the 2023-2025 Kano State Medium-Term Revenue Target Setting and Drafting the MTRS Communication Strategy and Training Plan workshop held in Zaria, Kaduna State in July 2022, the TWG members and representatives from revenue-generating MDAs guided the development of the strategy. With facilitation support by PERL-ARC and in compliance with the participatory practice approach components, the MTRS communication strategy was developed.

An information collation template was deployed to get a well-rounded view of inputs. The template guided the participants into taking a methodical look at communication practices about taxation in Kano State, obtained inputs, ideas, viewpoints, experience, and expertise covering the effectiveness of previous and ongoing communication activities, target audience/stakeholders, key messages required by the stakeholders, available human and financial resources, suitable channels, tools, and timelines.

TABLE 1: INFORMATION COLLECTION METHOD

Stakeholder/Source	Method
KIRS, Ministry of Finance and Economic Development (MoFED), LGCs and other revenue-generating agencies	Workshop
Taxpayers - Organised private sector, informal sectors (Market associations)	Group discussion
Professional bodies, tax practitioners, consultants, and agents	Group discussion
Media, advocacy groups and CSOs	Group discussion
Documents	Content analysis

Essential information was collected and assembled in standard order for analysis. Collated information assisted in prioritising communication activities and identifying the current opportunities and challenges for the MTRS communication activities. The contributions and inputs from the stakeholders contributed to the development of a strategy that will ensure inclusive formulation, public adoption, sustainability, and full implementation of the MTRS.

TABLE 2: ESSENTIALS FOR COMMUNICATING THE STATE'S MTRS

<ul style="list-style-type: none">• Clear understanding of the stakeholders' communication needs• Communications would be infused with MTRS objectives• Objective's setting would be realistic in terms of timeframes, budgets, and resources• Every revenue-generating MDAs and stakeholder should be involved• Communication should be consistent & coordinated, having continuity across the messages and measurable• Modern communication mediums e.g. website should be adopted• Top tip: Start with the stakeholders that are the highest priority
--

As indicated in the MTRS, anticipated communication channels will include key stakeholder events and town hall meetings with internal stakeholders including KIRS, staff of revenue-generating MDAs, wider government stakeholders, and external stakeholders including market groups, Business Membership Organisations (BMOs), professional bodies, and tax consultants. At KIRS, town hall meetings have been an important channel for informing and engaging citizens about emerging issues. It would be a useful channel for MTRS visibility and getting early feedback on implementation.

Below are additional essential tips for planning effective town hall meetings.

TABLE 3: ESSENTIALS FOR PLANNING EFFECTIVE TOWN HALL MEETINGS³

<ul style="list-style-type: none">• Form a planning committee and work with partners to plan and hold your event• Start planning early, At least three months before the event• Identify and state objectives; prepare an agenda• Select a conducive, accessible venue• Identify moderator/s, panellists and participants and send out invitations• Prepare panellists and moderators for the event• Prepare and produce communication materials• Promote the event• Provide refreshments and transport

³ Informed by the Upper Hudson Peace Action; *How to Organise a Town Hall Meeting*

Section 5: Stakeholder Segmentation

MTRS stakeholders have been grouped into five categories. The groups are varied, it will therefore be important to collaborate with them strategically. During the implementation, some stakeholders will receive consistent messages while others will receive only highly targeted communication and engagement.

- The Government
- Taxpayers
- Professional bodies, tax practitioners, consultants, and agents
- Media and advocacy groups
- Internal stakeholders

TABLE 4: INTERNAL AND EXTERNAL STAKEHOLDERS' SEGMENTATION

Government	Taxpayers	Professional bodies, tax practitioners, consultants, agents	Media and advocacy groups	Internal Stakeholders
<ul style="list-style-type: none"> • The Executive Council • Kano House of Assembly Committees on Finance, public account, and appropriation • Principal officers of the House of Assembly • Cabinet Office • Ministry of Finance – Office of the Accountant General • Ministry of Planning & Budget • Revenue generating MDAs • Ministry of Justice 	<p>Taxpayers</p> <ul style="list-style-type: none"> • Organised private sector (MAN, NASSI, etc.) • Expatriates • Informal sectors (Market associations, SMEs, etc.) • Labour unions • Business Membership Organisations • Trade unions 	<p>ICAN, Estate valuers & quantity surveyors, NBA Kano State Chapter, Association of private schools, MMA, COREN, CITN, ANAN etc.</p>	<ul style="list-style-type: none"> • CSOs • Media – electronic and print • Academia • CBOs • Traditional rulers, the council of Ulamas 	<ul style="list-style-type: none"> • Revenue collectors, tax administrators from state MDAs and LG councils • Technical advisors/ Consultant • Informants providing intelligence about tax evaders

