



# Niger State of Nigeria Gazette

Published by Authority

---

**No. 9**

**Minna - 26th JULY, 2024**

**Vol. 29**

---

*Niger State Legal Notice No.9*

The following is published in the Supplement to this Gazette:-

**N. S. L. N. No. 9 of 2024 - NIGER STATE INTERNAL REVENUE  
SERVICE HUMAN RESOURCE POLICIES AND PROCESSES**

---

---

**Printed and Published by the Government Printer, Minna - 12/09/2024**

Annual subscription: Nigeria N1,000 Overseas \$25, post free. Present issues N1,000.00 per copy including Supplement. Application for Purchase of the Gazette and other Government Publications should be submitted to the Government Printer, Private Mail Bag 48, Minna. Remittances should be in Money or Postal Order, Crossed and made payable to the Government Printer, Minna. Postage Stamps are **NOT** acceptable.

**NIGER STATE INTERNAL REVENUE SERVICE  
HUMAN RESOURCE POLICIES AND PROCESSES**

**CONTENTS**

1. Introduction	-	2
2. Recruitment Policy and Processes	-	5
3. Performance Management	-	18
4. Reward, Recognition & Awards	-	31
5. Disciplinary Policies and Procedures	-	37
6. Training Policy	-	60
7. Compensation and Benefits	-	79
8. Loans and Advances	-	85
9. Leave Policy	-	87
10. Staff Exit Policy	-	96
11. General Policies	-	99

## CHAPTER ONE

### 1.0 INTRODUCTION

- 1.1 This Human Resources Policies and Processes document is aimed at providing a framework for the Recruitment, Promotion, Training, Discipline, and Welfare of the staff of Niger State Internal Revenue Service (NGSIRS) under the supervision of its Board, the Niger State Board of Internal Revenue (NSBIR). It relates to the General Employment Policy and Terms & Conditions of Service for Staff. The details are by no means exhaustive and are subject to any future amendment in policy or conditions.
- 1.2 The advancement as an employee depends on your Performance and the success of the NGSIRS. The NGSIRS looks up to its employees to demonstrate loyalty and devotion to duty and to maintain a high standard of capability, professionalism and performance. The NGSIRS shall place much emphasise on the welfare and security of all its employees.
- 1.3 The Management of Niger State Internal Revenue Service (NGSIRS) in its quest to actualize its vision and core values has formulated the following Human Resources Policies and Processes (hereinafter referred to as the HRPP) which is intended to guide its Management and staff of in steering the operations of the Human Resource administration of the Service.
- 1.4 This HRPP makes provisions for a conducive working environment that will promote optimal utilization of manpower resources of the Service through mutual understanding between the Service and its staff.
- 1.5 In furtherance to the objectives of the reform agenda of the Niger State Government, the NGSIRS has articulated for strict adherence and guidance the following:

**Niger State of Nigeria Gazette No. 9, Vol. 29, 26th July, 2024 - Supplement Part A**

- 1.6 NGSIRS the Organisation  
Our Mandate; To Assess, Collect and Account for all Taxes/Levies/Fees/Fines and Charges due to the Niger State Government and its Local Government Councils.
- 1.7 Our Vision  
To be a leading model revenue agency, delivering innovative quality services that contribute to the sustainable development of Niger State
- 1.8 Our Mission  
Optimizing Revenue Administration through innovation, promoting voluntary compliance and social inclusion through quality service delivery to all stakeholders.
- 1.9 Core Values
- (a) Professionalism
  - (b) Integrity
  - © Team Work
  - (d) Innovation
- 1.10 Code of Ethics**  
The following is code of ethics to be observed by all staff in NGSIRS
- (a) Pay tax promptly, correctly and serve as an example to the taxpaying public;
  - (b) Be honest and impartial in dealings with taxpayers;
  - (c) Be courteous, professional and painstaking towards the taxpayers;
  - (d) Encourage taxpayers to pay taxes promptly, eagerly and correctly;
  - (e) Do not collude with the taxpayer to engage in any form of tax planning, tax evasion or to engage in any act which tends to unduly reduce, withhold or delay the payment of tax;
  - (f) Implement the tax laws fairly, faithfully, firmly and equitably irrespective of the status of persons and organizations or the nature of persons and organisations concerned or the nature of goods and services that are involved.

- (g) Refuse any form of gratification, favour or assistance from taxpayers;
- (h) Display competence and professionalism in the discharge of duties;
- (i) Do not engage in any activity that may bring the image and reputation of NGSIRS to public ridicule and contempt;
- (j) Do not assault or manhandle the taxpayer or use foul and unethical language in communicating with the taxpayer but follow due process of law in the discharge of duties;
- (k) Ensure that taxes are correctly assessed, duly assessed, collected and accounted for; and
- (l) Be loyal and obedient to the Service and demonstrate diligence, capability and keen interest in the discharge of duties.

#### **1.11 General Provisions**

The provision of this Human Resource Policies and Processes (HRPP) document is subject to periodic review by Management and subject to approval by the Board and Executive Governor of Niger State.

Where any matter is not provided for or covered by this document, recourse shall be made to the provisions of the Public Service Rules (PSR) in respect of such matter, in the first instance. Where the matter is of relative importance, it shall be referred to the Board for final decision.

## CHAPTER TWO

### 2.0 RECRUITMENT POLICY AND PROCESSES

NGSIRS shall recruit its staff on the basis of merit through competition, depending on vacancies. Such employment shall be on a permanent basis; however, in some exceptional circumstances, the Service may employ persons on contract basis for a specified term.

#### 2.1 IT SHALL BE THE POLICY OF NGSIRS TO:

- (a) Give equal opportunity for engagement and promotion on the basis of merit, diligent service and good conduct, depending on vacancies.
- (b) Pay fair rates of salaries consistent with other States/Federal IRS
- (c) Encourage employees to be loyal and efficient by providing suitable conditions of service.
- (d) In the event of any vacancy being created, first consideration shall be given to existing qualified staff before considering external candidates.
- (e) Maintain HR Policies and Processes that are capable of attracting well qualified personnel at all levels of responsibility into the Service.

#### 2.2 OBLIGATION OF STAFF WHEN RECRUITED

NGSIRS employees are to:

- (a) Serve NGSIRS faithfully and obey all lawful instructions;
- (b) Maintain a sense of personal responsibility for the quality and quantity of work accomplished;
- (c) Develop a high standard of efficiency and avoid any utterance or action likely to impede productivity;
- (d) Devote their time, energy and ability to further the interest of the NGSIRS and refrain from utterances, actions and occupations likely to be detrimental to those interests or which conflict with the code of ethics of the Service;

- (e) Take personal responsibility for all equipment, materials and amenities provided for the use of staff;
- (f) Cooperate and establish professional and cordial relationships with colleagues, taxpayers and other stakeholders.

### **2.3 DEFINITION OF RECRUITMENT**

Recruitment is defined as the process of discovering and attracting relevant manpower in adequate numbers towards entrenching an efficient, high performing and stable workforce.

#### **a) Underlying principles**

- (i) NGSIRS recognizes its staff as being fundamental to its success.
- (ii) A strategic and professional approach to recruitment processes enables the NGSIRS to attract and appoint staff with the necessary skills and attributes to fulfil its strategic aims, and support the attainment of NGSIRS mission and vision.
- (iii) NGSIRS is committed to ensuring that the recruitment and selection of staff is conducted in a manner that is systematic, efficient, effective and promotes equality of opportunity.
- (iv) Adopt both internal and external advertisement of job vacancies for all positions on salary level 08 and above (except otherwise directed by the Board)
- (v) Recognize the principle of testing all applicants for employment to institutionalize the value of professionalism, integrity and efficiency;

### **2.4 MANPOWER REQUISITION PROCEDURE**

#### **(i) Recruitment Request Form**

The Department requiring a new staff shall apply to the Board by completing a recruitment request form. The form must be signed by the Head of Department or division and must be strictly in respect of the departmental staff needs. Every application must be supported by a job description

- (ii) **Approved Vacancy**  
At the beginning of every year the Board through its Annual Budget or as the need arises, shall approve vacancies as provided by the user-departments.

## **2.5 APPLICATION PROCEDURE**

- (a) **Standard Application Form**  
Every prospective applicant must apply in writing or electronically and shall submit all relevant evidence of qualifications along with the application to merit any consideration. In the event of any vacancy being created, first consideration shall be given to existing qualified staff before looking outside NGSIRS.
- (b) **Closing date**  
The closing date for all newspaper and/or web-based advertisements of vacancies will be six (6) weeks from the date of publication.
- (c) **Short-listing procedures**  
HR Department will approach relevant personnel/consultants to assist with shortlisting and interviewing. Applicants must be chosen in accordance with the person specification.
- (d) **Method of Assessment**  
Candidates shortlisted shall be subjected to a selection process involving a written examination and/or a practical test, a personal interview or combination of the three.

## **2.6 TESTING PROCEDURES**

- (i) This may involve interview and skills testing.
- (ii) Management and senior management positions will undergo psychometric testing.
- (iii) Presentations to the interview panel on a chosen topic and/or series of individual interviews on various topics may be included
- (iv) Use of external consultants to conduct tests for selection of senior positions should be encouraged.



**2.7 INTERVIEW AND SELECTION PROCEDURES**

- a) Ahead of the interview, each panellist will receive an interview pack containing:
  - i. Copies of application forms and curricula vitae;
  - ii. Blank interview reports forms;
  - iii. A copy of the job advertisement;
  - iv. A copy of the job description;
  - v. A copy of the person specification;
  - vi. The vacancy position relating to the present recruitments;
  - vii. A set of NGSIRS Schedule of Service, Salary Scale and Conditions of Service.
- b) During the interview, the Recruitment Panel Chairman is to ensure that interview Report Form is completed as fully as possible. When interviewing, ensure that relevant legislation is strictly adhered to, with no discrimination shown on the grounds of sex, religion, age and disability;
- c) After interview, the panel will decide on the best person for the post. The Human Resources Department will inform successful candidates as soon as it is approved by Management, agreeing on commencement date and starting salary.
- d) All appointed candidates will be bound by NGSIRS conditions of service and terms of offer

**2.8 STANDARD RATING SYSTEM**

On every occasion of a selection interview, each panel will decide at the onset before the candidates appear before it, clear and standard rating criteria to use, which should reduce the subjective factor to the barest minimum. The system should involve a set of relevant criteria and respective weightings; the weighting being directly related to the particular job in question. For example, a position may require highest premium of experience. Each panel member will then rate a candidate, preferably numerically, strictly in accordance with the system, so that the average of the panel members rating becomes the absolute score of the candidate. For example, the criteria could be:

- (i) Personal Appearance and General Impression
- (ii) Basic Qualification
- (iii) Experience relevant to the job
- (iv) Attitude and suitability for the job; and
- (v) Knowledge of Nigeria and World Affairs.

In addition, the panel may record any other general impression, opinion or observed fact arising from the interview in favour of or against the suitability of a candidate. All panel members need not accept such general remarks.

## **2.9 PANEL'S RECOMMENDATIONS**

At the end of a selection interview session, the application of the scoring system agreed upon at the beginning would have produced a rough performance rating for all the candidates interviewed. The panel will then proceed to make recommendations on the following:

- (i) A list of all candidate(s) in order of merit who have met all requirements and are deemed suitable for employment to the position(s) in question;
- (ii) Indication of the candidate(s) on the same list who should be employed to satisfy the immediate need; and
- (iii) The correct designation and salary level to be offered. HR advise would be required at this stage and at the point at which the appointment is authorized.

## **2.10 INTERVIEW REPORT**

The Secretary of the relevant Staff Committee will produce a final report on every selection interview, whether or not it yielded any candidate(s) suitable for appointment. The report should be certified correct by the Chairman of the Interview Panel, and will include the following:

- (i) Date and place of interview;
- (ii) Title and specification of job(s);
- (iii) Panel members present;
- (iv) Scoring criteria and system used;
- (v) Performance of each candidate – stating personal data, score or any other special matters; and

- (vi) List of candidates recommended for employment in order of merit with designation and consolidated salary.

**2.11 FINAL RECOMMENDATION OF STAFF COMMITTEES**

Within five (5) working days of a selection interview, the relevant Staff Committee will submit to the Management or Board, as the case may be, its recommendation of appointment(s) and salary(s) to be offered with the relevant interview Report attached as a separate supporting document.

**2.12 APPLICATION OF THE STATE CHARACTER PRINCIPLE**

The NGSIRS shall be in full compliance with the State Character Principle. NGSIRS shall ensure that it has a comprehensive job description for each vacant position as well as comprehensive academic and cognate experience required for filling such vacancies.

**2.13 PROCESSES AND PROCEDURES FOR ADVERTISED POSITIONS**

**(i) Pre-Advertisement Procedures**

- (1) The Director, HR must define the job and profile of the person required.
- (2) Be clear on the exact requirements in drawing up a job description.
- (3) Specify the appropriate grade and salary.
- (4) Complete a Job Vacancy Form which confirms the following:
  - Details of the post
  - Final approval from the appropriate Director
  - In the event of the job being newly established, the approval of the Executive Chairman and the Board
  - Confirmation from the Director of Finance, that funding is available
- (5) Design the advertisement
- (6) Ensure all advertisements contain as much information as possible in order to attract the target and reduce unsuitable applications while remaining as cost effective as possible.
- (7) Submit external adverts to the Executive Chairman for approval before being placed.

*Note: No vacancy can be processed without authorization of Executive Chairman*

#### **2.14 NON-ADVERTISED POSITIONS**

The Board shall decide positions that as a result of expedience, need or sensitivity should not be advertised but should rather be filled through headhunting processes.

#### **2.15 DELEGATION OF THE BOARD'S POWERS**

##### **A) Establishment of Committees**

It is recognised that the selection interview of candidates before employment is an important requirement that must be performed on behalf of the Board by an appropriate panel of officials on each occasion. Under no circumstance shall one official alone conduct a selection interview. In this regard, the following Committee have been established:

- i) Officers Staff Committee (OSC) for appointment of staff on GL.08 – 14
- ii) Management Staff Committee (MSC) for initial interview and shortlist for appointment of staff on GL.15 – 17
- iii) Board Committee on Staff and General Policy for final interview and appointment of staff (Directorate) on Assistant Director level and above.

##### **B) Composition of the Committees**

###### **1. Officers' Staff Committee (GL. 08 – 14)**

The composition of the Officers' Committee is enumerated below:

- a) Executive Director, Support Services (ED/SSG) as Chairman
- b) Most senior directorate staff from each geo-political zones of the State as members
- c) Head, Legal Department as member
- d) Director, HR to serve as member/Secretary

The quorum at its meeting shall be five (5) members including the Chairman. The composition of the Committee shall reflect the State Character Principle as much as practicable.

**2. Management Staff Committee (GL.15 – 17)**

The composition of the Management Committee is stated below:

- a) Executive Chairman as Chairman
- b) All Executive Directors as members
- c) Head, Legal Department as member
- d) Director, Office of the Executive Chairman to serve as Secretary
- e) Two members of the Staff and General Policy Committee of the Board shall be in attendance as observers.

The quorum at its meeting shall be five (5) members including the Chairman and at least one (1) Observer (SGPC member) present.

**3. Staff and General Policy Committee of the Board (SGPCB) – ED**

The Board shall consider recruitment cases involving Assistant Directors to Executive Directors (ED) and also handle the referral of matters involving the Executive Chairman to the Executive Governor. The committee shall produce its determination in writing, signed by all members present.

