

**NIGERIA
GOVERNORS'
FORUM**



HelpDesk



Human Resource Management

Resource Guide for State Internal Revenue Services

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Foreword

The Nigeria Governors' Forum (NGF) has continued to play an active role in strengthening institutional and governance systems at the sub-national level. This support has been through the provision of evidence to influence policy formulation and implementation; the development of knowledge resources to strengthen the implementation of reforms; and the delivery of platforms for peer learning; in areas such as economic development, public financial management, health, human resource management and citizens engagement amongst others.

To strengthen the reform environment and fast track full domestication of commendable practices across the 36 States, the NGF Secretariat also develops guides for implementing various reforms based on extensive experience in peer reviewing the 36 States in the last 10 years. This has significantly improved the way State governments run and the overall governance climate in the country.

We encourage States to adopt the approaches documented in this guide given that they have worked in many States. The guide is also used by the NGF Secretariat to build the capacity of State governments in strengthening domestic revenue mobilisation. It has served as a functional tool at different administrative levels, in the design, implementation and monitoring of sub-national tax reforms.

We express our profound gratitude to our development partners for the support provided in the production of this guide.

Asishana Bayo Okauru Esq.

Director General

Nigeria Governors' Forum

Prelude and Acknowledgments

The HelpDesk is a technical support programme instituted by the Nigeria Governors' Forum (NGF) to support States in improving their development performance, by providing demand-based advice, knowledge resources and technical support in the areas of Public Financial Management (PFM) and Domestic Financing (Internally Generated Revenue).

This publication is a compendium of resources designed to guide State Internal Revenue Services (SIRS) through key reforms aimed at strengthening tax administration across States in Nigeria. The compendium is based on best practices in human resources, performance and workflow management.

The human resource management guide for State internal revenue services was prepared by a team led by Olanrewaju Ajogbasile supported by Eghosa Omoigui, Dr. Mark Abani, Zubaida Abiola and David Nabena.



Acronyms and Abbreviations

BSC	Balanced Scorecard
CAC	Corporate Affairs Commission
DHRM	Department of Human Resource Management
HR	Human Resource
HRM	Human Resource Management
ICT	Information Communication Technology
IGR	Internally Generated Revenue
IRS	Internal Revenue Service
ITAS	Integrated Tax Administration System
KPIs	Key Performance Indicators
KSAs	Knowledge, Skills and Abilities
KSIs	Key Success Indicators
LG	Local Government
LGAs	Local Government Authorities
LGCs	Local Government Councils
MDA	Ministries, Departments and Agencies
MTSS	Medium Term Sector Strategy
NGF	Nigeria Governors' Forum
PAYE	Pay as You Earn
PIT	Personal Income Tax
PFM	Public Financial Management
POS	Point-of-Sale
RACI	Responsible, Accountable, Consulted, Informed
RAM	Responsibility Assignment Matrix
SIRS	State Internal Revenue Service
SLO9	Service Level Nine
SMART	Specific, Measurable, Attainable, Realistic, Time-bound
SWOT	Strength, Weaknesses, Opportunities and Threat
TIN	Tax Identification Number
TIRS	Tesla State Internal Revenue Service
TNA	Training Needs Analysis
TPS	Taxpayer Service

SECTION ONE:

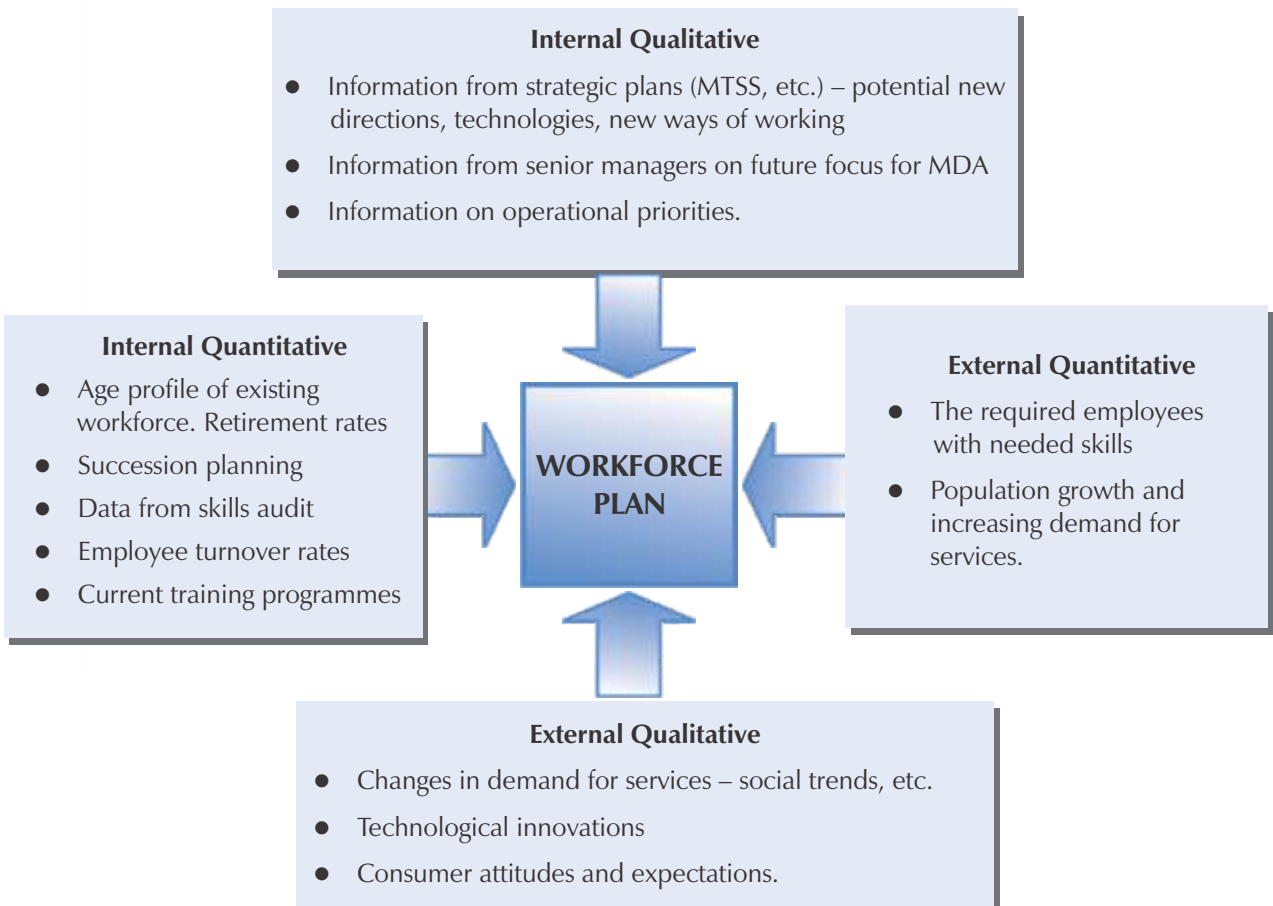
Workforce Planning

Workforce planning is a critical element within an integrated human resources strategy that ensures an organization has the workforce to meet today's challenges and the operational structure to prepare for future challenges. It is the process of analyzing and developing the talent an organization will need to achieve its strategic objectives. Hence, a comprehensive workforce plan should identify the strategies for building the relevant skills and capacity needed for organisational success. It should lay out how the organisation will recruit, support, develop, deploy and retain its employees. Similarly, it will show where employees will need to be redeployed to meet changing needs and priorities and in some cases, where there may be redundancies.

Stages in Workforce Planning

S/N	Planning Action/Exercise	Checklist
1.	Demand Analysis	<ul style="list-style-type: none"> ● What is the vision, mission, goals? ● What are the current and projected objectives? ● What does the environmental scan indicate? ● What talent is required – quantitative, qualitative – skills, diversity? ● What is the current staff turnover rate – voluntary, involuntary, age related? ● What is the trend of absences for sickness, health related leave of absence?
2.	Supply Analysis	<ul style="list-style-type: none"> ● Headcount ● Analysis by level, skill, location, gender. ● Entrants ● Acceptance rates ● Exits ● Demographic trends ● Graduate trends ● Business, senior management and strategists outlook for future roles
3.	Gap Analysis	<ul style="list-style-type: none"> ● Identify the gap between supply and demand ● Segment by location, level, type ● Determine critical gaps and priorities

4.	Strategies	<ul style="list-style-type: none"> ● Recruitment ● Retirement ● Placement ● Learning and Development ● Career Planning ● Compensation and benefits ● Performance Management ● Employee Relations
5.	Implementation	<ul style="list-style-type: none"> ● Determine the cycle to be applied. Annual, quarterly, as the need arises ● Establish a model for planning ● Get management and workforce buy-ins ● Change management
6.	Evaluation	<ul style="list-style-type: none"> ● Escalation framework for variance ● Action plan for variances



Creating a Workforce Plan

Workforce planning does not exist in isolation. While it reflects organisational priorities, functional responsibilities and processes, it must also respond to the wider development and service goals of the State government as well as policies concerning recruitment and budget constraints.

Checklist for developing a workforce plan:

1. Identify priority managerial skills that are needed for high performance e.g. project and programme management; finance and planning; performance management; procurement; use of technology; high level understanding of service delivery etc.
2. Identify current and future occupational shortages.
3. Indicate a plan for future recruitment and retention (Does the State have a policy restricting recruitment and if so will an exception be required?).
4. Indicate a succession plan to identify and develop internal personnel with the potential to fill key positions and draw up a programme to develop necessary skills and experience to ensure advancement.
5. Highlight generic skill gaps across the organisation (e.g. leadership, management development, customer care, health and safety, equal opportunities/diversity, gender and social inclusion, etc.).
6. Highlight potential skills gaps in relation to projected or expected changes in the workforce profile (e.g. key occupational areas where there are large numbers of people nearing retirement or where there is high turnover; areas where skills needs are expanding, such as Audit, ICT, etc.).
7. Highlight potential future skills shortages/gaps in relation to projected or expected changes in service delivery, working methods, technology, legislation or government policy.

Case Exercise:

Consider your Internal Revenue Service (IRS):

In groups, discuss the following questions:

- What does HR need to know?
- What are the key metrics that should be tracked & evaluated in your opinion?
- What HR actions will help you/your department to achieve your revenue/performance targets better?

SECTION TWO:

Human Resource Management (HRM)

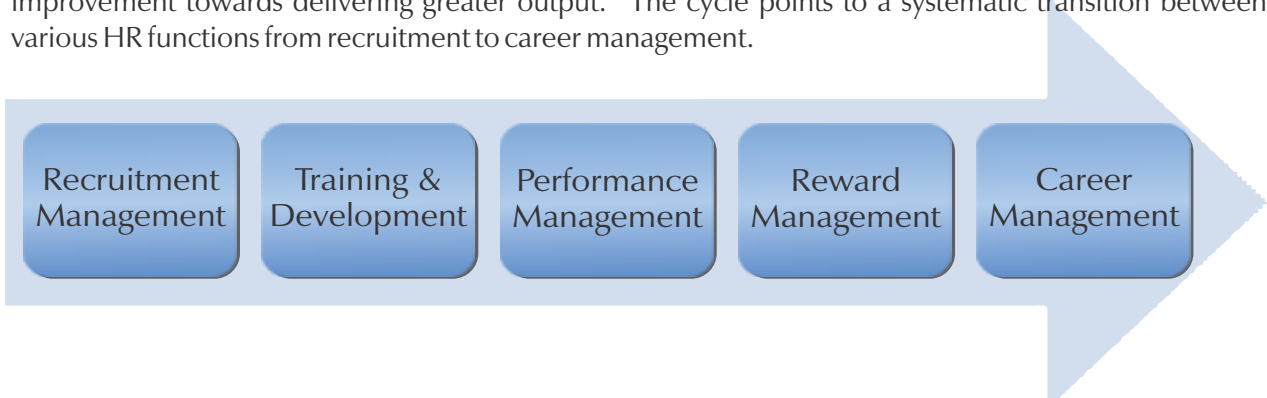
- HRM is the process of managing people in organizations in a structured and comprehensive manner. It covers all HR functions from entry to exit, e.g. recruiting, screening, interviewing, training, appraising, disciplining, rewarding, and developing the employee. It involves the establishment and institution of rules, regulations, policies and practices related to people in organisations.
- HRM is concerned with achieving the integration of the strategic goals of the organisation and those of individual employees. As such it is not something that can be separated from the basic managerial function – it is a major component of the managerial function. Hence, it is important that all managers have an understanding of the key principles of HRM.
- HRM is also concerned with managing the critical employer and employee relationship. For effective engagement of people in achieving the objectives of the organisation, the expectations of both employers and employees need to be managed. In reality, the 'contract of employment' is concerned with much more than pay and conditions of service, and includes:

What the Employer Expects	What the Employee Expects
<ul style="list-style-type: none">● Performance● Results● Loyalty● Integrity● Service delivery	<ul style="list-style-type: none">● Fair pay● Career growth● Promotion/career progression● Job satisfaction● Recognition● Fair treatment● Participation● Training● Job security

If either party feels the other is not delivering what is expected, then the relationship will not be effective and service delivery and performance will suffer.

HR Management Cycle

HR Management Cycle refers to the administrative processes and procedures undertaken in onboarding the right individuals and maximizing employee performance by facilitating their development and improvement towards delivering greater output. The cycle points to a systematic transition between various HR functions from recruitment to career management.



- **Recruitment Management:** The process of ensuring vacancies are filled by getting the right candidates
- **Training and Development:** This is the process of facilitating the transfer of skills, knowledge and behavior to employees in order to achieve organizational goals
- **Performance Management:** This is a process by which an organisation involves its employees, as individuals and members of a group to accomplish goals. This includes employee performance appraisals to identify skill and competency gaps requiring development and improvement.
- **Reward Management:** This is a process of rewarding performance through a merit based compensation framework. This serves as an incentive for employees to perform beyond assigned targets.
- **Career Management:** This is the process of establishing a career growth trajectory that promotes employee retention, loyalty and motivates fulfillment. This HR function helps employees to develop realistic career goals and the opportunities to realize them.

Each stage of the HR Management cycle has its own sub-functions, challenges, opportunities, and benefits. Although, the full transition is adopted in the process of setting up the organisation, individual stages can be revisited based on HR audit recommendation.

For instance, an SIRS is experiencing high employee turnover with staff preferring to go to other ministries, it is likely that such employee feels misplaced and unsatisfied, hence, the reward and career management stage of the HR life cycle needs attention.

Another scenario could be that the SIRS has been given a revenue target that is 100 percent higher than its previous target. In response, it is expected that the board should review its performance vis-a-vis its capacity over the years to identify inherent gaps and improvements necessary to achieve the new targets. More specifically, it will require the board to assess its current staff's skills and make adjustments by implementing stages 1-5 where applicable, introducing training, performance driven incentives and assuring staffs career trajectories.

