IMPLEMENTATION OF THE UNIQUE NATIONAL TAXPAYER IDENTIFICATION NUMBER (T.I.N.)

PROJECT INITIATION BRIEF (PIB)

JANUARY 2009

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PURPOSE AND OBJECTIVE

The objective of this project is to carry out a successful roll-out and implementation of the Unique National Taxpayer Identification Number (U-TIN) for Nigeria and the development of a related data base linked to all relevant stakeholders in the Nigerian tax administration in order to bring Nigeria's tax administration and practice in line with global best practices.

Legal Provision: This is in line with Part I, section 8, sub-section (q) of the FIRS Establishment Act 2007 and section 86 of the Personal Income Tax Act.

It is expected, that the U-TIN, when implemented would ensure proper identification and registration of all tax-payers and create an efficient and effective tax system for the entire country.

The processes involved in the execution of this project are:

1. Obtaining project funding
2. Marketing and buy-in - obtaining buy-in of relevant stakeholders and the general public through media and publicity
3. Network and infrastructure design and implementation – entailing design of a unique U-TIN format and the supporting network infrastructure
4. Data gathering and capturing
5. National Deployment
6. Review, training and continuous improvement

The overriding purpose is to ensure a seamless roll-out of the U-TIN project, which will harmonise tax payer registration and identification in Nigeria. A harmonised tax payer data base will create closer linkages between the various tax authorities in Nigeria and, will aid co-operation and information sharing.

There is therefore need to obtain the buy-in of all relevant stakeholders to ensure the success of the U-TIN project, which will ultimately lead to greater voluntary tax compliance and optimal tax collection.

BACKGROUND AND BUSINESS DRIVERS

(i) HARMONISED TAX PAYER REGISTRATION AND IDENTIFICATION SYSTEM:

- Under Nigerian tax laws, all tax payers (corporate and individual entities) are required to duly register for and make necessary payments of applicable taxes. However, due to several challenges in the tax system there is low rate of tax payer registration and compliance. One of the means by which this challenge can be

resolved is by a harmonised electronic system of tax registration and compliance.

- The harmonised system would replace the manual registration system currently operated by most tax authorities in Nigeria. It would also eliminate multiple tax registration by tax-payers across the country, given that the proposed electronic tax-payer data base would be accessible to all tax authorities in the country.

- The harmonised U-TIN would lead to greater information sharing between tax authorities in Nigeria. This will facilitate efficient and effective exchange of information and increase tax compliance rate in the country.

- The electronic system would bring Nigeria's tax administration in line with global best practices. The Nigerian Government's vision to make the Nigerian economy one of the twenty largest economies in the world by 2020 would require reforms in various sectors of the economy. In this regard, it is expected that tax would begin to play a greater role in the development of the economy. Accordingly, the tax system must be developed to acceptable global standards.

- A harmonised electronic system would engender greater confidence in the tax system and ultimately create a competitive and conducive environment for investors. It is expected that if properly administered, it will be a tool for creating a competitive edge for the country in attracting investors.

(ii) **REDUCTION IN COST OF TAX COMPLIANCE:**

There is a general perception by both the tax authorities and tax payers, that the current system of tax compliance in Nigeria (at all levels – Federal, State and Local Government) is not cost effective. In most cases, the cost of tax compliance is significant when viewed against the expected benefits. It is therefore expected that the harmonised U-TIN would be used as a tool for the reduction of tax compliance cost as follows:

- **For the tax authorities:** The harmonised electronic system would enable the tax authorities collate, assess, analyse and retrieve data with ease. It would eliminate multiple tax registration by tax payers and would facilitate a more efficient system of tax assessment and collection.

- The harmonized system would significantly reduce paper-work and the time required to carry out tax audits or investigation by the tax authorities. Where properly administered it should ultimately encourage self compliance, thereby allowing tax authorities to focus on review and verification of claims by tax–payers, rather than the

current systems where tax authorities have to obtain all necessary information by carrying out detailed physical audits.

