



EDO STATE
INTERNAL REVENUE SERVICE

**EDO STATE INTERNAL REVENUE SERVICE
STRATEGIC DIRECTION
Roles, Responsibilities and
Key Performance Indicators**

**Volume 1, Version 1
October 20, 2015**

EDO STATE
INTERNAL REVENUE SERVICE

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

APPROVALS

**Comrade Adams Oshiomhole,
Executive Governor Edo State**

.....

**Chief Oseni Elamah,
Executive Chairman,
Edo State Internal Revenue Service
Board**

.....

**Mrs. Vera Obadan
Board Secretary/Secretary to
Edo State Internal Revenue Service**

.....

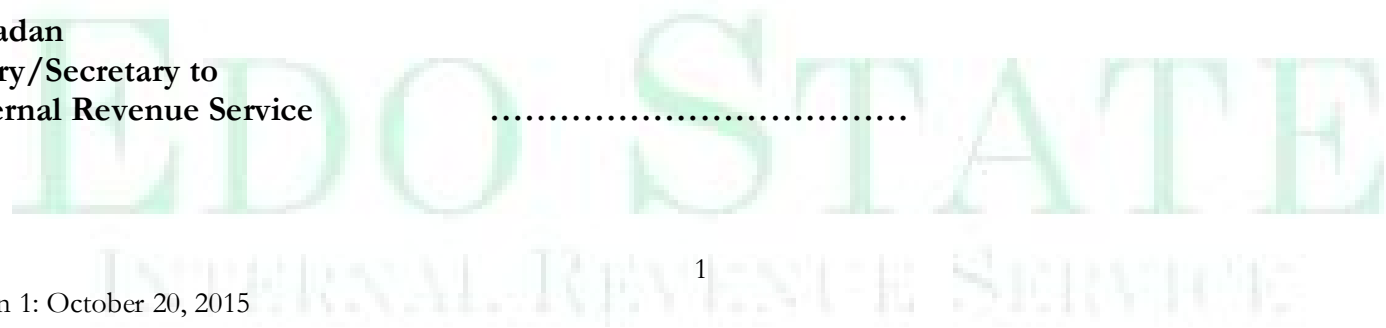


TABLE OF CONTENTS

CHAPTER ONE: STRATEGIC DIRECTION	4
CHAPTER TWO: EIRS TOP LEVEL KEY PERFORMANCE INDICATORS	7
CHAPTER THREE: OFFICE OF THE EXECUTIVE CHAIRMAN	9
CHAPTER FOUR: OFFICE OF THE BOARD SECRETARY	12
CHAPTER FIVE: INTERNAL AUDIT DEPARTMENT	17
CHAPTER SIX: MODERNIZATION UNIT	21
CHAPTER SEVEN: CORPORATE COMMUNICATIONS	25
CHAPTER EIGHT: TAX OPERATIONS DIRECTORATE	28
CHAPTER NINE: LARGE TAXPAYERS DEPARTMENT	31
CHAPTER TEN: OTHER TAXPAYERS DEPARTMENT	36
CHAPTER ELEVEN: LARGE TAX OFFICES AND ZONAL TAX OFFICES	39
CHAPTER TWELVE: MEDIUM AND SMALL TAX OFFICES	45
CHAPTER THIRTEEN: TAX COMPLIANCE DIRECTORATE	53
CHAPTER FOURTEEN: TAX ENFORCEMENT DIRECTORATE	69
CHAPTER FIFTEEN: CORPORATE SERVICES DIRECTORATE	84

EDO STATE

INTERNAL REVENUE SERVICE

Vision Statement

To become the most efficient and transparent revenue generation agency in Nigeria built on integrity, accountability and taxpayer's confidence.

Mission Statement

To render value added services to taxpayers, entrenching a sustainable system of taxation and revenue generation.

Core Values

Integrity

Innovation

Transparency

Unrivalled Professionalism

EDO STATE

INTERNAL REVENUE SERVICE

1.0.Strategic Direction 2016-2019

1.0.1. In pursuance of the Edo State Revenue Administration Law, 2012, establishing the EIRS as a quasi autonomous Revenue Service, the strategic direction below is hereby set for the realisation of the vision and mission of the Service, for the period 2016 to 2019.

1.0.2. In the drive to fulfil its primary function of revenue generation and in consideration of the dire need for substantial increase in Internally Generated Revenue (IGR) to fund social and infrastructural development of the State, especially at a time of dwindling oil revenue, the Edo State Internal Revenue Service (EIRS) sets for itself the following goals.

- To achieve a revenue collection increase of 20 per cent in the first year and 15 per cent thereafter;
- To increase taxpayer registration by at least 60 per cent annually;
- To achieve a tax compliance filing rate of 70 per cent annually;
- To reduce tax arrears and unremitted tax deductions at source by 90 per cent at the end of 2019;
- To ensure that at least 70 percent of registered taxpayer receive tax information leaflets once a year;
- To ensure that every staff of the Service receives at least 100 hours of training annually.

1.0.3. To achieve the above goals, the EIRS has designed a new organisational structure that provides **A ONE-STOP SHOP** for taxpayers that is typical of a tax authority and is supported by modernised work processes and a corporate culture founded on the core values of the Service. The features of the new structure include;

- Separation of powers as to engender checks and balances ;
- Standardization of practices and ensuring the transparency of work-flows and processes across tax offices as to elicit taxpayers' confidence;
- Ensuring that Head Quarters Management and staff focus on the development of operational policies, processes and procedures, and strict monitoring of tax (field) offices using appropriate performance indicators so as to detect corporate risks and proffer timely solutions;
- Ensuring that field offices handle day-to-day tax administration duties in a transparent manner;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

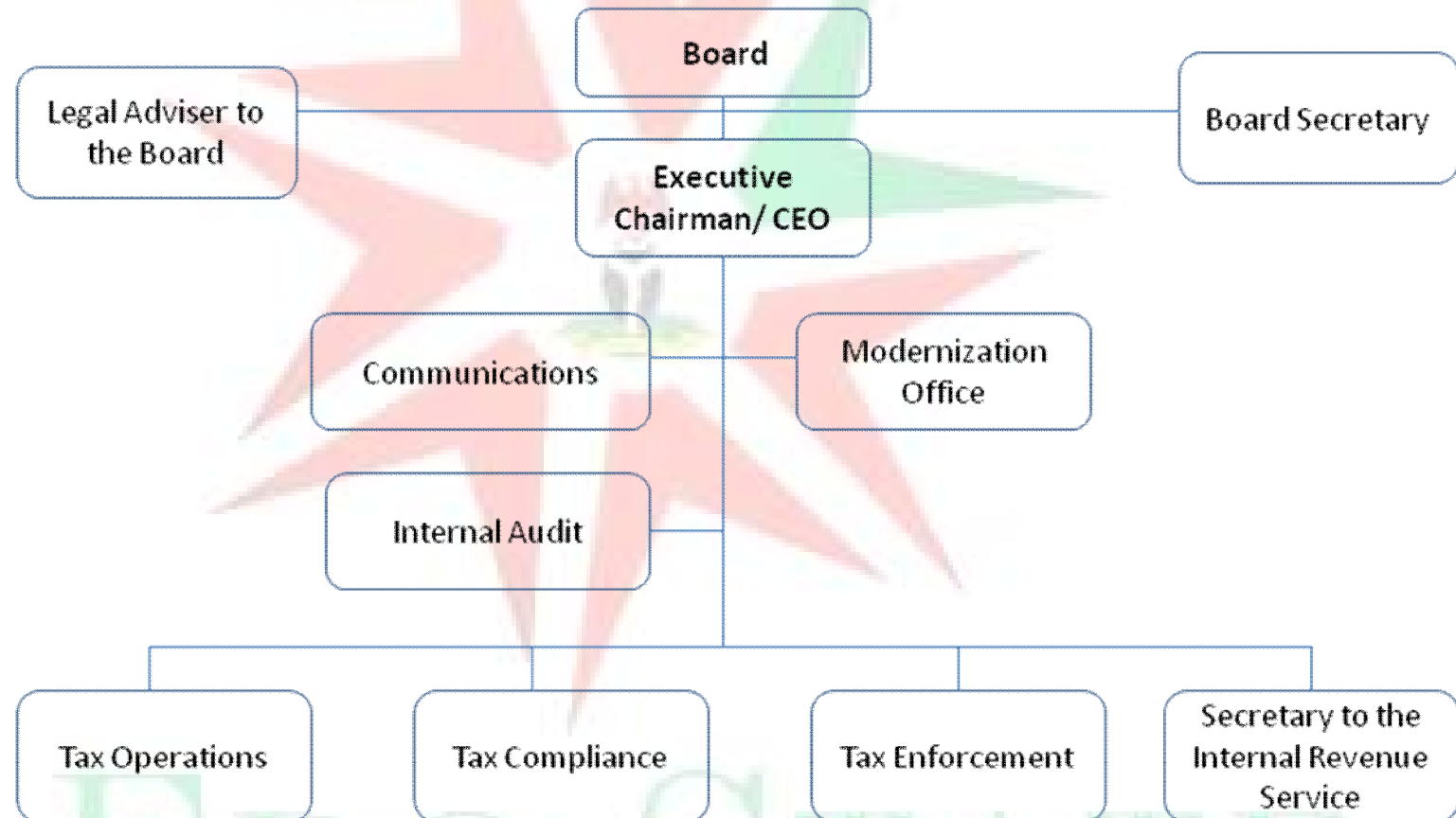
- The creation of tax payers' service units in tax offices to cater for the needs of taxpayers in a manner that demonstrates to the taxpayer that he is the essence of the business of the Service. And to do all other things, including tax compliance enforcement measures, that will elicit voluntary tax compliance;
- The integration of various revenue/tax functions for synergy, ease of data matching, information sharing, cost efficiency and convenience of taxpayers.

1.0.4. The new work processes will be driven by a Performance Management System (PMS) that clearly assigns roles responsibilities and targets to Directorates/Departments/Sections/Units/Individuals. The PMS will incentivize, motivate and reward achievements of goals and targets within set timelines. In recognition of the role of individuals in the process of the improvement of performance, the Service shall ensure that adequate training, coaching, mentoring of staff and the provision of latest technology, to enable them attain the highest level of performance and professional standards. It shall also ensure that the performance of the individual, groups and teams are tied to that of the organization to organizational performance.

EDO STATE

INTERNAL REVENUE SERVICE

Organisational Structure



2.0.EIRS Top-Level Key Performance Indicators (KPIs)

2.0.1. Key Performance Indicators (KPIs) have been selected upon which the overall success of the EIRS would be measured against. These have been selected to highlight performance towards meeting the most important strategic objectives for the Service. As such, these KPIs are provided for both the Medium-Term and the Short-Term **objectives** and are provided below.

Organizational Perspectives	Managerial Concerns	Strategic Objectives	Key Performance Indicators (KPIs)
FINANCIAL	Dwindling Federal Allocations	(i) Achieve 40% of total IGR contribution to State funding mix (ii) Increase the total IGR	IGR percentage growth rate over preceding years or against a set target.
CUSTOMER SERVICES	Deficiency of existing taxpayer service structure and service skills prohibit high quality taxpayer services, documentation/record keeping, speed, and attitude (team spirit, cooperation)	Provide requisite structures, systems and training to provide service delivery in the right manner.	-No. of staff trained. - No. approved taxpayer guides targeted and successfully issued. - No. and spread of approved taxpayer forums carried out.
PROCESS/ OPERATIONAL	Taxpayer compliance levels are low by international comparisons. Hence creating shortfalls in revenue potentials while decreasing the incentive for voluntary compliance; as compliant taxpayers are discouraged by large number of non-compliant taxpayers.	-Achieve 80% compliance rate for companies by 2016 -Achieve 60% compliance rate for enterprises and individuals by 2016	- Percentage of relevant registrations under the PAYE scheme against registered companies records from CAC - Percentage of Filed Returns on Direct Assessment relative to population with TIN. - Percentage of payments collected versus assessments raised. - No. of successful prosecutions.

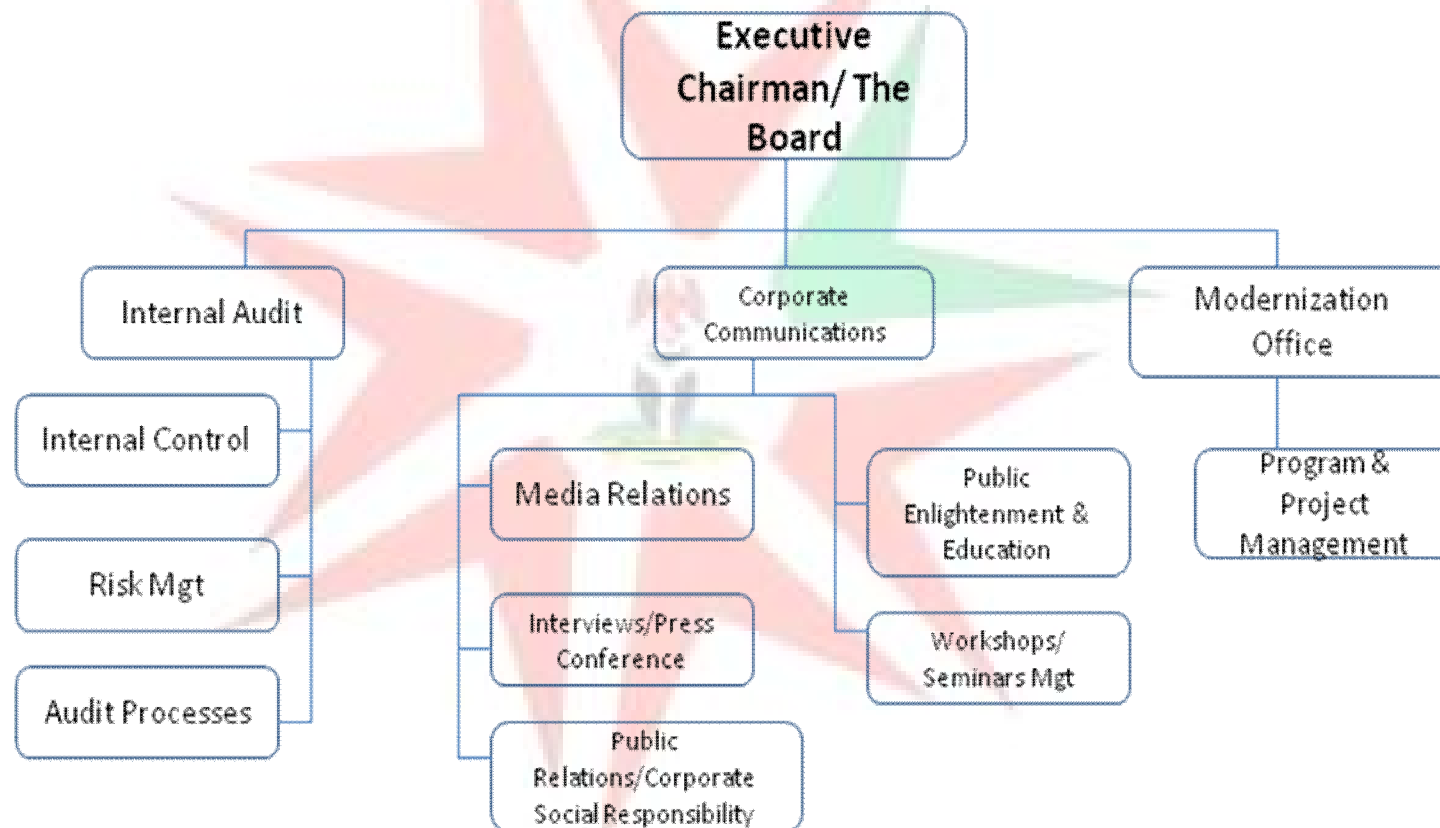
EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

Organizational Perspectives	Managerial Concerns	Strategic Objectives	Key Performance Indicators (KPIs)
LEARNING & DEVELOPMENT	To improve work efficiency, all staff members must acquire a minimum basic operational and ICT skills. This becomes a critical concern considering the future implementation of ITAS.	-Achieve 100 % training hours and computer literacy to enable the use of ICT tools in the application of core technical and support skills across the Service by 2016.	-Percentage of eligible staff who attend ICT & operational training/ sensitization workshops. -No. of allocated PCs with internet access -No. of training hours per staff.

EDO STATE

INTERNAL REVENUE SERVICE

3.0. Office of the Executive Chairman



3.0.1. Attributes of the Executive Chairman

S/N	Attribute
1	Exhibit leadership abilities
2	Ability to focus on the vision of the Revenue Service and to communicate that vision to staff and stakeholders
3	Awareness of operational details, however, not involved with them

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

4	On top of industry trends
5	Capable of articulating customer needs, challenges and business goals
6	Must be credible and have a high level of integrity
7	Ability to see the big picture and plan for the future
8	Ability to perform effectively in complex and difficult situations
9	Ability to achieve success through others
10	Efficient leader of people
11	Should have the courage to take calculated risks
12	Willingness to trust
13	Ability to be independent minded while including others in decision making
14	Exhibit a high sense of optimism at all times
15	Strategic thinking abilities with a focus for detail

3.0.2. Role Statement

To provide pragmatic and motivational leadership for the Service to enable the achievement of its strategic objectives in a manner that fulfils the tax policy objectives of Edo State Government. In working towards the realisation of the objectives, especially with regard to substantially increasing Internally Generated Revenue (IGR), to drive performance through securing a highly motivated workforce, using the latest technology.

3.0.3. Responsibilities

- Be the Chief Executive and Accounting Officer of the Internal revenue Service;
- Be responsible for the execution of the tax policies of government and the day-to-day administration of the Internal Revenue Service;
- To ensure maintenance of proper accounting records in accordance with standard accounting practice and financial regulations of the State in respect of all revenues and expenditure of the Service; all its assets, liabilities, and other financial transactions; and all other revenues collected by the Internal Revenue Service, including income on investments;
- To prepare an annual report, including financial statements, in accordance with generally accepted accounting principles and practice;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- Ensure that available accounting records of the Internal Revenue Service are adequate, in line with financial regulations and prepared by qualified personnel, who must be a member of a recognized professional accountancy body;
- To authorise the power to access lands buildings, books and documents, search and seizure and for distraint on property for the purpose of enforcing the Edo State Revenue Administration Law, 2012; and
- To preside over meetings of the Board and Management.

3.0.4. Key Performance Indicators

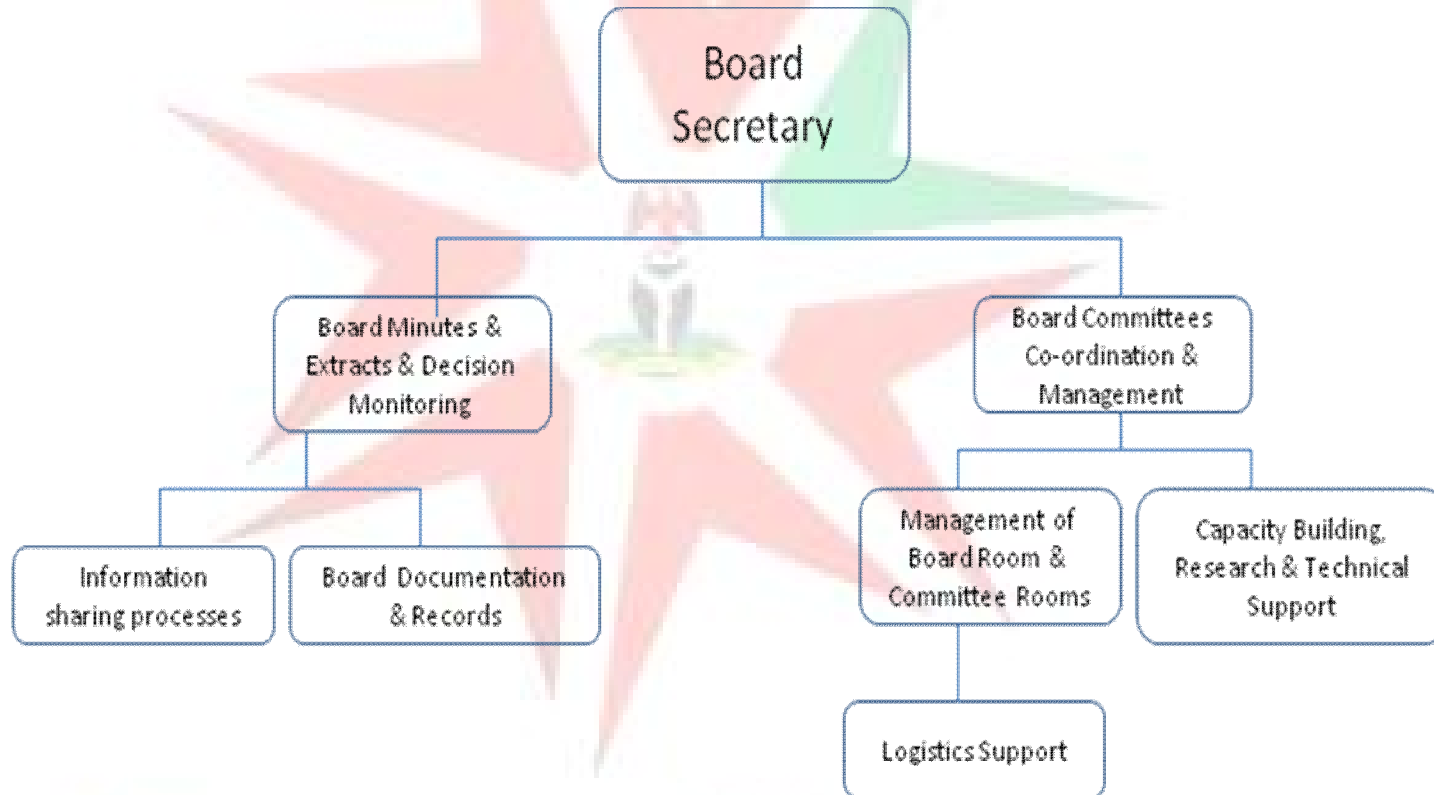
The key performance indicators of the Executive Chairman shall include galvanising the Service to achieve the following objectives.

