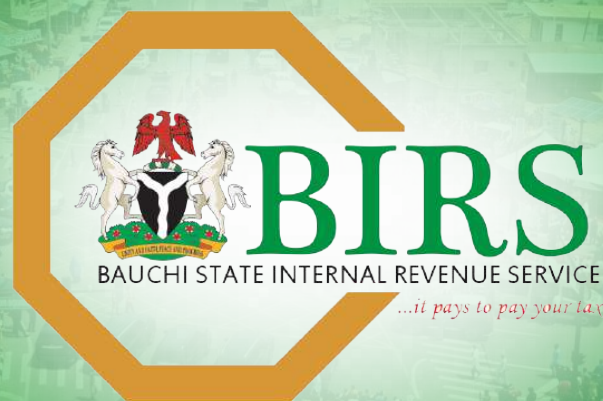




BAUCHI STATE

Internal Revenue Service
Standard Operating Manual
2023





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Acronyms

ARO	-	Area Revenue Office
BIRS	-	Bauchi Internal Revenue Service
BOJ	-	Best of Judgement
GAAP	-	Generally Accepted Accounting Principles
HNWI	-	High Net-worth Individuals
ICRM	-	Internal Control and Risk Management Unit
ICT	-	Information Technology
IFRS	-	International Financial Reporting Standards
IGR	-	Internally Generated Revenue
ITAS	-	Integrated Tax Administration System
KPIs	-	Key Performance Indicators
LFN	-	Laws of the Federation of Nigeria
PIT	-	Personal Income Tax
PRS	-	Planning, Research and Statistics
SOPM	-	Standard Operating Procedures Manual
SPMU	-	Strategy and Performance Unit
TAMA	-	Tax Audit and Monitoring Agent
TEET	-	Tax Education and Enlightenment Team
TIN	-	Tax Identification Number
TSU	-	Taxpayer Service Unit
UAT	-	User Acceptance Test



Preamble

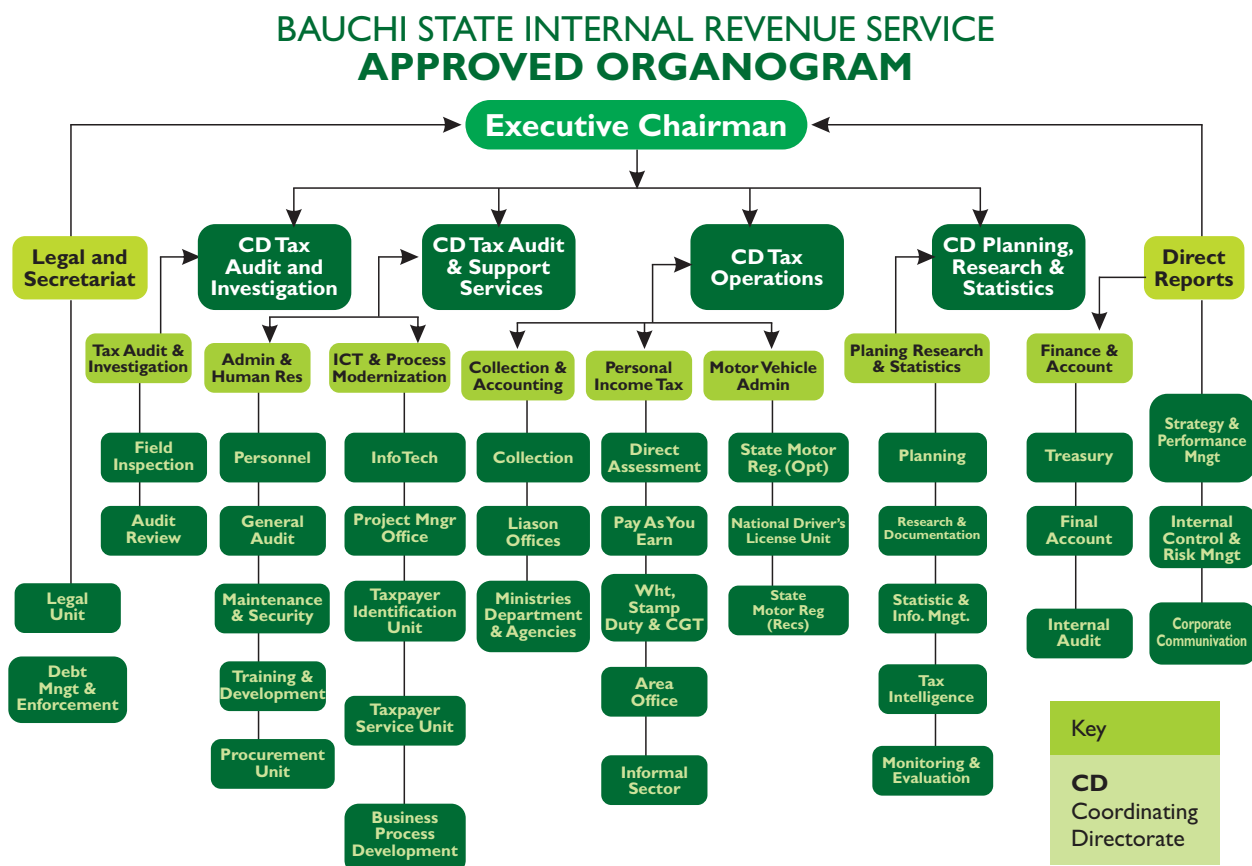
1. Bauchi Internal Revenue Service (BIRS), or 'the Service', is Bauchi State's Revenue Generating Agency established by the Revenue (Codification and Consolidation) Law 2020 and empowered to collect various taxes and levies due in Bauchi State.
2. Its functions include the administration of Personal Income Tax through the assessment and collection of taxes under the provisions of the Personal Income Tax Act.
3. The vision statement of BIRS is to make Bauchi State financially sustainable through Internally Generated Revenue (IGR), while its mission statement is to generate revenue through the provision of quality and accountable services to taxpayers, deploying state-of-the-art technology and a highly professional and motivated workforce.
4. The importance of an efficient Standard Operating Procedure (SOP) for the workforce cannot be overemphasised as it lays out all instructions and steps required for each department in the performance of their tasks in the workplace.
5. This is presented in 5 Chapters. Chapter 1 covers the organisational structure; Chapter 2 covers Training and Development; Chapter 3 sets out Compliance and Ethics; Chapter 4 presents Management of Computer Systems; and Chapter 5 illustrates Performance Management.

Chapter One

Organisational Structure

The Organogram

The BIRS Organogram, or organisational chart, represents the hierarchical structure of the BIRS and its departments. At the top of the organogram is the Executive Chairman, who oversees the entire organisation. Reporting directly to the Executive Chairman, are Coordinating Directors, each responsible for specific divisions such as Tax Operations, Tax Administration and Support, and Tax Audit and Investigation. Underneath these Coordinating Directors, are various offices and units, such as Audit Review, ICT and Modernisation and Collection and Accounting. These departments further branch out into various divisions and units that handle specific functions, such as Taxpayer Services, Project Management and Liaison Offices. The organogram provides a visual representation of how the different divisions, units, and offices within the BIRS are organised and how they collaborate to fulfil the agency's mission of enforcing tax laws and providing quality service to taxpayers.



BIRS Function Based Organogram (ISO - 90001/2008)

Figure 1: Bauchi State Internal Revenue Service Organogram

1.0 Office of The Executive Chairman

This office is responsible for the overall coordination of all the directorates and units in the entire organisation's day-to-day operations setting the strategic direction for the organisation as well as providing leadership for achieving set goals and objectives.

OBJECTIVES:

1. Strategic Leadership: The Executive Chairman aims to provide strategic leadership and direction to the IRS, ensuring that its objectives align with the overall goals of the organisation.
2. Operational Efficiency: The office aims to enhance the operational efficiency of the IRS by implementing policies and procedures that streamline processes, reduce unnecessary bureaucracy, and improve taxpayer services.
3. Taxpayer Compliance: One of the primary objectives is to promote voluntary taxpayer compliance with tax laws. The office aims to develop strategies and initiatives that encourage taxpayers to fulfil their obligations accurately and timely.

FUNCTIONS:

1. Policy Development: The office is responsible for developing and implementing policies and procedures that govern the operations of the IRS. This includes creating guidelines for tax administration, taxpayer services, and enforcement actions.
2. Stakeholder Engagement: The Executive Chairman engages with various stakeholders, such as taxpayers, tax professionals, and other government agencies, to understand their concerns and gather feedback. This helps in improving IRS services and addressing taxpayer needs.
3. Oversight and Accountability: The office provides oversight and accountability for IRS activities, ensuring that resources are used efficiently and that the IRS operates within legal and ethical boundaries.

1.1. Units Reporting Directly to The Executive Chairman

These are the direct reports units which perform the specialised functions and report directly to the Executive Chairman. They are Strategy and Performance Management, Internal Control & Risk Management, Corporate Communication, Taxpayer Service Unit, Procurement Unit and Business Process Development Unit.

1.1.1.Strategy and Performance Management Unit (SPMU)

This unit is responsible for ensuring that all units in BIRS work together optimally to consistently achieve its corporate goals. It will serve as the nerve centre for the formulation, development and implementation of revenue-generating strategies and policies.

OBJECTIVES

1. To design and report on BIRS's Key Performance Indicators (KPIs) as outlined in its corporate strategy plan.
2. To ensure that all core tax operations units and support services units are aligned with the overall strategy of BIRS.
3. To shape the agenda for management strategy review and learning meetings.

FUNCTIONS:

Planning	Performance Measurement	Strategic Planning	Performance Analysis	Performance Reporting	Performance Improvement	Stakeholder Engagement
Collaboration and alignment of goals with the overall mission and vision of the organization. - Define Specific, Measurable, achievable, relevant, and time-bound (SMART) objectives for each goal. - Identify Key Performance Indicators (KPIs) to Track progress towards the objectives	Develop a performance measurement framework to align with strategic goals, Identify metrics and data to collect and analyze performance data and implement systems and tools to gather data Regularly Access performance against established KPIs	Conduct research and analysis to identify emerging trends and issues in tax administration. Collaborate with other units within the IRS to develop solutions to these issues. Establish actions plans and initiatives to strategic objectives.	Analyse performance data to evaluate progress towards goals and objectives, utilize advanced analytics and data visualization techniques to identify trends and areas for improvement. Conduct root causes analysis to understand the underlying factors affecting performance and generate insight and recommendations to enhance efficiency	Performance Reporting	units and stakeholders to develop action plans to address performance gaps. Implement process improvements, initiatives and projects to enhance performance Continuously monitor the effectiveness of improvement efforts making necessary adjustments as required Foster a culture of continuous improvement within the IRS	Develop strong relationships with key stakeholders, such as taxpayers, government agencies and external partners. Solicit feedback, suggestions, and ideas from stakeholders to inform strategic decisions-making and process improvement efforts ensure open and transparent communication channels to build trust and maintain a positive reputation

1. Assisting the Executive Chairman and management team in formulating and adapting strategy.
2. Collaborating with the Corporate Communication unit to communicate and educate Staff on organisational strategy.
3. Ensuring that all employee's goals, incentives, and development plans are linked to the organisation's strategy.
4. Implementing management controls and reporting procedures to ensure that the entire management team has an up-to-date situational awareness of all core issues and operating data pertinent to sound decision-making.

1.1.2 Internal Control and Risk Management Unit (ICRM)

This unit is the curator of an overall framework of practices, systems, organisational structures, management philosophy, code of conduct, policies, procedures, and actions, which guide the BIRS in its operations.

OBJECTIVES

1. To assist management at all levels with information about the establishments and maintenance of adequate internal control over all activities and to ensure that these activities can be carried out efficiently and effectively.
2. To assist management in meeting its responsibilities effectively by evaluating financial, managerial, and operating information, making recommendations for improvement of systems and procedures, and providing other information aimed at promoting effective control by reducing risk at a reasonable cost.

3. To express its independent opinion on the measures that Management and the Audit Compliance Committee have taken regarding internal control.
4. To consider risks in general, monitor the Agency's activities on the terrain of risk management, and make recommendations to the Executive Chairman and the Audit Compliance Committee to reduce risks.

FUNCTIONS:

Risk Identification	Risk Evaluation	Risk Mitigation	Monitoring & Reporting	Communication & Training
Collaborate with various departments to identify potential risks and vulnerabilities within the organization. Conduct comprehensive risk assessments to determine the likelihood and impact of identified risks	Evaluate the significance of each risk and prioritize them based on their potential impact Collaborate with stakeholders to determine risk tolerance levels and establish risk management objectives.	Develop and implement control measures to minimize identified risks Establish internal control systems and procedures to address potential vulnerabilities and reduce the likelihood errors or fraud	Regularly monitor and assess the effectiveness of internal controls and risk management processes generate reports on identified risks, control effectiveness, and compliance with regulatory requirements	Conduct awareness programs to educate employees about risk management best practices and their roles in internal control implementation Foster open communication channels throughout the organization to encourage reporting of potential risks or control deficiencies. 6 continuous improvement Continuously review and update internal control systems and risks management processes to adapt to changing organizational needs and evolving risks Stay informed about emerging trends and best practices in the field of risk management to enhance efficiency and effectiveness

1. To perform special administrative requests, special projects, and investigations due to allegations of fraud, theft, waste, abuse et cetera. as requested by management and recommend control improvement.
2. To perform a pre-investigation into the impropriety level against a staff or agent (for example Tax Audit Monitoring Agents (TAMA) of the agency to ascertain the allegation or otherwise and make its findings known to management. The management will order the unit as needed/required to determine the level of fraud, theft, waste, and abuse.
3. To have unfettered access/conduct of spot checks on all Departments and units (including Tax Stations) to ensure their level of compliance at all times to Management's approved policies and procedures (SOPM), IPSA, IFRS, GAAP, State financial regulation et cetera.

1.1.3 Corporate Communications Unit (CCM)

This unit is tasked with managing the corporate image and brand of the BIRS. It liaises with both internal and external stakeholders, ensuring that the image of the Agency is projected positively.

OBJECTIVES

To position BIRS with relevant stakeholders through a comprehensive and effective strategic plan, incorporating internal and external communications, media relations, stakeholder management, event management, branding, and targeted corporate social investments.