- **For the tax-payers** – Tax payers would also have easy access to information and be able to better understand the tax compliance system. Additional costs on experts and consultants should be minimised.

- It would simplify the tax compliance process, so that tax-payers can adopt similar processes in ensuring compliance nationwide. This will create greater confidence in the tax system and lead to voluntary self compliance by the tax payer. In addition, time and resources currently utilised by tax-payers in complying with the different manual systems used by the tax authorities would be significantly reduced.

- **For other stakeholders, such as Consultants, Tax practitioners and other Professionals:** It will facilitate easier access to information, quicker turn around time and the provision of more effective and efficient services to clients. It would also bring a greater measure of certainty to tax administration in the country, so that tax practitioners and Consultants are better equipped to properly advise and provide services to clients and other third parties.

(iii) **EXPANSION OF TAX SYSTEM**

- It is expected that the harmonised system would widen the tax base, by ensuring the registration of all eligible tax payers (corporate and individual). Where the system is implemented nationwide, it would ensure that all tax payers are properly registered.

- It will ultimately bring in the informal sector into the tax base, since the procedure, cost and time for registration would be minimal. Members of the informal sector, who are currently precluded from registration due to a combination of factors, would find it easier to register for and make payment of taxes.

- It would also lead to deepening of the tax base, i.e. greater compliance and returns. Registered tax payers would be required to make necessary returns and defaulters can be easily identified and made to comply.

- It would block out leakages in tax collection, eliminate corruption by tax payers, tax authorities and tax consultants. It will assist tax authorities in ascertaining the actual income and tax of all registered tax payers, thereby increasing tax collection.

(iv) **NATIONAL PLANNING AND SOCIAL SECURITY**

- The harmonised system can be used as a tool for national planning, budgeting and allocation of resources. Government agencies such as the Ministry of Finance, Central Bank of Nigeria, Economic Planning Commission, National Bureau of Statistics, Ministry of Housing, Ministry of Environment, Ministry of Health, Corporate Affairs Commission e.t.c can utilise information from the harmonised data base for planning and allocation of resources.

- The Government can utilise the information from the data base to determine the basis for proper revenue allocation and location of government projects.

- The harmonised U-TIN can also be utilised for national security purposes. Where it is successfully implemented, it may be utilised as National security number and may be utilised in all official documents and transactions carried out by tax payers.

SCOPE:

The scope of this project would include the following:

➢ The set up of the core project team including project organisation and the set up of a project secretariat.;

➢ Development of a work plan, timelines, deliverables, project budget and determination of the sources for the project funding;

➢ Development of a unique U-TIN format and marketing to / obtain buy-in of relevant stakeholders;

➢ Media and publicity for the project;

➢ Systems study and evaluation;

➢ Design and implementation of the U-TIN, including development of centralised network, database and infrastructure;

➢ National deployment of the harmonized U-TIN and

➢ Review and continuous improvement of the system.

KEY STAKEHOLDERS:

The key stakeholders are as follows:

INTERNAL

S/N	STAKEHOLDER	ROLE
1.	Federal Inland Revenue Service	Co-ordination, provision of manpower, infrastructure and part funding of the project; Provision and utilization of data
2.	Joint Tax Board	Co-ordination and provision of manpower ; Provision and utilization of data
3.	States Board of Internal Revenue	Provision of support, such as manpower, infrastructure and funding ; Provision and utilization of data
4.	Federal Ministry of Finance	Provision of policy direction and oversight in respect of FIRS Provision and utilization of data
5.	National Population Commission	Provision of manpower and data; Provision and utilization of data
6.	Federal Road Safety Commission	Provision of manpower and data; Provision and utilization of data
7.	Association of Local Governments of Nigeria	Provision of manpower and data; Provision and utilization of data
8.	National Bureau of Statistics	Provision and utilization of data
9.	Central Bank of Nigeria	Provision and utilization of data
10.	National Security Agencies	Provision and utilization of data
11.	NFIU	Provision and utilization of data
12.	Bureau of Public Procurement	Provision and utilization of data

EXTERNAL

S/N	STAKEHOLDER	ROLE
1.	Federal Executive Council	Approval and funding of project.
2.	National Assembly	Approval and funding of project, and marketing of project to constituencies.
3.	National Council of States	Approval and funding of project, and marketing of project to States.
4.	Tax Paying Public	Buy-in to project and provision of data.
5.	Consultants	Provision of professional support

		and data to the project.
6.	Donor Agencies	Funding, Technical Assistance and infrastructure.
7.	Chief Compliance Officers of Banks	Buy-in to Project and provision of Data.

