



CROSS RIVER STATE INTERNAL
REVENUE SERVICE

CORPORATE STRATEGIC PLAN 2019-2023

DEVELOPED WITH THE SUPPORT OF THE
EUROPEAN UNION AND WORLD BANK
SPONSORED STATES AND LOCAL GOVERNANCE
(SLOGOR) PROJECT

August, 2019

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MR. AKPANKE ANDO OGAR

Executive Chairman, Cross River State IRS

While designing a strategy is essential, the ability to implement it the right way is much more important.

The importance of strategic planning and the right implementation of all such plans in Cross River State Internal Revenue Service (CRIRS), is underscored by Part II, Section 6(I)c, of Cross River State Revenue Administration Law, 2011 (Amended 2015), which amongst other requirements, specifically tasks the Board of CRIRS to approve strategic plans of the Service. This Corporate Strategic Plan document has been articulated with the participation of all cadre of staff of the Service, to ensure ownership and sustainability.

The inspiration to come out with this document came from the desire to put up necessary plans to reposition the service within the next five years (2019 – 2023). The policy trust of this document is to reinforce the determination of management to achieving efficient service delivery to our esteemed taxpayers.

Of course, getting a strategic document for the service is challenging, and not being oblivious of the efforts of the former Chairman, Late Dr. Ukam Edodi and board members

who undertook series of initiatives aimed at repositioning the Service viz; full implementation of financial autonomy, Review of State Revenue Laws, Strategic Partnership with MDAs, Stakeholders, and Taxpayers among other initiatives. However, inspired by the zeal to put up a strategic corporate document for the Service, in accordance with global best practices standard, this document is intended to be a reference guide for staff and management to improve their output and enhance revenue generation which is the core mandate of the Service.

The primary aim of this document is to strengthen the organizational structure of the CRIRS as a direct benefit of the funding from the European Union, through the World Bank under the State and local Governance Reform Programme (SLOGOR). The document is also intended to support management by continuously drawing

management's attention to the Service goals and objectives and how to successfully drive them for the ultimate aim of enhancing service delivery and revenue generation. The overall objective is to continuously grow the State's IGR as well as improve efficiency in tax administration in Cross River State.

While attempting to harmonize our strategies for enhanced revenue performance, there is need to emphasize that the outline provided by the consultant, offers us an opportunity for deeper reflection on the way forward. Specifically, the following issues have been examined and discussed to give clear and comprehensive 1 overview of the plans in the next years, namely;

1. CRIRS new organizational structure.
2. Department job roles/Responsibilities.
3. Re-validated SWOT analysis.
4. Revenue projection for the next 5 years among other items covered by the document.

It is important to note that no strategic plan will record higher success rate, if there is no buy-in and involvement of staff in the process. I therefore plead with staff to actually buy in, otherwise, there would be little hope that this strategic document will be successfully executed.

Plausible projections have been made that revenue generation will grow annually at 20% over the plan period. This I believe is achievable if there is proper synergy and unity of purpose amongst the different units and department of Cross River Internal Revenue Service.

We acknowledge the consultant, Mr. Obri. Francis Ogar for a good work, and the entire staff for their contribution in making this document available at record time. Profoundly, we are grateful to our funders; the World Bank, the European Union and other Development Partners for their invaluable support.

We hope this document will help reposition the Cross River Internal Revenue Service for improved productivity.

Thank you.

For further information, please call 08066276829/ 08025670608 or visit www.crips.ng

2.0 PREAMBLE

In November, 2018, a consultancy project was given to Mr. Obri, Francis Ogar to do all that were stated in the award letter, including the production of a Corporate Strategy documents for the Service. The primary mission of the project is to strengthen the Organisation structure of Cross River Internal Revenue Service. This document is therefore in partial fulfilment of the terms of that engagement.

Fundamentally, it is intended to support Management by continually drawing consciousness to the Service' goals and objectives with identified strategies to drive them. Ultimately, the document should assist Management to deliver on its revenue target of N48, 605,724,064 in 2023, from the current level of N17, 552,105,937.09.

In putting the statistics together, some assumptions were made. This includes, *inter alia*,

- (i) That revenue generation will be grown annually by not less than 20%;
- (ii) That all conceivable costs were captured and included in the expenditure estimates and also that costs outside the estimates would not be entertained within the period;
- (iii) That the ministerial revenues is not entirely under the control of Cross River Internal Revenue Service and Management, consequently, there are limitations on the strategic initiatives to drive the collections;
- (iv) That the operating environment(political and economic) are dynamic but that most conceivable factors have been factored into the plan;
- (v) That the taxpayers can be supported professionally to embrace voluntary compliance to reduce the cost of administration;
- (vi) That the Staff Development Action Plan annexed to the document will be implemented with focus on filing the Capacity Gaps; and
- (vii) That the maximum funding rate of CRIRS of 8% will apply throughout the plan period.

It is noteworthy that most of the variables are under the control of the Service and its Management. It is therefore recommended that there is constant surveillance over the assumptions as well as the validated SWOT to ensure that the plan remains always on track pursuant to full accomplishment in 2023.

3.0 VISION STATEMENT

To be a Revenue Authority with an optimal tax system that ensures voluntary compliance and makes Internally Generated Revenue (IGR) the catalyst for the State's socio-economic development.

4.0 MISSION STATEMENT

We will operate a modern Tax Administration System (TAS) that is people friendly, efficient and robust, leveraging on emerging technology and a well-motivated workforce to optimize revenue collection.

5.0 CORE VALUES

PROFESSIONALISM

- Competence
- Accuracy
- Accountability

RESILIENCE

- Determination

CHARACTER

- Integrity
- Responsibility

INNOVATION

- Creativity
- Dynamism

EXCELLENCE

- Superior Performance
- Merit Driven.

6.0 FUNCTIONS OF THE SERVICE

The functions of the Service as spelt out in the Cross River State Revenue Administration Law 2011 include the following:

- To assess persons and individuals chargeable with tax or any levy as may be appropriate.
- To assess, collect, account and enforce payment of taxes and levies.
- To collect, recover and pay to the designated account any tax under any provisions of the State's Revenue Administration law.
- In collaboration with the relevant ministries and agencies review the tax regimes and promote the application of tax revenue to stimulate the economic activities.
- In collaboration with the relevant law enforcement agencies carry out the examination and investigation with a view to enforcing compliance with the provisions of the law.
- Undertake an assessment of the extent of financial loss and such other losses by the state government arising from tax fraud or evasion and such other losses arising from waivers and other related matters, and to make appropriate recommendations.
- To adopt measures to identify or trace proceeds derived from tax fraud or evasion.
- To adopt measures including compliance and regulatory action, introduction and maintenance of investigative and control techniques on the detection and prevention of non-compliance.
- To collaborate and facilitate rapid exchange of information with related national and international tax matters.
- To undertake exchange of personnel or other experts with complementary agencies for the purpose of comparative experience.
- To establish and maintain a system for monitoring national and international dynamics of taxation.

- To provide and maintain access to up to date and adequate data and information on all taxable persons, individuals, corporate bodies and all agencies of government involved in collection of revenue.
- To maintain database, statistics, records, proceeds, properties, documents or other items or assets relating to tax administration.

These functions are not expected to significantly alter in content over the 5-year period that that this strategic plan document spans.

7.0 ORGANOGRAM

The recommended organization structure of the Service is depicted below.

The basic principles underlying the new structure includes the following:

- A reduced direct reports to the Executive Chairman and Heads of departments;
- A reduced span of control;
- Re-alignment of functions;
- Compliance focused;
- Elimination of duplicated or overlapped functions;
- Provision of clear job roles and responsibilities; and
- Alignment with best practices.

