



Borno State Internal Revenue Service

SERVICE LEVEL AGREEMENT FOR THE ESTABLISHMENT OF THE GRIEVANCE REDRESS MECHANISM

This Service Level Agreement (SLA) outlines the operational framework for the establishment and management of the Grievance Redress Mechanism (GRM) within Borno State.

1. Introduction

Purpose

This SLA establishes a framework for the Grievance Redress Mechanism (GRM) aimed at facilitating effective communication and resolution of grievances related to the regulatory processes of the Agency. It ensures that all stakeholders have access to a fair and transparent process for raising complaints.

2. Scope

This SLA applies to all core business regulatory processes within Borno State Internal Revenue Service..

3. Policy framework

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

User-Centric Approach: The GRM is designed to prioritise the needs and expectations of businesses, fostering trust and engagement through responsive and accessible grievance redress mechanisms.

4. Objectives

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

5. GRM Contact Information

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

6. Grievance Submission Procedure

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

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

B. **Response Documentation**

- Name of Complainant
- Contact details
- Date of complaint
- Type of complaint
- Status of incident (open, ongoing investigation, resolved)
- Date of response
- Redress mechanism employed
- Action of redress

7. Response Timeframes

- Acknowledgment of Complaint: Complaints will be acknowledged within **3 business days** of receipt.
- Initial Investigation: The investigation will commence within **7 business days** of acknowledgment.
- Resolution Timeline:
- All complaints will be resolved within **30 business days** from the date of receipt.
- Communication of Resolution: Complainants will be informed of the outcome and any actions taken within the specified timeframe.

8. Performance Standards

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

9. Complaint Definitions

- **Grievance:** A grievance is defined as any complaint or concern raised by an individual or business regarding deviations from the regulatory process published. This may include, but is not limited to:
 - Harassment by ministry officials.
 - Unauthorized payments or demands for fees.
 - Delays or issues in inspection.
 - Lack of transparency in processes involved in inspection and processing.
 - Failure to provide required services or support in a timely manner.
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10. Roles and Responsibilities

- Grievance Redress Panel (GRP): Established for the Borno Inland Revenue Service, consisting of:
 - The Chief Executive
 - An accredited representative from the Internal Revenue Service.
 - The legal adviser or legal officer of the Internal Revenue Service.

11. Communication to complainant

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

- Grievance number to facilitate monitoring and reminders by complainants.
- Expected time of redress
- If not addressed within expected time, action to be taken by the complainant.

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

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

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

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

12. Redress of Grievance

- **Grievance Acknowledgment:** Upon receipt of the grievance, an acknowledgement will be sent to the complainant within 3 days, confirming receipt and outlining the next steps.

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

13. Investigation

- For eligible grievances, a thorough investigation will be conducted by the GRP. The complainant may be contacted for further information.
- The investigation process will take 30 days.

14. Resolution

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

- **Appeals Process**

- If the complainant is dissatisfied with the resolution, they may appeal to the Chief Executive within 3 days of decision.
- The appeal will be reviewed, and a final decision will be made within 14 days.

15. Monitoring and Reporting

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

A guideline format is shown below:

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

- Grievances are viewed as free inputs to understand the expectations of service recipients better and initiate systemic reforms to meet those expectations.
- The Agency therefore should be able to identify why certain types of grievances appear more frequently than others. A format for root cause analysis of grievance areas is as follows:

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

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

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

16. Continuous Improvement

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

17. Conclusion

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

Signed.

Executive Chairman

Borno State Internal Revenue Service

September 20, 2024