The Board may review the composition of these Committees as the need arises

**2.16 ELIGIBILITY**

To be eligible for first appointment with the Service, a candidate must:

- (i) Be at least 18 years of age and not more than 50 years
- (ii) Possess a minimum of Higher National Diploma/Bachelor's Degree in relevant fields or its equivalent from an approved and recognized institution;

- (iii) Be certified as physically and mentally fit by a Government Medical Officer or as may be specified by NGSIRS;
- (iv) Produce, if required by the Management of NGSIRS, a statement sworn to before a judge of the High Court of a State or Federal High Court or a Commissioner for Oaths attesting to not being bonded to any former employer or having been released from such bond;
- (v) Produce Birth Registration/Certificate or Statutory Declaration of Age administered by either a Judge of a State High Court or Federal High Court;
- (vi) Produce satisfactory reference from previous teachers, lecturers or employers, as the case may be;
- (vii) Produce a statement of not having been previously dismissed from any Government Service or Organization;
- (viii) Produce statement of non-conviction of any criminal offence other than traffic offence.
- (ix) Produce evidence of Local Government of Origin.
- (x) An Affidavit that the documents being submitted are genuine.

**2.17 APPOINTMENTS INTO POSITIONS IN THE SERVICE**

- (i) Appointments into officers' positions on GL. 08 – 14 shall be conducted by Officers Recruitment Committee chaired by the Executive Director, SSG and sent to the Management and Board for approval.
- (ii) Appointments made by the Management Committee (for GL. 15 -17) shall be sent to the Board for approval
- (iii) All Recruitments into the post of Assistant Directors to Director shall be conducted by the Staff and General Policy Committee of the Board and sent to the Board for approval.
- (iv) Positions of Executive Directors shall be filled by appointment through processes to be determined by the Board from time to time; and
- (v) Appointments into all positions in the Service shall as much as practicable reflect the principle of State Character.

**2.18 PROVISION FOR CREATING NEW VACANCIES**

The NGSIRS Management shall create vacancies as and when deemed necessary. Such vacancies shall be subject to the approval of the Board.

**2.19 LETTERS OF APPOINTMENT**

Letters of appointments shall be signed by the Executive Chairman, or any other officer(s) designated by him. Such letters shall derive their authority from approved minutes of the Committees or the Board. Where an applicant has accepted an offer of appointment that is lower than that for which he/she has applied, he/she shall not, after assumption of duty, petition for upgrading or review on account of comparison with his/her erstwhile or other colleagues in the Service.

**2.20 CONFIRMATION OF APPOINTMENT**

Confirmation of all probationary appointments shall be carried out by the Human Resources. An employee shall in the first instance be on probation for one (1) year after which he/she shall be eligible for confirmation subject to a report of satisfactory performance by his/her immediate Supervisor/Head of Department. If at the end of the stipulated period, the service of the staff is unsatisfactory then the appointment shall be terminated. A list of all officers due for confirmation shall be forwarded to the Board for approval/ratification at regular intervals.

**2.21 APPOINTMENT OF EXECUTIVE DIRECTOR**

Appointment to the post of Executive Director shall be made by the Board on the recommendation of the Executive Chairman. The appointment shall be open to all confirmed Directors/Chief Inspectors of Taxes of the Service and it shall be competitive based on experience, competence and seniority.

**2.22 ACTING APPOINTMENT**

The Board may approve an acting appointment where there is a vacancy. Staff on acting appointment shall be paid 100 per cent acting allowances on the next higher salary level, even if he is acting on a position more than one level above his substantive grade. Acting appointments shall last for a period of six (6) months only.

**2.23 CONTRACT APPOINTMENT**

- (i) Contract appointment shall only be made where the required skills and competence are not available within the Service.
- (ii) The appointment must be justified by the relevant office/Department making the request and subject to approval of the Executive Chairman. If the appointment is for Directorate level, such appointment must be approved by the Board.
- (iii) Contract appointments where necessary shall be offered on merit only
- (iv) Nigerians may be appointed on contract terms if they:
  - a. Are over 50 years of age at the time they are being appointed, or
  - b. Specifically request to be employed on contract terms and it is deemed in the best interest of the Service;
  - c. Are retired NGSIRS staff who on the basis of skills and experience may be invited to work on contract appointment; and
  - d. Are retired NGSIRS officers who request for contract appointment and may so be employed if found suitable.
- (v) The duration of a contract appointment is limited to the period of two years only and renewable for another two year's subject to satisfactory performance.
- (vi) And appointment on contract may be terminated by the Service at any time in accordance with the terms specified in the contract itself. A recommendation to Management for the termination of the appointment of a contract officer shall be accompanied by a full statement of the consideration which has prompted it. On receipt of the recommendation, Management shall use its discretion to decide if the appointment should be terminated forthwith in accordance with the terms of the contract or whether the officer should be offered an opportunity, to submit any formal presentation if he/she so wishes before a final decision is taken.



- (vii) An officer serving on contract basis who desires re-engagement, shall so inform the Service in writing not less than four months before his/her contract expires. In the absence of such notification it may be assumed that an officer serving on contract basis does not desire re-engagement.

## **2.24 DOCUMENTATION**

- (a) On employment, an employee would be required to submit the following to the Service:
  - (i) Curriculum Vitae
  - (ii) Original Letter of Appointment
  - (iii) Letter of Acceptance written by the employee within 30 days of the offer;
  - (iv) Oath of Secrecy shall be administered on appointed officers;
  - (v) Original and 3 copies of Academic qualifications;
  - (vi) Original and 3 copies of Professional qualifications;
  - (vii) Evidence of Marriage (where applicable)
  - (viii) Birth Registration/Certificate or Statutory Declaration of Age;
  - (ix) Original Indigene Certificate from LGA (not from Liaison)
  - (x) Original Medical Certificate of Fitness from Government Hospital;
  - (xi) 6 copies of Passport sized photograph taken within the last three months
  - (xii) Names and addresses of two Referees; and
  - (xiii) Provide full names and addresses of next of kin.
- (b) **The Payroll Unit will also require the following information:**
  - (i) Bank Accounts Details
  - (ii) Pension Administrator and your RSA Account Number
  - (iii) National Health Insurance Scheme (NHIS)
- (c) An employee shall have the right to examine his records after due clearance by the Director (HRM)
- (d) Shall inform Management of any change in his/her personal data/particulars.

**2.25 RELATIVES OF STAFF**

To minimize malpractices in the employment and administration of personal policies and procedures, and generally to safeguard corporate interests that might be jeopardized, the deployment of members of the same family to work in the same Department/Division/Unit will not be allowed.

However, where a male and female employee decide to get married while in Service, they shall be free to do so but shall not be allowed to work in the same Department/Division/Unit.

**2.26 SECONDMENT**

The Service shall allow the filling of vacant positions through Secondment subject to the candidates meeting the minimum requirements. However, at the end of the period which shall not be more than four years, if such member of staff wishes to join NGSIRS, then he should go through normal requirement process. The Board will not approve recruitment through transfer of service from other government agencies and institutions.

## **CHAPTER THREE**

### **PERFORMANCE MANAGEMENT**

3.0 NGSIRS has a firm commitment to performance evaluation of personnel, irrespective of their level through the medium of a Performance Management System. The primary purpose of such evaluation is to assist Staff in professional development and in achieving the Service goals. The procedures outlined in this document shall apply to every employee.

#### **3.1 OBJECTIVES**

The Performance Management system is designed to:

- i. Maintain or improve each employee's job satisfaction and morale by letting him/her know that the supervisor is interested in his/her job progress and personal development.
- ii. Serve as a systematic guide for supervisors in planning each employee's further training.
- iii. Considered opinion of an employee's performance and focus maximum attention on achievement of assigned duties.
- iv. Assist in determining and recording special talents, skills, and capabilities that might ordinarily not be noticed or recognized.
- v. Assist in planning personnel moves and placements that will best utilize each employee's capabilities.
- vi. Provide an opportunity for each employee to discuss job challenges and interests with his/her supervisor
- vii. Collate data for use as a guide, although not necessarily the sole governing factor, for such purposes as wage adjustments, promotions, disciplinary action, and rewards.

#### **3.2 PERFORMANCE APPRAISAL SYSTEM (PAS)**

At all times NGSIRS shall ensure that there is emphasis on performance management through a Performance Appraisal System (PAS) at all levels of the organization. To this extent a performance appraisal system will be

judiciously executed periodically, using multiple appraisals for the purpose of objectivity

- (a) Annually: with comprehensive annual report being used for promotion and salary increment;
- (b) Quarterly: to measure staff performance on the job and the level of readiness for other assignments.

### **3.2.1 Elements of Performance Appraisal System (PAS)**

PAS shall be such that it can be used in the appraisal of such elements as outlined below:

- a) Performance in relation to objectives of the job and targets set
- b) Attitude of the employee in relation to his job
- c) Suggestions made by the employee on how to improve his/her performance
- d) Assessment of future potential
- e) Suggestion with regards to promotability and other prospects for the employee's advancement based on merit
- f) Setting individual objectives which support overall organizational goals and objectives through dialogue and agreement with individual staff
- g) Induction and indoctrination into the values and ethical codes of the Service at the point of entry
- h) Performance monitoring and appraisal, involving written assessment of an employee's performance by the supervising officers in a systematic way and at regular intervals, e.g quarterly;
- i) Identification of training needs and meeting of identified needs;
- j) Job rotation and career succession; and
- k) Regular organizational factor does not constrain individual or group performance.

### **3.2.2 Guideline on the Application of PAS**

A detailed guideline on the application of PAS will be developed based on the following principles:

- (i) Performance appraisal shall be done by the immediate supervisor of the staff being appraised. However, a team of appraisers that includes the manager who did the appraisal shall review and conclude the appraisal to ensure fairness, relativity and objectivity;
- (ii) Inputs for annual assessments should be collated on a daily, weekly, monthly, quarterly basis so as to build a track record that protects managers and the system from allegations of unfairness;
- (iii) The exercise should be open and conducted in an atmosphere of peace, stability and devoid of bitterness and mistrust to ensure objective decisions;
- (iv) PAS should be seen as a way of fostering partnership between officers and their managers and should not be a unilateral exercise of power by supervisors;
- (v) Options such as training, redeployment etc should be developed for handling consistent non-performance; and
- (vi) When staff are transferred to other jobs due to poor performance, it should be clearly established whether the poor performance was job-related or connected with quality/type of supervision.

### **3.2.3 RESPONSIBILITY**

The Director, Human Capital Management & Development Department has the overall responsibility for the administration of the Performance Appraisal System and shall ensure the fairness and efficiency of its execution as follows:

- (i) The distribution of appraisal forms in a timely manner.
- (ii) Ensuring that completed forms are returned to Human Resources Department on a specified date.
- (iii) Reviewing forms for completeness.
- (iv) Identifying discrepancies.
- (v) Ensuring proper safeguard and filing of completed forms.

3.2.4 The Immediate Supervisor is the employee's "appraiser" and has the responsibilities for the following:

- (i) Developing job description in agreement with each employee.
- (ii) Continuously observing and evaluating an employee's job performance.
- (iii) Holding periodic counselling sessions with each employee to discuss job performance
- (iv) Completing Performance Evaluation Forms as required

3.2.5 The Counter Signing Officer is the supervisor and has the following responsibilities:

- (i) Reviewing the evaluation for accuracy and objectivity
- (ii) Investigating and resolving any disagreement(s) between the supervisor and the employee.

3.2.6 The Zonal/Area Tax Officers within their respective areas will ensure the proper and timely distribution of appraisal forms. Ensure that any conflicts identified have been resolved in a fair and equitable manner in accordance with existing regulations.

### **3.2.7 Procedures**

**Job Descriptions:** A detailed job description will be provided for each employee. This will be a joint effort between the employee and his/her immediate supervisor. Job description will be completed for all new employees within two weeks from date of employment. A copy shall be given to the employee. The original will be retained by the immediate supervisor. This Job description should be reviewed annually and revised as necessary to indicate any significant changes in duties and/or responsibilities.

The job description form is designed to increase planning and relate performance to assigned responsibilities through agreement between the immediate supervisor and the employee as to the job description and major performance objectives.

3.2.8 Counseling Sessions between the immediate supervisors and employees shall be scheduled periodically. During these sessions, an open dialogue should occur which allows the exchange of performance oriented information.

The employee should be informed of the level of performance performed to date.

In the case of negative review, the employee should be informed of the steps necessary to improve performance to the desired level.

Counseling sessions should include, but not be limited to, the following:

- (i) Job responsibilities
- (ii) Performance of duties
- (iii) Attendance.

A memorandum for record will be prepared and maintained by each supervisor following each counseling session

3.2.9 The conduct of Annual Performance Evaluation will be done using the quarterly appraisal form for each employee who has been employed for six months or longer. Upon receipt of the evaluation forms, the following actions will be accomplished:

- (i) The Immediate Supervisor will complete the evaluation form as promptly as possible. Please note that any area evaluated as Unacceptable, Needs improvement or High Performance must be discussed in the Comments section of the evaluation form, describing why performance is not satisfactory and specify how performance can be improved, or explain why performance is outstanding.
- (ii) Discuss evaluation with the employee emphasizing strong and weak points in job performance
- (iii) Commend the employee for a job well done if applicable and discuss specific corrective action where necessary.
- (iv) Set mutual goals for the employee to achieve before the next performance evaluation.

**3.2.10 Appraisal Recommendations:**

Recommendations should specifically state methods to correct weaknesses and/or prepare the employee for future promotions as follows:

- I. Allow the employee to make any written comments he/she desires. Ensure that employee signs the evaluation form after supervisor's comments.
- ii. Forward the original copy of the evaluation form to the countersigning officer.
- iii. Upon completion of this evaluation by the supervisor and review by the employee, revisions must be discussed by both parties and thereafter forward the appraisal forms to the appropriate Director  
  
In addition, if changes in the form are made after the employee has signed the form; the level of authority making the changes must notify the immediate supervisor and the employee

**3.2.11 The Reviewing Officer upon receipt shall:**

- (i) Review the evaluation form for completeness and arithmetical accuracy. If the employee has stated that he/she disagrees with the evaluation, the Reviewing Officer will attempt to resolve these disagreements prior to forwarding the evaluation form. Comments as to conflict resolutions are required.
- (ii) Forward the original evaluation form to the appropriate Director

**3.2.12 The Director shall:**

- (a) Review each form to ensure proper actions have been taken to resolve any identified conflicts.
- (b) Account for all evaluation forms in his/her area of responsibility.
- (c) Forward all original forms together as a group to the Human Capital Management & Development Department in a sealed envelope marked *Personal-Evaluation Form*.
- (d) Upon receipt of the completed evaluation forms by HRD, it will be reviewed for completeness and accuracy. Any unresolved issue(s)



will be brought to the attention of the Director, HRD. The completed form will be placed in the employee's confidential file.

- (e) New Employees will be evaluated at the end of the fourth quarter of employment. The evaluation form will be processed as outlined

### **3.3 PROMOTION**

NGSIRS shall run a promotion process that is based on merit (qualification and experience) and performance derived through appraisal. While seniority may count as a deciding factor in cases of limited vacancies, it shall not be one of the major consideration for promotion of employees.

It is recognized that the interview of candidates before promotion is an important exercise that must be performed on behalf of the Service by an appropriate panel of officials on each occasion. Under no circumstances shall one official alone conduct a promotion interview.

In this regard, the Board delegates its powers of promotion to Committees established in chapter 2.15, that is, Officers Staff Committee (OSC), Management Staff Committee (MSC) and Staff and General Policy Committee (SGPC) which shall be responsible for promotions of employees on GL 08-14, GL 15-17 and GL 14-17, respectively

#### **3.3.1 Composition of the Commit**

##### **1. Officers' Committee (GL.08 – 14)**

The composition of the Officers' Committee is enumerated below:

- a) Executive Director, Support Services Group (CD/SSG) as Chairman.
- b) Most Senior Directorate staff from each from each geo-political zone of the State as members.
- c) Head, Legal Department as member
- d) Director, HR to serve as member/Secretary

The quorum at its meeting shall be five (5) members including the Chairman

**2 Management Committee (GL.15 – 17)**

The composition of the Management Committee is stated below:

- a) Executive Chairman as Chairman
- b) All Executive Directors as members.
- c) Head, Legal Department as member
- d) Director/Office of the Chairman as Secretary
- e) Two members of the Staff and General Policy Committee (SGPC) shall be in attendance as observers.