FUNCTIONS:

CORPORATE COMMUNICATIONS UNIT					
Planning & Strategy	Internal Communications	Measurement & Evaluation	Digital Communications	Measurement & Evaluation	External Communications
Conduct thorough research and analysis of the organization's goals, objectives and target audience. Develop a comprehensive communications strategy aligned with the IRS's mission and values. Collaborate with key stakeholders to identify communication objectives and Key Messages	Develop and implement effective communication channels to keep employees informed and engaged. Create newsletters, intranet updates, and email communications to share important information, updates and achievements. Organize town hall meetings or virtual webinars to enable two-way communication and address employee concerns or questions	Monitor and measure the in coming communication initiatives through key performance indicators (KPIs) like employee engagement, taxpayer satisfaction and media coverage. Collect feedback from employees, taxpayers, and other stakeholders to continuously improve communication strategies. Use data analytics to gain insights into the effectiveness of communication efforts and make data-driven decisions	Leverage multimedia platforms to enhance communication effectiveness, such as videos, infographics and interactive content. Maintain an active presence on social media platforms to engage with taxpayers, answer queries and provide updates. Collaborate with IT teams to develop user-friendly websites and online portals for taxpayers to access information easily	Establish a crisis communication plan to effectively manage and communicate during unforeseen events or challenging situations. Monitor media and public sentiment and promptly address any misinformation or concerns. Designate a spokesperson to provide accurate and timely information to the public and media during crises	Develop a strong external communications strategy to effectively engage with taxpayers, media outlets, and other external stakeholders. Create press releases, media kits, and other communication materials to disseminate key information about IRS initiatives, policies and regulations. Engage with media through press conferences, and interviews

1. Develop a corporate communication policy/strategy in line with the corporate strategy of BIRS.
2. Translate and communicate the corporate strategy of BIRS to all employees in an understandable language using multiple channels.
3. Building a mutual relationship with all key stakeholders of BIRS – Government, media, employees, taxpayers, community, etc.
4. Deliver timely and effective communications throughout BIRS by liaising with all Directorates, Units, and Area Revenue Offices and developing and delivering a simple, coordinated process to provide effective, joined-up communications.

1.1.4 Procurement Unit:

This unit is tasked with setting standards and establishing procedures for the procurement/supplies of items for BIRS.

OBJECTIVES

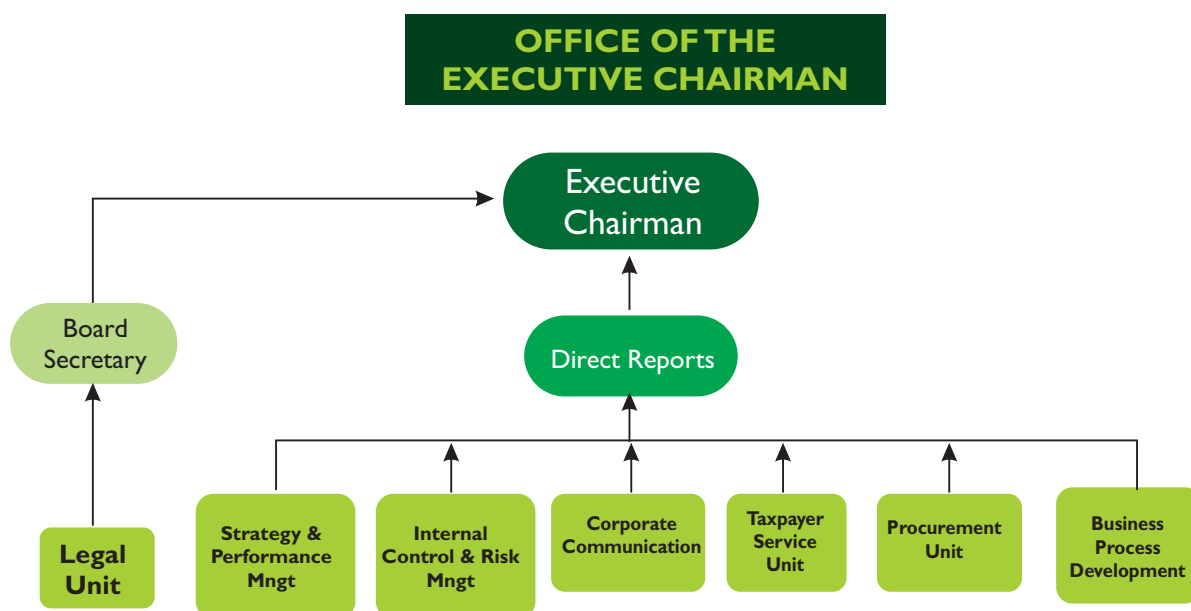
1. This is to ensure standardised processes in the procurement of items needed for the smooth running of the Agency.
2. It will oversee and advise management on all procurement activities and ensure that the entire process adheres to the Bauchi State Procurement Law.

FUNCTIONS:

Identifying Procurement Needs	Market Research and Supplier Evaluation	Request for Proposal (RFP) and Vendor Selection	Impact Negotiation and Execution	Order Processing and Tracking	Receiving and Quality Assurance	Invoicing, payment and Vendor Management	Performance Evaluation and Continuous Improvement
Collaborate with different departments within the IRS to determine their procurement requirements Conduct thorough analysis to identify and prioritize the goods, services, or equipment needed. Consider factors such as budget, urgency and compliance requirements	Conduct market research to identify potential suppliers who can meet the IRS's procurement needs Evaluate suppliers based on factors such as their reputation, experience, pricing, quality, and compliance with regulations. Maintain a database of approved suppliers for future reference	Conduct Research and analysis to identify emerging trends and issues in tax administration Collaboration with other units within the IRS to develop solutions to these issues establish action plans and initiatives to support the strategic objectives	vendor(s) to finalize items, pricing, delivery, schedules and other relevant aspects ensure that all legal regulatory, and compliance requirements are met during the contract negotiation process. once negotiations are complete, execute the contract chosen vendor(s) and maintain proper documentation	Initiate purchase orders based on the agreed-upon terms and specifications. Track order progress to ensure timely delivery and resolve any issues that may arise. Maintain clear communication channels with vendors to address any concerns or modifications needed	The received goods or services to ensure they meet the IRS's quality standards and specifications Perform quality assurance procedures such as testing if applicable Document the acceptance or rejection of delivered goods or services	Process vendor invoices promptly and accurately Verify that invoiced amounts align within the agreed-upon contract terms Manage vendor relationships by promptly addressing any payment or contractual issues that may arise	Periodically assess vendor performance against agreed-upon Key Performance Indicators (KPIs) and provide feedback. Regularly review the procurement process to identify areas for improvement and implement necessary changes.

1. To ensure that items procured are obtained at the best competitive price without compromising quality.
2. Ensure that items procured for the use of the agency meet the best international standard and items that will stand the test of time.

2.0 Office of The Board Secretary



This office assumes the role of the Secretary to the Agency. It is charged with the responsibility of taking charge of all technical issues in the Agency. It represents the Agency in the corporate world and the media and it relates to the Departments and Units within the Agency as regards technical areas in Taxation.



It serves as the secretariat of the BIRS and has the sole responsibility of coordinating the corporate governance initiatives of the board.

OBJECTIVES:

To ensure BIRS is abreast of all regulations, legislations, and amendments that may affect its operations.

FUNCTIONS:

1. Understand and interpret the requirements and obligations in the laws establishing BIRS and guide the Board on these, recommending also when the articles thereof should be updated.
2. Understand and interpret all Tax laws and regulations and guide the Board accordingly.
3. Maintain Statutory and Regulatory Reports and Registers.
4. Ensure that statutory and periodic Reports are dispatched to relevant authorities e.g., State Governor, State Assembly, and the Public.
5. Convene Board Meetings at the direction of the Board; this includes issuing notices of meetings and making all arrangements for meetings.
6. Protect the Board's statutory books, minute books and records, and ensure confidentiality of the Board's work.

PROCESS FLOW:

- Maintain accurate records of board meetings, decisions, and actions. - Ensure compliance with relevant laws, regulations, and internal policies. - Coordinate communication between the board and other stakeholders. - Assist in the preparation of board agendas and meeting materials.
- Collaborate with the board chair to develop meeting agendas. - Gather and compile relevant information and reports for the board members.
- Document meeting minutes, capturing key discussions, decisions, and action items. - Assist the board chair in maintaining order and following the meeting agenda. - Provide necessary information or clarification to the board members as requested. - Facilitate voting procedures and record the outcomes accurately.
- Prepare and distribute approved meeting minutes to all board members. - Follow up on action items, ensuring they are assigned and completed accordingly. - Maintain a record of board decisions and actions for future reference. - Coordinate with relevant departments to implement board-approved initiatives.
- Stay updated on applicable laws, regulations, and governance best practices. - Assist in the development and maintenance of corporate policies and procedures. - Support the board in ensuring compliance with legal and regulatory requirements. - Guide ethical standards and conflicts of interest.

2.1 Legal Services Unit

The unit is responsible for all civil litigation procedures for or against BIRS.

It ensures that legal processes are duly followed during Tax litigations. It has two arms.



2.1.1 Legal Advisory Services

The Team advises and represents the Agency on all legal matters.

PROCESS FLOW:

- Receives letter requesting for legal advice.
- Conducts proper research as regards the subject matter contained in the letter received
- Process the request for legal advice.
- Issues Legal Advice

2.1.2 Legal Drafting

Drafting of documents such as

- (a) Rental agreements
- (b) Contractual agreement between the Agency and other parties.

PROCESS FLOW:

- Receives letter requesting for Perfected Agreement from appropriate quarters.
- Processing of request.
- Drafting of the Agreement.
- Execution of the Agreement.
- Perfection of the Agreement.
- Issues Perfected Agreement

2.2.1 Distrain Unit

- The unit is responsible for carrying out all distraint and enforcement procedures on Companies and Individuals in accordance with the Personal Income Tax Act.
- It enforces the payment of established tax liability. It brings all tax evaders and avoiders into the tax net and also helps to contribute to voluntary tax compliance.

PROCESS FLOW:

- Following all due procedures, the Legal Department applies for an ex-parte order from the Court to carry out distraint which is supported by a letter of Authority duly signed by the Executive Chairman, to the distraint team Lead for enforcement which involves the process of taking over movable/immovable properties of taxpayers to recoup outstanding tax liabilities.

2.3.1 Criminal Prosecution Unit

- This unit was set up to address various internal and external criminal issues that may arise and affect the Agency's operations.
- Internal criminal issues include such as those relating to fake tax certificates, fake educational/qualification certificates, and all complaints of compromise by staff of the organisation.

- External criminal issues include criminal prosecution of tax defaulters as well as criminal prosecution of taxpayers with fake certificates.

PROCESS FLOW:

- Once files are duly acknowledged and received from various units, they will be divided among the lawyers (State Counsels).
- The file would be reviewed to help the counsel familiarise with the facts of the case and isolate likely issues i.e., where there is timely objection or payment/part payment of liability.
- The counsel verifies the true status of the tax payment made by the tax defaulter to date through the Electronic Banking System.
- After verification, the unit will write a letter to the defaulter to notify him of non-compliance with the provision of the PITA and request evidence of filing tax returns for the outstanding tax payments within 21 days of the service of the notice and ensure due service with proof of delivery of the notice on them.
- The Unit on receipt of the proof of delivery of the 21 days Prosecution Notice would cause copies of documents and correspondence of each tax defaulter to be given to The Bauchi State Environmental and Special Offences (Enforcement) Unit for them to invite the tax defaulter with a view of getting the tax defaulter's statement.
- The task force would then invite the tax defaulter to state a Defence/Witness statement.
- Where the tax defaulter responds to the Taskforce invitation and gives his statement of defence/witness statement, the unit is notified, and the tax defaulter is directed to the Criminal Prosecution Unit for further interview and to provide any evidence in support of his claims.
- After thorough investigation by the unit, if the tax defaulter is seen to fall under the following categories, matters arising shall be dealt with as follows:
- Where the tax defaulter is found to have paid partly/fully and can produce evidence to show compliance or after showing evidence of being under a Pay As Your Earn (P.A.Y.E) scheme, the file is referred to the Personal Income Tax unit to verify the adequacy and accuracy of the individual's claim.
- Where the tax defaulter is a resident outside Bauchi State and paying tax in the State where the resident and evidence of same has been produced, the file would be sent to Personal Income Tax (PIT).
- Where default is established, the tax defaulter would be mandated to make payments of the outstanding sum. However, if he does not make payment within the stipulated time and a prima facie case has been established based on documents supplied by the tax defaulter's non-payment of tax a charge would be prepared for the Director of Public Prosecution Signature.
- The state counsels would carry out the prosecution acting under the Attorney General's fiat and the tax defaulter would be arraigned before a court of competent jurisdiction.

2.4 Debt Management And Enforcement Unit

This unit is responsible for all outstanding taxes by developing an integrated debt management strategy for all forms of taxes that will set priorities, guidelines, and goals for collections and enforcement. This will help improve effectiveness as the same accounts are likely to be in arrears for several taxes.

3.0 Tax Audit And Investigation

The Directorate of the Coordinating Director of Tax Audit and Investigation has several important objectives and functions which contribute to the overall efficiency and effectiveness of BIRS. It provides Tax Audit Services to BIRS, overseeing all Tax Audit Activities under S 47(4) of the Personal Income Tax Act 1993, Laws of the Federation of Nigeria (LFN) Cap P8 of 2004 as amended.

OBJECTIVES:

1. It plays a crucial role in ensuring that tax audits and investigations are conducted efficiently and effectively by developing guidelines and procedures and coordinating and overseeing tax audits and investigations.
2. Assign cases to auditors and monitor the progress and quality of the audits.
3. Ensuring compliance with tax laws by promoting tax compliance by individuals and businesses.
4. Build and sustain the consciousness of tax compliance by the Taxpayer through imposition /enforcement of penalties and interest on unremitted/under-deducted taxes.
5. Build requisite audit manpower needs through routine training of staff and job, exposure designed to boost the technical capacity of Tax Audit Staff
6. Obtain relevant, reliable, and sufficient information for proper/adequate assessment of tax.

FUNCTIONS:

1. It also ensures voluntary tax compliance of Taxpayers by prompt payment of adequate tax through enforcement/imposition of penalty and interest on unremitted and under-deducted taxes that serve as disincentive and deterrent for non-compliance.
2. Its activities include full recovery of the right amount of taxes due to BIRS by mopping up unremitted and under-deducted taxes.
3. It also maintains zero tolerance for tax evasion or avoidance, ensures compliance with the provision of section 47(4) of the PITA 1993, LFN Cap P8 as amended and maintains a robust database for all taxable persons.
4. It is also responsible for establishing a state-wide audit plan that encompasses all statutory taxes with a focus on areas of highest risk to the revenue. It also supports in terms of additional staff and training to upgrade skills particularly to conduct computer-assisted audits.
5. Coordinate Tax Audit process/procedure by ensuring the prompt delivery of a letter of Notification of Tax Audit exercise, demand notice etc. to the Taxpayers.
6. It develops audit strategies and techniques to maximise the efficiency and effectiveness of tax audits. This includes the use of data analytics, risk assessment tools, and targeted audit approaches to identify areas with potential non-compliance.