7.1 THE GLOBAL STRUCTURE

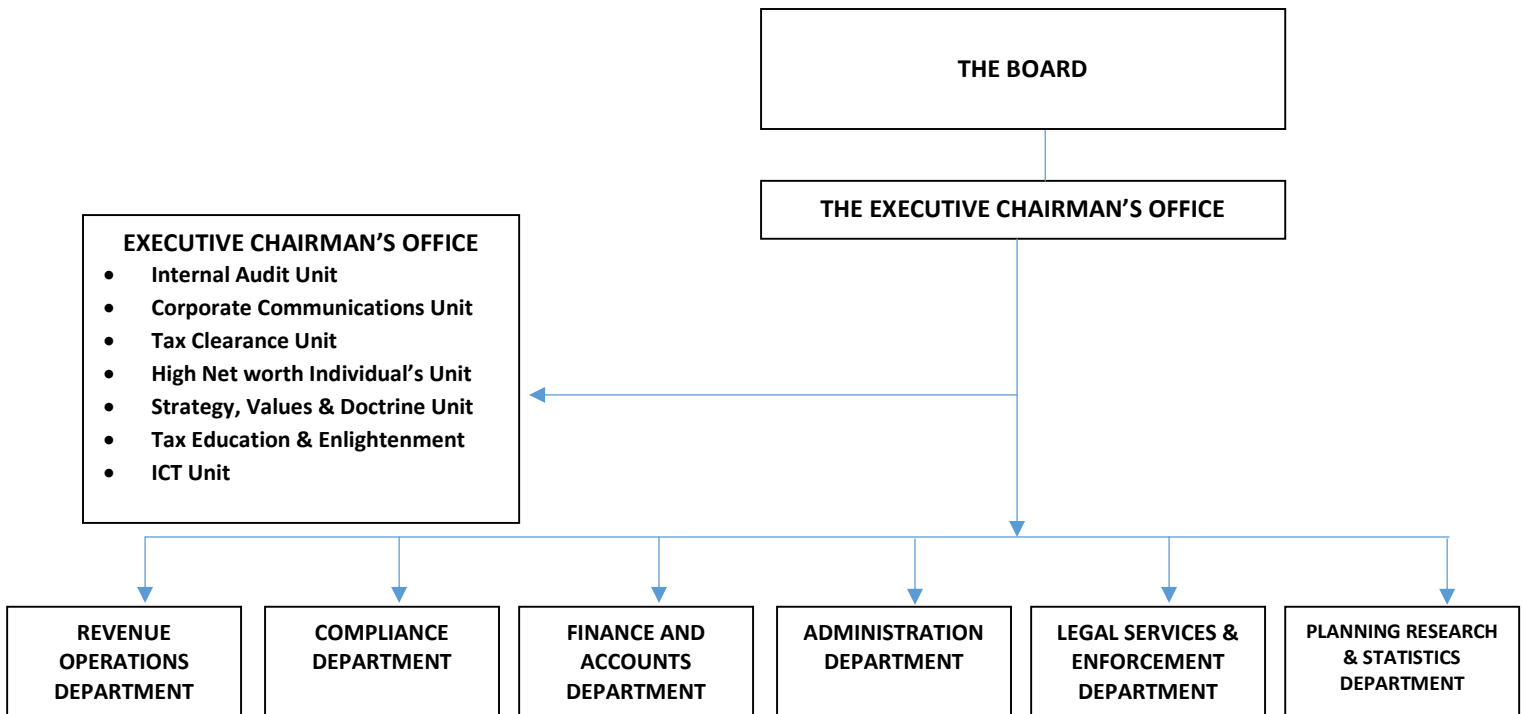


Figure 1: Proposed Overall Organogram of the CRIRS

7.2 REVENUE OPERATIONS DEPARTMENT

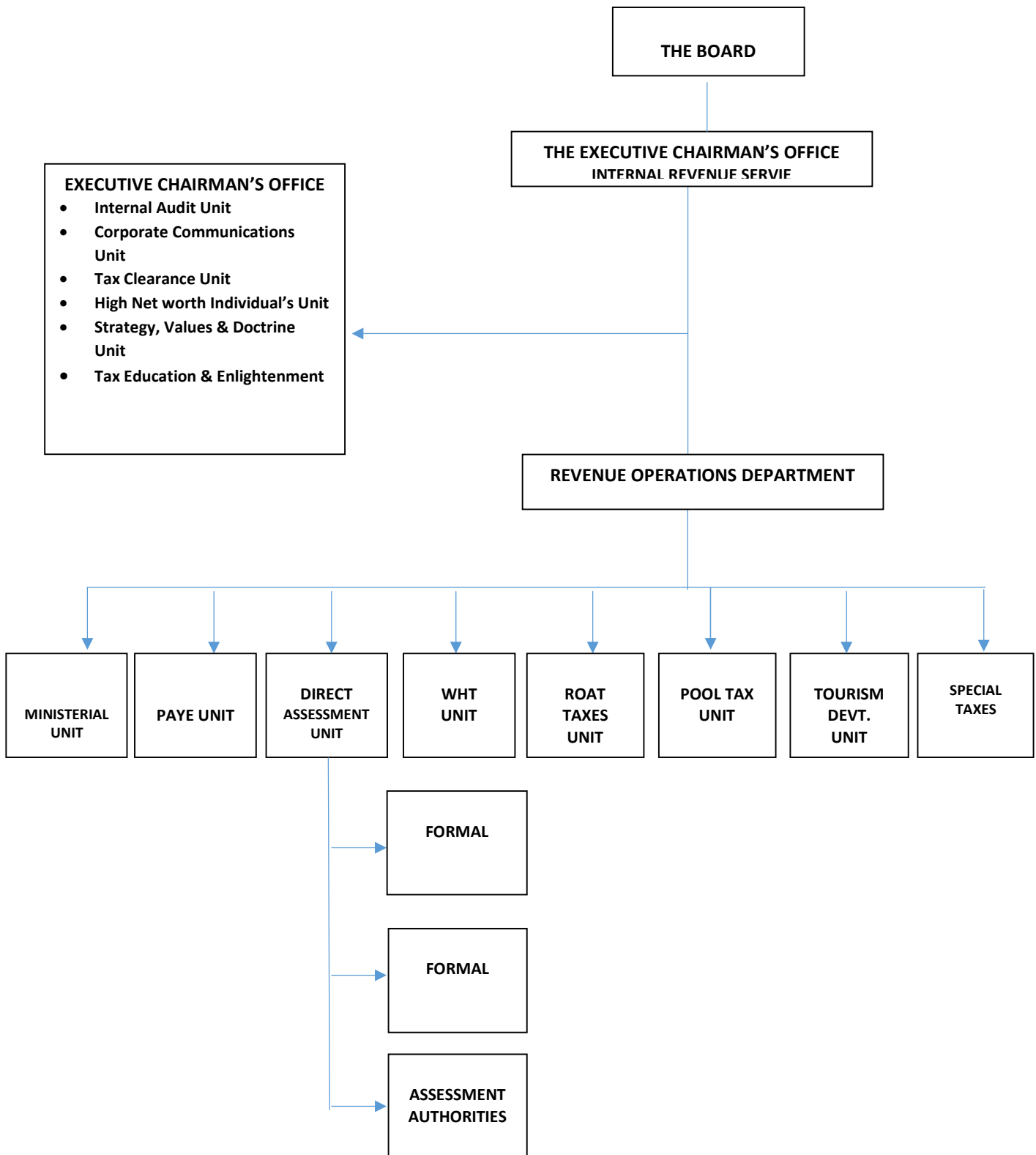


Figure 2: Proposed Organogram of the Revenue Operations Department

7.3 COMPLIANCE DEPARTMENT

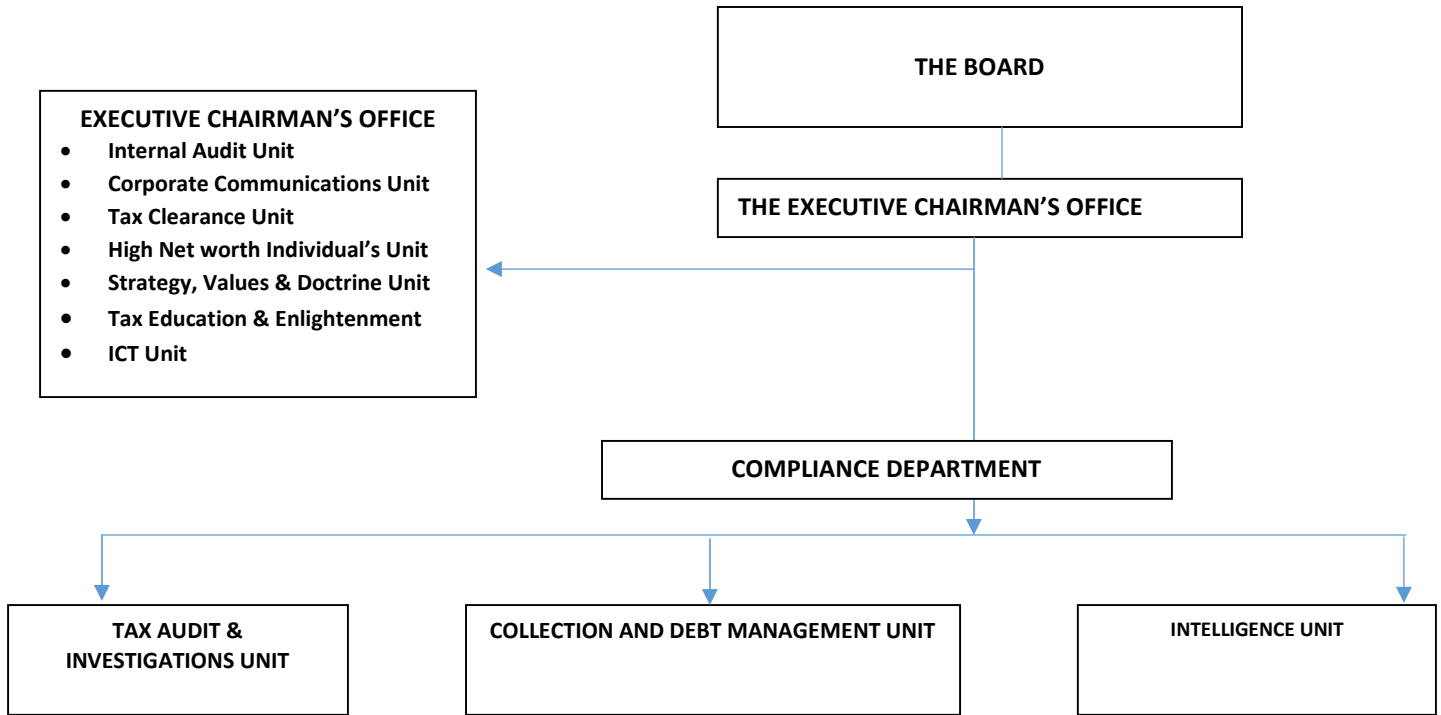


Figure 3: Proposed Organogram of the Compliance Department

7.4 FINANCE AND ACCOUNTS DEPARTMENT

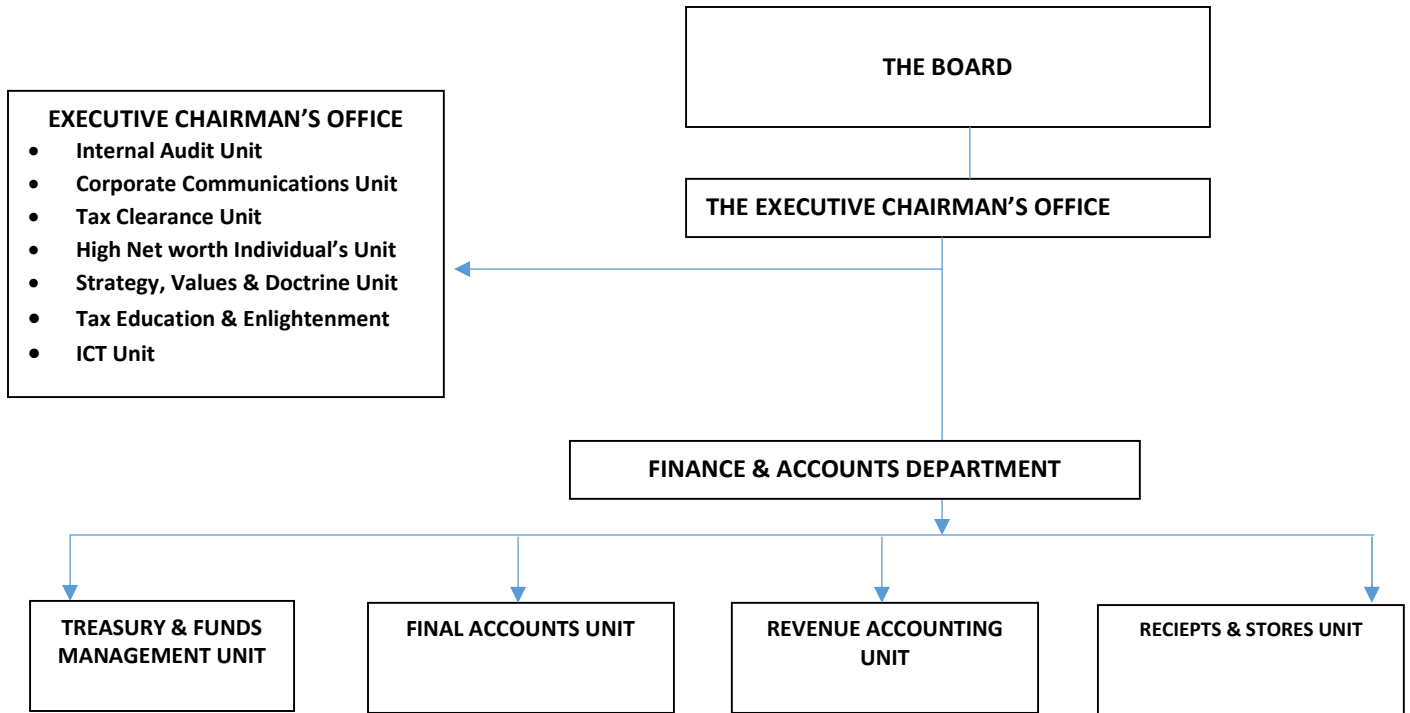


Figure 4: Proposed Organogram of the Finance & Accounts Department

7.5 ADMINISTRATION DEPARTMENT

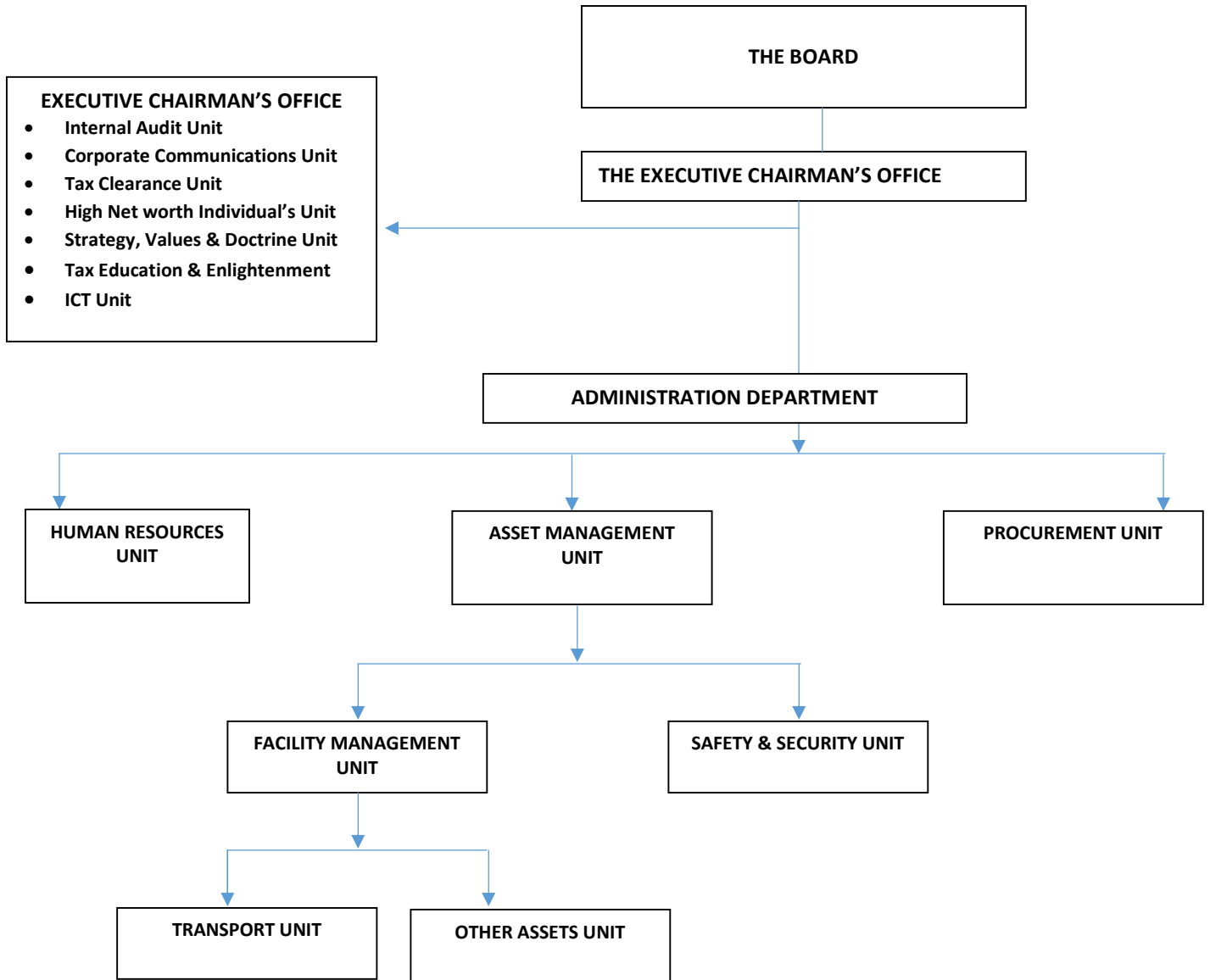


Figure 5: Proposed Organogram of the Administration Department

7.6 LEGAL SERVICES AND ENFORCEMENT DEPARTMENT

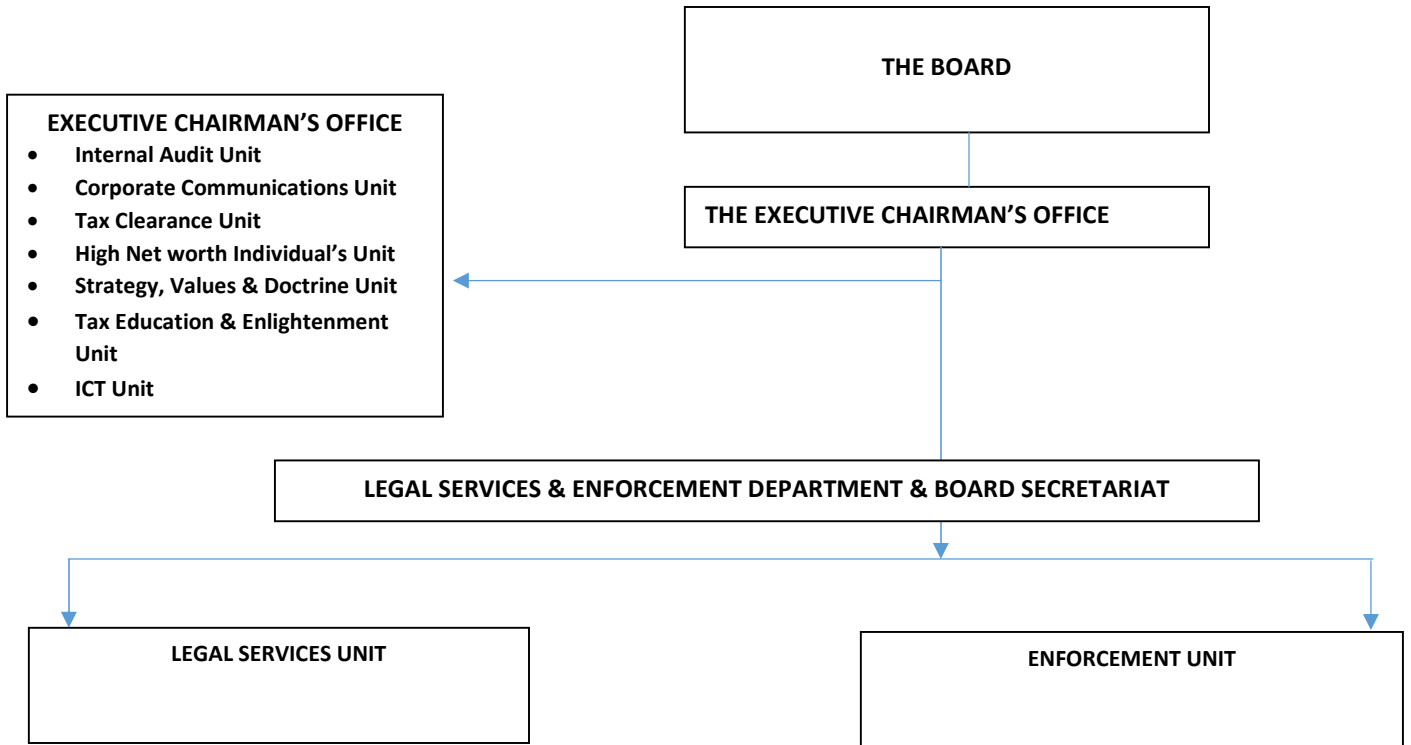


Figure 6: Proposed Organogram of the Legal Services & Enforcement Department

7.7 PLANNING, RESEARCH AND STATISTICS DEPARTMENT

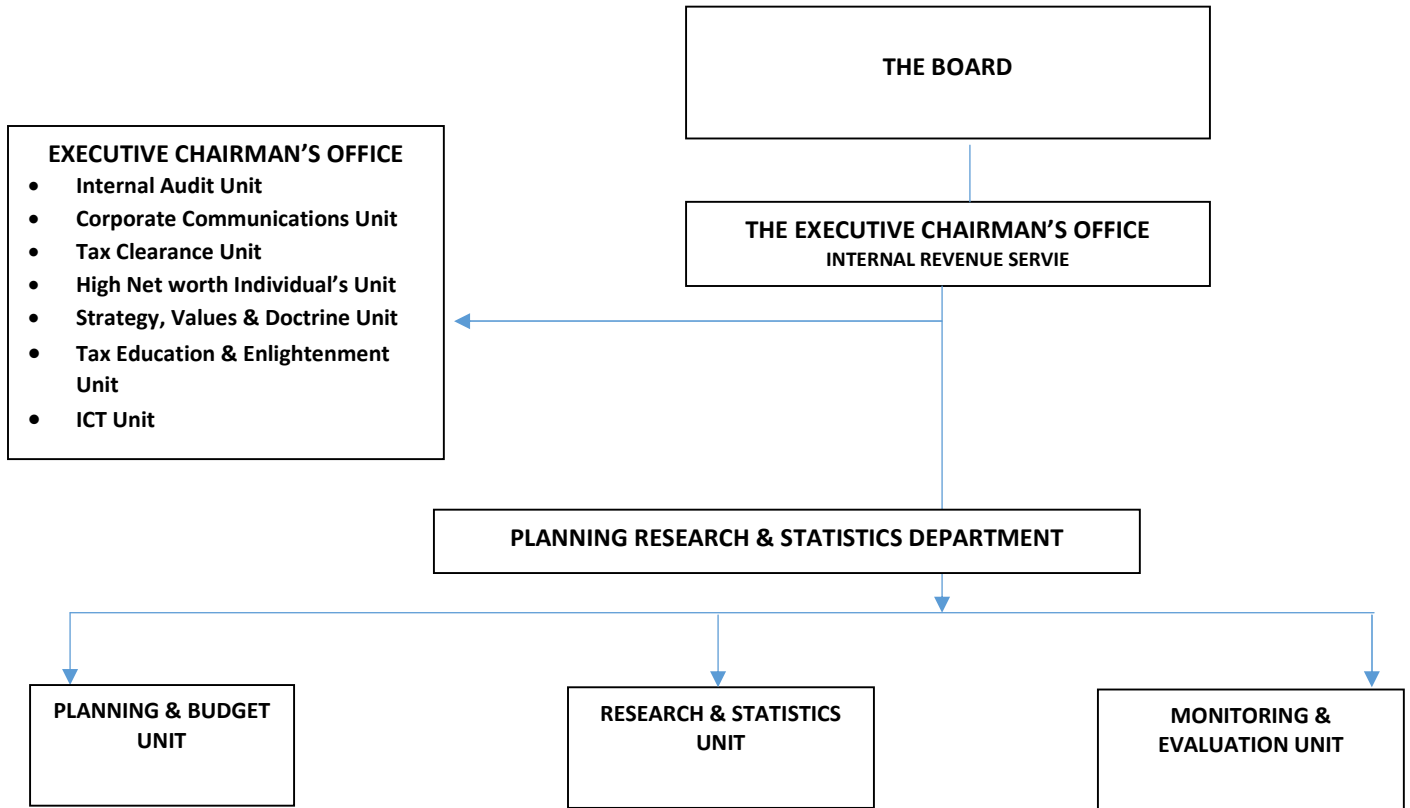


Figure 7: Proposed Organogram of the Planning Research & Statistics Department

8.0 BOARD MEMBERSHIP

a Akpanke A. Ogar	–	Executive Chairman CRIRS and Board Chairman
b Ministry of Finance	–	Commissioner (Finance)
Ministry of Local	–	Commissioner (Local Government
c Government Affairs	–	Affairs)
Ministry of Lands & Urban	–	Commissioner (Lands and Urban
d Development	–	Development)
e Ministry of Justice	–	Commissioner (Justice)
f Mr. Babla Ayani	–	Board Member
g John Ukwu Agwupuye	–	Director (Administration)
h Bar. Simeon Abi	–	Director (Legal Services and Enforcement)
i Bassey Ekpe	–	Director (Finance and Accounts)
j Eke Igboke Eke	–	Director (Compliance)
k Mathias Ashibeshebe	–	Director (Revenue Operations)
l Anyandi Patrick	–	Director (PRS)