The quorum at its meeting shall be five (5) members including the Chairman and at least one (1) Observer (SGPC member) must be present.

**3. Board Staff and General Policy Committee (SGPC) – GL.15 – 17**

The SGPC shall consider promotion cases involving Assistant Directors to Executive Directors (GL.15-GL.17) and also handle the referral of matters involving the Executive Chairman to the Board. The Committee will produce its determination in writing, signed by all members present.

The Board may review the composition of these Committees as the need arises

**3.3.2 Promotion requirements**

NGSIRS shall motivate its employees through regular promotion. However, promotion shall be subject to the availability of vacancies and the fulfillment of conditions as specified below:

- (i) Only staff whose appointments are confirmed may be promoted;
- (ii) Only staff who pass the relevant functional examination/learning process as prescribed for government employees within the relevant career path will be eligible for promotion;

- (iii) Officers seeking to be promoted must have in addition to (i) & (ii) above spent a minimum of three (3) years or four (4) years (for the directorate cadre) on the salary level before aspiring for the next level. Notwithstanding the maturity period, a staff may be promoted if he/she meets conditions set for advertised vacancies;
- (iv) To be eligible for promotion, a candidate is required to produce satisfactory performance appraisal reports of the preceding three (3) or four (4) years which indicate readiness for promotion; and
- (v) Candidates for promotion will be subjected to both written and oral examinations (where applicable). The marks obtained in performance appraisal forms part of the cumulative scores in addition to those obtained in the oral and written examination.

### 3.3.3 Eligibility

#### **Duration on Current Position**

All officers who fall within the field of selection for promotion shall be considered except those who are under disciplinary action. The minimum number of years that an officer must spend in a post before being considered eligible for promotion shall be as follows:

SN	Salary level	Rank	Number of years in Post
1	8 – 14	Inspector of Taxes – Chief Inspector of Taxes	Minimum of three (3) years
2	15 –17	Asst. Director - Director	Minimum of four (4) years

Promotions shall be obtained strictly on the basis of merit and performance from amongst all eligible candidates and subject to availability of vacancies.

### 3.3.4 Officers with Disciplinary Cases

Any staff with pending disciplinary cases shall not be eligible to sit for the promotion examination. Results of officers who have disciplinary case after writing the promotion examination shall be withheld pending the determination of their case.

**3.3.5 Promotion Vacancies**

Promotion in the Service shall be strictly on merit and performance subject to availability of vacancies. The NGSIRS Management shall ensure that vacancies are declared every year at least thirty (30) days prior to the conduct of the Promotion Examination. Such vacancies are subject to the needs and affordability of the Service. Accordingly, only positions for which there are vacancies will be available for testing. Even where staff meet other eligibility criteria, they will not be tested if there are no vacancies.

**3.3.6 Publication of List of Candidates**

The list of eligible candidates shall be published thirty (30) days prior to the examination date to enable the candidates confirm their antecedents.

**3.4 Promotion Examination**

The qualifying examination for all categories of staff shall be a computer based testing and oral interviews where applicable.

**3.4.1 Scope of online Test Questions**

The Promotion online test questions shall cover the following areas:

- (i) Technical questions in the assigned functional areas
- (ii) NGSIRS Act 2022
- (iii) Terms and Conditions of Service
- (iv) Human Resources Policies and Processes
- (v) Code of Ethics and Scheme of Service
- (vi) Other NGSIRS Policies
- (vii) Other Public Service Rules not covered by NGSIRS Policies
- (viii) Current Affairs

**3.4.2 Conduct of the Promotion Examination**

The online promotion examination shall be conducted electronically at the Headquarters.

**Time Allocated for the Examination**

The time allocated for the on-line examination shall be 60 minutes only

**Requirement for entry into the Examination Hall**

- (i) NGSIRS Staff Identity Card
- (ii) Letter of Invitation/SMS to candidates/Email

**3.4.3 Condition for Promotion**

- (i) The pass mark for the promotion of the Directorate cadre shall be the aggregate of the on-line test, oral interview and Performance Appraisal with an aggregate minimum pass mark of 60% and subject to available vacancies.
- (ii) The pass mark for promotion of Inspector of Taxes I to Chief Inspectors of Taxes shall be the aggregate of the on-line test and performance appraisal with an aggregate minimum pass mark of 60% and subject to available vacancies.
- (iii) The numbers of officers to be promoted on each cadre/grade depends on the actual vacancies and performance in the entire exercise
- (iv) When there is a tie in the scores obtained in a test by two (2) or more members of staff (on the aggregate of the test and the performance appraisal), the officers should be promoted subject to availability of vacancies. Where the vacancies are not available to resolve a tie in the aggregate scores, additional tests should be administered to determine which staff to be promoted

**3.4.4 Criteria/Allocation of Marks**

The 100% total marks for the Promotion interview shall comprise of the following:

(A) Directorate Cadre		
- On-line test (Part 1)	-	50%
- Performance Appraisal (Part 2)	-	30%
- Oral Interview (Part 3)	-	20%
- Total	-	<b>100%</b>

(B) Inspector II to Chief Inspector		
- On-line test	-	80%
- Performance Appraisal	-	20%
- Total	-	<b>100%</b>

**Note:** Only candidates (Directorate cadre) who scored a minimum of 60% in the online test will qualify for the oral interview and the interview shall be conducted at a venue as may be determined by the Staff and General Policy Committee of the Board.

#### **3.4.5 Vacancies**

Promotion in the Service shall be strictly on merit and performance subject to availability of vacancies. The NGSIRS Management shall ensure that vacancies are declared every year at least thirty (30) days prior to the conduct of the Promotion Examination. Such vacancies are subject to the needs and affordability of the Service. Accordingly, only positions for which there are vacancies will be available for testing. Even where staff meet other eligibility criteria, they will not be tested if there are no vacancies. A master list of declared vacancies shall be forwarded to Management for consideration and approval prior to the release of promotion guidelines

#### **3.4.6 Date of Promotion**

The effective date of promotion shall be 1<sup>st</sup> January of the year for which the promotion was conducted regardless of the date of examination/interview and the period to which it relates

#### **3.4.7 Release of Promotion Result**

The on-line test result shall be released within 24 hours after the submission of the online examination while the final promotion result shall be released within sixty (60) days of the examination subject to Board approval

#### **3.4.8 Distribution of Promotion Letters**

The individual promotion letters shall be released within one week following the approval of the Board and copies of such promotion letters must be filed in the officer's files for records purpose

**3.4.9 Complaints and Appeal Process**

Promotion examination scores shall be displayed on the screen immediately on submission of the test by a candidate at the examination venue.

- All complaints on the on-line test should be logged in at the examination venue
- All complaints on the on-line test will be treated within 48 hours of logging in the complaint.
- Any complaint on the online test not logged in at the venue of examination shall not be entertained
- It is expected that all complaints on the promotion exercise will be resolved within 48 hours. However, if for any reason it is not resolved within 48hours, it will be referred to the appropriate committee to resolve within sixty (60) days' time span before the release of Promotion results

**3.4.10 Conversion and Upgrading**

All conversions and upgrading from one career path/cadre to another shall be based on the acquisition of the qualifications prescribed in the approved Scheme of Service for the career path/cadre to which the officer seeks to convert or upgrade and the possession of cognate experience. The effective date of upgrading shall be the date the officer acquired the qualification or when vacancies occurred, whichever is the later while the actual effective date for remuneration shall be 1st January following the date of conversion. Conversion and upgrading will only be after the annual promotion exercise and subject to available vacancies.

## CHAPTER FOUR

### REWARD, RECOGNITION & AWARDS

- 4.0 NGSIRS believes that to get the best out of its staff, they should not only be adequately remunerated, but hard work and exceptional performance should be recognized and rewarded to serve as motivation for improved performance. Awards and Rewards/ Recognition will be provided to individuals, teams of individuals and offices/units as may be applicable. The award may be in the form of certificates, medals, gifts of cash or kind as may be determined by Management from time to time.

#### **Definition**

**Award** – This is classified as honorary based on exemplary behavior, gallantry, etc.

**Reward/Recognition** is performance-driven implying that Reward has a direct relationship with performance on the job, either by the individual or group of individuals

#### 4.1 **AWARD CATEGORIES**

Various categories of awards have been approved by the Board as listed below:

- a. Chairman's Award
- b. Field Offices Award
- c. Headquarters/Support Offices Award
- d. Employee of the Year (field) Award
- e. Employee of the Year (Headquarter/ Support Office) Award
- f. Best Director's Award
- g. Long Service Award
- h. Taxpayer and NGSIRS Agents Award

These awards and recognition are to be given annually to deserving persons on a sustainable basis



#### 4.2 CRITERIA/BENEFITS FOR EACH CATEGORY OF AWRD/REWARD

##### (1) Chairman's Award

###### Criteria

Truly exceptional contribution to organizational performance in any given year: Conceives, initiates, implements Programmes that contribute very tangible results to the entire NGSIRS

###### Benefits

Reward shall be determined by Management from time to time

###### Nomination Process:

- (i) Nominations are to be made on a transparent nomination process on Departmental basis;
- (ii) Reward and Recognition Unit shall be responsible for recommending eligible nominees to management for approval; and
- (iii) Final approval will be given by the Executive Chairman, NGSIRS

##### (2) Field Office Award

Awards and rewards shall be made to three highest performing offices

###### Criteria:

- (a) Collection Performance vis-à-vis targets set;
- (b) Regularity/Accuracy of Monthly Progress Report; and
- (c) Achievement of Non-Financial Performance Targets

###### Benefits

Reward shall be determined by Management from time to time and it shall be in the following categories:

- i. Area Tax Officer
- ii. Staff on GL. 10 (Senior Inspector of Taxes) and above; and
- iii. Staff on GL. 8 (Inspector of Taxes II to Inspector of Taxes I and others)

**Nomination/Award Process**

- (i) Nominations shall be made by Coordinators and Directors based on quantitative analysis of performance; and
- (ii) Reward and Recognition Unit (HR) shall recommend deserving offices to management for approval

**(3) Headquarter/Support Office Award**

The award and recognition shall be made to three best offices.

**Criteria:**

Criteria shall be determined by a Committee to be set by Management from time to time.

**Benefits:**

Reward shall be determined by Management from time to time and it shall be in the following categories:

- i. Directorate
- ii. Staff on GL.10 – GL.14
- iii. Staff on GL.08 – GL.10

**Nomination/Award Process**

- (i) Nomination shall be made by Department performance;
- (ii) Reward and Recognition Unit (HR) shall recommend deserving offices/officers to management for approval.

**(a) Headquarter/Support Officer of the Year Award**

The awards and rewards shall be made to three best officers

**Criteria**

Criteria shall be determined by the Management from to time and it shall be in the following categories:

- i. Directorate
- ii. Staff on GL.10 – GL.14
- iii. Staff on GL.08 – GL.10

**Nomination/Award Process**

- i. Nomination shall be made by Departments based on performance; and
- ii. Reward and Recognition Unit (HR) shall recommend deserving officers to management for approval.

**Types of Award****1. Highest Paying Taxpayer in Industry Line****(a) Criteria**

The most compliant company that paid the highest tax in each line of Business for the year ie.

**(b) Benefits**

- (i) Plaque

**(c) Nomination Process**

To be provided by Tax Operations to the Reward and Recognition Unit (HR) for Management approval.

**2. Taxpayer with Highest Compliance Level****a) Criteria**

- (i) Prompt filing of returns;
- (ii) Prompt response to tax queries;
- (iii) Payment of tax assessed as and when due.

**b) Benefits**

- (i) Plaque

**c) Nomination Process**

To be provided by Tax Operations to the Reward and Recognition Unit (HR) for Management approval.

3. **Agent of Collection Award**
  - a) **Criteria**

Some agents and organizations that must have assisted NGSIRS in the task of Revenue collection in the relevant assessment year
  - b) **Benefits**
    - (i) Plaque
  - c) **Nomination Process**

Nomination by Tax Operation to Reward and Recognition Unit (HR) for Management approval.
  
4. **Tax Friendly State MDAs Award**
  - a) **Criteria**

State MDAs that cooperated with NGSIRS in the year in terms of tax collection
  - b) **Benefits**
    - (i) Plaque
  - c) **Nomination Process**

Nomination by Reward and Recognition Unit (HR) for Management approval
  
1. **Other Information**
  - (i) Administration of awards, reward and recognition programmes to be handled by reward and recognition unit (HR)
  - (ii) Performance indices as agreed by Management will form the basis for evaluating the awards;
  - (iii) It is recommended that beyond the performance targets set at the Office/Division level, that performance targets be set for each individual to guide performance evaluation;
  - (iv) Call circular for nominations to be issued by reward and recognition unit on a yearly basis;

- (v) Not more than three (3) nominees are expected per Department/Zonal/ Division/unit for each award as applicable;
- (vi) Nominations should indicate reasons for particular nominations. Individuals cannot nominate themselves;
- (vii) The Award Unit will develop nomination forms for the process as appropriate
- (viii) Awards and Recognition will be presented officially at an organized Award Ceremony/Dinner to give it a convivial atmosphere;
- (ix) The cost of transportation and DTA of the Awardees shall be borne by the Service;
- (x) Heads of Units, Area Tax Officers and Heads of Department etc. with consistently dismal performance over a three-month period shall be given a letter of dissatisfaction and three months after, if there is no improvement in performance, shall be sanctioned for non-performance/productivity

## **CHAPTER FIVE**

### **5.0 POLICY ON DISCIPLINE AND MANNER OF HANDLING DISCIPLINARY CASES**

The Service shall ensure fairness in the administration of disciplinary cases. To this extent, disciplinary processes shall be thoroughly and transparently handled and would be premised on the following elements:

- (i) Disciplinary processes shall exist side by side with reward and recognition package for good behaviour and performance;
- (ii) Disciplinary measures shall be prompt and commensurate with offence committed, provided promptness does not create avenue for the miscarriage of justice;
- (iii) Discipline shall be applied as a means of changing behaviour;
- (iv) Criminal offences, such as battery shall be handed over to the appropriate authority for handling. Where however an offence is of criminal and civil nature, the disciplinary process for the civil aspect will not commence until the criminal element has been determined except if there is a way of dealing with the civil aspect only;
- (v) Disciplinary measures shall be meted out on the merit of each case; and
- (vi) In devolving roles on disciplinary measures to field officers, it should be ensured that there is some level of participation or review by Head Office so as to ensure the transparency of processes

### **5.1 ADMINISTRATION OF DISCIPLINARY PROCESSES**

Disciplinary processes in NGSIRS shall be administered by the same staff Committees responsible for recruitment and promotion namely:

- (i) Officers Committee: for GL.08-GL.14 employees;
- (ii) Staff and General Policy Committee of the Board: shall be responsible for all discipline matters of staff on GL.15 – GL.17 or their equivalent. However, if the Board is not constituted, the Management Staff Committee shall serve this purpose.

The quorum at its meeting shall be five (5) members including the Chairman and at least one (1) Observer (SGPC member) if the Board is constituted.