S/N	Key Performance Indicators
1.	To achieve a revenue collection increase of 20 per cent in the first year and 15per cent thereafter
2.	To increase taxpayer registration by at least 60% annually
3.	To achieve a tax compliance filing rate of 70% annually
4.	To reduce tax arrears and unremitted tax deductions at source by 90% at the end of 2019
5.	To ensure that at least 70% of registered taxpayers receive tax information leaflets once a year;
6.	To ensure that every staff of the Service receives at least 100 hours of training annually and in the process build a workforce that is highly motivated, knowledgeable and competent

EDO STATE

INTERNAL REVENUE SERVICE

4.0. Office of the Board Secretary



4.0.1. Attributes of the Board Secretary

S/N	Attribute
1	Excellent organisational and time management skills

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

2	Excellent administrative abilities
3	Good spoken and written communication skills
4	Teamwork
5	Excellent inter-personal relations skills
6	Good desktop skills
7	Versatile in MS office application
8	A good command of English grammar and spelling
9	Accuracy and attention to detail
10	Excellent listening ability
11	Propensity to deliver on targets under pressure
12	Good documentation and record keeping abilities
13	Must exhibit traits of integrity and credibility
14	Must have a strong character
15	Providing necessary materials that will facilitate Board decisions
16	Should have strong confidence and ability to motivate others.

4.0.2. Role Statement

To assist the Board in upholding the highest standards of corporate governance, through its active oversight, with a view to minimising revenue risks and optimising revenue collection, in accordance with the provisions of Edo State Revenue Administration Law, 2012.

4.0.3. Responsibilities

- To ensure the highest standards of corporate governance in the Service in relation to policies, records and Decisions of the Board;
- To promote cordial relationship between the Board and Management by facilitating information exchange in a timely, complete and accurate manner;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- To ensure that all technical issues receive the prompt and adequate attention of the Board and to draw attention to mandatory and regulatory functions;
- To ensure that all Board papers are presented to the Board and its Committees in an appropriate format;
- To issue notices of meetings of the Board (including notices for Board Committee meetings);
- To keep records of the proceedings of the Board (including proceedings of its Committees);
- To issue notices of General Management, Management and Major Business Meetings of the Service and to keep records of the proceedings;
- To prepare technical and Board papers so as to facilitate decisions of the Technical Committee of the Board and of the Board itself. In all cases to provide alternative options and information that will enable sound decision making;
- To ensure adequate support and efficient operations of the Office of the Executive Chairman. To support the Executive Chairman in all internal and external engagements;
- To ensure proper custody of documents of major assets of the Service;
- To authenticate the seal of EIRS in all contract documents;
- To maintain a data bank of major decisions of the Board ; to notify them promptly and to follow-up on their execution; and to ensure proper maintenance of Board and Management records;
- To provide format for regular interactive meetings held in all Offices of the Service, in the manner indicated in the format of meetings as to foster the acquisition of interactive and communication skills, and to improve effective communication. The Office of the Board Secretary will monitor the execution of the format of meetings in all offices;
- To design topics for discussion during the quarterly General Management Meetings and other meetings as to deal with current issues in tax administration;
- To ensure the maintenance of sound Corporate governance;
- To ensure regular contacts and active participation in Local, National and International Tax Associations as well as maintaining direct contact with other Revenue Agencies and International Stakeholders in Tax Administration;
- To ensure the maintenance of regular contacts with the Public Institutions and Stakeholders that relate with the Board (State Assembly, various Professional bodies and Associations, etc);
- To do everything possible as to facilitate effective Board meetings; and

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- To carry out other responsibilities that may be assigned by the Executive Chairman or the Board.

4.0.4. Interface with others

- Board Members;
- State Assembly (Bills, Information etc);
- State Ministry of Finance (Routine, policy and processing of contract awards);
- State Executive Council (Approval of contracts, etc);
- Other Government MDAs as required;
- All Directorates within EIRS;
- Procurement Unit;
- Tax Policy & Legislation Department;
- Legal and Prosecution (Authentication of Agreements)
- Facility Management (Maintenance of Board and Conference Rooms);
- All Members of the Technical Committee of the Board (Executive Directors and Heads of Department);
- The Media (Print and Electronic)
- Other External Stakeholders; and
- Joint Tax Board (JTB); and
- Tax Appeal Tribunals (TAT).

4.0.5. Key Performance Indicators

S/N	Key Performance Indicators
1.	To ensure that reports of the Board and its Committees meetings are properly recorded and are produced within four working days of the meetings; in the case of Committee and other meetings, and two weeks in the case of Board meetings. <i>To distribute materials for Board meetings, with the notice of the meetings, at least two weeks before such meetings.</i>
2.	To render support services, through research and information, so as to facilitate decision making at Board, and Management levels, as the case may be. This will be done on quarterly basis.
3.	To organize sessions for knowledge sharing, capacity building and stakeholders engagement and buy-in. To this extent, at least three sessions each year will be held for internal and external stakeholders;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

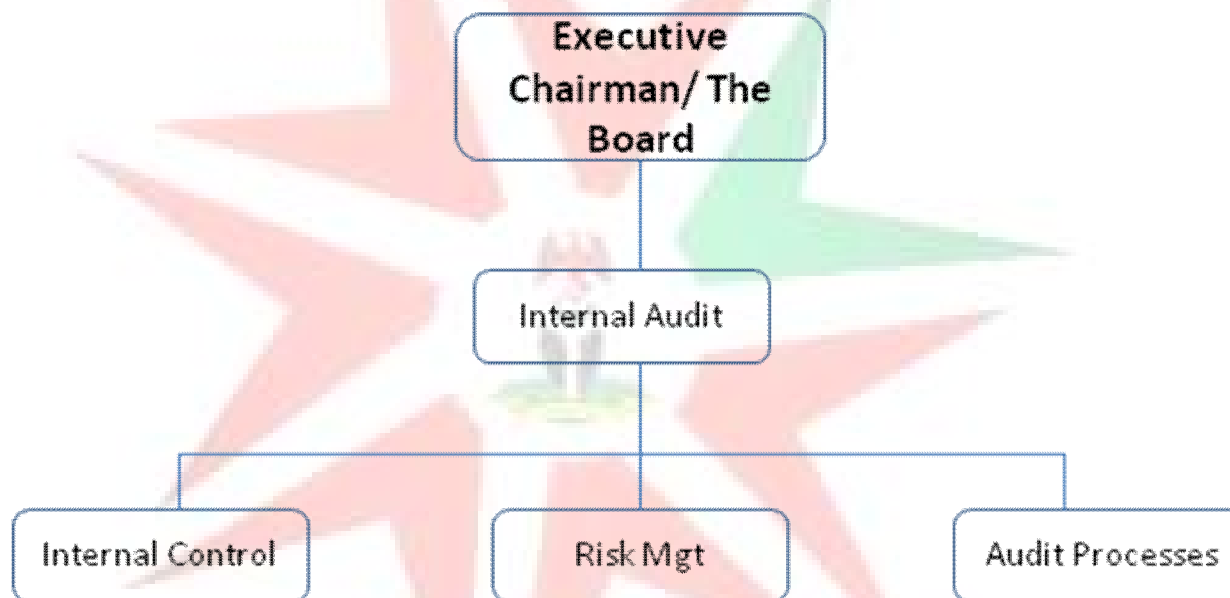
4.	To as much as possible maintain a turnaround time of forty-eight hours for cases forwarded to the Office of the Executive Chairman as well as institutionalising this as a benchmark for the Service.
5.	To provide a half yearly summary of developments in other tax jurisdictions and EIRS as a means of enhancing effective tax communication.
6	To deliver on other duties within the time-line set by such duties.

The logo features a large, multi-pointed star with red and green points. In the center of the star is a small illustration of a person in a suit standing on a globe. Below the star, the text "EDO STATE" is written in a large, green, serif font.

EDO STATE

INTERNAL REVENUE SERVICE

5.0. Internal Audit Department



5.0.1. Attributes of staff in the Internal Audit Department

S/N	Attribute
1	Excellent numeracy and computational skills
2	Eye for details; Good writing skills
3	Solid presentation skills
4	Versatile in ICT knowledge and applications
5	Must exhibit traits of Integrity, Credibility
6	Relationship building
7	Teamwork; Good Communication skills
8	Diversified way of thinking

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

9	Desire to keep on advancing in knowledge
10	Deep, practical understanding of tax environment and macroeconomic trends
11	Intellectual curiosity and independence
12	Strong communication skills
13	Must be able to visually interpret data in graphic form
14	Must be able to identify relationships and dependencies
15	Should be able to determine which risk factors apply to a given situation and the interaction between them

5.0.2. Role Statement

The role of Internal Audit is to bring about the culture of best practice in the EIRS and to ensure that internal controls operate effectively to provide assurance to the Board and the community on the effectiveness and efficiency of the Service. Features of this role include:

- To formulate internal audit policy and programs in collaboration with relevant departments of EIRS;
- To carry out internal audit process on a regular and continuous basis, both at the field offices and in the Headquarters;
- To review and monitor internal processes and procedures, ensuring that internal controls are enshrined in them;
- To serve as a watchdog in the implementation of the financial provisions enumerated under the relevant sections of Edo State Revenue Administration Law, 2012;
- To ensure internal customer satisfaction through quality service delivery;
- To ensure that there is value for money in all EIRS procurements.

5.0.3. Responsibilities

- Monitor and evaluate procedures, processes and internal controls in all activities;
- Identify areas that need improvement and be conscious of continuous improvement in the service delivery process;
- Promote quality aspects in all EIRS operations and act as an internal consultant on quality management issues;
- Promote and maintain standards and procedures for the attainment of goals;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- Ensure that all departmental sub-goals are congruent with the EIRS corporate goal of 'optimizing tax revenue collection and voluntary compliance' in a transparent and effective manner;
- Ensure that all EIRS monies from all sources are accurately and completely accounted for;
- Ensure that all taxes collected are receipted, recorded and paid promptly to the designated IGR accounts;
- Ensure that the Pay Direct system is working well and loopholes are detected and blocked quickly;
- Ensure that EIRS assets, both physical and financial, are recorded properly, accurately and completely, and are well managed;
- Ensure that there are safeguards over the custody and use of all assets;
- Ensure that surplus funds are managed or invested in a way that will bring maximum benefits to EIRS;
- Ensure that all expenditures and other financial outlays are effected with proper approval, and comply with extant financial regulations;
- Ensure that all EIRS assets are safeguarded and accounted for.

5.0.4. Interface with other Departments

- Assist all functional units in the documentation of their operational manuals, to ensure that internal control features are entrenched and guidelines operate effectively;
- Be involved in all reengineering processes, to ensure that internal control features are not compromised;
- Work closely with the Revenue Accounting Unit to ensure that revenue accounting accords with the provisions of the standard accounting principles;
- Work closely with the Finance and Administration department to ensure that annual budgets are implemented as approved and that disbursements meet internal control requirements;
- Work closely with Legal Services & Prosecution department, to ensure that cases listed for prosecution pass the prosecution test, and that judgment debts are diligently pursued for recovery;
- Liaise with and seek the assistance of Human Resource Management Department in the matter of staff recruitment and deployment to Internal Audit department;
- Liaise with and seek the assistance of the Training and Career Development Unit of the Human Resource Management Department in the matter of training for the staff of Internal Audit department in particular and the EIRS in general;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- To undertake, in conjunction with the Intelligence and Surveillance Department periodic reviews of internal controls and procedures where weaknesses have been identified.

5.0.5. Key Performance Indicators

S/N	Key Performance Indicators
1.	Monitoring/ Quality Assessment of EIRS Projects on quarterly basis: i.e. (i) Project monitoring (ii) Interconnectivity Project (iii) Taxpayer Database
2.	Monitoring Compliance to Processes/ Procedures -Audit of Assessment, Registration and Tax Clearance Certificate (Bi-annually) - Audit of Nominal Roll (by end of Third Quarter) - Institute a budget monitoring sub-unit to maintain fiscal discipline, promote strategic priorities and deliver value for money.
3.	Value for Money Monitoring - Carryout price survey and draw up periodic price list for award of contract and direct purchases (quarterly). - Ensure the quantity of fuel delivery issuance and utilisation are carried out as per laid down procedure (monthly).

EDO STATE

INTERNAL REVENUE SERVICE

6.0.Modernization Unit



6.0.1. Attributes of staff in the Modernization Unit

S/N	Attribute
1	Strong analytical skills
2	Excellent ICT skills
3	Excellent research and reportorial abilities
4	Excellent written and oral communication skills
5	Excellent Project Management and monitoring skills
6	Problem solving skills
7	Team building skills
8	Ability to deliver on set targets
9	Ability to deliver under pressure
10	Ability to initiate creative and innovative ideas

6.0.2. Roles

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

EIRS is being transformed into an integrated Modern Tax Authority and the Modernization office ensures that all transformation programs are delivered on time, with the best quality and on budget.

6.0.3. Responsibilities

The key responsibilities of the department are:

- To facilitate the development of the Reform process;
- To help ensure that the reform/change programs receive focused attention based on the approved modernization plan of the Service;
- To ensure that comprehensive modernization plans are developed and in accordance with the Reform Program;
- To ensure efficient determination, sourcing and deployment of resources required for the implementation of projects;
- To track the implementation of all projects;
- To ensure that projects meet minimum governance standards and report exceptions to the Management of the EIRS through the Executive Chairman.
- Anchor the delivery of procurement plans approved by Donors for funded projects;
- To develop an effective communication strategy for communicating modernization programs and changes to EIRS staff and where appropriate external stakeholders.

6.0.4. Interface with other Departments/Stakeholders

S/N	Activity	Interface	Remarks
1	Implementation of all approved Modernization Program/Projects	All Departments	
2	Program Funding, Cost Management and Accountability	Finance & Accounts, Audit, Donors	
3	Harmonization of Corporate Plan with the Modernization Plan	Planning Research and Statistics	

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

4	Taxpayer Services Delivery and Communication	Tax Operations, Compliance and Enforcement Directorates	In particular, liaise with the Tax Operations, Tax Administration, Processes and Programs as well as Tax Policy and Legislation Department, Large Taxpayer and Small and Medium Taxpayer Departments.
5	Development and Implementation of Identified Staff Training Needs and infrastructure	Human Resource Management Department	
6	Communication of Modernization Initiatives and Programs to Staff and Taxpayers	Corporate Communications	
7	Final Review and Sign-off on Technical Accuracy of Information and Communication Products	Tax Policy and Legislation Department	
8	Development and Implementation of Change Management Initiatives	All Departments	
9	Building and Sustaining the Human Capital Needs of the Service to deliver the corporate objectives	Human Resources Management Department	
10.	Compliance with Internal Control and Quality requirements of the Service	Internal Audit Department	
11	Implementation of Information Technology and Communication Programs to achieve corporate objectives and transformation	Information and Communications Technology Department	
12	Contracting and Legal Support	Legal and Prosecution Department	
13	Training Support to Large Tax Payers, Tax Investigation	Large Taxpayers Department, Tax Investigations	
14	Ethics and Value Re-orientation	Intelligence and Surveillance Department	

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

6.0.5. Dependencies

To achieve the desired success to time, quality and budget, the Modernization Program will depend on the following:

- Management involvement, ownership and sponsorship;
- Implementation of an approved Reform Plan and Corporate Governance Structure
- Availability of funds.
- Stakeholders' involvement.
- Availability of qualified Project Team Members on Full-Time Basis

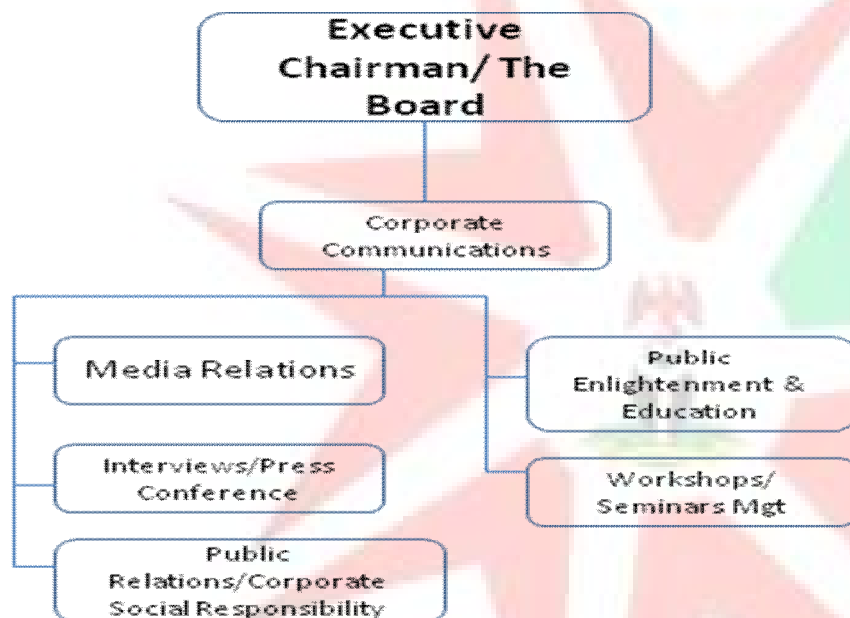
6.0.6. Key Performance Indicators

S/N	Annual Performance Indicator
1	Complete Phase 2 of the Reform project plan
2	Achieve at least 80% disbursement on all approved donor funded projects
3	Conclude the contract renewal and/or engagement of advisory resources as approved
4	Achieving 80% awareness of EIRS Staff on the reform projects

EDO STATE

INTERNAL REVENUE SERVICE

7.0. Corporate Communications



7.0.1. Attributes of staff in the Corporate Communications Unit

S/N	Attribute
1	Excellent oral and written skills
2	Strong computer skills
3	Adept at multi-media tools and applications
4	Excellent inter-personal relations skills
5	Ability to relate well with diverse groups and individuals
6	Ability to develop, maintain and strengthen partnerships with internal and external stakeholders
7	Ability to plan and deliver oral and written communications
8	Ability to present and convey
9	Must be a professional media practitioner
10	Ability to set priorities

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

Excellent time, management skills

7.0.2. Role Statement

To project the image of the Revenue Service and manage all incoming and outgoing communications content.

7.0.3. Responsibilities

- Drive the communication to EIRS people of the purpose and benefits to them and the Service as a whole, of modernization initiatives being undertaken; including signalling impending changes as progress is made under the approved plans;
- Administer the Service's Management Information System (MIS);
- Managing all Media matters i.e. Public Announcements; Press Releases etc and other strategic communication issues;
- Facilitates and manages logistics for interviews and press conferences for the Executive Chairman, Board and Management on change management issues;
- Proposing and implementing programmes to enhance the corporate social responsibility of the Revenue Service;
- Working with relevant Consultants and change management agents in bringing about a realization of the goals and objectives of projects; ensuring that communication projects are completed on time and within the agreed budget;
- To work for unfettered internal communication via the publication of EIRS News Bulletin; dissemination of news through electronic means to individuals and to broadcast information in all Offices of the EIRS;
- To ensure that the public are adequately informed about EIRS reforms and to assist them in understanding tax administration compliance issues. In this regard a News Letter shall be issued quarterly. In addition, stakeholders engagement and interactive sessions shall be held;

7.0.4. Interface with other Departments

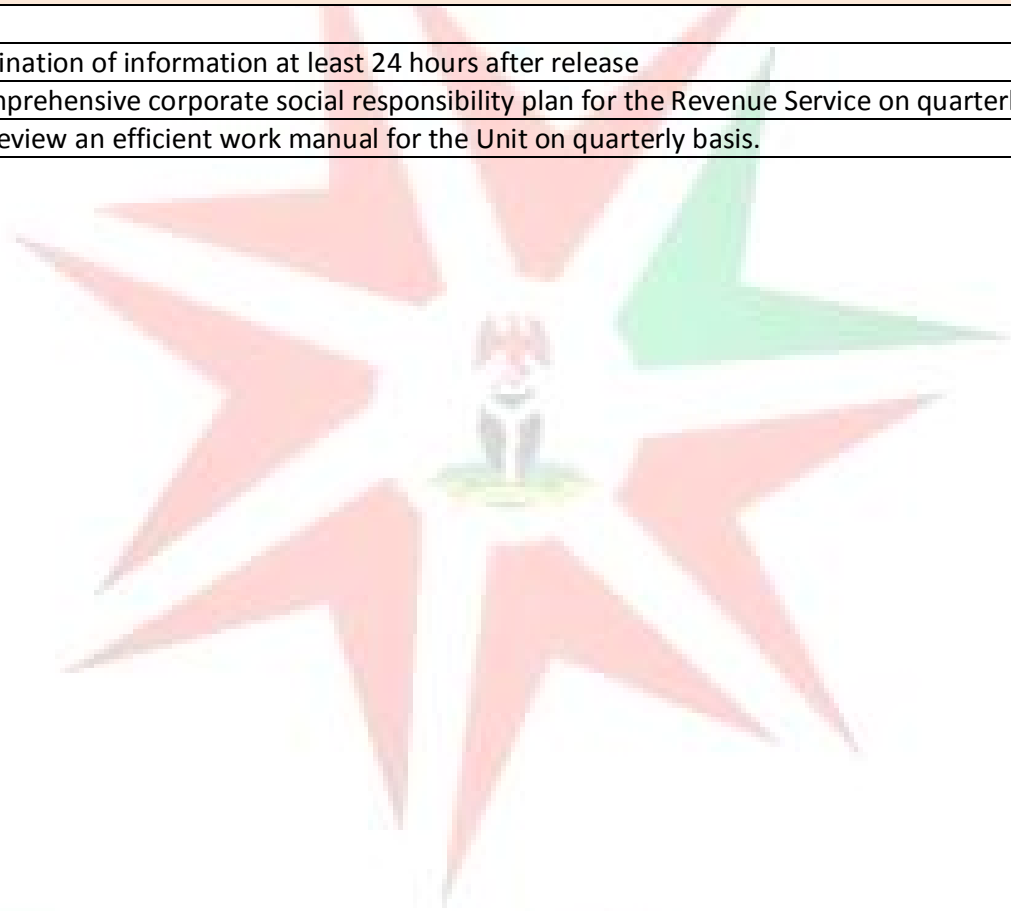
- Liaising with relevant Directorates and Departments for timely communication and dissemination of Service related information;

7.0.5. Key Performance Indicators

S/N	Annual Performance Indicators
1.	Develop and deploy a comprehensive communications plan for the implementation of all Reform and modernization programs of the

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

S/N	Annual Performance Indicators
	Service
2..	Timely dissemination of information at least 24 hours after release
3.	Propose a comprehensive corporate social responsibility plan for the Revenue Service on quarterly basis
4.	Develop and review an efficient work manual for the Unit on quarterly basis.