8.0 OPERATING ENVIRONMENT

Cross River State is a coastal state in South-South geopolitical zone of Nigeria. It is named after the Cross River, which passes through the state. The State was created on May 27, 1967 from the former Eastern Region of Nigeria by the General Yakubu Gowon regime. Its name was changed from South Eastern State to Cross River State in the 1976 state creation exercise by the then General Murtala Mohammed regime. The present day Akwa Ibom State was excised from it in another state creation exercise of September 1987 by the then regime of General Ibrahim Babangida. Its capital is Calabar. The State occupies an area of 20,156 km² (7,782 sq. miles) The projected population as at 2016 was 3,737,517 giving population density of 190/km² (480/sq. miles)

Cross River State consists of eighteen (18) Local Government Areas (LGAs). They are Abi, Akamkpa, Akpabuyo, Bakassi, Bekwarra, Biase, Boki, Calabar Municipal, Calabar South, Etung, Ikom, Obanliku, Obubra, Obudu, Odukpani, Ogoja, Yakurr and Yala. The state has numerous dialectical groups with the dominant ones being amongst Effik, and Ejaghan. All the language groups have a common linguistic root that is traceable to one ancestry.

In the economic sphere, the people of Cross River State are mostly farmers; about 75% of whom are involved in subsistent agriculture cultivating both arable and perennial crops. The culture is rich; there are several traditional festivals some of which are linked with farming activities notable among which is the world famous Leboku festival of the Yakurrs in the Central Senatorial District of Cross River State, **NORTHEAST**, an annual celebration of all the Local Government Councils in the Northern Senatorial District of the State, **Utom Obong Cultural Festival**, celebrated annually by the Effik Nation and the **Nyori-Ekpe Celebration**, both in the Southern Senatorial District of the State.

Cross River State by its location in the coastal region of Nigeria was one of the oil producing states until, the ceding of Bakassi Local Government of the State to the Republic of Cameroon in 2007 and the subsequent loss of its oil wells to its sister state, Akwa Ibom in 2009. The economy of the state had since then thrived as non-oil economy in the mist and hazards of oil production.

With the advent of democracy in 1999, and the indigenes of the State taking up the leadership of the State, the State adopted what it termed Sustainable Economic Development. The philosophical under pinning of this is that, the Socio-Economic Development of the State is undertaken in a manner that the economic growth and wellbeing of the people are achieved without degrading the environmental resources of the State so that future regeneration is assured. The enabling environment should be

able to support gradual but continuous transformation of the State’s agriculture from subsistence to commercial one, provide adequate support for tourism sub-sector thus making the State the preferred business and leisure destination within Nigeria and West Africa, promote the industrialization of the state and ensure the physical and environmental resources of the state are sustainably developed for the wellbeing of the people. In furtherance of this, the state, over the past years, has pursued some specific objectives towards achieving the overall aim of sustainable development in the State as can be seen in the Gross Domestic product of the State from 2013–2017.

Below is a summary of the State Gross Domestic Product from 2013 to 2017.

Cross River State Nominal GDP (₦'Million)

SECTOR SUMMARY

YEAR	SECTOR			GDP/VA
	AGRICULTURE	INDUSTRY	SERVICES	
2013	257,718.02	283,224.06	422,377.79	963,319.87
2014	911,291.33	289,808.67	485,311.72	1,686,411.71
2015	820,664.01	317,994.97	522,118.87	1,660,777.85
2016	985,831.12	292,904.56	529,896.48	1,808,632.16
2017	1,054,304.17	648,344.90	612,299.75	2,314,948.82

Table 1: Summary of Cross River State Gross Domestic Product from 2013 to 2017

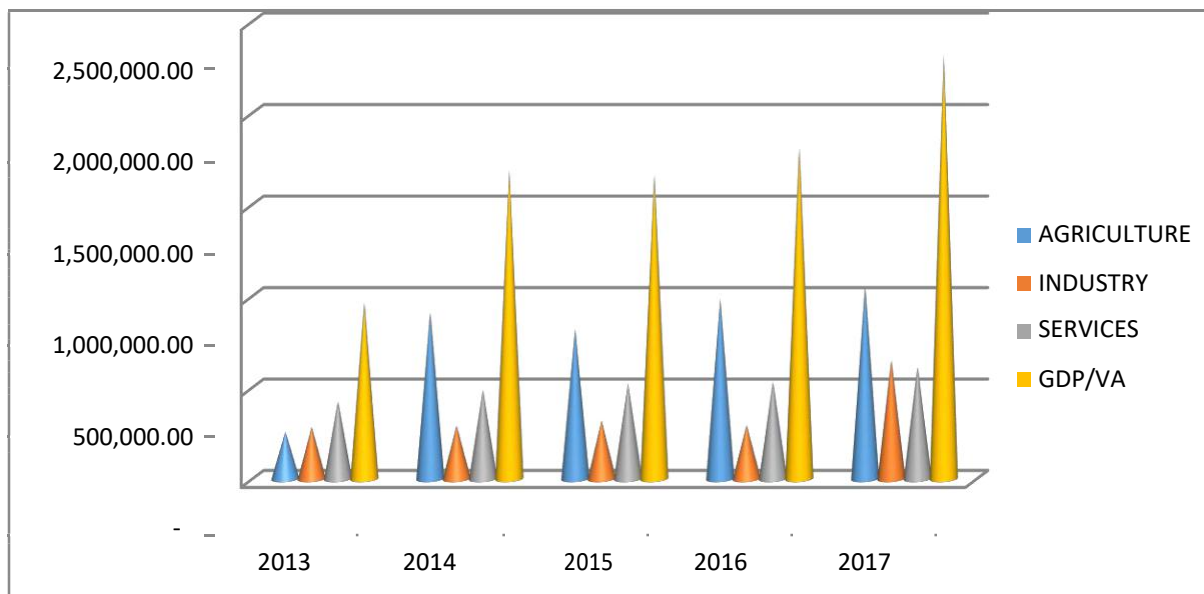


Figure 8: Summary of Cross River State Gross Domestic Product from 2013 to 2017

From the above table and graph, it can be seen that the policies of government has greatly impacted on all sectors of the economy. Agriculture with a paltry GDP of 257,718.02 in 2013 grew to 1,054,304.17 in 2017 representing over 400% growth rate within this period. Notable here, is the establishment of many commercial farms such as Biase Farms by WILMA, Enaede Farms, JB farms etc.

The other two sectors also grew and their share to the State Economy 2013 – 2017 is shown in the table below.

SHARE OF THE STATE ECONOMY 2013 – 2017 (%)

YEAR	SECTOR		
	AGRICULTURE	INDUSTRY	SERVICES
2013	26.8	29.4	43.8
2014	54.0	17.2	28.8
2015	49.4	19.1	31.4
2016	54.5	16.2	29.3
2017	45.5	28.0	26.4

Table 2: % Sectoral Share of the State Economy 2013 – 2017

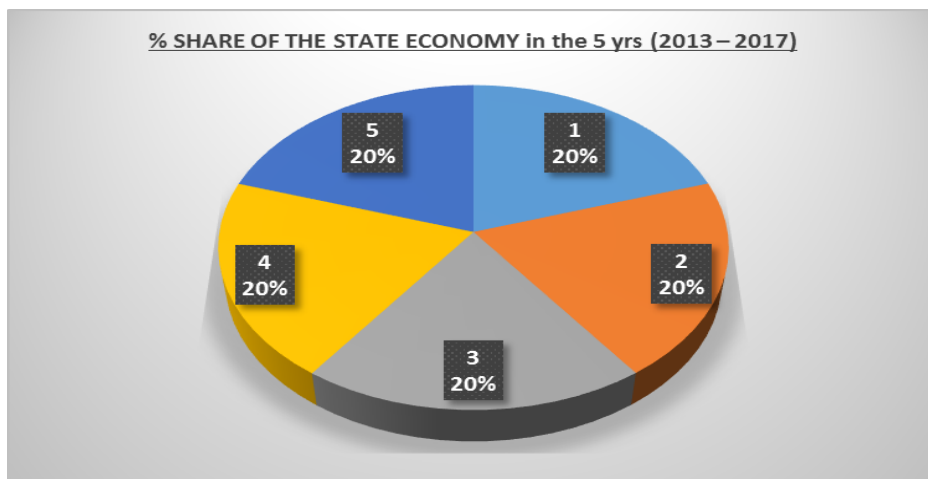


Figure 9: % Sectoral Share of the State Economy 2013 – 2017

Nigerian Economic Summit Group predicts Nigeria’s GDP growth by 3.2% in 2019. When this is juxtaposed with the budget of the state for 2019 of N1.043trillion, there is very high expectation of vibrant taxation activities in the year and beyond. The thrust of the budget described as “Qabalistic Densification” is industrialization targeted. It is conceived that there would be at least one industry in each Local Government Area of the state as well as job creation.

Looking at the global economic growth, Nigeria has significant risks on crude oil and there is need for corresponding revenue to match it. The global oil projections as it

affects IMF, World Bank and OPEC indicate that prices are likely to plummet. The implication for the nation is that an “oil price rescue” from our fiscal and macroeconomic challenges may not be highly probable meaning that public finances may remain challenged.

The outlook for 2019 includes Policy and Political uncertainty due to the general election in the country, Rising Economic Risks, Fiscal Deficits, Sovereign Debts, Oil Price Shocks, Second Recession and Post-Election Violence challenges. Consequently, the performance in 2019 and 2023 which are election years have to be pursued with determined vigor and focus by for instance, adopting the 80-20 Parito rule.

The largest sector of the National economy are Agriculture, Trade, Crude Petroleum and Natural Gas, while the fastest growing sectors of the economy are Utilities, ICT and Transport and Storage. Opportunities have to be fully exploited in these areas. However, with the ceding of the Bakassi Peninsular to Cameroun and the 76 oil wells to Akwa Ibom State, opportunities available to Cross River State economy from crude petroleum and natural gas have become limited.

A major challenge confronting the Service in its revenue generation thrust is tax evasion, tax leakages and dearth of officers in number and capacity to fully service the taxpaying population of the state.

It is hoped that the Service will leverage on the Revenue Administration law in the area of budgeting and administration to deal with most challenges and ensure the realization of the set target by 2023.

10.0 WHERE WE ARE TODAY (2018)

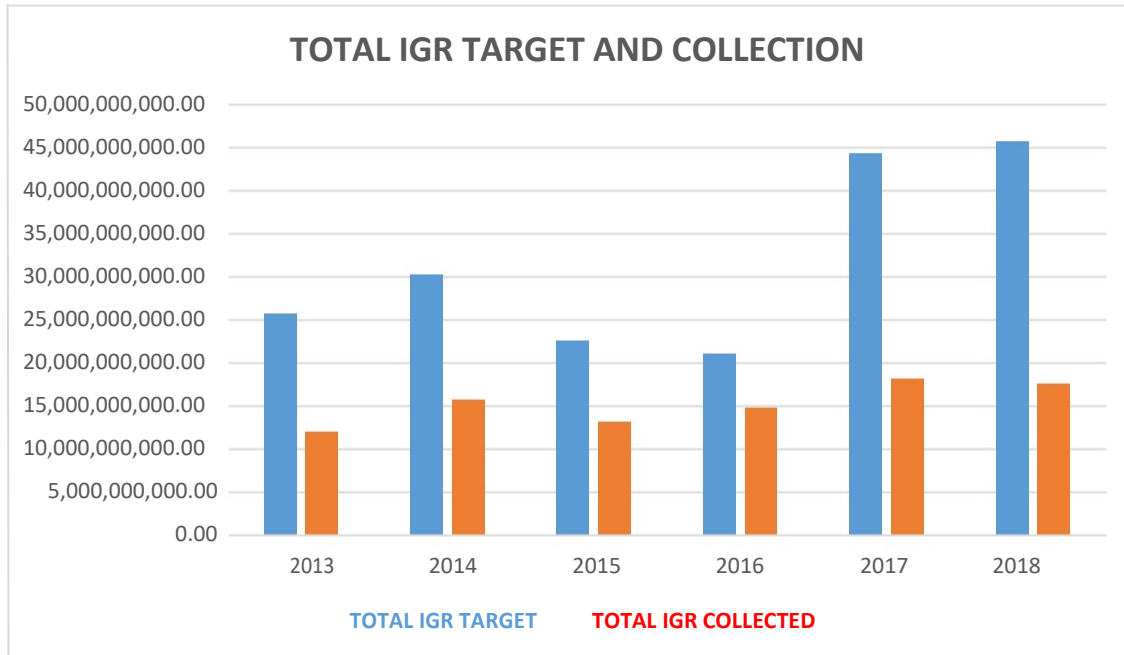


Figure 10: Global IGR Collections for 2013 - 2018

The IGR in this graph is made up of both IRS and ministerial revenues. Except in 2015 and 2016, there was no year that the performance was up to 50% of the target. This gives a picture of poor performance. However, a separation of the two explains the source of the problem.

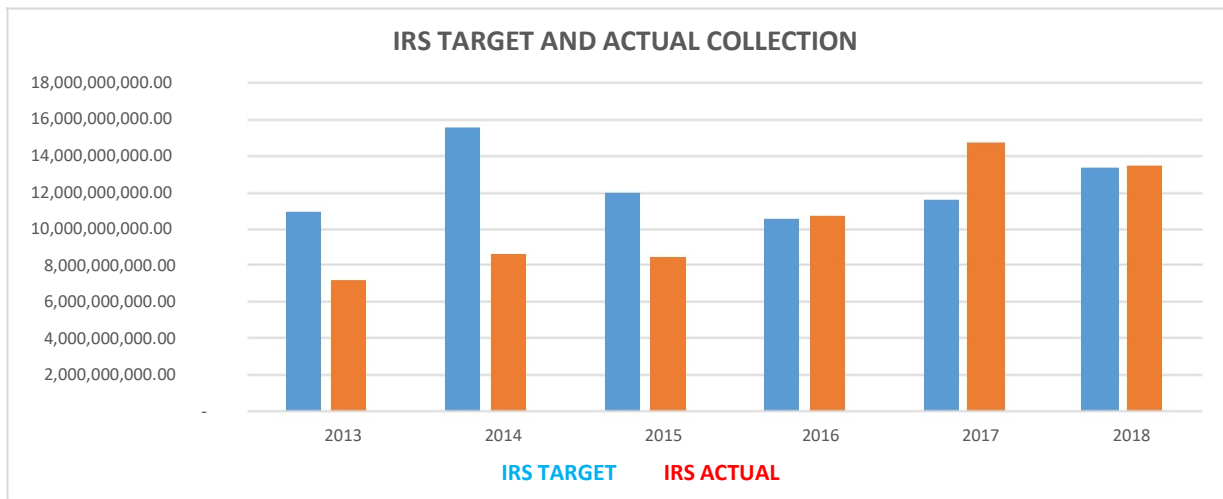


Figure 11: IRS IGR Collections for 2013 - 2018

The performance of IRS alone has been impressive, surpassing the target in 2016, 2017 and 2018 and averaging about 70% in other years.