The determinations of the each of the Committees shall be communicated to the aggrieved staff within five (5) working days of conclusion on the matter, through Human Resources Department

If the staff, after receiving the determination of any the Committees, is dissatisfied, then, he/she may write to the Board through the Board Secretary for review and final determination of the matter

## **5.2 CLASSES OF INEFFICIENCY, VIOLATIONS, MISCONDUCT, MISDEMEANOR**

NGSIRS shall adopt, with modifications as may be required, the classifications and definitions of violations, misconduct, misdemeanor etc. as contained in the Public Service Rules (PSR). However, misconduct and like infractions that are peculiar to the Service have been classified separately

### **5.2.1 General Inefficiency**

General inefficiency consists of a series of omissions or incompetence, the cumulative effect of which shows that the officer is not capable of discharging efficiently the duties of the office he/she holds.

- (i) It shall be the duty of every superior officer, as soon as he/she observes any fault or shortcoming in the work of a subordinate, to bring it to the officer's notice and to record that this has been done, with a view to improving the officer's usefulness and efficiency in the NGSIRS. The period of observation arising from cases of inefficiency should not be less than six (6) months to allow for correction.
- (ii) Before the proceedings for the removal of an officer for general inefficiency may be commenced, he/she must have been warned on three occasions in writing.

- (iii) No female staff shall be required to resign her appointment or retire by reason of pregnancy alone, but if her condition interferes with the efficient performance of her duties, she may at the discretion of Management be given lighter duties
- (iv) Immediately the Executive Chairman or person authorised, in the exercise of his/her delegated powers, decided to withhold or defer the increment of an officer, he/she shall so inform the officer in writing, stating the reason and, in the case of deferment, the period of deferment. Where the powers are not delegated, and the Executive Chairman considers that the increment of an officer should be withheld or deferred, Executive Chairman will thereupon inform the officer in writing, stating the reason and, in the case of deferment, the period of deferment.
- (v) Immediately on deciding to grant an increment despite some defects in the service of an officer, the Executive Chairman should bring the defect to the notice of the officer.
- (vi) In all cases of termination for inefficiency, notice of termination shall be given. The period of notice shall be one calendar month unless other period is appropriate in the light of a particular officer's terms of service. If it is decided that the officer shall leave the service immediately, he/she shall be paid emolument equivalent to the period of the notice. The period of notice shall include any leave to which the officer is entitled. If the leave is longer than the period of notice, the officer shall be sent on leave and the period of notice absorbed by the leave.

### 5.3 Misconduct

Misconduct is defined as a specific act of wrong-doing or an improper behaviour which is inimical to the image of the NGSIRS and which can be investigated and proven. It may also lead to termination and retirement. It includes:

- (a) Scandalous conduct such as:



- (i) immoral behaviour;
  - (ii) Unruly behaviour;
  - (iii) Drunkenness;
  - (iv) Foul language;
  - (v) Assault; and
  - (vi) Battery
- 
- (b) Refusal to proceed on transfer or to accept posting
  - (c) Habitual lateness to work;
  - (d) Deliberate delay in treating official documents;
  - (e) Failure to keep records;
  - (f) Unauthorised removal of public records;
  - (g) Dishonesty;
  - (h) Negligence;
  - (i) Membership of cults;
  - (j) Improper dressing while on duty;
  - (k) Hawking merchandise engaging in any other form of trading within the office premises during working hours
  - (l) Refusal to take/carry out lawful instruction from superior officers;
  - (m) Insubordination; and
  - (n) Discourteous behaviour to the public and taxpayers.

### **5.3.1**

As soon as a superior officer becomes dissatisfied with the behavior of any officer subordinate to him/her, it shall be his/her duty to inform the officer in writing giving details of unsatisfactory behavior and to call upon him/her to submit within a specific time such written representation as he/she may wish to make to exculpate himself/herself from disciplinary action. After considering such written representations as the officer may make within the specified time the superior officer shall decide whether:

- (a) The officer has exculpated himself/herself in which case, he/she shall be so informed in writing and no further action shall be necessary, or
- (b) The officer has not exculpated himself/herself but it is

considered that he/she should not be punished in which case the appropriate Oral and/or formal letter of advice shall be issued to him/her and he/she shall be required to acknowledge its receipt in writing, or

- (c) The officer has not exculpated himself/herself and deserves some form of punishment, in which case appropriate sanction shall apply.

### **5.3.2**

- a) It shall be the duty of every officer to report any case of misconduct that comes to his/her notice to an officer superior to the officer involved.
- b) When an officer's misconduct is brought to the notice of his/her superior officer, it shall be the duty of that superior officer to report it to the Management without delay. If he/she considers it necessary that the officer should be interdicted, such recommendations shall be made in the report.
- c) On receiving the report, Management shall decide as appropriate and, if necessary, shall interdict the officer.
- d) At the appropriate point in the investigation, the officer may be suspended.

### **5.3.3**

If it is presented to Management that an officer has been guilty of misconduct and does not consider the alleged misconduct serious enough to warrant disciplinary proceedings with a view to dismissal, it may cause an investigation to be made into the matter in such a manner as it considers proper and the officer shall be entitled to know the whole case made against him/her, and shall have adequate opportunity of making his/her defense. If as a result the Service decides that the allegation is proved, it may inflict any other punishment upon the officer such as reduction in rank, withholding or deferment of increment or otherwise.

### **5.3.4**

Any disciplinary proceedings against a female staff which might otherwise have been taken during the period of her maternity leave shall be postponed

until the leave has expired. Such postponement, however, shall not in any way prejudice the proceedings against her.

**5.3.5**

- (i) The officers shall be notified in writing of the grounds on which it is proposed to discipline him/her. The query should be precise and to the point. It must relate the circumstances of the offence, the rule and regulation which the officer has broken and the likely penalty. In serious cases which are likely to result in dismissal, the officer should be given access to any such document(s) or report(s) used against him/her and he/she should be asked to state in his defence that he/she should be asked to state in his defence that he/she has been given access to such documents. The officer shall be called upon to state in writing, within the period specified in the query any grounds upon which he/she relies to exculpate himself/herself.
- (ii) If the officer submits his/her representations and Management is not satisfied that he/she has exculpate himself/herself, and considers that the officer should be dismissed, it shall take such action accordingly.
- (iii) The officer shall be informed that, on a specific day, the question of his/her dismissal shall be brought before the disciplinary Committee and he/she shall be required to appear before it to defend himself/herself and shall be entitled to call witnesses. His/her failure to appear shall not invalidate the proceedings of the board.
- (iv) Where witnesses are called by the Committee to give evidence before it, the officer shall be entitled to put questions to the witnesses and no documentary evidence shall be used against the officer unless he/she has previously been supplied with a copy thereof or given access thereto;
- (v) If upon considering the report of the Committee together with the evidence and all material documents relating to the case, the Board is of the opinion that the officer should be dismissed, such action shall immediately be taken.

**Niger State of Nigeria Gazette No. 9, Vol. 29, 26th July, 2024 - Supplement Part A**

- (vi) If the Board does not approve the officer's dismissal and does not consider that any penalty should be imposed, the officer shall be reinstated forthwith and be entitled to the full amount of salary denied him/her if he/she was interdicted or suspended;
- (vii) All disciplinary procedures must commence and be completed within a period of 60 days except where it involves criminal cases.

**5.3.6**

No officer may render professional assistance to institutions or Government Agencies during working hours, except with the written permission of the Executive Chairman which could be granted if it is in the public interest to do so.

**5.3.7**

- (a) If at any time the public revenue sustains a loss by reason of the neglect or fault of any officer, he/she will be liable to be surcharged with the amount and any sums due to him/her from Government may be withheld in satisfaction of such surcharge.
- (b) Officers defined as workers in Section 2 of (Cap L1) LFN, 2004 may be surcharged if the circumstances warrant such action, but all papers relevant to the case must be submitted in accordance with the Act.

**5.3.8**

No officer shall appear in the office or anywhere in his official capacity dressed in a manner considered inappropriate or immodest.

**5.3.9**

In order to prevent the irregular use by non-officials of letters of recommendations or certificates of character, officers are prohibited from giving, in their official capacities, letters or certificates whether on official stationery otherwise.

**5.4 SERIOUS MISCONDUCT**

Serious misconduct is a specific act of very serious wrong-doing and improper behaviour which is inimical to the image of the NGSIRS and which can be investigated and if proven, may lead to dismissal.

**5.4.1 Serious Acts of Misconduct include:**

- (a) Falsification of records;
- (b) Suppression of records;
- (c) Withholding of Files
- (d) Conviction on a criminal charge (other than a minor traffic or sanitary offence or the like);
- (e) Absence from duty without leave;
- (f) False claims against Government Officials;
- (g) Bankruptcy/serious financial embarrassment;
- (h) Unauthorised disclosure of official information;
- (i) Bribery;
- (j) Corruption;
- (k) Embezzlement;
- (l) Misappropriation;
- (m) Violation of Oath of Secrecy;
- (n) Action prejudicial to the security of the State;
- (o) Advance Fee Fraud (Criminal Code) 419);
- (p) Holding more than one full-time paid job;
- (q) Nepotism or any other form of preferential treatment;
- (r) Sabotage;
- (s) Wilful damage to Public property
- (t) Sexual Harassment; and
- (u) Any other act unbecoming of a Public Officer.

**Violation that is peculiar to NGSIRS**

- (a) Touting; the use of middlemen;
- (b) Colluding with taxpayers to render fictitious tax returns;
- (c) Under assessment of taxes for a fee;
- (d) Initial over assessment of taxes;
- (e) Cheque diversion/failure to withhold taxes/delayed remittance;
- (f) Negotiating legitimate taxes downward;
- (g) Failure to examine tax returns or examining them haphazardly and agreeing with them subsequently;
- (h) Unauthorized discharge of assessment;
- (i) Hoarding/personalization of files so as to maintain middlemen status for TCC purposes or to retain the right to service them for a fee or to cover up corrupt practices
- (j) Failure to impose interest and penalties for a fee or imposing and remitting them after extortion of cash.
- (k) Issuance of incorrect receipts;
- (l) Manipulation of payment records through incorrect postings;
- (m) Connivance in delayed remittances (especially to enable banks report robust balance sheets during accounting year-end);
- (n) Divulging official information for monetary gains especially contract tender processes;
- (o) Blackmail and name dropping especially Headquarters connections;
- (p) Preventing taxpayers from having access to/contact with Area Tax Officers (ATOs) or other approval/schedule Officers; and
- (q) Abuse of issuance of certifications and positions

**5.4.2 Disciplinary Procedure**

Disciplinary procedure for serious misconduct and violations that is peculiar to NGSIRS shall be in accordance with Section 5.3.1 and 5.3.2.

- (I) Where a serious case that may lead to dismissal has been instituted against an officer, the Executive Chairman or a

- designated officer may interdict him/her on not more than half pay pending the determination of the case.
- (ii) Recommendations to Management for interdiction shall be made only if it is against public interest that the officer should continue to perform any of the duties of his/her rank. When the charge against him/her is such that the continued performances of his/her present duties is against the public interest or prejudicial to the investigation of the charge against him/her, consideration shall be given to putting him/her on alternative duties. Interdiction shall only be resorted to where this is not possible.
  - (iii) When an officer is interdicted, he/she shall cease to report for duty. In the letter informing the officer of his/her interdiction it shall be indicated that the proportion of emoluments he/she is to receive while on interdiction shall be 50% of his/her emoluments.
  - (iv) If proceedings under section 5.4.2 (i) reveals that he/she is not guilty of the charge made against him/her, the officer shall immediately be reinstated and shall receive the full amount of his/her emoluments denied him/her while he/she was interdicted
  - (v) If the officer is found guilty but is not dismissed, he/she may be refunded such portion of the emoluments denied him/her as the Board may determine.

#### **5.4.3 Interdiction**

- (a) An officer who is under interdiction or suspension shall notify his/her Executive Chairman of his/her intention to leave his/her station. He/she shall however not leave the country without the specific approval of the Executive Chairman.
- (b) An officer under interdiction is also responsible for keeping his/her Office informed of the address at which instructions to him/her can be delivered.

- (c) If he/she fails to comply with the instructions delivered to him/her at such address within seven days of such delivery, he/she will be regarded as absent from duty without leave.

#### **5.4.4 Suspension**

Suspension should not be used as a synonym for interdiction. It shall apply where a prima facie case, the nature of which is serious, has been established against an officer and it is considered necessary in the public interest that he/she should forthwith be prohibited from carrying on his duties. Pending investigation into the misconduct, the Executive (if within his/her delegated powers) shall forthwith suspend him/her from the exercise of the powers and functions of his/her office and from the enjoyment of his/her emolument.

#### **5.4.5**

The ultimate penalty for serious misconduct is dismissal. An officer who is dismissed forfeits all claims to retiring benefits, leave or transport grant, etc. subject to the provisions of the Pension Reform Act 2014.

#### **5.4.6**

When an officer is dismissed, no notice or emolument in lieu shall be given to him/her and his/her dismissal shall take effect from the date on which he/she is notified thereof.

#### **5.4.7**

Where the officer concerned seeks to evade this official notification, the effective date shall be:

- (a) That on which he/she is served with the notification, even though he/she may refuse to acknowledge receipt; or
- (a) The date on which the notification is delivered by messenger to his/her recorded address, even though the officer concerned does not himself/herself acknowledge receipt of such delivery; or



- (b) The date on which the notification is sent by post to his/her last known or normal address in accordance with the definition of “service by post” in section 2 of the Labour Act (Cap L1) LFN 2004.

**5.4.1**

An officer must, under pain of disciplinary action, promptly report to his/her Executive Chairman whenever he/she is convicted of criminal offence, and must report the outcome of the charge.

**5.4.2**

If an officer is convicted on a criminal charge, the Board shall consider the proceedings of the court and if it is of the opinion that the officer should be dismissed or subjected to some lesser penalty on account of the offence for which he/she has been convicted, the officer may thereupon be dismissed or otherwise punished without any of the procedures prescribed in Section 5.3.5 being followed

**5.4.3**

- (a) Nothing shall prevent disciplinary action being taken or continued against an officer whether or not:
  - (i) Criminal proceedings have been instituted with respect to such a person in any court of law in Nigeria or elsewhere or are about to be instituted or are contemplated; or
  - (ii) The grounds upon which any criminal charge are based or are to be based are substantially the same as those upon which the disciplinary proceedings were or are to be instituted.
- (b) An officer acquitted of a criminal offence shall not be penalized for any charge of which he/she has been acquitted, but nothing in this rule shall prevent him/her being dismissed or otherwise punished on any other charges arising out of his/her conduct in the matter, provided that such charges do not raise substantially the same issue as those of which he/she has been acquitted. If the Board deems fit, the usual procedure may be followed for the purpose.

**5.4.4**

An officer convicted of criminal offence (other than a minor traffic or sanitary offence and the like) shall be suspended with effect from the date of conviction, pending consideration of his/her case by the Board.

**5.4.5**

Any officer who absents himself/herself one week from duty or travels out from Nigeria without leave renders himself/herself liable to be dismissed from the service and the onus shall rest on him/her, to show that the circumstances do not justify the imposition of the full penalty

**5.4.6**

- 1) For the purpose of these rules, the expression “serious financial embarrassment” means the state of an officer's indebtedness which, having regard to the amount of debts incurred by him/her, has actually caused serious financial hardship to him/her and, without prejudice to the general meaning of the said expression, an officer shall be deemed to be in serious financial embarrassment:
  - a. If the aggregate of his/her unsecured debts and liabilities at any given time exceed the sum of three times his/her monthly emoluments.
  - b. Where he/she is a judgment debtor, for as long as the judgment debt remains unsettled; or
  - c. Where he/she is adjudged bankrupt or insolvent wage earner, for as long as he/she remains an undischarged bankrupt or as the case may be for as long as any judgement against him/her in favour of the official Assignee remains unsatisfied.
- 2) Serious financial embarrassment from whatever cause shall be regarded as necessarily impairing the efficiency of an officer and rendering him/her liable to disciplinary action.
- 3) If such embarrassment is caused by imprudence or other reprehensible cause, the officer concerned shall be liable to immediate dismissal and the onus shall rest on him/her to show that the circumstances do not justify the imposition of the full penalty.