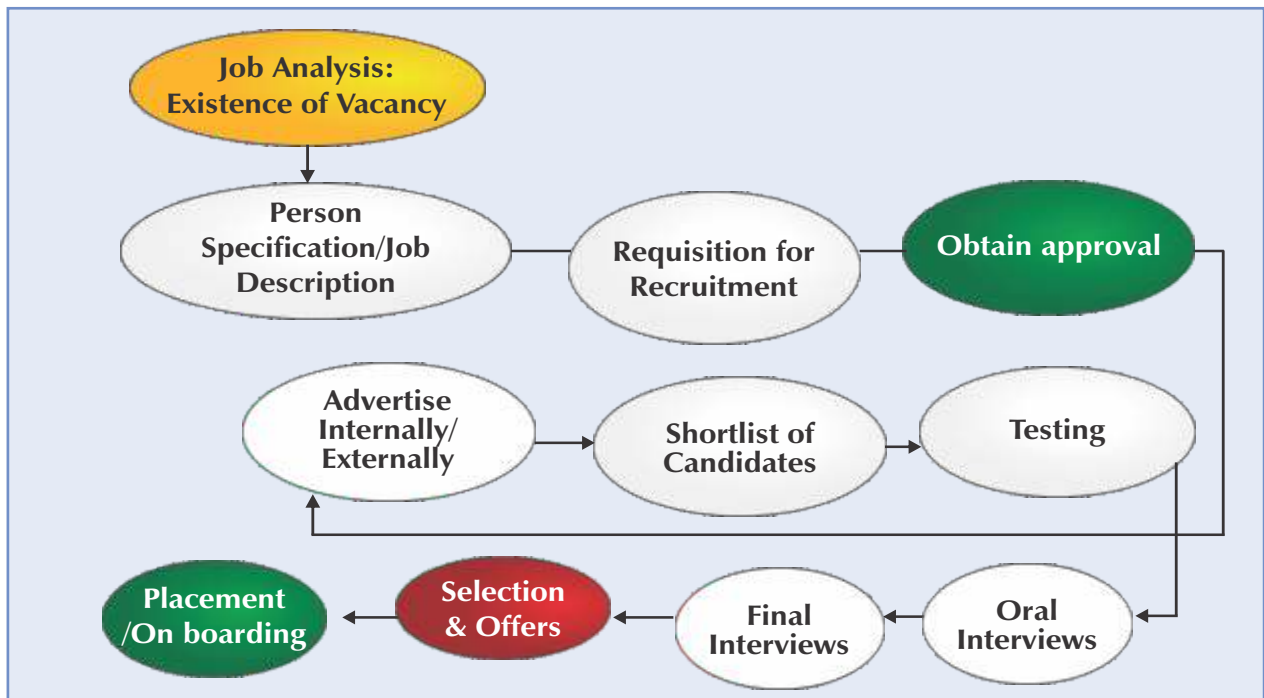
For an active organization, the HR management cycle is always revolving and the priority of the different stages is dependent on the organization's requirements at the time.

Recruitment Management

This is the process of hiring the right people. Hiring decisions play a critical role in the performance, productivity, and growth of the SIRS. In order to succeed in the recruitment process, the human resources department needs to:

- Create a strategic staffing plan that includes understanding positions that need to be filled, what will be expected of employees, a strategy for attracting the best of the best, and other hiring concerns
- Analyze compensation packages and benefits to see if they are competitive enough to attract and retain top talent
- Develop an interviewing protocol, which may include written tests and multiple interview requirements, etc.

Typical Recruitment Cycle



Job Analysis

Job Analysis is a process of identifying and determining in detail the job duties and requirements of an employee and the relative importance of these duties for a given job. Job Analysis is a process where judgements are made about data collected on a job.

An important principle of Job Analysis is that the analysis is conducted on the Job, not the person. While Job Analysis data may be collected from incumbents through interviews or questionnaires, the product of the analysis is a description or specifications of the job, not a description of the person.

Purpose of Job Analysis

The purpose of Job Analysis is to establish and document the 'job relatedness' of employment procedures such as training, selection, compensation, and performance appraisal.

- Job Analysis can be used in "training needs assessment" to identify or develop methods of training (i.e., small group, computer-based, video, classroom...)
- Job Analysis can be used in compensation to identify or determine responsibilities (e.g., fiscal; supervisory)
- Job Analysis can be used in selection procedures to identify or develop job duties that should be included in advertisements for vacant positions
- Job Analysis can be used in performance review to identify or develop duties to be evaluated and the length of probationary periods

Case Exercise:

Considering the role in which you function within your department in the SIRS, outline your current job functions as understood by you along job duties and requirements. Rank these duties in order of perceived importance.

Methods of Job Analysis

Several methods exist that may be used individually or in combination. These include: Review of job classification systems, incumbent interviews, supervisor interviews, expert panels, structured questionnaires, task inventories, checklists, open-ended questionnaires, observation and incumbent work logs.

A typical method of job analysis would be to:

1. Give the incumbent a simple questionnaire to identify job duties, responsibilities, equipment used, work relationships, and work environment.
2. The completed questionnaire would then be used to assist the Job Analyst who would then conduct an interview of the incumbent(s).
3. A draft of the identified job duties, responsibilities, equipment, relationships, and work environment would be reviewed with the supervisor for accuracy.
4. The Job Analyst would then prepare a job description and/or job specifications.

The method used in job analysis will depend on practical concerns such as type of job, number of jobs, number of incumbents, and location of jobs.

What aspects of a job are analyzed?

Job Analysis should collect information on the following areas:

- **Duties and Tasks:** The basic unit of a job is the performance of specific tasks and duties. Information to be collected about these items may include: frequency, duration, effort, skill, complexity, equipment, standards, etc.
- **Environment:** This may have a significant impact on the physical requirements to be able to perform a job. The work environment may include open workstation setting as against enclosed offices, disability stairways to accommodate disabled visiting taxpayers. There may also be definite concerns for the incumbent such as a filing/record room, hostile and aggressive people, etc.
- **Tools and Equipment:** Some duties and tasks are performed using specific equipment and tools. Equipment may include mobile TIN registration toolkits, biometric capturing machines and Point-of-Sale (POS) machines. These items need to be specified in a Job Analysis.
- **Relationships:** Supervision given and received. Relationships with internal or external people.
- **Requirements:** The knowledge, skills, and abilities (KSAs) required to perform the job. While an incumbent may have higher KSAs than those required for the job, a Job Analysis typically only states the minimum requirements to perform the job.

Person Specification

The person specification is a description of the qualifications, skills, experience, knowledge and other attributes (selection criteria), which a candidate must possess to perform the job duties. The specification should be derived from the job description and forms the foundation for the recruitment process.

The person specification is an important part of the recruiter's toolbox. It allows the company to communicate the exact traits they find desirable in their ideal candidates: such as education, previous work experience and additional traits that are needed for the role.

Purpose of Person Specification

The five purposes of person specification are:

1. It makes the interviewing process more defined and therefore easier
2. Job seekers are able to assess themselves before applying for job roles and they understand how they will fit in with the role and the organization. This allows them to match themselves according to suitability and not just skills.
3. It clarifies the two types of personal qualifications important to the employer: essential and desirable. This enables the employer to be explicit in what they want and how the candidate matches these criteria.
4. It helps to communicate equal opportunities policies within the recruitment culture of the organization. The law is very clear about discrimination. A person specification ensures you are assessing a candidate on their abilities related to the role.
5. It means you test all your candidates against the same list of priorities set out in advance. This helps remove bias, prejudice and personal interest, all of which can be problematic for recruiting successfully.

Once a candidate has been chosen, the person specification makes the process of on-boarding and training much more organized because you will already be aware of what the candidate is able to do. Assume there is a job vacancy for a Data Officer in the SIRS. The specification would require someone with excellent computer and data processing skills as being essential. Such skill will only require a brief induction to the computer systems and tools of the SIRS upon on-boarding the officer.

Job Description

A job description clarifies work functions and reporting relationships, helping employees understand their jobs. Job descriptions aid in maintaining a consistent salary structure. It is a document that describes the general tasks, or other related duties, and responsibilities of a position. It may specify the qualifications or skills needed by the person in the job and the salary range applicable. Usually, performance evaluations are based on job descriptions.

Why is a job description important?

A job description is an essential part of the job application process. With the right information, it should help applicants determine whether the role is in line with their skill set and whether it is a job they want to carry out. From the organization's perspective, job description is vital in ensuring that the applications received for the position closely match the needs of the role itself. It helps HR departments and external recruiters to streamline the selection process and receive a high concentration of candidates who are suitable for interview or further selection.

What are the main uses of a job description?

There are many benefits to an effective job description. Here are just some of its key uses:

- To provide the employee with the expectations that are required of them in the role
- To provide enough detail to help the candidate assess if they are suitable for the position
- To support the recruitment team during the selection process
- To help formulate questions for the interview process

- To allow the prospective employee to determine their role or standing within the structure of the organization
- To aid in the evaluation of the employee's job performance
- To help formulate training and development plans

Duty Statements

Well-written duty statements contain action words that accurately describe what is to be done by the employee. Duty statements should focus on primary, current, normal, daily duties and responsibilities of the position (not incidental duties, an employee's qualifications or performance, or temporary assignments). Related or similar duties should be combined and written as one statement. Each duty statement should be a discreet, identifiable aspect of the work assignment, described in one to three sentences, and should be outcome-based, allowing for alternate means of performing the duty, changes in technology, preferences of employees and supervisors, and accommodations of workers with disabilities, without altering the nature of, and/or the duty itself.

Examples of duty statements are:

- *Compiles taxpayer enrollment data*
- *Processes taxpayer filings and payments....*
- *Processes taxpayer complaints....*

Duty statements typically contain three parts: 1) the Verb, the Object, and a Purpose. Examples of these parts of duty statements are shown below:

Verb	Object	Purpose
Compiles	taxpayer enrollment data	for tax assessment
Processes	taxpayer filings and payment	for due diligence
Processes	taxpayer complaints	for assignment to relevant departments

The sample form below may help in identifying the necessary information to create duty statements.

Worksheet for task statements				
Who?	Performs what action?	To whom or what?	Using what tools, equipment, methods?	To achieve what result?
Subject	Action verbs	Object of verb	Phrase	In order to ...
The worker				
Task Statement				

Case Example:

Typical Recruitment Advert: *Job analysis* + *Person Specification* + *Job Description (Duty Statements)*

An example of a job description for an audit officer role in an SIRS:

I. Tax Audit Officer (SL 09)

Tesla State Internal Revenue Service (TIRS) is the sole and legal tax administrator of Tesla State. As a tax administrator, TIRS is required to conduct periodic tax assessments and audits to ascertain correct remittances by taxpayers. The service seeks to recruit a young and talented candidate in the capacity of an audit officer.

This is an audit role that requires knowledge of tax processing and assessment. Interested candidates must possess a degree in accounting with good analytical skills. The role is a long-term service level nine (SLO9) grade with a monthly remuneration of ₦200,000.00k (Two Hundred Thousand Naira) monthly. The candidate will be expected to report to the Head of Audit who will be his/her line manager.

The candidate will be responsible for the following duties but not limited to;

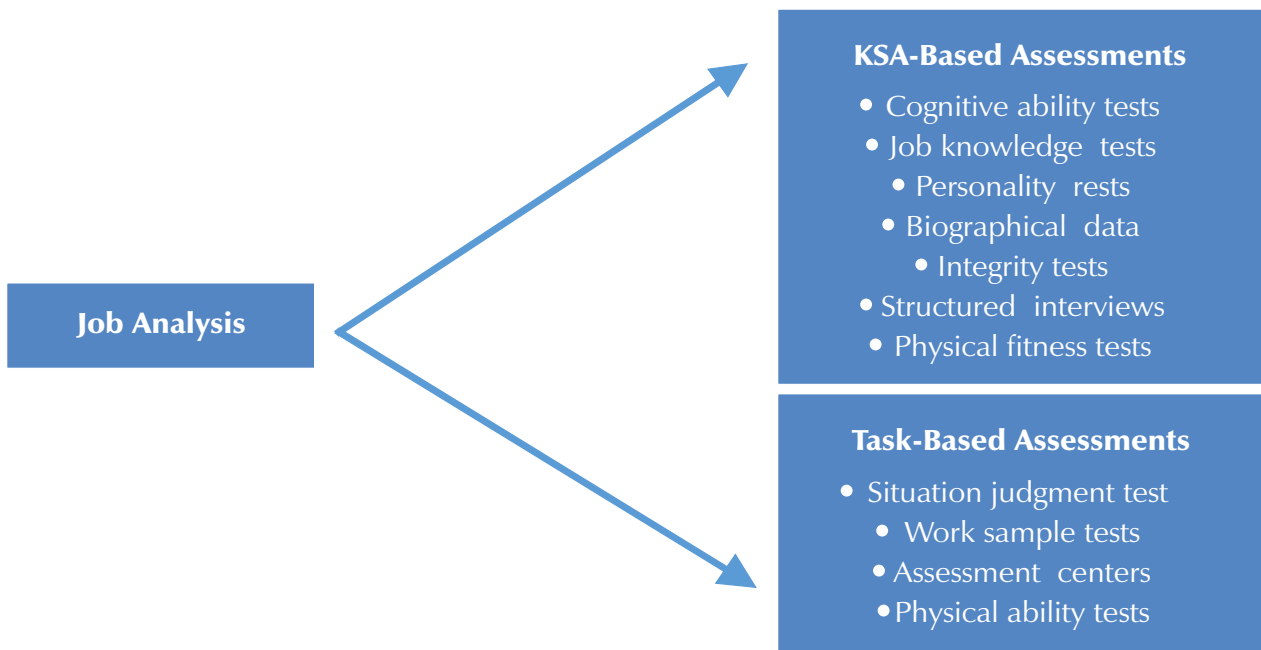
- a. Examining tax returns and raising additional assessments where necessary.
- b. Ensuring uniform application of tax laws, tax regulations and information circulars.
- c. Supervising officers in various tax offices responsible for the assessment of small companies, individual business concerns, partnerships, estates and trusts.

Application Management (Assessment and Selection)

Regardless of industry, size or specialization, the greatest asset any organization has is its people. As such, the task of finding, selecting and retaining the best people is paramount in both the organization's day-to-day performance as well as the achievement of broader strategic objectives.

Assessment Methods

This section describes the various assessment methods that can be used by organizations. The figure below shows which assessment methods are predominantly task-based and which are predominantly KSA-based. The methods discussed here can be used for internal or external selection. Internal selection refers to situations where an organization is hiring or promoting from within, whereas external selection refers to situations where an organization is hiring from external sources.



While some assessment methods are used more commonly for external selection (e.g., cognitive ability tests, personality tests, integrity tests), there are numerous examples of organizations that have used one or more of the following tools for internal selection, external selection or both.

It is important for managers to understand the implications and tradeoffs involved in using different types of assessment methods. There is no simple, formulaic approach for selecting “one best” assessment method, because all of them have advantages and disadvantages.

Criteria for evaluating assessment methods

Below is a table listing the various criteria used for evaluating assessment methods to help managers make good decisions about which methods will be most appropriate and practical for their situations.

Evaluation of Assessment Methods on Four Key Criteria				
Assessment Method	Validity	Adverse Impact	Costs (Develop/Administer)	Applicant Reactions
Cognitive ability tests	High	High (against minorities)	Low/low	Somewhat favorable
Job knowledge tests	High	High (against minorities)	Low/low	More favorable
Personality tests	Low to moderate	Low	Low/low	Less favorable
Integrity tests	Moderate to high	Low	Low/low	Less favorable
Structured interviews	High	Low	High/high	More favorable
Assessment centers	Moderate to high	Low to moderate, depending on exercise	High/high	More favorable

Example Structured Interview Questions

Competency: **EMPOWERMENT**

- Describe a situation when you helped someone recognise that he/she had several choices in how to handle a difficult problem. What was the situation, what did you do, and what happened as a result?
- A junior officer has recently told you he/she thinks there might be a way of improving a current process in the department. What steps would you take to encourage him/her to share his/her ideas and show initiative?
- Describe a situation where you have encouraged someone to promote themselves to others?
- You and a junior officer attend a meeting in another ministry. When the meeting starts, the junior officer is ignored. As the senior officer what would you do?
- Describe a situation in which you helped a person set a goal and then supported the person to achieve that goal. What was the goal and how did you help?