3.1 Units Reporting to The Coordinating Director, Tax Audit & Investigation

- Tax Audit Records and Correspondence Unit
- Tax Audit Support Unit
- Tax Audit Field Unit
- Commission Unit
- Computer Unit
- Tax Audit Payment Monitoring Unit

3.1.1 Tax Audit Records and Correspondence Unit

- The unit handles all records and correspondence activities of tax-audited companies. All demand notices are dispatched to the various companies through this unit.
- It also ensures that payment (commission) is made promptly to TAMA consultants based on a proper audit exercise.

3.1.2 Tax Audit Field Unit (TAFU)

- The Tax Audit Field Unit works hand in hand with TAMA (Tax Audit Monitoring Agents) to serve companies notifications for Audit exercises.
- It carries out Audit and ensures that reports submitted by TAMAs are accurate and submitted as at when due.

PROCESS FLOW:

1. Receives tax audit report from TAMA.
2. Dispatch and monitor liabilities and other correspondences sent to companies.
3. Track and maintain a register for all 'proof of delivery' for liabilities and subsequent letters sent to companies
4. Filing and keeping of company records
5. Monitor payments on EBS, made by companies with respect to outstanding liabilities.
6. Ensure that the TAMA report conforms with the agency-specified format
7. Issue submission form which is to be completed by TAMA and attached to report for submission
8. Send the submitted TAMA report to the review unit for further processing.
9. Review the objection letter, attach the company file, and send it to the account officer for further action.
10. Update the database with the submitted report and generate a list of reports daily.
11. Update the database with the assessed list report.



3.1.3 Tax Audit Support Unit

PROCESS FLOW:

1. Attend to various correspondences from taxpayers and their consultants in respect of requests for audit date commencement extension.
2. Support Tax Audit Field Unit staff in recalcitrant cases- e.g., issuance of non-compliance letters.
3. Represent the directorate in any DISTRAIN exercise that is embarked upon by the agency in executing a warrant of distraint on defaulting companies.
4. Mediate between TAMA and field audit staff in case of any issues on tax audit.
5. Prepare weekly reports for management to monitor the daily activities of field audit staff.
6. When some companies receive a “Notice of Tax Audit Exercise” from BIRS, they may request for the commencement of the exercise to be rescheduled to a date that may be suitable for them. Replies to such letters are handled by this unit.
7. Review requests for rescheduling of the audit exercises. A request is either granted, disallowed or a new date different from that requested by the company is fixed by the Directorate.
8. Revocation of jobs after 90 days: TAMA is expected to commence, conclude, and submit a Tax audit report within 90 days from the day of receipt of the letter of allocation. Where this is not adhered to; and where there is no request for a letter of non-compliance, the allotted job will be revoked and reallocated to another TAMA.

3.1.4 Tax Audit Field Operations Unit

- This unit conducts periodic taxes the audit and investigation will be in line with BIRS’s audit and investigation policy.
- The unit also collaborates with the tax intelligence unit of the PIT directorate for information on all taxpayers in Bauchi state with the view to ascertaining the tax liability due for payment.
- The unit is also responsible for ensuring that information filed by taxpayers is factual and payment-adequate.

PROCESS FLOW:

1. A text message for Tax Audit assignment on an approved and signed notification letter is sent to a team of 3 Tax Audit Field Staff from the office of the Director of Finance & Admin.
2. The team picks up the letter registers it at the Tax Audit Support Field Unit, and attaches the list of the required documents to be provided by the company.
3. The Audit team is expected to serve the company with the notification letter within 24 hours of receiving it.
4. The acknowledgement copy of the Notification letter serves as proof of delivery and should state the name of the recipient and the date it was served.
5. Based on the circumstance and the time the notification letter is (was) served the officers are expected to communicate to the company the date when the audit will commence; this must not be more than 2 weeks from the date the letter was served.
6. The date agreed must be inked and signed on the acknowledgement copy.
7. The team duplicates the acknowledgement copy, retains one in the Tax Audit Directorate for record purposes and gives the other copy to the assigned TAMA.

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8. On the agreed date the Tax Audit Field Unit Staff (team) together with the team of the Tax Audit Monitoring Agent move on to the company and carry out the audit as dully expected.
 9. On completion of the audit exercise, the Tax Audit report (soft and hardcopy) is expected to be prepared in the prescribed format by the management and submitted to the Record and Corresponding Unit within 48 hours from the date of completion by the Tax Audit Monitoring Agent.
 10. Tax Audit staff are expected/required to review the report and, if satisfied, sign the report before submission. If not satisfied, qualify the report, and bring it to the attention of the Director, of Tax Audit.
 11. Where the Tax Audit Monitoring Agent refuses to submit the report within 48 hours without any reasonable excuse, such Tax Audit Monitoring Agent forfeits 50% of the commission due on the job. This is noted in the report by the Record and Corresponding Unit.
 12. Where the Tax Audit Monitoring Agent refuses to submit a report within 90 days turnaround time allowed for audit, the allocation is summarily revoked.
 13. Give updated reports on progress and response by the companies and the TAMA.
 14. Countersigns the report generated from the Tax Audit Exercise
 15. The Audit Field Staff represents the Board in any given or allocated audit job.

While an assigned tax audit is ongoing, field staff renders weekly performance reports to the Director of Tax Audit through their unit head. This report is independent of the TAMA's audit report.

3.1.5 Tax Audit Report Process

All audit reports pass through this unit.

PROCESS FLOW:

1. Initial reports from audit field staff/TAMA are submitted to the unit which then collates and forwards such to the Tax Audit Review unit.
2. After review, the subsequently generated liability from the assessment unit is sent back to this unit, and if there is a need for further inputs, from other units like the RMU, the report is returned to the assessment unit for updated demand notice.
3. The final demand notice is then forwarded to the Director, of Tax Audit for comments and recommendations to the Executive Chairman for issuance of the letter.
4. A list of taxpayers who have not complied with payment, is forwarded to the Legal Department.

3.1.6 Tax Audit Review Unit

- This unit is tasked with reviewing all audit and investigation reports conducted by the field operations unit to certify if they are done properly or otherwise, in other to reduce the cases of objection and appeals by taxpayers.
- It also handles all objection and appeal cases and advises the executive chairman through the legal unit on the outcome of its review.

PROCESS FLOW

1. All tax assessments computed by review and assessment units are forwarded to the Tax Audit Directorate for further review and update.
2. This unit goes through the tax computation, checks for technical adequacy of the job done by the review Team and assessment units
3. After checking, this unit may source additional information, and recommend adjustments (where necessary) to the Director of PIT
5. recommended corrections on any Tax Assessment are referred from the Director of PIT to the Tax Audit Directorate for re-computation.
6. approved assessments by the Director of PIT are forwarded to the Executive Chairman via the Tax Audit Directorate for final approval.

3.1.7 It Support (Tax Audit)

The Section is responsible for all data input on companies, tax payment schedules, demand notices, and processing of TAMA's commission using the Tax Audit Package.

PROCESS FLOW:

- Generates routine, occasional and periodic (weekly) activity reports for management use/decision, giving updates on:
 - i. Number of reports received/sent to review unit.
 - ii. Number of Best of Judgment reports received.
 - iii. Number of Demand Notice/Best of judgment liability issued.
 - iv. Number of Amended liabilities issued
 - v. Number of files transferred to the legal unit.
 - vi. Number of Non-Compliance letters issued
 - vii. Total tax audit collection
- Updates or amends company information on the database
- Computation of Best of Judgement assessment.
- Upload and produce demand notice, amended liability and BOJ liability.

3.1.8 Commission Section

The Section ensures that payment (commission) is made promptly to TAMA consultants based on a proper audit exercise.

4.0 Directorate of Coordinating Director, Administration and Support Services

- This directorate provides general administrative direction as well as manages the personnel and other sundry functions of the entire organisation, including but not limited to facility and assets management and maintenance, maintenance of safety and security in BIRS offices, training, and development, staffing and recruitment, compensation, employee relations, procurement, and stores management, etc.
- The directorate, which is headed by a director, comprises of has four distinct divisions offering complementary functions as well as two independent units.

OBJECTIVES:

- The Directorate of Finance and Administration provides support services to all BIRS directorates to ensure that they operate in a conducive work environment with the required tools to provide efficient services.

4.1 General Administration

- This unit is vested with the mandate to execute all the general administrative procedures required to efficiently manage BIRS.
- The unit ensures that the day-to-day operations of BIRS are in accordance with public service rules.

FUNCTIONS:

1. To render support services, ensuring that office premises and equipment are in good condition, and it is safe and conducive for staff to carry out their daily activities.
2. Liaising with estate Agents in respect of Property acquisition (letting or purchase) for BIRS, especially for establishing new Tax stations and re-location of Tax stations.

4.2 Personnel Management

- This unit ensures the effective utilisation of employees of BIRS toward the attainment of individual, group, and organisational goals. The unit 's focus is on the people side of management and will encourage practices that help the organisation deal effectively with employees during the various phases of the employment cycle, including pre-hire, staffing, and post-hire.
- The unit is expected to carry out these tasks to achieve the overall objective of BIRS.

4.3 Maintenance and Security

- This unit is vested with the mandate of maintaining and securing all physical and informational assets of BIRS such as motor vehicles, generators, buildings and office complexes, computers with their related equipment and accessories as well as official documents among several others to be determined by the Director. This mandate covers both the Headquarters and various area offices.

4.4 Premises and Property

- The primary objective of this unit is to render support services, ensuring that office premises and equipment are in good condition, and it is safe and conducive for staff to carry out their daily activities.
- It is also to ensure that taxpayers and any other persons can walk into the office to transact business safely.
- Keep and maintain the premises where the agency operates for its daily activities in a conducive and hygienic environment for the staff, stakeholders, and the general public.

- Ensure the safety of the staff, stakeholders and the general public by ensuring that the property rented or owned is habitable and meets the minimal safety standard for such.
- Ensure that the assets of the agency are properly guarded and kept in a maintainable state for optimal performance at all times.
- Ensure that the agency assets are periodically serviced as at and when due to minimise downtime.
- Ensure appropriate follow-up on assets/equipment identified faulty with the service provider[s] to minimise the downtime and value addition on the assets.

These objectives are achieved through the following body of knowledge of facility management:

1. Engineering (electrical, mechanical, structural & building maintenance).
2. Safety (installation & maintenance of fire safety equipment; training of staff for fire safety first-time action; and creation of general safety awareness).
3. Management {mainly matrix system of management, as most operations in BIRS are projectized (project management) and functional (day-in-day-out tasks)}.

4.5 Procurement & Store Administration Unit

- This unit's objective is to set standards and establish procedures for the procurement/supplies of items needed for the smooth running of the Agency.
- To ensure that items procured are obtained at the best competitive price without compromising quality.
- Ensure that items procured for the use of the agency meet the best international standard and items that will stand the test of time.
- Responsible for carrying out procurement functions of the Agency, keeping track of all inventories, taking or stocking inventory, stock keeping, and obtaining needed materials for day-to-day operations amongst other things called for by Management.
- Also takes charge of all outsourced services such as cleaning, security & drivers' sectors.

○ Outsourcing Services

Management as a matter of policy decided to outsource certain services that primarily fall under its purview. The basic services that are outsourced by the Agency are stated below.

1. Driving services
2. Janitorial Services
3. Security Services
4. Courier Services

4.6 Transport and Logistics Unit

- This unit is in charge of all official vehicles of BIRS. It ensures that all fleet of vehicles are in good and maintainable state at all times.
- The assets in question; [vehicles] are part of the operational tools required for carrying out the activities of the agency in conveying staff for enlightenment and education of taxpayers and executing daily activities required for smooth operations.

- Ensure that vehicles are fueled and serviced regularly as stipulated in the operational procedure to prevent breakdown and avoid unnecessary cost burdens on the Agency. They are to ensure that vehicles are in good condition at all times.

4.7 Human Resources

FUNCTIONS:

1. To ensure staffers perform their duties responsibly, efficiently, effectively and in line with the staff policy handbook.
2. To ensure the right calibre is recruited for the right position and the right function.
3. Recruitment.

4.8 The BIRS Staff Training School

- The Staff Training School is the Learning and Development arm of the Bauchi State Internal Revenue Service (BIRS), and it is one of the units under the Directorate of Finance and Admin.
- This unit is vested with the mandate of identifying skill and knowledge gaps that exist in BIRS and designing training and manpower development programmes that will enable employees to enhance their productivity and consequently the overall performance of the organisation.
- It also draws up annual training plans after conducting training needs analysis and liaising with individual directorates to ascertain the skills the staff in the directorate require to effectively carry out their job. All the training to be provided must at all times be linked to the overall strategy of BIRS.

OBJECTIVES:

The focus of the Staff Training School is to ensure that all Employees become knowledgeable on tax matters and the operations of the Bauchi State Internal Revenue Service (BIRS) by providing continuous learning and development programmes as directed/approved by Management.

ACTIVITIES:

1. **INDUCTION TRAINING PROGRAMME ME:** This is a 5-day training programme organised for newly employed staff. This training is designed to expose new employees to the fundamentals of taxation and activities of BIRS. This program aims to enable new entrants into the Agency to have a good understanding of what is expected of them in themes of job performance as Tax Administration in whatever department/unit they are eventually posted to work in.
2. **CAPACITY BUILDING:** This is also a 5-day training programme organised for staff that have been in the Agency but have yet to be formally trained on the fundamentals of Taxation and activities of BIRS. These categories of employees may have practical experiences in the operations of the Agency but there is still a need for them to be grounded on the fundamentals.
3. **EXAMS:** After each Induction Training and Capacity Building programme, exams are conducted for Participants. The results are collated/compiled and forwarded to the HR Department. Participants who score below 40% are made to reseat the exams. Any Inductee



(newly employed staff) who could not score 40% after the third attempt is relieved of his/her job.

4. **SOFT-SKILL COURSES:** These are Human Resources and Management courses packaged to address and update certain groups of staff identified with some training needs that, if addressed, will assist in improving their job performance. Participants are drafted to courses as recommended and shortlisted by the Human Resources Department.
5. **LIBRARY:** Manned by a trained Librarian, the Library is positioned to create a conducive reading and research environment for Employees of BIRS.
6. **OTHER FORMS OF EXAMS/TESTS:** The training School is actively involved in coordinating, marking scripts, compilation, and collations of results of other forms of examinations and tests (Promotion exams, Secondary Schools Essay Competition, Tests for other departments/units) as may, from time to time, be directed by Management.