- 4) It shall be the duty of the Registrars of all courts of competent jurisdiction to report to the Executive Chairman that the officer has become a judgment debtor.
- 5) When the fact that an officer has become a judgment debtor or a party to the accommodation of bills or promissory notes is brought to the notice of his/her Executive Chairman, the latter shall call upon him/her to submit a statutory declaration in the prescribed form disclosing all his/her liabilities.
- 6) Otherwise the Executive Chairman may take such action as appears to him/her necessary when an officer becomes financially embarrassed; and if he/she considers it undesirable that the officer should be retained in the Public Service, he/she shall initiate the appropriate disciplinary proceedings.
- 7) As long as an officer is in serious financial embarrassment, he/she shall be disqualified from promotion or acting in a higher appointment.

**5.4.7**

It shall be the duty of the Executive Chairman to ensure that all officers, employees and temporary staff within the employ of the Service who have access to classified or restricted papers have signed the Oath of Secrecy, in the appropriate form before they are granted such access and that the declarations so signed are safely preserved.

**5.4.8**

Every officer is subject to the (Cap 03) LFN 2004 and is prohibited from disclosing to any person, except in accordance with official routine or with the special permission of Government, any article, note, document or information entrusted to him/her in confidence by any person holding office under any Government in the Federal Republic of Nigeria, or which he/she has obtained in the course of his official duties. Similarly, every officer shall exercise due care and diligence to prevent the knowledge of any such article, note, document or information being communicated to any person against the interest of the Government.

**5.4.9**

Every officer is prohibited from abstracting or copying official minutes, records or other documents except in accordance with official routine or with special permission of the Executive Chairman. As a general rule,

- (i) Officers shall not have access to official and secret records relating personally to them.
- (ii) No officer may, on leaving the Service take with him/her any public record without the written permission of the Executive Secretary in the Office of Establishments and Pension.
- (iii) Historical manuscripts or other documents of public interest which may be discovered by any officer in the course of his/her official duties shall not be appropriated to his/her own use, but their existence must be reported to Government in order that steps may be taken for their examination and preservation.

**5.4.10**

Except in pursuance of his/her official duties, no officer shall, without the express permission of the Executive Chairman, whether on duty or on leave of absence:

- (a) Act as the editor or take part directly or indirectly in the management of or in any way make financial contribution to any newspaper, magazine or journal except the following:
  - (i) Departmental or staff magazine;
  - (ii) Professional journal;
  - (iii) Publication of voluntary organizations;
- (b) Contribute to, whether anonymously or otherwise, or publish in any newspaper, magazine or periodical, or otherwise publish, cause to be published in any manner anything which may reasonably be regarded as of a political or administrative nature.

- (c) Speak in public or broadcast on any matter which may reasonably be regarded as of a political or administrative nature;
- (d) Allow himself/herself to be interviewed or express any opinion for publication on any question of a political or administrative nature or on matters affecting the administration, public policy, defence or military resources of the Federation or any other country.
- (e) In considering whether or not permission for the proposed publication is to be granted, the Executive Chairman shall have regard to the interest of the Government and the public.
- (f) On the submission to the Executive Chairman of a brief outline of the scope of the proposed publication and the method of the treatment to be applied thereto, the Executive Chairman, may give a provisional permission for the proposed publication; provided that no final permission thereof shall be granted unless a full and complete manuscript thereof shall have been submitted to the Executive Chairman, and he/she is satisfied that the proposed publication is not against the interest of the Government or the public.
- (g) Nothing in this Section shall be deemed to prevent an officer from publishing in his own name, by writing, speech or broadcast, matters relating to a subject of general interest which does not contain a criticism of any officer, Minister, official and Ministerial statements or actions, or which can be regarded as of a political or administrative nature, he/she gives prominence to a disclaimer of Government responsibility for its accuracy.

**5.4.1** No officer shall, without express permission of the Service, whether on duty or leave of absence:

- (a) Hold any office, paid or unpaid, permanent or temporary, in any political organization;

- (b) Offer himself/herself or nominate anyone else as a candidate for any elective public office including membership of a Local Government Council, State or National Assembly.
- (c) Indicate publicly his support of or opposition to any party, candidate or policy
- (d) Engage in canvassing in support of political candidate
- (e) Nothing in this section shall be deemed to prevent an officer from voting at an election.

**5.4.2**

Resignation is necessary before seeking elective public office. However, any officer wishing to engage in partisan political activities or seek elective public office shall resign his/her appointment forthwith.

**5.4.3**

Officers are not prohibited from holding shares in both public and private companies operating in Nigeria or abroad except that they must not be Directors in private companies, and may only be Directors in Public companies if nominated by Government

**5.4.4**

In accordance with the provisions of the Regulated and other Professions Private Practice Prohibition Act, (Cap.390) Part II, no officer shall engage in private practice. However, exemptions shall be granted to private Medical Practitioners and Law Lecturers in the Universities

**5.4.5**

It is the duty of every officer to report to Government any discovery of what he/she considers to be valuable minerals. Officers are prohibited, under pain of dismissal, from giving any information on such valuable discoveries to any syndicate, company or individual and deriving any benefit there from. Upon the report of such discovery, it shall be within the discretion of the Government to make the report public or to withhold it

**5.4.6**

No officer shall seek the influence of prominent persons or any other person for ensuring the due consideration of his/her claims in matters connected with discipline or with a view to obtaining consideration for appointment, transfer, promotion or postings

**5.4.7**

Every officer shall discharge any duty assigned to him/her by Government and accept liability of being stationed wherever his/her presence is considered to be most useful

**5.4.8**

An officer on leave of absence shall not accept any paid employment without previously obtaining the express approval of the Executive Chairman

**5.4.9**

No officer shall undertake any private agency in any matter connected with the exercise of his/her public duties

**5.4.10**

Concealment of any of the facts which an applicant for NGSIRS employment is required to make or any false statement in that regard or in any application for employment shall be regarded as sufficient grounds for non-employment or for subsequent termination of appointment without notice if the falsehood is detected after engagement

**5.4.11**

- 1) No officer may borrow money either as principal or as surety or in any manner which places him/her under a financial obligation to a person whether in the public service of the Federation or a State or otherwise, being a person:
  - (a) Who is directly or indirectly subject to his/her official authority
  - (b) Who resides, possesses land or carries on business within the local limits of his/her official authority;

(c) With whom the officer has or is likely to have official dealings;  
or

(d) Who is registered money-lender.

For the purpose of this rule, the word “person” shall include a body or persons corporate or non-corporate

2) An officer may, however, borrow from banks, insurance companies, cooperative societies or incur debts through acquiring goods by means of a hire-purchase agreement provided that:

(a) The bank, insurance companies, co-operative societies from which the officer borrows or the person with whom he/she signs a hire-purchase agreement are not directly or indirectly subject to his/her official authority and do not have such official dealings with the officer as may lead to public scandal or be construed as an abuse of his/her public position for his/her private advantage; and

(b) The aggregate of his/her debts does not or is not likely to cause him/her serious financial embarrassment as defined under Section 5.4.13

3) Subject to Section (5.4.11(2)), an officer may incur the following debts, provided that the aggregate of his/her debts is not likely to cause him/her serious financial embarrassment

a. Sums borrowed on the security of land charged or mortgage, where the said sum do not exceed the value of the said land;

b. Overdrafts allowed by banks

c. Sums borrowed from insurance companies on security of policies;

d. Sums borrowed from the Government or co-operative societies;

e. Sums due on goods acquired by means of hire-purchase agreement.



**5.4.12**

- (a) No officer or his/her family shall accept gifts or presents, whether in the form of money or otherwise, from any person in recognition or anticipation of service rendered or to be rendered by virtue of his/her official position. These rules shall not be regarded as applying to small personal gifts such as may be exchanged between colleagues and friends. If an officer is in doubt as to the propriety of receiving and retaining a gift, he/she may consult the Executive Chairman
- (b) Gifts from traditional rulers, Chiefs and other persons which cannot be refused without giving offence shall be handed over to the Government. When gifts are received on behalf of the Government in ceremonial intercourse, they shall be handed over to the Government and any returned presents shall be given at Government expense.

**5.5 RETIREMENT IN PUBLIC INTEREST**

- (i) Notwithstanding the provisions of this Chapter, if the Board considers that it is desirable in the Public interest that an officer should be required to retire from Service on grounds which cannot suitably be dealt with by the procedures laid down in Section 5.3.3, it shall call for a full report from the Executive Chairman; and if, considering that report and giving the officer an opportunity of submitting a reply to the complaints by reason of which his/her retirement is contemplated, and the Board is satisfied, having regard to the conditions of service, the usefulness of the officer thereto and all other circumstances of the case, that it is desirable in the public interest to do so, it shall retire the officer and the officer's service shall accordingly terminate on such date as the Board may specify. In every such case, the question of pension and gratuity will be dealt with under the Pensions Reform Act, 2004.

**5.6 RECORD OF PROCEEDINGS**

In all cases, where disciplinary measures have been taken, all records of proceedings compiled shall be submitted to the Secretary of the Board who shall present the report to the Board for consideration, ratification or noting, as the case may be.

**5.4 STAFF PETITION AND APPEALS PROCEDURAL GUIDELINE**

Petitions and appeals may arise from staff Recruitment, Promotion, Discipline and other matters relating to the implementation or absence of policies on the matter in question.

**5.4.1 Definition and Coverage**

A petition is a formal written request or complaint made to Management for special consideration of a matter affecting an officer personally, arising from an action or a decision made by a person or group of persons acting in an official capacity. It must be distinguished from a letter of representation addressed to an appropriate senior officer of the Service in the normal way.

An appeal is a representation to a higher authority for review of the lower authority's decision

**5.4.2 Individual Petition Procedure**

- (i) Any staff that has a grievance may bring it to the knowledge of his/her immediate Supervisor/Manager in writing stating the action or decision that constitutes the grievance and the ground(s) on which it is being challenged. In the case of an ex-staff, he/she shall send the petition directly to the Executive Chairman.
- (ii) The Supervisor/Manager to whom the petition is filed shall consider and attempt to resolve the matter with the aggrieved party or make whatever disposition of the grievance that he/she deems appropriate.  
The Supervisor/Manager, where necessary, may seek relevant information from within the Department in an attempt to resolve the issue and this should be done within five working days from the time the employee brought the grievance to his/her notice.
- (iii) Following a full investigation, the Supervisor/Manager will present his/her findings and decision to the aggrieved staff in

writing. Where the staff is dissatisfied with the outcome to the petition, he/she is entitled to appeal the decision to the Area Tax Officer/Head of Department. This should be done in writing within five working days of receipt of the initial conclusion.

### **Individual Appeal Procedure**

An Appeal shall be made in writing and must contain the following informatio:

- (I) The name of the aggrieved staff, Rank, IR Number, email address and mobile phone number.
- (ii) A statement of the action/decision that constitutes the subject matter of the petition and all grounds on which the action or decision is being challenged
- (iii) The name and position of the Supervisor/Manager with whom the petition was filed and a copy of the determination made by the Manager;
- (iv) The Appeal must be duly signed by the staff who is challenging the decision of Management
- (v) The Area Tax Officer/Head of Department shall make a determination on the appeal and inform the aggrieved staff of his decision in writing;
- (vi) Where the aggrieved staff is dissatisfied with the outcome of the appeal, he/she may thereafter write to the Executive Chairman, attaching the decision of the earlier authority and the grounds for disagreement with the determination.

- (vii) The Executive Chairman shall forward the matter to Human Resources for presentation before the relevant Committee of the Service.

#### **5.4.3 Group/Collective Petition**

A group petition occurs when a number of employees have jointly made a complaint in writing to Management of the Service concerning an action/decision, made by a person or group of persons acting in an official capacity that indirectly or adversely affects them.

A collective petition occurs when the Staff Union raises a complaint in writing to Management of the Service concerning an action/decision, made by a person or group of persons acting in an official capacity which directly or adversely affects members of the Staff Unions as a group.

Group petition should be brought to the knowledge of Management by writing to the Head/Human Capital Optimization (Head/HCO) stating the decision that constitutes the subject matter of the petition and the grounds on which it is being challenged.

## **CHAPTER SIX**

### **6.0 TRAINING POLICY**

#### **6.1 PREAMBLE**

The value of the human asset to any organization is constantly threatened by change which organizations experience regularly, often times at unprecedented levels. To uphold the value of its unarguably most important asset, every organization needs to constantly keep its personnel fit and nimble to ride and take advantage of change. Learning from change and training to do so consistently and systematically requires guiding principles or policies as well as procedures for making use of Policy to the benefit of the human asset and therefore the organization. This Policy document therefore provides a framework of principles and procedures to guide all training activities in the Service

##### **6.1.1 PHILOSOPHY**

The Niger State Internal Revenue Service is fully committed to the development of all its employees on an ongoing basis to enable them to perform their duties effectively and efficiently. It is committed to doing so through structured and systematic training that enables employees acquire the skills, knowledge and qualifications relevant to their development for the realization of their career potentials in the Service.

This commitment extends beyond the staff to keeping the strategic stakeholders of the Service educated about its work of tax administration, towards fostering effective collaboration with them in the pursuit of quality focus on the taxpayer.

The Service further commits to providing a conducive learning environment for its workforce, beyond providing formal and structured training and it shall be guided in all this and at all times by its Vision, Mission and Core Values.

**6.2 TRAINING AND DEVELOPMENT STRATEGY****General Principles**

- (i) Training shall be initiated from all levels across the Service. Approval shall however be given only at the levels decided by Management from time to time, presently at the levels of the Executive Chairman and Executive Directors; the latter within their administrative approval thresholds and only for onshore training as provided for in the annual plans and budgets.
- (ii) Any and all training outside the country shall be approved only by the Executive Chairman.
- (iii) Approved training shall be implemented as authorized. However, all training approvals shall be submitted to the Human Capital Management & Development Department (HCM&DD) for recording prior to execution. HCM&DD shall maintain a watchful presence at all training events which it is not directly organizing, to ensure that required standards are maintained at all times.
- (iv) The Service shall subscribe to both in-house and external training as the situation at any time demands.
- v) The Service shall develop a robust curriculum structured towards the general and specific needs of the service.
- vi) A Service-wide training plan shall be developed annually and shall cover all job levels. It shall reflect needs based on the strategies, action plans and the human resources planning concerns of the constituent functions of the Service.
- (vii) All training and development initiatives shall be properly planned, programmed and recorded, and the results reviewed to determine how training methods can be improved and how maximum benefit can be obtained from resources devoted to training and development. Among other things, this includes a systematic and cost-effective training and development approach, consisting of externally developed and presented, as well as in-house training and development programmes.