Government	Taxpayers	Professional bodies, tax practitioners, consultants, agents	Media and advocacy groups	Internal Stakeholders
<ul style="list-style-type: none"> • Ministry of Information and Internal Affairs • Police and other law enforcement agencies. • Association of Local Government of Nigeria (ALGON) • Local Government Tax Force Committee on Revenue • Office of the Head of Civil Service 				

Section 6: Implementation

A phased approach will be adopted for the execution of the MTRS communication strategy. Phasing will help KIRS in the effective planning and execution of activities. It also gives stakeholders enough opportunity to participate and engage in communication. The MTRS communication strategy implementation will thus take a two-phase approach.

6.1 Phase One: Inception

The success of the MTRS depends on vertical and horizontal teamwork, coordination, and monitoring across MDAs and other levels of government. The primary goal of the Inception Phase will be to build a sustainable structure for the implementation of the MTRS's internal and external communication activities and achieve stakeholder consensus and buy-in regarding the objectives of the MTRS.

Major indicative activities will include:

- Defining the scope for the inception phase based on available human and financial resources and developing a work plan;
- Establishing appropriate structures in KIRS for the implementation of the MTRS communication strategy;
- Publishing MTRS TWG Strategic Plans.
- Training KIRS/MDA senior staff, communication team, and PR team from revenue-generating MDAs on strategic communication and engagement;
- Building awareness among revenue-generating MDAs;
- Establishing platforms, channels, or protocols for exchanging MTRS information;
- Defining roles and responsibilities;
- Holding a series of high-level meetings with priority stakeholders (especially government stakeholders for any needed approvals, formal or informal), to galvanise political support at the state and local government levels;
- Undertaking continuous stakeholder mapping;
- Providing communication and visibility support to the official unveiling of MTRS;
- Developing communication tools including MTRS FAQs, factsheets, presentation slides, print materials, and a compendium of relevant tax administration documents;
- Deploying online communication e.g. website, Facebook, and WhatsApp for information sharing. Ensure well-formatted MTRS, FAQs are available on the KIRS and other Government websites;

The immediate focus of the Inception Phase will be to engage only priority stakeholders, strategic communication training (please refer to the MTRS training plan) and develop core communication tools for engagement activities. In the next phase (implementation), some communication activities may reoccur or continue as may be required.

6.2 Phase Two: Implementation

This is the phase when communication and stakeholder engagement activities will be fully rolled out. Stakeholder groups will be engaged with many of the identified channels and tools including town halls and meetings with stakeholders, community dialogues, and high-level courtesy visits amongst other activities aimed at bringing awareness to the MTRS.

Major indicative activities will include:

- Generating interest and driving positive engagement through sensitisation to various stakeholder groups;
- Engaging the media;
- Developing a list of trusted journalists and editors. Feed them story ideas, and information to facilitate their reporting;
- Facilitating media coverage of MTRS events;
- Monitoring coverage consistently in key media outlets;
- Maintaining a close working relationship with PR teams at revenue-generating MDAs including the Ministry of information and Internal affairs;
- Including MTRS updates as permanent agenda items at MDAs' monthly meetings, and implementing decisions;
- Providing practical information, addressing stakeholders' barriers, creating behaviour change, and keeping stakeholders engaged and participating;
- Continuing with the day-to-day communication and engagement whilst we work on the strategic initiatives e.g. Tax week;
- Releasing key reports on the progress to improve transparency and accountability of budget finances, such that demand for services and willingness to increase taxes will grow over time and ensure that increased taxes are not lost due to leakages or inefficiencies;
- Linking government developmental projects to payment of taxes (Tax for service);
- Publishing Annual Report on KIRS MTRS performance;
- Developing and institutionalising stakeholder engagement with taxpayer representatives and associations;
- Reviewing print materials' content in conjunction with web content upgrading;
- Undertaking Routine Review performance and monitoring progress.

