



NIGER STATE INTERNAL REVENUE SERVICES

Address: Block A, Old Secretariat Complex, Kpakpungu Road, Minna, Niger State.

GSM: 08036159498

Website: <https://www.ngsirs.gov.ng/>

Email: info@ngsirs.gov.ng

Official Office Hours: 8:am – 4:pm (Monday – Friday) Excluding Public Holidays

SERVICE LEVEL AGREEMENT FOR THE ESTABLISHMENT OF THE GRIEVANCE REDRESS MECHANISM

This Service Level Agreement (SLA) outlines the operational framework for the establishment and management of the Grievance Redress Mechanism (GRM) within the Niger State. It is developed in alignment with the provisions of Executive Order, which mandates the creation of the GRM

1. Introduction

Purpose

This SLA establishes a framework for the Grievance Redress Mechanism (GRM) aimed at facilitating effective communication and resolution of grievances related to trade and tax matters. It ensures that all stakeholders, including traders and taxpayers, have access to a fair and transparent process for raising complaints.

2. Scope

This SLA applies to all business enabling MDAs involved in trade regulation and taxation, including the Ministry of Commerce, Industry, Tourism and Cooperatives, the Internal Revenue Service, and any other relevant agencies.

3. Policy framework

Commitment to Transparency: The government is committed to promoting an efficient, fair, and transparent trading environment. The establishment of the GRM is part of this broader initiative to maintain smooth relations among stakeholders, including traders, taxpayers, and MDAs.

4. Objectives

- Provide a standardized process for stakeholders to raise grievances.
- Ensure timely and effective resolution of complaints to improve stakeholder satisfaction.
- Promote transparency and accountability in the handling of grievances.
- Collect and analyze data on grievances to inform policy improvements.

5. GRM Contact Information

- Hotline: A dedicated functional telephone line for voice calls and SMS communication will be available for grievances.
- Email Address: A designated email address for grievance submissions.
- Online Portal: An accessible online platform for submitting and tracking grievances.
- In-person submission: Location details

6. Grievance Submission Procedure

A. **Complaint documentation:** The following information must be completed when making the submission:

- Date of complaint
- Complainant name
- Contact details: email and/or phone number.
- Vehicle number
- Type of complaint
- Responsible MDA
- Description of complaint (harassment, unauthorized payments, and other in-kind requests
- Attachment of relevant evidence
- Amount lost
- Name of responsible party
- Date of response to complaint

B. Response Documentation

- Name of exporter/trader
- Contact details
- Date of complaint
- Type of complaint
- Status of incident (open, ongoing investigation, resolved) \MDA working on case
- Date of response
- Solvency mechanism used
- Action of redress

7. Response Timeframes

- Acknowledgment of Complaint: Complaints will be acknowledged within **2 business days** of receipt.
- Initial Investigation: The investigation will commence within **3 business days of** acknowledgment.
- Resolution Timeline:
 - All complaints will be resolved within **30 business days** from the date of receipt.

- Communication of Resolution: Complainants will be informed of the outcome and any actions taken within the specified timeframe.

8. Performance Standards

- Resolution Rate: **A minimum of 50% of grievances** will be resolved within the stipulated timeframes.
- Reporting Requirements: The following metrics will be tracked and published on the official website:
 - Total number of complaints received.
 - Number of complaints resolved.
 - Number of complaints unresolved.
 - Nature of complaints and corrective actions taken.
- Quality of Service: Surveys will be conducted periodically to assess stakeholder satisfaction with the grievance resolution process.

9. Roles and Responsibilities

- Grievance Redress Panel (GRP): Established for the relevant MDAs, consisting of:
 - An accredited representative from the Ministry of Commerce.
 - An accredited representative from the Internal Revenue Service.
 - The legal adviser or legal officer of the Internal Revenue Service.
 - An independent arbitrator/mediator appointed by the Attorney General.
- Functions of the GRP:
 - Create and publish SMS/Hotline/Email channels for lodging complaints.
 - Establish a Grievance Redress Desk at relevant MDAs and all tax stations.
 - Receive and resolve complaints from stakeholders through established channels.

10. Complaint Definitions

- **Grievance:** A grievance is defined as any complaint or concern raised by a trader or taxpayer regarding the actions or inactions of MDAs that adversely affect their trade or tax-related activities. This may include, but is not limited to:
 - Harassment by tax officials.
 - Unauthorized payments or demands for fees.
 - Delays or issues in tax assessment or collection.
 - Lack of transparency in processes related to trade regulations.
 - Failure to provide required services or support in a timely manner.

