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**N. S. L. N. No. 8 of 2024 - NIGER STATE INTERNAL
REVENUE SERVICE TERMS & CONDITIONS OF SERVICE**

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**NIGER STATE INTERNAL REVENUE SERVICE
TERMS & CONDITIONS OF SERVICE**

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OUR VISION

To be a leading model Revenue Agency, delivering innovative quality services that contribute to the sustainable development of Niger State.

OUR MISSION STATEMENT

Optimizing Revenue Administration through Innovation, Promoting Voluntary Compliance and Social Inclusion through quality service delivery to all stakeholders.

OUR CORE VALUES

1. **Professionalism**
 - (a) Efficiency
 - (b) Expertise
 - (c) Excellence
 - (d) Competence

2. **Integrity**
 - (a) Honesty
 - (b) Accountability
 - (c) Trust
 - (d) Transparency

3. **Team Work**
 - (a) Mutual Respect
 - (b) Inclusiveness
 - (c) Collaboration
 - (d) Collective Ownership

4. **Innovation**
 - (a) Creativity
 - (b) Adaptability
 - (c) Thinking Ahead
 - (d) Solution Driven

TERMS AND CONDITIONS OF EMPLOYMENT

PREAMBLE

The terms and conditions of service is to enable new employees and other staff of the NGSIRS have a first-hand information of what is required of them as staff of the Service and what he/she benefits from the Service.

The following Rules and Regulations affect all employees of the NGSIRS without exception and shall be uniformly enforced. As a place of work, the NGSIRS lays obvious obligation on all employees who may work in any of its department or branches, to observe all rules and regulations and to ensure compliances with what may be in force from time to time.

1) **Attendance and Time Keeping**

To have a well-functioning organization, it is necessary to develop guidelines for regular and acceptable attendance for employees. Without guidelines the work of the organization could be seriously affected with deadlines being missed, tax payers expressing dissatisfaction, due to lack of immediate response to their needs and, other employee's complaints due to extra work load necessitated by a co-worker's absence.

2) **Working Hours and Regular Attendance**

The NGSIRS shall observe a five-day working week (Monday through Friday) of every week except where any of those days happen to be a Federal or State Government approved public holiday. The hours of work shall be 8.00 am to 5.00 pm inclusive of one hour break to be agreed with the supervisor. All employees should report promptly for work in the premises before the official opening time to the public at

8.00 am and be ready by 8.00 am to attend to tax payers and other customers. Any employee who leaves either his place of work or the premises without authorized permission, shall be considered as having absented himself from work and shall be treated as such.

3) Lateness

Personal records are kept for employee's late arrival at work. An employee arriving for duty after the starting time must report to his supervisor and explain the reason for his lateness. Persistent late coming shall attract severe disciplinary action. Every head of Directorate/Department/Unit owes it a duty to the member of staff to communicate to the employee in his section the importance of being punctual when an employee becomes a persistent late-comer and should follow the same process as applies to excessive absence.

4) Attendance Register

- a) Attendance Register will be provided for each employee to sign. Employees at the level of Management grade and above will not be required to sign Registers;
- b) Every employee below head of department cadre - is expected to indicate in the Attendance Register the time he/she actually begins and leaves work each day. The completed Attendance Register will be collected by the Human Resource and Administration Department daily at 8.00 am;
- c) Employees arriving after 8.00am, will report to the Human Resource and Administration Department to sign the register. The Human Resource and Administration Department will prepare the names and submit late arrival report on departmental basis each month and for the whole year to the Executive Chairman;

d) Any employee that comes late four times in a month shall be issued a query, where the response is found to be unsatisfactory, such staff shall be formally warned in writing after the 3rd consecutive warning letters, the affected staff may have his/her appointment suspended or terminated.

5) Leaving the NGSIRS Premises during office Hours

Employees desiring to leave the office during working, hours for personal reasons must secure the approval of their Departmental Heads.

6) Un-Authorised Absence

No payment will be made for unauthorized absence, except at the discretion of the NGSIRS. Frequent absence could lead to termination of appointment after three written warnings.

7) Daily Absenteeism Report

An Absenteeism Report will be submitted by the Human Resources Department to the Executive Chairman quarterly. Periods of lateness (hours) will be calculated on monthly and annual basis and this will reflect in the staff appraisal at the end of the year.

8) Appearance

All Heads of Departments are required to see that their employees are *neat* and *clean*. Their *attire* should be acceptable to the office within the standard laid down by the NGSIRS from time to time. No flamboyant dressing or excessive jewelries will be allowed on a normal work day.

9) Probationary Period

New employees into the Service shall be placed on probation for a period of one year. Confirmation is subject to satisfactory performance and conduct as determined by the Board, during the one (1) year probationary period.

10) Remuneration and other Financial Benefits

- a) Salaries payable to employees of the NGSIRS shall be based on the Consolidated Salary Regime (i.e. no separate allowances) and as approved by the Board;
- b) Officers on posting or on assumption of duty on new appointment at their station, different from their city/town of residence/domicile shall be eligible for the payment of relocation allowance.
- c) The NGSIRS shall pay to staff a thirteen (13th) month salary at the end of each calendar year.
- d) Performance bonus on criteria and basis as determined by Management shall be paid to an eligible employee in appreciation of the employee's contribution towards achieving the overall organizational objectives as determined by the individual's performance on approved key performance indicators for the Service, his unit/group and self. Amount and payment depends on the actual individual and unit/group performance as certified by the authorized officer as agreed with Management.