Section 7: The Communication Strategy Workplan

Stakeholder Group	Objective	Key messages	Activities, channels & tools	Phase and Frequency	Required resources	Expected outcome	Means of Verification	Budget Naira
Government	To increase their support for the Revenue Strategy, its successful implementation and provide adequate feedback information on arrangements, implementation, and progress	Support to the implementation of tax policies, laws and MTRS that will: <ul style="list-style-type: none"> ○ Reduce double taxation ○ Increase manpower at KIRS and LGCs ○ Improve capacity ○ Prompt approval/release of funds ○ Pass budgetary provisions of all revenue codes without delay (including new and existing laws) ○ Improve monitoring, evaluation ○ Strengthen oversight functions 	Advocacy visits	Bi-Annual	<ul style="list-style-type: none"> • Annual Reports • Quarterly progress reports • Presentation slides • Motivational items • Short videos • Mailing list • Release of key reports, surveys, etc. • Leaflet, fact sheet and Fliers 	<ul style="list-style-type: none"> • Improved political support at state and local government levels • Improved coordination and synergy among implementing MDAs • Improved monitoring and oversight functions • Aligned tax policies and laws passed by the Kano State House of Assembly • Increased citizens' awareness of tax matters 	<ul style="list-style-type: none"> • Progress Reports (Annually, Quarterly, and monthly) • Media clips, Attendance sheet, pictures 	N53 Million
			Courtesy visits	Quarterly				
			High-level sensitisation meetings	Quarterly				
			Invitation to tax events e.g. tax week	Annually				
			Quarterly meetings	Quarterly				
			Conferences/ Tax summits	Annually				
			Workshops/ seminars	Quarterly				
			Interactive events	Bi-annual				

Stakeholder Group	Objective	Key messages	Activities, channels & tools	Phase and Frequency	Required resources	Expected outcome	Means of Verification	Budget Naira
		<ul style="list-style-type: none"> ○ Support KIRS/LGCs reporting systems ○ Implement Tax for Service ● Create additional revenue codes ● Ensure TSA compliance ● Enhance synergy ● Engage the traditional rulers, Ulamas to sensitise the public on the importance of paying taxes. 						
Taxpayers	To increase awareness and ensure compliance with tax laws, policies, and procedures	<ul style="list-style-type: none"> ● Compliance with civic responsibilities ● Support in monitoring the government activities, participate in governance ● Knowledge on how to pay, the amount to pay, and where to pay to curb sharp practices by consultants, tax 	Town hall meetings	Bi-annual	<ul style="list-style-type: none"> ● Jingles ● Radio drama ● Radio magazine programmes ● Call in programmes ● Theatre ● Fliers ● Printed FAQ (Hausa & English) 	<ul style="list-style-type: none"> ● Improved behavioural change and compliance ● Increased number of inquiries ● Increased revenue generation ● Increased information tax 	<ul style="list-style-type: none"> ● Progress Reports (annually, Quarterly, and monthly) ● Increase in taxpayers' 	N49 million
			Media (radio, TV, newspaper, and billboard) adverts in Hausa and English languages	Regularly				
			Roadshows	Regularly				

Stakeholder Group	Objective	Key messages	Activities, channels & tools	Phase and Frequency	Required resources	Expected outcome	Means of Verification	Budget Naira
		collectors, and their agents etc.	Website Tax events Lectures on key sections of MTRS Interactive events	Regularly Quarterly Quarterly As Required	<ul style="list-style-type: none"> • Branded items e.g. T-shirts • TV, radio talk shows • Presentation slides • Mailing List • Public Notices • Annual Reports • Release of key reports, surveys, etc. 		compliance with the tax database	
Professional bodies, tax practitioners, consultants, agents	<ul style="list-style-type: none"> • To increase the level of awareness for the inclusive adoption and implementation of the state MTRS • To provide technical support for the implementation of the state MTRS 	Same as above	Same as above		Same as above	<ul style="list-style-type: none"> • Increased compliance level • Increased number of inquiries • Increased revenue generation • Improved tax reporting system using standard practice 	Same as above	

Stakeholder Group	Objective	Key messages	Activities, channels & tools	Phase and Frequency	Required resources	Expected outcome	Means of Verification	Budget Naira
Media, advocacy groups and CSOs, academia	<ul style="list-style-type: none"> To seek their support for the successful implementation of the MTRS and its accompanying communication strategy To provide/ disseminate adequate information on implementation arrangements and progress 	<ul style="list-style-type: none"> Comply with civic responsibilities Monitor the government and participate in governance Support oversight functions by the state assembly Produce informative programmes Participate in tax week events Sensitised the general public on the importance of tax Advocate for tax for service Etc. 	<ul style="list-style-type: none"> Town hall meetings 	Quarterly	<ul style="list-style-type: none"> News releases Press kits Photos Fact sheet News stories Articles Features Mailing List Annual Reports Release of key reports, surveys, etc. 	<ul style="list-style-type: none"> Positive media coverage Support from CSOs 	Copies of newsletters , Attendance sheets, pictures, reports	N27 million
			<ul style="list-style-type: none"> Roundtable discussions 	Quarterly				
			<ul style="list-style-type: none"> Media briefings and engagements 	Regularly				
			<ul style="list-style-type: none"> Interactive events 	Quarterly				
Internal stakeholders	To ensure inclusive formulation/review where necessary and internal adoption for full implementation	<ul style="list-style-type: none"> Success requires tight teamwork and transparency Improve skills in tax laws, tax 	Technical meetings with the technical staff of revenue-	Monthly	<ul style="list-style-type: none"> Printed FAQs Online media (Facebook, WhatsApp) Slides 	<ul style="list-style-type: none"> Improved coordination and teamwork Increased awareness 	Copies of minutes of meetings, Attendance sheets,	N21 million

