

BENCHMARK FOR MONITORING

Members agreed that there was the need to benchmark the activities of the various Boards' monitored, and agreed on the following critical factors.

1 LEVEL OF VOLUNTARY COMPLIANCE

1. No of registered taxpayers: population
2. IGR: Total Revenue
3. Taxes: IGR
4. Taxes: Total IGR Revenue
5. IGR: Recurrent Expenditure
6. Total PAYE: Total Taxes
 - FED PAYE: Total Taxes
 - STATE PAY: Total PAYE
 - LGC PAYE: Total PAYE
 - COYs/other PAYE: Total PAYE
7. Direct Assessment : Total Taxes
8. Road Taxes : Total Taxes
9. MDAs Collection : BIR Collection

2 TAXPAYERS AWARENESS AND EDUCATION

1. Is there a dedicated corporate affairs department?
2. Is there Media Campaign?
3. Is there Media action plan backed with financial budget
4. Availability of Hand bills
5. Billboards in strategic places

3 AUTOMATION AND OFFICE FACILITIES

1. Is there an ICT department/unit
2. What number of staff have IT knowledge
3. Are there internet facilities at Headquarter
4. Is there ICT training for staff
5. Is Head office directly linked with Zonal and Area office
6. Pay direct deployed to all aspect of collection
7. Automation of assessment process
8. Availability of internet and intranet service
9. There should at least be one operational vehicle per Tax Office
- 10 Availability of alternative Power supply

4 AUTONOMY

1. What level of administrative autonomy and level of reputing?
2. Accessibility to the Chief Revenue officer, political will and leadership.
3. What is the salary structure of the Board, compensation incentive packages of the board?
4. Can the board recruit, discipline or disengage, does the board has its own condition of service.
5. Can the Board award contract

5 FUNDING

1. Fund at the disposal of the board may be at least 5-10% of the total collection
2. Funding is provided on the first week of every Month

6 CORPORATE AND ADMINISTRATIVE STRUCTURE

1. There should be clear vision and mission statements
2. There should be an effective organizational structure in place. With AUDIT, ICT and TAXPAYER ENLIGHTENMENT dept. addition to the traditional departments
3. The staff mix should gear toward inspectorate/technical cadre
4. Staff average age should not be more than 40 years and should be adequately remunerated at least a certain percentage above civil service pay. Also should be Training and Capacity Building programme for staff.
5. Staff should be rotated between various departments

8 SUPPORTING STRUCTURES

1. Joint State Revenue Committee put in place
2. The Board is constituted
3. Tri parte meetings with VIO and FRSC in place

Local Government revenue Committee is in place