SUMMARY OF KEY DELIVERABLES:

S/N	DELIVERABLE	RESPONSIBILITY
1.	Project work plan, Timetable, Budget and Funding Mechanism.	U-TIN Committee.
2.	Communication, media and publicity package.	U-TIN Committee, FIRS, SBIRS, JTB and ALGON.
3.	Design of unique TIN format.	U-TIN Committee / Consultants.
4.	Presentation of U-TIN concept to key stakeholders (FEC, Council of States, NASS).	U-TIN Committee / FIRS / SBIRS.
5.	Network and Infrastructure Design for centralised U-TIN database.	U-TIN Committee / Consultants.
6.	Implementation of centralised U-TIN database.	U-TIN Committee / FIRS / SBIRS / Consultants.
7.	Establishment of Data Centers in all states and FCT.	U-TIN Committee / FIRS / SBIRS / Consultants.
8.	National deployment.	FIRS, SBIRS & JTB.

METHODOLOGY:

The harmonised Tax Identification Number Project is designed to cover all the registration and identification of tax payers.   It is intended to be implemented in the thirty six (36) States of the Federation and FCT. In view of the wide scope, three approaches are proposed, namely:

➢   Documentation of the current 'as is' processes of tax registration and identification (current systems study and evaluation) with emphasis on those States / FIRS, where an electronic systems of tax payer identification and registration is currently being operated. In this regard, it is expected that recommendations would be made on a workable system which can be deployed nationwide.   The recommendations should elicit the development of reports, circulars and procedure manuals/guide for its implementation.

➢   Evaluation of software, infrastructure and design / re-design of the adopted system to generate the required format and data that will be utilised in the implementation of the harmonised U-TIN and which will facilitate the integration of the processes in line with best practices.

> ➢   Implementation and post implementation of the harmonised system.

WORKPLAN:

The project commenced in April 2008 with the setting up of the U-TIN Implementation Committee. The project is currently at the take-off phase and is expected to reach completion by July 2011, barring any review of the timeline.

We have set out below the detailed work plan indicating the timelines and responsibilities as follows:

Detailed Work Plan:

S/N		Action	Duration	Timeline	Responsibility	Remarks
	A.	**Organisation and Planning**				
1.		Setup U-TIN Implementation Committee	One month	July 2008	C/JTB	Completed
2.		Set up interim Project team/ agree on Project organisation	One month	Dec 2008	U-TIN Committee	Completed
3.		Agree Project Work Plan, Timetable, Budget and funding Mechanism/Committee Meeting Timetable	One month	Dec 2008	U-TIN Committee	FIRS to fund it.
4.		Include U-TIN Budget in FIRS 2009 Budget	One month	Dec 2008	EC/FIRS	Completed
5.		Secure initial takeoff funding	One month	Jan 2009	Funding and Finance committee	FIRS to fund.
6.		Agree and develop a unique format for the U-TIN	One month	January 2009	U-TIN Committee	
7.		Develop/approve a standard communication package to consistently sell U-TIN and revised to build in Stakeholders comments.	One month	January to March 2009	U-TIN Committee	
8.		Secure the resources(financial, staffing) to support effective U-TIN design and implementation	Six months	January to June 2009	Project Team	
9.		Training/study tours for U-TIN Committee/Project Team members	Six months	January to June 2009	Project Team	
10.		Develop and agree rules and regulations to support U-TIN Implementation	Six months	January to June 2009	Project Team	
	B.	**Marketing and Buy in**				
11.		Committee members and States Boards of Internal Revenue Service's to reach out on individual basis to prepare the ground for presentations	Continuous	Dec 08 – Jan 2009; and thereafter	FIRS/SIRS/JTB	
12.		Present U-TIN concept and obtain buy-in of:	4 months	January to April 09	ECFIRS + selected C/SBIR and other	