4.9 Security Unit

OBJECTIVES:

The Department is established to provide security expertise and advice to the Board/Management and other relevant stakeholders within the Bauchi State Internal Revenue Service on a range of security issues with respect to any specific or general threats to employees, assets, proprietary information, and business activities, as soon as these are known.

SCOPE

- Threats to the security of employees, assets and proprietary information of the Bauchi State Internal Revenue Service are dynamic and have the potential to impact adversely on the strategic objectives of the Bauchi State Internal Revenue Service.
- The Security Department is saddled with the responsibility of providing a secure and enabling environment through the development and implementation of policies covering every aspect of security management.
- The Chief Security Officer is a key member of the Security Department and plays a strategic and supportive role in ensuring that the organisation's objectives are achieved.

STRUCTURE OF SECURITY DEPARTMENT

- A reasonable number of staff who are knowledgeable in security issues of at least five (5) should be deployed to the security department.
- The Head of the security department should report directly to the Executive Chairman /Director of Finance & Admin.
- For efficient and effective discharge of the enormous responsibility the security department should be provided with the necessary tools and also have a budgetary allocation.

JOB FUNCTIONS OF CHIEF SECURITY OFFICER:

RELATIONSHIPS:- Inside and outside the organisation with which the Chief Security Officer will be required to interface.

- Within BIRS
- The Chairman and Board of Directors.
- Heads of Department/ Heads of Tax Station.

- Other members of the Security Department.
- Employees and other Internal Stakeholders.
- Outside BIRS
- Law Enforcement and Security Agencies.
- Service Providers
- Members of the Larger Public.

FUNCTIONS:

1. The Chief Security Officer will have overall responsibility for security and assets protection as well as safety in the Tax station and/or offices, designated residences, and locations of the Bauchi State Internal Revenue Service.
2. The Chief Security Officer will undertake periodic security–risk analysis/ assessment of the business operations/ activities of the Bauchi State Internal Revenue Service to determine potential and current threats (and associated risks) to employees, assets, proprietary information, and operational capability.
3. The Chief Security Officer will undertake periodic security reviews of all Tax Stations and/or offices, designated residences, and locations of the Bauchi State Internal Revenue to determine the adequacy (or otherwise) of existing security systems and certify that they are functioning according to the purpose for which they were deployed or installed.
4. The Chief Security Officer will develop and put in place plans, policies, and procedures with respect to a broad range of security issues including personnel security, assets protection, office security, residential security, contingency plans, emergency response procedures etc.
5. The Chief Security Officer will liaise with the Nigerian Police and other relevant law enforcement agencies in order to ensure that the Bauchi State Internal Revenue Service is kept abreast of the most up-to-date information/intelligence information on threat levels and advice on reactions to them.
6. The Chief Security Officer will review and investigate all reported security incidents, making periodic reports of such incidents, and ensuring the relevant members of senior management are kept informed.
7. The Chief Security Officer shall be familiar with all security-related contracts to recognise best practices and obtain added value.
8. The Chief Security Officer will ensure where security guards (contract) are used, that there are appropriate assignment instructions for each tax station and supervise their daily activities.
9. The Chief Security Officer will actively participate in security/safety awareness training programmes and induction training.
10. The Chief Security Officer will also ensure that effective programmes that identify and mitigate safety risks are developed, implemented and supervised.
11. The Chief Security Officer will assist (when required) in the development of fire prevention, safety policies, procedures, and programmes.
12. The Chief Security Officer will ensure the correct implementation of all approved tax stations/offices security plans and Audits.

5.0 Directorate of ICT And Process Modernisation

This Directorate is vested with the responsibility of managing BIRS Information Technology (IT) requirements while driving its entire modernisation programme. Its structure consists of a project management office with change management and support services catering to the almost 99% IT-driven modernisation.

FUNCTIONS:

- 1. DEVELOPMENT OF THE AGENCY'S INFORMATION AND COMMUNICATIONS TECHNOLOGY NEEDS:** Manage, co-ordinate and motivate the ICT team. Ensure both the development and provision of the agency's products and services electronically, and of the agency's ICT services (i.e., ICT systems and infrastructure) to staff, consultants, customers, and the public.
- 2. ENGAGEMENT WITH INTERNAL AND EXTERNAL STAKEHOLDERS**
 - Consulting with the management team, directors, regional head, Unit heads, head of stations and colleagues. Others include the agency's stakeholders such as Government departments, and the Citizens Information Board customers such as Citizens Information Services.
- 3. MANAGEMENT OF THE AGENCY'S COMPUTER NETWORK**
 - These are tasks related to the installation, maintenance, and management of the computer network to meet the needs of curricula and administrative tasks. To ensure the network is consistently available and operating effectively during work hours and employs the necessary backup procedures.
 - This entails managing the communications, workstations, and servers of the agency's network at the head office, annex offices and tax stations.
- 4. SECURITY OF HARDWARE/COMPUTER SYSTEMS**
 - To ensure security programmes on computer systems and networks, such as firewalls, virus protection software, and electronic security systems. Establishing security limits and making sure virus checks are put into practice.
 - To ensure computer systems are abiding by the necessary policies related to child protection, safety, welfare, protection, and security. Regular maintenance procedures and security measures must be undertaken periodically.
- 5. STRATEGIC PLANNING**
 - Develop and oversee, in conjunction with the Management team, the strategy development and strategy implementation processes, and the annual operating plans and budgets of the agency;
 - Advice on the strategic direction of key electronic resources including websites and information databases; and
 - Advice on network topology, planning and security of the agency's network internally and externally.

6. SOFTWARE DEVELOPMENT AND ICT SUPPORT

- The unit develops and implements the agency's ICT strategy (management team, directors, regional head and unit heads) including product and service technology development & support;
- Oversee ICT support (infrastructure development, systems support and maintenance) of the agency and State Government;
- Review and manage information processes and resolve gaps or weaknesses;
- Provide technical support for the development of information databases and resources including Tax audit databases, Help desk software, human resources databases and other applications on the agency's intranet;
- Identify and develop new and innovative ways of disseminating information to clients and the public; and
- Review the UAT's (User Acceptance Test) questionnaires with the software development unit, with the relevant unit head and the end users.

5.1 ICT Training

- To educate staff on the issues of threats such as spam, hacking, phishing, viruses, Trojans, and hijacking to recognise possible risks and vulnerabilities on the agency's computers and network.
- To ensure user proficiencies in various ICT applications, computer usage and safety.

Composition of ICT Directorate

It comprises three distinct but related units with interwoven functions and responsibilities.

5.1.1 Information Technology Unit

- This unit is responsible for the development, implementation and management of information systems and will assist other departments in identifying their system needs and specific hardware and software solutions, which match the information systems strategy defined by the management team.
- It is also responsible for organisation-wide information systems support and training.

5.1.2 Project Management Office Unit

- Given the number of projects, programs and initiatives that are being implemented by BIRS as it strives towards modernising its entire processes in line with global best practices, it is imperative that project management is centralised into a single group to have in place a consistent organisation-wide project planning methodology that allows operations to scale rapidly without suffering from communication and organisational breakdowns.
- There is also the need for BIRS to have in place an organisation-wide cost-benefit analysis of all its projects, which will aid prioritisation and decision-making promote efficient allocation of resources and enhance consistent companywide quality standards for all ongoing and future projects.

- All these will be made possible with the creation of a Performance Management Unit (PMO) unit whose primary function will be the organisation, scheduling, and daily maintenance of all BIRS projects that require a dedicated project manager. The PMO unit will cater for the following responsibilities in BIRS:
 1. Successfully managed the ongoing ITAS project.
 2. Coordinate the success of the TIN project.
 3. Coordinate and ensure the seamless integration of the ITAS into the TIN system.
 4. Coordinate and ensure the seamless integration of ITAS and the Pay Direct System
 5. Establish project scope for all BIRS projects
 6. Estimate needed resources for all projects
 7. Create project schedules and milestones
 8. Create project specifications and other documentation
 9. Manage project resources
 10. Prepare budget analysis and control
 11. Manage project risk, and prevent cost overruns
 12. Develop a growing institutional knowledge base through detailed documentation of all projects and procedures.
 13. Represent the interests of all departmental projects as an organisation rather than their respective departmental interests.

5.1.3 Taxpayer Service Unit

- This unit is tasked with the provision of quality and equitable services to taxpayers through comprehensive and standardised taxpayer education, information and sundry services that will promote partnership and voluntary compliance.
- This office serves as the first point of calls for taxpayers to make enquiries and also serves to create synergy among other units at the tax station facilitating rapid response for service delivery.

OBJECTIVES:

1. Serve as custodians of the BIRS charter and ensure its organisation-wide implementation.
2. Promote the culture of total customer service among all staff of BIRS.
3. Identify and use innovative channels and strategies to promote taxpayer service in BIRS.

FUNCTIONS:

1. Ensure that new tax laws and/or policies as well as programme measures are well disseminated and understood by taxpayers.
2. Carry out taxpayer registration and issuance of BIRS numbers.
3. Ensure that taxpayer enquiries and complaints are treated or attended to as specified in the BIRS service standard.
4. Regularly liaise with the business process unit to continuously improve the taxpayer's service processes organisation-wide.
5. Any other function to be assigned by the Executive Chairman.

5.2 Taxpayer Number Identification Unit

- This unit is responsible for implementing the National Taxpayer Identification Number (TIN) project which seeks to provide a national platform through which taxpayers can be efficiently monitored to pay the most appropriate tax liability due to any tax authority across the country.
- The unit in collaboration with that PMO will constantly liaise with the Joint Tax Board (JTB), the coordinating authority for the project to ensure that the systems, structures, and processes required for the successful deployment of the TIN are achieved.

5.3 Business Process Development Unit

The Business Process Unit's responsibility is the determination of the efficiency level of BIRS business processes.

OBJECTIVES:

To assess the readiness and the efficiency level of BIRS business processes (core and support processes) through the conduct of periodic evaluations, based on criteria such as customer (internal/external) satisfaction and/or expectations, statutory and other regulatory requirements as well as business internal control systems.

FUNCTIONS:

1. Identifying and eliminating waste to deliver improved service and value to all stakeholders of BIRS.
2. Developing a structured approach to data-driven problem-solving across the entire organisation.
3. Carry out periodic comparisons with external organisations to highlight and develop best practices.
4. Conduct continuous improvement change processes across the entire BIRS to reduce operational costs, lower processing times and mitigate risks while increasing service quality to deliver greater value to taxpayers and other key stakeholders.
5. Initiate programmes and projects that will contribute to the modernisation of BIRS's fundamental operating model (process, tools/systems, and roles/capabilities.)
6. Periodically embark on an end-to-end process redesign (centralised processing and Area Revenue Offices process reengineering) focused on priority simplification and efficiency.
7. Carry out AROs transformation to have similar operating format as the BIRS headquarters
8. Carry out touch point reengineering for all electronic/other taxpayer touch points, including the organisation's interactive website, e-statement, taxpayer education, etc.
9. Design channel optimisation and migration to enable BIRS to optimise channel functionality while aggressively driving the migration of tax transactions to the most appropriate channels.

6.0 Office of Coordinating Director, Tax Operations

6.1 Directorate Personal Income Tax (PIT)

OBJECTIVES:

- The Personal Income Tax Directorate is saddled with responsibilities, to ensure voluntary tax compliance by Taxpayers by sustaining the consciousness of prompt payment of adequate tax through tax enlightenment and tax education, to emphasise the Taxpayer's obligations and rights.
- Its activities shall also include capturing individuals who are outside the tax net into the tax net, Overseeing the activities of tax stations, and direct supervisory role in the self-assessment unit to obtain required relevant information to ensure that self-assessed individuals are made to pay adequate tax.
- The Personal Income Tax Directorate complements the Agency's effort to ensure the realisation of its core mandate of generating the right amount of revenue to the government at minimal cost.
- The Directorate shall maintain zero tolerance for tax evasion or avoidance, ensure compliance with the provision of section 47(4) of the Personal Income Tax Act 1993, Laws of the Federation of Nigeria (LFN) Cap P8 as amended and maintain a robust database for all taxable person(s).

FUNCTIONS:

- Effective coordination of Tax Stations for optimal performance
- Process electronic Tax Clearance Certificates (e-TCC) for taxpayers through the Taxpayer Self-Service Portal (www.mytax.birs.bu.gov.ng).
- Collect applications for companies' Tax Clearance Certificates upon conclusion of Tax Audit.
- Treat taxpayers' correspondences, as directed by the Executive Chairman
- Process cards for taxpayers-just as being processed in the tax station.

6.1.1 Pay As You Earn (PAYE) Unit

- It is responsible for maintaining the register of all taxpayers/tax agents, verifying returns from taxpayers, raising assessments, and monitoring compliance including the issuing of E-TCC.
- The unit is vested with the sole mandate of implementing the PITA and other related laws applicable to BIRS.
- It also keeps the following books and records; an updated list of all employers of labour; a register of employers that submitted Form-A, control files for employer's profiles – contact address, contact person, phone number, average monthly remittance, etc., register of Tax deduction cards issued and Directors' files.

PROCESS FLOW:

- Enumerate companies and keep a register of monthly/yearly tax payable which must contain: the name of the employer, the total number of staff and the gross amount of estimated monthly PAYE payable.
- Computation of tax reliefs and allowances to be granted to employees.

- Made register available to the Tax Monitoring and Intelligence Section to facilitate its assigned duties of supervision and Compliance monitoring.
- Registration of employees of new companies for PAYE.
- Collation of Companies' filed returns (Form H1).
- Give and receive Electronic Tax Clearance Certificate Form to Taxpayer.
- Forward the completed Electronic Tax Clearance Certificate Form to the E-TCC processing/collection unit.
- Render weekly returns on Newly enumerated Taxpayers to Headquarters.
- Issue of tax renewal receipts.

6.1.2 Direct Assessment Unit

- This unit deals with self-employed or high net-worth individuals not engaged in any paid employment job as well as incomes earned by individuals with paid jobs but from other sources outside their organisations.