Competency: **COMMUNICATION**

- Describe a situation in which your attempts to communicate with someone were ineffective.
- What was the situation, what did you do, and what happened as a result?
- Describe ways in which you have communicated with a person who is not good at face-to-face communication?
- Your new co-worker is a Muslim. During the month of Ramadan he/she is fasting during the day, and has asked you to swap duties with him/her so he/she will not have to attend meetings on Friday lunchtime/afternoon. You already have a number of other meetings to attend on Fridays. How do you respond?
- When working with people from different backgrounds, religions and ethnicity, what do you think is critical for establishing a solid working relationship?

Competency: **ASSESSMENT**

- Describe a situation in the past where you have participated in a team assessment process. What was your role?
- Tell me about the last time you solved a problem where you had to do a lot of hard thinking and analysis. What difficulties did you encounter, how did you overcome them, and what was the result?
- You have noticed that one of your senior managers speaks to one of his/her junior officers in a harsh manner and you suspect the two are not getting on. How might you share your assessment of the situation with the two officers?
- Tell us about a time when someone was injured and you had to make an immediate judgement on what needed to be done to help the person. Describe the injury and your steps in making the assessment
- Please describe an occasion when you have had to share resources amongst a group of people. How did you decide how the resources should be allocated?

Competency: **PROFESSIONALISM**

- Tell me about a time when you had to practice professional confidentiality. What was the situation, what did you do, and what happened as a result?
- Describe a situation in which you or someone you know came to you for advice or help in dealing with a sensitive or confidential situation. What was the situation, what did you do, and what happened as a result?
- Describe the types of work you enjoy doing and the types of work you do not like doing. What strategies do you use to ensure that all duties are completed?

Competency: **EDUCATION, TRAINING, AND SELF-DEVELOPMENT**

- How have you kept up on relevant resources and information about a topic of interest to you?
- What else besides your education and job experience qualifies you for this job?
- Describe the last thing you did for self-improvement?
- Tell me about the best class, conference, training course you have ever taken. What was the class? Why was it good?

Competency: **CONFLICT RESOLUTION**

- Describe the most difficult person you remember ever dealing with at work or school. How did he/she react to you? How did you deal with the situation? Did you ever discuss your differences with this person? If not, why not? If yes, what happened?
- Describe the last time you became involved in a conflict. What was the situation, what did you do, and how well did it work? What would you have done to prevent the situation from occurring?
- One of your senior colleagues is unhappy about a report that has recently been submitted. As the officer responsible for the unit your senior colleague calls you to express his/her displeasure. How would you handle this situation?

Competency: **ORGANISATIONAL PARTICIPATION AND TEAMWORK**

- Tell me about the mission of the last organisation you worked for, or university you attended. Did you agree or disagree with that mission, why?
- Describe a situation where you played a role in making a change within your last place of employment (or church, community centre or club). What was the situation, what did you do, and what happened as a result?
- What was the best experience you have ever had as a member of a team? What was your role on the team? What made it a good experience?

Competency: **DOCUMENTATION**

- Tell me some of the reasons you feel documentation is important
- Describe a situation in which you were asked to document an event. Describe what occurred, what information was documented, and the reasons behind your documentation
- What was the best thing you ever wrote? What was the topic? What made this the best thing you ever wrote?

- Describe the most difficult writing assignment you have ever had. What was the assignment? How did you handle it?

Experience, Credentials and Self-Evaluation/Opinion Questions

- Describe a typical day in your most recent job
- Describe any classes, experiences or training you have received that prepared you for this job
- Most of us have more than one reason for leaving a job. What are some of yours, from past or present experience?
- What one or two words would most of your previous supervisors use to describe you?
- What part(s) of your last/present position did you like least? What did you do to try to overcome the situation? What would you think if you knew in advance that this situation would be present in your new job?
- Under what circumstances might you seek out a co-worker or peer for advice or suggestions? Provide examples of times you did that in the past

Assigning Roles and Responsibilities

Roles

Roles are the positions employees assume or are assigned -- the part that each person plays in the organization. Other parts that define a role, and that should be part of a role description, include the following:

- Title
- Internal and external interfaces
- Objectives
- Tools
- Salary and benefits

Responsibilities

On the other hand, responsibilities are the specific tasks or duties that members are expected to complete as a function of their roles. They are the specific activities or obligations for which they are held accountable when they assume—or are assigned to—a role in an organization.

Roles and Responsibility Charting (RACI)

Defining and assigning roles and responsibilities is an essential HR function that should follow recruitment of personnel or establishment of project tasks/organisation objectives. It is important for all personnel within the organisation to understand their roles, responsibilities, and reporting line to avoid confusion and promote accountability to delivery of organisation's goals/objectives. Without clearly

defined roles and responsibilities, team members may assume others are performing necessary tasks and as a result, miss deliverables and cause schedule delays. Or, team members may fail to include other people or parties on key decisions, which can cause internal conflict or result in an outcome that falls below expectation. Therefore, it is a vital function for every organisation to ensure staffs know what is expected of them in delivering organisational goals and objectives. It is an effective technique managers can use to define roles and clarify specific responsibilities is a Responsibility Assignment Matrix. A responsibility assignment matrix is a grid that visually displays the organisations resources assigned to each activity and what the role of each staff is in relation to organisational goals/deliverables. The most popular responsibility assignment matrix is the RACI, which is an acronym for four possible roles of a team member: Responsible, Accountable, Consulted, Informed. RACI provides the basis for developing communication plans, stakeholder management; target assignment, performance and change management plans.

The acronym RACI stands for:

Responsible (“The doer”): These are the individuals who actually completes the task. They are often responsible for actions/implementation. These individuals assist the person accountable to achieve the desired outcome. They are also responsible for the quality and timing of the specific task and for understanding inputs/outputs and hands-off responsibilities of the task. The individual accountable for the task shares the degree of responsibility. For SIRS this could be revenue officers or heads of a units.

Accountable (“The decider/authority”): This is the person who is accountable for the correct and thorough completion of the task. This individual is accountable for delivering the task to an agreed level of quality. This individual must approve when the task/objective is achieved. This must be one person and is often the ultimate decision maker such as the Executive Chairman or an Executive Director depending on the task, process and activity.

Consulted (“In the loop”): These are subject experts often consulted during the process of implementing a task considered to be complex or requiring multiple expertise. More often than not, the individuals assigned to execute a task will need counsel, advice or feedback from subject experts, executives or peers within the organization. Managers who are accountable may consult these experts before reaching a conclusion/decision regarding a task. Consulted persons should provide input and help those accountable and /or responsible to understand the full ramifications of their actions and decisions. This is always a two-way communication relationship.

Informed (“in the picture”): These are individuals to be informed of a decision or the progress of an activity as it affects them. It is strictly a one-way communication, as they do not directly contribute to decisions or activities. These are often other members of staff excluded from the delivery of a particular task but are affected by the outcome as it affects the organization. For example, an audit officer does not partake in taxpayer sensitization but there are specific feedbacks concerning taxpayer receptiveness that he/she needs to know as it affects his/her relationship with taxpayers.

Also, when people know what management expects of them, it is easier for them to complete their work on time, within budget and to the right level of quality.

Role Confusion

A RACI matrix is useful for clearly identifying roles associated with a task and improving output, especially when there could be role confusion. Some signs of role confusion are:

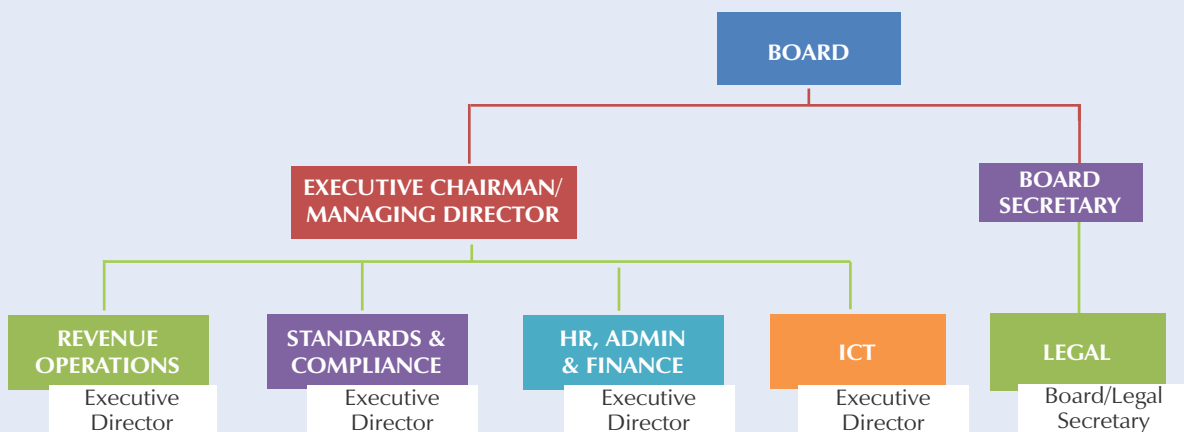
- Concern over who makes decisions—Decision-makers are usually labeled as Accountable, but it may be that decisions are being made by the Responsible party. If that's the case, the team should know who makes decisions in each situation.
- Finger pointing—If work is not completed on time, finger pointing may result. The key to avoiding this is knowing who is responsible.
- Poor resource allocation—The RACI matrix should make resource allocation very clear, because sometimes a single task can be complex, leading to some issues concerning who should be doing what and when.
- Lack of action because of ineffective communications—If someone is not Informed, they may not know when or how to perform a task.
- Too many consultations because the wrong people are consulted—The Consulted should be clearly labeled to avoid jeopardizing the project schedule.

RACI Benefits

- Eliminates role confusion.
- Prevents over-allocation of resources to one project and under-allocation to another.
- Provides a realistic picture of the resources needed and can identify if you have enough resources.
- Provides a fast and efficient way to re-allocate resources when there is turnover. New people can quickly identify their roles in a project and the roles of those with whom they must interact.
- Clearly define roles to all the people who fill them (clear understanding of expectations is key to a smooth project and reduces the risk of internal conflicts).
- Ensures no task is overlooked when resources are allocated.
- Describes the participation by various roles in completing tasks or deliverables.

Case Example:

Below is the organizational structure of Tesla Internal Revenue Service;



The roles and responsibilities of the management staff are as follows;

Executive Chairman

ROLE

To provide pragmatic and motivational leadership for the SIRS to achieve of its strategic objectives in a manner that fulfils the tax policy objectives of the State.

To drive performance and achieving revenue targets by securing a highly motivated workforce, using the latest technology.

RESPONSIBILITIES

- Act as the Chief Executive and Accounting Officer of the SIRS;
- Be responsible for the execution of the tax policies of the State government and the day-to-day administration of the SIRS
- To preside over meetings of the Board and Management.

Executive Director

The Executive Director (and Legal Adviser) cadre shall be responsible for:

1. Taking the leadership role in the implementation of strategic objectives/policies of the division;
2. Ensuring implementation of business objectives and the strategic goals of the SIRS;
3. Creating the business plan for the division;
4. Presenting a yearly work plan and budget of the division to Management for approval;
5. Managing the personnel of the division according to authorized personnel policies and procedures that fully conform to current laws and regulations;
6. Delegating authority to subordinates regarding policies and personnel matters;
7. Tracking the business performance of the various departments under the division against set work plans and targets;
8. Performing other duties as may be assigned by the Board or the Executive Chairman of the SIRS.

Responsibilities Assignment Matrix

- The Responsibility Assignment Matrix (RAM), also known as a Responsibility Accountability Matrix or RACI matrix is a key component of completing a goal successfully. RACI matrix is a grid of activities mapped against the responsible, accountable, consulted and informed stakeholders.
- It is a two-dimensional table with participants listed across the top and the activities or tasks listed down the horizontal side of the table. In the table are the RACI designations.
- When listing the tasks or activities, avoid trivial or generic activities, e.g., "attend meetings." Each activity or decision should begin with a good action verb, such as Evaluate, Create, Record, Schedule, Write, Operate, Plan, Update, Monitor, Prepare, Collect, Develop, Inspect, Train, or Authorize.

When the action verb implies a judgment or decision (e.g., evaluate, monitor, inspect, review), add a phrase to indicate the primary outcome. For example: "Analyze taxpayer compliance across tax head," or "Evaluate tax awareness strategies to determine most effective channel." Activities or decisions should be short, concise, and apply to a role or need, not to a specific person (keeping in mind that roles can be individuals, groups, or entire department).

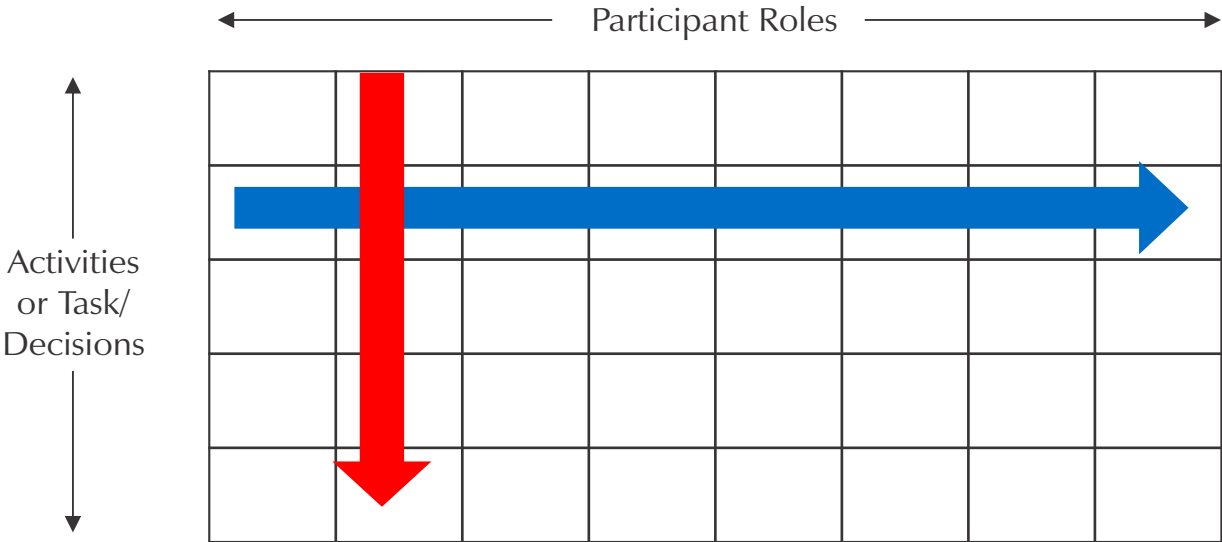
“Who’s involved”

	Role A	Role B	Role C	Role D
Activity/Task 1	R	A	C	I
Activity/Task 2	A	R	I	
Activity/Task 3	C	C		A
Activity/Task 4	R	I	I	A
Activity/Task 5	I	R	R	A

Source: Clarifying roles and responsibility with RACI, Flexwork Global (2016)

Analyzing the RACI Matrix

Upon completing RACI, managers should analyze the matrix to ensure completeness and address any discrepancies. This is referred to as vertical and horizontal analysis. Vertical analysis requires that managers should review the matrix by role, looking down the columns and what each person or team is assigned to. On the other hand, horizontal analysis requires them to examine across the rows at each of the individual tasks or activities.