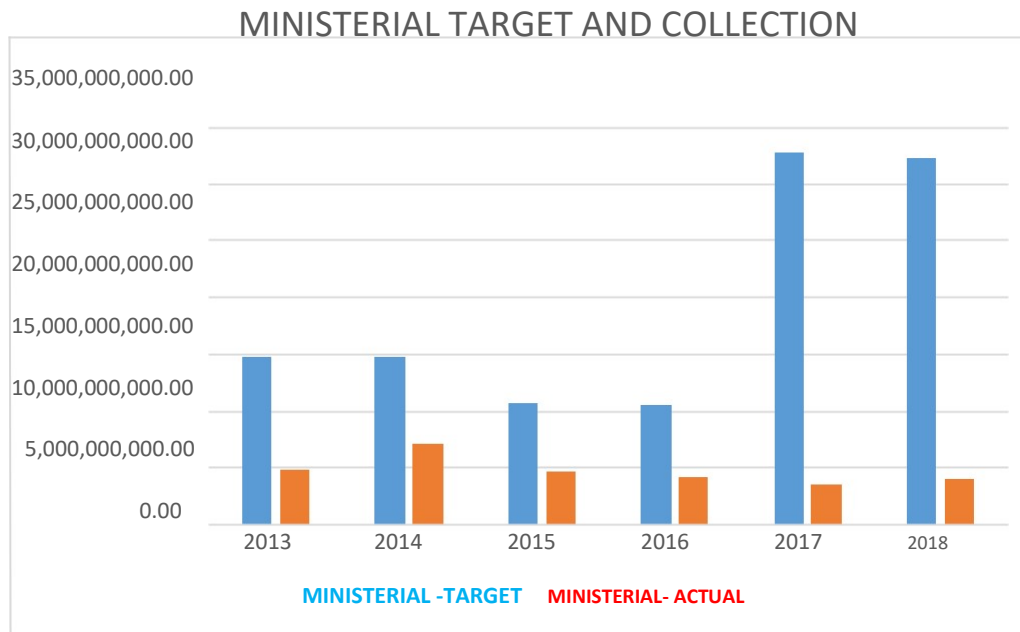


Figure 12: Ministerial Revenue Collections for 2013 - 2018

The ministerial revenue collection over the years have been very low compared to the target.

Possible reasons for this poor performance can be attributed to the followings:

- (i) Extremely high targets without relating to practical facts on ground;
- (ii) Leakages in the various ministries;
- (iii) Lack of collection initiatives by the ministries; and
- (iv) Lack of authority by IRS over collections by the ministries.

These issues have to be carefully reviewed with a view to setting realistic targets or in the alternative formulate initiatives to collect the estimated revenues if the ministries feel strongly that the estimates are realistic

11.0 WHERE WE WANT TO BE

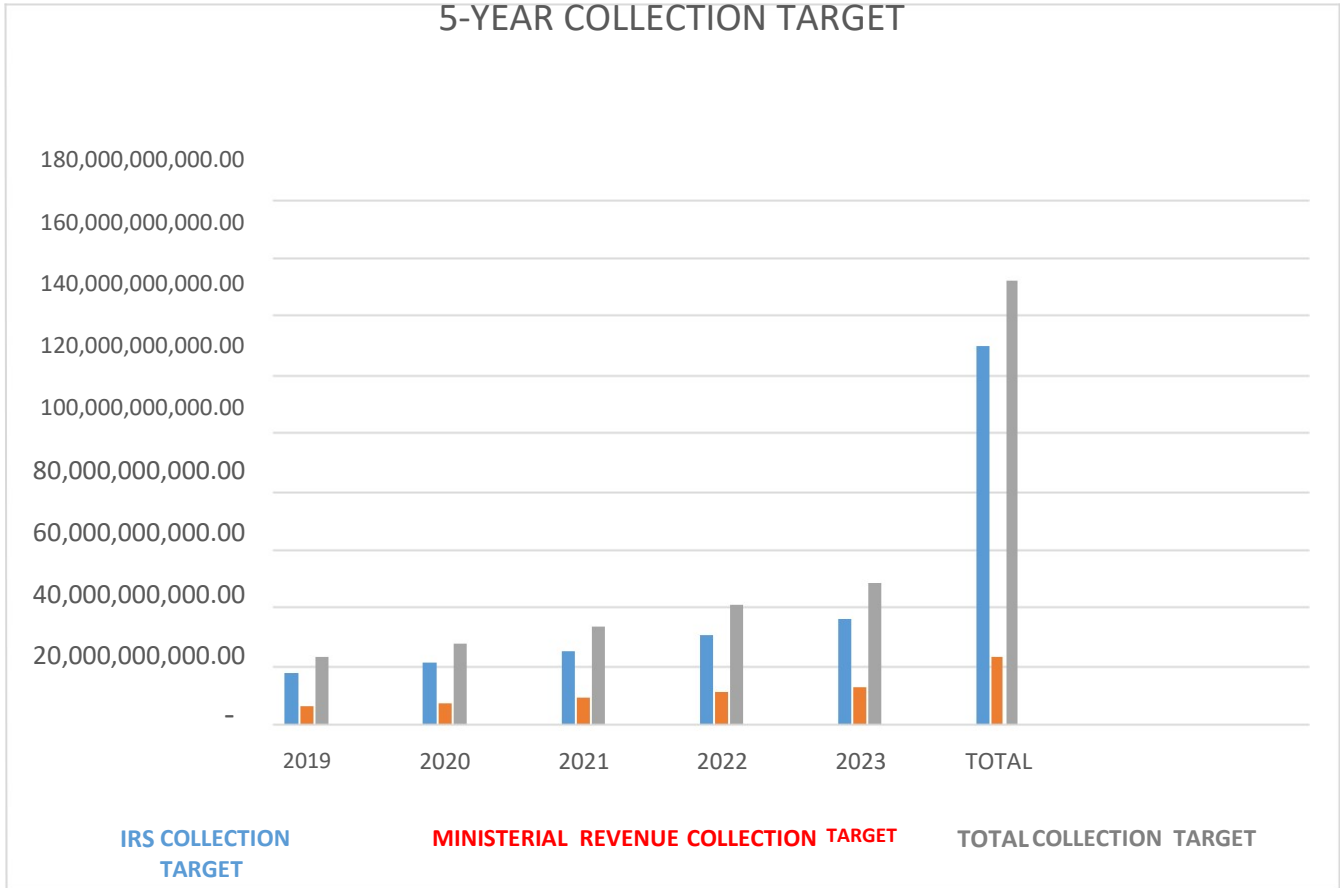


Figure 13: IGR Projections for 2019 -2023

YEAR	IRS COLLECTION TARGET	MINISTERIAL REVENUE COLLECTION TARGET	TOTAL COLLECTION TARGET
2019	17,440,260,447.46	6,000,000,000.00	23,440,260,447.46
2020	20,928,312,536.95	7,200,000,000.00	28,128,312,536.95
2021	25,113,975,044.34	8,640,000,000.00	33,753,975,044.34
2022	30,136,770,053.21	10,368,000,000.00	40,504,770,053
2023	36,164,124,063.85	12,441,600,000.00	48,605,724,063.85
TOTAL	129,783,442,145.82	22,809,600,000.00	152,593,042,145.82

Table 3: 5 - Year IGR projections (2019 - 2023)

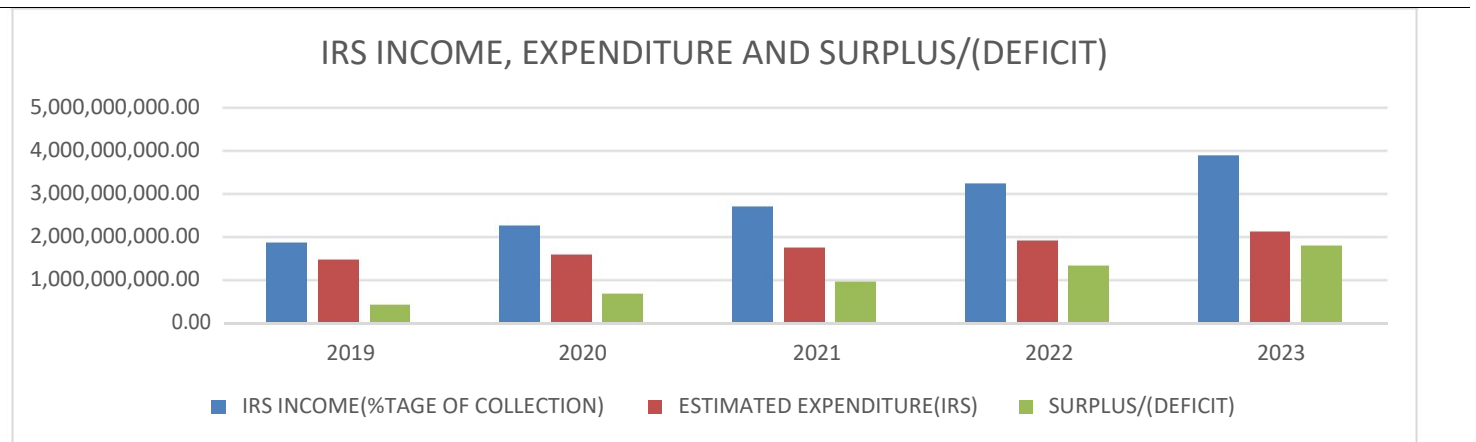


Figure 13: IRS Income and Expenditure Projections for 2019-2023

YEAR	COLLECTION TARGET	IRS INCOME(%TAGE OF COLLECTION)	ESTIMATED EXPENDITURE(IRS)	SURPLUS/(DEFICIT)
2019	23,440,260,447.46	1,875,220,835.80	1,457,518,250	417,702,585.80
2020	28,128,312,536.95	2,250,265,002.96	1,584,020,075	666,244,927.96
2021	33,753,975,044.34	2,700,318,003.55	1,742,422,083	957,895,921.05
2022	40,504,770,053.21	3,240,381,604.26	1,916,664,291	1,323,717,313.51
2023	48,605,724,063.85	3,888,457,925.11	2,108,330,720	1,780,127,205.28

Table 4: Estimation of CRIRS Operational Revenues (2019-2023)

“The operational revenue of the Service is determined by a percentage of collection in line with the State Revenue Administration law. It ranges from 5%-8% of collection. For the period underlying the plan 2019-2023, the maximum rate of 8% was used.

Based on the collection projection, the revenue of the Service will range from N1,875,220,835.8 in 2019 to N3,888,457,925.11 in 2023. When this is matched with the projected expenditures from N1,457,518,250 in 2019 to N2,108,330,720 in 2023, there would be surpluses of income over expenditures in all the years.

The implication of this is that if the Service is able to meet and surpass its target in all the years, it will have surplus fund ranging from N417,702,585.8 in 2019 to N1,780,127,205.28 in 2023. The overall impact of this will be an improved welfare for the staff including payment of performance bonuses and increase in infrastructural facilities including others.”

The breakdown of the estimated cost is shown as an appendix.

12.0 THE COMPASS (CORPORATE GOALS AND OBJECTIVES)

S/ N	GOAL	OBJECTIVES	STRATEGIES/INITIATIVES	TIMELINE	ACTIVITIES	OWNERSHIP(DEPTS/UNITS)
1	To continuously grow the state's IGR	To surpass the collection of each year by not less than 20% of the previous Year's collection. Continuous recovery at least 55% of outstanding liabilities yearly	<ul style="list-style-type: none"> i. Implement the presumptive tax Regime. ii. Speed up automation process iii. Review exemptions and waivers iv. Increase the level of enforcement. v. Apply the compliance tools in the tax legislation 	<ul style="list-style-type: none"> 2019-2020 2019-2021 2019 2019-2023 2019-2023 	<ul style="list-style-type: none"> - Enumerate and update Taxpayers' database. - Identify new taxpayers - Gather intelligence information - Information sharing - Compile list of defaulters regularly - Support on-line filing - Deploy IT-based payment platforms 	<ul style="list-style-type: none"> Operations / Compliance Compliance Compliance All Operations/Compliance Operations/ICT Operations/ICT

S/ N	GOAL	OBJECTIVES	STRATEGIES/INITIATIVES	TIMELINE	ACTIVITIES	OWNERSHIP(DEPTS/UNITS)
					<ul style="list-style-type: none"> - Embark on periodic field monitoring - Raise monthly non-remittance letters to defaulters - Pursue mandatory filing of annual returns - Raise objective assessments and demand notices - Send out Reminders Issuance of threat letters - Raising of interest and penalty. - Embark on search or seizure 	<ul style="list-style-type: none"> Operations/Compliance Operations Operations Operations Operations Legal Compliance Compliance/Legal

S/N	GOAL	OBJECTIVES	STRATEGIES/INITIATIVES	TIME LINE	ACTIVITIES	OWNERSHIP (DEPTS/UNITS)
					- Go to Tribunal or courts	Legal
		To ensure that all IGRs accruable to the state are reported and receipted.	<ul style="list-style-type: none"> - Update the Taxpayers database. - Increase the number of staff numerically and in skills. - Block leakages 	<p>2019-2023</p> <p>2019-2020</p> <p>2019-2023</p>	<ul style="list-style-type: none"> - Categorize Tax Payers - Simplify filing forms and processes - Sensitize taxpayers - Engage Audit and Monitoring Agents - Review activities of banks and other collecting Agents 	<p>Operations</p> <p>Compliance</p> <p>Compliance/Chairman's Office</p> <p>Compliance</p> <p>Finance/Accounts</p>

S/ N	GOAL	OBJECTIVES	STRATEGIES/INITIATIVES	TIMELINE	ACTIVITIES	OWNERSHIP(DEPTS/UNITS)
					- Do revenue accounting	Finance/Accounts
					- Collaborate with Departments, Units, Ministries and Agencies of government on information sharing	All
					- Hire more staff	
					- Relocate Staff based on competence	Administration
2	To improve the level of Tax compliance	<p>-To increase the number of registered taxpayers by 20% annually</p> <p>- To attain 80% voluntary tax compliance by 2023</p> <p>-To continuously educate Taxpayers</p> <p>-To equip and motivate CRIRS work force be moved to initiative/strategies</p>	Increase Taxpayer enumeration exercises	2019-2021	Organize regular sensitization and stakeholders forum.	Compliance
			Develop a reliable taxpayer data base	2019-2020	Re-design forms where necessary	Compliance
			Simplify registration processes	2019-2020	Distribute educational materials to taxpayers regularly	Chairman's Office/Compliance
			Support self- assessment filing	2019-2023	Regularly review compliance tools	
			Preparation of communication strategy to improve on the image of the Service	2019-2021	Institutionalize whistle blowing	Compliance
			Optimize the contribution of Tax audit and investigation from current level of 1.50% to 6% by2023	2019-2023	-Reward/appreciate Compliant taxpayers	Chairman's Office / Compliance / Administration
					- Publicize presumptive tax regime	
- Segment taxpayers on defined bases	Compliance Department					
Carry out regular tax audit based on risk and other objective bases						

					- Conduct Value for Money Audit.	Compliance Department
3	efficiency in tax administration	To operate an efficient tax administration system	Renovation of Structures and Construction of new structure		- Renovate identified structures	Administration/ Finance
			Establish a consolidated database structure for archiving and retrieving			
			-To superintend an equipped and motivated workforce.	2019-2021	- Construct new structures in line with approved budget	Administration/ Finance
			Upgrade the existing IT infrastructure in the service	2019-2023	- Design a database structure that allows for on-line access to information of all departments	Administration (ICT)
			Facilitate Cloud hosting of CRIRS database	2019-2021	- Acquire more system & software	Administration/ICT
				2019-2020	Hire staff	Administration/ ICT/Finance
				2019-2020	Train staff	Administration
				2019	Prepare Operations Manual	Executive Chairman's Office
			Develop and deploy CRSIRS database	2019	- Design a robust incentive-based salary structure	Administration
			To provide sufficient welfare package for staff to support productivity	2019-2020	Services and Board's decision vis-à-vis the legal perspectives	Administration
			To manage a performance-driven tax administration	To implement performance based reward system	2019-2020	Services and Board's decision vis-à-vis the legal perspectives

				2019-2023	Provide legal advice on intended course of action to reduce risk	Legal Services & Enforcement
				2019-2020	- Regular review of budgets against approval and expenditure limits	PRS / Finance & Accounts
			Staff capacity building and re-training	2019-2023	Implement an effective Monitoring and Evaluation framework	PRS
			Provide unhindered access to funds as provided for by the Cross River State Revenue Administration aw, 2012 (as Amended 2015)	2019-2023	Conduct training Set KPIs Design and implement performance tacking	PRS
			Offer effective and efficient legal advice to the Board and the services	2019-2023	Implement staff development programmes and Action Plans	Administration

Table 5: Corporate Goals and Objectives

13.0 APPRAISAL OF THE SERVICE (SWOT)

OPPORTUNITIES

- Support from His Excellency, the Governor and the State House of Assembly (CRSHA).
- A growing inflow of companies in the real sector.
- Operation of Ministerial Single Account (MSA) System for the State.
- On-going Review and Harmonization of State and LGA revenues.
- Increase in number of employment into the state service and implication for increased PAYE collection.
- Increased budget of the state.
- Large potential tax payer population of the state.