	- Hon. Minister of Finance - Federal Executive Council - National Council of States - Governor's Forum - Speaker's Forum - National Executive Council of ALGON - National Assembly - NLC/TUC Executives - Chief Compliance Officers of Banks			members	
13.	Send communication package to all stakeholders as may be identified – Chairmen of L.G.'s, Commissioners of Finance etc	2 months	April to May 2009	Media and Publicity Committee	
C	**U-TIN Design and Implementation**				
14.	Evaluation of the existing infrastructures and facilities on ground in the states (LSIRS et al) as well as FIRS, This should include audit of personnel;	3 months	April to June 2009	Technical Teams (6) = comprising 2 ICT experts and 2 other committee members	
15.	Systems Study and Evaluation	2 months	June to July 2009	Infrastructure and Systems sub-committee	
16.	Request For Information (RFI) for Design and Network (with a view to developing centralized database and infrastructure within the first 12 months)	2 months	July to August 2009	Infrastructure and Systems sub-committee	
17.	Analysis of RFI and prepare to issue RFP	2 months	Aug to Sept 2009	Infrastructure and Systems sub-committee	
18.	Issue Request for Proposal (RFP) (4 weeks)	1 month	October 2009	Infrastructure and Systems sub-committee	
19.	Evaluation, and Selection of Request for Proposal (RFP)	2 months	Nov to Dec 2009	Infrastructure and Systems sub-committee	
20.	Harvesting/ Implementation	3 months	Jan to March 2010	T.I.N. Committee	
21.	Education of Publics in the selected Pilot states -Electronic, Print, Promotional Materials, etc	7 months	July 2009 to January 2010	Media and Publicity sub-committee	
22.	Pilot- run in some select states and monitoring of performance; training of personnel for pilot states only	3 months	February to April 2010	Infrastructure and Systems sub-committee	
23.	Evaluation of Pilot scheme including data gathering/ Training of personnel for national deployment	3 months	May to July 2010	Infrastructure and Systems sub-committee	
24.	Nationwide education of various publics	5 months	July to November 2010	Media and Publicity sub-committee	

25.	National Deployment	5 months	July to December 2010	Infrastructure and Systems sub-committee	
26.	Review and further training, and continuous improvement	7 months	Jan to July 2011	FIRS/SBIR	
27.	Dissolution of the U-TIN Committee	1 week	August 2011	C/JTB	

MILESTONES: This section describes the achievements to be considered as critical. It also defines the critical path for the achievement of the harmonized U-TIN administration. These include:

Milestone	Time line	Remarks
Approval of the PIB	Jan-09	
Agree and develop a unique TIN format	Jan-09	
Development of communication plan for the U-TIN Marketing	Mar-09	
Secure the buy-in of Governors and other stakeholders		
Agree on infrastructural design and Network	Mar-09	
Establishment of Data Centers in Pilot States.	Sep-09	
Successful Harvesting (Installation of require software and hardware at the Pilot locations including	Apr-10	

User Acceptance Tests – UAT)		
Pilot run in Select states	May 2011	
Integration of the Offices	June 2011	
Full roll-out	January 2011	
Closure of U-TIN Committee	August 2011	

Dependencies:

(i)   Recruitment through internal and external advert for qualified staffing of core team members;

(ii)   Skilled manpower for the project execution especially with ICT literacy and Project management skills;

(iii)   Project Manager & Effective Project Management and Organization

(iv)   Internet Connections at the tax offices: both FIRS and SBIR;

(v)   Database development;

(vi)   ICT appreciation for staff;

(vii) Acquisition of PCs;

(viii) Buy-in of stakeholders (SBIRS, FEC, Council of States, NASS e.t.c.);

(ix)   Involvement of SBIR and FIRS (JTB members);

(x)   Timely Funding;