FUNCTIONS:

- Oversees the activities of Tax Stations, ensuring that Station Managers operate their stations strictly in line with the operational manual provided by the Directorate.
- Monitors the Station's Direct Assessments collection based on set targets.
- Review and analyse returns/reports from Tax Stations.
- Newly enumerated Taxpayers weekly report;
- Motor vehicle agency
- Monthly activity report
- Weekly report on special units, e.g., Informal Professional I & 2; BAROTA, etc.
- Review Stations' revenue collections from "Collection & Accounts" reports.
- Conduct training (especially in technical areas) for Tax Stations.
- Conduct on-the-spot assessment on Tax Stations.
- Conduct quarterly review meetings with all Station Managers.
- The basis of BOJ assessment by Tax Stations is referred to the PIT Directorate for review and the Director's approval.
- Ensure all Tax assessments made by Station Managers are forwarded to the Director of PIT for approval.
- Ensure Station Managers are properly monitoring PAYE remittances by Taxpayers within their jurisdictions. The list of recalcitrant Taxpayers is forwarded to the Tax Education and Enlightenment Team (TEET) through the Dir PIT for placement of non-compliance stickers.
- Tax Stations to effectively follow up with newly enumerated taxpayers to register for PAYE and to begin to remit their taxes monthly.

PROCESS FLOW TO ASSESS TAXPAYERS UNDER THE DIRECT ASSESSMENT:

1. Taxpayer comes to the station requesting to be assessed under the direct tax assessment scheme.
2. Understand the need for tax clearance by the taxpayer
3. The tax station officer will give the taxpayer Form A to fill

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4. Run through the completed Form A and ask the taxpayer to submit it on completion.
 5. The officer in charge of assessment receives the taxpayer Form A and interviews him on information contained therein.
 6. The officer, then creates a file for the taxpayer, filling all the necessary documents presented, which may include Form A and other documents supplied by the taxpayer.
 7. Based on the information supplied and the outcome of the interview. The officer in charge computes the tax assessment to determine the tax liability.
 8. The taxpayer is informed about his/her tax liability and given the revenue and station codes request to pay at the designated bank.
 9. The Taxpayer returns with the receipt of payment.
 10. The Taxpayer is therefore given the e-TCC form to be filled and returned to the agency.
 11. The form is registered and forwarded for processing to the e-TCC.
 12. The Taxpayer is therefore required to return in two weeks to pick up his e-TCC card if ready.

6.1.3 Stamp Duties Unit

This unit serves as a bridge between BIRS and taxpayers who are applying for a Certificate of occupancy, Governor's consent, change of ownership, Perfection of land documents/ agreements and to curtail the possibility of fake tax receipt and stamp duty documents.

FUNCTIONS:

- Handle all tax matters that relate to the perfection of Landed property in Bauchi State.
- Ensure adequate assessment of Taxpayers applying for:
 - Certificate of Occupancy
 - Governor's consent
 - Change of Ownership
 - Perfection of land documents and agreements
- Verification of genuineness of Tax documents submitted by Taxpayers applying for title documents.
- Work in collaboration with the Ministry of Lands (BAGIS) to capture more Taxpayers who are outside the tax net into the tax net.
- Ensure adequate stamp duties are paid with respect to all Government documentation on Lands.

PROCESS FLOW ON OBTAINING CERTIFICATE OF OCCUPANCY (C OF O):

- Completed tax form (from Ministry of Lands) is submitted by the Scheme Officer.
- The BIRS Officer peruses the completed form to confirm the size of the property and its value, (bearing in mind the current/market value of the property in the respective location) using approved Government rate per square meter.
- Inputting the details on the completed tax form into the computer for easy identification and retrieval. Details captured are:
 - o File Number
 - o Name of Applicant

- Address of the Applicant
- Location of property
- Size of the property
- Date received (in Stamps Duty Office)
- Assessment is raised based on information gathered on the Applicant.
- Dispatch Notice of Assessment letter to the officer in charge.
- The taxpayer either pays the assessed amount (to the Bank) or comes up with objections (mainly tax receipts or evidence of Pay As You Earn).
- Objection process is used.
- Taxpayer submits receipts of tax paid.
- The BIRS Officer verifies the receipts (from EBS) for genuineness and if satisfied, issues a clearance letter which is verified by the Commissioner of Stamp Duty and CGT who signs and sends it to the Executive Governor for approval, it is sent back to the commissioner after the Governor's approval and forward same to either:
 - The Scheme Officer or
 - Officer in charge of private Certificate of Occupancy
- If the Applicant is a corporate body, it also pays for registration of Business Premises while two Directors are expected to pay Personal Income Tax (PIT).

6.1.4 Withholding Tax Unit

- There shall be a unit in the tax station charged with the responsibility of collection and remittance of withholding due to the Bauchi state government as and when due.
- The objective of this unit is to monitor adequate deduction of Withholding tax by relevant Agencies and Organisations (especially Registrars of Companies) and to ensure deductions are remitted as at when due into the accounts of Bauchi State Government.

FUNCTIONS:

- i. Prepare schedules of withholding Tax on Bank Interest, dividends, and contracts.
- ii. Issue demand notice on withholding taxes
- iii. Visit the registrar of the company and demand withholding tax on dividends.
- iv. Build and source data on companies' complaints on withholding taxes.
- v. Monitor the monthly payments of withholding tax made by companies.
- vi. Verify the level of compliance to withholding tax payment and adequacy of payment.

6.1.5 Area Revenue Offices Coordination Unit

OBJECTIVES:

- This unit is responsible for monitoring the performance target set for all the Area Revenue Offices (ARO) as well as assisting individual heads of the Area Revenue Offices AROs produce well-thought-out strategies that enable them to meet the overall set targets of BIRS.
- The Area Revenue Offices are responsible for managing Tax Stations or advising the management of the need to establish new ones. They keep the following books and records; attendance and staff movement registers, assets register, staff personal files, correspondence files, proofs of service of letters from courier service, records (files) of respective taxpayer

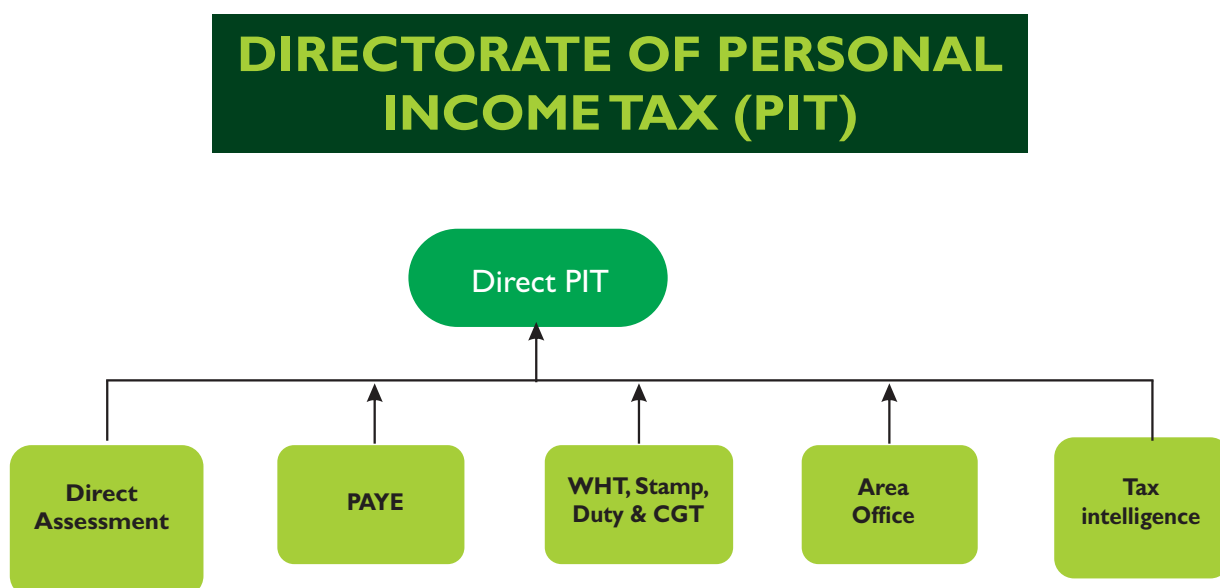
(Company and Individual), Tax manifest and trend files, Tax revenue performance analysis' register, comparative revenue collection Chart and updated Nominal roll.

FUNCTIONS:

- i. To handle all correspondences (incoming and outgoing mail) with Headquarters and Taxpayer
 - ii. Raising and dispatch (where applicable) of Assessment Notices/Demand Notice
 - iii. Liaise with respect to e-TCC through the BIRS liaison.
 - iv. Monitor the staff attendance and movement registers.
 - v. Rendition of returns to Headquarters.
 - vi. Supervise the general cleanliness of the office and its environment.
 - vii. Supervision and control of staff; Security personnel, Cleaners Drivers etc.;
 - viii. Ensure the safety and security of the agency assets.
- Perform any other assignment as may be assigned by the station manager.

6.1.6 Zonal Offices

Staff of the zonal offices to help resolve tax issues requiring experience and professional expertise and; carry out other functions such as issuance of Non- Remittance Letters, issuance of Direct Assessment Letters, issuance of Business Premises Letters, issuance of Development Levy letters, issuance of Mandatory Returns Letters, issuance of Basis of Deduction letter/Inadequate Remittance Letters and updating of companies' payment position etc.



6.1.7 Tax Station

HEAD OF STATION

The Tax Station is established to bring the Tax services closer to taxpayers. The tax stations shall be grouped into zones. The activities of the tax station shall be coordinated by the zonal office through the Zonal Head.

The head of the station shall be responsible for all the activities of the stations and direct supervision of all the staff in the station.

A Tax station shall have the following units as its operating arms and shall be responsible to the Head of the Station;

1. Customer Care Service
2. Administrative Unit
3. Employment / Pay as You Earn Unit
4. Self/Direct Assessment Unit
5. Religious/HNWI Unit
6. Tax Monitoring and Intelligent Unit
7. BIRS Liaison Unit (e-TCC processing & Collection)
8. Withholding and Consumption Tax Unit
9. Tax Education & Enlightens Unit

FUNCTIONS:

The responsibilities of the tax station shall include and not be limited to the following;

1. Revenue Generation.
2. Monitor taxpayer remittance and compliance.
3. Information outlet to Taxpayers.
4. Enumeration of companies and individuals within the jurisdiction to capture more people into the tax net.
5. Continuous tax education and enlightenment of taxpayers on taxation (its meaning, importance, and benefits)
6. Assessment of taxpayers to ensure prompt payment of adequate tax to the government from time to time.
7. Tax compliance monitoring and gathering of relevant tax information on companies and individuals.

6.1.7.1 Tax Monitoring and Intelligence Unit

OBJECTIVES:

The unit gathers relevant tax information about the taxpayer that, allows BIRS to assess the taxpayer adequately. It gathers Information on existing and potential taxpayers thereby complementing the effort of HNWI and WHT Unit.

- Their sources of information include among others, partnering with government parastatal/agencies such as Immigration, Water Corporation, PHCN, Custom and Licensing office etc. Other sources are Social Clubs/Gathering, who is who Directory, the Internet,



Daily Newspaper, Magazines/Periodicals, Business Directory, Yellow page, Secretarial Publications, and Memorandum of Association/Form C07 etc.

- They keep records of the following: List of employers and their profiles, new companies discovered; arrears list; compliance report; copies of tax payment manifest and payment position trends.

PROCESS FLOW:

1. Produce an investigative report on tax avoidance/evaders and send their finding to HNWI/WHT regarding Rental Income, Director Fees, Contract fees etc
2. It carries out findings on business owners, Nigerian celebrities (Entertainers) and some hidden high network individuals who run their businesses within Bauchi environs but not in the tax net.
3. Liaise and obtain a listing of taxpayers in the area concerned from their respective ARO's Taxpayer Identification Number (TIN) units, with specific mention of employers (with a view to PAYE), banks (to interest withholding tax), landlords (if they are natural persons; to rent withholding tax) and tenants.
4. Identify taxpayers in the TIN database that cannot be located and concerning taxpayers whose details in the TIN database need to be updated.
5. Liaise with the collection unit at BIRS HQ to obtain information on businesses that claim to be a subsidiary of a head office elsewhere in Bauchi State or outside Bauchi State, which is responsible for its tax obligations, and consequently verify the information is in time with the PIT Directorate.
6. Tax compliance monitoring and gathering of relevant tax information.
7. Confirm if employers have filed their annual tax returns. Defaulters are reminded to comply.
8. Review the EBS Manifest to ascertain Companies that are up to date with their monthly PAYE remittances
9. Monitor and ensure that Monthly PAYE deductions from staff salary are remitted/paid promptly as and when due
10. Follow up with Companies that are in arrears of PAYE remittances.
11. Monitors EBS for tax trends of taxpayers in his/her jurisdiction.
12. Verification of tax receipts, to confirm genuineness.

6.1.7.2 Customer Care Service Unit

This office is established to create synergy among other units at the tax station to facilitate rapid response for service delivery. It serves as the first point of calls for taxpayers to make enquiries and shall be manned by a staff with good knowledge of customer service and taxation.

FUNCTIONS:

The responsibilities of the Front Desk Officer/Customer Care Service shall include;

1. Attend to all taxpayer requests and enquiries
2. Assist with taxpayer queries, and complaints and to the appropriate unit to handle it.
3. Receive and dispatch letters from taxpayers.

- 
4. Distributing relevant tax information circulars, tax guides, newsletters, and tax forms to the taxpayer.
 5. Keep various forms/circulars, and tax guides used for tax purposes such as the Pay as You Earn registration form, newly posted staff form, Sworn Declaration form, Agency & revenue code, Self- assessment form, Renewal form and any other forms as approved by the Agency.

6.1.7.3 Taxpayers' Education Unit

This unit is found in every Tax Station. The officer in charge must be knowledgeable in taxation, with excellent communication skills. The unit keeps the following books and records; taxpayers' register, taxpayers' suggestions and complaints files and stocks of tax guides, newsletters, and tax forms.

FUNCTIONS:

1. Educating and enlightening taxpayers on tax matters
2. Distributing relevant tax information circulars, leaflets, tax guides, newsletters, and tax forms to Taxpayers
3. Capturing non-taxpayers into the tax net
4. Administering taxpayer registration
5. Updating Taxpayers' register with the relevant information
6. Proffer solutions to Taxpayers complaint or refer the aggrieved Taxpayers to appropriate unit
7. Ensure that the Taxpayer's files are kept in a safe cabinet.

6.1.7.4 E-TCC Processing Unit

The unit shall facilitate quick processing of e-TCC, and handle tax auxiliary services to Taxpayer to enhance the station service delivery.

FUNCTIONS:

1. Receives and vets e-TCC application forms.
2. Submit completed Taxpayer e-TCC application forms to Limited for Tax Card Processing.
3. Forward the processed e-TCC certificate to the Taxpayer.
4. Liaise and educate Taxpayers on e-TCC Certificate.