- (viii) Training and development shall be kept cost-effective by maximizing the coverage of staff per unit of training cost. It shall therefore emphasized training services delivered within the country.
- (ix) In respect of all training and development activities, the following shall apply:
  - a. A structured approach to determine training and development needs; cost-effective procurement and/or development of training courses or programmes based on needs and evaluated in terms of criteria laid down from time to time;
  - b. Attendance and /or presentation of training programme according to a training planning schedule;
  - c. The evaluation of training in terms of trainee reaction, learning practical application, and results achieved;
  - d. Annual reporting on training intervention;
  - e. Similarly, a continuous programme of staff training shall be planned and implemented whenever it is deemed expedient;
  - f. The Human Capital Management & Development Department (HCM&DD) shall provide advice and assistance on training activities, and it will be responsible for administrative and operative co-ordination of the training process and programme;
  - g. Group/Departmental training schedules based on the assessment of the individual and the training needs of the Service will be drawn up annually to take full account of the human resources needs of various functions of the Service and shall be included in budgetary provisions;
  - h. Training and development shall commence with the initial appointment of new employees and continue as long as an employee remains in the Service. Existing employees shall be drawn into the training process in accordance with priorities established by way of a structured analysis of training needs;
  - i. All training except that designed as pre- retirement exercises must be work-related and the results measurable against pre-

- determined objectives. These results, where possible, are to be expressed in cost benefits terms;
- j. Workplace skills development as may be required by regulation will be based on the training programme that is designed in any period to meet such regulations if and when they arise;
  - k. In its Training and Development interfaces, the Service shall only deal with service providers and other third parties whom it considers responsible in terms of statutory business and related requirements such as business registration, tax compliance and financial capability.

### **6.3 TRAINING ORGANIZATION**

#### **6.3.1 Overview**

The organization of training in the Service involves the following activities:

- (i) Assessing and evaluating the workplace skills development needs of the Service and bringing them into a robust curriculum supported by a training plan reviewed on an annual basis;
- (ii) Organizing training exercises to address the needs of staff and the Service;
- (iii) Assessing and evaluating the effectiveness of such training exercises to inform necessary improvements;
- (iv) Creating a modern technologically equipped learning environment which would cultivate and sustain a continuous learning and reading culture; and
- (v) Keeping the training cycle running to ensure that the needs of the Service are constantly met by a skilful and confident workforce interacting with relevant stakeholders who are informed on the mandate, operational imperatives, challenges and support requirements of the Service.

#### **6.3.2. Skills Development Steering Committee**

There shall be constituted a Skills Development Steering Committee (SDSC) composed of the following members:



- Executive Director, Support Services (ED/SSG), as Chairman
  - Director, Human Resources Department (HCM&DD), as Secretary,
  - Chairmen of Group Training Committees, as members.
- The Chairman and Secretary may delegate their roles when the need arises.

The Skills Development Steering Committee of the Service shall assist with coordinating and ensuring an integrated approach to effective and goal-orientated training and development interventions in the Service. The Committee shall also foster equal access to training and development opportunities to staff and to strategic stakeholders as may from time to time be defined by the Service

The Committee shall meet bi-monthly unless otherwise decided, and shall be responsible for the following: -

- (i) Assessing and monitoring training needs of the employees and those of the Committee members and the strategic stakeholders of the Service.
- (ii) Assisting in prioritizing the identified training needs of their constituencies.
- (iii) Reviewing, monitoring and making recommendations on training practices in order to achieve relevant objectives and targets of the Service.
- (iv) Evaluation of impact of skills development interventions, and advising Management accordingly.
- (v) Overseeing ongoing communication and feedback on all matters relating to equity, discrimination and affirmative action in training interventions and practices.

### **6.3.3 Group Training Committee**

There shall be constituted in each Group of the Service a Group Training Committee (GTC). The committee shall assist to ensure that staff training needs are consistent and aligned with the needs of the Groups and that they

are adequately captured in the training plan of the Service at any time. It shall therefore be the informed and active link between the Groups and the Human Capital Management & Development Department (HCM&DD) on matters relating to skills development activities.

#### **6.4 THE HUMAN RESOURCES DEPARTMENT**

The Human Capital Management & Development Department (HCM&DD) shall deliver qualitative, functional and professional training, and improve on the readiness of the members of staff to meet the revenue mandate of the Service and the challenges associated with it in terms of values, culture, professional and personal development.

##### **6.4.1 Objectives of the HR Department Relating to Training for the Service**

To lead the development, adoption and maintenance of appropriate policies for effective governance of training and development interventions in the Service, for the benefit of all members of staff and the strategic stakeholders of the Service.

HCM&DD shall in this pursuit do as follows:

- (i) Work with all Groups of the Service;
- (ii) Systematically and periodically identify the training needs of members of staff and align training interventions to identified needs;
- (iii) Strive for the emergence and sustenance of a learning organization by providing an environment conducive to continuous learning across the Service;
- (iv) The Human Resources Department shall develop and maintain a system for ensuring that the performance appraisal of members of staff are effectively linked to training interventions for the continuous improvement of all members of staff;
- (v) Build and maintain a faculty of credible trainers and resource persons to facilitate the achievement of the learning and development objectives of the Service; and

- (vi) Lead the development and sustenance of appropriate relationships and structures for fostering the growth and development of a tax- for-development culture in Nigeria.

#### **6.4.2 Functional Areas of the Career & Skills Development Division**

- a) Administrative Support Unit
  - i. Receive & dispatch mails
  - ii. Liaise between Directors' office and other Units
  - iii. Maintains movement of registers & staff files
  - iv. Organize Departmental meetings
  - v. Prepare requisition orders
  - vi. Keep Departmental Vote book
  - vii. Maintain impress account
- b) Training Administration
  - (i) Actual implementation of training programmes
  - (ii) Facilities & Logistics
    - a. Maintenance of training equipment
    - b. Movement of participants/officials
    - c. Scout for training venues
    - d. Ensure timely provision of food during programmes
  - (iii) Evaluation and Documentation
    - a. Evaluate the success of all training programmes
  - (iv) Training Registry
    - a. Keep attendance registers
    - b. Custody of files
    - c. Collation of annual leave roster
    - d. Make requisition to stores
    - e. Handle mails

- f. Take custody of modules, handout and other documents.
- c) Training Development
  - a) Resource pool Education and Development
    - (i) Identify the training needs of all the trainers
    - (ii) Scout for resource persons for the trainers
    - (iii) Evaluate the training
    - (iv) Write the report for the training.
  - b) Staff Appraisal and Analysis
    - i. Compilation of the list of staff requiring needs analysis, from annual appraisals
    - ii. Assessing the impact of such training on staff

### **6.4.3 Pre-Training Activities**

Human Resources Department (HRM) shall cater for the training needs of the Service in accordance with the training philosophy and strategy stated above. It shall accordingly ensure that adequate preparations are made for all training activities for which it has primary and direct responsibility; in terms of the following requirements:

- (a) Lead the preparation, approval, and publishing of a training plan annually;
- (b) Ensure that training requests are based on the approved training plan in any period;
- (c) Process approval for specific training requests, ensuring in doing so that the under-listed elements are adequately provided for in the costing of the training;
  - i. Venue;
  - ii. Feeding;
  - iii. Resource persons;
  - iv. Programme coordinators;
  - v. Supervisors;

- vi. Transportation;
  - vii. All other necessary logistics; and
  - viii. Curriculum Development
- (d) Supervise the curriculum development activities
  - (e) Review and update the existing curriculum at regular intervals.
  - (f) Evaluate and update existing training modules.
  - (g) Supervise the activities of the unit.

#### **6.4.3 1. Resource Persons**

- a. Resource persons for all training programmes shall be carefully selected by HRD and approved by Management. Where such resource has been identified for a particular training activity not being run by the HCM&DD function, its use shall require the prior clearance of Director/HRD; which clearance shall be processed through to Management for approval before it is given. While this is necessary for the assurance and consistency of standards, HRD shall endeavor to respond to such clearance needs not later than one (1) week from the date a clearance request is received.
- b. HCM&DD shall on an on-going basis maintain a faculty of reputable and seasoned resource persons for the smooth execution of the training programmes of the Service.
- c. Training faculty resources shall also be drawn from among members of staff based on experience, flair and organizational responsibility requirements.
- d. The faculty shall be remunerated on terms approved by Management from time to time, including where drawn from within the Service.

#### **6.4.3 IN-TRAINING ACTIVITIES**

The Director/HRD shall prior to the commencement of any training event, ensure that there is a clear schedule of activities with assigned responsibilities and timelines for smoothly executing the training. The

following activities and any other dictated by the circumstance of any particular training event shall be so scheduled

**6.4.4 1. Registration**

- (a) Participants shall be registered by HCM&DD on the first day of the training programme.
- (b) Any participant that does not stay for the entire period of a course will be queried and made to refund the DTA paid to him/her for the period of absenteeism.

**6.4.4.2 Late Registration**

A participant should be at the training venue for registration before the commencement of the programme. *No participant will be registered in absentia.*

**6.4.4.3 Registration as a condition to participate in Examination**

For those re-sitting or having reference(s), 75% attendance is mandatory to taking the end-of- course examination.

For fresh candidates, full participation in the training programme is a pre-requisite for taking the end-of- course exam.

**6.4.4.4 Clearance from disciplinary cases as a condition for registration**

Candidates who are under disciplinary measures shall not be allowed to register for and/or attend any training

**6.4.5 Attendance and Participation**

Course participants are required to fully attend all classes and to do all continuous assessment exercises given at the course.

In this vein, the course coordinator shall take daily roll calls at appropriate intervals, and submit a report to course examiners for inclusion in the evaluation of participants.

**6.4.5 1 Lectures**

It is the duty of HCM&DD to ensure that all lectures are held as and when due.

**6.4.5 2 Feeding**

Tea break and lunch shall be served at the time specified in the time-table.

**6.4.5 3 Monitoring**

In addition to having a supervisor, an in-house training programme shall have a resident coordinator who shall attend to all complaints during the training event.

**6.4.5 4 Roles/Responsibilities of Training Coordinators**

- (a) Notify participants two weeks to the commencement of the programme and Receive confirmation of attendance from the participants' supervisors two weeks before the programme to enable replacements.
- (b) Compilation of the final list of participants as a result of (a) above
- (c) Ensure that all logistics i.e. training aids/equipment and other necessary materials are at the venue of the programme.
- (d) Liaise with the Logistics Unit to ensure that the venue and the facilities are conducive to learning.
- (e) Registration of participants on the first day of the programme
- (f) Take daily attendance of participants
- (g) Ensure that Facilitators/caterers are on time as scheduled
- (h) Administer evaluation forms at the end of the programme
- (I) Ensure that all payments are made before the programme commences.
- (j) Participants who attend NGSIRS organized courses both locally and internationally shall submit a report to the Director, Human Resources Department or his designated Officer within seven (7) days of resumption from the course.

**6.4.5 5 Examination**

- (i) Except at the discretion of the Executive Chairman or where the HCM&D Department recommends and secures approval to the contrary, all training events of duration in excess of five (5) days shall be examinable.
- (ii) Examination questions shall be forwarded to HCM&DD by the respective resource persons in the number of questions specified by HCM&DD. Final selection of questions shall be done by a pre-determined committee set up at the instance of the Director/HCM&DD or any officer acting in that capacity.
- (iii) All examination-related issues shall be kept confidential by the relevant officers of HCM&DD and by any person that is in any way linked or has anything to do with the administration of any examination. Examination questions and answer scripts, whether they be soft or hard copies, shall be moved with the utmost confidentiality.
- (iv) Pass mark for all examinations shall be in accordance with the general practice in Nigerian Institutions of Higher Learning as well as Professional Bodies in Nigeria.
- (v) Pass in any scheduled course approved by the Service means getting a pass mark in all the subjects prescribed for the course

**6.4.5 6 Moderation/Validation of Questions**

- (a) The Director, Human Resource Department or his designated officer shall collect a pool of questions as submitted by Resource Persons.
- (b) Such submissions by Resource Persons shall include suggested answers.
- (c) End-of-Course test/examination questions shall be selected from the pool provided. Examiners are permitted to amend the suggested questions in order to ensure the integrity of the test/examination.



- (d) The Director, Human Resource Department or his designated officer shall constitute a review committee to validate the questions and the committee will do this outside the office.

#### **6.4.5 7 Invigilation/Supervision**

- (a) Invigilators shall not allow any candidate who is not registered by the Training School to participate in the end-of-course examination.
- (b) Invigilators shall obtain all necessary information from the Head of the Training School in all matters connected with the end- of-course test/examination.

Candidates must be seated according to their exam numbers written on the desks during examinations and must maintain their designated seats as their names would be recorded according to the seating arrangement.

- (c) No invigilator shall allow any candidate into the examination hall 30 minutes into the commencement of the examination. No invigilator shall allow any candidate to leave the examination hall 30 minutes to the end of the examination without submitting his/her script.

#### **6.4.6 Marking and Reviewing of Examination scripts**

The following guidelines apply to the marking and reviewing of answer scripts for NGSIRS Flagship courses:

- (a) Selection of markers/reviewers: Markers/reviewers shall be selected by the Career & Skills Development Department on the basis of subject knowledge, proven competence and availability of the marker/reviewer.
- (b) Facilitators who taught in any training programme shall not be allowed to participate in marking but may however review.
- © Pre-marking/review briefing: Markers/Reviewers shall be briefed by HRD before commencement of the assignment.

- (d) Markers/reviewers shall be paid per script completed based on approved rates.
- (e) Marking/review shall be done centrally in a secure environment as determined by HCM&DD. Accordingly, no marker/reviewer shall be allowed to step out with any answer script from such venue.
- (f) Accommodation of Markers/Reviewers: Markers/reviewers shall be accommodated for the marking/review exercises based on the days approved for the respective assignments.
- (g) Timeliness: Markers/reviewers shall be required to handover their scripts & other relevant documents to HRD on schedule.
- (i) All examination papers shall be marked within two weeks of conclusion of an examination;
- (j) Fees/allowances, which may be adjusted by management from time to time to reflect economic reality shall be payable to resource persons, examination supervisors and persons engaged to mark and review examination scripts.
  - (i) Teaching
  - (ii) Setting of examination questions
  - (iii) Marking/Reviewing
  - (iv) Supervision

#### **6.4.6 2 Validation of Results**

The Director, Human Capital Management & Development Department shall constitute a Result Validation committee for all the flagship courses and the committee will do this outside the office.

#### **6.4.6 3 Reference at Examination Resit**

#### **6.4.6 4 Reference**

- (a) Any candidate who scores below 50% is to be referred in that subject. In respect of non- scheduled courses, the course facilitators shall determine condition for success/pass.

- (b) Any participant with reference in any subject will register for the same relevant subject(s), attend classes and sit for examination on the subject(s) failed only.
- (c) Candidates who are referred twice should be counseled before the third and final attempt
- (d) This is only applicable to regular (scheduled) courses like the Preliminary and Final Inspectors of Taxes courses.

#### **6.4.6 5 Repeat Cases**

The above condition is also applicable to regular (scheduled) courses. No allowances shall be paid to candidates who are attending course(s) in this category

#### **6.4.6 6 Opportunities for Passing a Scheduled Course**

Any officer who takes the prescribed examination for a scheduled course has two chances to pass the course namely outright pass at the very first sitting or after a re-sit, to remedy any lapse based on the following:

The need for a resit arises where a candidate fails from one (1) to 3 (three) - or 30%, whichever is lower - of the subjects required to pass the course. Where this happens, the candidate is 'referred' in the particular subjects failed. Such a candidate is eligible to retake lectures and resit the examination only on the subject(s) failed. If the candidate passes the subject retaken, the candidate has passed the course. Otherwise, such a candidate has failed the course

#### **6.4.6 7 Timing of Resit Examinations of opportunities for Resit**

HRD shall organize scheduled courses and the examinations thereof within three (3) months of the release of the results of such courses. In other words, each scheduled course approved by the Service shall run four (4) times in any calendar year.

Candidates for resit are therefore eligible to repeat the examinations on the subject(s) they failed, anytime the course is being ran again.

**6.4.6 8 Outright Failure in a course and Repeating of a Course**

Failure in more than three (3) subjects (or 30%) (Whichever is lower) prescribed for a course means failure of the course. A candidate who fails a course may repeat the course by taking and passing all the prevailing subjects prescribed for the course. In other words, there shall be no reference whatsoever to any subjects taken, passed or failed at a previous attempt of the course, in considering the performance of candidate who is repeating a course.