THREATS

- Evasion of Taxes especially in the informal sector.
- Non-deduction or under - deductions and remittances of PAYE and Withholding Tax by some organizations.
- Granting of waivers and concessions by government.
- Communal clashes.
- Multiplicity of taxes and levies.

WEAKNESSES

- Partial implementation of the CRS Revenue Administration Law with regards to financial and administrative autonomy.
- Inadequate infrastructure, offices and manpower.
- Inadequate baseline data of tax payer information.
- Weak internet and intranet to drive available technology.
- Absence of performance measurement and reward system.
- Poor synergy, collaboration and partnerships with State revenue generating MDAs.
- Touting and leakages of revenue across the State.
- Operation of transit Account by Banks in spite of the Ministerial Single Account (MSA) in operation.
- Ineffective Organizational structure.

STRENGTHS

- A fair mix of a youthful and energetic workforce with experienced Professional Tax Administrators.
- Presence in all 18 LGAs of the State and field teams with thorough knowledge of their local environments.
- Growing ICT resources and facilities.

SUMMARY

The opportunities abound for the state to grow its IGR substantially. These opportunities would need to be matched with the numerous threats and weaknesses.

The current manpower strength is too low and cannot take the Service to its desired height unless seriously improved upon.

Critical areas to be considered as soon as possible include the followings:

1. Increasing the number of staff in the Service.
2. Institution of Performance management and reward system.
3. Increase in staff capacity building.
4. Production of operational manual
5. Practical training in Intelligence information gathering.
6. Increase in use of ICT by staff.
7. Full implementation of the State Revenue Administration law.
8. Adopt the staff development Action Plan annexed to this document.

14.0 WHO IS TO DO WHAT?

14.1 EXECUTIVE CHAIRMAN

- He is the Chief Accounting Officer of the Service.
- He is responsible for the execution of all Service policies and programmes and ensuring that all strategic plans and budgets are carried out in line with the milestones.
- He is also responsible for all the functions of the Service as contained in the State's

Revenue Administration law. This includes the following:

- To assess persons and individuals chargeable with tax or any levy as may be appropriate.
- To assess, collect, account and enforce payment of taxes and levies.
- To adopt measures including compliance and regulatory action, introduction and maintenance of investigative and control techniques on the detection and prevention of non-compliance
- To collaborate and facilitate rapid exchange of information with related national and international tax matters.
- To undertake exchange of personnel or other experts with complementary agencies for the purpose of comparative experience.
- To establish and maintain a system for monitoring national and international dynamics of taxation.

- To provide and maintain access to up to date and adequate data and information on all taxable persons, individuals, corporate bodies and all agencies of government involved in collection of revenue.
- To maintain database, statistics, records, proceeds, properties, documents or other items or assets relating to tax administration.

14.1.2 Internal Audit Unit

- To ensure fiscal discipline in the Service.
- To review all processes of the Service in all the departments and Units to ensure that they conform to the Service standard and that there are no deviations.
- To carry out routine pre-payment audits.
- To conduct value for money audits.
- To review previous audits and ensure compliance with recommendations made.
- To report audit finding and make objective recommendations to the board.

- To institutionalize whistle blowing in the Service in concert with the Corporate Communications and Tax Payer Education and Enlightenment Unit.
- To carry out routine audit of out stations of the Service.
- Carry out routine audit exercises of out stations of the Service.
- To review retirement documents.
- To Review Tax Audit working papers, reports and compliance audit programmes and guidelines.

14.1.3 Corporate Communications

- To produce and erect conspicuously visible rebranded CRIRS sign boards/signage at all CRIRS offices across the state.
- Rebrand all CRIRS Vehicles and Materials
- Construction and Mounting of Tax Bill boards across the State.
- Quarterly media Chats
- Printing and distribution of banners, flyers, stickers, Newsletters, etc. ○ Carry out whistleblowing activities for the Service.

14.1.4 Tax Clearance Certificate (TCC) Operations Unit

- To Superintend the TCC Operations;
- Issuance of Tax Clearance Certificate;
- Carry out Proper and Adequate Checks before the Issuance of TCC;
- Carry out Sensitization of Tax payer on processes for the Issuance of TCC;
- Update and Maintain TCC Data Base;
- Collaborate with other Departments/Units for Prompt Processing of TCC;

14.1.5 Tax Education and Enlightenment Unit

- Quarterly Town Hall Meetings with Stakeholders.
- Continuous update of the Tax Guide in conjunction with all the stakeholders.
- Regular airing of Tax jingles and advertisements on radio and television.
- Regular advertisement of the activities of the CRIRS on the pages of newspapers and magazines.

14.1.6 High Net worth Individuals Unit.

- Determination of threshold for High Net Worth Individuals
- Maintaining a database on all High Net-Worth Individuals to include sources of income, residence, investment income, social activities and related expenses.
- Exchange of information with other states on High Net Worth individuals.
- Information sourcing and gathering on High Net worth individuals.
- Review of their tax returns

- Granting of Tax Clearance Certificate
- Linking the activities of the High Net Worth individuals with their other national and global activities

14.1.7 Business Process Re-Engineering

- Simplification of Processes
- Working in concert with ICT to automate processes
- Monitoring and control of Service Policies and processes
- Interfacing with other Departments/Units to ensure free flow of operations.
- Continuous review of Organizational Structure.
- Institutionalize Organizational Culture.
- Monitoring and Evaluation of ICT Projects to ensure service delivery is in line with set mandates.
- Reduction/Elimination of friction in workforce.
- Identification of best practices across board and benchmarking same.
- Walk the Service processes to ensure practicality of substantive or recommended processes

14.2 ADMINISTRATION DEPARTMENT

The department is charged with the responsibility for the following functions:

- Ensuring that Meetings (especially Management meetings) are held regularly and formal reports and notes presented.
- Align practices in the CRIRS with provisions of the State Civil Service Guidelines for the smooth operations of the Service.
- Ensuring that budgets of the departments are implemented fully.
- Provision of internal monitoring and evaluation for the department's policies and programmes.
- Liaison with the Head of Service for all matters relating to recruitment, exit, staff welfare and other matters.
- Ensuring that all guidelines of the Service on employees are complied with.
- Ensure full security over staff and assets of the Service.
- Provide constant supervision over all the activities of all units in the department and in the service.
- Handle all procurements for the Service
- In conjunction with the Executive Chairman, provide ICT focus and facilities.
- To handle all staff discipline, postings, deployments and promotion.
- Formulation of policies and direction for Corporate Governance.
- Ensuring that Meeting (especially Management Meetings) are held regularly and formal reports and notes presentation are appropriately recorded.

The followings are the functions of the units in the department:

14.2.1 Human Resources Unit

- Recruitment of staff with requisite qualifications and experience.
- New staff induction and exit support
- Maintenance of Record of Service for every staff
- Imbibing needed values and doctrines
- Continuous identification of training needs
- Conduct of Staff Training
- Institution of reward system to deserving staff

14.2.2 Asset Management Unit

- Maintenance of records, including fixed assets register, of all assets of the Service
- Ensuring that the assets function at optimum levels including regular renovation of the buildings.
- Liaison with the Insurance companies to secure the assets with regards to premiums and claims.
- Dealing with Police and other security Agencies on any issue relating to the security and safety of the assets of the Service.
- Provision of vehicle policy with regards to use and disposals and ensuring compliance.
- Updating the Head of the Department regularly with the inventory of assets as well as departmental needs.
- Provision of inputs into the asset budget of the Service.
- Provision of security during sensitization and enlightenment programmes.

14.2.3 Procurement Unit

- Procurement of materials needs of the Service.
- Ensuring that all procurements comply with the Procurement Act and other extant laws.
- Relate all procurements are with the budgetary provisions.
- Prequalification of contractors for the Service and maintenance of their files.
- Review and evaluation of contractors' performance and recommending disciplinary actions where necessary.

14.2.4 ICT Unit

- Provide a backup system for the Service data.
- Design the CRIRS overall database structure.
- Integrate Revenue generating MDAs in the State into the database.
- Collaborate with all Departments/Units in the Service for data integration and Interchange.
- Collaborate with external Agencies and MDAs for data integration and interchange.
- To install a robust dedicated broad band internet infrastructure
- To generate Taxpayer Identification Number (TIN) for taxpayers.

- Sensitize Service' stakeholders on availability of online services in concert with Corporate Communication and Taxpayer Education and Enlightenment Unit.
- Work with third parties to issue revenue receipts within 24 hours of payment.
- Generating automated receipts and ensuring the distribution to the taxpayers.
- Design and implement an integrated system for decentralized receipting and reporting management.
- To be responsible for the repairs and maintenance of all ICT equipment within the Service.
- Manage TINs and integrate with JTB/third parties.
- Facilitate E-TCC.

14.3 PLANNING RESEARCH AND STATISTICS DEPARTMENT

This department is responsible for the formulation of policies and provision of direction for corporate governance of the Service. In doing this, it provides independent and holistic appraisal of the operations of the Service. Specific functions include:

1. In collaboration with Revenue Operations Department, design and Distribute appropriate Templates for Data Collection from them;
2. Preparation of Annual/Revised Budget;
3. Monitoring and Evaluation of Service Programs and Projects;
4. Provision of inputs for the preparation Corporate plan preparation and Reviews;
5. Collation of Statistics on all aspects of the activities of the Service;
6. Independent appraisal of the Operations of the Service;

7. Tax Revenue Budget and Performance measurement as well as other expenditure Budget and Performance;
8. Researching into reasons for Projects, Successes or Failures;
9. Periodically review and revise systems to conform with changing environment;
10. Analyze and verify Performance Data Produced from the various Department
11. Preparation of Quarterly and Annual Reports;
12. Discussion of results Quarterly or Annually in Management Meeting.

It has 3 units to aid it achieve its mandate namely:

- (i) Budget and Planning,
- (ii) Research and Statistics; and
- (iii) Monitoring and Evaluation

14.3.1 Budget and Planning Unit

- Preparation of the Service Annual and Revised budgets.
- Development of both Annual Work Plan and Action Plan for the Service.
- Provision of inputs for the preparation of corporate plan of the Service
- Ensure that each Department has adequate plans and business processes in place to collect required information to report against each of the target.
- Preparation of quarterly and annual reports on the operations of the Service.
- Reporting achievements against predetermined objectives on annual periodic or monthly basis.
- Conducting market survey for the purpose of proper budgeting.

14.3.2 Research and Statistics Unit

- Carry out research into modern trends in the field of taxation
- Collect, collate and analyze data from all departments and units of the service
- Liaise with the State Bureau of Statistics in areas of data collection and processing.
- Tax revenue budget and performance measurement as well as other expenditure budget and performance.
- Researching into reasons for projects' successes or failures
- Developing reporting templates for the department and other departments and units of the service.
- Analyze and verify performance data produced from the various departments.

14.3.3 Monitoring and Evaluation Unit

- Monitoring and evaluation of Service programs and projects
- Constant review of the Organogram to reflect the practical state of the Service.
- To document good practices from planning, implementation, monitoring and evaluation of Service projects and activities.
- Development of Departmental monitoring framework
- periodically review and revise systems to conform to changing operating environment.
- In collaboration with other Departments and Units design and distribute appropriate templates for data collection.

14.4 FINANCE AND ACCOUNTS DEPARTMENT

1. Prepare and maintain all relevant Books of Accounts Monthly.
2. Timely Disbursement/Retirement of Funds for Service Activities.
3. Investment of idle Funds within the Financial Year for the Service.
4. Implement the Budget of the Service.
5. Provide codes for all assets of the Service according to their make and locations.
6. Carry out periodic review of assets and Inventory Registers for the purposes of establishing Assets Depreciation.
7. Processing of payment to vendors for supplies of services rendered.
8. Carry out Monthly Reconciliation of the State Government Revenue Accounts.
9. Provide timely Monthly Revenue Reports to Management of CRIRS and the State Government.
10. Bank Reconciliation.
11. Reconciliation of Revenue Collection from the various Banks to the Government Account.

Ensuring that the MOUs with the Collecting Bank are kept and breaches are handled in line with the agreement.

It has 4 units namely:

1. Treasury and Funds Management;
2. Final Accounts;
3. Revenue Accounting; and
4. Receipts and Stores.

14.4.1 Treasury and Funds Management Unit

- Implement and monitor the budget of the Service.
- Processing of Payment to Vendors for supplies or for services rendered.
- Timely disbursement/ Retirement of funds for Service activities.
- Investment of idle funds within the financial year for the Service.
- Provide codes for all assets of the Service according to their make and locations.
- Carry out periodic review of assets and inventory registers

14.4.2 Final Accounts Unit

- Prepare and maintain relevant books of accounts.
- Preparation of the audited financial statement

14.4.3 Revenue Accounting Unit

- Preparation of monthly report of collection of Revenue in conjunction with the ICT under the various revenue heads.
- Provide timely monthly revenue reports to Management of CRIRS and the State
- Reconciliation of Revenue collection from the various banks to the government account.
- Ensuring that the MOUs with the collecting banks and other agencies that are related to revenue collections are periodically reviewed for accountability and infractions are handled in line with the agreement.
- Processing of refund claims applications.
- Provision of guidelines on refund claims

14.4.4 Receipts and Stores

- To receive and distribute all materials and items purchased in bulk for the use of the Service
- To take inventory of all store items and reconcile physical stock with stock cards/ledgers monthly.
- Maintaining security over the security documents and other documents of the Service.

14.5 LEGAL SERVICES AND ENFORCEMENT DEPARTMENT

The Legal Service and Enforcement Department is responsible for all legal activities of the service including enforcement exercises. The head of the Department is also to serve as the Secretary to the Board.

The functions of the Department includes the followings:

1. Preparation of legal documents for contracts.
2. Negotiating contracts entered into with the Service.
3. Defending the Service against all legal matters.
4. Review of the tax legislation from time to time.
5. Preparation of legal opinions, studies and correspondences on behalf of the Service.
6. Providing legal advice on a number of issues.
7. Providing legal research.
8. Serving in various meeting to perfect the formulation of policies.
9. Assignment of cases to Lawyers in the Service.
10. Decision on choice of Courts or Tribunal for tax defaulters.

14.5.1 Legal Services Unit

- Respond to legal correspondence on behalf of the Service.
- Provide legal advice on Revenue matters and deal with legal issues arising therefrom.
- Periodic review of relevant revenue laws.
- Provide legal guidance in developing policies, regulations and activities of the
- Prepare and initiate Court Proceedings against defaulters.
- Represent the Board in any court matter or other judicial proceedings.