PROCESS FLOW FOR ELECTRONIC TAX CLEARANCE CERTIFICATE /COMPANY TAX CLEARANCE CERTIFICATE (E-TCC/CTCC)

1. Any Taxpayer requesting E-TCC/CTCC shall be given the E-TCC data collection form to be filled by the individual Taxpayer.
2. The officer in charge shall check for correctness and with other necessary documents.
3. The officer shall register, collate, and forward the completed Electronic Tax Clearance Certificate/Company Tax Clearance Certificate (E-TCC/CTCC) form to the BIRS liaison office for processing.
4. The officer shall follow up with Limited for prompt production of the tax cards.
5. After collection, the officer shall distribute to respective Taxpayers

6. Where Form-A for E-TCC is returned due to error, the PIT Staff shall contact the taxpayer on such issue(s) and rectify.
7. Then repeat steps 3, 4 and 5.

6.1.7.5 Direct Assessment Unit

This involves the assessment of traders, professionals, trustees of trusts and settlements, Executors or Administrators of the Estate of deceased persons; corporate soles, partners in partnership business, etc.

It is expected that within the first 30 days of the New Year, tax returns should be filed vide Form A in the case of professionals e.g., Lawyers, Accountants, Engineers, and Medical Practitioners.

- **PROCESS FLOW TO ASSESS TAXPAYERS UNDER THE DIRECT ASSESSMENT**
 1. Taxpayer comes to the station requesting to be assessed under the direct tax assessment scheme.
 2. Understand the need for tax clearance by the taxpayer
 3. The tax station officer will give the taxpayer Form A to fill
 4. Run through the completed Form A and ask the taxpayer to submit it on completion.
 5. The officer in charge of assessment receives the taxpayer Form A and interviews him on information contained therein.
 6. The officer, then creates a file for the taxpayer, filling all the necessary documents presented, which may include Form A and other documents supplied by the taxpayer.
 7. Based on the information supplied and the outcome of the interview. The officer in charge computes the tax assessment to determine the tax liability.
 8. The taxpayer is informed about his/her tax liability and given the revenue and station codes request to pay at the designated bank.
 9. The Taxpayer returns with the receipt of payment.
 10. The Taxpayer is therefore given the e-TCC form to be filled and returned to the agency.
 11. The form is registered and forwarded for processing to the e-TCC.
 12. The Taxpayer is therefore required to return in two weeks to pick up his e-TCC card if ready.

6.1.7.6 Informal Tax Unit

This unit deals with all cases of taxpayers that fall under the Informal sector (market).

6.1.7.7 Self-Assessment Unit

This unit guides self-assessment filers on the usage of the proper agency/revenue code as directed on the forms and by the Executive Chairman BIRS.

Note that in a situation where income declared by the Taxpayer is in doubt and every effort to get more facts proves unsuccessful, the Income Declaration Form must be administered to such Taxpayer(s).

This unit keeps the following books and records: Assessment notices' File, list of taxpayers, assessment list, individual taxpayers' files, collection profiles, list of new taxpayers enumerated,



Tax Forms and assessment Register containing Serial Number, Date, Name of Taxpayer, Nature of Assessment, Assessment No., Ref. No., Remarks in a tabular form.

PROCESS FLOW FOR REQUESTING TAXPAYER TO FILE ANNUAL RETURNS:

Stations are to send letters requesting taxpayers within their jurisdiction to file their annual returns at the beginning of the year or as stipulated in the tax laws.

1. Account officers are to generate a letter of request for filing of annual returns in the format specified by PIT and attached with all other relevant tax forms.
2. The HOS shall review the letter and append his/her signature.
3. The admin officer shall register the letter and dispatch it to the company through agency appointed courier service or the account officer.
4. The account officer shall file the copy of dispatched correspondence in the individual Taxpayers file.
5. The proof of delivery of the letter shall be filed.

PROCESS FLOW WHERE A TAXPAYER FILE RETURN OF INCOME WITHIN THE SPECIFIED PERIOD:

1. The officer in charge at the tax station will check and collate the return of income filed by the taxpayer.
2. Register it and send it to PIT for assessment.
3. Where the returns filed are rejected by the office, a notice of rejection should be sent stating the reasons and possibly inviting the Taxpayer for an interview.
4. Where the return filled is accepted by the agency, PIT shall raise the assessment and advise the taxpayer of his/her tax liability.
5. If there is no response, send reminder letters and stress the need for compliance to avoid the Best of Judgment assessment and the penalty that will be charged thereon for individuals for failure to file returns (PITA ACT 2011 Amended).
6. Where a Taxpayer objects to an assessment invite the Taxpayer for a meeting, if the objection is valid uphold, amend, or revise the assessment as the case may depend on the facts and proofs provided to back up the claims, if otherwise a refusal to amend shall be issued.
7. Where there is no objection, the taxpayer is requested to make payment to any of the designated banks.
8. Where payment is made e-T.C.C is processed.
9. Where payment is not made and there is no objection, a demand notice is issued and where there is no further response, PIT shall send a reminder letter to the taxpayer if no response after the first and final reminder.
10. The file which shall contain and not be limited to a copy of the demand notice, first and final reminder letters and proof of all delivery of all correspondences, shall be referred to the legal department for further action.
11. PIT shall follow up with the Legal department for an update.

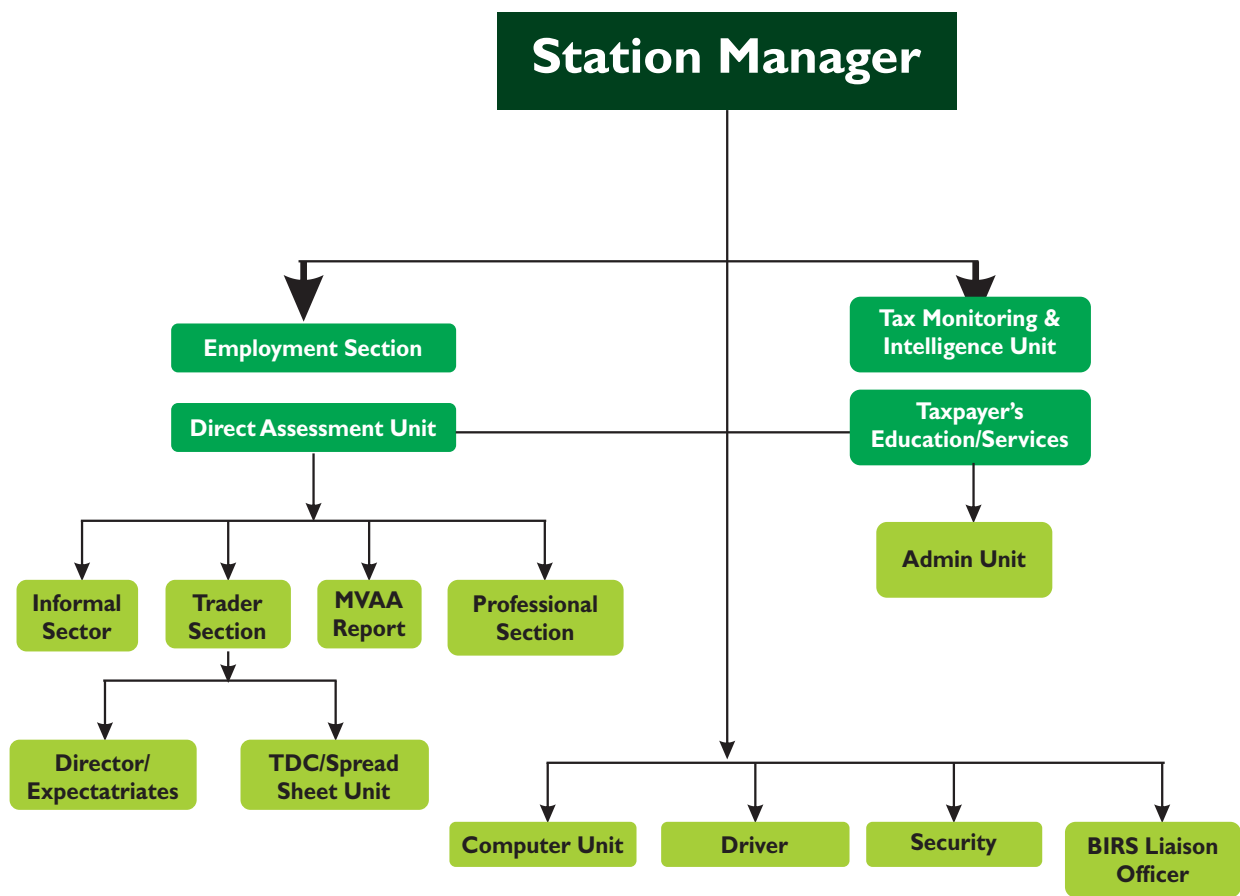
PROCESS FLOW WHERE A TAXPAYER FAILED TO FILE RETURNS OF INCOME WITHIN THE SPECIFIED PERIOD:

1. A letter must be written to the Taxpayer with all relevant tax forms attached reminding him/her of his civic responsibility and the benefit of being tax compliant.
2. If a return is eventually filed based on the request, an assessment will be raised accordingly.
3. In a situation where a request was made, first and second reminder letters are sent, still no response from the Taxpayer, relying on provisions of section 53 (3) of PITA, Cap 18 of LFN of 2004, a Best of Judgment assessment will be issued in line with the Board's directives, i.e.
 - a) Checking the tax position of these individuals or employers from the BIRS Database;
 - b) Approving the proposed BOJ by the Personal Income Tax (PIT) Directorate.
4. Where there is no objection, the taxpayer is requested to make payment to any of the designated banks.
5. Where a taxpayer objects to an assessment invite the Taxpayer for a meeting, if the objection is valid uphold, amend, or revise the assessment as the case may depend on the facts and proofs provided to back up the claims, if otherwise a refusal to amend shall be issued.
6. Where payment is made e-T.C.C is processed.
7. Where payment is not made and there is no objection, a demand notice is issued and if no response, send reminder letters to the taxpayer, if no response after the first and final reminder.
8. The file which shall contain and not be limited to a copy of the demand notice, first and final reminder letters and proof of all delivery of all correspondences, shall be referred to the legal department for further actions.
9. PIT shall follow up with the Legal department for an update

PROCESS FLOW TO REGISTER A NEW ENUMERATED COMPANY:

1. If a company is found not to be enumerated with the agency and operates within the jurisdiction of the tax station, the head of the station shall write a formal letter to the company requesting the company to register with the agency under PAY AS YOU EARN (PAYE) and come forward with the following documents.
2. e-TCC/TCC of at least two (2) Directors
 - a. Certificate of Incorporation
 - b. Memorandum and Articles of Association
 - c. Spreadsheet containing the names, job titles and remuneration of the staff
 - d. Bank Statement of Account of the employer;
3. Note that where any of these is not provided, the employer should be registered provisionally.
4. The officer in charge shall register the name of the company in the enumerated register and create a mirror file for the company for the station to keep.
5. The original file with all the documents submitted shall be forwarded to the Director of Personal Income Tax (PIT) for approval and assessment.
6. The officer in charge shall follow up and ensure that Monthly PAYE deductions are remitted promptly as and when due, Business premises, Development levy and other taxes are paid.

TAX STATION ORGANOGRAM



7.0 Directorate of Collection And Accounting

This directorate is responsible for collecting and accounting for all statutory tax liability accruable to Bauchi state, whether PAYE, withholding taxes, Capital Gains Tax, Stamp Duty or Direct Assessment as well as fines and levies generated by MDAs.

It ensures that up-to-date information on the trend of revenue items, i.e., Collections by Agency and Revenue, by all Government agencies (BIRS and other governmental agencies) is accounted for. It collates the information, analyses it, and submits the compilation as a report to the Management of BIRS, the House of Assembly and the Commissioner for Finance daily for effective accountability.

The directorate is also vested with the responsibility of managing tax debt arrears and enforcing tax compliance among individual or corporate taxpayers. The directorate is headed by a director and comprises four distinct but complementary units.

FUNCTIONS:

- Collation of all Internally Generated Revenue (IGR) of the Bauchi State Government through the Electronic Banking System (EBS).
- Extracts from the State's IGR revenue generated by BIRS on one hand and those generated by other Agencies.
- Preparation of performance reports and trend analysis on the budget allocated to BIRS by the State Governor. These reports and analyses also aid Management in decision-making.
- Preparation of Executive summary of Bauchi State Government's IGR, analysing the performances of BIRS and that of other Governmental Agencies. This report shows variances of the present month and that of the immediate previous one. It also shows the performances of respective tax categories.
- Any other assignment as directed by Management.

7.1 Collections Unit

This unit is saddled with the overall responsibility of collecting and accounting for all taxes and fees due to Bauchi state other than those from MDAs. This covers all aspects of Personal income tax, motor vehicle registration, stamp duties and capital gains tax.

WORKFLOW PROCESS:

- Obtain manifest of revenue so far generated by BIRS; or extract revenue so far generated by BIRS from the Electronic Banking System (EBS). What is taken from either the manifest or extract are:
 1. Collections by Banks
 2. Collections by Revenue
 3. Collection by Agencies
- From the manifests a report on "Daily Collections" by Tax Stations and Revenue Heads is prepared.

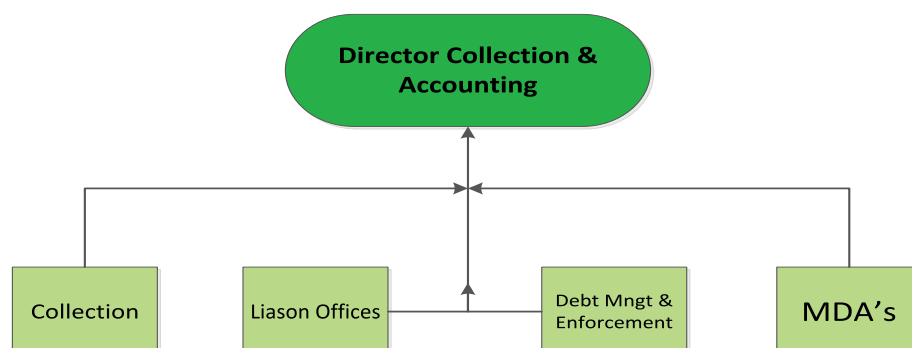
7.2 Liaison Offices

This unit is responsible for collecting taxes accruable to Bauchi state from sources outside the state. They will also be responsible for liaising between the BIRS and large tax organisations with Taxpayer sources residing out of the Bauchi state. e.g., banks, telecommunication companies, insurance companies, and federal government establishments.

7.3 Ministries, Departments and Agencies Collections

This unit is responsible for the collection of all statutory revenues accruable to the state from MDAs. They also collate and submit fortnightly reports on reconciled collections with treasury receipts issues and identify areas of leakage and noncompliance by MDAs for necessary action.