Source: Clarifying roles and responsibility with RACI, Flexwork Global (2016)

Vertical Analysis

- **Too many Rs:** If an individual or team is listed on many tasks as Responsible, can they handle the workload? Remember that being responsible in RACI terms means that they are doing the work. Perhaps it may be better to break the tasks into smaller, more manageable deliverables for others to perform or offload the tasks onto someone else.
- **No spaces in columns:** If the individual(s) plays a part in every task or activity (even if it is as Consulted party), ask if they need to be involved in so many activities? Can Consulted individuals be reduced to Informed, or left to the individual's discretion when something needs particular attention? Not every role needs to have an assignment on every task.
- **No Rs, As, or Cs:** If an identified role is only informed, should they be eliminated from the matrix? Have processes changed to a point where other resources should be reutilized?
- **Too many As:** Does a proper "segregation of duties" exist? Should other groups/people be accountable for some of these activities to ensure checks and balances and accurate decision-making throughout the process? Is this a "bottleneck" in the process – will everyone be waiting for decisions or direction?

Horizontal Analysis

- **No Rs:** If a task has no one listed as Responsible, who is getting the job done? This may indicate that everyone sees himself or herself as an approver, or someone that can add their input or be informed but no one sees their role as taking the initiative.
- **Too many Rs:** This is the reverse of the problem above. With too many individuals labeled, as doing the work, are there too many hands involved? With so many people assigned to getting a specific activity done, will it create more confusion or conflict?
- **No As:** There must be someone Accountable for every task. No exceptions. Accountability should be pushed down to the most appropriate level.
- **More than one A:** One person, and only one person, should be Accountable to avoid confusion. Every person with an "A" will have a different view of how it is or should be done.
- **Too many Cs:** Remember that if someone is consulted, the task is conditional based on the Consulted party's input. Consulting too many individuals or groups may slow the activity down. Do all the identified groups or individuals really need to be consulted? Are there justifiable benefits in consulting this many?
- **Too many Is:** Do all the identified roles need to be routinely informed or only in exceptional circumstances?
- **Every box filled in:** If every box for a given task is filled in, it could indicate too many people may be involved.

Case Example:

Below is a Responsibility Assignment Matrix for the Executive Management of Tesla IRS;

Role	Executive Chairman	Executive Director (Corporate Services)	Executive Director (Revenue Operations)	Executive Director (Standards & Compliance)	Executive Director (ICT)	Executive Director (Legal & Enforcement)
Task						
Preside over meetings of the Board and Management	R	I	I	I	I	I
Identify and analyze compliance risks	I	C	A	R	C	C
Identify and register new tax payers	A	I	R	I	C	I
Rendering legal advice to, and providing legal representation in Courts/Revenue Tribunals	A	I	C	I	I	R
Promote a culture of continuous improvement by adapting innovative and customized technologies	A	C	I	I	R	I

Case Exercise:

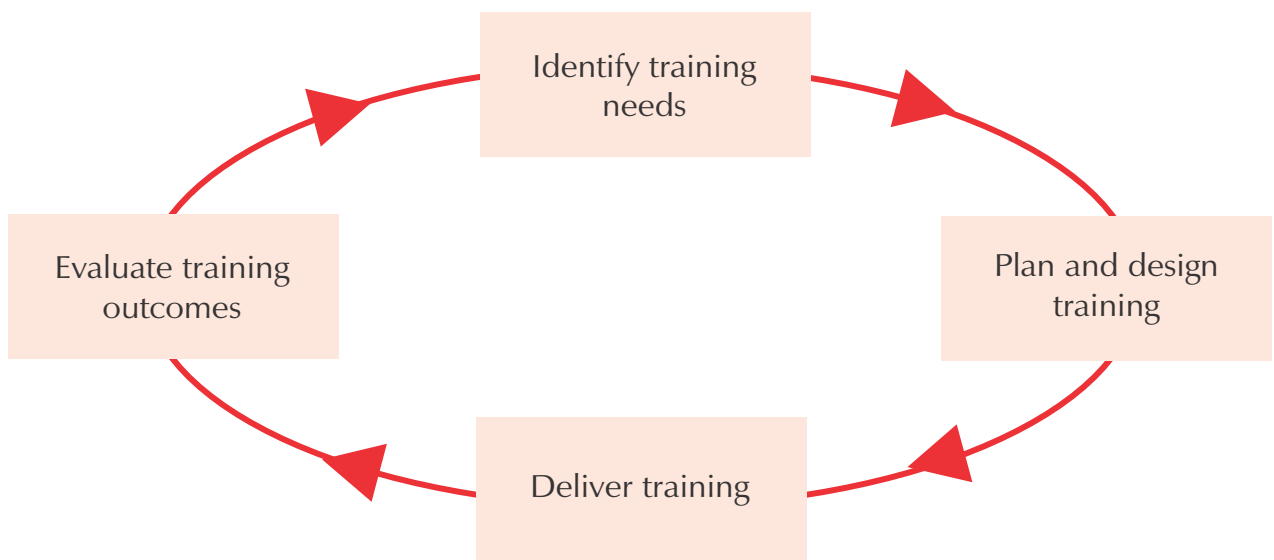
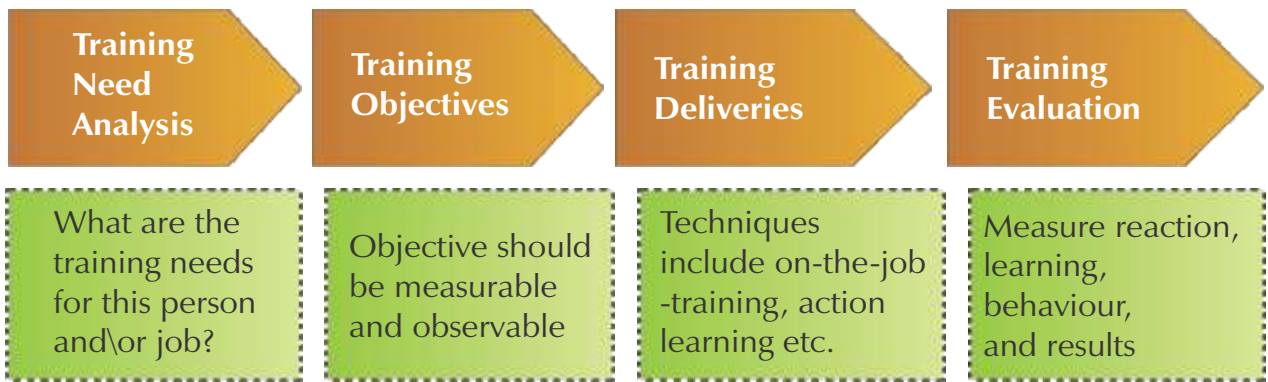
Using the template below, develop a Responsibility Assignment Matrix for the department/Division where you have a role within your SIRS.

Role						
Task						

Training and Development

Employee training and development is a broad term covering multiple types of employee learning. Training is a program that helps employees develop specific knowledge or skills to improve their performance in their current roles.

The difference between training and development management tends to lie in timing. Typically, training is the process by which people are taught critical skills. Participants gain knowledge to carry out their current responsibilities. The goal is to improve performance in the short term.



Step 1 – Identify training needs: These should be based on sound analysis and assessment of employees' capacity improvements needed to strengthen organisational performance. Needs analysis can be done at different levels and should then be prioritised based on the strategic objectives of the Service. Prioritisation is essential as it is unlikely resources will be sufficient to address all of the needs that will be identified.

Step 2 – Plan and design training: This can involve any of the formal off-the-job, on-the-job and experiential activities described in a subsequent section. The training objectives should be in line with identified needs and gaps and be measurable and observable.

Step 3 – Deliver training: Depending on the skill/competency to be developed, this can be carried out by someone with the relevant skills and knowledge in the organisation or may be outsourced. (Remember, the most effective training is relevant to the day-to-day challenges an officer is likely to face on the ground – and so training designed and delivered internally is more likely to meet this requirement.)

Step 4 – Evaluate training outcomes: This should take place at several levels to assess: whether the training was well delivered (by checking participants' reactions); whether the trainee has applied the new knowledge or skills at work (by checking with line managers after the event); and ultimately, by assessing whether the use of new skills has resulted in improved service delivery, operational efficiency or other organisational performance improvements.

Training Needs Analysis (TNA)

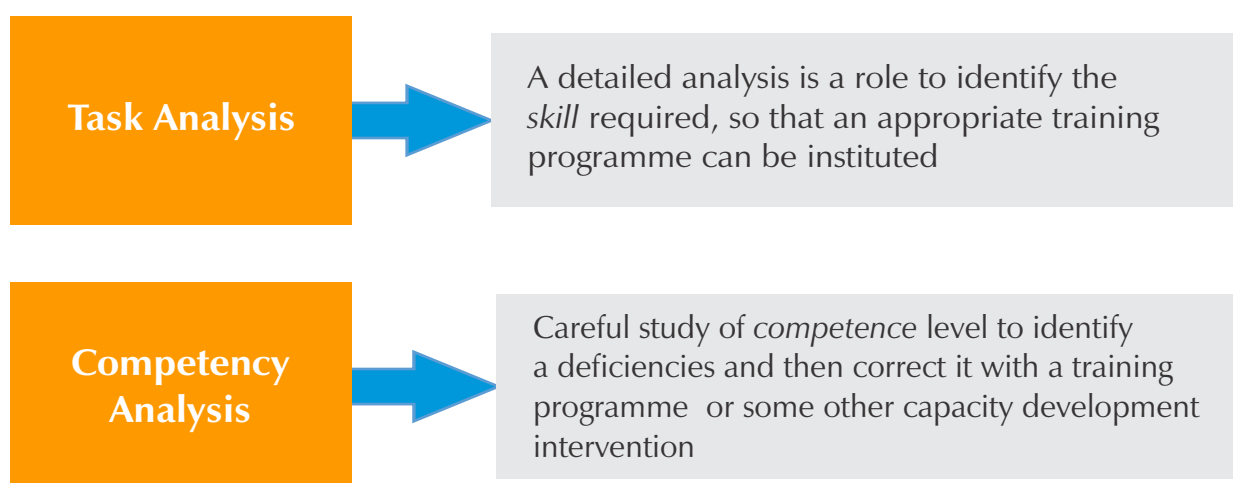
Training Needs Analysis (TNA) is the process of identifying the gap between employees' qualifications/skills and training requirements. Training needs analysis is the first stage in the training process and involves a procedure to determine whether training will indeed address the problem, which has been identified.

Purpose of Training Needs Analysis

A Training Needs Analysis (TNA) is used to assess an organization's training needs. The root of the TNA is the gap analysis. This is an assessment of the gap between the knowledge, skills and attitudes that the people in the organization currently possess and the knowledge, skills and attitudes that they require to meet the organization's objectives.

The training needs assessment is best conducted before training solutions are budgeted, designed and delivered. The output of the needs analysis will be a document that specifies why, what, who, when, where and how. More specifically, the document will answer these questions:

- Why do people need the training?
- What skills need imparting?
- Who needs the training?
- When will they need the new skills?
- Where will the training be conducted? and
- How may the new skills be imparted?



Types of Training Programme

Capacity building is achieved through individual and organisational learning. Learning occurs when individuals and organisations develop and use new ways of working, skills, competencies and behaviours.

Training is simply a purposeful process of facilitating individual learning. This can be done in many ways, including **formal off-the-job training and education, a variety of on-the-job training activities, and a range of other ways of assisting the individual to learn from their normal work activities and experiences.** The table below gives some examples of the variety of activities, which should be considered as training, and be included in any training policy.

Formal Off-the-Job Training & Education	On-the-Job Training Activities	Learning from Normal Work Activities and Experiences
<ul style="list-style-type: none"> ● Rapid knowledge and skills acquisition ● Technical and professional skills ● Can be expensive ● Formal short and long training courses and events ● Ongoing professional development i.e. training/lectures/Conferences to keep up to date with latest trends 	<ul style="list-style-type: none"> ● Good for ensuring that new knowledge and skills are applied to improve workplace performance ● Must be well managed ● Mentoring, i.e. pairing a less experienced individual with a more experienced individual to help them develop a specific skill or competency ● Coaching, i.e. effective, personalized management and development support for a named individual ● Performance management, i.e. the manager works with the officer to help him/her develop structured performance targets and objectives to help him/her reach their full potential and support their ongoing career development. 	<ul style="list-style-type: none"> ● Reinforces a continuous organisational learning culture ● Depends on committed and skillful line managers ● Knowledge sharing, i.e. regular knowledge sharing sessions to keep knowledge fresh, identify challenges and discuss common issues ● Deployment, i.e. structured job rotation ● Working session, i.e. informal/formal workshop designed to achieve specific objectives

OFF THE JOB

Formal Course	<ul style="list-style-type: none"> ● Does not interfere with job ● Provides for fact learning
Simulation	<ul style="list-style-type: none"> ● Helps transfer of learning ● Creates lifelike situations
Wilderness Trip	<ul style="list-style-type: none"> ● Build teams ● Builds self-esteem

ON THE JOB

Job Instruction Training	<ul style="list-style-type: none"> ● Facilitates transfer of learning ● Does not require separate facilities
Apprenticeship Training	<ul style="list-style-type: none"> ● Does not interfere with real job performance ● Provides extensive training
Job rotation	<ul style="list-style-type: none"> ● Gives exposure to many jobs ● Allow real learning
Mentoring	<ul style="list-style-type: none"> ● Gives exposure to many jobs ● Allow real learning

Evaluating Training Effectiveness

To measure learning, start by identifying what you want to evaluate (These could be changes in knowledge, skills, or attitudes).

It is often helpful to measure these areas before and after training. So, before training commences, test your trainees to determine their knowledge, skill levels, and attitudes.

Why should a training programme be evaluated?

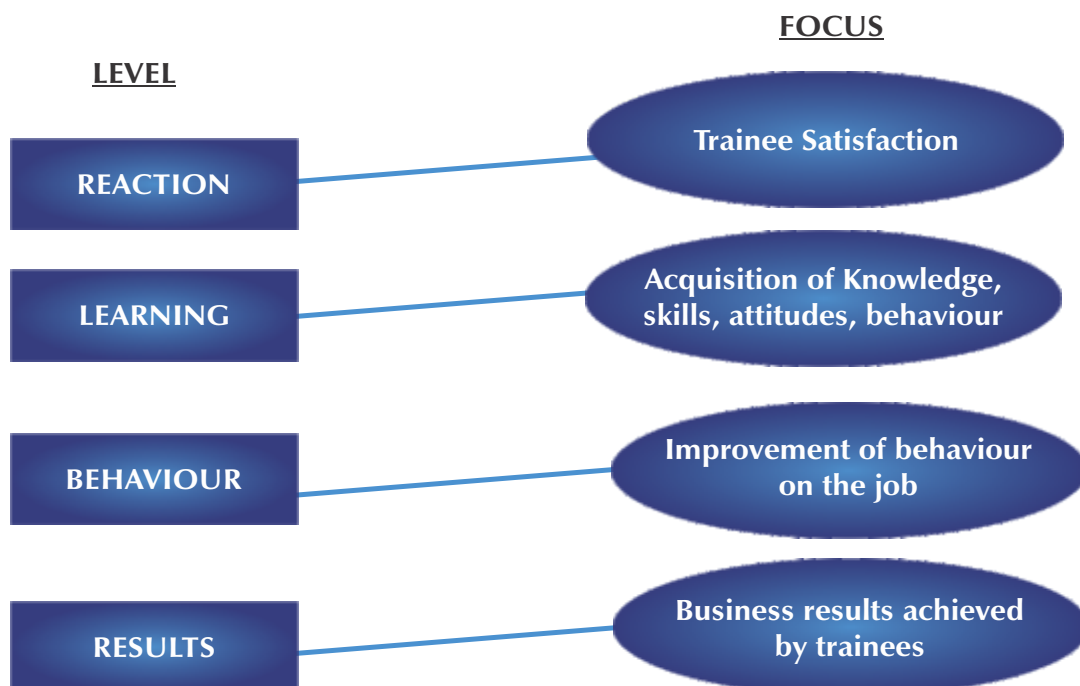
- To identify the programme's strengths and weaknesses
- To assess whether content, organisation and administration of the programme contribute to learning and the use of training content on the job
- To identify which trainees benefited most or least from the programme
- To determine the financial benefits and costs of the programmes
- To compare the costs and benefits of training versus non-training investments
- To compare the costs and benefits of different training programmes to choose the best programme

Kirkpatrick's Four-Level Training Evaluation Model

Kirkpatrick's Four-Level Training Evaluation Model can help managers objectively analyze the effectiveness and impact of training staff, so that they can improve in the future.