14.5.2 Enforcement Unit

- Enforcement in collaboration with relevant Departments and Units
- Preparation of warrants for distraint.
- Filings at Tax Appeal Tribunal (TAT) or regular Courts.
- Review of tax laws violations and recommendations of appropriate actions.

14.6 COMPLIANCE DEPARTMENT

The primary role of this department is to secure compliance by the taxpayer, preferably voluntarily to reduce the cost of administration. This department should drive activities to assist taxpayers to be conscious of their obligations rather than to punish.

The activities of the department includes the followings:

1. Formulation of policies and guidelines on tax audit and investigation.

2. Deployment of appropriate personnel and tools for the execution of tax audit and investigation functions.
3. Development of audit programme for each sector.
4. Conduct audit review for quality standards.
5. Setting criteria for the selection of audit and investigation cases.
6. Conduct field tax audit and investigation.
7. Ensuring that assessments are followed up and collected within the statutory time frame without resort to legal actions.
8. Maintenance of Intelligence information database.
9. Adopt internal dispute resolution mechanisms to deal with tax defaulters.

14.6.1 Tax Audit and Investigation Unit

- Execute Tax Audit and Investigation Plan for each quarter.
- Roll out Tax / Revenue Audit Notifications for the identified entities.
- Carry out field audit and investigation.
- Hold Reconciliation Meetings.
- Raise assessments, where applicable.
- Resolution of post assessment objections in concert with the Head of department and/or Executive Chairman.
- Appearances in court for legal cases.
- Compilation of Final Audit report on each audited case to the Executive Chairman.
- Managerial Appraisal of Tax Audit and Investigation activities.

14.6.2 Collection and Debt Management Unit

- Taking necessary statutory actions to ensure that all assessments raised are collected.
- Generate debt figure of the Service properly analyzed into the various revenue heads and regularly update the figure in conjunction with ICT.
- Ensuring that statutory notices are properly served on defaulting taxpayers before legal action is taken against them.
- Recommend cases for internal dispute resolution from Revenue Operations Department to Executive Chairman. Thereafter recommend for distraint, Tax Tribunal or the Courts.
- Conduct the validity test of cases before referring for enforcement action.
- Provide Legal Department with information, records and processes to ensure that cases referred for litigation succeed.

14.6.3 Intelligence Unit

- Maintain a database of all Revenue payers in the State.
- Gather intelligence information on Revenue payers from all conceivable areas.
- Link information on activities of Revenue payers like purchase of property to payment of taxes by the individual.
- Analyze monthly and quarterly reports from banks on new account opening and transactions above certain thresholds as determined by the Central Bank.

14.7 REVENUE OPERATIONS DEPARTMENT

This is the engine room of the Service. The department has the following primary roles:

1. Ensuring that the Revenue target of the Service is collected.
2. Providing support to the units and officers to ensure revenue collections go on unhindered.
3. Regular and continuous report to the Executive Chairman on exceptional activities in the field.
4. Provision and monitoring of monthly targets matched with the collection to ascertain extra efforts required of each unit(if necessary)
5. The application of the SWOT analysis conducted on the Service to exploit all opportunities and strength and remove threats and weaknesses in revenue collection drives.
6. In collaboration with the PRS to provide realistic figures for revenue target.
7. Ensuring that assessment functions are carried out in line with the existing tax law(s)

14.7.1 Ministerial Revenue Unit

- Identify and compile list of revenue generating Ministries, Departments and Agencies of Government (MDAs) and their annual budgeted targets.
- Carry out routine monitoring of MDAs for revenue reconciliation to avoid leakages.
- Set up monitoring teams.

- Liaise with relevant Departments / Units of the Service for revenue updates
- Organize quarterly performance review meetings with stakeholders
- Submit Monthly Reports to Management.
- Identify and report to Management, non – revenue generating MDAs that are engaged in revenue generation through intelligence information.
- Train and re-train staff of Ministerial Unit.

14.7.2 Pay-As You Earn Unit

- Ensure PAYE Agents are captured into the tax net
- Carry out regular monitoring of organizations to determine their monthly remittances and adequacy.
- Evaluation of performance of Revenue and Reporting Same
- Issue Public notice for mandatory filling of Annual Returns
- Processing of Annual Returns.
- Carry-out quarterly enumeration exercise.
- Raise Monthly non-remittance letters to defaulters.
- Reconcile monthly PAYE remittances with the Collecting Banks
- Issuance of Demand Notices.

14.7.3 Informal Sector Unit

- Issue Public notice for mandatory filling of Annual Returns.
- Processing of Annual Returns.
- Revision of Tax Payers' nominal roll
- Carry out sensitization and stakeholder's engagement in collaboration with the
- Carry-out enumeration exercise.

- Issuance of Assessment Notices.
- Carry out objection and review meeting.
- Issuance of Demand Notices.
- Submission of defaulters list to Legal Department
- Issue letter of reconciliation / verification of Withholding Tax deductions remittances to stakeholders.
- Visit stakeholders to ascertain compliance.
- Issuance of Non – Remittance Letters to defaulters
- Issuance of Demand Notices.

14.7.4 Road Taxes Unit

- Organize quarterly stakeholders meeting.
- Carry out effective monitoring of MLAs.
- Stock number plates to avoid scarcity.
- Compile and update vehicle statistic in the State.
- Liaise with relevant agencies to ensure compliance with Road Tax Laws and Regulations.
- Collaborate with FRSC for prompt issuance of Drivers' License.
- Maintain Number Plate Revolving Account, to ensure prompt remittances to
- Regular inspection of driving schools in collaboration with relevant agencies.
- Quarterly Road Tax drive in collaboration with other agencies

14.7.5 Pools Betting Unit

- Work with Legal Department to propose reviews to Pool Betting Law and Rates
- Carry out Enumeration and develop data Base of stakeholders.

- Organize stakeholder meeting / sensitization.
- Issue Demand Notices for License Fees
- Carry out weekly monitoring to ensure weekly payments.
- Send list of defaulters to the Legal Department

14.7.6 Withholding Tax Unit

- Develop a database of all organisations that are to remit withholding tax monthly.
- Check remittances to ensure that appropriate rates have been applied.
- Issue letter of reconciliation / verification of Withholding Tax deductions remittances to stakeholders.
- Visit stakeholders to ascertain compliance.
- Issuance of Non – Remittance Letters to defaulters
- Issuance of Demand Notices.

14.7.7 Tourism Development Levy

- Identification of new Tourism outfits
- Enumeration and update of data base.
- Embark on periodic monitoring.
- Issuance of assessment / demand notices.
- Hold objection review meetings with TDL agents
- Forward list of defaulters to Legal Department.
- Carry out intelligence gathering to establish the level of activities in TDL outlets.

14.7.8 Special Taxes Unit (IDL, RMIL, WLF, ETC)

- Identification of the Special taxes.

- Creation of the database of the special taxes.
- Embark on periodic monitoring.
- Carry out intelligence gathering on the level of compliance.
- Issuance of demand notices.

15.0 CONCLUSION/RECOMMENDATIONS

This document has been carefully put together to assist the Service perform optimally. It remains a guide and consequently should be used as reference point for policy and programme direction of the Service.

Every attempt to make this document a library material should therefore be strongly resisted in the interest of the Service.

Additionally, the following recommendations are proposed in furtherance of the plan:

- (i) All Departments should have clearly defined and documented job roles and responsibilities as presented in this document and this should be cascaded to all Officers of the Service no matter how menial the job functions may be.
- (ii) The SWOT analysis conducted should be beneficially exploited by Management in all ramifications to ensure the success of the Service' corporate plans. The temptation to regard the analysis as merely theoretical should be avoided by Management. One way of achieving this is for the monthly Departmental reports to feature how it leveraged on the SWOT for the performance reported in the period.
- (iii) The current staff strength of the Service is grossly inadequate in terms of number and capacity. It is recommended that the Staff Development action plan proposed is implemented.
- (iv) Full implementation of the State Revenue Administration law that will grant, *inter alia*, full autonomy in the areas of funding, hiring and firing of staff and project financing.

- (v) Professionalise the Service at both the Management and other staff cadres through recruitment of qualified and experienced Tax Administrator.
- (vi) The Concept of Performance Management is yet to be grasped by the Service. Sufficient training is required in the following areas to build good understanding:
 - (a) Clear specification of roles, responsibilities and schedules of duties. This is to be complemented by a production of a procedure manual.
 - (b) Formulation of incentive schemes.
 - (c) Institution of Performance Management System.
 - (d) Preparation and use of Key Performance Indicators (KPIs).
- (vii) Management should possess the strong will for a paradigm shift from the civil service mentality through the application of professional and ethical standards with relevant disciplinary measures.
- (viii) The current database of taxpayers of the Service is not fully categorized into trade sectors or tax types. Management should make all efforts to urgently update and adopt as a basis for planning including assessment programme of the Service.
- (ix) The presumptive tax regime should be re-visited and implemented.
- (x) All revenues should be collected through financial institutions. Where these are not readily available in an Assessment Authority, POS may be deployed.
- (xi) Taxpayers should be supported towards voluntary tax compliance. Enforcement is expensive and should be reduced to the minimum except

where highly desirable. The tax authority would consequently be required to do more on taxpayer education and sensitization.

- (xii) Management and staff of the Service must endeavor to work as a team at all times.
- (xiii) Management should develop implementation plans for the realization of the corporate plan document. This may be driven internally or contracted out as Management deems fit.

APPENDICES

STAFF DEVELOPMENT ACTION PLAN

S/N	OBJECTIVES	ACTIVITIES	OUTPUT	PROJECT OWNER	TIME -LINE	BUDGET	VERIFIABLE INDICATORS	ASSUMPTIONS
1	To produce professionally knowledgeable staff	<ul style="list-style-type: none"> Organize training work shop Build staff confidence Effective supervision and control 	<ul style="list-style-type: none"> Trained Officers Procedure Manual 	<ul style="list-style-type: none"> Consultant Director of Administration Management 	2-Years	To be estimated by Management	Increase in revenues	<ul style="list-style-type: none"> Staff are Trainable Management is willing and ready to drive change
2	To produce a reliable and verifiable means of evaluating staff duties	<ul style="list-style-type: none"> Train officers on performance Management system 	Key Performance Indicate for each department and officer	Consultant and Management	1 Year	Estimated by Management	<ul style="list-style-type: none"> Increased Revenues. High Staff Morale 	
3	To equip officers with IT skills to compete within the environment	<ul style="list-style-type: none"> Acquire more ICT equipment Acquire more software Rapid, professional and reliable reports Closure of compliance gaps 	Admin Director, Director Finance and Accounts, ICT Unit and Management		1-3 Years	To be estimated by Management	<ul style="list-style-type: none"> Ratio of system users to the entire staff of the service Speed and efficiency in service delivery. <p>High Staff Morale</p>	
4	To motivate staff for optimum performance	<ul style="list-style-type: none"> Enhance welfare package Design Productivity-based bonus package Institutionalize high level of discipline 	Dedicated workforce	Director Admin, Director Finance and Accounts, Management and Consultants	1-3 Years	To be estimated by Management	Increased revenue generation	
5	To create uniformity in the processes and operations	Develop procedure manual	Procedure Manual	Management and Consultant	1-2 Years	To be estimated by Management	Uniformity in practice across all offices of the service	

6	To ensure that all Officers know their job roles and responsibilities	Prepare Departmental roles and detailed responsibilities as well as schedule of duties of officers.	Schedule of Duties for all Departments, Units and Officers	Director Administration, Management and Consultant	1 Year	To be estimated by Management	Removal of conflicts in operations and clear lines of command	
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REVENUE PERFORMANCE FOR 5 YEARS

IGR TREND 2013 – 2018									
YEAR	BUDGETED (IGRANDMINSI)	BUDGET – IRS	IRS - ACTUAL	% Perform ance IRS	MINISTERI ALREVENU E-BUDGET	MINISTERIAL REVENUE(ACTUAL)	%TAGEPER FORMANC E - MINISTERI AL	TOTAL IGRCOLLECTED	% PERFORMANCE
2013	25,677,468,421.50	10,959,674,372.93	7,201,291,070.09	65.71	14,717,794,048.57	4,800,876,304.48	32.62	12,002,167,374.57	46.7
2014	30,252,593,765.88	15,517,164,000.88	8,614,026,913.53	55.51	14,735,429,765.00	7,125,542,532.82	48.36	15,739,569,446.35	52
2015	22,551,947,650.56	11,961,020,000.03	8,428,919,652.46	70.47	10,590,927,650.53	4,723,362,043.78	44.60	13,152,281,696.24	58.3
2016	21,052,418,001.89	10,520,000,000.00	10,669,498,503.15	101.42	10,532,418,001.89	4,107,309,828.68	39.00	14,776,808,331.83	70.2
2017	44,301,680,158.19	11,572,000,000.00	14,661,754,250.91	126.70	32,729,680,158.19	3,452,807,974.71	10.55	18,114,562,225.62	40.9
2018	45,633,819,022.00	13,376,400,000.00	13,473,446,074.19	100.73	32,257,419,022.00	4,078,659,862.90	12.64	17,552,105,937.09	

COLLECTION PROJECTION (IRS)

CROSS RIVER INTERNAL REVENUE SERVICE							
REVENUE PROJECTIONS 2019-2021							
S/N		2019	2020	2021	2022	2023	
	DETAILS OF REVENUE	TYPE	=N=	=N=	=N=	=N=	
1	CRSG Workers PAYE	Taxes	3,360,508,965	4,032,610,758	4,839,132,910	5,806,959,492	6,968,351,390
2	Other Organization PAYE	Taxes	2,596,361,294	3,115,633,553	3,738,760,263	4,486,512,316	5,383,814,779
3	Non-Government Organizations PAYE	Taxes	3,112,443,583	3,734,932,299	4,481,918,759	5,378,302,511	6,453,963,013
4	Direct Assessment	Taxes	202,267,451	242,720,941	291,265,129	349,518,154	419,421,785
5	Withholding Tax	Taxes	700,716,404	840,859,685	1,009,031,622	1,210,837,947	1,453,005,536
6	Tax Arreas/Penalties	Taxes	403,762,650	484,515,179	581,418,215	697,701,858	837,242,230
7	Pool Tax/License	Taxes	9,412,802	11,295,362	13,554,434	16,265,321	19,518,385
8	Urban Development Tax	Taxes	1,911,200	2,293,440	2,752,128	3,302,554	3,963,064
9	Tourism Development Levy	Earnings & Sales	74,127,437	88,952,925	106,743,510	128,092,212	153,710,654
10	Industrial Development Levy	Fines & Fees	22,542,683	27,051,220	32,461,464	38,953,756	46,744,508
11	Road Infrastructure Maintenance Levy	Fines & Fees	1,243,132,944	1,491,759,532	1,790,111,439	2,148,133,727	2,577,760,472
12	Identification of MV Fees/License	Fines & Fees	6,887,540	8,265,048	9,918,058	11,901,669	14,282,003
13	Drivers License	Fines & Fees	22,218,782	26,662,538	31,995,046	38,394,055	46,072,866
14	Sales of Number Plates	Fines & Fees	22,963,448	27,556,138	33,067,365	39,680,838	47,617,006
15	Motor Vehicle License	Fines & Fees	129,518,625	155,422,350	186,506,820	223,808,185	268,569,822
16	Unspecified		5,531,484,640	6,637,781,569	7,965,337,882	9,558,405,459	11,470,086,550
	TOTAL IRS COLLECTION ESTIMATE		17,440,260,447	20,928,312,537	25,113,975,044	30,136,770,053	36,164,124,064
	MINISTERIAL REV. COLLECTION ESTIMATE		6,000,000,000.00	7,200,000,000.00	8,640,000,000.00	10,368,000,000.00	12,441,600,000.00
	TOTAL COLLECTION ESTIMATE		23,440,260,447.46	28,128,312,536.95	33,753,975,044.34	40,504,770,053.21	48,605,724,063.85

COLLECTION PROJECTION (MINISTERIAL) 2019-2023

2014	-	7,125,542,532.82
2015	-	4,723,362,043.78
2016	-	4,107,309,828.68
2017	-	3,452,807,974.71
2018	-	4,078,659,862.90