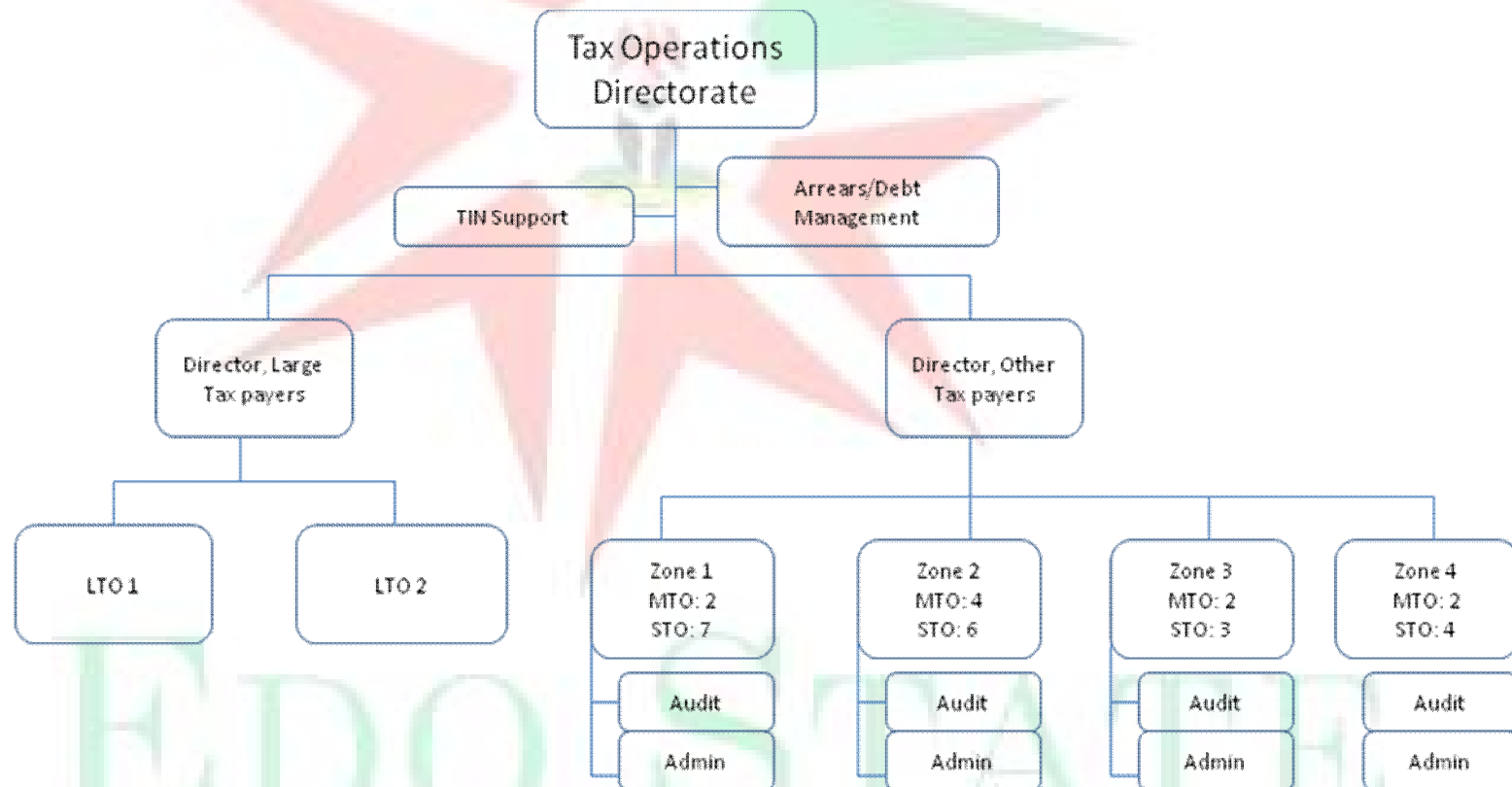


EDO STATE

INTERNAL REVENUE SERVICE

8.0. Tax Operations Directorate

8.0.1. The Tax Operations Group is responsible for the main business of the Service i.e. the process of trying to identify and register all legally obliged taxpayers, assess their true tax liability and collect the revenues that have been assessed. Every other aspect of the Service is in place to support and improve the functioning of this group. Ultimately the performance of this group is the benchmark of the success of the whole EIRS. It is therefore critical that the plans surrounding this group are well formulated.



EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

8.0.2. Attributes for staff in the Tax Operations Directorate

S/N	Attributes
1	Strong understanding of Tax Laws
2	Deep, practical understanding of tax environment
3	Strong grasp of current trends in various industries
4	Strong computer skills
5	Strong communication skills
6	Excellent inter-personal relations skills
7	Strong numeracy and analytical skills
8	Strong organizational and administrative skills
9	Attention to details

8.0.3. Role Statement

To manage the taxpayer population and their compliance with the revenue laws in accordance with the plans developed by the various Headquarters functional areas. In undertaking these activities lead, manage and develop the tax operations staff and ensure that they operate efficiently in accordance with the policies, guidelines and standards established by Headquarters.

8.0.4. Outcomes

To deliver on the functional plans and the budgeted revenue for each revenue line.

8.0.5. Responsibilities

- Develop operational work plans for each department down to the respective office unit in accordance with the functional plans, allocating national business targets on a rational basis;
- Institute arrangements to monitor and report on achievement against revenue targets and performance standards;
- Provide input into the annual planning cycle of the Service with respect to Tax Operations;

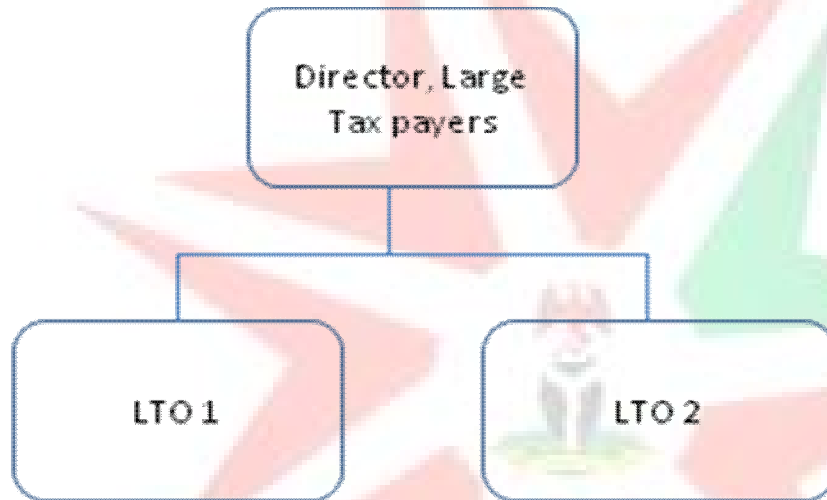
EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- To ensure that relevant HQ functions and monitoring units are given periodic reports on progress of the activities of Tax Operations;
- Institute processes to ensure that policy and procedural guidelines are adhered to by Departments, Units and line staff and to ensure consistency of service delivery;
- Ensure the escalation of legal issues to relevant Headquarters functions for interpretation and eventually to cause guidelines to be issued for use in Tax Offices;
- Identify any compliance risk areas and report these to the relevant headquarter functions together with strategies to improve compliance;
- Identify any weaknesses in internal controls and report these to the Internal Affairs Department;
- Identify training needs of staff and report these to the appropriate Department and relevant functions in Headquarters;
- Develop a tax audit programme for the tax audit of the books of taxpayers and tax agents handled by Large, Medium and Small Taxpayers; and
- Ensure the development of tax audit manuals for use by staff in the audit of taxpayers.

8.0.6. Key Performance Indicators

S/N	Key Performance Indicators
1	Self-Assessment – To achieve 70% Tax returns filing for PAYE and 70% for Direct Assessment
2	To achieve the agreed collection targets of the EIRS
3	To expand the taxpayer revenue base by at least 10% annually
	To ensure referral of cases for prosecution to Legal and Prosecution Department on quarterly basis.
4	100% of all confirmed Taxpayer have been issued with Taxpayer Identification Number (TIN) by end of 2016
5	To manage and reduce PAYE and Direct Assessment Tax arrears by at least 50% by year end
6	To ensure the update all WHT liabilities (with interest and penalties) and to render quarterly returns.
7	(i) Ensure that all known defaulting officers are subjected to appropriate disciplinary measures and, (ii) Identify at least 2 staff from each Zone and Large Tax Office for reward and recognition in 2016, (iii) Ensure that staff of the directorate under go at least 25 training hours per quarter with a view to achieving 100 training hours at the end of the year.

9.0. Large Taxpayers Department



9.0.1. Role Statement

The department will provide a platform for the administration of Large Corporate Taxpayers, as well as taxpayers from Federal MDAs and public servants in the State bearing in mind their locations, needs and requirements and develop strategies toward meeting their requirements. To serve as an executive arm of the Tax Operations Group to provide specialized tax service for taxpayers.

9.0.2. Responsibilities

- To provide a one-stop-shop for all Large Taxpayers as defined throughout the State;
- To assess, collect and account for taxes from the companies falling within the jurisdiction of the LTO;
- Monitor the entry and exit criteria of the LTO cases;
- Provide monthly management information for use at operational management and other management meetings;
- Deliver operational work plans as determined by the Tax Operations Directorate in accordance with functional work plans;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- Institute processes to ensure that policy and procedural guidelines are adhered to by the staff and to ensure consistency of service delivery;
- Make inputs to the Tax Policy & Legislation, Planning, Research & Statistics and the Legal & Prosecution Departments;
- Ensure prompt collection and processing of manifest from the designated Banks and prompt issuance and distribution of receipt to the appropriate files;
- To continuously evaluate the returns of Large Taxpayers and carry out tax audit exercises on them;
- To ensure that staff of the department under go at least 25 training hours per quarter with a view to achieving 100 training hours at the end of the year; and
- To continuously attend to the needs of taxpayers.

9.0.3. Responsibilities to Management

- To assess all taxes on Large Corporate Taxpayers, as well as taxpayers from Federal MDAs and public servants in the State;
- To collect, remit and account accurately for all taxes collected from Large Corporate Taxpayers, as well as taxpayers from Federal MDAs and public servants in the State;
- To provide continuous feedback and make timely periodic progress report in support of tax policy formulation by management;
- To monitor and tax audit taxpayers in taxpayer category to ensure tax compliance and adequate tax payment;
- To strengthen enforcement efforts in order to improve the tax debt management profile;
- To ensure the escalation of legal interpretational issues to Headquarters in accordance with guidelines to be established by the management;
- To liaise with the Directorate to work with the Modernization Unit in developing and delivering any reform and change initiatives that impact on the Tax Operations Directorate in general and LTOs in particular;
- To strengthen the existing interface machineries of the LTOs and other agencies so as to accelerate and enhance the collection of taxes and levies collectible in the Large Corporate Taxpayers sector, as well as Federal MDAs and State Public service;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- To be a front runner in communicating to Large Taxpayers all change issues already introduced by the Modernization Unit and those being contemplated with a view to ensuring the effectiveness and efficiency of the Service;
- To establish performance benchmarks for the category of staff suitable for LTOs bearing in mind staff knowledge of the job, time utilization, attitude to work, ability to learn, dependability, initiative, judgement quality, reliability, etc;
- To develop an Operational Manual in conjunction with the Planning, Research and Statistics Department;
- To liaise with the Tax Policy and Legislation Department to establish a firm and fair system of resolving controversies resulting from tax liabilities in order to instil the taxpayers' confidence in the tax administration process in order to increase tax payers voluntary compliance and thus ensure a basic step toward achieving a successful tax administration process.

9.0.4. Responsibilities to Taxpayers

- To establish a tax friendly environment and attend promptly to tax issues and correspondence that promote voluntary compliance;
- To organize Sensitization Workshops to educate the taxpayers with development that impact on operations in the taxation of personal income.

9.0.5. Responsibilities to Staff

- To breed a dedicated and result oriented set of staff through Workshops and Technical sessions.

9.0.6. Interface with other Departments

- Interface with Tax Policy & Legislation Department in defining grey areas or areas that are prone to various interpretations; use of technical circulars in the department to ensure uniform applications and standards in tax administration and initiating amendments to tax laws;
- Interface with the Legal & Prosecution Department on legal issues pertaining to default on tax provisions;
- Work with the Finance and Administration department in the provision of funds for the smooth running of the department;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- Interface with the Modernization Unit in the provisions of facilities for the running of a Modern Corporate entity;
- Interface with the Human Resource Management department in the identification of training needs of staff of the department;
- Develop operational manual with the Planning, Research and Statistics department to establish performance standards for field operations and create basis for monitoring;
- Interface with the Revenue Accounting Unit to ensure accountability of revenue collected and reconciliation of same.

9.0.7. Key Performance Indicators

S/N	Annual Performance Indicator
1.	To achieve: PAYE- 70% over the performance of the previous year Direct Assessment- 70% over the performance of the previous year
2.	i. Achieve PAYE target of 100 % of annual target ii. Achieve Direct Assessment Target of 100 % of annual target iii. Achieve WHT Target of 100 % of annual target iv. Achieve CGT Target of 100 % of annual target v. Achieve Motor Licensing Target of 100 % of annual target vi. Achieve Stamp Duties Target of 100% of annual target vii. Achieve Consumption Tax Target of 100% of annual target viii. Achieve Pools Betting/Lotteries etc Target of 100% of annual target ix. Achieve Development Levy Target of 100% of annual target
3.	TIN – Achieve 100,000 new TINs Generated
4.	Reduction of Arrears of PAYE: 50% Direct Assessment: increase of 50% over that of the previous year.
5.	Update Reconciled Arrears of MDAs up to December, 2014

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

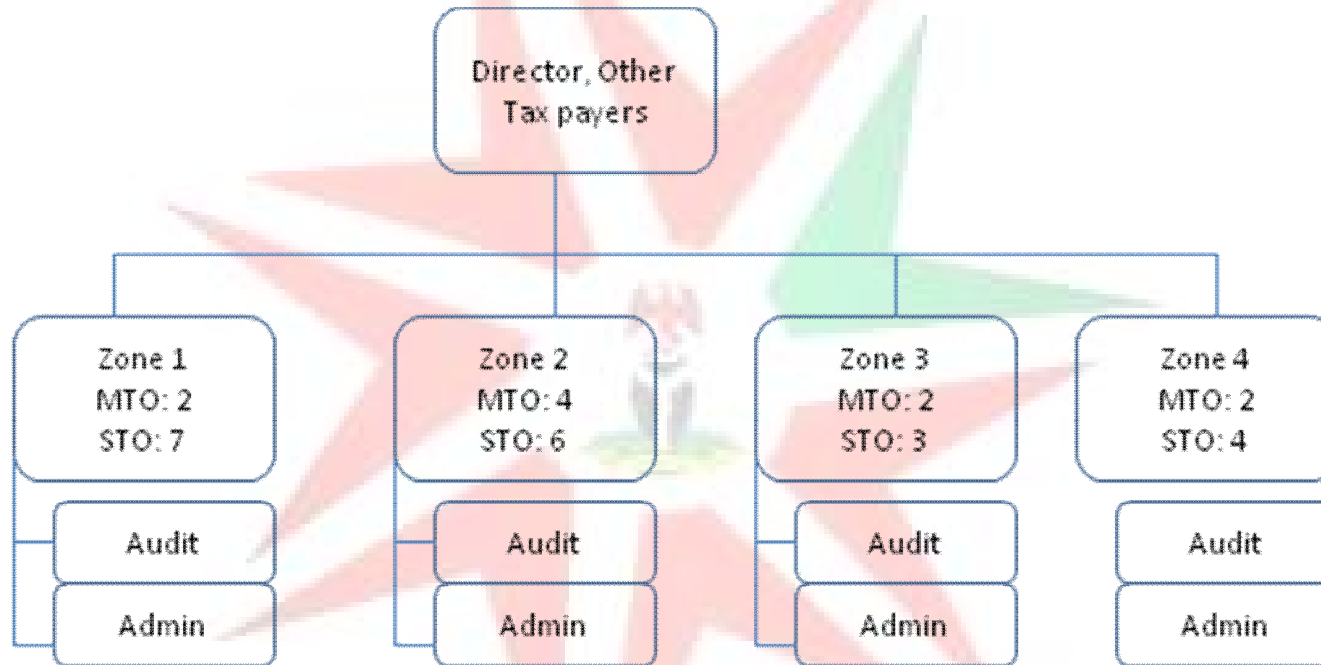
S/N	Annual Performance Indicator
6.	Ensure that all (i) Known defaulting officers are subjected to appropriate disciplinary measures. (ii) Identification of officers for reward and recognition where appropriate.



EDO STATE

INTERNAL REVENUE SERVICE

10.0. Other Taxpayers Departments (Zones 1, 2, 3 & 4)



10.0.1. Role Statement

To manage the small and medium taxpayers' administration through coordinating the tax operations of the four Zonal Offices, ten medium and twenty small Integrated Tax Offices with a focus on increasing the overall tax revenue.

10.0.2. Responsibilities

- Deliver operational work plans as determined by the Tax Operations Directorate in accordance with the functional plans;
- Institute arrangements to monitor and report on Units' achievement against revenue targets and performance standards;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- Expand taxpayer base by bringing into the revenue net all taxpayers including operators in the informal sector;
- Provide input into the annual planning cycle for the Tax Operations Directorate;
- Institute processes to ensure that policy and procedural guidelines are adhered to by line staff and to ensure consistency of service delivery;
- Make periodic reports on progress to the relevant HQ function and monitoring unit.

10.0.3. Interface with other Departments

- Work with the Modernization Unit in developing any reform and change initiatives that impact on the Tax Operations Directorate;
- Identify any compliance risk areas and report these to the relevant headquarters functional unit together with strategies to improve compliance;
- Accomplish accurate accountability and reconciliation with the Revenue Accounting Unit;
- Identify overall training needs for operational staff in conjunction with the Training & Career Development Unit of the Human Resources Department;
- To develop an Operational Manual together with the Planning, Research and Statistics Department to establish performance standards for field operations and act as basis for monitoring same;
- To strengthen enforcement activities in operations in partnership with the Enforcement as well as the Legal & Prosecution Departments in a bid to improve debt management profile;
- To initiate and propose amendments to existing tax laws through the Tax Policy and Legislation Department.