DIRECTORATE OF COLLECTION & ACCOUNTING



8.0 Directorate of Planning, Research And Statistics

- This directorate is vested with the mandate of collecting and analysing tax data to be used for organisation-wide planning and decision-making in BIRS. It also carries out periodic research in all aspects of tax administration intending to enhance the level of compliance among taxpayers, developing strategies for enforcement and gaining insight into taxpayer behaviour among several others.

FUNCTIONS:

- Liaises with the Ministry of Finance and Economic Development on fiscal policy issues.
- Consolidates and makes proposals on tax policies during the budget exercise.
- Develop in collaboration with the finance department, an annual work plan and accompanying proposed budget based on the goal and objectives of BIRS.
- Develop a strategic plan of action for the organisation in the areas of collection and enforcement, compliance, tax audit and investigation among several other functions assigned by the Chairman.
- Gather, collate, and process data on the entire tax administration functions of BIRS in collaboration with the strategy and performance management unit of the office of the executive chairman.
- Establish and maintain a reliable statistical database on all aspects and laws of tax administration in Bauchi state in particular and Nigeria in general.
- Keep records on tax administration, as a statistical and social category for input into the process of economic planning and development of Bauchi State.
- Prepare and publish in collaboration with the Strategy and Performance Management and the Corporate Communication units of the office of the executive chairman statistical digest and manuals for all aspects of core and non-tax administration issues of BIRS.
- Design, carry out and Disseminate research findings and facilitate information sharing within and outside BIRS and more importantly among critical stakeholders.

- j. Organise workshops on Research Methods for staff of the BIRS, Revenue Collecting MDAs and Local Government Councils.
- k. Publish Academic Journals and books on issues bordering on tax administration for BIRS.
- n. Assist the State MDAs in setting up their revenue collection and reporting template in accordance with BIRS Standard
- o. Maintain an efficient central computer and management information unit of BIRS in collaboration with the IT unit
- p. Prepare and present action plans and reports on the activities of the Directorate to the Executive Chairman.

The directorate comprises three functional, but interrelated units which are:

8.1 Planning Unit

The Planning unit is responsible for the following functions:

- a. Draw up projects aimed at fulfilling short and long-term tax administration programme improvement strategies.
- b. Develop in collaboration with the finance and accounts directorate, an annual work plan and accompanying proposed budget based on the goal and objectives of BIRS.
- c. Develop a strategic plan of action for Tax administration especially concerning compliance and enforcement.
- d. Developing performance indicators on the approved Action Plans of BIRS.
- e. Monitor the implementation of Action Plans and Budgets.
- f. Coordinate the effective participation of BIRS at JTB, State Economic Council, State Executive Council, as well as State House of Assembly meetings among several others to be determined by the Executive Chairman.
- g. Liaise with the Procurement Unit in carrying out the procurement process for goods and services of BIRS.
- h. Carry out any other duties as may be assigned by the Director PRS.

8.2 Research, Documentation and Analysis Unit

- To provide decision-makers with high-quality data analysis, research and technology-based business solutions which can be used to plan, evaluate, and improve tax administration and to support the research process in a manner that maximises its effectiveness.

FUNCTIONS:

- i. Gather, collate, and process data on all operational aspects of BIRS core tax operations in collaboration with the Strategy and Performance Management Unit of the office of the Executive Chairman.
- j. Design and carry out basic and action research in all aspects of tax administration, especially on issues that relate directly to the mandate of BIRS.
- k. Prepare and publish in collaboration with the Strategy and Performance Management and Corporate Communication units of the office of the chairman statistical digest and manuals for all aspects.

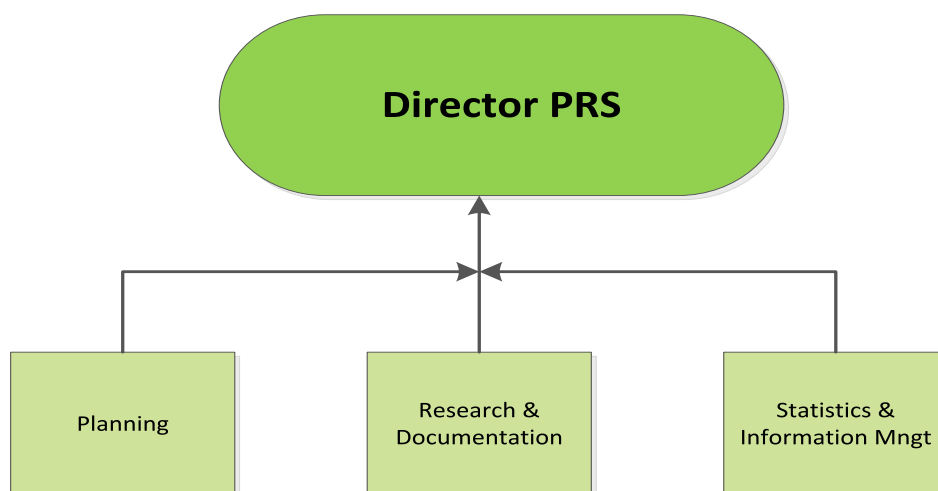
- l. Disseminate research findings and facilitate information sharing within and outside BIRS and more importantly among critical stakeholders.
- m. Publish Academic Journals and books on all aspects of tax administration for BIRS.
- n. Establish a research library and a documentation centre for tax administration research for BIRS.
- o. Assist the MDAs set up their revenue reporting templates in accordance with BIRS Standards.
- p. Organise workshops on Research Methods for staff of BIRS and MDAs on issues that cover revenue collection and reporting.
- q. To provide technical and conceptual expertise on joint projects and develop research tools, techniques, methodologies, analysis, and models for Tax Administration use.
- r. Develop, maintain, and advise on methods for selecting issues for enforcement contact and for allocating resources.
- s. Provide measures of the degree of compliance for different types and Taxpayers and develop new ways of identifying abusive Tax Avoidance transactions.
- t. Provide measures of compliance burdens imposed on taxpayers by the tax law and tax administration.
- u. Conducting cross-functional, technically, challenging, service-wide, strategic research and analysis projects that are often long term.
- v. Employing a wide variety of economic, statistical and operations research methods and advanced technologies.
- w. Carry out any other duties as may be assigned by the Director PRS.
- x. Developing, updating, and maintaining the database for internal use and providing data for authorized users to the Agency.
- y. The database pertains to Tax return information, certain operational programmes, and enforcement results.

8.3 Statistics and Information Management Unit

The unit is responsible for the following functions:

- a. Establishment and maintenance of a reliable statistical database on issues that covers all aspects of tax administration.
- b. Maintain an efficient central computer and management information unit of BIRS.
- c. Collaborate with agencies and other stakeholders on data management.
- d. Provide professional and technical support to MDA's revenue data generation and management.
- e. Organise and initiate computer literacy training for all users of statistics software used by BIRS.
- f. Advise management on acquisition, maintenance, utilisation, and update of statistics software packages in BIRS.
- g. Any other duties that may be assigned by the Director PRS

DIRECTORATE OF PLANNING, RESEARCH & STATISTICS (PRS)



9.0 Directorate of Motor Vehicle Administration (MVA)

This directorate is responsible for all aspects of Motor Vehicle Administration covering issues such as Registration, National Driving License Issuance and Renewal, etc.

9.1 National Driver License Unit (NDL)

This unit is responsible for liaising with the Licensing office of the Federal Road Safety Corp to ensure compliance with the mandate/agreement signed with regard to the issuance and renewal of a driving license.

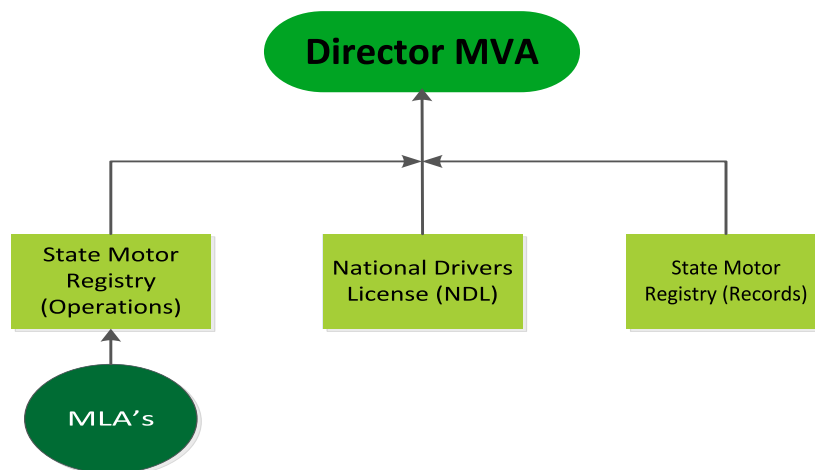
9.2 State Motor Registration Unit (OPERATIONS)

This unit coordinates the operations of all MLAs and their respective officers. Will also deal with all correspondence relating to motor vehicle administration and also verify all returns filed by individual MLAs to ensure accountability. The Division will also be responsible for the issuance of new plate numbers to all MLAs keep a record of proceeds from their sales and monitor the day-to-day operations of Auto registration to ensure that all motor vehicle details are captured in the database.

9.3 State Motor Registration (RECORDS)

This unit oversees the activities of the Motor Registry and also ensures proper documentation of wallets and maintenance of an up-to-date record of all registered vehicles in the state.

DIRECTORATE OF MOTOR VEHICLE ADMINISTRATION (MVA)



10.0 Directorate of Finance and Accounts

This directorate manages and oversees the budget allocated to BIRS and its further allocation to headquarters and field units among several other functions assigned to it by the Executive Chairman.

OBJECTIVES:

1. To provide accounting services to the BIRS;
2. to secure the funds due to BIRS in terms of safeguarding the same at the Banks and ensuring proper control in its disbursement.
3. Its activities shall also include proper recording of all accounting transactions of BIRS. The Internal Audit unit complements the assignment of the Directorate in ensuring the accuracy and completeness of its record keeping.
4. to ensure compliance with Bauchi State Financial Regulation in the preparation of payment vouchers.

FUNCTIONS:

- Funds processing and disbursement to employees of BIRS and third parties that have claims on it.
- Maintain and update all books of account of BIRS regularly.
- Ensure proper management funds and safe-keep security documents of BIRS.
- Ensuring thorough reconciliation and preparation of Bank Statements.
- Implementing effective and efficient administration and expenditure control procedures in BIRS

- Establishing efficient systems of control to minimise wastage and ensure that the cost of revenue collection is minimised .
- Providing the Management Team with details of revenue collection under different taxes and duties on a daily and monthly basis.
- Preparing and submitting the BIRS's expenditure budget to the office of the accountant general, Ministry of Finance and Economic Development.

This directorate comprises various key units, whose job functions are designed and assigned by the director overseeing the directorate. They are;

10.1 Treasury Unit

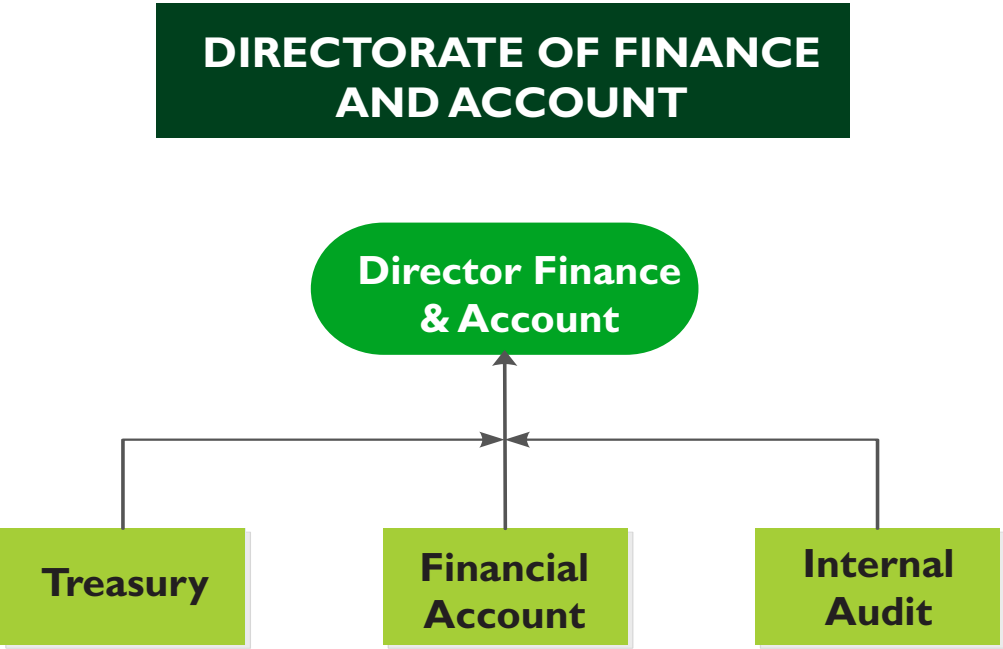
This unit is responsible for handling the day-to-day operational expenses of BIRS.

10.2 Final Accounts Unit

This unit is responsible for preparing and reporting the entire finances of BIRS under the financial regulation of the State. The report will be monthly, quarterly, and annually.

10.3 Internal Audit Unit

This unit is responsible for promoting and ensuring a systematic and disciplined approach to financial transaction processes and procedures in line with Bauchi State Internal Revenue Service and auditing best practices. The unit also ensures probity, accountability and transparency in the Board's financial control and administration. It will at all times monitor financial transactions compliance with control measures contained in BIRS policy within the Directorate of Finance and Accounts.





Chapter Two

Training And Development

The Bauchi Internal Revenue Service is committed to the growth and development of its employees, and it offers a range of training programmes, continuing education opportunities, and resources to enhance their skills and knowledge. These trainings include:

- I. Induction Training (Training School)
- II. In-Service Training with Pay
- III. Study Leave without Pay
- IV. Overview of training programmes offered by the BIRS
- V. Classroom training
- VI. Online training and e-learning modules
- VII. On-the-job training and mentoring programmes
- VIII. Leadership development programmes
- IX. Continuing Education Opportunities
- X. BIRS-sponsored conferences and workshops
- XI. Professional certifications and licenses
- XII. Evaluation and Feedback
- XIII. Performance evaluations and individual development plans
- XIV. Feedback mechanisms to enhance training programmes



Chapter Three

Compliance and Ethics

Ethics and Code of Conduct

Ethics and a Code of Conduct are integral components of BIRS compliance and ethical principles as they lay the foundation for maintaining trust, integrity, and accountability. In this context, ethics refers to the moral principles and values that guide the behaviour of BIRS employees in their professional duties.