Total: 23,487,682,242.89

5-Year Average: 4,697,536,448.58

Stretch: 302,463,551

***Total:* 5,000,000,000**

This is projected to grow annually from 2019 at the rate of 20%

SUMMARY OF SERVICE COST ESTIMATE (2019-2023)

ESTIMATED COST OF IMPLEMENTING CRIRS FIVE YEAR STRATEGIC PLAN 2019 – 2023						
	Estimated Cost (₱)					
DEPARTMENT/ UNITS	2019	2020	2021	2022	2023	Total Cost
	₱	₱	₱	₱	₱	₱
Chairman's Office:	134,640,250	148,104,275	162,914,703	179,206,173	197,126,790	821,992,190
Administration Department	1,112,250,000	1,223,475,000	1,345,822,500	1,480,404,750	1,628,445,225	6,790,397,475
Planning, Research and Statistics Department	33,083,000	17,141,300	18,855,430	20,740,973	22,815,070	112,635,773
Finance and Accounts Department	19,375,000	21,312,500	23,443,750	25,788,125	28,366,938	102,555,248
Legal Services and enforcement Department	12,000,000	13,200,000	14,520,000	15,972,000	17,569,200	73,261,200
Tax Compliance Department	18,750,000	20,625,000	22,687,500	24,956,250	27,451,875	114,470,625
Revenue Operations Department	127,420,000	140,162,000	154,178,200	169,596,020	186,555,622	777,911,842
Grand Total	<u>1,457,518,250</u>	<u>1,584,020,075</u>	<u>1,742,422,083</u>	<u>1,916,664,291</u>	<u>2,108,330,720</u>	<u>8,793,224,353</u>

BREAK DOWN OF DEPARTMENTAL/UNIT COST

BREAKDOWN OF DEPARTMENTAL EXPENDITURE BUDGET						
EXECUTIVE CHAIRMAN'S OFFICE - INTERNAL AUDIT UNIT						
	Estimated Cost (₦)					
	2019	2020	2021	2022	2023	Total
Strategic Initiative: To ensure efficient and effective risk management system in the service.						
1. Carry out routine pre-payment audits	200,000.00	220,000.00	242,000.00	266,200.00	292,820.00	1,221,020.00
2. Reviewed retirement documents.	300,000.00	330,000.00	363,000.00	399,300.00	439,230.00	1,831,530.00
3. Conduct value for money audits.	200,000.00	220,000.00	242,000.00	266,200.00	292,820.00	3,052,550.00
4. Review previous audits and ensure compliance to recommendations made	450,000.00	495,000.00	544,500.00	598,950.00	658,845.00	2,747,295.00
5. Report audit finding and make objective recommendations to the board	300,000.00	330,000.00	363,000.00	399,300.00	439,230.00	1,831,530.00
6. Institutionalize whistle blowing in the Service	500,000.00	550,000.00	605,000.00	665,500.00	732,050.00	4,578,825.00
7. Carry out routine audit of out stations	2,500,000.00	2,750,000.00	3,025,000.00	3,327,500.00	3,660,250.00	15,262,750.00
	4,450,000.00	4,895,000.00	5,384,500.00	5,922,950.00	6,515,245.00	27,167,695.00

EXECUTIVE CHAIRMAN'S OFFICE - COMMUNICATION AND TAXPAYER ENLIGHTENMENT UNIT/HIGH NETWORTH INDIVIDUALS UNIT

	Estimated Cost (₱)					
	2019	2020	2021	2022	2023	Total
Strategic Initiative 1: To institutionalize a brand culture and attitudinal change in the Service.						
1.Orientate staff on work ethics and modern Tax Administration	4,000,000.00	4,400,000.00	4,840,000.00	5,324,000.00	5,856,400.00	24,420,400.00
2.Rebrand the CRIRS Headquarters Building and Out- Station offices	3,000,000.00	3,300,000.00	3,630,000.00	3,993,000.00	4,392,300.00	18,315,300.00
3.Rebrand all CRIRS Vehicles and Materials	1,000,000.00	1,100,000.00	1,210,000.00	1,331,000.00	1,464,100.00	42,735,700.00
Strategic Initiative 2: To disseminate adequate and timely tax information to stakeholders.						
1. Construction and Mounting of Tax Bill boards across the State.	4,000,000.00	4,400,000.00	4,840,000.00	5,324,000.00	5,856,400.00	24,420,400.00
2.Quarterly media Chats	2,000,000.00	2,200,000.00	2,420,000.00	2,662,000.00	2,928,200.00	12,210,200.00
3. Quarterly Town Hall Meetings with Stakeholders.	3,000,000.00	3,300,000.00	3,630,000.00	3,993,000.00	4,392,300.00	36,630,600.00
4.Continues update of the Tax Guide	3,000,000.00	3,300,000.00	3,630,000.00	3,993,000.00	4,392,300.00	18,315,300.00
5. Regular airing of Tax jingles.	2,000,000.00	2,200,000.00	2,420,000.00	2,662,000.00	2,928,200.00	12,210,200.00
6. Printing and distribution of Banners, flyers, stickers, Newsletters etc.	2,500,000.00	2,750,000.00	3,025,000.00	3,327,500.00	3,660,250.00	30,525,500.00
7. Purchase of Public address system.	2,000,000.00	2,200,000.00	2,420,000.00	2,662,000.00	2,928,200.00	12,210,200.00
	26,500,000.00	29,150,000.00	32,065,000.00	35,271,500.00	38,798,650.00	161,785,150.00

<i>EXECUTIVE CHAIRMAN'S OFFICE - TCC UNIT</i>					
	Estimated Cost (₱)				
	2019	2020	2021	2022	2023
Strategic Initiative: Establishment of a consolidated database Structure for archiving information from all Departments to ensure prompt issuance of Tax Clearance Certificate.					
1. Carry out Proper and adequate checks before issuance of TCC	-	-	-	-	-
2. Carry out sensitization of tax payer on processes for the issuance of TCC	2,020,000.00	2,222,000.00	2,444,200.00	2,688,620.00	2,957,482.00
3. Update and maintain TCC data base	-	-	-	-	-
4. Collaborate with other departments/ units for prompt processing of TCCs		-	-	-	-
TOTAL FOR TCC UNIT	2,020,000.00	2,222,000.00	2,444,200.00	2,688,620.00	2,957,482.00

<i>ADMINISTRATION DEPARTMENT- ICT AND BUSINESS PROCESS RE-ENGINEERING UNITS</i>					
	Estimated Cost (₦)				
	2019	2020	2021	2022	2023
Strategic Initiative: Upgrade the existing IT infrastructure in the Service.					
1. Procure and deploy modern IT infrastructure.	10,000,000.00	11,000,000.00	12,100,000.00	13,310,000.00	14,641,000.00
2. Engage qualified personnel to manage the infrastructure.	-	-	-	-	-
3. Train and re-train existing staff on latest technology.	4,999,960.00	5,499,956.00	6,049,951.60	6,654,946.76	7,320,441.44
Strategic Initiative 2: Facilitate Cloud hosting of CRIRS database.					
1. Procure Cloud hosting License for the 1 st five years.	527,100.00	579,810.00	637,791.00	701,570.10	771,727.11
2. Provide a backup system.	-	-	-	-	-
3. Procure and install updated versions of data security	-	-	-	-	-
Strategic Initiative 3: Develop and deploy CRIRS database.					
1. Design the CRIRS overall database structure.	350,000.00	385,000.00	423,500.00	465,850.00	512,435.00
2. Integrate Revenue generating MDAs in the State into the database.	-	-	-	-	-
3. Collaborate with all Departments / Units in the Service for data integration and interchange.	-	-	-	-	-
4. Collaborate with external systems, MDAs for data integration and interchange.	-	-	-	-	-
5. Procure and install a robust dedicated broad band internet infrastructure	81,701,200.00	89,871,320.00	98,858,452.00	108,744,297.20	119,618,726.92
6. Biometric registration, TIN number creation	1,330,000.00	1,463,000.00	1,609,300.00	1,770,230.00	1,947,253.00
7. Sensitization of revenue stakeholders, via social media	770,000.00	847,000.00	931,700.00	1,024,870.00	1,127,357.00

ADMINISTRATION DEPARTMENT- ICT AND BUSINESS PROCESS RE-ENGINEERING UNITS

	Estimated Cost (₦)					
	2019	2020	2021		2022	2023
Strategic Initiative 1: Ensure availability of online portal.						
1. Sensitize revenue stakeholders on availability of online services.		-	-	-	-	-
2. Work with third parties to issue revenue receipts within 24 hours of payment.	899,990.00	989,989.00	1,088,987.90	1,197,886.69	1,317,675.36	5,494,528.95
3. Design and implement an integrated system for decentralized receipting and reporting management.		-	-	-	-	-
Strategic Initiative 2: Ensure availability of online portal.						
1. Procure hardware and software for the various Department / Units in the Service.	1,092,000.00	1,201,200.00	1,321,320.00	1,453,452.00	1,598,797.20	6,666,769.20
TOTAL ICT UNIT	101,670,250.00	111,837,275.00	123,021,002.50	135,323,102.75	148,855,413.03	620,707,043.28

ADMINISTRATION DEPARTMENT- OTHER UNITS

Strategic Initiative 1: To ensure adequate and well trained and

motivated workforce.						
1. Recruit 100 no. staff with requisite qualifications annually	46,000,000.00	50,600,000.00	55,660,000.00	61,226,000.00	67,348,600.00	280,834,600.00
2. Carry out orientation and in-house training for newly recruited staff.	500,000.00	550,000.00	605,000.00	665,500.00	732,050.00	3,052,550.00
3. Carry out Training Needs Assessment (TNA)	750,000.00	825,000.00	907,500.00	998,250.00	1,098,075.00	4,578,825.00
4. Engage Consultants to train staff	4,000,000.00	4,400,000.00	4,840,000.00	5,324,000.00	5,856,400.00	24,420,400.00
5. Train and retrain 250 staff annually.	20,000,000.00	22,000,000.00	24,200,000.00	26,620,000.00	29,282,000.00	122,102,000.00
6. Train 30 management staff						
abroad annually.	15,000,000.00	16,500,000.00	18,150,000.00	19,965,000.00	21,961,500.00	91,576,500.00
7. Develop and implement an enhanced salary structure for the Service.	1,500,000.00	1,650,000.00	1,815,000.00	1,996,500.00	2,196,150.00	9,157,650.00
8. Institute annual awards to deserving staff	1,000,000.00					
		1,100,000.00	1,210,000.00	1,331,000.00	1,464,100.00	6,105,100.00

Strategic Initiative 2: To provide a conducive work environment for optimal service delivery.						
1. Construction of a befitting Revenue House for the Service.	1,000,000,000.00	1,100,000,000.00	1,210,000,000.00	1,331,000,000.00	1,464,100,000.00	6,105,100,000.00
2. Construction of 13 no Tax offices across the State	17,000,000.00	18,700,000.00	20,570,000.00	22,627,000.00	24,889,700.00	103,786,700.00
3. Renovation of 6no Tax Offices across the State.	13,000,000.00	14,300,000.00	15,730,000.00	17,303,000.00	19,033,300.00	79,366,300.00
4. Provision of Office furniture.	2,000,000.00	2,200,000.00	2,420,000.00	2,662,000.00	2,928,200.00	12,210,200.00
5.Provision of Office Equipment	1,500,000.00	1,650,000.00	1,815,000.00	1,996,500.00	2,196,150.00	9,157,650.00
6. Purchase of 10 no vehicles annually	36,000,000.00	39,600,000.00	43,560,000.00	47,916,000.00	52,707,600.00	219,783,600.00
TOTAL FOR ADMINISTRATION DEPARTMENT	1,112,250,000.00	1,223,475,000.00	1,345,822,500.00	1,480,404,750.00	1,628,445,225.00	6,790,397,475.00

PLANNING, RESEARCH & STATISTICS DEPARTMENT						
	Estimated Cost (₦)					
	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>Total</i>
Strategic Initiative 1: Establishment of a consolidated database Structure for archiving information from all Departments.						
1.Procure and install a Digital Document Imaging Application (DDIA).	15,000,000.00	-	-	-	-	15,000,000.00
2.Train staff of IRS, on the operation and management of the DDIA in particular and database management in general.	2,500,000.00	-	-	-	-	2,500,000.00
3.In collaboration with relevant Departments / Units, carry out a comprehensive profiling of Tax Payers information	400,000.00	440,000.00	484,000.00	532,400.00	585,640.00	17,500,000.00
Strategic Initiative 2: Work in conjunction with ICT Unit, to automate data collection, collation and management system in the service.						
1.Design and distribute appropriate templates for data collection from Departments and Units of the Service.	250,000.00	275,000.00	302,500.00	332,750.00	366,025.00	1,526,275.00
2.Issue memos to various Departments and Units for collating on data management issues	3,500,000.00	3,850,000.00	4,235,000.00	4,658,500.00	5,124,350.00	21,367,850.00

Strategic Initiative 3: To put in place policy, budgetary and performance - based M & E framework.						
1. Formulate policies for Departments / Units of the Service for Board's approval	-	-	-	-	-	-
2. Articulate and prepare annual /revised budgets of the Service.	3,295,000.00	3,624,500.00	3,986,950.00	4,385,645.00	4,824,209.50	20,116,304.50
3. Develop, circulate and collate monitoring templates.	138,000.00	151,800.00	166,980.00	183,678.00	202,045.80	20,116,304.50
4. Monitor and evaluate job performances of Departments and Units.	8,000,000.00	8,800,000.00	9,680,000.00	10,648,000.00	11,712,800.00	48,840,800.00
TOTAL FOR PRS DEPARTMENT	33,083,000.00	17,141,300.00	18,855,430.00	20,740,973.00	22,815,070.30	112,635,773.30

FINANCE & ACCOUNTS DEPARTMENT						
	Estimated Cost (₦)					
	2019	2020	2021	2022	2023	Total
Strategic Initiative 1: To ensure unhindered access to funds as provided for in the Revenue Administration Law 2015 as amended.						
1.Prepare and maintain all relevant books of accounts monthly	3,500,000	3,850,000.00	4,235,000.00	4,658,500.00	5,124,350.00	5,636,785.00
2. Timely disbursement/ Retirement of funds for Service activities.		-	-	-	-	-
3. Investment of idle funds within the financial year for the Service.	10,000,000	11,000,000.00	12,100,000.00	13,310,000.00	14,641,000.00	61,051,000.00
4. Implement the budget of the Service.		-	-	-	-	-
Strategic Initiative 2: To document 100% of the Service Assets and inventory items..						
1.Provide codes for all assets of the Service according to their make and locations.	1,475,000	1,622,500.00	1,784,750.00	1,963,225.00	2,159,547.50	9,005,022.50
2.Carry out periodic review of assets and inventory registers		-	-	-	-	-
3.Carry out assets and inventory depreciation.		-	-	-	-	-
Strategic Initiative 3: 1. To ensure 100% reporting of IGR accruing to the state from all sources.						
1.Carry out monthly reconciliation of the State government revenue accounts.	2,400,000	2,640,000.00	2,904,000.00	3,194,400.00	3,513,840.00	14,652,240.00
2.Provide timely monthly revenue reports to Management of CRIRS and the State Government	2,000,000	2,200,000.00	2,420,000.00	2,662,000.00	2,928,200.00	12,210,200.00
TOTAL FOR ACCOUNTS DEPARTMENT	19,375,000	21,312,500.00	23,443,750.00	25,788,125.00	28,366,937.50	102,555,247.50