10.0.4. Key Performance Indicators

S/N	Key Performance Indicators
1	Self-Assessment – To achieve 70% Tax returns filing for PAYE and 70% for Direct Assessment
2	To achieve the agreed collection targets of the EIRS for medium and small taxpayers
3	To expand the taxpayer revenue base by at least 60% annually with respect to medium and small taxpayers

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

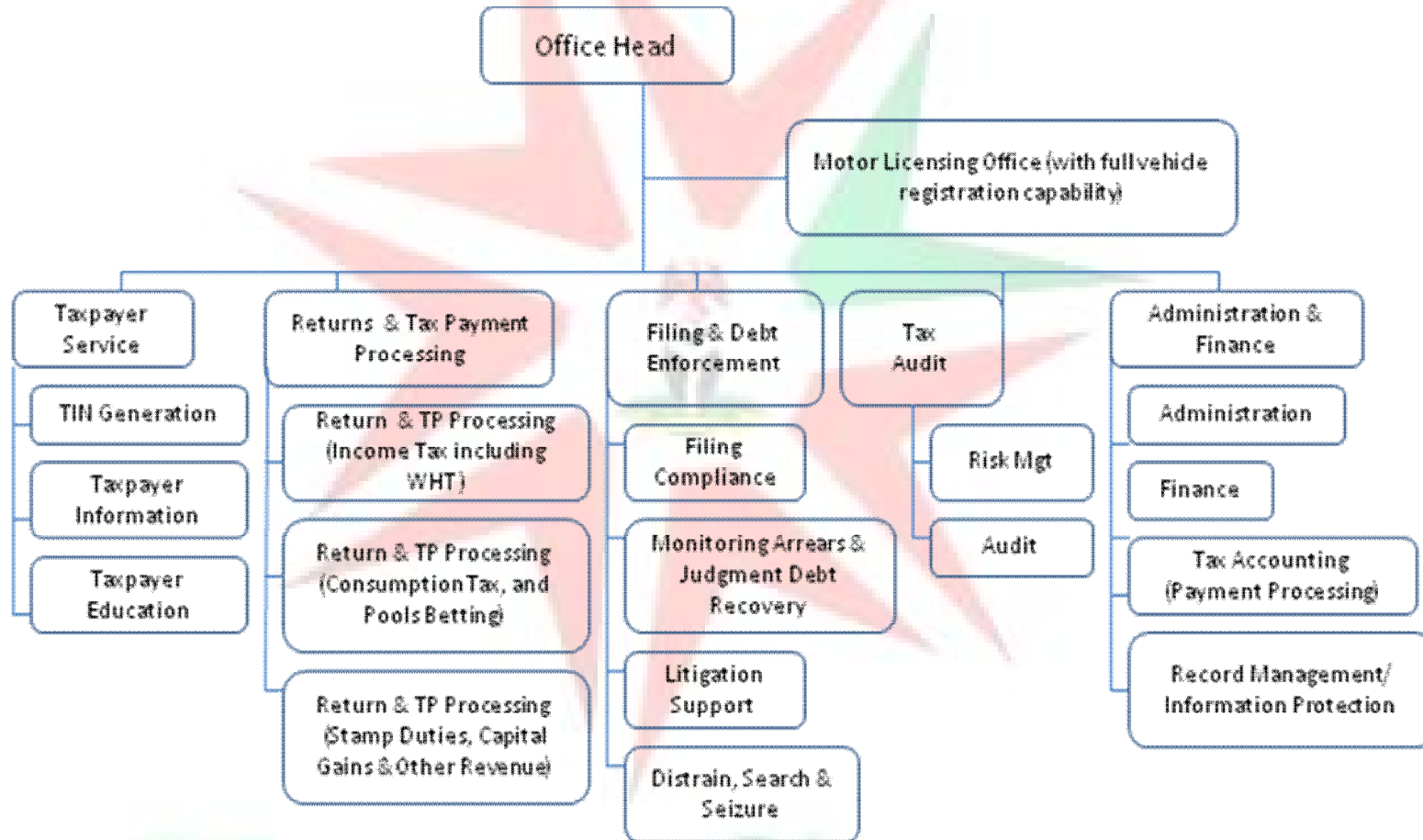
	To ensure referral of cases for prosecution to Legal and Prosecution Department on quarterly basis, through Tax Operations Directorate.
4	To ensure that 100% of all confirmed Taxpayer within every quarter have been issued with Taxpayer Identification Number (TIN) by end of 2016
5	To manage and reduce PAYE and Direct Assessment Tax arrears by at least 50% on quarterly basis
6	To ensure the update on all WHT liabilities (with interest and penalties) and to render quarterly returns.
7	(i) Ensure that all known defaulting officers are subjected to appropriate disciplinary measures and to render quarterly returns (ii) Identify at least 2 staff from each Zone and Large Tax Office, and 1 from the Directorate for reward and recognition in 2016



EDO STATE

INTERNAL REVENUE SERVICE

11.0. Large Tax Offices



11.0.1. Role Statement

To ensure adequate taxpayer service delivery to large taxpayers with a view to ensuring voluntary compliance, and achieve the revenue collection and consequential targets of the Large Tax Office.

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

11.0.2. Responsibilities

- To organise regular stakeholders sensitization meetings with a view to acquainting taxpayers and other stakeholders with their roles and obligations as taxpayers;
- To ensure that taxpayers understand tax returns filing and payment obligations and sanctions for default of tax laws and regulations, processes for appeal and the possibility of defaults culminating in litigation;
- To ensure that Ministries, Departments and Agencies of Government , and other tax collection Agents make tax deductions at source correctly and remit taxes deducted at source timely;
- To expand the tax base by ensuring that all taxpayers register promptly and taxpayer registration numbers (TIN) are issued to them promptly;
- To process taxpayers' requests for tax clearance (TCC) thoroughly and to issue such certificates to taxpayers that qualify within the two weeks period specified in the law;
- To carry out tax compliance checks through prompt tax returns processing to ascertain their correctness and the timeliness of payments with a view to ensuring that taxpayers carry out their tax obligations as and when due;
- To carry out the audit of taxpayers in line the tax audit manual of the department. In this regard to render monthly returns on tax audit cases specifying status of audit; additional assessment raised ; and issues that require the attention of Management;
- To apply sanctions, as provided by relevant tax laws, to cases of default of the tax laws and to prosecute defaulters where necessary;
- To ensure that line staff carryout their duties in line with the objectives of the Service and in accordance with the processes and procedures approved in work manuals;
- To identify the training needs of staff and to ensure that such needs are brought to the attention of appropriate Head Quarters functions and to follow up for the needs to be provided with a view to improving the performance;
- To manage staff of the Office in a manner that motivates them while initiating appropriate steps or disciplinary measures to correct actions of staff that are contrary to the core values of the Service ; and
- To carry out other duties that may be assigned by Management.

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

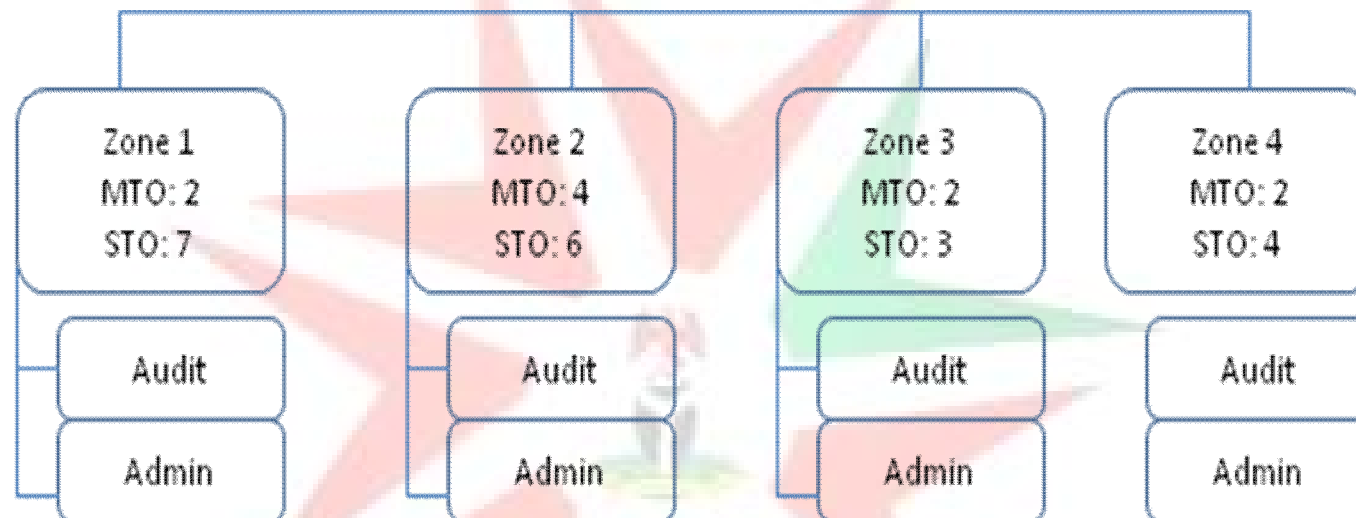
11.0.3. Key Performance Indicators

S/N	Key Performance Indicators
1	Self-Assessment – To achieve 70% Tax returns filing for PAYE and 70% for Direct Assessment
2	To achieve the agreed collection targets of the Office
3	To expand the taxpayer revenue base by at least 60% annually with respect to large taxpayers
	To ensure referral of cases for prosecution to Legal and Prosecution Department on quarterly basis, through the Large Tax Department.
4	To ensure that 100% of all confirmed Taxpayer within every quarter have been issued with Taxpayer Identification Number (TIN) by end of 2016
5	To manage and reduce PAYE and Direct Assessment Tax arrears by at least 50% on quarterly basis
6	To ensure the update of all WHT liabilities (with interest and penalties) and to render quarterly returns.
7	(i) Ensure that all known defaulting officers are subjected to appropriate disciplinary measures and to render quarterly returns (ii) Identify at least 2 staff from each Zone and Large Tax Office, and 1 from the Directorate for reward and recognition in 2016

EDO STATE

INTERNAL REVENUE SERVICE

11.0.4. Zonal Offices



11.0.5. Role Statement

To ensure that medium and small taxpayers offices provide adequate taxpayer service delivery to medium and small taxpayers with a view to ensuring voluntary compliance, and achieve the revenue collection and consequential targets of the Zone.

11.0.6. Responsibilities

- To coordinate the activities of medium and small tax offices within the Zone;
- To facilitate regular stakeholders sensitization meetings with a view to acquainting taxpayers and other stakeholders with their roles and obligations as taxpayers;
- To ensure that taxpayers within the Zone understand tax returns filing and payment obligations and sanctions for default of tax laws and regulations, processes for appeal and the possibility of defaults culminating in litigation;
- To ensure that Ministries, Departments and Agencies of Government covered by the Zone, and other tax collection Agents make tax deductions at source correctly and remit taxes deducted at source timely;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- To take steps that would result in expansion of the tax base by ensuring that medium and small tax offices get all taxpayers registered promptly and that taxpayer registration numbers (TIN) are issued to them promptly;
- To ensure that taxpayers request for tax clearance are processed and that certificates are issued to taxpayers that qualify, within the period specified in the law;
- To ensure that the relevant offices carry out tax compliance checks through prompt tax returns processing to ascertain their correctness and the timeliness of payments with a view to ensuring that taxpayers carry out their tax obligations as and when due;
- To ensure that the relevant tax offices apply sanctions, as provided by relevant tax laws, to cases of default of the tax laws and to prosecute defaulters where necessary;
- To ensure that line staff carryout their duties in line with the objectives of the Service and in accordance with processes and procedures approved in work manuals;
- To identify the training needs of staff and to ensure that such needs are brought to the attention of appropriate Head Quarters functions and to follow up for the needs to be provided with a view to improving the performance;
- To ensure that Officers in-charge of Tax Offices manage staff of the Office in a manner that motivates them while initiating appropriate steps or disciplinary measures to correct actions of staff that are contrary to the core values of the Service ; and
- To carry out other duties that may be assigned by Management.

11.0.7. Key Performance Indicators

S/N	KEY PERFORMANCE INDICATORS
1	Self-Assessment – To achieve 70% Tax returns filing for PAYE and 70% for Direct Assessment for each of the Offices
2	To achieve the agreed collection targets of the Zone
3	To expand the taxpayer revenue base by at least 60% annually with respect to taxpayers within the Zone
	To ensure that medium and small tax offices within the Zone make a referral of cases for prosecution to Legal and Prosecution Department on quarterly basis, through the Zone Office.
4	To ensure that 100% of all confirmed Taxpayer handled by tax offices within the Zone, within every quarter, have been issued with Taxpayer Identification Number (TIN) by end of 2016

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

5	To ensure that all tax offices within the Zone manage and reduce PAYE and Direct Assessment Tax arrears by at least 50% on quarterly basis
6	To ensure that tax offices within the Zone update all WHT liabilities (with interest and penalties) and to render quarterly returns.
7	(i) Ensure that all known defaulting officers are subjected to appropriate disciplinary measures and to render quarterly returns (ii) Identify at least 2 staff from each Zone for reward and recognition in 2016



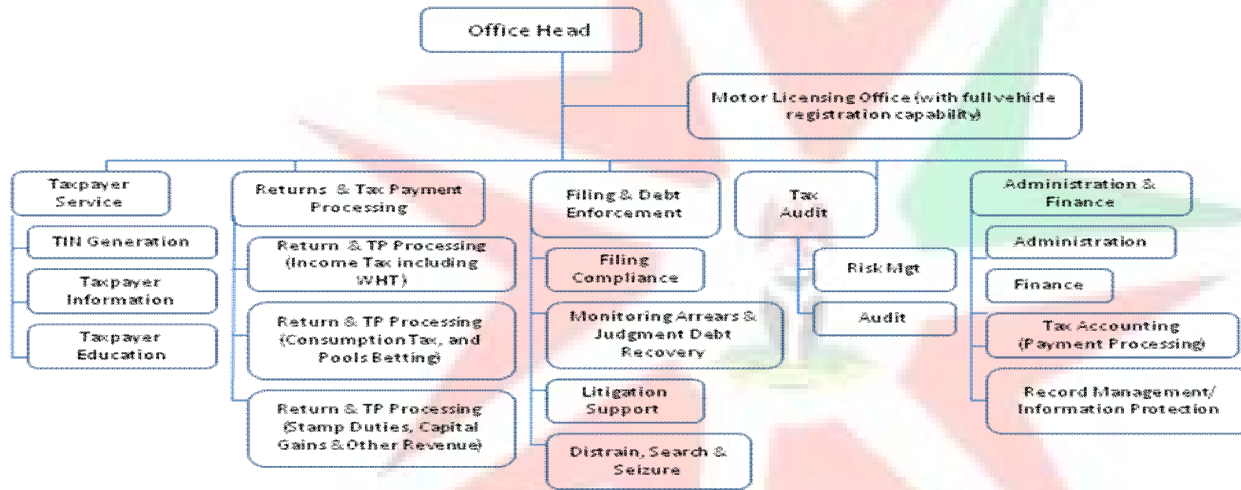
The logo features a large, multi-pointed star with red and green points. In the center of the star is a small illustration of a person standing on a globe. Below the star, the text 'EDO STATE' is written in large, green, serif capital letters.

EDO STATE

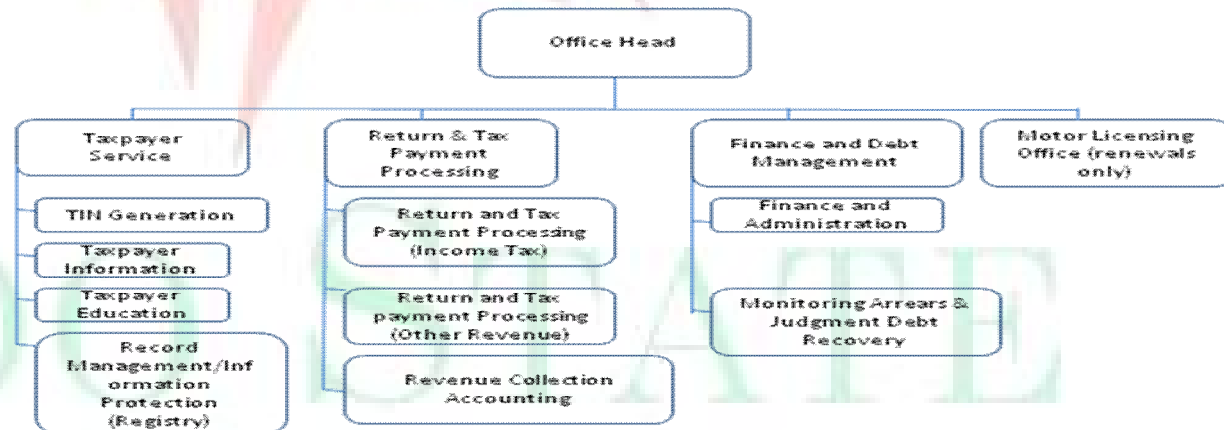
INTERNAL REVENUE SERVICE

12.0. Medium and Small Tax Offices

Medium Tax Office Structure



Small Tax Office Structure



EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

12.0.1. Role Statement

To provide adequate taxpayer service delivery to medium and small taxpayers with a view to ensuring voluntary compliance, and achieve the revenue collection and consequential targets of the Office.

12.0.2. Responsibilities

- To organise regular stakeholders sensitization meetings with a view to acquainting taxpayers and other stakeholders with their roles and obligations as taxpayers;
- To ensure that taxpayers covered by the office understand tax returns filing and payment obligations and sanctions for default of tax laws and regulations, processes for appeal and the possibility of defaults culminating in litigation;
- To ensure that Ministries, Departments and Agencies of Government within the jurisdiction of the office, and other tax collection Agents make tax deductions at source correctly and remit taxes deducted at source timely;
- To take steps that would result in expansion of the tax base by getting all taxpayers registered promptly and that taxpayer registration numbers (TIN) are issued to them promptly;
- To ensure that taxpayers request for tax clearance are processed and that such certificates are issued to taxpayers that qualify, within the period specified in the law;
- To ensure that the office carries out tax compliance checks through prompt tax returns processing to ascertain their correctness and the timeliness of payments with a view to ascertaining that taxpayers carried out their tax obligations as and when due. In appropriate cases the books of the taxpayer will be audited following a risk based case selection;
- To ensure that the offices apply sanctions, as provided by relevant tax laws, to cases of default of the tax laws and to prosecute defaulters where necessary;
- To ensure that line staff carryout their duties in line with the objectives of the Service and in accordance with processes and procedures approved in work manuals;
- To identify the training needs of staff and to ensure that such needs are brought to the attention of appropriate Head Quarters functions and to follow up for the needs to be provided with a view to improving the performance;
- To manage staff of the Office in a manner that motivates them while initiating appropriate steps or disciplinary measures to correct actions of staff that are contrary to the core values of the Service ; and
- To carry out other duties that may be assigned by Management.

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

12.0.3. Key Performance Indicators

S/N	Key Performance Indicators
1	Self-Assessment – To achieve 70% Tax returns filing for PAYE and 70% for Direct Assessment for each of the Offices
2	To achieve the agreed collection targets of the Office
3	To expand the taxpayer revenue base by at least 60% annually with respect to taxpayers within the jurisdiction of the office
4	To ensure that the office makes a referral of cases for prosecution to Legal and Prosecution Department on quarterly basis, through the Zonal Office.
5	To ensure that 100% of all confirmed Taxpayer handled by this tax office , within every quarter, have been issued with Taxpayer Identification Number (TIN) by end of 2016
6	To manage and reduce PAYE and Direct Assessment Tax arrears of the office by at least 50% on quarterly basis
7	To update all WHT liabilities (with interest and penalties) and to render quarterly returns.
8	(i) Ensure that all known defaulting officers are subjected to appropriate disciplinary measures and to render quarterly returns (ii) Identify at least 1 staff from the office and for reward and recognition in 2016

12.0.4. Roles and Responsibilities of Various Units in Tax Offices

12.1.1. Taxpayer Service Unit

12.1.2. Role

To ensure that taxpayers understand the obligations imposed on them by various tax laws and regulations and to assist them meet such obligations in a timely and courteous manner.

12.1.3. Responsibilities

- Management of front desks in tax offices with a view to giving directions and providing guidance to tax payers;
- To attend to all taxpayers seeking assistance;
- To issue taxpayer identification number to taxpayers;
- To provide information to taxpayers through the distribution of brochures, pamphlets, circulars, telephone, walk- in, etc; email, etc;
- Providing guidance to taxpayers on obtaining and completing tax forms;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- Receiving taxpayers' questions and complaints; and
- Collating taxpayer feedback from suggestion box and perception cards.

12.1.4. Sub-Units

12.1.5. TIN Generation

S/N	Key Performance Indicators
1	Number of TINs issued quarterly
2	Time it took to issue one TIN; total number of TIN issued and the time it took to issue them
3	Number of complaints received on poor TIN generation services in inverse ratio

12.1.6. Taxpayer Information

S/N	Key Performance Indicators
1	Number of tax information materials provided to taxpayers quarterly
2	Number of tax forms and other tax regulatory materials provided to taxpayers quarterly
3	Number of complaints received for lack of tax forms and other materials in a quarter in inverse ratio

12.1.7. Taxpayer Education

S/N	Key Performance Indicators
1	Average time to respond to written taxpayer requests
2	Accuracy of responses provided
3	Utility of visits seminars/outreach as determined by surveys
4	Rate of accuracy of tax returns as a measure of quality of taxpayer education

12.2.0. Returns Processing

12.2.1. Role Statement

To provide a credible and accurate compliance checks on the returns filed with a view to dictating errors in tax returns and promptly issuing additional assessments where necessary and thus keeping taxpayers in no doubt about the efficiency of the tax system and thereby eliciting the filing of accurate tax returns.

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

12.2.2. Responsibilities:

- To check for omissions in tax returns;
- To subject tax returns to due date validation;
- To impose immediate sanctions by applying penalty and interest from due date;
- To ensure correct tax rates are applied in the computation of relevant taxes;
- Ensure that correct rates are applied in the computation of Capital Allowances and validate Schedule of Assets, as the case may be;
- Ensure the correctness of balances brought forward and that carried forward;
- To ascertain the correctness of rates of withholding tax and that they were applied to appropriate transactions and businesses
- Check the correctness of the computation of minimum tax where applicable;
- Ascertain the correctness of the computation of capital gains tax and the true value of assets disposed off;
- To ensure that correct rates of stamp duties were applied in stamping documents and that stamp duties were paid for the stamping of documents within the jurisdiction of the Service;
- To ascertain the correctness of fee/rates applicable to other taxes and the authenticity of the documents processed; and
- To render all such other services consequential in the processing of tax/revenue documents.

12.2.3. Key Performance Indicators

S/N	Key Performance Indicators
1	Average tax return processing time per tax return
2	Return processing accuracy as measured by number of additional assessments notices issued and the amount collected
3	Number of issues raised and referrals made after returns processing
4	Average time it took to draw taxpayers' attention to errors where they occurred
5	Promptness of returns processing, from the date of filing, with a maximum period of fourteen working days
6	Number of days it took to stamp documents, with a benchmark of forty-eight (48) working hours per document. The benchmark hours applied to motor licences and other documents

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

12.2.4. Filing and Debt Enforcement

12.2.5. Role Statement

To take action at ensuring that taxpayers who pay taxes or remit withholding taxes as and when due are not put at a disadvantage financially, by those who do not remit or remit late and invariably benefit from acts of default of the tax laws and regulations.