Donald Kirkpatrick, Professor Emeritus at the University of Wisconsin published his Four-Level Training Evaluation Model in 1959, in the US Training and Development Journal. The model was then updated in 1975, and again in 1994, when he published his best-known work, "Evaluating Training Programs."

The four levels are:



Level 1: Reaction

This level measures how trainees respond to training. Often, managers want staff to feel that the training was a valuable experience, and satisfied with their choice of instructor, topic, resource material, presentation, and venue.

It is important to measure reaction, because it helps managers understand how well the training was received by the staff. It also helps managers improve the training for future trainees, including identifying important areas or topics that were not included in the training.

Level 2: Learning

At level 2, managers measure what trainees have learned. How much their knowledge increased because of the training? When managers plan training sessions, it is expected that they conceive specific learning objectives, which will serve as reference points for post training assessments. Keep in mind that one can measure learning in different ways depending on these objectives, and depending on whether interests lie in changes in knowledge, skills, or attitude. It is important to measure this, because knowing what trainees are learning and what they are not will help to improve future training.

Level 3: Behaviour

At this level, managers evaluate how far trainees have changed their behavior, based on the training they received. Specifically, this looks at how trainees apply the new skills/knowledge gained.

It is important to realize that an employee's behavior can only change if conditions are favorable. For instance, imagine one has skipped measurement at the first two Kirkpatrick levels and, when looking at the group's behavior, one observes that no behavioral change has taken place. Therefore, one can assume that the trainees have not learned anything and that the training was ineffective.

However, just because behavior has not changed, it does not mean that trainees have not learned anything. Perhaps, their line managers are not allowing them apply the new knowledge or maybe they have no desire to apply the knowledge themselves.

Level 4: Results

At this level, the manager analyzes the final results of the training. This includes predetermined outcomes assumed to be good for business, employees, or the bottom line.

Usefulness of Kirpatrick Model as an Evaluation Tool for Training Effectiveness

By going through and analyzing each of these four levels, the manager gains a thorough understanding of how effective the training was, and how it can be improved upon. However, the model is not practical in all situations because measuring effectiveness of training with the model can be time and resource consuming.

Outcomes used in Evaluating Training

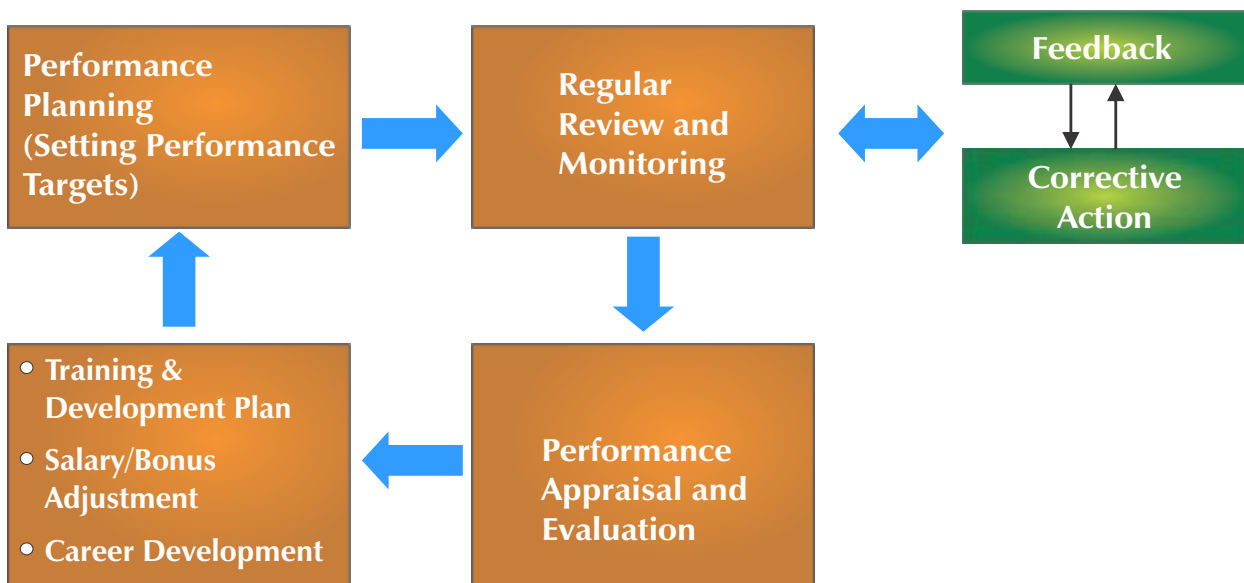


Performance Management

Performance management is a process by which managers and employees work together to plan, monitor and review an employee's work objectives and overall contribution to the organization.

It can also be defined as a set of management processes, often supported by information technology that help improve management, strategy execution and decision making in organisations. Performance management processes help organisations define strategic objectives, measure performance, conduct analysis and report performance, as well as aligning people and culture. Performance management is a much broader function of human resources (HR), as it encompasses activities such as joint goal setting, continuous progress review and frequent communication, feedback and coaching for improved performance, implementation of employee development programmes and rewarding achievements.

The process starts with the joining of a new incumbent in a system and ends when an employee quits the organisation. It is very much cyclical and continuous in nature as shown in the diagram below.



Some of the guiding principles of effective performance management are listed below:

1. Performance management should align with your organization's strategic direction and culture
2. There is an objective employee performance management system for employees which managers are trained in and to which they are committed
3. The individual's goals should be aligned with the department goals, and the department should be evaluated as well as the individual
4. Individual performance assessment is linked to agreed targets or service standards and involves at least an annual assessment; ratings should be given based solely on performance
5. Results of performance assessment are available to respective employees, properly filed and added to an HR database
6. There are rewards and sanctions for good and poor performance, which include enhanced or delayed promotion
7. Operation of the system is monitored by the central human resources management (HRM) function, and remedial action is taken when necessary
8. An employee's position should not dictate whether he/she has more or less access to the highest level of ratings; supervisors should be able to articulate to employees at all levels what it takes to achieve excellence, to accomplish major goals, and to make unique contributions worthy of the highest level ratings
9. Goals and expectations can be modified during the evaluation period as long as they are communicated to, and discussed with, the employee in advance of the assessment; changes should be made in writing
10. Performance management should provide training and development opportunities for improving performance
11. Performance management should support staff in achieving their work and career goals by identifying training needs and development opportunities
12. Performance management should support administrative decision-making about promotions, terminations, compensation and rewards
13. Performance expectations include all job outcomes:
 - Impact of the employee on 'customers'
 - Services and products delivered by the employee
 - Processes used and policies followed
 - Organisational values demonstrated on the job.

It includes activities which ensure that goals are consistently met in an effective and efficient manner.

Performance Management Cycle

Performance management involves much more than just assigning rating. It is a continuous cycle that involves:

1. Planning work in advance so that expectations and goals can be set;
2. Monitoring progress and performance continually;
3. Reviewing employee performance

Phase 1 – Planning

The planning phase is a collaborative effort involving both managers and employees during which they review the employee's job description to determine if it reflects the work that the employee is currently doing. If the employee has taken on new responsibilities or the job has changed significantly, the job description should be updated.

Setting objectives and measurements

Often the most difficult part of the planning phase is finding appropriate and clear language to describe the performance objectives and measures or indicators of success. Objectives and indicators need to be SMART

Specific: Specify clearly what is to be done, when it is to be done, who is to accomplish it and how much is to be accomplished.

Measurable: Ask questions such as: How much? How many? How will I know when it is accomplished? Multiple measures should be used if possible, for example, quantity, quality, time frame and cost.

Attainable: Ensure there is a reasonable path to achievement and feasible odds that you will get there.

Realistic: The objective needs should match the level of complexity with the employee's experience and capability and no insurmountable forces outside the control of the employee should hinder its accomplishment.

Time-bound: Be clear about the time frame in which performance objectives are to be achieved. In most cases, objectives are to be completed by the end of the performance review period.

★ Good Practice

Writing SMART objectives:

Action verb + Object of the action verb + Measures

Example: For an employee (Assistant Manager) who is responsible for supervising Revenue Officers in a Large Tax Office.

SMART Objective 1: Conduct monitoring visits to the Large Tax Office on a weekly basis to assess the performance of Revenue Officers against the set targets.

SMART Objective 2: Provide written updates on the work of the Revenue Officers on a quarterly basis.

Not SMART: Visit the Large Tax Office and see how the Revenue Officers are doing.

Phase 2 — Monitor

For a performance management system to be effective, employee progress and performance must be continuously monitored. In the monitoring phase, the employee and manager should meet regularly to;

- Assess progress towards meeting performance objectives
- Identify any barriers that may prevent the employee from accomplishing performance objectives and what needs to be done to overcome them

- Share feedback on progress relative to the goals
- Identify any changes that may be required to the work plan as a result of a shift in organization priorities or if the employee is required to take on new responsibilities
- Determine if any extra support is required from the manager or others to assist the employee in achieving his or her objectives

Example

"You are always late."

This statement is general and judgmental. It does not address the performance issue effectively.

"You were late 3 times last week. When you arrived late for the staff meeting, you missed an important discussion about our new fundraising campaign."

This statement is factual and specifically addresses the performance issue and the impact of being late.

Phase 3 — Review

The performance assessment or appraisal meeting is an opportunity to review, summarize and highlight the employee's performance over the course of the review period.

Appraisal rating used in reviews, summarise on a predefined scale the views of the appraising manager on the level of performance achieved. A rating scale should assist the manager make sound judgments and it enables those judgments to be categorised to inform performance or simply to produce an instant summary for the record of how well, or not so well, someone is doing. Rating scales can be alphabetical (a, b, c, etc), or numerical (1, 2, 3, etc). The alphabetical or numerical scale points are often given brief, associated descriptions, for example, a = excellent, b = good, c = satisfactory and d = unsatisfactory. Alternatively, scale levels may be more helpfully described as follows:

- **A = Exceptional performance:** exceeds expectations and performance objectives set in all areas and consistently makes an outstanding contribution to the department and SIRS, extending the impact of the role
- **B = Good performance:** consistently performs in a thoroughly proficient manner and exceeds expectations and performance objectives set in some areas
- **C = Meets requirements:** meets the basic requirements of the role, although there are significant areas for development. Does not meet all performance objectives set
- **D = Unacceptable performance:** performance is below the required standard and fails to meet the basic requirements of the role; shows poor commitment to performance improvement or a lack of ability, which should have been discussed prior to the performance review.

In order to ensure ratings remain as objective as possible it is important that all performance objectives are SMART as indicated in the planning section above (specific, measurable, achievable, relevant, time-bound). This will reduce subjective arguments of 'he said/she said' as it should be obvious whether the agreed targets have been met.

Types of Appraisal

There are different types of performance appraisal strategies to choose from. Knowing there are options available should give you the flexibility to find the right type of appraisal method for the needs of your SIRS or department.

Some examples are outlined below:

Self-Appraisal. The officer assesses his/her performance against a set of pre-agreed performance objectives. While often extremely subjective, such assessments can help the manager identify perception gaps and better prepare for the face-to-face appraisal discussion.

Manager Appraisal. This is the most well-known method. The manager provides feedback on how well the officer has performed against the objectives set, citing examples, and agrees performance objectives for the next assessment period. Development areas are identified to help the officer reach his/her full potential.

360° Appraisal. This type of appraisal is not suitable for all officers as it is time consuming and may not be meaningful unless a structured approach is adopted. Feedback is collected from peers, colleagues and 'clients' to give the manager a rounded picture of how they interact with others and respond in a variety of situations. To be meaningful, however, those approached for feedback should be able to provide this anonymously and because they have regular professional contact with the individual being assessed. The feedback provided is for the eyes of the manager only and should not be repeated verbatim to the officer being assessed. Feedback is mainly meant for development planning and discussion.

A sample of an Appraisal form with its three parts is shown below; Part A is to be filled by the employee and includes an assessment of self, Part B to be filled by the supervisor and focuses on employee's competencies, Part C is to be filled by the supervisor and includes feedback, comments and actions to be taken.

QUARTERLY PERFORMANCE APPRAISAL FORM

Part A

1. Employee Information *(To be completed by employees)*

Surname First Name

Other Name(s)

Job Title

Rank/Salary Level

Division/Department

KPI Score Achievement Weighted Score
 Column 1% Column 2 Column 3

2. Key Performance Indicators (KPIs) as agreed with Supervisor

- i.
- ii.
- iii.
- iv.
- v.

Totals

3. Self appraisal against KPIs

- a. Performance challenge(s)

- b. Suggestions to remediate challenge(s)

- c. Areas for improvement/focus (skills, performance, behavioral gaps)

- d. Suggested actions to remediate gaps (state as many as may be applicable)

Part B

1. Competencies Evaluation (To be completed by Supervising Officer)

Supervisors should be aware that they are expected to be objective in their appraisal as they will be held responsible for unrealistic ratings (especially the U and H ratings as these ratings will be defended before Management)

Please rate/score staff as provided below:

Competency Evaluation Ratings (Total Score of 30)						
S/N	Competency Description	High performer (5.0)	Exceeds expectation (4.0)	Meets expectation (3.0)	Needs improvement (2.0)	Unacceptable (1.0)
		H	E	M	N	U
1.	Job knowledge: Possesses required skills and knowledge to perform the job					
2.	Results orientation: Continually seeks to accomplish critical tasks with measurable results; Overcomes obstacles and makes adjustments to achieve results; Focuses self and others to achieve targets aligned with business goals					
3.	Quality: Completes tasks according to specification with minimum supervision; Thoroughly follows standard procedures and keeps relevant records while paying attention to detail					
4.	Desire to improve: Continuously looks for ways to improve and promote quality; Applies feedback to improve performance					
5.	Performance impact: Makes an immediate and long lasting positive impression on others; Has presence and comes across with credibility; Shows confidence in self and others					

6.	Ethics: Displays high level of professional attitude, integrity and encourages others to do same; Able to challenge unwholesome behavior when necessary					
7.	Initiative: Strive to learn and improve; Seeks out ways to improve; Does not remain idle; Hardworking and self motivated					
8.	Communication: Organize and express ideas clearly (both oral and written)					
9.	Inter-personal skills: Sensitive to the needs, feelings and capabilities of others, approachable in a non-threatening stance, has respect for others and a good mixer					
10.	Team player: Contributes effectively when working in a team to achieve group objectives; Provides skills that complement other team members to enhance team spirit.					
Total Rating						
Grand Total Rating						
Weighted score						

Note:

- U: This indicates that the criterion being assessed was performed at a totally unacceptable level
- N: This indicates that the criterion being assessed did not meet job specification
- M: This shows that the criterion being assessed meets the job specification
- E: This shows that there is significantly high level of performance, which exceeds job expectation
- H: This is outstanding display of performance, which is readily visible to the highest level of management

2. Please justify B1 ratings

SN	Summary of Scores	Scores	Weighted Score
1.	KPI (total sum)	70	
2.	Competence Evaluation Score	30	
	Totals	100	

Part C.

i. Supervising officer's comments

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Name Rank

ii. Employee's comments

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Name Rank

Defining Performance Standards: Balanced Scorecard

A performance standard is a management-approved expression of the performance threshold(s), requirement(s), or expectation(s) that must meet a particular level of performance. Performance standards provide the employee with specific performance expectations for each major duty. They are the observable behaviors and actions, which explain how the job is to be done, and results that are expected for satisfactory job performance.