(xi)   Buy-in of public, tax payers and other pressure groups e.g. Nigerian Labour Congress;

(xii) Infrastructure challenges, such as power etc. - design of a workable network and infrastructure;

(xiii)   Successful pilot scheme and National deployment;

(xiv)   Continued workability of the centralised database after roll-out and;

(xv)   Post implementation review

Risk Mitigation Plans

S/No	Risk Area	Risk Rating	Risks	Mitigation
1.	Funding	High	Lack of Timely Funding	Availability of FIRS Initial take-off grant and sustainable funding by FIRS, SBIR and other Donor Agencies.
2.	Core Stakeholders	Medium	Lack of Buy-in of the Stake holders. a. SBIR and b. FIRS	Consultation, Obtain financial commitment, and manpower participation.
3.	External (non-core) Stakeholders	Low	Lack of Buy-in by Public, taxpayers and other pressure groups eg NLC, TUC, etc	Enlightenment, Transparency and Accountability
4.	Technical infrastructure, Power	High	Power supply	Stand by Generators, Solar energy, etc
5	Schedule (workplan)	Medium	Missed dead lines, weak project management	Proper project management, full time project management team.
6	Benefits	Low	Weak Communication	Proper project management, full time project management team.
7	Information Security	High	Back up facilities	Back up facilities should not be in the same environment as the main data.
8	Cost	Medium	Procurement Processes; Exchange Rate Fluctuations	Due process, provision of performance bond by contractors; Contingency funds should be provided to cater for fluctuations in exchange rates,

9	Human Factors - ICT Skills	High	ICT and Other skills	Continuous Training
10	Environment	Medium	Environment (Physical, Telecom, and Social)	Creation of back up facilities and Security Management
11	Operability (operations)	Medium	Operability	Pilot run

S/N	ITEM	TIMELINE	COST (₦)
1	Education and Publicity	April 2009 to November 2010	1,551,100,000.00
2.	Infrastructure and Systems	January 2009 to October 2009	3,773,750,000.00
3.	Secretariat	From January 2009	21,700,000.00
4.	Capacity Building	January to April 2009	300,000,000.00
5.	Travelling Expenses and Honorarium	From January 2009	36,300,000.00
6.	Remuneration/Allowances of Project team members	January 2009 to August 2011	118,400,000.00
	Total		**5,801,250,,000.00***

* Breakdown of budget attached as an Appendix.

Project Management / Organisation

This section describes the Project management organizational structure for effective performance.

Harmonised national U-TIN project is a strategic initiative of the Joint Tax Board (JTB) in which a national database will be created.

In order to achieve the objective, there is need to have the following structure.

At the apex is Chairman, JTB followed by the U-TIN Implementation Committee. This Committee is further divided into three main sub-committees namely:

1. Infrastructure and Systems Sub-Committee
2. Finance and Funding Sub-committee and
3. Education and Publicity Sub-committee.

A Project Advisor from the World Bank shall advice the main U-TIN Implementation Committee on the way forward. He shall also relate closely with the Project Manager and his Team.

The Project Management Team is made up of the Project Manager, Assistant Project Managers in charge of specific areas such as the ICT Infrastructure and Systems, Finance, Education and Publicity. There will also be a Project Secretary in charge of its Secretariat. Other supporting staff shall support the Assistant Managers in the discharge of their responsibilities. Please chart below for the Organogram.

Responsibilities:

U-TIN IMPLEMENTATION/ STEERING COMMITTEE

1. Develop and agree on a work plan;
2. To develop strategies to enable FIRS and SBIR to issue Taxpayer Identification Numbers to all taxable persons in the country;
3. To develop a basis for receiving third party data to facilitate the issuance of the U-TIN;
4. To solicit for and obtain funding from Stakeholders (FIRS and SBIR) and Donor Agencies for the Project;
5. To engage Consultants in the implementation of the project;
6. To develop strategies for capacity building and training of the staff at federal and state levels;
7. To adopt best practices in the U-TIN generation methodologies;
8. To adopt best practices in the usage of the U-TIN by the relevant stakeholders;
9. To organize workshops, symposia, and seminars to promote U-TIN
10. To workout joint publicity by the Stakeholders;
11. To ensure integration of the databases;
12. Ensure data capture and cleansing at all levels;
13. Ensure U-TIN generation and
14. Monitor performance.