**6.4.6 9 Examination Results**

- (i) HRD shall obtain Management's approval of examination results and update staff training records before release within five (5) weeks of the completion of examinations
- (ii) No examination results shall be released without the prior approval of Management, and such releases shall be done only by the HR Department
- (iii) Individual result slips for all scheduled courses shall be released to their owners by the HR Department within two weeks from the date of general release of the results by the Department. A result slip shall contain all necessary details as well as comments about the status of each participant's result.

**6.4.6 10 Feedback from Course Participants and Course Evaluation**

HR Department shall administer course evaluation questionnaires to course participants to afford them the opportunity to evaluate training events and give feedback to the Department for purposes of improvement. Where a course is procured from a service provider, HRD shall require the provider to also obtain feedback from the course participants and to submit a full evaluation report on both the input of HRD, the feedback received, the level of attendance, participation and the performance of participants. The report of the service provider shall be addressed and submitted directly to the Executive Chairman.

For the purpose of achieving quality feedback from service providers, HRD shall ensure that any provider being considered for engagement by the Service submits for its prior review an acceptable format for obtaining feedback from training participants.

Feedback is required on all courses conducted by or for the Service and shall be submitted to Management not later than two weeks from the conclusion of the course, conclusion being the submission of examination results where applicable.

#### **6.4.611 Sanctions**

Where a programme provided by a service provider is adjudged poor, post-evaluation, Management may, on the recommendation of HRD, blacklist the provider and discontinue further patronage of same. HRD shall however, demonstrate to Management by documentary evidence that the provider has been properly advised of the inadequacies observed in the service rendered. Further patronage of a blacklisted service provider shall be at the discretion of Management.

### **6.5 PROCEDURES**

#### **6.5.1 SCHEDULED COURSE**

The following procedures shall be followed to implement all scheduled training programmes that are exclusively handled by HRD

- i. HRD to announce/publish the date of a planned programme, the eligibility requirements and invitation to staff to enroll;
- ii. Based on inputs received, HRD shall put all the necessary requirements (participants, resource persons, venue etc. all with cost) together and obtain Management's approval to run the programme;
- iii. HRD shall place all approved participants on notice as soon as approval is given for the programme;
- iv. HRD, Finance/Accounts Desk liaises with F&A through the Office of the Executive Director, Support Services (ED/SSG) to ascertain the availability of funds in the relevant account sub-head, and follows up on the release of funds;
- v. Upon release of funds, the HRD's F&A Desk incurs expenses, but indirectly, by ensuring that all third-party payments including

- payment for venue as well as participants payments, are made by the e-payment procedure, not later than one week before the commencement of the program;
- vi. HRD issues a circular to formally announce the commencement of the training;
  - vii. HRD prepares an opening speech for the ED/SSG or the Executive Chairman where necessary and clear same accordingly;
  - viii. An opening ceremony is organized on the first day of the programme to declare it open;
  - ix. The resident coordinator of the programme oversees all aspects of the programme and liaises with the training officer, personnel of HRD, in charge of the programme to resolve any issue concerning the programme;
  - x. The programme coordinator also sees to the proper closure of the training event on the last day; including ensuring that the Management is represented to address the participants and receive their feedback;
  - xi. The training officer takes custody of all documents and information relating to the event from the resident coordinator, maintaining the confidentiality code all the time, and delivers same to the appropriate persons and points;
  - xii. The training officer in conjunction with the Director/HRD or his designated officer attends to all post-training activities necessary to drive the course to the desired end;

### **6.5.2 UNSCHEDULED COURSE**

These are courses procured from training providers and those arising from bilateral affiliations of the Service. The following shall be the procedure to implement unscheduled training:

- (i) Based on the approved training plan of the Service or in response to a need identified by Management, HRD using a template approved by the ED/SSG, evaluates the contending service providers for the provision of training to meet the identified need, and submits a

recommendation to Management for approval. The evaluation shall include the verification of the provider's various claims and reference checks;

- (ii) HRD calls for nominations from relevant functions of the Service, based on the specific subject matter/area of the proposed training. Such calls shall be addressed to the Group Heads of the Service who shall ensure that nominations are appropriately made. For this purpose, the Executive Chairman and his direct reports other than the Executive Directors shall be regarded as a Dept;
- (iii) HRD documents the details of the requirements for the course with costs and seeks Management's approval; and
- (iv) On receipt of approval, the steps documented in (iii) – (xv) with respect to scheduled courses above shall commence.

## CHAPTER SEVEN

### 7.0 COMPENSATION AND BENEFITS

#### 7.1 POLICY

The NGSIRS salaries and pecuniary benefits for regular staff shall be governed by the NGSIRS rules. In order to achieve the above objective, the Service shall operate a salary system in which the reward package is favorable and comparable with what is obtainable in similar sectors of the economy. The NGSIRS compensation and benefits policy does not apply to contract staff who will be remunerated in accordance with the terms of their contract.

#### **Grading of Positions**

Positions shall be graded on the basis of responsibility attached to them. An employee shall be paid according to the grade or position to which he/she is assigned.

#### **Salary Scale/Remuneration**

NGSIRS shall maintain a graded salary scale, which shall be determined by the Board from time to time. Salary will be paid in accordance with the scale in force. Salaries and wages will be paid on or before 25<sup>th</sup> day of each month.

### 7.2 MEDICAL BENEFITS

The NGSIRS shall not maintain relationship directly with hospitals on account of the State Contributory Health Scheme (NiCare)/National Health Insurance Scheme (NHIS) except on emergencies and intervention basis. However, the Service shall complement the NiCare/NHIS with respect to ailments not covered by the scheme. Any such ailment requiring financial assistance from NGSIRS shall be considered by Management.

#### **The policy shall be as follows:**

- (I) All staff medical issues shall be handled under the NiCare/National Health Insurance Scheme (NHIS) to which every staff must subscribe.



- (ii) Every application for medical treatment must be supported by a consultant's report from an authorized HealthCare Provider.
- (iii) For medical conditions not covered by NiCare/NHIS and where the medical cost exceeds the officer's annual consolidated salary, the Service shall bear the medical bill on evidence of recommendation by an authorized Public Health Provider.
- (iv) Any false declaration by a staff to take undue advantage of this policy will be treated as a serious misconduct.

#### **7.2.1 Request for Medical Assistance**

- a) Approval for journeys outside Nigeria for medical treatment will only be granted by the Executive Chairman. This will be confined to serious cases where a patient's life is in danger or where the examination is necessary for diagnosis of difficult cases or to ensure that a patient is fully recovered and able to undertake the duties of his office. Where the officer is treated as an out-patient, he will be entitled to estacode allowance at the appropriate rate.
- b) The request for medical treatment abroad shall be accompanied by a referral letter from the Nigerian hospital for the treatment to be conducted abroad as well as the acceptance letter from the referred hospital abroad with the cost implication.
- c) Conditions for Spouse accompanying ailing officers: Permission may be granted to an Officer's spouse to accompany him/her at the expense of the Service where the ailing officer is considered to be in critical life or death condition, in consequence of which immediate medical treatment or hospitalization abroad is recommended.
- d) In such a case, the commitment of the Service shall be limited to the provision of return air passage for the two of them, together with the payment of estacode rate in respect of only one spouse. It is being assumed that if the patient is hospitalized, his or her spouse will remain in a hotel, or

that if the officer remains as an out- patient, the two of them will utilize the same hotel accommodation. Even then this privilege (by which spouse is permitted to accompany the officer) shall not be automatic, it being a necessary requirement that a specific approval from the Executive Chairman must be obtained prior to the journey abroad.

- e) In exceptional cases where dependants of officers are compelled to travel abroad for medical treatment/check-up, the Service involvement shall be limited to half of the estimated expenses.

### **REQUIREMENT FOR PROCESSING DEATH CLAIM**

In the event of death of a Staff, the benefit is 3<sup>1/2</sup> years of the annual emolument of the deceased staff paid to the Next of Kin. Death case must be reported immediately to Security and Safety Management with the following;

- Name of the staff with IR NO
- Photocopy of the Staff ID card
- Death Certificate
- Police Report

## **7.3 ALLOWANCES**

### **7.3.1 Housing Allowance**

Housing allowance shall be paid in consonance with existing NGSIRS rules as approved by the Executive Governor. Employees of the ranks of Head of Department and above will have the option of being provided with Accommodation or in the alternative provided with Housing allowance as approved by the Executive Governor. The Executive Governor shall also be responsible for the approval of the Housing Allowance payable to the Chairman.

**7.3.2 Transport Allowance**

Transport Allowance shall be paid in consonance with existing NGSIRS rules or rate approved by the Executive Governor. Senior officers that use official cars shall not be entitled to transport allowance. However, they shall be entitled to fuel and maintenance allowance while those with no official car will be paid Transport Allowance as communicated by the Head of Human Resource from time to time.

**7.3.3 Leave Allowance**

An employee is eligible for Leave Allowance if and when he is due for vacation during any particular calendar year. The allowance will be paid for that year at the time the employee draws his pay appropriate to that vacation period. Leave allowance shall be paid to an officer in amount equal to his/her full one-month salary.

**7.3.4 Relocation Allowance**

An employee required by the NGSIRS to move to another station out of town within the state on permanent transfer is entitled to Relocation Allowance. This is equivalent to one-month total emolument of the staff. However, staff transferred to Abuja or other State shall be entitled to relocation allowance of two months' total emolument and this shall be paid once.

**7.3.5 Duty Tour Allowance**

A non-accountable Duty Tour Allowance (DTA) shall be paid to staff and members of Management on duty tour outside their duty post at the rates to be determined from time to time by Finance and Account Department.

**7.3.6 Kilometer Allowance**

For journeys outside Niger State, the NGSIRS reserves the right to provide transport or award an allowance per kilometer covered or transport fare. No mileage allowance will be paid for journey within Niger metropolis or within the operational precinct of a staff permanent location.

**7.3.7 Accident Free Bonus**

- (a) Drivers and Dispatch Riders who have an accident free record during the whole, preceding year shall receive a bonus, to be determined by the NGSIRS from time to time.
- (b) Head of Human Resource and Administration shall maintain the Driving Records Check Form in the files of all personnel affected.
- (c) In the event of any accident, the sequence is disturbed and a new year of accident free-driving will be commenced.

**7.3.8 Wardrobe/dressing Allowance**

The NGSIRS shall provide dressing allowance to its employees at a rate to be determined from time to time and shall be paid quarterly.

**7.3.1 Telephone Allowance**

The NGSIRS shall engaged the services of any of the telcos shall be subscribed through a competitive bidding. Moreso, Directors, Managers and Officers shall be entitled to at a rate to be determined from time to time.

**7.3.2 Entertainment Allowance**

Entertainment allowance shall be provided to staff on the rank of Assistant Directors and above to be determined by the NGSIRS.

**7.3.3 13<sup>th</sup> Month Bonus**

A bonus of one-month basic salary shall be paid at the end of each calendar year to employees that spent the whole year with the NGSIRS. Where an employee has spent less than 12 months in the year, the bonus shall be paid on pro-rata basis.

**7.3.4 Performance Bonus**

The NGSIRS shall pay 10% performance bonus to each employee that exceeds his/her revenue collection target in the preceding quarter.

**7.3.5 Membership of Professional Bodies**

The NGSIRS will be responsible for the payment of annual subscription fees for membership of the under-listed professional bodies:

- (a) The Chartered Institute of Taxation of Nigeria.
- (b) The Institute of Chartered Accountants of Nigeria
- (c) The Association of National Accountant of Nigeria
- (d) The Computer Association of Nigeria
- (e) Any, other body that may be approved by Management from time to time.

Please note that all other payments apart from the annual subscription will be borne by individual members. The NGSIRS will be responsible for the payment of subscription fee of staff as stated below:

Senior Staff	-	One Professional Body
Directors/Heads of Department	-	Two professional bodies
Chairman/EDs	-	Three professional bodies

Apart from special cases where prior approval must have been given by Management, membership will be restricted to local bodies alone. '-

#### **7.3.6 Acting Allowance**

Where the NGSIRS requires an employee to act in a higher capacity for a period in excess of three (3) months, such acting appointment shall attract acting allowance at rates to be determined by the NGSIRS from time to time.

#### **7.3.7 Other Allowance**

Allowances for Persons Undergoing Industrial Attachment (IT), and National Youth Service Corps (NYSC): Persons undergoing IT and NYSC or any form of temporary engagement with NGSIRS shall be paid lump sum allowances, as commensurate with their educational qualification and/or experiences as may be determined by the Service.

## CHAPTER EIGHT

### 8.0 LOANS AND ADVANCES

#### 8.1 GENERAL POLICY

In furtherance of the efforts of NGSIRS to motivate the staff towards the attainment of goals, as well as to reasonably assist them in meeting their long and short term financial needs, staff loans and advances scheme shall be operated. However, nothing in the conditions of service shall make the loan a right to an employee. The provision stated hereunder is purely at the discretion of the Board and may be withdrawn at any time without any notice. Employees whose appointments have not been confirmed are not qualified to apply for loans and advances. Where circumstances dictate that the provision be waived, officers on probation may be granted loans at the Management's discretion.

#### 8.1.2

The NGSIRS recognizes the imperatives of the Deed ' Policy to support the process of the provision of loans to employees in order to ensure: -

- (i) Financial protection in time-of adversity and for large outlay projects
- (ii) Rest of mind while at work,

However, in view of the fact that the NGSIRS is not a financial institution but a revenue collection agency of the Government, it is not positioned to provide loan facilities to all manner of people.

In spite of the above, the NGSIRS will endorse loan requests from staff to the appropriate agency of Government. Staff credit is not a right; therefore, all loan applications will be treated on individual merit. Performance is a key consideration factor. ‘

**8.2 SPECIFIC LOAN AND ADVANCES**

The following loans are available to member of staff:

- (i) Salary Advance
- (ii) Compassionate loan
- (iii) Car Refurbishing
- (iv) Land Purchase
- (v) Mortgage
- (vi) Rent Advance

**Eligibility**

only confirmed members of staff will become eligible for loans. The staff members will need to meet the qualifying requirements of the (financing institutions). For the avoidance of doubt, the role of the NGSIRS in this respect will be limited to purely administrative processing of the applications.

## CHAPTER NINE

### 9.0 LEAVE POLICY

The NGS-IRS recognizes the need and the right of all employees to enjoy deserved annual leave. Consequently, all employees are entitled to annual leave and allowances except where the leave is deferred in the interest of the Service. No employee shall be required or allowed to take working leave. Whereby he reports for duty during his approved leave period. All staff must go on leave for health, productivity and internal control reasons.

### 9.1 Types of Leave

The leave classifications below shall apply in NGSIRS:-

- i. Annual leave
- ii. Proportionate leave (pro-rata leave)
- iii. Deferred leave
- iv. Casual leave
- v. Sick leave
- vi. Maternity leave
- vii. Examination leave
- viii. Sabbatical leave
- ix. Study leave without pay
- x. Study leave with pay
- xi. Leave on compassionate ground
- xii. Pre-retirement leave
- xiii. Leave of absence
- xiv. Leave on grounds of urgent Private Affairs
- xv. Leave for Cultural and Sporting Activities
- xvi. Leave to take part in Trade Union Activities

Where the HR Policy of NGSIRS does not specifically provide for or define any of the above leave types, the provisions of the Public Service Rules (PSR) shall apply.



**9.1.1 Definitions****(i) Annual Leave**

Annual leave is the absence of an officer from duty for a period specified in below and as may be approved by the approving authority.