While the list of Major Job Duties tells the employee what is to be done, performance standards provide the employee with specific performance expectations for each major duty.

Performance standards are based on the position, not the individual. They are observable and specific indicators of success.

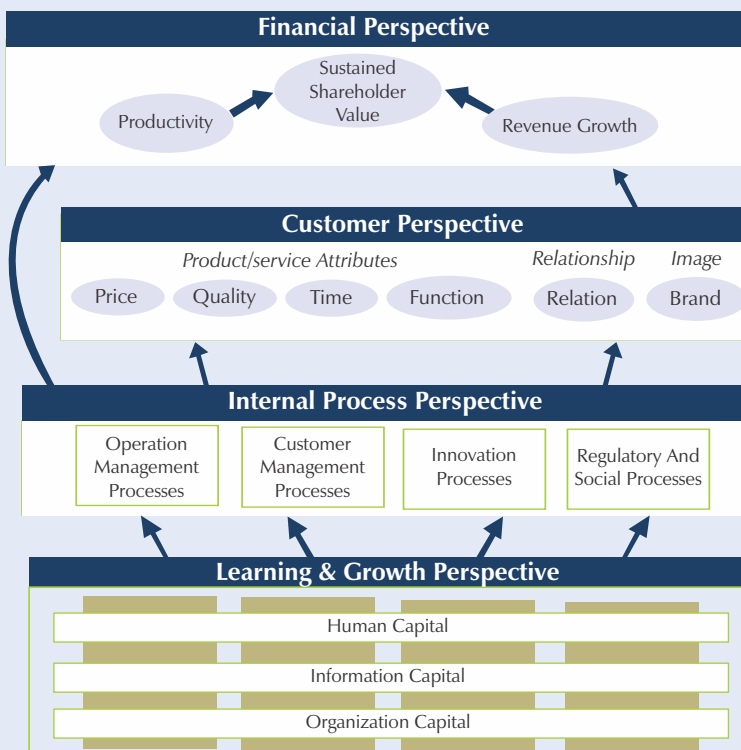
Balanced Scorecard

A balanced scorecard (BSC) is a performance metric used in strategic management to identify and improve various internal functions of an organisation and their external outcomes. It is used to measure and provide feedback to management. Organisations use the BSC to:

1. Communicate what they are trying to accomplish.
2. Align the day-to-day activities of an employee that everyone is doing with the over-arching strategy of the organization.
3. Prioritize projects, products, and services.
4. Measure and monitor progress towards strategic targets

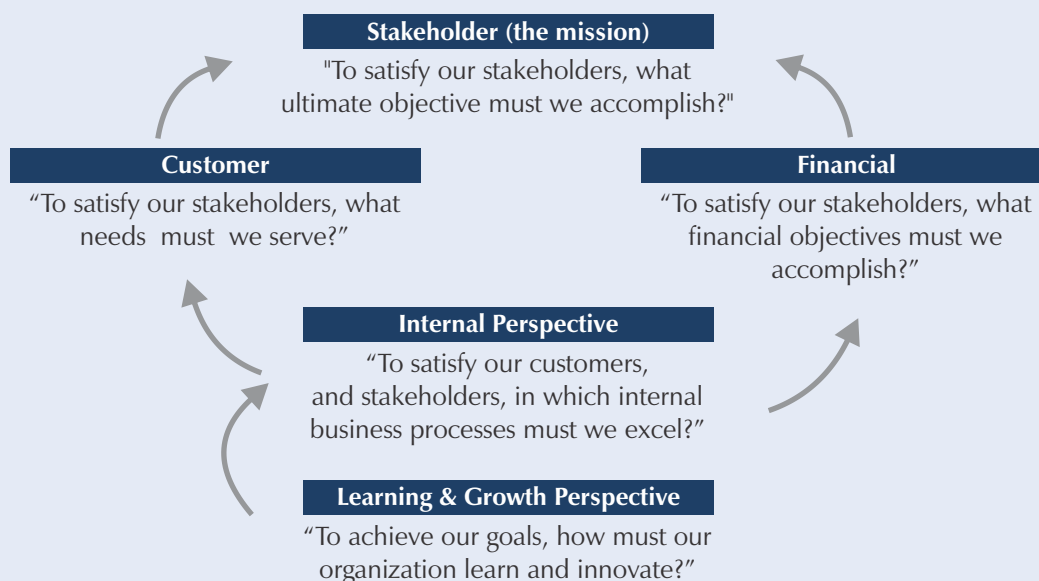
A Strategy Map is a diagram for documenting the primary strategic goals being pursued by an organisation with the aim to Focus Change by Clarifying Priorities.

Sample strategy map



- 4 business perspectives pull together proven management concepts into a single framework
- Cause-and-effect relationships define the logic that converts intangible assets to tangible outcomes
- It should contain the story of how the organization creates value:
 - Financially: The economic model of key levers driving financial performance. A lag indicator, provides the tangible definition of value.
 - Customer/Shareholder: The identification of targeted customer segments and their value proposition defines the source of value.
 - Business processes: The process-focused view of the business using the value chain to create value for the customer and shareholder.
 - Learning and Growth: Intangible assets must be aligned with the key processes to drive performance.

Four Business Perspectives Model Adaptation for Public Sector



Case Example:

Tesla State Internal Revenue Service (TIRS) has the following elements in its big picture strategy plan:

Vision: To become the most efficient and transparent revenue generating agency in Nigeria built on integrity, accountability and taxpayer's confidence for the effective and efficient governance of Tesla State.

Mission: To render value added services to taxpayers, by being firm and fair, entrenching a sustainable system that will encourage massive voluntary tax compliance

Core Values: Integrity, Innovation, Teamwork, Transparency, Prompt service

However, to succeed in achieving these lofty elements of the plan, the organization has to break these into smaller goals, which will be assigned to departments and in turn broken down into smaller goals for all employees in the organisation. In this manner, the TIRS has effectively bridged the gap between organisational goals and organization operations and can easily assess organization performance as shown in table below;

Organizational Perspectives	Managerial Concerns	Strategic Objectives	Key Performance Indicators (KPIs)
FINANCIAL	Dwindling Federation Allocations	(I) Achieve 40% of total recurrent revenue contribution to State Funding Mix	IGR percentage growth rate over preceding years or against a set target.
STAKEHOLDER VALUE	Deficiency of existing taxpayers' service structure and service skills prohibit high quality taxpayer services, documentation/record keeping, speed and attitude (team spirit, cooperation)	(ii) Increase the total IGR Provide requisite structures, systems and training to provide service delivery in the right manner.	- No. of Staff trained - No. of approved taxpayer guides targeted and successfully issued. No. and spread of approved taxpayer forums carried out.
INTERNAL PROCESSES	Taxpayer compliance levels are low by best-practise comparisons. Hence creating shortfalls in revenue potentials while decreasing the incentive of voluntary compliance, as compliant taxpayers are discouraged by the large number of non-compliant taxpayers.	(I) Achieve 80% compliance rate for companies by 20XX (i) Achieve 60% compliance rate for enterprises by 20XX	- Percentage of relevant registrations under the PAYE scheme against registered companies records from CAC - Percentage of Filed Returns on Direct Assessment relative to population with TIN. - Percentage of payments collected verses assessments raised. - No. of successful prosecutions.
LEARNING & DEVELOPMENT	To improve work efficiency, all staff members must acquire minimum basic operational and ICT Skills. This a critical concern considering the future implementation of ITAS	- Achieve 100% training hours and computer literacy to enable the use of ICT tools in all field offices across the Service by 20XX	- Percentage of eligible staff who attend ICT & operational training/sensitization workshop. - No. of offices with Internet access - No. of training hours per staff.

Case Exercise:

With the job analysis done, identify where and how your job correlates with your organizations' strategic plan in terms of vision, mission and core values

Assessing Performance Capacity: Strength, Weaknesses, Opportunities and Threats (SWOT)

SWOT refers to strengths, weaknesses, opportunities and threats. The analysis is carried out by the management team to identify internal and external factors that will affect the Service's future performance. The Service's strengths and weaknesses are **internal factors**, while opportunities and threats deal with **external factors**. SWOT analysis is done as part of the overall corporate planning process in which financial and strategic goals are set for the upcoming year and strategies are created to accomplish these goals.

External Environment	Threats	Confront	Avoid
	Opportunities	Exploit	Search
		Strengths	Weaknesses
		Internal Environment	

A SWOT analysis helps find the best match between environmental trends (opportunities and threats) and internal capabilities.

- A strength is a resource or capacity the SIRS can use effectively to achieve its objectives.
- A weakness is a limitation, fault, or defect in the SIRS that will keep it from achieving its objectives.
- An opportunity is any favorable situation in the Service's environment. It is usually a trend or change of some kind or an overlooked government policy that warrants taxpayers to be compliant.
- A threat is any unfavorable situation in the Service's environment that is potentially damaging to its strategy. The threat may be a barrier, a constraint, or anything external that might cause problems or damage.

An effective strategy is one that takes advantage of the Service's opportunities by employing its strengths mitigates threats and correcting or compensating for weaknesses. The first part of any SWOT analysis is to collect a set of key facts about the organization and its environment. This will include facts about the Service's competition (competing MDAs & LG statutory collections that share jurisdiction with the SIRS, especially where there is no harmonized law authorizing the SIRS as sole collector), financial resources, facilities, employees, technology, tax literacy and advocacy channels, management, environmental setting (e.g. Technological, political, social, and economic trends), history and reputation.

The second part of a SWOT analysis is to evaluate data to determine whether they constitute strengths, weaknesses, opportunities or threats for the SIRS. The individuals in a group may do this independently, results and compare afterwards. It is important to note that any given fact may give rise to more than one evaluation, and so to ask – "how may this fact be considered as an opportunity as well as a threat?" "how may this apparent strength turn out to be a weakness?" "how does this weakness really represent a strength?"

Case Exercise:

Below is a sample of a SWOT analysis conducted at a strategy planning retreat of the management of TIRS. The participants were clustered into groups and were asked to identify what they perceived were the strengths, weaknesses, opportunities and threats the IRS were exposed to.

GROUP 1				
Members	Strengths	Weakness	Opportunities	Threats
Mr. Hakus Bey, Mrs. Judith Ona, Alh. Musa Obi	Backing of the tax law	Staff lacking technical capacity and competence to implement	Political goodwill of the Governor	Economic recession
	Massive workforce			
		Poor information gathering	Leveraging on automation, ITAS	Inability to achieve targets

The overall assessment as compiled from each group presented the following outcome;

<p>S- strength</p> <ul style="list-style-type: none"> - Political will by the government - Knowledge of taxation - Experience - Financial and administrative autonomy - Fully backed by the law - Skills acquired through workshops 	<p>W- weakness</p> <ul style="list-style-type: none"> - Lack of capacity - Absence of automation - Lack of training and capacity development - Absence of proper synergy between MDA and LGA - Lack of coordinated sensitization - Inadequate material resources - Poor placement of staff to appropriate departments - Overlap between departments - Poor documentation and record keeping - Lack of properly trained receptionists/TPS desk - Frequent service delays - Lack of staff motivation
<p>O- opportunity</p> <ul style="list-style-type: none"> - Ready revenue base - Support by the State government - Zeal and commitment of the current management - Prompt payment to third parties involved in operating process of the Service - Ability to recover substantial part of collection arrears from MDAs/LGAs - Large quantum of tax arrears 	<p>T – threat</p> <ul style="list-style-type: none"> - Taxpayer apathy - Lack of funding - Inadequacy of facilities e.g. cars etc. - Poor cooperative attitude of MDA and LGA with tax collection - Inconsistent information from staff to public - Lack of public awareness on the new tax law.

Case Exercise:

Cluster participants into groups. Each staff should identify and list the Strengths, Weaknesses, Opportunities and Threats in the IRS. Compare the analysis of each group and compile results to determine overall outcome.

Appraising Performance: Key Performance Indicators (KPIs)

Performance appraisal is the process of assessing an employee's performance comparing their present performance with established standards in the workplace. Subsequently, feedbacks are provided to employees about their performance level with the aim to improving their overall performance and that of the organization.

When appraising performance of an employee or a department or the organization, the use of key performance indicators (KPIs) introduce objectivity into the process.

Key Performance Indicators (KPIs)

Also known as key success indicators (KSIs), key performance indicators help organizations and employees define and achieve their goals. KPIs are a form of performance measurement and are commonly used at the operational level (to guide operations towards pre-determined goals) and at the staff appraisal level (to help employees stretch themselves and have an end goal in sight). Employee KPIs often feed into operational KPIs, to ensure that staff work towards the goals of the organization. When selecting KPIs at a higher level (i.e. for the organization rather than for individual employees as part of the appraisal process), management frameworks may be used to find out what is important to the organization and therefore what the KPIs should focus on.

KPIs can be split into sub-groups, including:

Quantitative indicators: Which can be measured numerically

Qualitative indicators: Which can't be measure numerically

Directional indicators: Which specifies whether an organization is improving or not

Process indicators: Which measure the efficiency of a specified procedure

KPIs often follow SMART objectives, meaning they must be Specific, Measurable, Achievable, Relevant to the organization and Time-dependent. They are used to monitor the implementation and effectiveness of an organization's strategy, the gap between actual and targeted performance and help determine the organisation's operational efficiency.