12.2.6. Responsibilities

- To verify the status of filing returns and payment compliance ;
- To impose penalties and charge interest at the prevailing rate for late returns filing and payment;
- To monitor arrears and judgment debt recovery;
- To initiate actions for distraint /search and seizure and to be part of such action;
- To initiate and participate in other tax enforcement activities;
- In the course of tax enforcement action, to enlighten taxpayers on their obligations under the tax laws; and
- To bring up cases of tax remittance default and to provide information to enable litigation and tax enforcement actions

12.2.7. Key Performance Indicators

S/N	Key Performance Indicators
1	Total value of tax debts and arrears collected during a quarter in order of the age of each tax debt/arrears
2	Number of tax debts/ arrears resolved within a quarter with a benchmark of ten cases to be resolved per quarter
3	Number of referrals made with respect to litigation within the quarter with a benchmark of five referrals per quarter
4	Number of referrals made with respect to tax investigation ,search/seizure, distraint and other tax enforcement actions with a benchmark of two referrals per quarter
5	Distraint and other tax enforcement actions with a benchmark of two referrals per quarter

12.3.0. Tax Audit

12.3.1. Roles Statement

To provide quick tax compliance audits on taxpayers' returns/book and records, through a risk based case selection for audit, that leave taxpayers in no doubt that inaccuracies in tax computations and records will be detected and also

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

ensure the optimization of tax revenue collection; and use the process of tax audit to enlighten the taxpayers on their obligations under the tax laws.

12.3.2. Responsibilities

- To do a risk profiling to engender transparent tax audit processes and in so doing get the confidence of taxpayers in the sense that every case has equal chance of being selected. Also to use the risk based audit to direct attention to cases that actually need a tax audit thus utilising tax audit time and resources optimally;
- To prepare audit work programme and time sheet for approval;
- To gather information from general and financial sources and from third parties to enable the audit;
- To execute the tax audit programme through notification to taxpayers, interviews, review of taxpayers' business, examination of documents, documentation of audit findings and preparation of notes on discussions;
- Preparation of audit report and forwarding them to appropriate authorities for compliance checks, processes and standards;
- Case closure and issuance of assessment notices where applicable; and
- Using the opportunity of tax audit to enlighten taxpayers on their tax obligations

12.3.3. Key Performance Indicators

S/N	Key Performance Indicators
1	Number of tax audit completed, by tax/revenue type, within the quarter with a benchmark of eight tax audits per quarter
2	Quality of audit as to issues raised for action in other cases and for tax policy initiatives within the quarter with a benchmark of fives issues per quarter
3	Number of additional notices of additional assessments issued, the amount of taxes involved and the amount of taxes collected as a result of the additional assessments
4	For the base period the number of backlog of tax audits concluded to be rated on a weighted average of number of backlog of tax audits
5	Percentage of risk assessments that results in additional taxes on a benchmark score of sixty per cent

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

12.4.0. Administration and Finance

12.4.1. Role Statement

To provide support to all operational activities to enable them focus on core functions and make available all work tools and facilities that will enhance improved performance.

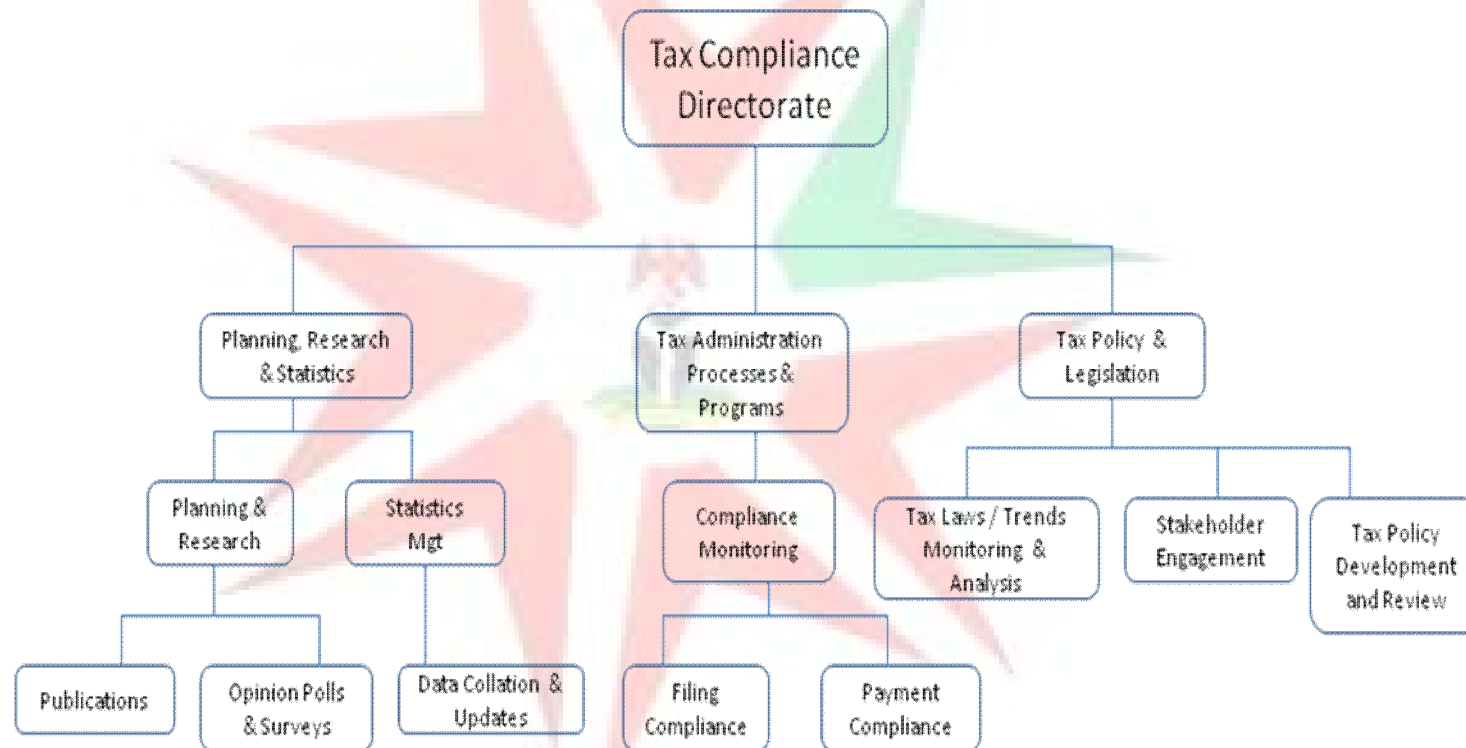
12.4.2. Responsibilities

- To provide all administrative support needed in the Tax Office such as materials for work and liaison with Head Quarters and other Offices including delivery of mails;
- To process the financial needs of the Office and to ensure they are provided;
- To carry out duties of posting into taxpayer's ledger cards, tax liabilities (amounts assessed), credits (payments made), discharge orders, stand-over orders/cancellation orders, etc;
- Determination of tax arrears;
- Compilation of debtors list for tax enforcement actions; and
- Preparation of monthly bank reconciliation statements

12.4.3. Key Performance Indicators

S/N	Key Performance Indicators
1	Inverse ratio of number of complaints on lack of tools/materials to facilitate work
2	Length of time it took to deliver letters with a benchmark time of forty-eight hours
3	Number of hours it took to process financial requests with a benchmark time of two weeks
4	Number of hours it took to process staff administrative requests with a benchmark time of one week
5	Number of hours before appropriate entries (postings) were made in taxpayers' ledger with a benchmark time of forty-eight hours from the time the documents were received
6	Compilation of tax debtors list not later than four days after the last day of the previous month
7	Rendition and referral of tax debtors list at most seven days after the last day of the previous (preceding) month
8	Preparation of bank reconciliation statement not later than three working days after the end of the previous (preceding) month

13.0. Tax Compliance Directorate



13.0.1. Attributes of staff in the Tax Compliance Directorate

S/N	Attributes
1	Must exhibit traits of fairness and diligence
2	Must be firm, ethical and focused
3	Should be proactive and independent minded
4	Should pay attention to details
5	Good writing and reportorial skills

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

6	Indepth understanding of the relevant tax laws and operational procedures
7	Good interpersonal relations
8	Possess working knowledge of external organizations
9	Strong analytical and statistical skills
10	Good Knowledge of ICT applications

13.0.2. Role Statement

To provide compliance measures, standards processes and procedures typical of the tax system for the Service with a view to ensuring that appropriate policies are formulated for all compliance and standards aspects of tax operations, whether it is taxpayer services or compliance issues. The ultimate aim of this Directorate is to ensure that the Field Offices have uniform operating standards and are able to collect the correct amount of tax liability from all taxpayers. In this way the Directorate instils discipline and adherence in tax processes and procedure with the aim of building confidence of stakeholders and thus eliciting voluntary compliance and ultimately optimizing tax collection.

13.0.3. Responsibilities

- Sets guidelines for work processes and procedures in tax offices and ensures adherence;
- Determines the standards to be adopted in tax administrations, including tax audit standards, and monitors compliance;
- Ensures compliance and proper application of the provisions of all tax and applicable laws with a view to bringing about the maximization of tax revenue collection. In doing so, it provides guidelines for interpretation and application of provisions of tax laws;
- Sets standards for the handling of all tax operational issues for the purpose of quality of decision making and uniformity of handling of tax issues. It monitors compliance with these standards in tax offices;
- To initiate reviews of tax policies and laws so as to facilitate improvement in tax administration;
- To engage in research of economic and tax related issues so as to make forecasts and recommendations on appropriate steps to be taken to achieve an increase in tax revenue generation;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- It is the anchor point for the initiation of strategic direction, corporate planning, coordination of the determination of roles and responsibilities, and the designing of appropriate performance indicators especially key performance indicators(KPIs) that will drive the achievement of corporate goals and objectives;
- Sets standards and contents of taxpayer enlightenment and engagement materials and monitors delivery; and
- Takes proactive steps to ensure that the Service is a step ahead of all tax schemes and programmes that may jeopardise growth in tax revenue collection.

13.0.4. Key Performance indicators

S/N	Key Performance Indicators
1	To produce, on an annual basis, work processes and procedures for use in tax offices and to report on adherence quarterly
2	To produce tax audit processes and manuals on an annual basis and to report on adherence with them quarterly
3	To provide report of quarterly review of relevant tax laws and make recommendation on steps to be taken in interpreting them or amendments required for the purpose of effectiveness and efficiency of tax administration
4	To render a quarterly report on forecast in the direction of the economy, trends in tax compliance and their impact on current and future tax revenue collection potentials
5	To recommend possible strategies to be adopted in the annual goals of the Service

13.0.5. Tax Administration, Processes and Programs

13.0.6. Role Statement

To provide the required technical support, establish tax processes and procedures for the Field Offices in order to ensure uniformity of practice and enthrone best practices in all core tax functions of the EIRS. The department will do this through specialised services of its three units namely payment compliance, filing compliance and compliance monitoring.

13.0.7. Responsibilities

- To set operational standards in tax offices and to ensure compliance with such standards to ensure that the standards are adequate to efficient and effective operation of tax offices;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- To develop manuals on procedure and processes of carrying out activities in tax offices such that the offices are run efficiently and a uniform way that gives confidence to taxpayers, their tax consultants, the Service and the State Government;
- To ensure that returns and payment processes not only make for the efficiency of operations but are convenient to taxpayers;
- To ensure that payment and return filing processes will bring about transparency through effective checks and balances that guarantee there are no leakages to tax revenue;
- To develop and implement action plans for ensuring compliance with standards, processes and procedures for running tax offices and that throws up areas of risk to revenue and tax;
- To develop materials for use in taxpayer enlightenment and engagements.

13.0.8. Key Performance Indicators

S/N	Annual Performance Indicator
1.	Develop processes and procedures to ensure 100% of all confirmed EIRS taxpayers are issued with a Taxpayer Identification Number (TIN) by the end of 2016 with a quarterly performance that aggregate to annual totals
2.	Put in place processes and procedures that ensure all PAYE remitting establishments pay their tax liability on time and directly to State IGR account. Also that direct assessment taxpayers file their returns and pay correct taxes as and when due. Render quarterly report of the effectiveness of the processes and procedures in tax offices
3.	Issue regular policy guidelines on collection of debt/arrears ensuring that it is communicated to the field and fully implemented (with the relevant forms) by the end of 2016 with quarterly progress reports
4.	Implement the Business Process Re-engineering of the registration process, payment process and return process achieving full documentation of the re-engineered processes taking into consideration EIRS staff feedback by the end of 2016. Develop template for quarterly progress report.
5.	Develop materials that will substantially increase publicity with respect to TIN, taxpayer registration, tax arrears, self-assessment with template for quarterly progress report.
6.	Ensure growth in self-assessment returns filing by 30 per cent annually.
7.	Pursue the issuance of the Bank Circular by the Bankers' Committee on issues of TIN, remittance of tax and reported cases of tax evasion as part of KYC requirement; render quarterly progress on the effect of the circular on tax collection
8.	Ensure that the foundation for real self assessment is laid by identifying the factors militating against best practise and putting forth a Work plan to implement strategies against all obstacles to installing real self-assessment.

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

13.1.0. Compliance Monitoring

Compliance Monitoring is an overarching function embracing tax returns filing and tax payment compliance. It coordinates the two functions but ensures separation so that there is no overlap.

13.1.1. Tax Returns Filing Compliance Unit

13.1.2. Role Statement

To set standards for tax returns filing compliance, in accordance with the tax laws, and to ensure uniformity of practices across all Tax Offices so as to cultivate stakeholders confidence in the tax system.

13.1.3. Responsibilities

- To develop manuals for tax returns filing processes and procedures and to monitor compliance across Tax Offices;
- To set standards and benchmarks for filing of tax returns;
- To set benchmarks and standards for the determination of non-compliance status;
- To set benchmarks and standards for the application of sanctions; penalty for late returns and non filing of tax returns; and
- To set standards for processes and procedure for litigation for late/non filing of tax returns.

13.1.4. Key Performance Indicators

S/N	Key Performance Indicators
1	To issue tax returns filing processes and procedure manuals at the beginning of each year with a quarterly update and review
2	To prepare a quarterly report of findings on compliance with tax returns filing processes and procedure by Tax Offices
3	To report on action taken by Tax Offices as deterrence for non-compliance, that is, penalties and litigation
4	The number/ ratio of non-compliance with tax returns processes and procedures will count as performance index of the Unit

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

13.1.5. Tax Payment Compliance Unit

13.1.6. Role Statement

To set standards for tax payment compliance, in accordance with the tax laws, and to ensure uniformity of practices across all Tax Offices so as to cultivate stakeholder's confidence in the tax system.

13.1.7. Responsibilities

- To develop manuals for tax payment processes and procedures ant to monitor compliance across Tax Offices;
- To set standards and benchmarks for payment of taxes;
- To set benchmarks and standards for the determination of non-compliance status;
- To set benchmarks and standards for the application of sanctions; late payment penalty and interest for late payment; and
- To set standards for processes and procedures for litigation for late/non-payment of taxes.

13.1.8. Key Performance Indicators

S/N	Key Performance Indicators
1	To issue tax payment processes and procedure manuals at the beginning of each year with a quarterly update and review
2	To prepare a quarterly report of findings on compliance with tax payment processes and procedures by Tax Offices
3	To report on action by Tax Offices as deterrence for non-compliance, that is, interests, penalties and litigation;
4	The number/ratio of non-compliance with tax payment processes and procedures will count as performance index of the Unit

EDO STATE

INTERNAL REVENUE SERVICE

13.2.0. Tax Policy and Legislation Department

13.2.1. Role Statement

To provide the point of contact between EIRS and key Stakeholders at ensuring that the policy direction of Government on taxation matters are properly communicated and implemented to achieve voluntary compliance.

13.2.2. Scope of Tax Policy General Functions

- Developing tax amendment proposals and new tax laws;
- Ensuring tax policy is in conformity with constitutional and legal requirements;
- Tax advisory services;
- Developing and domesticating outcomes from international tax treaties;
- Evaluating the impact of tax change proposals, (including exemptions);
- Conducting tax policy research and monitoring international developments; and
- Revenue estimation and analysis.

13.2.3. Tax Policy Development and Review Functions

- Tax Policy initiatives and in-house discussion within EIRS;
- Collaboration with the State Ministry of Finance and State Law Review Commission on Tax Policy development;
- Coordination of Tax Policy issues in the Annual Budget proposals being put together by the State Ministry of Budget & Economic Planning;
- Providing technical advice to the EDHA on Policy and Legal issues in relation to taxation;
- Draft new legislation in conjunction with the Tax Laws/Trends Monitoring & Analysis Unit;
- Interpret tax laws and provide technical guidance to field offices.

13.2.4. Tax Laws/Trends and Monitoring Analysis

- Examine the tax/technical implication of all inquiries brought to the attention of EIRS Management;
- Organise weekly technical session at the Departmental level to examine subject matter of inquiries;
- Escalation of Departmental views on technical matters to Management level;
- Notification of technical decisions to field offices;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- Interpretation of tax provisions for the benefit of all stakeholders.

13.2.5. Responsibilities:

- Ensuring that all enquires, flow of relevant information and data from all tax offices to the Head Quarters are attended to with concise clarity and solutions provided. Liaising with other Departments in order to ensure that the relevant information needed is provided;
- Obtain relevant information, macro and micro economic data from other government and non-government organisations on a regular basis in line with the schedules of the Units;
- Provide quarterly updates on reports as reference material as required by the job content of the unit which shall be given to the management;
- Use the information gotten from taxpayers and tax offices to assess how far EIRS policy efforts are progressing. E.g. Taxpayer Education and the gamut of enlightenment program EIRS has embarked upon. This is to be shared with other departments;
- Establish escalation process for significant technical issues from field operations to Headquarters for determination;
- Assist in the establishment of legal precedents for field operations and taxpayers to follow (including how these will be communicated, e.g. Court rulings, etc);
- Examine the results of audits and liaise with the Internal Audit Department to identify areas where, law clarification or law simplification, is required.

13.2.6. Interface with other Departments

S/N	Position	Responsibilities
1.	EC/EIRS	Limited to: <ul style="list-style-type: none">▪ Providing regular update on the activities of the Department.▪ Accompany EC to Ministry/Inter-Ministerial meetings on Fiscal matters.▪ Helping in the facilitation of other Management tasks along with other Departmental Heads.▪ Reporting on Departmental weekly activities
2.	ED (Compliance Directorate)	<ul style="list-style-type: none">▪ Direct reporting on all Departmental activities

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

3.	ED (Enforcement Directorate)	<ul style="list-style-type: none"> ▪ Providing regular update on the activities of the Department. ▪ Helping in the facilitation of other Management tasks
4.	Tax Operation Directorate	<ul style="list-style-type: none"> ▪ Ensure that tax policy regulations are strictly adhered to at all times. ▪ For case referrals and follow up on compliance issues ▪ Regular review of policy implication in relation to specific operational directives. ▪ Joint collaboration to develop technical circulars and where possible, obtain useful inputs from the Directorate to enrich the content of Technical Circulars. ▪ Disseminate and notify technical materials, policy directives and other regulations through Tax Operations Directorate to field offices. ▪ Obtain relevant monthly tax collection figures from tax offices through Tax Operations Directorate. ▪ Obtain reasons for low revenue performance with respect to field operation.
5.	Internal Audit	<ul style="list-style-type: none"> ▪ Regular collaboration with the Internal Audit Departments to ensure that technical issues raised by Tax Auditors/Investigators in the course of their regular assignment are escalated to Tax Policy & Legislation Department level, as part of continued effort to enlighten stakeholders. ▪ To obtain input from Audit Department on any area that may require a change in the law or tax clarification.
6	Board Secretary	<ul style="list-style-type: none"> ▪ Collaboration with the Board Secretary on matters affecting the Technical Committees of the EIRS Board.
7.	Legal & Prosecution Department	<ul style="list-style-type: none"> ▪ Regular collaboration in the area of Legislation, Dispute Resolution and Tax Appeal.
8.	Revenue Accounting Unit	<ul style="list-style-type: none"> ▪ Assurance of the reliability of tax collection figures reported by EIRS. ▪ Recommendation of monthly revenue figures. ▪ Participation at the monthly IGR Review meetings ▪ Submission of the monthly report of progress on Departmental activities.
9.	Taxpayers' Services	<ul style="list-style-type: none"> ▪ Assist with the development of technical circulars necessary to help the work of the Taxpayers Services Department. ▪ Issue final sign off on technical accuracy of all information products.

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

13.2.7. Key Performance Indicators

S/N	Key Performance Indicators
1.	Quarterly update or review of existing tax laws
2.	Respond to tax enquiries within three (3) days of receipt of such enquiry letters in the Unit
3.	Develop quarterly report/ compilation of tax enquiries/rulings
4.	Forecasting annual revenue estimate by at least 90% accuracy

13.3.1. Tax Law/ Trends Monitoring and Analysis Unit

13.3.2. Role Statement

To take proactive steps to ensure that the Department and indeed the Directorate and the EIRS adopt and push for evidence based policies that will facilitate voluntary tax compliance and thus bring about an efficient and effective tax administration system.

13.3.3. Responsibilities

- Review relevant tax laws and policies to know how they affect taxpayers and other stakeholders in terms of voluntary tax compliance;
- Review tax laws with a view to establishing how their application impact on voluntary tax compliance and whether there are loop holes for tax default;
- Monitor emerging trends in the economy with a view to establishing whether they will have negative impact on tax compliance and also to know how they affect taxpayers in general and taxpayers by tax-type and segment;
- Review tax policies, procedure manuals and technical stands/circulars to determine whether they impact negatively on smooth tax administration;
- Gather inputs from external and internal stakeholders with a view to developing procedures and practices that will strengthen voluntary tax compliance;
- Make recommendation as to make tax laws, tax policies, procedures and tax practices support effective and efficient tax administration; and
- Proffer solutions on how to deal with difficult and contentious tax issues.

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

13.3.4. Key Performance Indicators

S/N	Key Performance Indicators
1.	To render quarterly reports on proposals for amendments to tax laws with a view to making them more effective. Such proposals must have been accepted by the Technical Committee of the Board
2.	To render quarterly economic trends that impact on tax compliance. The report must have been accepted and approved by Management and alerted to tax offices
3.	Must develop acceptable technical circulars for the handling of difficult and contentious tax issues
4.	To develop a check list to be updated half-yearly, for interpretation and handling of tax issues in tax offices

13.4.1. Stakeholders Engagement Unit

13.4.2. Role Statement

- Ensuring evidence based tax policies by engaging stakeholders, thereby securing their buy-in and input in tax policy initiation policies, thus facilitating tax compliance.