Project Advisor: A Project Advisor from World Bank shall advice the main U-TIN Implementation Committee on way forward. He shall also relate closely with the Project Manager and his Team. He shall also supervise appointed consultants. He is responsible to the U-TIN Committee.

SUB-COMMITTEES

FINANCE AND FUNDING SUB-COMMITTEE

1. To determine the sources and application of funds for the running of the Project;
2. To develop strategies to obtain the funds;
3. To determine the application of the funds;
4. Develop an adequate budget for envisaged activities of the U-TIN implementation;
5. To monitor Budget implementation and flag off deviations from the norm;
6. Any other activity as may be assigned by the U-TIN committee.

EDUCATION AND PUBLICITY SUB-COMMITTEE

1. Organise workshops, symposia, seminars, and adverts;
2. Workout joint publicity;
3. Organize ICT appreciation courses and training for U-TIN staff;
4. Sensitize stakeholders and the public on U-TIN; and
5. Any other duty as may be assigned by the U-TIN Committee.

INFRASTRUCTURE AND SYSTEMS SUB-COMMITTEE

1. Agree on Networking Structure;
2. Agree on Database engine;
3. Develop data requirements and data gathering strategy;
4. Identify data sources;
5. Agree on data collection methodology;
6. Agree on integration requirements;
7. Agree on replication requirements;

8. Agree on data consolidation requirements/methodologies
9. Agree on U-TIN numbering structure;
10. Develop methodologies for U-TIN usage in financial transactions;
11. Recommend suitable hardware, software and communications infrastructure (LAN and WAN) for deployment;
12. Ensure Implementation and Deployment of selected infrastructure;

The Project Team

The responsibilities of the Project Team include:

- To develop Project Initiation Brief – PIB;
- To develop a working plan;
- To arrange meetings of the main U-TIN Implementation Committee and sub committees;
- To support the U-TIN Implementation Committee and sub-committee;
- To liaise with the Project Advisor;
- To monitor the Project on a daily basis including monitoring the implementation of the Project Initiation Brief (PIB);
- To implement the policies and decisions taken by the U-TIN Implementation Committee.

Project Manager

The responsibilities of the Project Manager include:

1. Prepare and circulate project plan using the necessary tool;
2. Keep everyone focused on the ultimate goal
3. Manage the scope of the project and solution architecture;
4. Constantly adjust workloads and timeframes to keep project on track. Not necessarily resolve the problems but ensure that they are being addressed or escalated.
5. Ensure all the stakeholders are aware of any changes
6. Mobilize necessary resources
7. Plan ahead and take actions to ensure the plans can be followed

8. Know where everything is up to, and manage dependencies between tasks and risks;
9. Facilitate resolution of issues and development of a common understanding;
10. Identify risks and take actions to lessen or avoid the risks;
11. Manage people(project team) in a stressful environment;
12. Keep copies of all project documentations and minutes;
13. Manage all contractual relationships on the project;
14. Produce the progress reports (weekly, monthly, quarterly as agreed) and Prepare periodic status reports;
15. Act as the Project secretary to the Implementation/Steering Committee;
16. Articulate the project goals and targets for approval;
17. Review and refine the proposed architecture and infrastructure requirements;
18. Review and refine the procedure manuals and processes; and
19. Review functional specs related to process re-engineering and manuals.