11. Communication to complainant

At the time of acknowledgement, the complainant needs to be provided with the following information:

- a. Grievance number to facilitate monitoring and reminders by complainants.
- b. Expected time of redress (Not to exceed 30 days).
- c. If not addressed within expected time, action to be taken by complainant.

If the grievance is not redressed within the expected time, the complainant should be provided with the following information by the person responsible for receiving the manual/postal grievances:

- Information on reasons for delay
- Updated expected time of redress
- If not addressed within expected time, action to be taken by complainant

At the time of final redress, the complainant will be provided with the following information by the office responsible for redress of the grievances:

- Action taken for redress.
- If not satisfied with the redress action, avenues for pursuing the matter further.

12. Redress of Grievance

- **Grievance Acknowledgment:** Upon receipt of the grievance, an acknowledgement will be sent to the complainant within 2 working days, confirming receipt and outlining the next steps.
- **Grievance Assessment:** All grievances will be assessed by the Grievance Redress Panel (GRP) within 3 working days to determine:
 - Eligibility of the grievance
 - Classification of the grievance (severity and urgency)
 - Any further information required

If the grievance is found *ineligible*, the complainant will be informed, along with the reasons.

- **Criteria for classification**

Different types of grievances or complaints need different responses or ways to respond to them. Therefore, the grievance must be categorized to facilitate action appropriate to the type of grievance. The **Grievance Handling Unit** has provided 5 broad suggestive criteria, listed below, under which the grievances can be categorized.

BROAD SUGGESTIVE CRITERIA

S/N	Categorisation
1	Tax related issues
2	Trade related issues
3	Harassment/unfair practices
4	Policy related issue
5	Compliance issue

13. Investigation

- For eligible grievances, a thorough investigation will be conducted by the GRP. The complainant may be contacted for further information.
- The investigation process will take 3 working days.

14. Resolution

- Once the investigation is completed, a decision will be made and communicated to the complainant within 30 days.
- The grievance will be closed if the complainant is satisfied with the resolution.
- If the complainant is unsatisfied, they may appeal the decision (see appeals process).

- **Appeals Process**

- If the complainant is dissatisfied with the resolution, they may appeal to GRM Oversight Committee within 10 days.
- The appeal will be reviewed, and a final decision will be made within 30 days.

15. Monitoring and Reporting

- **Quarterly Reporting:** The GRM management team will provide quarterly reports summarising:
 - The number of grievances received and resolved.
 - Trends in complaints to identify areas for improvement.
 - Feedback received from stakeholders regarding the grievance process.
- All grievances will be tracked in a Grievance Log, including details of the grievance, actions taken, and final resolution.

A guideline format is shown below:

Tracking Nos	Complainant Name	Contact	Date of Complaint	Type of complaint (based on classification)	Description of Issue	Date of Response	Action Taken	Status (Open/Ongoing/Resolved)

- Grievances are viewed as free inputs to understand the expectations of service recipients better and initiate systemic reforms to meet those expectations.
- All MDAs therefore must analyse why they are receiving particular types of grievances more frequently than others. Such grievance-prone areas need to be identified and analysed for bringing about necessary changes proactively.

A format for root cause analysis of grievance-prone areas is as follows:

S/N	Date and description Of Grievance	Grievance prone areas identified	Root cause Identified	Action Required to Improve System	Planned date and Authority Responsible for Taking Action	Action Taken date

MDAs will submit a Quarterly Report in this regard with suggestions for modification in policy initiatives, delivery system, organisational structure etc for the consideration/directions of Secretary.

Annual Review: An annual review of the SLA will be conducted to assess its effectiveness and make necessary adjustments.

16. Governance and Accountability


- Oversight Committee: A committee comprising representatives from key MDAs will oversee the GRM's effectiveness and ensure compliance with the SLA.
- Conflict Resolution: Any disputes arising from the grievance resolution process will be escalated to the Oversight Committee for resolution.

17. Continuous Improvement

- Feedback Mechanism: Implement a system for collecting feedback from complainants and stakeholders to improve the GRM.
- Training and Capacity Building: Regular training sessions will be conducted for staff involved in the GRM to enhance their skills in grievance handling and customer service.

18. Conclusion

- This SLA aims to provide a structured and transparent approach to grievance redress, ensuring that stakeholders' concerns are addressed promptly and effectively.



BARR. SHEHU BAWA BOSSO
BOARD SECRETARY/LEGAL ADVISER