13.4.3. Responsibilities

- To engage stakeholders regularly so as to keep them abreast of proposed changes in tax policies;
- To liaise with the relevant arms of Edo State Government responsible for tax policy direction especially the State Ministry of Finance to exchange ideals and collaborate on tax policy matters thereby ensuring best tax policy formulation and implementation;
- To engage with Stakeholders regularly with a view to getting their input and buy-in to tax policy proposals and in so doing to secure their support in the implementation of new tax policies or tax laws that emerge from them;
- To use the opportunity of stakeholders engagement to get feedback on emerging trends to enable the Department design appropriate action to deal with such economic trends;
- To use stakeholders engagement to assure stakeholders partnership in the process of tax administration and to inculcate a sense of ownership in them; and
- To render tax advisory services to external stakeholders

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

13.4.4. Key Performance Indicators

S/N	Key Performance Indicators
1.	Organise at least one stakeholders engagement for MDAs every quarter with a report to Management on their input and explanations made to them on tax issues
2.	Organise at least one stakeholders engagement with taxpayers every quarter with a report to Management on their input regarding tax administration with explanations made to them on tax issues
3.	Issue quarterly guidance to stakeholders on the treatment of tax issues.
4.	Issue quarterly technical guidance notes to clarify tax issues for field officers in tax offices
5.	To respond to enquiries from stakeholders within forty-eight working hours from the time of the request

13.5.1. Tax Policy Development and Review Unit

13.5.2. Role Statement

- To ensure that tax policies are reviewed regularly so that they are appropriate for current business operations and ensure that such policies are designed to handle business operations, in so doing to cultivate the respect of stakeholders.

13.5.3. Responsibilities

- To ensure regular review of tax policies with a view to making them appropriate for the business practices and trends they are designed to handle;
- To use the opportunity of tax policy review to make recommendations for the review of tax laws where necessary; and;
- To use the opportunity of review of tax policies to engage stakeholders and to make it serve as a public relations medium for the Service.

13.5.4. Key Performance Indicators

S/N	Key Performance Indicators
1.	To ensure that tax policies are reviewed every quarter and approved by the Technical committee of the Board for further action by the State Government
2.	To issue quarterly clarifications on grey areas of tax policies or the tax laws

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

S/N	Key Performance Indicators
3.	To produce quarterly evidence of tax policy clarifications as an image making tool for the Service

13.6.0. Planning, Research & Statistics (PRS) Department

13.6.1. Role Statement

The PRS will facilitate a well developed corporate planning process and cycles which deliver a rolling 3 year EIRS corporate plan against which component parts of the organization deliver on Key Performance Indicators (KPIs), and which PRS uses to monitor progress and report to management.

13.6.2. Responsibilities:

- Produce the Corporate Plans of the Service (for every relevant time-horizon) in line with intentions of Senior Management and key Stakeholders;
- Monitor the performance of the constituent functions of the Service on the basis of approved Key Performance Indicators (KPI);
- Produce the Annual Report of the Service;
- Establish a legacy of high quality, technically trained staff within the Department, which can serve EIRS with excellence;
- Provide relevant statistics and information to other Government establishments including MDAs and other stakeholders on request;

13.6.3. Interface with other Departments

PRS is required to interface with all departments/divisions for the purposes of its business-as-usual-functions; however there are some noteworthy interfaces that are specific to achieving key functions of the department.

- Interface with the Modernization Office to ensure that the Corporate Plan of the Service and Modernization Plan are fully harmonised.
- Interface with the Finance & Accounts Department to facilitate the Budget preparation process and production of Annual Report.

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

13.6.4. Key Performance Indicators

S/N	Key Performance Indicators
1.	Conclude annual review of the EIRS Sector Strategic Plan
2.	Relevance of research to enhanced revenue generation
3	Complete the Annual Report of the Service
4.	Coordinate the design of appropriate key performance indicators and relate out comes to the overall goal of EIRS
5.	Provide at least 2 Major Trainings and 2 minor trainings for all Staff of the Department

13.7.1.

Planning and Research Unit

13.7.2. Publication

13.7.3. Role Statement

To provide timely and accurate information to aid decision making and set benchmarks that will drive performance.

13.7.4. Responsibilities

- To initiate planning sessions with a view to developing corporate, strategic management and performance management plans;
- To issue guidelines for the development of key performance indicators (KPIs) by various functions in the Service and to ensure that the KPIs are smart (simple, measurable, accurate, realistic and time bound); and to anchor the finalisation of the KPIs, on behalf of the Department and Directorate;
- To develop bench marks that will facilitate the monitoring of performance along with the KPIs and to ensure that performance at all levels align with corporate goals and the policies of the State government;
- To develop a management information system (MIS) for EIRS as a means of simplifying reports to Management;
- To engage in data analysis that will enable accurate forecasts and decision making;
- To carry out necessary planning, research and statistics activities as well as other functions assigned.

13.7.5. Key Performance Indicators

S/N	Key Performance Indicators
1.	To organise one planning session in every quarter to enable Management review e various plans and to evaluate the performance of the Service

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

2.	To ensure that KPIs are ready , agreed and signed off not later than the end of January of every year
3	To provide quarterly performance report of the Service and identify areas where things could have been done better.
4	To recommend on a quarterly basis new and improved performance measurement and reporting systems

3.8.1.. Opinion Polls and Surveys

13.8.2. Role Statement

- To regularly source for timely and accurate information that will support the efficiency and effectiveness of the EIRS and contribute to its credibility.

13.8.3. Responsibilities

- To source for and maintain an up to date data on all aspects of factors that impact on tax and revenue collection roles of the EIRS;
- To gather and maintain records on trends in the economy with respect to fiscal policy implementation;
- To source for and maintain records on current tendencies of various taxpayers segments and to make them available to the relevant the arms of the Service that need them;
- To source for and maintain records on the impact of tax laws and policies on taxpayers; and
- To do statistical analysis of the performance of the Service vis-a-vis the economy especially that of the State.

13.8.4. Key Performance Indicators

S/N	Key Performance Indicators
1.	Reports of quarterly financial and economic statistics that impact on the functions of the EIRS;
2.	Quarterly reports of trends in the economy with respect to tax policy implementation
3	Quarterly reports on the impact of the implementation of tax laws and policies on taxpayers
4	Quarterly statistical analysis of the performance of the Service vis-a-vis the economy

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

13.9.1. Statistics Management Unit

13.9.2. Role Statement

- To ensure the maintenance of accurate figures on tax revenue collection and to make them available in a properly classified manner to stakeholders for their use.

13.9.3. Responsibilities

- Ensure that all numerical figures generated in the course of tax administration are collated;
- To analyse and interpret tax collection in a manner that they become information that will be useful to stakeholders;
- To organise and present tax revenue figures in a manner that will facilitate informed Management decision and as a reference point for all users;
- To build a data warehouse for purposes of reference and to aid research; and
- To readily supply tax collection figures to all that need them for legitimate business.

13.9.4. Key Performance Indicators

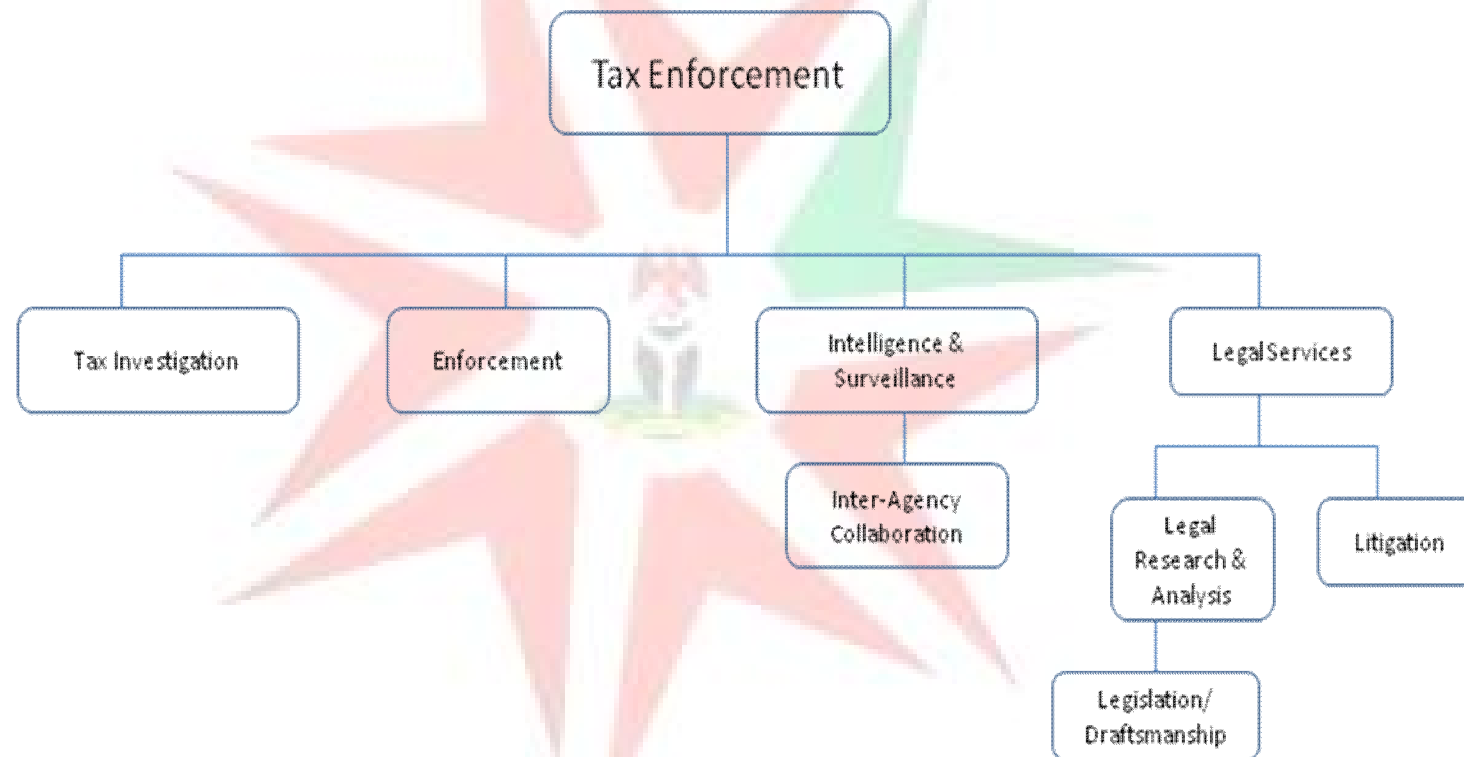
S/N	Key Performance Indicators
1.	To prepare a record of tax and revenue collection figures, by tax-type, at most seven days after the end of every month
2.	To collate and prepare a quarterly report of tax and revenue performance, by tax-type, not later than seven days after the end of every quarter
3	To collate and prepare a report of half-yearly and yearly tax and revenue performance, as the case may be, by tax-type, not later than seven days after the end of the relevant period
4	To do a comparative analysis report of tax and revenue collection performance for the relevant periods; monthly, quarterly, half-yearly and yearly both by tax-type and overall tax/revenue collection target
5.	To produce an office by office analysis of collection performance for the time frames given above

0

EDO STATE

INTERNAL REVENUE SERVICE

14.0. Tax Enforcement Directorate



14.0.1. Attributes for staff in the Tax Enforcement Directorate

S/N	Attributes
1	Must exhibit traits of fairness and diligence
2	Must be firm, ethical and focused
3	Should be proactive and independent minded
4	Should exhibit excellent traits of intelligence and curiosity
5	Good writing and reportorial skills

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

6	Indepth understanding of the relevant tax laws and operational procedures
7	Good interpersonal relations
8	Possess working knowledge of external organizations
9	Attention to detail

14.0.2. Role Statement

To ensure that all taxpayers adhere strictly to the provisions of the tax laws and to enforce these provisions whenever there is a serious violation. At all times to carry out legal tax enforcement actions to serve as a deterrent against tax evasion, tax fraud and other harmful practices that undermine the tax administration system. On the whole, the Directorate will use its tax enforcement activities to cultivate a voluntary tax compliance culture.

14.0.3. Responsibilities

- To ensure that the Service receives adequate legal services, including suggestions to tax laws, that will foster effective and efficient tax administration;
- To ensure that all enforcement actions contained in relevant tax laws are carried to deter further tax defaults;
- To ensure that tax defaulters are prosecuted and to use such opportunity not only as a deterrent measure but to restore the confidence of compliant taxpayers on the fairness of the tax system;
- To investigate all cases of tax fraud, tax evasion and other serious crimes against the tax system;
- To collaborate with other agencies of government and third parties in information sharing that will enable the Service detect risks to the tax system and to deal with them appropriately. And to use the opportunity of information sharing to detect suspicious transactions with a view to bringing such transactions to the tax net;
- To produce a format for the categorisation of tax debts according to their amount and age; to prepare a tax enforcement procedure manual and a tax debt recovery programme for use in various tax offices for implementation on a quarterly basis, with reports rendered in a given format. The objective of the work programme will be to collect all tax arrears in the order of age and quantum of tax debt;
- To collaborate with the judiciary, enforcement agencies and other relevant institutions to conduct effective search and seizures, distraint property and similar tax enforcement actions that will enable information gathering and recovery of tax debts;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- To ensure that all staff in the directorate achieve the minimum of 100 training hours, executed and reported on a quarterly basis appropriately; and
- To carry out other consequential duties the will bring about voluntary tax compliance.

14.0.4. Key Performance Indicators

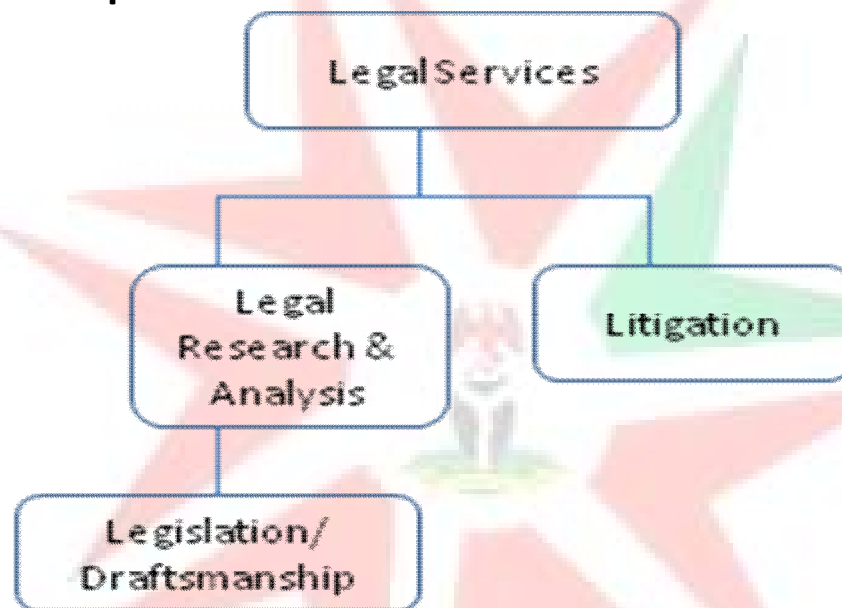
S/N	Key Performance Indicators
1.	To implement the tax arrears reduction goal of the Service and to give proportionate quarterly reports on them.
2.	To ensure that investigations are carried out on at least two high profile taxpayers; two large taxpayers (corporate) and two cases of serious violations of tax laws quarterly
3. ✓	To review relevant tax laws and make recommendations on quarterly basis on amendments to tax laws ;with a view to blocking loop holes in the laws
4. ✓	;To carry out tax enforcement actions by way of search and seizure, distraint
5. ✓ ✓	;Compile quarterly information booklets on new trends by taxpayers and to provide information that ;will contribute to collection of additional taxes every quarter
6. ✓ T	;To ensure that every staff of the Directorate receives at least twenty-five training hour per quarter

O

EDO STATE

INTERNAL REVENUE SERVICE

14.1.0. Legal Services Department



14.1.1. Attributes for staff in the Legal Services Department

S/N	Attribute
1	Strong analytical thinking
2	Attention to details
3	Excellent understanding of relevant tax Laws
4	Excellent team spirit and organizational abilities
5	Good reportorial and presentation skills
6	Excellent understanding of the tax environment
7	Good documentation and record keeping skills
8	Ability to embark on research and make adequate recommendations
9	High level of self confidence

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

14.1.2. Role Statement

To institute legal proceedings on cases referred that require litigation, and to liaise with the appropriate Office in the Service for guidance. In carrying out the legal service of EIRS, the Legal and Prosecution Department will compile a compendium of relevant laws for ease of reference and efficiency of service. The Department will also ensure that it renders qualitative legal advise and opinion to facilitate decision making and application of relevant laws.

14.1.3. Responsibilities

- Rendering of legal services to the EIRS;
- Proffering legal advice to the EIRS on all matters referred with legal connotations;
- Prosecution of all cases involving the Board through avenues provided under all relevant Laws;
- Advising on enforcement procedures upon obtaining judgments in favour of the EIRS;
- Preparation of Contract and other legal documents;
- Review of proposed Bills referred by the Legislature or any other institutions/establishment which directly or indirectly impact on the statutory duties and responsibilities of the EIRS.
- Participation at Tender's Board Meetings, Operational Management Meeting, Compliance and Enforcement Directorate Meetings, Technical Committee Meetings etc.
- Liaising on behalf of the EIRS with the State Ministry of Justice in connection with the performance of the constitutional duties and responsibilities of the Hon. Attorney General of the State.
- Maintaining a strong synergy and close working relationship with other Departments/Sections/Units or Field Offices of EIRS in the performance of the Departments responsibilities.

14.1.4. Key Performance Indicators

S/N	Key Performance Indicators
1.	Prosecution of cases for and against the Board at the various Courts. To prosecute at least three hundred cases every quarter and conclude at least one hundred within the quarter.
2.	Handling of Cases in Courts Number of successful rulings obtained in relation to total number of cases handled

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

S/N	Key Performance Indicators
3	Training and Capacity Building for staff of the Department. Ensuring that staff attend major training in relevant aspects of Tax Law and Prosecution of Tax Cases. Each staff is to attend at least twenty-five hour of training every quarter.
4.	Organize at least one workshop per quarter on sensitization on legal aspects of Tax Administration
5.	Preparation and Publication Of Rules Of Practice And Procedure of the Tax Assessment Review Committee once yearly.
6.	Give a half yearly brief on areas of the laws that need review/interpretation/amendment

14.2.1. Legal Research and Analysis

14.2.2. Role Statement

- The Unit will strive to support the Department in identifying legal authority that will assist it in finding solutions to any legal problem after establishing the issues at stake, the relevant laws and how the laws may be applied.

14.2.3. Responsibilities

- To engage in thorough research that will support decision making provide solutions to legal issues;
- To ensure that all legal authorities are identified to serve as references and are available to the Department by way of latest court decisions, law books/journals, various tax laws, etc;
- To ensure availability of new trends in laws especially those that will impact on tax compliance;
- To provide guidance on legislative issues such that the processes of making amendments to tax and relevant laws will not be a hindrance to effective tax administration;
- To ensure familiarity with tax administration processes and procedures so as to give well informed advise on their legal implications; and
- To at all times ensure that the Department has enough information for the effective discharge of its duties.

14.2.4. Key Performance Indicators

S/N	Key Performance Indicators
1.	The quality of legal research will be measured by the extent to which they contributed in resolving legal issues both in terms of litigation and alternative dispute resolution mechanism. This will be measured on quarterly basis
2.	At least five recent decisions by various courts in the Federation will be made available for use in tax administration every quarter

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

14.3.1. Legislation and Draftsmanship

14.3.2. Role Statement

To regularly review tax and related laws to ensure support for effective and efficient tax administration and where there are impediments or grey areas in the laws, to take proactive steps to bring about appropriate amendments and driving the process by making recommendations in manners that will scale through legislative processes easily.

14.3.3. Responsibilities

- To be a liaison between various functions in the EIRS, the State Ministry of Justice, the State House of Assembly, and other tax authorities, as the case may be, for the purpose of facilitating enactments/amendments to relevant tax laws;
- To make timely proposals for enactments/amendments of relevant tax laws to support effective tax administration in the State;
- To expedite the process of legislation and also reduce the cost by providing drafts to laws in language that meets standards; and
- To do all such things as assigned that will contribute to effective tax administration.

14.3.4. Key Performance Indicators

S/N	Key Performance Indicators
1.	Quarterly engagement with stakeholders (listed above) on need for enactments or amendments to tax laws
2.	Quarterly internal circular for review of tax laws for the purpose of fresh enactments or amendments
3.	Enactments and amendments of tax laws will be evaluated by the speed with which the Bill was passed, with a time-frame of one year for a Bill at the level of State House of Assembly and eighteen months at the National Assembly
4.	Credit will be given for Bills introduced at Legislative Houses

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

14.4.1. Litigation

14.4.2 Role Statement

To prosecute all cases of default of the tax and relevant laws to serve as deterrence to taxpayers and tax agents who fail to file tax returns promptly, pay taxes as and when due or commit other offences punishable on conviction by the tax laws.

14.4.4. Responsibilities

- To prosecute all criminal violations of tax laws in courts of laws;
- To enforce all judgment debts;
- To sue for recovery of tax arrears;
- To develop litigation processes and procedures for use in the Service;
- To liaise with litigation sections in tax offices for the purpose of prosecuting tax defaulters;
- To liaise with relevant functions in EIRS to ensure that appropriate litigation procedures are in place; and
- To take all other steps necessary in courts of law for the purpose of ensuring compliance with tax laws.