11) Financial Deductions/Contribution

- a) Employees are at liberty to indicate which Union they wish to belong to and accordingly pay Union dues as appropriate;
- b) Every staff on permanent and pensionable appointment is to contribute at least Minimum of 8 percent of his/her gross emolument into a Retirement Savings Account maintained with a Pension Fund Administrator (PFA) of the employee's choice. The Service shall also contribute at least a Minimum of another 10 percent of the employee's gross emolument;
- c) All employees are required to contribute to the Niger State Contributory Health Insurance Scheme or National Health Insurance Scheme as may be determined by the Niger State Government to provide health care/medical services to staff and their families.

- 12) Annual Leave**
Employees are expected to go on Annual Leave as contained in the HR Policy and Procedures document. Annual leave entitlements lapse at the end of every calendar year.
- 13) Maternity Leave**
Confirmed female staff of the Service that are pregnant are entitled to twelve (12) weeks maternity leave at a stretch beginning not less than two (2) weeks from the expected date of delivery with full pay.
- 14) Leave of Absence**
Leave of Absence can be granted to confirmed officers to undertake public or national assignment
- 15) Emergency Medical Allowance**
The NGSIRS shall assist staff requiring emergency medical assistance base on Management approval.
- 16) Deployment of Staff**
The NGSIRS reserves the right to deploy staff anywhere within the State, and the staff shall not reject any postings.
- 17) Career Progression and Development**
Career progression and development of staff shall be guided by the Scheme of Service as approved by the Board.
- 18) Promotion**
Promotion of employees from one salary level to another is subject to eligibility, availability of vacancy, satisfactory on-the-job performance in line with agreed key performance indicators, successful performance in examinations as determined for promotion to the salary level and meeting conditions specified for promotion for the salary level as prescribed in the approved Scheme of Service and the HRPP Document.

19) Employee Conduct

In order to achieve organizational discipline, employees are generally expected to be of high moral behavior and discipline in line with the vision of the NGSIRS. The conduct of an employee in the Service is guided by the extant rules and regulations of the Service; contravention of the rules and regulations of the NGSIRS shall lead to appropriate disciplinary measures.

20) Exiting the Service

- a) An employee who retires/resigns from the NGSIRS must refund to the Service in full any sum of money which he/she may be owing to the Service;
- b) A confirmed employee is required to provide three (3) months' notice of retirement, to the Service or pay back for same period where he/she elects to go immediately;
- c) However, where the retirement is in the best interest of the Service, the employee shall be paid three (3) month's salary in lieu of notice;
- d) A confirmed employee shall be required to give a minimum of three months' notice of resignation from the Service or pay back three month's salary where he/she elects to resign immediately;
- e) An employee may retire with the consent of the NGSIRS after a minimum of 10 years provided that pension benefits shall not be claimed until the retired employee has attained the age of 50 years;
- f) An employee shall retire from the Service on attaining the age of sixty (60) years or thirty-five (35) years in Service whichever is earlier.

21) Right of Appeal

Where an employee is dissatisfied with the decisions of the authority affecting his/her career, he/she has the right to appeal through his immediate supervisor to the Head of Department, to the Group, to Management and then to the Board for redress.

22) Employment of married couple

In the interest of security and discipline, the NGSIRS shall not allow, as part of its employment policies, the recruitment of wives and husbands as members of its staff.

23) Transitional Arrangement

- a) Eligible NGSIRS staff transiting to the new Service shall not be regarded as new employees and will on transition be deemed as confirmed staff of the Service as at date of transition;
- b) The age limit for transiting into the new NGSIRS shall not be more than 60 years except otherwise provided for under this transitional provisions;
- c) Eligible NGSIRS staff who do not meet criteria for transiting into the new Service and fall into the category of staff with grace period ending 2026, shall be issued conditional letters of engagement; Their appointment into the Service is conditional on their acquiring the relevant qualifications as approved by the Board after which they become eligible for automatic new appointment with the Service; During this grace period, such staff affected shall remain on their salary level and are not eligible for promotion.
- d) Staff of the old Niger State Board of Internal Revenue who do not possess the minimum requirements (Bsc/HND) will not transit into the new NGSIRS.

- e) Staff will only be eligible for transition on fulfilment of the following conditions:
1. Must be adjudged to have put in satisfactory performance in the discharge of his/her duties;
 2. Must have undergone a qualification screening to determine proper certification in line with the HRPP;
 3. Must have been discharged of any disciplinary issue(s) against him/her (if any);
 4. Must not have any proven case bordering on fraud or other serious misconduct;
- f) Provisional letters of engagement shall be given to transiting staff subject to the provisions under (e)
- g) The minimum qualification for drivers include the Secondary School Certificate (SSCE) and relevant professional certification. However, existing drivers in the old BIR will be allowed to transit to the new NGSIRS with a minimum qualification of Primary School Leaving Certificate on contract, but will be required to pass the basic drivers evaluation test and a psychiatric test.
- h) For staff on transition who do not possess the required qualification to be in their positions in accordance with the Scheme of Service, a period of eighteen months shall be given for them to obtain the relevant professional qualification. Such period shall commence from the date of appointment. If for any reason a staff is unable to obtain the relevant qualification within the time stipulated by this transitional provision, such a case shall be referred to the Board/Executive Governor for further action.

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