Good KPIs:

- Provide an objective way to see if the organisation's strategy is working
- Offer a comparison that gauges the degree of performance change over time
- Focus employees' attention on what matters most for the organization to succeed
- Allow measurement of accomplishments, not just of the work that is performed
- Provide a common language for communication
- Help reduce intangible uncertainty

Case Example:

Below is a schedule listing the Job description and Key Performance Indicators to benchmark expectations for the assigned staff positions in TIRS;

SAMPLE KEY PERFORMANCE INDICATOR FOR REVENUE OPERATIONS STAFF

S/N	Staff	Job Description	KPIs
1	<p>Executive Director</p> <p>Revenue Operations</p>	<ul style="list-style-type: none"> ● Head of division ● To superintend/oversee/ supervise all day-to-day management of the activities of the division ● Work with Management Team to develop annual revenue targets ● Develop operational plans for the division and ensure the availability of operational materials to ensure the smooth running of the Division ● Work with Zonal Coordinators to allocate targets for Area Offices ● Ensure that MDAs and LGCs issue demand notices in line with the State Tax Law. ● Work with Zonal Coordinators to ensure that strategic and proactive measures are put in place to ensure deviations from set targets are corrected. ● Work with Zonal coordinators to ensure that non-compliant taxpayers are forwarded to Standards and compliance for enforcement or audit ● Collaborate with the Director, Admin and Finance to determine suitable personnel to be assigned to offices as controllers field staff ● To determine training needs of staff and advise on appropriate training to ensure that staff are technically up to date with the tax laws. 	<ul style="list-style-type: none"> ● Achieve 100% tax revenue target collection by 31st December 20XX ● Ensure that at least 50% of active taxpayers adopt self-assessment by 31st December 20XX ● Increase taxpayer database by at least 70% by end of December 20XX ● Achieve 100% target on the newly introduced Hotel, Restaurant consumption tax by 31st December 20XX ● Achieve 100% revenue collection for demand notes served by MDAs and LGCs by 31st December 20XX ● Ensure that staff in the Division attend at least one training by December 20XX ● Achieve 100% increase in revenue from informal sector by December 20XX
2	<p>General Managers (Zonal Coordinators)</p>	<ul style="list-style-type: none"> ● Oversees the day to day management of the of the zone ● Relate directly with Executive Director Revenue Operations/Headquarters in respect of all issues affecting the zone ● Develop and oversee operation/action plan for the zone ● Set revenue targets to Area Offices within the Zone 	<ul style="list-style-type: none"> ● Achieve 100% collection target for both taxes and non-tax revenue by 31st of December 20XX. ● Ensure that at least 50% of the taxpayers file self-assessment by 31st December 20XX

		<ul style="list-style-type: none"> ● Provide support to field offices to ensure they achieve set revenue target ● Assess and determine the staffing requirement of offices in the zone ● Ensure that the taxpayer database in the zone is continuously expanded by identifying and registering new taxpayers ● Identify the training needs of staff in the zone and identify and put in place training to meet these gaps ● Monitor the area offices in the region and ensure they are effective in discharging their functions ● Provide the tax audit unit with the necessary support to carry out their duties ● Prepare weekly/monthly/quarterly/annual reports for the zone 	<ul style="list-style-type: none"> ● Improve the number of taxpayers in the database by at least 50% of previous year by 31st December 20XX ● Ensure at least 100% increase revenue collection from the informal sector by 31st December 20XX ● Organize at least three taxpayer education, enlightenment and engagement programs by 31st December 20XX ● Ensure that staff in the zone attend at least one training by 31st December 20XX ● Audit and conclude at least 100 cases and collect the additional tax by 31st December 20XX ● Submit monthly reports on or before 10 days after the end of the month
3	General Manager, Public Sector	<ul style="list-style-type: none"> ● Oversees the day to day management of the zone ● Relate directly with Executive Director Revenue Operations/Headquarters on all issues affecting the zone ● Develop operations/action plan for the zone ● Set revenue targets to area offices within the zone ● Provide support to field offices to ensure they achieve set revenue targets ● Assess and determine the staffing requirement of offices in the zone ● Relate with MDAs/LGCs to ensure their needs are met and that they comply with the provisions of the State Tax Law. ● Monitor the revenue collection performance of all MDAs/LGAs. ● Collect and distribute demand notices to MDAs/LGCs ● Collate demand notices served by MDAs/LGCs and distribute to relevant offices to ensure collection 	<ul style="list-style-type: none"> ● Ensure that MDAs/LGCs are supplied with demand notices by 31st January 20XX ● Collate demand notices served by MDAs/LGCs and distribute to Area Offices by 31st March 20XX ● Ensure that 100% of the demand notices received from MDAs/LGCs are collected by 31st December 20XX ● Organize at least one workshop/training for MDAs/LGAs on their responsibilities by 31st December 20XX ● Ensure that staff attend at least one training by 31st December 20XX ● Submit monthly reports on or before 10 days after the end of the month

4	Head, Stamp Duties	<ul style="list-style-type: none"> ● Supervise and coordinate the operations of stamp duty ● Adjudication of instruments ● Ensuring that documents submitted for stamping are stamped ● Continuously look for ways to improve collection from stamp duty and capital gains tax ● Organize and sensitize members of the public on the importance of stamping their documents. ● Signing of stamped documents ● Safe keeping of security documents ● Collate intelligence information from documents submitted for stamping and forward to the Personal Income Tax Unit 	<ul style="list-style-type: none"> ● Achieve 100% collection target for stamp duties and Capital Gains Tax ● Ensure at least 100% increase filing of documents for stamping by 31st December. ● Ensure that documents submitted are stamped within 48 hours after payment of the duty. ● Submit intelligence information to PIT monthly
5	Area Revenue Controllers	<ul style="list-style-type: none"> ● Oversees the day to day management of the Area Office ● Relate directly with the Zonal Coordinator on all issues affecting the Area Office ● Develop operations/action plan for the office ● Set revenue targets for units/staff in the Area Office ● Provide support to staff within the office to ensure the achieve set revenue target set for them ● Assess and determine the staffing requirement of departments in the area office ● Ensure that the taxpayer database in the area office is continuously expanded by identifying and registering new taxpayers ● Identify the training needs of staff in the area office, identify and put in place training to meet the gaps ● Monitor the staff in the area office and ensure they are effective in discharging their functions ● Collate names of recalcitrant or non-compliant taxpayers for enforcement or audit. ● Prepare weekly/monthly/quarterly/annual reports for the area office 	<ul style="list-style-type: none"> ● Achieve 100% collection target for both taxes and non-tax revenue by 31st of December 20XX. ● Ensure that at least 50% of the taxpayers file self-assessment by 31st December 20XX ● Improve the number of taxpayers in the database by at least 50% of previous year by 31st December 20XX ● Ensure at least 100% increase in revenue collection from the informal sector by 31st December 20XX ● Organize at least three taxpayer education, enlightenment and engagement program, road shows or clinics by 31st December 20XX ● Forward at least 100 cases for enforcement/audit by 31st December 20XX ● Submit monthly reports on or before 10 days after the end of the month

Reward Management

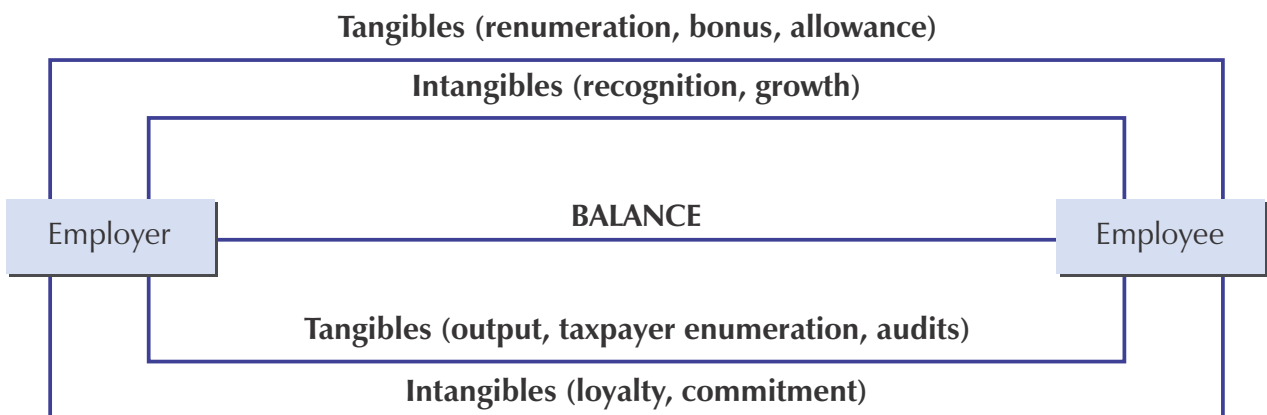
Reward management is concerned with the formulation and implementation of strategies and policies that aim to reward people fairly, equitably and consistently in accordance with their value to the organization. It deals with the design, implementation and maintenance of reward practices that are geared towards the improvement of organizational, team and individual performance.

Attributes of Reward Management

1. It is about rewarding people i.e. giving them their net contribution in the employment relationship.
2. It must be expected through particular strategies and policies (systematic).
3. It is about fairness and equity.
4. It must be executed consistently
5. It recognizes that employees create value for the organization and hence must be rewarded accordingly
6. It's overall intention is to motivate and retain individuals and improve organizational performance.

The Context of Reward Management

HR managers or HR departments in an organization must balance the employer-employee relationship and ensure that this is effectively carried out through the reward management system. The diagram below presents a pictorial illustration on how this balance is implemented.



Reward management forms the employment relationship. Thus, if an HR Manager is to succeed in successfully managing the employment relationship he/she will have to do well in reward management otherwise there will be an imbalance in the employment relationship which can result in fatigued workforce, poor output, high staff turnover, strikes and lockouts.

Characteristics of a Good Reward Management System

A sound and profitable reward management system should have the following characteristics:

1. **Simplicity-** A good reward management system must be easily understood by everyone in the organization. Thus, people must understand why they are getting what they are getting from the employment relationship.

2. **Fairness and equitability-** Every component of the system must be justifiable and consistently applied. This element is arguably the most challenging to implement and is the cause of most reward management related problems such as strike, turnover, dissatisfaction etc.
3. **Perceived fairness and equitability** – Sometimes having a fair and equitable reward management system is not enough. It must be understood as being fair and equitable. This could be achieved through effective communication and training. A survey of most reward management problems indicated that there are a result of perceived inequity and unfairness rather than actual inequity and fairness.
4. **Participatory** – A reward management system that is simply dictated by management is not bound to work. An effective one should ideally be negotiated and agreed between management and employees.

Eligibility

In most organizations, employees are only eligible to participate in a reward system after they must have met some requirements and conditions at the point of their engagement.

For example; at engagement, some employees are given probationary employment- after this period of review, in some cases with more than six months' service (with a satisfactory performance) are eligible to be nominated for an award.

Case Example:

Below is a sample of an Incentive structure guide implemented by TIRS, which would govern the eligibility of awards and recognitions based on performance.

Incentive Structure

Individual Award			Financial implication	
			Annual	Quarterly
(a)	Chairman's award	1 staff	10% of annual consolidated	
(b)	Best dressed staff award	1 staff	10% of annual basic	
Performance Appraisal Reward				
(a)	Quarterly productivity reward	Any staff scoring between 75%-79%		
		Any staff scoring between 80%-95%		
		Any staff scoring above 95%		

(b)	Annual productivity reward	Any staff scoring between 75%-79%	5% of annual basic	5% of quarterly basic
		Any staff scoring between 80%-95%	7.5% of annual basic	7.5% of quarterly basic
		Any staff scoring above 95%	10% of annual basic	10% of quarterly basic
Head Office Award/Reward				
(a)	Best department reward	Staff of Department	10% of each staff annual basic	10% of each staff quarterly basic
(b)	Best general manager's reward	1 staff	to be determined by Mgt	
(c)	Taxpayer's award (individual and corporate categories)	Plaque of commendation	Plaque of commendation	
Area Revenue/Field Office Award				
(a)	Best urban area revenue/tax office reward	All members of staff in office	DHRM's recommendation	
(b)	Best semi-urban area revenue/tax office reward	All members of staff in office	DHRM's recommendation	
(c)	Best mini area revenue/tax office reward	All members of staff in office	DHRM's recommendation	
(d)	Most improved office reward	All members of staff in office	10% of each staff annual basic	

Career Management

The 4 levels of Organization Alignment

An aligned workforce is a happy, engaged workforce; but, alignment between an organization and its employees doesn't come naturally -- it takes planning, hard work and communication.

To achieve a completely aligned workforce that plays as a team and knocks each ball out of the park, here are the four levels of organizational alignment every company needs to build and maintain:

1. Employee-role alignment

The first level of organizational alignment requires finding the right fit for the position at hand. After all, an aligned workforce begins with employees who are aligned with their job functions. The wrong hire can burn a substantial hole in the company's pocket

How to achieve it: To avoid making a costly hire, the manager needs to identify the job fit during the hiring process. The best way to evaluate candidates for job fit is to test their skills beforehand, whether it's through an assessment test, mock assignment or trial employment. Most importantly, regularly train and coach current staff to ensure that they stay aligned with their roles.

2. Employee-goal alignment

It is natural for goals to drive employees. What's not natural, however, is for employees to be able to accurately set and regulate relevant work goals that are aligned with those of the organization on their own. Management needs to help employees align with organizational goals and objectives.

How to achieve it: To achieve employee-goal alignment, employers need to make setting goals a collaborative process. Rather than leaving employees to their own devices, when it comes to setting objectives, work with them during quarterly performance check-ins to ensure that employee goals remain SMART (specific, measurable, attainable, relevant, and timely) and that they align with the overall vision of the organisation.

3. Employee-team alignment

Once employees are aligned with their roles and work goals, it is time to align employees with their teams. Does the employee understand the expectations of their supervisors and how they contribute to team success.

How to achieve it: Each employee should have goals that directly support team objectives. To align the goals of the individual with the goals of the team, employees need to have a clear "line of sight" when it comes to the team's short-term and long-term goals.

4. Employee-organization alignment

The final level of organizational alignment falls on the shoulders of the SIRS leadership: the alignment between employees and the SIRS as a whole. This requires employees to see beyond their individual and team work goals. To embrace the organisation's mission and vision as their own.

How to achieve it: Employees need to be able to see the big picture to understand how their work goals contribute to the overall SIRS vision. Setting organisation-wide goals that employees will readily embrace and work toward is the first step. Goals should be inspiring to all and relate back to what the individual employee does best.

SECTION THREE:

Workflow Management

Processes

Processes are simply sequences of actions designed to transform inputs into outputs. For example, cooking a soup (Output) involves using ingredients (Inputs) by way of recipe (Process). Implementing a project from conception to delivery will involve a process or series of processes. Similarly, tax administration requires activities such as getting taxpayer's details, making the taxpayer aware of his/her responsibilities, raising assessments, making demands, chasing payments and where necessary, enforcement.

It provides a common understanding of the entire process, roles and combination of process participants.

Characteristics of a successful process

- Several tasks/jobs are combined into one
- Workers make decisions at the lowest possible level and monitor their own progress
- Steps in the process follow a natural order
- Work is being performed where and when it is most appropriate
- There are as few interfaces and handling points as possible
- There are as few backward movements possible
- There are as few activities possible

Process Mapping

Process mapping is a workflow diagram that presents a clear understanding of a process or series of parallel processes.

Why a Process Map?

Process mapping enables organizations to clearly define processes in a chart, in order to identify problem areas such as bottlenecks, capacity issues, delays or waste. Once identified, this knowledge provides a solid basis from which to develop solutions and introduce new improved processes.

Process mapping enables an organization to;

1. Establish what is currently happening, determine its predictability and why
2. Measure how efficient the process is
3. Gather information to understand where there is waste
4. Develop new improved processes to reduce waste.






There are different types of process mapping techniques, however, the most commonly used are;

- Top-down Flowchart: This provides a basic overview of all actions to be undertaken
- Deployment charts: This not only provides a basic overview but also indicates where or by whom the actions are to be performed by.

It is important to make the chart as clear as possible, so that the process under review can be readily understood and improvements identified by almost anyone, even someone unfamiliar with the process.