14.4.5. Key Performance Indicators

S/N	Key Performance Indicators
1.	To prosecute at least three hundred cases every quarter
2.	Conclude at least one hundred tax cases within the quarter.
3.	Issue a tax litigation and/or revision report every six months
4.	Organise at least once yearly training of field officers on how to handle tax cases from end to end with eyes on litigation at the end of the day

EDO STATE

INTERNAL REVENUE SERVICE

14.2.0. Tax Investigations Department

15.2.1. Attributes for staff in the Tax Investigations Department

S/N	Attribute
1	Must exhibit traits of fairness and diligence
2	Must be firm, ethical and focused
3	Should be proactive and independent minded
4	Should exhibit excellence traits of intelligence and curiosity
5	Good writing and reportorial skills
6	Indepth understanding of the relevant tax laws and operational procedures
7	Good interpersonal relations
8	Possess working knowledge of external organizations
9	Attention to details

14.2.2. Role Statement

To identify, detect, investigate and where considered expedient assist in the prosecution of cases of tax evasion, tax fraud, and other related schemes or arrangements premeditated to reduce tax payment to serve as a deterrent to violators and thus encourage voluntary compliance among tax payers.

14.2.3. Responsibilities

- To undertake investigation of cases of tax evasion, tax fraud and other serious violations of tax laws;
- To set up proactive processes and define parameters for identifying potential cases of high risk violations and non-compliance with the tax laws;
- To develop framework for collaboration with relevant government agencies in the sharing of information that will be mutually beneficial in fighting tax evasion, tax fraud and related crimes;
- To collaborate with Tax Intelligence and Surveillance Department in gathering information on cases of tax evasion and related crimes;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- To liaise with the Legal and Prosecution Department in the prosecution of cases of tax evasion, tax fraud and related crimes where it is considered that prosecution as a line of action will serve the best interest of the tax system;
 - To identify and monitor emerging trends in tax evasion and related crimes both at the State and National levels and develop strategies to address them;
 - To develop standard procedures for carrying out Criminal Investigation including the development of operational manuals;
 - To develop performance standards and processes to ensure that the standards are monitored and adhered to;
 - To work with corporate communication to sensitize the public on the danger of tax evasion, tax fraud and related crimes, to themselves and to the State, in order to arouse their consciousness to see tax compliance as a foremost statutory obligation to fulfil;
 - To develop a pool of staff with the requisite knowledge, competencies and skill in tax investigation and the Nigerian and State Tax laws;
 - To carry out search and seizure operations where it will assist in getting relevant information for investigation purposes;
 - To analyze and evaluate evidences obtained through investigation to establish criminal violations, follow up with assessments and penalties and prepare case for prosecution;
 - To identify areas of tax leakages or absurdity in the tax laws and recommend necessary amendments to Tax Policy and Legislation Department so as to address them;
 - Assist in preparing evidence for prosecution of violators;
 - To communicate with the investigation officers explaining in clear terms, the purpose, strategic direction, major initiatives and results of the Department;
 - To partner with NDLEA, EFCC, NDIC, CBN, POLICE, ICPC, SSS, NFIU, etc to investigate violations in tax laws in cases of white-collar crime such as money laundering, etc;
 - To identify overall training needs for investigation staff and map out strategies to actualize the trainings;
- To relate and partner with other departments in EIRS especially the following in the discharge of investigation duties;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

14.2.4. Interface with other Departments

- Tax Policy & Legislation Department for clarification of policy issues and to notify the Directorate of any major issues arising out of investigations or areas that may require amendment in law or clarifications thereof;
- Finance and Administration Department to ensure adequate and timely funding of investigation operations and capacity building of departmental staff;
- Training and Manpower Development Unit of the Human Resource Management Department to ensure constant training and retraining of departmental staff; To ensure appropriate staffing through recruitment to fill and complement skill gaps in the department;
- Legal and Prosecution Department for the provision of legal advice and collaboration in litigation and prosecution;
- Tax Operations Directorate, i.e. LTOs, Zones 1, 2,3 and 4 for case referrals and follow ups on enforcement issues;
- Modernization Department to ensure that EIRS offices and operations are regularly modernized in line with the reforms in the service;
- ICT to provide necessary support to constantly meet the operational needs and digital challenges of the Department.

14.2.5. Key Performance Indicators

S/N	Annual Performance Indicator	Q1 Indicator	Q2 Indicator	Q3 Indicator	Q4 Indicator
1.	Work plan Target Collection Target: EIRS Target:	₦XYZ	₦XYZ	₦XYZ	₦XYZ
2..	Quarterly Investigation of Large Corporate	*Two high profile TPs *Two large taxpayers(corporate)	*Two high profile TP *Two large taxpayers(corporate)	*Two high profile taxpayers *Two large taxpayers(corporate)	*Two high profile TPs *Two large TPs(corporate)

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

S/N	Annual Performance Indicator	Q1 Indicator	Q2 Indicator	Q3 Indicator	Q4 Indicator
	taxpayers and serious violation.	*Two serious violations of tax laws	*Two serious violations of tax laws.	*Two serious violations of tax laws.	*Two serious violations of tax laws
3.	Investigation of Domestic Companies	See 2 above	See 2 above	See 2 above	See 2 above
4.	Capacity Building: Training	Training by Nigeria Police on Investigation Techniques (one week)	Training in Report Writing & Presentation Skills (3 days)	Training by SSS on Investigation, Interviewing and Debriefing (2 weeks)	
5.	Capacity Building: Technical Sessions	Twenty-five training hours.	Twenty-five training hours.	Twenty-five training hours	Twenty-five training hours.
6.	Prosecution of Serious Tax Offenders	Two	Two	Two	Two

14.3.0. Intelligence & Surveillance

14.3.1. Attributes for staff in the Tax Intelligence & Surveillance Department

S/N	Attribute
1	Must exhibit traits of fairness and diligence
2	Must be firm, ethical and focused
3	Should be proactive and independent minded
4	Should exhibit excellent traits of intelligence and curiosity
5	Good writing and reportorial skills
6	Indepth understanding of the relevant tax laws and operational procedures
7	Good interpersonal relations

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

8	Possess working knowledge of external organizations
9	Attention to details
10	Must be capable of covertly executing tasks and assignments

14.3.2. Role Statement

The timely detection of corrupt and unwholesome practices through intelligence reports from both internal and external sources with a view to curbing and eradicating all forms of corrupt practices and ensuring adherence to due process and international best practices. Also, to provide information that will assist the Service determine the correct tax liabilities of taxpayers.

14.3.3. Responsibilities

- Conduct regular sensitization seminars/workshops for staff and other stakeholders on Anti-corruption;
- To procure, analyse and evaluate Intelligence reports on potential and latent threats to EIRS and provide appropriate recommendations to Management;
- To enforce and ensure staff adherence to the provisions of the Code of Ethics (Employee Handbook);
- To establish and maintain, in strict confidentiality and secrecy, a database on investigated corrupt cases for future reference;
- To devise a structural Surveillance framework for the identification and monitoring of high risk areas that are susceptible to corruption and abuse;
- To act as a complementary tool in the achievement of the State Government's reform programme by inculcating an attitude of zero-tolerance for corruption among EIRS personnel;
- To conduct inquiries and investigations into all alleged/reported cases of corruption and improper acts committed against the EIRS and recommend appropriate sanctions against all parties involved;
- To maintain and utilize the 'whistleblower' facility for the enforcement of anti-corruption laws;
- To provide timely feedback to Management on the effects of Management decisions on staff and other stakeholders;
- To conduct studies on current trends in corruption and recommend effective counter measures;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- To devise and deploy effective and professional Intelligence- gathering and Surveillance techniques in suspected/identified target areas;
- To receive and investigate complaints from members of the public on allegations of corrupt practices, educate the public on and against bribery, corruption and related offences and enlist and foster public support in combating corruption.
- Regular conduct of Spot-Checks on Staff and Offices;
- Employ discreet surveillance measures on suspected/identified targets;
- Undertake regular patrol of identified ITOs;
- Ensure adequate publicity of the 'whistleblower' facilities i.e. whistleblower dedicated call lines and e-mail addresses;
- Design and ensure adequate distribution and utilization of anti-corruption posters, handbills and other publicity media in all EIRS offices;
- Maintain regular information/liaison with anti-corruption agencies;
- Conduct adequate investigation into all petitions and allegations of corruption affecting the EIRS;
- Conduct interrogation/interview sessions pursuant to investigation activities;
- Timely preparation and dissemination of investigation reports and feedback for Management decision;
- Identify and propose regular training needs for Departmental staff on current trends in Anti-corruption efforts;
- All other tasks as may be necessary to ensure an effective Anti-corruption crusade in EIRS.

14.3.4. Interface with other Departments

- To undertake, as may be necessary and in conjunction with the Human Resource Management Department, periodic review of the provisions of the Code of Ethics with a view to updating it in conformity with International standards;
- To ensure, in conjunction with the Human Resources Department, that EIRS is staffed with qualified personnel of unquestionable integrity and character;
- To act as interface between EIRS and other law enforcement agencies (e.g. ICPC, EFCC, Nigeria Police, etc) especially in matters of corruption;
- To undertake periodic reviews of internal controls and procedures where weaknesses have been identified;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- To seek assistance or co-operation from the Nigerian Police Force and other relevant Security Agencies as may be necessary in the investigation of cases involving tax fraud;
- Ensure, in conjunction with the Corporate Communications Department, adequate publicity of all indicted and severed EIRS Staff.

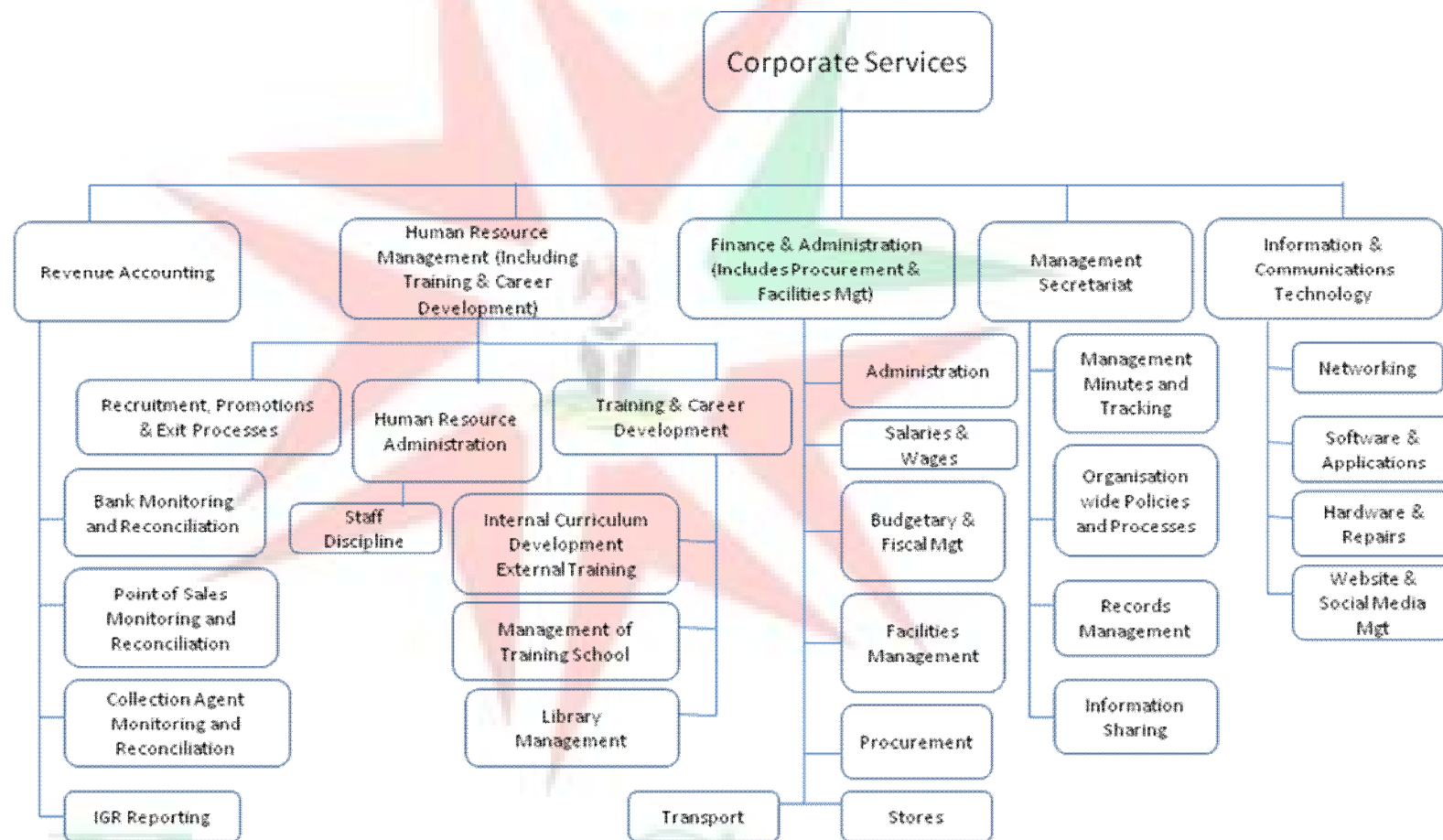
14.3.5. Key Performance Indicators

S/N	Key Performance Indicators
1	To conclude investigation into at least 80% of all petitions and allegations reported to the Department, with proportionate quarterly reports.
2	To conduct Spot-Checks and monitoring exercises in at least 80% of all the offices of the EIRS. Reports of performance will be rendered in quarterly proportions.
3	To produce at least four (4) Intelligence or Surveillance reports on LTOs, Zones and MSTOs and other offices, report shall be on a quarterly basis.
4	To ensure that every staff of the department is computer literate
5	Capacity development/ staff training (at least two qualified resource persons contacted to deliver training sessions per quarter) and to achieve the objective of the Service of 100 training hours per year or twenty-five hours per quarter.
6	Develop a data-bank on reported/investigated cases established and feed same to relevant functions in the department on quarterly basis.

EDO STATE

INTERNAL REVENUE SERVICE

15.0. Corporate Services Directorate



15.0.1. Attributes of the Corporate Services Directorate

S/N	Attribute
1	Excellent communication skills
2	Excellent organizational and administrative abilities

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

3	Excellent inter-personal relation skills
4	Excellent Conflict Management and Problem solving skills
5	Should have the ability to be multi-focused
6	Should exhibit traits of integrity, credibility and ethical conduct
7	Good numeracy and computational analysis skills
8	Excellent written and oral communication skills
9	Good reportorial skills
10	Must have the ability to carry out research on a wide variety of subjects
11	Good knowledge of MS Office
12	Disciplined and committed to due processes
13	Should be capable of motivating personnel

15.0.2. Role Statement

To coordinate the implementation of the corporate plans of the Service in relation to staff matters and support services, with the main thrust of managing the work environments, facilities etc to achieve a truly modern and taxpayer focused tax administration.

15.0.3. Responsibilities

- Be the custodian and performance monitor of the approved performance indicators for individuals in the Service;
- To ensure that all staff welfare related policies are updated regularly so that staff welfare processes and procedures are in line with current practices;
- To ensure the execution of the performance incentive structure of the Service;
- To ensure that the Service meets its training needs especially the goal of achieving at least 100 training per annum for individuals;
- To ensure the development of appropriate financial policies that will make for promptness, accountability and transparency in processing financial documents and to ensure that the financial records of the Service are maintained in accordance with generally acceptable accounting standards;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- To maintain accurate accounts of all revenues collected by the Service;
- Drive the improvement, adaptation and re-modelling of the core functions of the Service so as to enable them effectively use current and emerging business best practices and tools;
- See to the renovation and building of offices, all office facilities, and taxpayer service outlets that will be consistently receptive to taxpayers needs, and conducive and healthy for staff to carry out their functions; and
- To drive the initiative for ICT driven tax administration, by so doing, ensuring that staff are sufficiently computer literate and have un-interrupted access to internet connectivity.; and also to drive for the provision of computers to support ICT based tax administration.

15.0.4. Key Performance Indicators

S/ N	Performance Indicator
1.	To work to ensure the implementation of the goal of the Service to achieve 100 training hours annually for every staff and to pro-rate this benchmark to quarterly level
2.	To drive the implementation of the incentive structure in a manner that it motivates staff higher productivity levels/improved performance. A performance measure of a quarterly ratio of the extent of the implementation of the incentive structure will be used including a link to the achievement of revenue target of the Service
3	To institute a system that reduces the turn-around time of the processing of various human resources, finance, equipment/material, thus engendering efficient human and material resources management to have positive impact on tax revenue collection. For this purpose a benchmark turn-around time for all files will be adopted
4.	To coordinate and ensure that tools and equipment required to support efficient performance of staff are made available at the time they are required or where they are not available to give a feedback within forty-eight hours
5.	To coordinate the monthly reconciliation of all taxes and other revenues collected by the Service and to ensure documentation in a format that will be easy to understand and aid decision making. The number of queries raised in the course of the use of tax revenue accounting reports will count on the measure of performance. At all times there will be produced a quarterly and an annual tax revenue report for publishing to be used for tax and revenue performance measurement

15.1.0. Human Resources Management Department



15.1.1. Attributes of staff the Human Resources Department

S/N	Attribute
1	Excellent communication skills
2	Excellent organizational and administrative abilities
3	Excellent inter-personal relations skills
4	Excellent Conflict Management and Problem solving skills
5	Exhibit traits of integrity, credibility and ethical conduct

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

6	Good numeracy and computational analysis skills
7	Excellent written and oral communication skills
8	Good reportorial skills
9	Good knowledge of MS Office
10	Disciplined and committed to due processes

15.1.2. Role Statement

Human Resources Management Department will institute a well developed functional HR Policy that will deliver a dependable system upon which EIRS Corporate Personnel Administration objectives becomes achievable. It shall also deliver quality services internally so that the EIRS will be high performing and the performance will be aligned with that of employees. To this extent, the Department will work to develop the capacities, competencies and skills of staff to enable them attain full potentials in productivity.

15.1.3. Responsibilities

- To build and sustain the Human Capital needs of EIRS which will enable integration and deliver on the corporate objectives of EIRS both in the short, medium and long term basis;
- To deliver wider business objective of building relationship/coalitions with line managers and other stakeholders;
- Design and deliver efficient processes for staffing, performance appraisal, rewarding, compensating, discipline and deployment of employees;
- Build and retain a highly skilled and motivated work force;
- Ensure effective management of staff records, recruitment, promotion, job evaluation, welfare issues, and payroll administration;
- Ensure that Staff disciplinary issues are addressed fairly and efficiently in a timely manner;
- Develop and communicate Human Resource policies and procedures;
- Monitor adherence to the Human Resource procedures and report non compliance to the appropriate departmental heads;
- Update HR procedures where these are found to be inadequate.

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

15.1.4. Interface with other Departments

- Liaising with relevant Directorates and Departments for timely promotion of staff year after year;
- Interface with Finance and Administration to ensure that staff welfare is adequately attended to.

15.1.5. Key Performance Indicators

S/N	Key Performance Indicators
1.	To ensure that Staff verification exercises are conducted quarterly and delivery of staff ID Cards are renewed and validated promptly
2.	Provide 3 major trainings and 3 minor trainings for all staff of Human Resource Management Department and also ensure that all staff of the Service attain the minimum yearly 100 training hours broken down to a quarterly 25 hours training
3.	Develop a workable disciplinary and appeal process that enhances efficient and timely conclusion of disciplinary matters within a period of 4 months
4.	Operate a timely(quarterly) reward and compensating system for all staff and processing terminal benefits payable not later than fourteen days from the date of disengagement.
5.	Build effective succession plans for the growth and stability of EIRS; Conduct succession planning workshops at least once every six months.
6.	Deliver quality services to EIRS staff
7.	Identify talented employees in the organization through the performance appraisal system for quarterly/annual rewards and for further development.

15.2.0. Training & Career Development

15.2.1. Role Statement for Training and Career Development

To establish training as the mainstay of the human resource, professional and personal development, through adaptation of skills and qualifications to technological and other changes in the EIRS to improve the performance of employees by helping them adapt to changes in the work routine due to new technologies, new legislation, new processes, etc.

15.2.2. Responsibilities

- To gather information about skills and abilities of individuals that is needed now and in the future;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- To identify gaps that exist between the current situation and what will be required;
- To ascertain the direct training costs that will arise;
- To link training programmes to the business plans of the functional areas of the EIRS;
- To identify and collaborate with specialized and professional training institutions for the purpose of developing in-house training courses and capacity to train;
- To monitor and evaluate the execution of training conducted both locally, nationally and internationally;
- To collect, examine and approve the contents of training courses from all collaborating institutions;
- To develop criteria for selection of training courses in collaboration with business areas based on their respective needs and plans;
- To list the subject areas where training needs have been identified;
- To evaluate the effectiveness of all training programmes conducted;
- To support staff development (career path) by collaborating with the all Departments in designing programmes and courses that will help officers advance in their careers;
- To increase efficiency of staff in executing task to reduce costs;
- Promote client (taxpayer) focused organization by including service delivery in training curriculum;
- To promote horizontal mobility by providing training to acquire the expertise necessary to fulfil a new task on the same hierarchical level to improve the flexibility and adaptability of employees;
- To develop in staff, research skills for basic internet research for information gathering;
- To procure and preserve information on related subjects like Statistics, General Law, General Management, and Current Affairs for use by EIRS staff;
- To establish an information storage and retrieval system in collaboration with the ICT Department for the continual dissemination of information to EIRS staff;
- To provide a congenial atmosphere where EIRS staff can conduct reading/research in the course of their work;
- To organize annual top management retreats.