LEGAL SERVICES & ENFORCEMENT DEPARTMENT						
Strategic Initiative/Programme	Estimated Cost (₦)					Total
	2019	2020	2021	2022	2023	
Strategic Initiative 1: To offer effective and efficient Legal advice to the Board and the Service.						
1. Respond to legal correspondence on behalf of the Service.	500,000	550,000.00	605,000.00	665,500.00	732,050.00	3,052,550.00
2. Provide legal advice on Revenue matters and deal with legal issues arising therefrom	500,000	550,000.00	605,000.00	665,500.00	732,050.00	3,052,550.00
3. Collaborate with relevant Departments in the determination of Appeals and Objections.	500,000	550,000.00	605,000.00	665,500.00	732,050.00	6,105,100.00
4. Periodic review of relevant revenue laws.	2,000,000	2,200,000.00	2,420,000.00	2,662,000.00	2,928,200.00	12,210,200.00
5. Provide legal guidance in developing policies, regulations and procedures for the activities of the Board/Service.	1,000,000	1,100,000.00	1,210,000.00	1,331,000.00	1,464,100.00	6,105,100.00
Strategic Initiative 2: To ensure the recovery of all outstanding liabilities in collaboration with relevant departments of the Service.						
1. Collate data of all debtors.	500,000	550,000.00	605,000.00	665,500.00	732,050.00	3,052,550.00
2. Prepare and initiate Court Proceedings on defaulters.	3,000,000	3,300,000.00	3,630,000.00	3,993,000.00	4,392,300.00	18,315,300.00
3. Represent the Board in any court matter or other judicial proceedings.	2,000,000	2,200,000.00	2,420,000.00	2,662,000.00	2,928,200.00	21,367,850.00
4. Enforcement in collaboration with relevant Departments and Units	2,000,000	2,200,000.00	2,420,000.00	2,662,000.00	2,928,200.00	12,210,200.00
TOTAL FOR LEGAL SERVICES & ENF. DEPT	12,000,000	13,200,000.00	14,520,000.00	15,972,000.00	17,569,200.00	73,261,200.00

COMPLIANCE DEPARTMENT						
	Estimated Cost (₦)					
	2019	2020	2021	2022	2023	Total
Strategic Initiative : Sectorization of Audit Clusters for effective coverage as well as ascertaining adequacy and correctness of revenue paid by corporate organizations, enterprises and individuals in the preceding years, in line with extant laws.						
1. Identify organizations, enterprises and individuals in each of the sectors.	1,000,000	1,100,000.00	1,210,000.00	1,331,000.00	1,464,100.00	6,105,100.00
2. Develop an Audit and Investigation Plan for each quarter.	500,000	550,000.00	605,000.00	665,500.00	732,050.00	3,052,550.00
3. Roll out Tax / Revenue Audit Notifications for the identified entities.	2,500,000	2,750,000.00	3,025,000.00	3,327,500.00	3,660,250.00	15,262,750.00
4. Carry out Audit and Investigation exercise.	4,500,000	4,950,000.00	5,445,000.00	5,989,500.00	6,588,450.00	27,472,950.00
5. Processing of Audit files.		-	-	-	-	-
6. Rolling out of Assessments	2,000,000	2,200,000.00	2,420,000.00	2,662,000.00	2,928,200.00	12,210,200.00
7. Serve Assessment Notices on Taxpayers	2,000,000	2,200,000.00	2,420,000.00	2,662,000.00	2,928,200.00	12,210,200.00
8. Carry out objection review meeting.	750,000	825,000.00	907,500.00	998,250.00	1,098,075.00	4,578,825.00
9. Generate and issue revised Assessments.	2,000,000	2,200,000.00	2,420,000.00	2,662,000.00	2,928,200.00	12,210,200.00
10. Service of Demand Notices.	3,000,000	3,300,000.00	3,630,000.00	3,993,000.00	4,392,300.00	18,315,300.00
11. Compile list of erring taxpayers to the Department of Legal Services & Enforcement.		-	-	-	-	-
12. Work with relevant Departments / Units of CRIRS to update database of taxpayers.	500,000	550,000.00	605,000.00	665,500.00	732,050.00	3,052,550.00
TOTAL FOR TAX AUDIT DEPARTMENT	18,750,000	20,625,000.00	22,687,500.00	24,956,250.00	27,451,875.00	114,470,625.00

REVENUE OPERATIONS DEPARTMENT - TOURISM DEVELOPMENT LEVY UNIT						
	Estimated Cost (₹)					
	2019	2020	2021	2022	2023	Total
Strategic Initiative: To promote effective and mutual liaison between TDL agents and IRS.						
1. Identification of new Tourism outfits	2,000,000.00	2,200,000.00	2,420,000.00	2,662,000.00	2,928,200.00	12,210,200.00
2. Enumeration and update of data base.	4,000,000.00	4,400,000.00	4,840,000.00	5,324,000.00	5,856,400.00	24,420,400.00
3. Embark on periodic monitoring.	2,000,000.00	2,200,000.00	2,420,000.00	2,662,000.00	2,928,200.00	36,630,600.00
4. Issuance of assessment / demand notices.	1,000,000.00	1,100,000.00	1,210,000.00	1,331,000.00	1,464,100.00	6,105,100.00
5. Hold objection review meetings with TDL agents	1,000,000.00	1,100,000.00	1,210,000.00	1,331,000.00	1,464,100.00	6,105,100.00
6. Forward list of defaulters to Legal Department.			-	-	-	-
7. Carry out intelligence gathering to establish the level of activities in TDL outlets.	2,000,000.00	2,200,000.00	2,420,000.00	2,662,000.00	2,928,200.00	12,210,200.00
TOTAL FOR TDL	12,000,000.00	13,200,000.00	14,520,000.00	15,972,000.00	17,569,200.00	73,261,200.00

REVENUE OPERATIONS DEPARTMENT - PAY AS YOU EARN (PAYE) UNIT						
	Estimated Cost (₱)					
	2019	2020	2021	2022	2023	Total
Strategic Initiative: To ensure an effective and efficient system for collection and reporting PAYE revenue.						
1.Issue Public notice for mandatory filling of Annual Returns.	7,500,000.00	8,250,000.00	9,075,000.00	9,982,500.00	10,980,750.00	45,788,250.00
2.Processing of Annual Returns.	5,000,000.00	5,500,000.00	6,050,000.00	6,655,000.00	7,320,500.00	30,525,500.00
3.Carry-out quarterly enumeration exercise.	15,000,000.00	16,500,000.00	18,150,000.00	19,965,000.00	21,961,500.00	76,313,750.00
4.Carry-out daily monitoring.	7,500,000.00	8,250,000.00	9,075,000.00	9,982,500.00	10,980,750.00	45,788,250.00
5. Raise Monthly non-remittance letters to defaulters.	10,000,000.00	11,000,000.00	12,100,000.00	13,310,000.00	14,641,000.00	61,051,000.00
6. Reconcile monthly PAYE remittances with the Collecting Banks in collaboration with Finance and Accounts Department.	8,000,000.00	8,800,000.00	9,680,000.00	10,648,000.00	11,712,800.00	106,839,250.00
7. Compute Personal Income Tax for employees of PAYE Organizations from Form H2 submitted by them	5,000,000.00	5,500,000.00	6,050,000.00	6,655,000.00	7,320,500.00	30,525,500.00
8. Issuance of Demand Notices.	10,000,000.00	11,000,000.00	12,100,000.00	13,310,000.00	14,641,000.00	61,051,000.00
9. Submission of defaulters list to Legal Department	2,500,000.00	2,750,000.00	3,025,000.00	3,327,500.00	3,660,250.00	91,576,500.00
TOTAL FOR PAYE	70,500,000.00	77,550,000.00	85,305,000.00	93,835,500.00	103,219,050.00	430,409,550.00

REVENUE OPERATIONS DEPARTMENT - ROAD TAXES AND SPECIAL UNITS						
	Estimated Cost (₦)					
	2019	2020	2021	2022	2023	Total
Strategic Initiative: Deepen collaboration with stakeholders to ensure full compliance.						
1. Organize quarterly stakeholders meeting.	600,000.00	660,000.00	726,000.00	798,600.00	878,460.00	3,663,060.00
2. Carry out effective monitoring of MLAs.	1,000,000.00	1,100,000.00	1,210,000.00	1,331,000.00	1,464,100.00	6,105,100.00
3. Stock number plates to avoid scarcity.	2,000,000.00	2,200,000.00	2,420,000.00	2,662,000.00	2,928,200.00	9,768,160.00
4. Compile and update vehicle statistic in the State.	200,000.00	220,000.00	242,000.00	266,200.00	292,820.00	1,221,020.00
5. Liaise with relevant agencies to ensure compliance to Road Tax Laws and Regulations.	100,000.00	110,000.00	121,000.00	133,100.00	146,410.00	610,510.00
6. Collaborate with FRSC for prompt issuance of Driver's License.	100,000.00	110,000.00	121,000.00	133,100.00	146,410.00	1,831,530.00
7. Maintain Number Plate Revolving Account, to ensure prompt remittances to FRSC.	120,000.00	132,000.00	145,200.00	159,720.00	175,692.00	732,612.00
8. Regular inspection of driving schools in collaboration with relevant agencies.	600,000.00	660,000.00	726,000.00	798,600.00	878,460.00	3,663,060.00
9. Quarterly Road Tax drive in collaboration with other agencies	2,000,000.00	2,200,000.00	2,420,000.00	2,662,000.00	2,928,200.00	4,395,672.00
TOTAL FOR ROAD TAX UNIT	6,720,000.00	7,392,000.00	8,131,200.00	8,944,320.00	9,838,752.00	41,026,272.00

REVENUE OPERATIONS DEPARTMENT - INFORMAL SECTOR AND WHT						
	Estimated Cost (₦)					
	2019	2020	2021	2022	2023	Total
Strategic Initiative 1 : To ensure an effective and efficient system for collection and reporting revenue from Direct Assessment.						
1.Issue Public notice for mandatory filling of Annual Returns.			-	-	-	-
2.Processing of Annual Returns.			-	-	-	-
3.Revision of Tax Payer nominal roll	3,500,000.00	3,850,000.00	4,235,000.00	4,658,500.00	5,124,350.00	-
4.Carry out sensitization and stakeholders engagement	6,500,000.00	7,150,000.00	7,865,000.00	8,651,500.00	9,516,650.00	39,683,150.00
5.Carry-out enumeration exercise.	8,000,000.00	8,800,000.00	9,680,000.00	10,648,000.00	11,712,800.00	48,840,800.00
6.Issuance of Assessment Notices.			-	-	-	-
7.Carry out objection and review meeting.			-	-	-	-
8. Issuance of Demand Notices.	850,000.00	935,000.00	1,028,500.00	1,131,350.00	1,244,485.00	88,523,950.00
9. Submission of defaulters list to Legal Department	850,000.00	935,000.00	1,028,500.00	1,131,350.00	1,244,485.00	5,189,335.00
Strategic Initiative 2 : To ensure an effective and efficient system for collection and reporting revenue from Withholding Tax.						
1.Issue letter of reconciliation / verification of Withholding Tax deductions / remittances to stakeholders.	850,000.00	935,000.00	1,028,500.00	1,131,350.00	1,244,485.00	5,189,335.00
2.Visit stakeholders to ascertain compliance.	1,750,000.00	1,925,000.00	2,117,500.00	2,329,250.00	2,562,175.00	10,683,925.00
3.Issuance of Non – Remittance Letters to defaulters	850,000.00	935,000.00	1,028,500.00	1,131,350.00	1,244,485.00	15,873,260.00
4. Issuance of Demand Notices.			-	-	-	-
5. Compile list of defaulters to Legal Services Department			-	-	-	-
TOTAL FOR INFORMAL & WITHHOLDING	23,150,000.00	25,465,000.00	28,011,500.00	30,812,650.00	33,893,915.00	141,333,065.00

REVENUE OPERATIONS DEPARTMENT - POOL BETTING UNIT						
	Estimated Cost (₦)					
	2019	2020	2021	2022	2023	Total
Strategic Initiative: To promote effective and mutual liaison between Pools Betting Agents and IRS.						
1.Work with Legal Department to propose reviews to Pool Betting Law and Rates	500,000.00	550,000.00	605,000.00	665,500.00	732,050.00	3,052,550.00
2. Capacity Building Training for Department staff.	2,000,000.00	2,200,000.00	2,420,000.00	2,662,000.00	2,928,200.00	12,210,200.00
3. Carry out Enumeration and develop data Base of stakeholders.	1,000,000.00	1,100,000.00	1,210,000.00	1,331,000.00	1,464,100.00	15,262,750.00
4. Organize stakeholder meeting / sensitization.	2,000,000.00	2,200,000.00	2,420,000.00	2,662,000.00	2,928,200.00	12,210,200.00
5.Issue Demand Notices for License Fees						
6. Carry out weekly monitoring to ensure weekly payments.	2,000,000.00	2,200,000.00	2,420,000.00	2,662,000.00	2,928,200.00	12,210,200.00
7. Send list of defaulters to the Legal Department						
TOTAL FOR POOL BETTING UNIT	7,500,000.00	8,250,000.00	9,075,000.00	9,982,500.00	10,980,750.00	45,788,250.00

REVENUE OPERATIONS DEPARTMENT - MINISTERIAL REVENUE UNIT						
	Estimated Cost (₦)					
	2019	2020	2021	2022	2023	Total
Strategic Initiative: Support and enhance accurate revenue reporting in each MDA.						
1. Identify and compile list of revenue generating MDAs and their annual budgeted targets.	200,000.00	220,000.00	242,000.00	266,200.00	292,820.00	1,221,020.00
2. Carry out routine monitoring of MDAs for revenue reconciliation to avoid leakages.	1,200,000.00	1,320,000.00	1,452,000.00	1,597,200.00	1,756,920.00	7,326,120.00
3. Set up monitoring teams.	1,800,000.00	1,980,000.00	2,178,000.00	2,395,800.00	2,635,380.00	8,547,140.00
4. Liaise with relevant Departments / Units of the Service for revenue updates	100,000.00	110,000.00	121,000.00	133,100.00	146,410.00	610,510.00
5. Organize quarterly performance review meetings with stakeholders	1,000,000.00	1,100,000.00	1,210,000.00	1,331,000.00	1,464,100.00	6,105,100.00
6. Monthly Reports to Management.	50,000.00	55,000.00	60,500.00	66,550.00	73,205.00	6,715,610.00
7. Identify and report to Management, non – revenue generating MDAs that are engaged in revenue generation.	200,000.00	220,000.00	242,000.00	266,200.00	292,820.00	1,221,020.00
8. Train and re-train staff of Ministerial Unit.	3,000,000.00	3,300,000.00	3,630,000.00	3,993,000.00	4,392,300.00	18,315,300.00
TOTAL FOR MINISTERIAL UNIT	7,550,000.00	8,305,000.00	9,135,500.00	10,049,050.00	11,053,955.00	46,093,505.00

ABBREVIATIONS

ABBREVIATION	MEANING
CRIRS	CROSS RIVER INTERNAL REVENUE SERVICE
SWOT	STRENGTHS, WEAKNESSES, OPPORTUNITIES AND THREATS
IT	INFORMATION TECHNOLOGY
ICT	INFORMATION AND COMMUNICATIONS TECHNOLOGY
MDAS	MINISTRIES, DEPARTMENTS AND AGENCIES OF GOVERNMENT
KPI	KEY PERFORMANCE INDICATO
WLF	WHARF LANDING FEE
IDL	INDUSTRIAL DEVELOPMENT LEVY
RIML	ROAD INFRASTRUCTURE MAINTENANCE LEVY
TDL	TOURISM DEVELOPMENT LEVY
OPEC	ORGANIZATION OF PETROLEUM EXPORTING COUNTRIES
LGA	LOCAL GOVERNMENT AREA.
IGR	INTERNALLY GENERATED FUND
GDP	GROSS DOMESTIC PRODUCT
IRS	INTERNAL REVENUE SERVICE
CRSHA	CROSS RIVER STATE HOUSE OF ASSEMBLY

ABBREVIATION	MEANING
MSA	MINISTERIAL SINGLE ACCOUNT
AAS	ASSESSMENT AUTHORITIES
FGN	FEDERAL GOVERNMENT OF NIGERIA

FIRS	FEDERAL INLAND REVENUE SERVICE
M & E	MONITORING AND EVALUATION
MLAS	MOTOR LICENCING AUTHORITIES
SLOGOR	STATE AND LOCAL GOVERNANCE REFORM PROJECT
TCC	TAX CLEARANCE CERTIFICATE
WHT	WITHHOLDING TAX
JTB	JOINT TAX BOARD
TAS	TAX ADMINISTRATION SYSTEM
POS MACHINE	POINT OF SALE MACHINE

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