Stakeholder Group	Objective	Key messages	Activities, channels & tools	Phase and Frequency	Required resources	Expected outcome	Means of Verification	Budget Naira
	and sustainability of the MTRS	administration, and communication <ul style="list-style-type: none"> Participate in workshops Collaborate with the Kano State Ministry of information Be abreast of statutory responsibilities (revenue codes, enabling laws, moral persuasion in dealing with taxpayers etc.) 	generating MDAs Quarterly meetings with top management staff of Revenue generating MDAs Workshops Monthly meetings	 Quarterly Quarterly Monthly meetings	<ul style="list-style-type: none"> Training materials Tax education materials etc. 	among revenue-generating MDAs	pictures, reports	

Stakeholder Group	Objective	Key messages	Activities, channels & tools	Phase and Frequency	Required resources	Expected outcome	Means of Verification	Budget Naira
		<ul style="list-style-type: none"> • Develop a comprehensive database of all taxpayers and revenue codes existing in the MDAs • Consultants - discharge your duties according to the terms of reference of engagements etc. 	Town hall meetings	Bi-annual				

Section 8: Communication Infrastructure

8.1 Human Resources

The KIRS team's capacity to engage and communicate MTRS to diverse stakeholders – from senior government officials, tax practitioners, consultants, agents, and taxpayers to media and advocacy groups, and professional bodies with hundreds of members and traditional leaders in small communities where literacy is low is important to the success of the communication strategy. To be effective in engaging and earning the trust of these various groups, KIRS must communicate in ways that are both accessible and credible. That requires an informed understanding of the stakeholders, their access and how they consume the information they seek, and whom they trust to deliver it to them.

Participants at the 2023-2025 Kano State Medium-Term Revenue Target Setting and Drafting the MTRS Communication Strategy and Training Plan workshop agreed that awareness and knowledge of the MTRS are currently low among KIRS staff⁴. Technical meetings and workshops will be held with the technical staff of revenue-generating MDAs. MTRS training plan, the KIRS senior management and communication team in addition to the PR/Communication team at state revenue-generating MDAs should be equipped with new skills in strategic communication.

The Head of Corporate Communication oversees the KIRS Corporate Communication Unit and should work in collaboration with the Kano State Director of Human Resources, the Director of Inspection and Training at the Ministry of Finance and Economic Development, and the Director, of Finance and Human Resources at KIRS to provide capacity gaps solutions around strategic communication needs for the MTRS.

8.2 Funding

From the outset, it is important to brainstorm and identify sources of funding and possible costs for communication activities. This will require estimating the amount of funding needed for each main phase and creating a draft budget for the work plan.

At the 2023-2025 Kano State Medium-Term Revenue Target Setting and Drafting the MTRS Communication Strategy and Training Plan workshop, participants suggested that the budget for the implementation of the communication strategy could be captured as part of the MTRS implementation plan and a budget line can be created in the KIRS annual budgets.

⁴ Insight Mining Process for developing the MTRS Communication Strategy

Section 9: Success Measurement

Without looking back to check how the communication strategy has been implemented or how successful communication activities have been, it will be difficult to make changes and improve. KIRS would encourage feedback from the stakeholders. The feedback will help evaluate the implementation of the strategy.

Simple tracking indicators can include:

- Number and type of communication materials produced
- Number and type of engagement events held
- Increase in revenue generation
- Increase in the taxpayer database
- Increased use of electronic payment platforms
- Increase in the number of inquiries by taxpayers, stakeholders
- Decrease in revenue generation.
- Unchanged revenue generation figures after carrying out communication campaigns.

KIRS will set realistic goals and a monitoring process to ensure that the implementation is moving in the right direction. Successes and shortcomings will be successfully collated and documented by deepening and broadening engagement with stakeholders to establish systems for the routine collection of feedback on MTRS implementation.