- (a) All employees who have served for at least twelve (12) months continuously shall be entitled to full annual leave while newly employed staff who have served between six (6) months and one year shall be entitled to annual leave on Pro-rata basis.
- (b) Officers who have spent less than six (6) months in the Service of NGSIRS shall not be entitled to go on leave during the current leave year.
- (c) Annual leave when approved becomes compulsory and accumulated/postponed leave by an employee on his own accord is not allowed by the Board. Thus, leave approved but not taken shall be regarded as being automatically lapsed.
- (d) Whenever the need arises, Management may defer leave or recall an employee from leave. Such leave deferred by the Management may be taken at both the Management's and employee's discretion.
- (e) Heads of departments, branches, Divisions and Units shall be allowed to proceed on split Annual leave in a calendar year.

Any leave not taken within the Calendar year concerned shall be forgone and forfeited. No officer shall be allowed to accumulate leave. Where, however, exceptional circumstance so requires, an application to this effect signed by the Head of Department/Zonal Head shall be submitted to the Executive Chairman through Director of Human Resource Department for approval. In any event where deferment is approved, such deferred leave must be taken on or before 31<sup>st</sup> March of the following calendar year or be forfeited.

**(ii) Proportionate Leave (Pro-rata)**

This is a vacation granted to a new or retiring officer in proportion to the number of days he/she has put into Service within the year. Any period of service less than 30 days is not reckonable

**(iii) Deferred Leave**

This is leave which an officer is granted in exceptional circumstances by the Chief Executive Officer to carry forward to the next leave year because of exigency of duty. It could not be part of annual leave not fully enjoyed or any leave approved for deferment.

**(iv) Casual Leave**

In case of domestic exigencies or in special circumstances, a Department/Unit Head may, in his discretion grant a staff casual leave of absence on compassionate grounds of up to seven (7) days within one calendar year. The casual leave shall only be granted after an officer has exhausted his/her annual leave. Casual leave is deductible in advance or arrears of earned leave.

**v) Sick Leave**

- a) Any staff who is absent from duty on the ground of ill health, where such absence is authenticated by a certificate issued by a registered Medical Director, will be regarded as absent from duty on sick leave. Sick leave certificates from Federal Medical Centre, Teaching and General Hospitals, other Government Medical Institutions and registered Medical Practitioners shall be acceptable.
- b) Where an employee takes ill in a place where neither a registered medical doctor nor government hospital is available he/she shall so inform the Service and a certificate issued by any other qualified medical practitioner shall be acceptable.
- c) Medical certificates issued as in (a) and (b) above shall be made available within three (3) working days of date of issue. Salary may not be paid for absence from duty due to ill health not covered by the above laid down procedures. Should there be a reasonable prospect of eventual recovery and return to duty from ill health, a confirmed employee will be allowed sick leave on full pay for a maximum period of six (6) months. Thereafter, if the ailment continues, the employee may be placed on half-pay for another six (6) months at the discretion of Management.

- d) Any employee who is sick consistently for six (6) months shall be referred to a medical doctor in Federal Medical Centre, Teaching/General Hospitals for full medical examination. Depending on the recommendation of the Medical Doctor, the Service may decide to retire him from service on ground of ill health.
  - e) Any period of absence on the ground of ill-health in excess of the prescribed aggregate period shall be without pay.
  - f) If the officer is still not fit to resume duty after the expiration of the aggregate period, he shall be examined by a Medical Board at the instance of Management.
- (vi) Maternity/Vacation Leave**
- (a) In maternity case, 12 weeks leave of absence will be granted to female member of staff under the following, conditions: -
    - (i) Application for maternity leave shall be made by the employee
    - (ii) The staff member must have been in our employment for not less than 12 months at the time of application.
    - (iii) The staff member must produce a medical certificate signed by the registered medical practitioner stating that their confinement is expected to take place within six weeks.
    - (iv) A newly employed staff shall be eligible for maternity leave only after she must have put in not less than 12 months' continuous service with NGSIRS
  - (b) In all-relating-to maternity, the employee's full salary will be paid. Where the annual leave has already been taken before the maternity leave is due, that part of the maternity leave that equals the annual leave shall be without pay.
- © Notification of Birth must be supported with a Birth Certificate from Birth Registry or the National Population Commission. Any female employee who is nursing a child shall be granted

two hours before the closing time as off duty every working day. This facility shall be granted up to a period of six (6) months from the date of birth of the child.

**(vii) Examination Leave**

An employee whose course has been approved shall be granted examination leave to enable him take the examination subject to a maximum of ten (10) working days in any calendar year. Where the days are in excess of 10 days, it shall be deducted from his/her annual leave. Employees shall be encouraged, to schedule their annual leave to coincide with the period of their examination. The time-table must be attached to the application,

**(viii) Leave on Compassionate Ground**

An officer may be allowed special leave from duty on full pay on compassionate grounds for a period of two weeks for the burial of spouse/child/parents/parents of spouse.

**(ix) Pre-retirement Leave**

Officers are required to give three (3) month notice before the effective date of retirement from Service. The first month shall be utilized for the mandatory one-month pre-retirement workshops/seminar while the remaining two months shall be used by the officer to put his records straight so as to facilitate the speedy processing of his/her retirement benefits.

**(x) Study Leave**

- (a) Study Leave is a period granted to staff to undertake a Study Leave approved course of study or for the acquisition of professional experience. It shall be either with full pay, half or without pay.
- (b) Study Leave without pay for a maximum period of up to 18 months may be granted at Chairman's discretion to staff with at least 5 years' services for a course related to his advancement

with the Service. The period of study leaves granted shall count as part of the employee's years of service. Study leave may be allowed under the following conditions: -

- (i) The relevant Head of Department Directorate is satisfied that a staff member can be released.
- (ii) The Chairman approves.
- (iii) The applicant shall enter into a Bond to return to the service of the NGSIRS immediately following the end of the leave (before resignation) for the period specified below:-
  - (a) study leave without pay - 50% of the period spent
  - (b) (ii) study leave with pay - 100% of the period spent.
- (iv) The applicant shall undertake to submit to the Human Resource Department through his/her Head of Directorate Department/Unit, a written report of the work done during the study leave period, within one-month of return, failing which his/her salary shall be, suspended until such report is? submitted. Where such work involves the writing of a thesis; a copy of such thesis shall be deposited in the Library of the NGSIRS.
- (v) Failure to conform with the provision in (iv) above shall attract appropriate penalties as may be prescribed in the Bond.
- (vi) An employee who fails to resume duty after the approved study leave without reasonable excuse shall be regarded as-being absent from duty and shall forfeit his/her salary and other approved benefits for the period of his, absence and in addition, with may be subjected to other disciplinary action.

**(iii) Leave of Absence**

This is absence of an officer from duty authorised on grounds of public policy for a maximum period of five (5) years. Leave of absence comes in various types:

- a) Leave of absence to join spouse on course of instruction of not less than nine (9) months duration abroad
- b) Special leave of absence to join spouse on grounds of Public Policy or on diplomatic/official postings outside the country;
- c) Leave of absence on grounds of Public Policy on Technical Aid Programme;
- d) Leave of Absence for Special/Personal Assistant on grounds of Public Policy;
- e) Leave of Absence for spouse of Presidents, Vice Presidents, Governors, Deputy Governors, on ground of Public Policy;
- f) Staff taking up Federal, State or Local Government appointments;
- g) Individual applications arising from proven serious personal problems may also be considered for absence of up to six (6) months.

In all circumstances, leave of absence shall be without pay and re-absorption shall be automatic only where staff resumes within six months of the end of the approved period.

In the event that a staff does not return or is not reabsorbed after the approved period of leave of absence, such an employee shall be paid his terminal benefits including pension where he qualifies. The period of leave of absence shall not be regarded as break in service.

## **9.2 Leave Year**

The term “leave year” is the period between 1<sup>st</sup> January and the 31<sup>st</sup> of December of the same year.

## **9.3 Approval for Leave**

No officer shall proceed on annual leave without prior approval. Annual leave shall be compulsory but shall be at the discretion of the Head of Department/EDs and Heads of Tax Offices unless there are strong reasons to defer it. The duration of annual leave will depend on the salary grade level of officer as at January of the leave year.

**9.4 Delegated Approvals**

Executive Directors with inputs from Heads of Tax Offices are delegated to approve annual leave for staff in their Departments for officers below salary level 10 and forward such approvals to HR.

**9.5 New Employees**

An employee who joins the Service during the course of a leave year and who has not served for a minimum period of six (6) months shall not be granted annual leave. But, under exceptional circumstance and on merit, such officer shall be allowed to proceed on leave with the approval of the Management

**9.6 Qualifying Period**

An employee may not proceed on annual leave sooner than four (4) months after the expiration of the previous annual leave.

**9.7 Duration of Annual Leave**

Vacation leave shall be granted to an employee in accordance with his rank and salary level any time in a leave year at the following rates:

- |                                    |   |                  |
|------------------------------------|---|------------------|
| i. Executive Chairman              | - | 30 calendar days |
| ii. Senior Management (GL.17-14)   | - | 30 calendar days |
| iii. Managers – Officer II (13-08) | - | 30 calendar days |

**9.8 Annual Leave Roster**

Subject to exigencies of work, vacation leave may be taken during the year. All employees who have served for at least twelve (12) months continuously shall be entitled to full annual leave while newly employed staff who have served for six months and above shall be entitled to annual leave on Pro-rata basis. In order to ensure that all employees are granted the amount of leave for which they will be eligible during the leave year at the time most convenient to the Service, Heads of Departments and Units shall prepare and maintain annual leave rosters of preferred dates, which they are expected to submit to the D/HR by the first week of September of each year leave. The roster shall be prepared in such a way that every officer takes his/her leave within the year.

**9.9 Contact Details while on Leave**

An officer must furnish his/her leave address and mobile telephone numbers before proceeding on leave.

**9.10 Rendition of Official Documents**

All officers undertaking Annual Leave must ensure that official documents, Work file and all materials under their custody are not locked-up and must be rendered accessible to the officer(s) taking over from them.

**9.11 Return from Leave**

An employee is required to resume duty after the leave on the day following the expiration of his authorized leave. No employee should therefore extend his/her annual beyond the date specified in his leave advice without the consent of approving authority, that is, Directors, Heads of Department and Area Tax Officers, as the case may be. Where it becomes imperative for an officer who is on leave to be recalled to handle a specific/important assignment, the officer shall suspend his leave to enable him handle the assignment and thereafter put claims for cost incurred and continue the leave.

**9.12 Assumption/Resumption of Duty**

Duly completed Resumption of Duty Certificate signed by the officer and endorsed by the approving authority should be submitted to the Headquarters on assumption/resumption of duty.

**9.13 Failure to Resume Duty**

An officer who fails to resume duty at the expiration of the leave will be regarded as absent from duty without approval and shall be sanctioned. No officer may extend his/her leave beyond the period specified in the leave advice without the prior consent of the Executive Chairman, NGSIRS.



## CHAPTER TEN

### 10.0 STAFF EXIT POLICY

#### 10.1 EXIT POLICY

The transition of staff from employment to retirement shall be as smooth as possible devoid of physical, emotional and psychological trauma. A Staff of the Service on permanent appointment who has put in over five (5) years of dedicated and meritorious service shall be rewarded. In computing the reward, recognition will be given to the number of years served.

- (a) For compulsory retirement, the policy shall be as follows:
- (I) The compulsory retirement age for all grades in the Service shall be 60 years or 35 years of pensionable service whichever is earlier.
  - (ii) No officer shall be allowed to remain in service after attaining the retirement age of 60 years or 35 years of pensionable service whichever is earlier.
  - (iii) Provided the officer would not have attained the retirement age of 60 years or spent 35 years of pensionable service, whichever is earlier:  
A confirmed employee shall be required to give a minimum of three months' notice of resignation from the Service or pay back three months' salary where he/she elects to resign immediately.
- (b) An employee on probation shall be required to give a minimum of one month's notice of resignation from the service or pay back a month's salary where he/she elects to resign immediately

#### 10.2 Requirement for leaving the Service

A Staff proceeding on retirement shall be required to submit the following:

- (I) Notification of Retirement at least three (3) months prior to the date of exit
- (ii) Copy of letter of first appointment
- (iii) Copy of letter of Confirmation

- (iv) Letter of last promotion
- (v) Last pay Slip
- (vi) Original NGSIRS Staff identity card
- (vii) Original Handover note in line with Section 9.10 of this policy
- (viii) All other Government properties in his or her possession

On submission of the above documents, an NGSIRS Retiree Identity card shall be issued to the retiree.

Human Resources Department shall ensure that all retiree benefit(s) shall be paid not later than two (2) weeks from date of staff retirement, provided the above conditions are met.

### **10.3 PENSION CONTRIBUTION**

The Pension Reform Act 2014 has put in place a Contributory Pension Scheme for employees of both the Public and the Private sector organizations. Consequently, employers and the employees are required to each contribute 10% and 8% respectively into the Scheme towards the payment of pension benefits to an employee when he/she eventually retires from Service.

### **10.4 REPATRIATION ALLOWANCE**

Officers proceeding on retirement shall be paid a uniform rate of 10% of his/her annual consolidated salary as repatriation allowance.

### **10.5 REWARD FOR OUTSTANDING SERVICE**

#### **10.5.1 Reward for Outstanding Service**

Officers on Permanent appointment that served meritoriously for a minimum of five (5) years shall be entitled to reward for outstanding service at the following rate of their annual terminal consolidated salary:

5- 10 years-100% 11 - 20 years-165% 21 - 35 years-230%

In exceptional circumstances where a Executive Director has been appointed from outside the Service or deemed to have been; having earlier retired consequential to being appointed Executive Directors, such Executive

Director on completion of his/her tenure of service shall be entitled to a severance benefit of 250% of his/her terminal consolidated salary.

*Note:* This section is without prejudice to section 10.1 subsection a (i – iii)

**10.6 Certificate of Service**

All Officers on permanent appointments shall be issued, on leaving the service after serving for the approved minimum period as in 10.1, a Certificate of Service except dismissed officers or officers with pending disciplinary cases.

## CHAPTER ELEVEN

### 11.0 GENERAL POLICIES

#### 11.1 National Youth Service Corps (NYSC) Scheme

- (i) The Service shall continue to engage the services of members of the NYSC. The Service shall determine its yearly need of Youth Corps members and shall advise the NYSC Secretariat accordingly.
- (ii) All NYSC members posted to NGSIRS shall at the end of their service year sign-off to allow a new set of NYSC members to be taken
- (iii) That members of the NYSC should be subjected to any appropriate disciplinary measure whenever the need arises and a copy of the report shall be sent to NYSC secretariat with all the recommendations therein contained;
- (iv) Youth Corp Members shall not be deployed to any of the Office of the Chairman, Office of the Coordinating Directors, Board Secretary's office and Registry
- (v) Youth Corp members are required to abide by the dress code of the Service.
- (vi) The rules and regulations of the Service should remain binding to all Youth Corp members.

#### 11.2 Working Hours

The Hours of work in the Service shall be from 8.00am – 5.00pm Monday to Friday, inclusive of one hour break to be agreed with the supervisor.

Maintenance of an attendance and movement register in all offices is mandatory. Officers on GL 08 – 14 shall sign in and out of work on a daily basis. Similarly, the movement register shall be maintained and officers must record all movements in and out of the office during working hours.

Heads of Department are expected to closely monitor and ensure compliance

*Published under the authority of the NGSIRS Board pursuant to sections 12 (1) (a)(C) and 13 of the NGSIRS (Niger State Tax Administration and Consolidation) Law, 2022*

OCTOBER, 2022

**APPROVALS**

I assented this 26th day of July, 2024 Time.....



-----  
**Mohammed Umar Bago**  
Executive Governor Niger State



-----  
**Mohammed MadamiEtsu**  
Executive Chairman  
Niger State Internal Revenue Service