Project Secretary
1. Responsible to the Project Manager;
2. Develop and circulate minutes of meeting of the U-TIN Committee and Sub-Committees;
3. Keep proper records of the secretariat;
4. Maintain the project secretariat;
5. Monitor and report implementation of decisions reached;
6. Ensure decisions and responsibilities for actions are known to project members or any other interested parties;
7. Ensure all meeting are well documented and minutes circulated;
8. Ensure approved resources are made available as at when required;
9. Ensure all circulars or calls for meetings are distributed within reasonable timeframes;
10. Ensure project members are well informed of decisions at all times;
11. Write internal memos;

12. Support the Project Manager.

Assistant Manager (Education and Publicity)

1. Responsible to Project manager;
2. Coordinate all national media out reach. This include drafting media invitation and follow-up to ensure good turn out;
3. Collaborate with Project team to develop media strategy for events;
4. Arrange Press conferences and issue communiqués;
5. Ensure posting of U-TIN jingles in websites and other electronic media;
6. Establish mechanism to disseminate U-TIN news (locally, regionally and nationally);
7. Compose Press releases on U-TIN;
8. Analyse daily, weekly, monthly and quarterly news and keep Project team well informed of developments;
9. Facilitate and establish contacts with the Media; and
10. Ensure ICT Training for all U-TIN staff;
11. Conduct surveys to determine the level of confidence of stakeholders;
12. Develop Internal education and change management plan for SBIRs;
13. Develop taxpayers education and marketing plans for U-TIN (to staff);
14. Develop web content for U-TIN education;
15. Perform internal and external confidence in U-TIN survey during pilot;
16. Organize enlightenment campaign and sensitization exercises for the tax offices;
17. Identify ICT skills gaps among personnel;
18. Develop training plan for "train the trainer";
19. Get external training facilitators as the need may arise;
20. Execute training plans;
21. Any other assignment as may be directed by the Project Manager.

Assistant Manager - Finance (Project Accountant)

1. Prepare annual budget and monitor its performance;
2. Keep proper records of all financial transactions;
3. Prepare Statements of Income and Expenditure for Committee meetings;
4. Prepare trial balances as and when required;
5. Monitor and recommend payments;
6. Process approved payments;
7. Disburse payments as approved;
8. Ensure that equipments ordered are as stated in invoices on delivery;
9. Provide statement of sources and application of funds;
10. Ensure Audit of Accounts on annual basis.

Assistant Manager (Infrastructure and Systems)

1. Deliver Local Area Networks (LAN) in select SBIR during pilot;
2. Deliver Wide Area Networks (WAN) Connectivity between Revenue House and SBIRs during Pilot;
3. Deliver Wide Area Networks (WAN) Connectivity between SBIR head office and SBIR tax office during pilot;
4. Deliver WANs connectivity between SBIR and SBIR during pilot;
5. Ensure Connectivity in selected tax offices (SBIRs);
6. Provide dial-up connectivity between the SBIR and Revenue House;
7. Order, deliver and install ICT equipments;
8. Revalidate Project architecture and infrastructure requirements;
9. Deliver and configure security devices and software;
10. Revalidate structured cabling designs and installations;
11. Revalidate configured networking and security devices ;
12. Ensure specified equipment ordered for pilot are installed;
13. Ensure all tax offices are connected to (U-TIN) Portal;