Section 10: Risk and Mitigation Strategy

It is crucial to anticipate problems and create a plan to deal with them. This section creates safeguards against potential risks around the implementation of the communication strategy.

Risk Description	Risk Rating	Mitigation Strategy
	1 – Low 2- Medium 3 – High	
Inadequate communication or stakeholder engagement	3	<ul style="list-style-type: none"> • Make engagement with all relevant stakeholders, face-to-face events, and media content interactive and engaging • Evaluate the situation and opt for the safest approach
Weak collaboration between KIRS and revenue-generating MDAs	3	<ul style="list-style-type: none"> • Leverage existing communication platforms • Hold high-level meetings on protocols to promote collaboration • Collaborating MDAs to benefit from incentives provided for all revenue-generating MDAs
Weak, slow implementation of communication strategy due to inadequate staff skills	2	<ul style="list-style-type: none"> • Document areas of challenge • Call-down external technical support
Funding line not created or funding not enough	3	KIRS to make budgetary line for implementing MTRS
COVID-19-related restrictions limiting person-to-person engagement	1	Deploy online channels, mailing lists, media etc.
Transition	3	Hold high-level meetings and/or engage the transition committee on the MTRS

Section 11: Conclusion and Recommendations

11.1 Conclusion

In conclusion, the MTRS Communication Strategy should be consulted regularly for reminders of objectives, key messages, targeted activities, and priority stakeholders around the MTRS. The strategy provides the MTRS TWG with a roadmap for its communication engagement, it links communication activities with the strategic objectives of the MTRS and provides a coordinated and informed approach to messaging and channel selection for effective communication to the target audience.

11.2 Recommendations

Insights from the consultations showed that:

1. An integrated communication strategy such as this whereby different communication methods and activities target different stakeholders is required. For example, radio advertising is good at creating and maintaining awareness or building interest among taxpayers whereas a town hall meeting will provide practical information that can address barriers. Using multiple platforms provides a more significant opportunity to reach people multiple times and in diverse ways to amplify communication.
2. To reinforce the strategic importance, the KIRS should facilitate a high-level launch and endorsement of the Communication Strategy by a Senior Government Official, if possible, the Governor
3. Communications tools on how to pay, the amount to pay, and where to pay should be printed as FAQs (in Hausa & English) including branded items e.g., Calendars.
4. Taxpayers' complaints about indiscriminate and high taxation, communication gap between taxpayers and tax officials, harassment, and intimidation of taxpayers by tax officials, suspected sharp practices by tax officials, the inability of taxpayers to get their complaints redressed and sundry unwholesome tax experiences can influence the credibility of MTRS communication activities, and they should be adequately addressed by the MTRS TWG.
5. The most significant impact will be achieved by using reinforcing messages. Unified messaging is critical as KIRS leads all communication on MTRS, working hand-in-hand with revenue-generating MDAs. Messages should be consistent and accurate, provide a clear call to action, and be positive.
6. Seeing that Hausa is the prominent language across Kano State and most educated people and professionals also speak English; the written communication tools among these stakeholders can be in English whereas, for key stakeholder events and town hall meetings, the preferred language for effective communication should be Hausa where possible.
7. Women and persons living with disabilities (PWDs) are 'hidden opportunities for growth and development. Making their concerns and experiences an integral part of town hall meetings is important as part of the process for ensuring equitable participation of women and men. This will go beyond just including them as

participants by deliberately integrating issues affecting them in town hall meeting discussions around the MTRS. For example, the venue for MTRS town hall meetings should be accessible to people that use wheelchairs for mobility while printed communication materials must be convenient for use by people with visual impairments by using large prints, along with sign languages where possible. Without contradicting important cultural norms, removing constraints, and discouraging factors to help women and PWDs contribute their full potential to the MTRS is encouraged.

8. There should be continuous efforts by the TWG to ensure the process of tax payment is handled professionally. The TWG must strategise how to work closely with the Ministry of Information and Internal Affairs as getting MTRS issues into their media activities will be important. A strong collaborative relationship with revenue-generating MDAs should be developed.
9. The Head of Corporate Communication oversees the KIRS Corporate Communication Unit and works in collaboration with the Kano State Director of Human Resources, the Director of Inspection and Training at the Ministry of Finance and Economic Development, and the Director of Finance and Human Resources at KIRS would provide capacity gaps solutions around strategic communication for the MTRS.
10. The KIRS should facilitate further engagements with the Chief of Staff in taking forward some of the activities given his interest and position as the Chair of the Committee on improving IGR, especially engagement targeted at government and internal stakeholders.



Kano State Government