EDO STATE

INTERNAL REVENUE SERVICE

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

15.2.3. Performance Measures

S/N	Performance Measures
1.	Identify, analyze and recommend training programmes
2.	Develop curriculum for training programmes
3.	Develop a timetable for training programmes
4.	Prepare proposals for seminars/workshops
5.	Write reports on training programmes
6.	Identify and recommend resource persons/facilitators
7.	Arrange logistics for training programmes
8.	Request for monthly and weekly technical reports from LTOs and SMTOs
9.	Prepare weekly and monthly reports of Learning & Values
10.	Liaise with external bodies and write proposals for foreign courses
11.	Liaise with foreign course providers for necessary information
12.	Inform nominees to attend approved seminars/workshops
13.	Monitor and evaluate training programmes

15.2.4. Interface with other Departments

- All training programmes are based on the needs of the business areas as conveyed in their training needs statements furnished to the Human Resource Management Department by individual functional areas;
- To select beneficiaries of training courses the Human Resource Management Department relies on inputs by beneficiary Departments;
- The Human Resource Management Department provides details about staff to be sent on training courses;
- The Human Resource Management Department collaborates with the Finance & Administration Department in the disbursement of funds for training programmes;
- The Protocol office (in the office of the Executive Chairman) handles travelling arrangements for staff undertaking overseas courses based on information furnished by the Human Resource Management Department.

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

15.2.5. Key Performance Indicators

S/N	Key Performance Indicators
1	To develop a quarterly learning and development work plan for approval by the beginning of the year. The performance indicator will be the number of training programmes organised quarterly in the number of staff involved, taking into consideration organisational goal of 100 training hours per staff annually.
2	To develop a template for measuring performance at all Training courses based on Quarterly time-lines.
3	To establish an effective presence of the Human Resource Management Department in all the offices of the EIRS and to render quarterly report on them, in terms of efficiency.
4	Develop appropriate curriculum to meet various training needs at least once in six months.

15.3.0. Recruitment

15.3.1. Role Statement

To use staff recruitment exercise as a public relations matter and therefore to make sure that it is organised in a manner that is efficient and painless to every applicant while at the same time ensuring transparency of the processes as to command the confidence of participants.

15.3.2. Responsibilities:

- To initiate to the determination of manpower requirements of every function in the Service on a short, medium and long term;
- To make available to Management and the Board the manpower need of the Service;
- To initiate action to secure approval to fill manpower gaps and to advertise vacancies where they exist in accordance with relevant laws regulations and policies of the Board;
- To put in place and make arrangements for seamless recruitment processes and to provide relevant documents and records that may be required for recruitment exercises;
- To do all such things necessary to fulfil the requirements of the Human Resources Processes and Procedures of the Board of Edo State Internal Revenue Service.

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

15.3.3. Key Performance Indicators

S/N	Key Performance Indicators
1	Accuracy of quarterly projections of manpower needs of the Service measured by the inverse rate of complaints
2	Efficiency and transparency of recruitment processes determined by the inverse rate of complaints and through opinion survey of applicants, both internal and external
3	Efficiency and transparency of recruitment processes measured by the opinion survey of members of the interview or examination panel
4	Other indicators as may be decided by Management

15.4.0. Human Resources Administration

15.4.1. Role Statement

To take pro-active steps in initiating/suggesting human resources policies and practices that will bring about attractive staff welfare schemes that will not only motivate serving staff but are capable of attracting the best manpower in the market while working for a good condition of service to staff, to ensure that every staff adheres to work ethics and embrace the core values of the Service as a means of building a corporate culture that lead to achievement of goals of the organisation.

15.4.2. Responsibilities

- To ensure that members of staff observe work ethics, comply with rules and staff regulations on good conduct in the work place and also initiate disciplinary proceedings for failure to adhere to such rules ;
- To implement an all staff welfare schemes and other benefits promptly as a means of motivating staff to improved performance;
- To attend to staff needs promptly so that man hours are not lost in processing requests and to ensure that staff get what is due to them without undue stress;
- To put a programme in place to get feedback on the level of satisfaction of staff with the work environment and other issues that may have negative impact on their performance and to initiate remedial steps and actions;
- To liaise with the Finance and Administration Department to ensure that salaries are paid promptly;

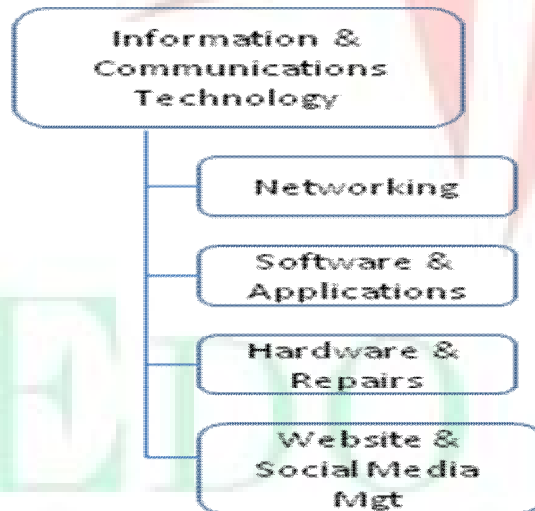
EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- To promote good industrial relations, good work policies and practices, and to foster good relationship between staff and Management;
- To do all such things, within the laws, regulations, and staff policies, including seeking reviews where necessary, that will maximise benefits that accrue to staff in the course of working for EIRS.

15.4.3. Key Performance Indicators

S/N	Key Performance Indicators
1	All staff requests for welfare benefit due must be processed within forty-eight working hours and if the requests may not be granted for un avoidable reasons, a feedback should be given to such staff within the same time-line
2	Promptness in payment of staff salaries, not later than 25th day of every month
3	To organise a quarterly survey on the level of satisfaction of staff with conditions of service such as work environment, human resources administration processes, etc
4	All other performance measures that will be determined by staff

15.5.0. Information & Communications Technology (ICT) Department



EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

15.5.1. Attributes of staff in the ICT Department

S/N	Attribute
1	Excellent knowledge of emerging trends in ICT sector
2	Good oral and writing skills
3	Good team worker
4	Attention to detail
5	Must exhibit flair for creativity
6	Must be able to work under pressure
7	Excellent analytical and problem solving skills
8	Must possess a healthy drive for self development and improvement

15.5.2. ICT Mission Statement

To deliver front end and back end ICT support services that will enable a sustainable taxpayer focused Edo State Internal Revenue Service.

15.5.3. Key Objectives

- Ensure timely and efficient provision of ICT support services to enhance the efficiency of users and other stakeholders;
- Ensure the deployment and implementation of applications software that will meet the needs of EIRS;
- Ensure a stable, reliable and sustainable technical environment;
- Position future solutions in support of business strategy;

15.5.4. Interface with other Departments

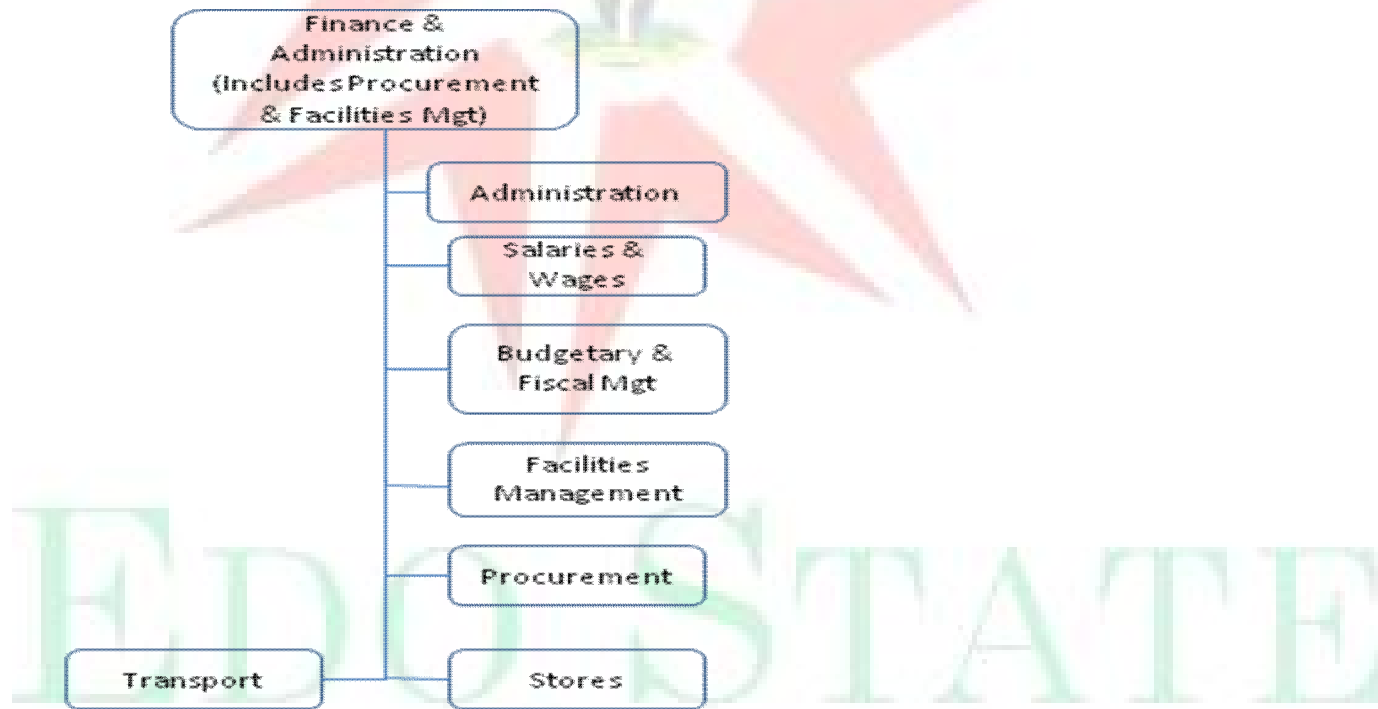
- ICT Department interfaces with all Departments, Units and Sections, but more importantly with: Modernization, Procurement, Finance & Administration, Human Resource Management and Tax Operations.

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

15.5.5. Key Performance Indicators

S/N	Key Performance Indicators
1.	Ensure Service Desk/fault calls are responded to within 24hours State-wide with proof of service
2.	Ensure 90% systems/Internet availability at the Headquarters and in all LTO/Zonal offices
3.	Ensure timely delivery of ICT projects relative to specific project
4.	Working with Human Resource Management and other Project Managers, to ensure that at least 30% of the staff attend Computer appreciation course(s) by the end of the year and are provided with Computers. The programme will be prorated on quarterly performance
5.	Ensure a reduction in budgeted operating/capital expenditure on ICT by at least 10%
6.	Ensure at least 100 Training hours for ICT staff yearly; pro-rate to quarterly performance.

15.6.0. Finance and Administration Department



EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

15.6.1. Attributes of staff in the Finance and Administration Department

S/N	Attributes
1	Excellent accounting skills
2	Excellent computational and analytical abilities
3	Attention to detail
4	Care and diligence
5	Must exhibit traits of integrity, credibility and relationship building
6	Comprehensive grasp of Accounting trends and standards
7	Must possess a healthy drive for self improvement and development
8	Must exhibit appropriate care and due diligence in the discharge of assignments and tasks at all times

15.6.2. Role Statement

To provide sound financial management and accounting system for EIRS for accounts payable and expenditures which reflects best practice.

15.6.3. Responsibilities

- Ensure accounts payable (Cost of Collection) to the Service are collected and safeguarded;
- Ensure other sources of revenue (e.g. tenders fee, contractor's fee, income from disposal of unserviceable items etc) to the Government are collected and remitted promptly to the Sub-treasury of the State;
- Maintain relevant books of accounts and records;
- Advise Management on income expenditure;
- Prepare and secure budget approval;
- Prepare and send financial reports to relevant authorities;
- Disburse funds for approved capital and recurrent expenditures;
- Improve liaison and relationship with other departments within EIRS in relation to accounts payable and expenditures and also other relevant organizations outside EIRS like State Ministry of Finance, Office of the Accountant General of the State, State House of Assembly, Auditor-General of the State, etc, so as to achieve quality service delivery;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- Preparation of annual financial statements of EIRS;
- Attending to audit queries, audit reports and Public Accounts Committee Matters;
- Effectively Manage Security Documents;
- Receipt safeguarding and issuance to operational offices;
- Maintain adequate stock of correct specification working materials and goods in the stores and supply same to offices to ensure quality service delivery is not hampered;

15.6.4. Interfaces with other departments

- Liaise with Procurement Unit on successful tenders to receive a monthly report of these tenders to understand the obligations of contractors;
- Liaise with Internal Audit Department to ensure that internal controls operate effectively and are adequate;
- Liaise with Facility Management Unit to ensure that proper **Fixed Assets Register** is maintained;

15.6.5. Key Performance Indicators

S/N	Key Performance Indicators
1	Approved payments are processed and paid within two (2) days of reaching Finance and Administration
2	Processing and payment of staff salaries to reach all Staff's bank accounts State-wide on or before 25th of every month
3	All accruable funds (cost of collection) to the Service are received at the end of every month into the organization's accounts
4	Reconciliation of bank accounts are completed and produced by the second week of the succeeding month in line with Financial Regulations
5	Preparation of Annual budget and presentation to the State House of Assembly within the specified time frame i.e. before the end of September every year.

EDO STATE

INTERNAL REVENUE SERVICE

15.7.0. Facilities Management

15.7.1. Attributes of staff in the Facilities Management

S/N	Attribute
1	Technical competence
2	Proactive
3	Ability to work flexible hours
4	Ability to work under pressure
5	Good inter-personal relationship skills
6	Good reportorial writing skills

15.7.2. Role

To manage the physical work place of EIRS with the staff and work of the organization so that its buildings, systems and services effectively and efficiently support its core operations and processes and contribute to the achievement of its strategic objectives at the best combination of cost and efficiency.

15.7.3. Responsibilities

- To identify property (Land/Property) for purchases/acquisitions by EIRS;
- To inventorise all fixed assets and ensure proper record of items;
- To update records and valuation of fixed assets of EIRS;
- To keep records of all rented properties of EIRS and process payments as and when due;
- To maintain/ repair and keep maintenance Assets Register of all fixed assets of EIRS;
- To allocate office accommodation and relocate offices when necessary.
- To identify and present the list of materials/equipment needed for procurement or project execution. E.g. vehicles, Air Conditioners, Photocopiers, etc.
- To inspect all facilities procured and ensure they conform to project specifications and thereafter ensure issuance of Job Completion Certificates;
- To identify and renovate offices requiring any facelift;
- Design and supervise the construction of all landed properties required for effective administration of EIRS;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- To develop BOQs and all Tender documents for all construction works;
- To brief, discuss and analyse, supervise and monitor all outsourced professionals engaged by EIRS to advise on all matters connected with provisions of facilities;
- To ensure that all offices are furnished with the necessary office equipments nationwide.
- To monitor, supervise and process payments for all out sourced service providers.

15.7.4. Interfaces with other Departments

- To identify training needs of the staff of Facility Management Department.
- To link up with the Finance & Administration Department to ensure prompt payments for services rendered to EIRS.
- To link up with other departments within EIRS in determination of the requests and provision of services.

15.7.5. Dependencies

- **Office of the Executive Chairman**
Securing the approval and authorisation for the execution of proposals
- **Procurement Unit**
Liaising with the Unit to ensure that requests from the Facility Management Unit are promptly attended to and placed before appropriate authorities
- **EIRS Tenders Board**
For the consideration of Facility Management services that will be outsourced through contracts
- **Human Resources Management Department**
For employment of well skilled personnel into Facility Management Department & training and welfare of staff

EDO STATE

INTERNAL REVENUE SERVICE

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

15.7.6. Key Performance Indicators

S/N	Key Performance Indicators
1.	Reduce the number of rented offices by 10 per cent through ownership by EIRS for the year 2016
2.	Ensure that about 95% of rent renewals are duly achieved before the expiring date of the extant rents
3.	Renovation of 10 per cent of EIRS offices across the State not later than the end of year 2016

15.8.0. Procurement

15.8.1. Attributes of staff in the Procurement

S/N	Attributes
1	Analytical skills
2	Negotiation skills
3	Relationship management
4	Aptitude for technology
5	Financial acumen
6	Integrity
7	Credibility
8	Ability to prioritize

15.8.2. Role Statement

To ensure that the Procurement needs of EIRS are anticipated and met on time using procurement best practice processes and standards.

15.8.3. Responsibilities:

- Collate EIRS needs and start the procurement process through advertisement;
- Receive bid documents and conduct public opening of bids;
- Evaluate bids and present a Report to the Executive Chairman;
- Prepare memoranda for the consideration of the EIRS Tenders Board;
- Prepare Award letters;
- Monitor the execution of Contracts awarded to ensure prompt and good quality performance;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- Prepare payment schedules for work done for the approval of the Executive Chairman;
- To provide Secretariat for the Tenders Board and to prepare documents and obtain approval for contracts within the specified threshold;
- Deliver the procured need(s) to the user Department.

15.8.4. Dependences

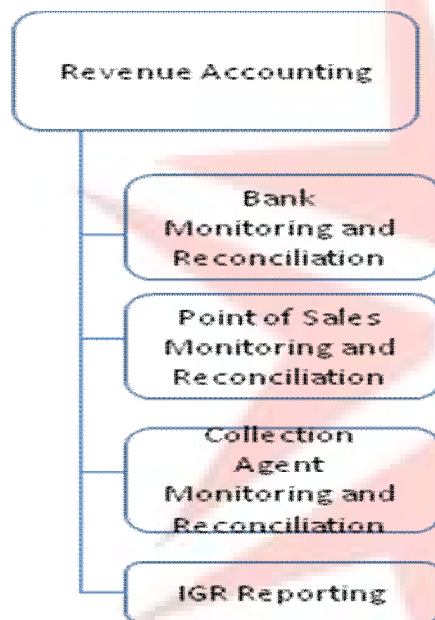
Procurement Branch interface with the following dependences.

- Executive Chairman EIRS
- EIRS Tenders Board
- Bureau for Public Procurement
- Facility Management
- ICT
- Legal and Enforcement
- Finance and Accounts
- Security and Safety.

15.8.5. Key Performance Indicators

S/N	Annual Key Performance Indicator
1.	Ensure that the procurement of the following do not run beyond the time frame allocated to them <ul style="list-style-type: none">- Goods= 10 weeks- Works = 12 weeks- Services = 10 weeks- Consultancy = 10 weeks
2.	Ensure that all eligible procurement bills are processed up to approval within 7 days and paid not more than 2 weeks from approval.

15.9.0. Revenue Accounting



15.9.1. Attributes of staff of the Revenue Accounting

S/N	Attribute
1	Excellent accounting skills
2	Excellent computational and analytical abilities
3	Attention to details
4	Care and diligence
5	Must exhibit traits of integrity and credibility
6	Strong knowledge of ICT applications
7	Excellent knowledge and use of electronic payment platforms

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

15.9.2. Role

To ensure the efficient and timely collection, accounting and reporting of all EIRS taxes and the maintenance of proper database on collections, assessments, arrears, refunds as well as penalties and interest to facilitate easy tracking and referencing.

15.9.3. Outcomes

The outcomes for the Department are:

- Efficient and timely collection of all EIRS Taxes;
- Efficient and timely refund process;
- Accurate records of all tax collections;
- Timely and meaningful reporting of revenue collection.

15.9.4. Responsibilities

- Ensuring that taxes are captured in the revenue accounts;
- Preparation of monthly revenue collection analysis;
- Ensuring that foreign currency denominated taxes are correctly and timely received and accounted for;
- Reducing reporting discrepancies by field offices;
- Reconciliation of reports of all receipted taxes against actual remittances to IGR accounts;
- Preparation of revenue collection reports for the different reconciliation meetings;
- Undertaking regular liaison and revenue reconciliation with collecting agents, IGR collecting banks and PoS operators and Service Providers;
- Monitoring of the activities of the collecting Agents and Banks to ensure compliance with the collection agreements;
- Ensuring the effectiveness of the automated collection system, (pay direct);
- Ensuring smooth functioning of the automated collection system in order to track down cases of unremitted and un-transferred cleared funds;
- Review the performance of the IGR Collecting Banks in the collection scheme;

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

- Evaluation of the criteria for admission of new banks into the collection scheme and also make recommendations of banks to be suspended/de-listed from the EIRS collection scheme;
- Deal with queries arising from reports prepared by the department;
- Serving as the secretariat office for the operational management meetings;
- Liaising with other departments to ensure that EIRS collection objectives are attained;
- Process all requests for refund of excess tax payments;
- Determine tax arrears owed by government agencies;
- Ensure training needs of Staff are identified and addressed.

15.9.5. Interfaces with other Departments

- Revenue Accounting Unit interrelates with Intelligence & Surveillance Department in ensuring ethical conduct of its staff and investigation of fraud discovered by the Department during monitoring of Bank remittances;
- With Internal Audit Department, ensure internal controls relating to the tax revenue function are operating effectively;
- In tax arrears matters, tax offices make reports on all cases of arrears of taxes. The actual keeping of the records of tax arrears is done by the Revenue Accounting Unit;
- Addresses all issues relating to tax refund if/when they arise;
- In the new tax refund process, the Revenue Accounting Unit liaises with Tax Policy & Legislation and Legal and Prosecution Departments.
- The Revenue Accounting Unit is responsible for the collection and analysis of reports by the field offices for EIRS Management;
- Work with Modernization Unit in developing and implementing change initiatives.

15.9.6. Key Performance Indicators

S/N	Annual Performance Indicator
1	To monitor, analyze and reconcile collection performance from IGR Collection Banks' statement of account within the first 48 hours of every month
2	To ensure Prompt processing / payment of verified Tax refund claims within 90 days

EIRS STRATEGIC DIRECTION: Roles, Responsibilities & Key Performance Indicators

3	To ensure production of exceptional reports of all Taxes collected to management and other agencies within one month
4	To achieve effective and efficient tracking of un-transferred and un-remitted funds within 30 days
5	To ascertain the actual and reconcile Tax Arrears owed by States LGs, Parastatal and Companies within three months



EDO STATE

INTERNAL REVENUE SERVICE