The Code of Conduct, however, provides a set of rules and standards that employees must adhere to ensure ethical conduct. This includes maintaining confidentiality, avoiding conflicts of interest, treating taxpayers with respect and fairness, and upholding the highest levels of professionalism.

Ethical Principles and the Code of Conduct foster an environment that promotes transparency, credibility, and public confidence in its operations, ultimately contributing to the effectiveness and efficiency of tax administration.

Employers

- Provision of appropriate staff training and developmental programmes.
- Provides safe and healthy working conditions.
- Sufficiently provides for retirement or disability due to injury sustained on duty.
- Provides opportunities for enhancement and optimal development of individual abilities and
- Assist employees to perform their duties effectively and efficiently.
- Remunerates fairly for skills, responsibilities and performance and adequate motivation of staff.
- Promotes a workplace climate free of any harassment or discrimination based on gender, ethnic or social origin, disability, religion, or political persuasion.
- Respect the privacy of employees when dealing with personal information.

Employees

- Strives to achieve the objectives of BIRS cost-effectively and efficiently without compromising the legitimate expectations of the public.
- Effective innovation towards solving problems.
- Punctuality and reliability in the execution of his/her duties professionally and competently.
- Non-engagement in any action that conflicts with the execution of his/her official duties.
- Availability to ongoing training and self-development through his/her career.
- Honest and accountable in dealing with the agency funds and properties only for authorized purposes.

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- Honours the confidentiality of matters, documents and information classified or implied as being confidential or secret by any Law and not disclosed to third parties.
 - Dresses and behaves in a manner that enhances the reputation of the Service while on duty.
 - Shall not take any alcoholic beverages or other substance with an intoxicating effect while at work.
 - Does not use his or her official position to obtain private or personal gains, profit, or gifts.
 - Refrains from favouring relatives or friends in work-related activities, etc.

Gifts Policy

The objective of the Gifts Policy is to ensure that BIRS officials are beyond challenges in all business transactions.

The acceptance of gifts is only permissible in terms of the BIRS policy if they;

- Are of minimal value (low-cost promotional objects, simple meals, or souvenirs with no cash value);
 - Arise out of activities and events related to the BIRS official's duties (guest speaker at an event);
 - Are within the normal standards of courtesy, hospitality, or protocol; and
 - Officials are required to use their best judgment to avoid situations of real or perceived conflict.
- BIRS officials shall not accept or solicit gifts.



Chapter Four

Management of Information and Communication Technology

I: Computer Systems

- Network
 1. Network management, administration and maintenance within the Bauchi Internal Revenue Service are the responsibility of the ICT Department/ICT Service Providers. Access to and usage of the Servers is restricted to authorised staff.
- Hardware (Desktop Computers, Laptops, Notebooks, Printers & Modems)
 1. The requirement for ICT equipment will be identified within the context of an ICT strategy for the Bauchi State Internal Revenue Service and more specifically within a planned programme of ICT replacement.
 2. The installation, configuration and maintenance of computer equipment are the responsibility of the ICT Unit/ICT Service Providers.
 3. Computer equipment registers will be maintained by the IT Unit/ICT Services Provider to ensure full tracking of equipment.
 4. The IT support officer attached to a Tax Station/ unit will liaise with the Heads of the station/ Unit Heads to ensure adequate usage and proper handling of computer equipment. The IT Unit will ensure staff are aware of any restrictions and limitations.
 5. Requirements for new hardware should be discussed in advance with the IT Head who will determine the need, and justification and recommend appropriate specification to management.
 6. The deployment of new equipment or re-deployment of existing equipment is to be determined by the IT unit and subject to management's approval.
 7. The relocation of hardware within or outside the Bauchi Internal Revenue Service premises should be approved by the management.
 8. The security and safekeeping of portable IT equipment is the responsibility of the member of staff it is assigned to.
 9. Heads of Station/ Unit Heads should ensure the safekeeping and proper use of all ICT equipment.
 10. Problems with hardware should be reported to the IT Unit in accordance with established IT Help Desk procedures.

- **Software & Software Applications**
 1. The requirement for IT equipment will normally be identified within the context of an ICT strategy for the Bauchi State Internal Revenue Service and more specifically within a planned software upgrade programme.
 2. The installation, configuration and support of all software and software applications used within Bauchi State Internal Revenue Service are the responsibility of the IT Unit.
 3. Software, including screensavers, Games, etc. must not be installed by users without prior authorisation from the IT Unit. This includes programmes downloaded from the Internet.
 4. Bauchi State Internal Revenue Service will treat the installation of unlicensed software by users as a serious breach of the ICT Policy.
 5. Software licence registers will be maintained by the IT Unit to ensure compliance with legislation.
 6. Software disks will be kept securely by the IT Unit.
 7. Requirements for new software/software applications should be discussed in advance with the IT Head to advise on detailed specifications and implications.
 8. Problems with software should be reported to the IT Unit.
 9. Requests for modifications, enhancements and upgrades of existing software applications should be discussed with the IT Head.

- **Data/Electronic Information**
 1. Data Management should follow the data management policies and procedures of the Bauchi State Internal Revenue Service.
 2. Heads of station/ Unit Heads are responsible for maintaining the quality of the computer-held data processed by their staff.
 3. Heads of stations/ Unit Heads are responsible for ensuring compliance with Data Protection policies with regard to data processed within their stations/Units.
 4. All information/data held on the organisation's systems are deemed the property of the Bauchi Internal Revenue Service.
 5. All data/information processed and/or stored by staff on the agency's systems should not be divulged to 3rd party in accordance with management data policy (Appendix 2)

- **Back Up**
 1. The IT Unit is responsible for ensuring the implementation of an effective backup strategy of data on all servers, laptops, and desktops.
 2. Users of networked computers should avoid storing corporate or personal data on their local hard drives. Data so stored may be lost if a problem develops with the PC, and the IT Department may not be able to assist Bauchi Internal Revenue Service retains the right to in its recovery. Data must be stored within the file directory (folder) structure used by the office.
 3. Remote users and laptop/notebook users must ensure their data is backed up by the IT unit regularly.

- **Anti-Virus Protection**
 1. The IT Unit is responsible for the implementation of an effective virus security strategy. All machines, networked and stand-alone, will have up-to-date anti-virus protection.
 2. The installation of anti-virus software on all machines is the responsibility of the IT Unit
 3. The IT Unit will ensure the upgrade of the anti-virus software on all computers in the agency.
 4. Remote users and users of portable machines will be assisted in the upgrade of anti-virus software per specified mechanisms agreed with the IT Unit, e.g., internet updates.
 5. Staff should perform a virus scan on all media (including floppy disks, zip disks and CDs) before first use. The IT Unit will provide assistance and training where required.
 6. On detection of a virus, staff should notify the IT Unit which will assist.
 7. Under no circumstances should staff attempt to disable or interfere with the virus scanning software.
- **Removable Media Devices (Usage & Storage)**
 1. The usage of a USB storage device is strictly prohibited unless express approval is sought from the Head of IT.
 2. Users should replace the cover when not in use and store it in a safe place.
 3. Users should avoid editing data from removable media drives.
 4. Scan removable devices with antivirus routinely and clean the USB connector.
 5. Keep Away from Water.
 6. Users should avoid hard impact and exposure to magnetic fields. E.g., Mobile phones
 7. Avoid High Temperature.

2: Computer Users

- **Health & Safety**
 1. Health and safety with regard to computer equipment and computer workstations should be managed within the context of the general and any specific Health & Safety policies and procedures within the agency. The Station Managers/ Unit Heads will provide advice.
 2. Managers are responsible for ensuring that health & safety legislation and procedures with regard to computer equipment are implemented within their departments. (Appendix 3).
 3. The IT head will keep abreast of IT-related legislation and advise accordingly.
- **Training**
 1. It is the responsibility of Departmental Managers to ensure appropriate computer training for their staff is identified. The ICT Department/ ICT Service Provider can advise on computer-related training issues.
- **User Accounts**
 1. Station Managers/ Unit Heads should notify the IT Unit of new members of staff in advance to allow the creation of network and e-mail accounts and system permissions.
 2. Department Managers should notify the ICT Department/ ICT Service Providers of the departure of staff to ensure that network and e-mail accounts are disabled.

- Passwords
 1. The IT Unit will ensure that an effective password policy is part of the security strategy of the Bauchi Internal Revenue Service ICT infrastructure.
 2. Users should change their passwords when prompted by the system in the case of networked machines or on a 3-month/90 day for stand-alone machines/ network machines.
 3. Staff are responsible for the security of their password which they should not divulge, even to colleagues
 4. Problems with passwords should be reported to the IT Unit.
- System Usage
 1. Users should ensure their computers and UPS are fully shut down and turned off on close of business (end of day).
 2. Station Managers/ Unit Heads should ensure staff do not eat or drink at their computer desk to minimise damage by rodents and spillage over on computer accessories.
 3. Computers should be locked or shut down when left unattended for any significant length of time.
 4. With regards to file management, Station Managers/ Unit Heads will determine the top-level folders/directories and associated permissions for their department and inform the IT Unit. The IT Unit will create or modify these folders accordingly.
 5. Within their respective top-level folders, staff should create sub-folders in accordance with their departmental guidelines but cannot create new top-level folders.
 6. Using computer system tables (and the top of the processing unit, in the case of desktop computers) as a tool for storing personal belongings (such as make-up bags, lunch boxes etc.) is strictly prohibited and may attract sanction from the management.

3: E-Mail/Internet

- E-Mail
 1. The Bauchi Internal Revenue Service e-mail system is a core business application. It should not be used for political, business, or commercial purposes related to Bauchi Internal Revenue Service.
 2. The Bauchi Internal Revenue Service e-mail system must not be used to send illegal or inappropriate materials.
 3. Limited personal use of email is permitted. Station Managers/ Unit Heads should ensure there is no abuse of this privilege.
 4. All staff are consent to the examination of the use and content of their email accounts as required.
 5. Global distribution lists should be used appropriately. Email to all staff (spamming) should be used only when appropriate.
 6. Staff should minimise the number of messages in their email inbox to ensure maximum efficiency of the delivery system. Folders should be set up and messages filed accordingly.
 7. Staff should utilise the archiving facility within the Email system in accordance with current guidelines.
 8. Confidential material sent by e-mail should be marked but sent only with caution.

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9. Bauchi Internal Revenue Service retains the right to access and view all emails sent and received by the Email system. This right is exercised solely through the IT Unit on the instructions of a member of the Directorate.
 10. All emails that terminate on staff email inboxes on computers or mobile devices are properties of the Bauchi Internal Revenue Service, the agency reserves the right to screen emails for spyware, viruses, and unwanted correspondences before sending them to their final recipients.
- Internet Policy
 1. Access to the Internet is provided for business purposes. Limited personal use is permitted and is to be restricted to periods out of working time.
 2. Staff should not make inappropriate use of their access to the Internet. They must not use Bauchi Internal Revenue Service systems to access pornographic, illegal, or other improper materials.
 3. Online chat rooms, dating agencies, messaging services or other online subscription Internet sites are forbidden unless they pertain to work duties.
 4. Programmes, including screensavers, Games, etc. must not be downloaded from the Internet without authorisation from the IT Unit.
 5. Monitor Internet usage by staff. This right is exercised solely through the IT Unit and, where relating to a specific member of staff, only on instructions from a member of the Directorate.
 6. It is a condition of employment that all staff consent to the examination of the use and content of their Internet activity as required.
 7. Abuse of Internet access will be dealt with severely relative to seriousness. Minor abuse will lead to the removal of the privilege of access from an individual's workstation.

4: Contravention

- IT Policy
 1. Staff should be aware of their responsibilities under the Data Protection Act, Computer Misuse Act and the Copyright Design and Patents Act. The IT Unit will provide guidance where required.
 2. Contravention of the Bauchi Internal Revenue Service IT Policy or any act of deliberate sabotage to Bauchi Internal Revenue Service computer systems may attract sanctions.
 3. Computer Users shall not, by any wilful or deliberate act, jeopardise the integrity of the ICT equipment, its systems programmes, or any other stored information to which they have access. Under the Terms of the Computer Misuse Act, unauthorised access to a computer (sometimes called "hacking") or other unauthorised modification to the contents of a computer (such as the deliberate introduction of viruses) are criminal offences punishable by unlimited fines and up to 5 years imprisonment.

5: Disaster Recovery

1. An automated server and database backup is done daily. Remote copies of these backups are kept at strategic Tax stations and head office.

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2. An automated backup of stand-alone workstations at the headquarters is done and saved via the server daily and doubled on an external hard drive which is kept in a fireproof cabinet.
 3. Backup of stand-alone workstations at various tax stations and units is done forth nightly on an external hard drive and the backup double on another hard drive which is kept in a fireproof cabinet
 4. Business continuity is not just an IT and data issue; it is an issue for the whole organisation. Loss of telecommunications, internet connectivity, physical premises, machinery and equipment or critical people- all of these are possible continuity risks.



Chapter Five

Performance Management

1. **SERVICE QUALITY:** The BIRS aims to provide a high level of service to taxpayers. The Parameters for measuring service quality include the accuracy and timeliness of processing tax returns, responsiveness to taxpayer inquiries, and the overall satisfaction level of taxpayers.
2. **TAX COMPLIANCE:** Ensuring tax compliance is a crucial aspect of the BIRS's performance management. The Parameters in this area include the detection and prevention of tax evasion, the collection of outstanding tax liabilities, and the effectiveness of enforcement actions.
3. **OPERATIONAL EFFICIENCY:** The BIRS strives to optimise its operational processes to improve efficiency. The Parameters for measuring operational efficiency include the productivity of employees, the time taken to process tax returns or issue refunds, and the cost-effectiveness of operations.
4. **INFORMATION SECURITY:** Safeguarding taxpayer information is critical for the BIRS. The Parameters here include the prevention of unauthorised access or breaches, the accuracy of data protection measures, and compliance with information security standards.
5. **TECHNOLOGY UTILISATION:** The effective use of technology can enhance the BIRS's performance. Key indices in this domain include the adoption of modernised systems for tax administration, the availability of user-friendly online services for taxpayers, and the integration of automation to streamline processes.
6. **EMPLOYEE SATISFACTION:** Keeping employees motivated and satisfied is important for BIRS's overall performance. Salient indices include employee engagement levels, job satisfaction surveys, and professional development opportunities.
7. **COST MANAGEMENT:** Efficient resource allocation and cost management are vital for the BIRS. Key indices in this area include the reduction of unnecessary expenditures, the accuracy of budget forecasting, and the achievement of cost-saving initiatives.

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BAUCHI STATE

INTERNAL REVENUE SERVICE

STANDARD OPERATING MANUAL

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