14. Supervise and ensure equipments are installed;

15. Identify any future infrastructure requirement;

16. Ensure Internet connections at the tax offices;

17. Participate fully during the external network security certification;

18. Check for obsolescence of equipment and prevent it;

19. Support and advise the Project Manager.

NB: Supporting Staff shall be assigned responsibilities by their respective Assistant Managers.
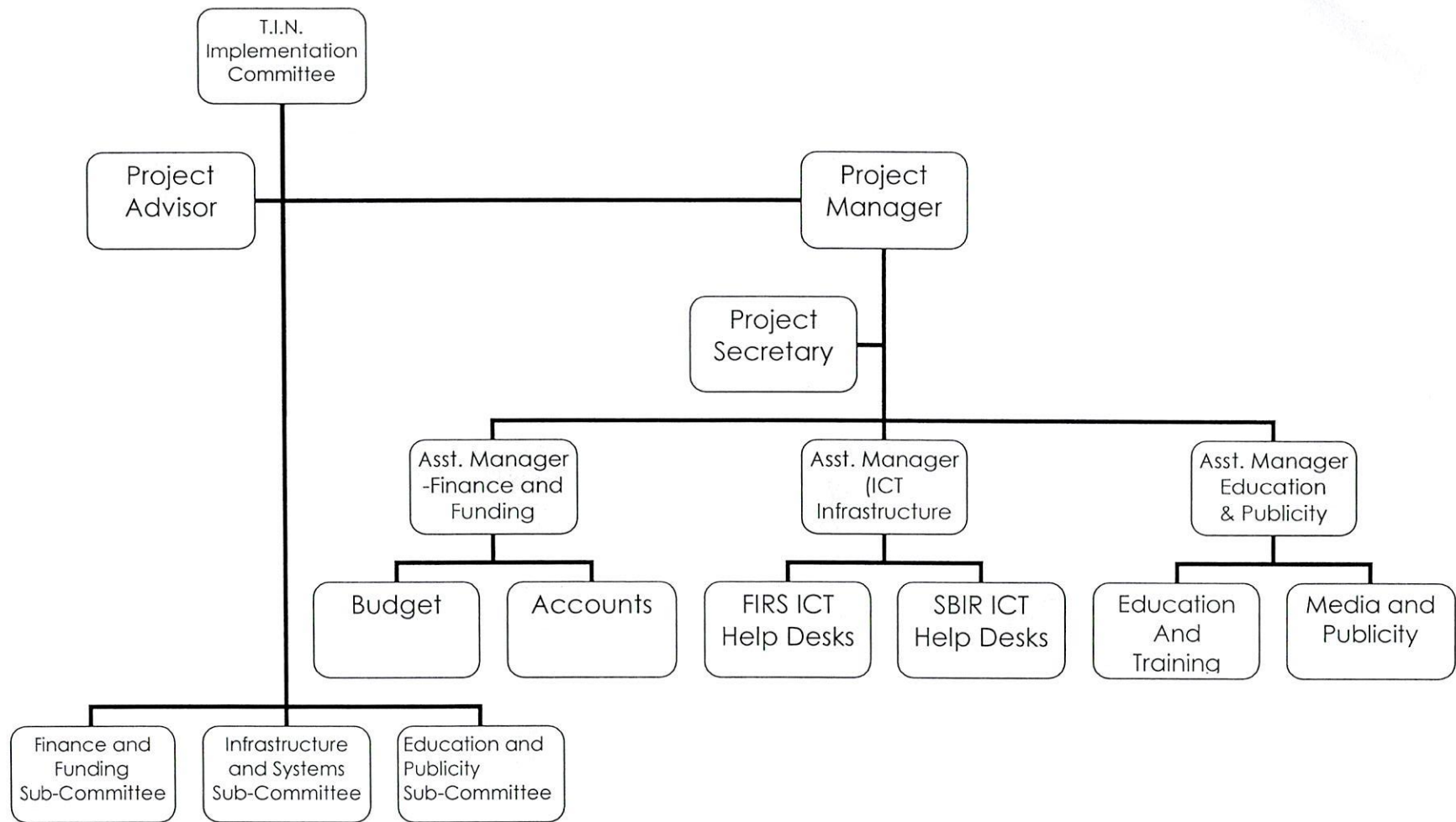
Resources: (Human, Material, and Financial)

1. 1 Project Manager
2. 1 Project Secretary
3. 3 Assistant Managers
4. 36 SBIR ICT Help Desks and 1 FIRS ICT Help Desk
5. 4 supporting staff
6. Financial and material resource – see budget below.

Sources of Funds:

1. **FIRS – 50%**
2. **SBIR – 50%**
3. **Other Donors**

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Asst. Manager -Finance and Funding	Asst. Manager (ICT Infrastructure	Asst. Manager Education & Publicity

Budget	Accounts	FIRS ICT Help Desks	SBIR ICT Help Desks	Education And Training	Media and Publicity

Finance and Funding Sub-Committee	Infrastructure and Systems Sub-Committee	Education and Publicity Sub-Committee

UNIQUE NATIONAL T.I.N. IMPLEMENTATION COMMITTEE STRUCTURE