Basic Flowcharting Symbols

The two most important symbols are;

- A rectangle, representing an activity or task: 
- A diamond, representing a decision: 
- It is also useful when considering process improvement to label certain actions on the chart to highlight.
For example: Delays,  Transport/movement  Storage/Filing 

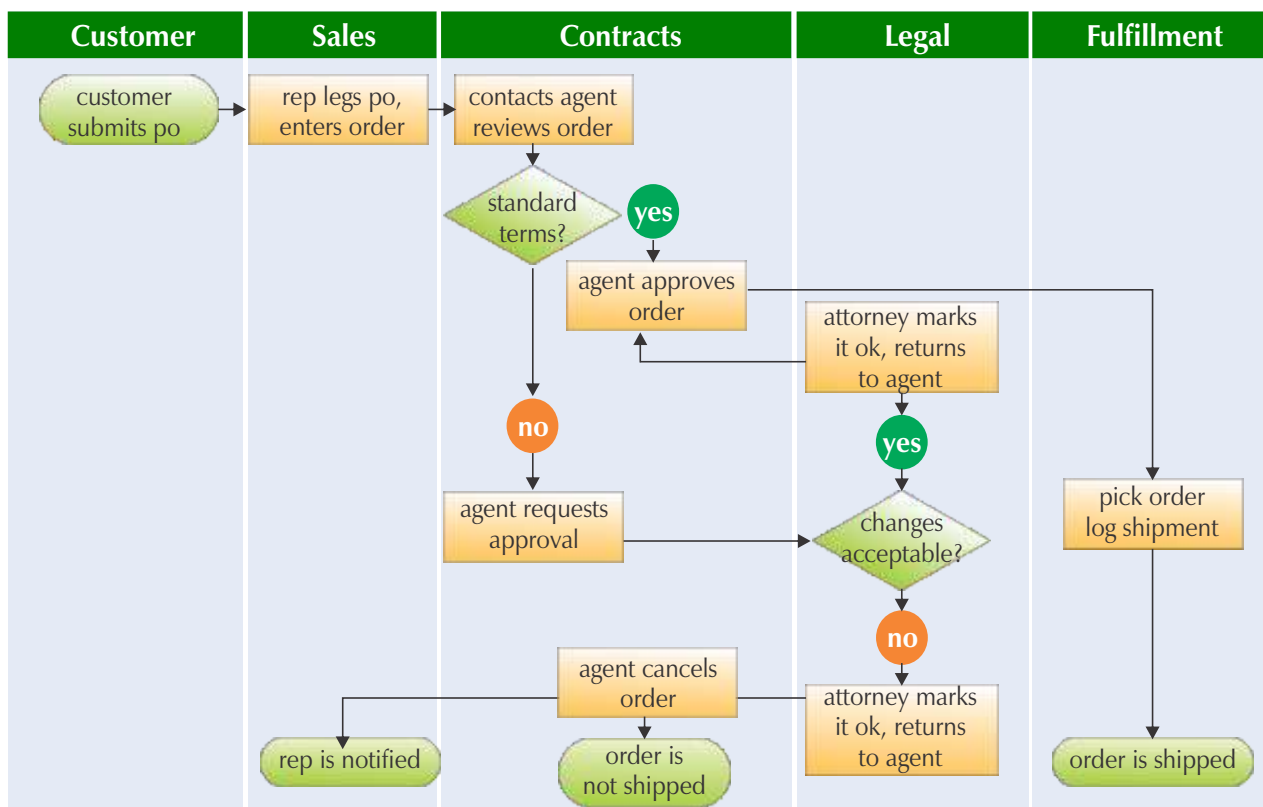
Workflow Management

A workflow system provides an infrastructure for the set-up, performance and monitoring of a defined sequence of tasks, arranged as a workflow application.

Creating a Process Flowchart

Concisely describe each task or decision in its own box. If necessary, number the boxes and provide a key to where the activity is described in more detail. If the process includes decision points, this will normally imply some return-routing causing some boxes to have more than one input. In this example, the return routing or loops indicate inefficiency or waste. Decisions often pose questions answerable by YES or NO. It can be convenient to structure the questions so that the preferred answer is YES whereas NO leads to re-routing.

Cross-Functional Flowchart



Case Exercise:

Following the development of a process flow chart for Direct Assessment, construct a deployment flowchart for complaints handling in your State IRS

Process Mapping vs. Workflow Management

Workflow management is the modelling part of process management; managing the work by process and metrics. The main difference between workflow management and process management is that workflow management tools are much more geared towards organizing people and documents and making sure that the correct steps are followed at the right time and in the right order.

Business Triage

This is a decision-making system that provides a framework for decision making, outcome goal prioritization, and resource allocation in a business environment. Business triage involves categorizing desired outcomes, goals and the processes that support them, based on their relative importance.

Case Example:

An example of business triaging in the debt management function is efficiently sorting out your identified caseload by value of debt, age of debt and type/history of taxpayer.

The steps in the process of business triaging are to identify and sort cases as follows:

- Debts value below X, between X and Y and greater than Y.
- In each group above sort debts that are less than 3 months, 3- 12 months and greater than 12 months

Finally, sort each of these groups by any information held about taxpayer and stage of the case using a checklist:

Assessment	Y/N
Appeal	Y/N
Demand Notice	Y/N
Warning letters 1, 2 and 3	Y/N
Name and addresses all correct	Y/N
Previous payment history Good?	Y/N

Start with youngest and highest value case that passes Y to all questions on the checklist, as this is more likely to give results.

TAKT Time

Takt time is the maximum amount of time in which a product needs to be produced to satisfy customer demand. The term comes from the German word "takt," which means "pulse."

On a basic level, takt time is defined as the maximum amount of time allowed for average unit production if demand is to be met.

In formulaic terms, TAKT Time = (Net time available for production/customer's daily demand).

Case Example:

Consider the case of a company's PAYE file being read by an inspector for initial profiling during an audit visit.

- The SIRS has an 8-hour work-day for its employees, of which 1 hour is the allocated break.
- Available production time = 8 hours which is 8×60 or 480 minutes
- Assume that the audit manager assigns 20 company files a day for profiling.
- TAKT Time = $480/20 = 24$ minutes/file.
- This means that the staff would have to work at a speed of 24 minutes per file in order to meet the manager's demands.

This calculation makes several implicit assumptions;

- The case worker handles every case the same way and all are about the same– not possible for tax files
- That caseworker sits at their desk for the whole time – again unlikely
- There are no other interruptions etc.
- In this case it is more likely that having understood the process and the tasks at each stage the manager allows for an average of 60 mins for experienced staff and 90 mins for newer staff per case. And only 75% of the day actually working on cases i.e. $480\text{min} \times 75\% = 360$ mins
- That means that experienced staff can deal with $360/60 = 6$ cases a day and inexperienced staff $360/90 = 4$ cases per day.
- 20 cases will take $20/6 = 3.33$ days for experienced staff or 5 days for inexperienced staff.
- If you have 1000 cases that give you an idea of how many staff you need to profile all of them in one day or how many days your existing staff will need to profile these cases. When you add this information to other tasks such as visits and so on, you can arrive at proper targets based on capability, build in a stress for higher performance and work out the priorities.

Case Exercise:

- Assume 1200 written complaints, 1500 complaints via phone calls and 600 complaints from Taxpayers Services desk. With 1/3 of each group taking a TAKT time of 1 hour, 30 minutes and 10 minutes respectively, what is the staff time required to deal with all cases?

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APPENDIX ONE

Organizational and Management Checklist for SIRS

Strategy Formulation, Planning, Budgeting, Resource Allocation

- Develop organizational strategy
- Preparation of a corporate plan and an annual strategic plan
- Setting of annual performance targets for the service, its departments, units and staff
- Budget formulation
- Allocation of non-financial resources to different organizational units and tasks

Policy Formulation

- Participation in formulation of tax policy
- Harmonization of taxes collectible by State and local governments
- Development of management and technical policies to give effect to the BIR's strategy
- Review and modification of policies in the light of changes in tax laws, taxpayer behaviour, operational priorities, field experience etc.
- Enunciation and dissemination of policies

Monitoring and Evaluation

- Establishment of reporting rules
- Collection and analysis of performance data
- Supervision of field offices to assess quality of outputs and service delivery
- Evaluation of performance against targets
- Remedial actions to remove bottlenecks, solve problems and address performance deficiencies
- Utilization of results of monitoring and evaluation into planning and policy formulation
- Establishment of a complaints process/unit

Coordination

- Coordination within organizational units
- Coordination across organizational units
- Coordination with other agencies and stakeholders
- Internal communication channels

Financial management

- Budget Execution
- Procurement of goods and services
- Accounting
- Financial reporting

Personnel management

- Human resource planning;
- Development of rules for personnel management
- Development of career paths;
- Recruitment of skilled professionals, promotion, transfers, retirement, discipline and dismissal of staff
- Matching of individual skills, experience and capability with job requirements and workload
- Development of performance incentives
- Definition of performance targets and performance evaluation at the individual level
- Development of a competitive remuneration and benefits system.
- Administration of staff benefits
- Staff welfare
- Staff training:
 - Management training
 - Technical training in tax administration
 - Training in information systems

<p>Asset management</p> <ul style="list-style-type: none"> <input type="checkbox"/> Acquisition of assets: buildings, goods and services <input type="checkbox"/> Prevention of misuse of official property for personal use
<p>Internal control</p> <ul style="list-style-type: none"> <input type="checkbox"/> Design, implementation and review of institutional checks and balances <input type="checkbox"/> Internal audit
<p>Anti-corruption</p> <ul style="list-style-type: none"> <input type="checkbox"/> Implementation of code of ethics to define standards of expected behaviour <input type="checkbox"/> Development and implementation of disciplinary rules <input type="checkbox"/> Vigilance: <ul style="list-style-type: none"> <input type="checkbox"/> Monitoring employee conduct; <input type="checkbox"/> Monitoring and analysing declarations of assets and income by staff <input type="checkbox"/> Investigating allegations of misconduct and corruption <input type="checkbox"/> Carrying out of disciplinary proceedings to punish corrupt officials <input type="checkbox"/> Cooperation with external anti-corruption agencies in investigation of corruption in the SIRS <input type="checkbox"/> Providing training in ethics to staff
<p>External relations</p> <ul style="list-style-type: none"> <input type="checkbox"/> Effective interaction with relevant environmental actors to promote SIRS objectives; meet external challenges and exploit emerging opportunities: <ul style="list-style-type: none"> <input type="checkbox"/> Institution of a Joint Revenue Committee to ensure effective collaboration with MDAs <input type="checkbox"/> Ministry of Finance: tax policy, tax laws, administrative budget and reporting on operations <input type="checkbox"/> Legislature and the Ministry of Justice: tax laws and regulations <input type="checkbox"/> Judiciary: expeditious and impartial disposal of tax cases, training of judges in tax matters, if needed <input type="checkbox"/> Tax Appeal Tribunal: representation of the SIRS before the courts in tax cases <input type="checkbox"/> Civil Service Commission (where applicable) <input type="checkbox"/> Nigerian Police Force: protection of staff during field operations <input type="checkbox"/> Other government agencies: information relevant to taxation <input type="checkbox"/> Immigration, border posts, free trade zones and warehouses: customs operations <input type="checkbox"/> Banks: tax collections <input type="checkbox"/> Tax lawyers and accountants, chambers of commerce, professional associations etc.: enlisting support to improve voluntary compliance <input type="checkbox"/> Media: communications with the public regarding tax law changes, advantages of tax compliance and consequences for non-compliance <input type="checkbox"/> Foreign countries/multinationals: double taxation relief treaties and agreements on cooperation in investigation of tax and customs fraud

Color Codes:

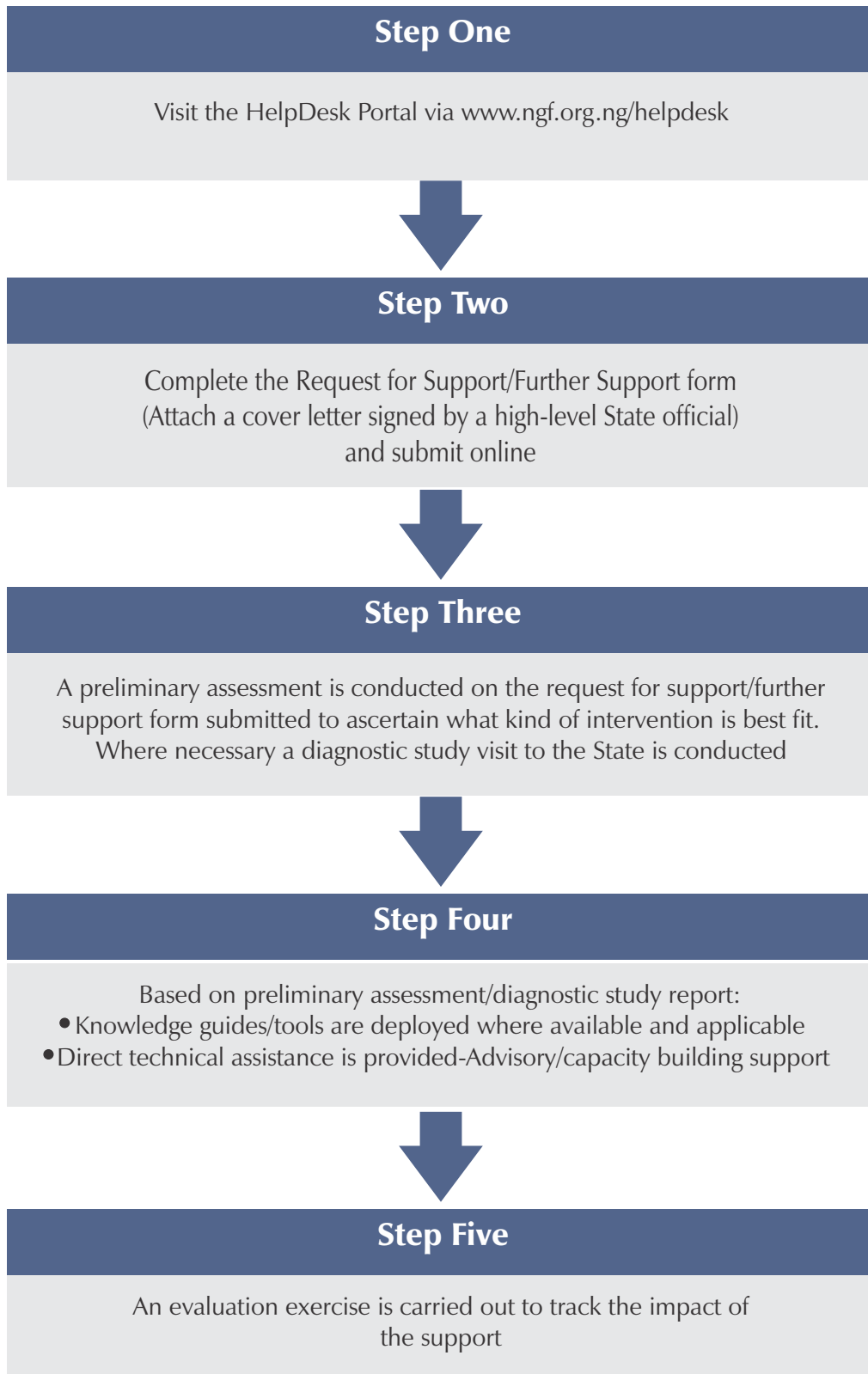
Can be enforced by SIRS management with relative ease

Can be enforced by SIRS management in conjunction with other MDAs/Organisations.

Requires Full Autonomy or may require legislative changes.

APPENDIX TWO

Accessing support from the NGF HelpDesk



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