



ZAMFARA STATE GOVERNMENT

ZAMFARA STATE INTERNAL REVENUE SERVICE

Service Level Agreement (SLA) for Trade Grievance Redress Mechanism

(for Truckers, Transporters, and Traders for Inter-State Movement of Goods)

1. Introduction

This Service Level Agreement (SLA) serves as a comprehensive framework outlining the terms and conditions governing the management and resolution of grievances submitted to the Trade Grievance Redress Mechanism Panel at the State Internal Revenue Service. This document is designed to articulate the responsibilities of all parties involved, establish clear timelines for resolution, and set performance expectations to ensure that grievances are handled in a timely, transparent, and effective manner.

The SLA specifically addresses the procedures for dealing with grievances raised by truckers, transporters, and traders who are engaged in the inter-state movement of goods. The goal of this agreement is to facilitate the efficient and effective resolution of complaints to minimize disruptions to trade activities. It emphasizes the importance of transparency in the grievance redress process, thereby enhancing stakeholders' trust and confidence in the system.

Key elements of this SLA include:

- i. **Scope of Grievances Covered:** A detailed description of the types of grievances that can be submitted, including but not limited to issues related to transportation delays, regulatory compliance, and trade disputes.
- ii. **Submission Process:** A clearly defined procedure for submitting grievances, including necessary documentation, points of contact, and preferred communication channels.
- iii. **Timelines for Resolution:** Specific timeframes within which each type of grievance will be acknowledged, investigated, and resolved, along with benchmarks for follow-up communication.
- iv. **Performance Standards:** Quantifiable performance metrics that the grievances panel will strive to meet, ensuring accountability and continuous improvement of the redress process.
- v. **Stakeholder Engagement:** Mechanisms for maintaining open communication with all stakeholders throughout the grievance resolution process, including regular updates and feedback opportunities.

- vi. **Evaluation and Reporting:** A framework for evaluating the efficiency and effectiveness of the grievance redress mechanism, with periodic reporting on performance outcomes to relevant stakeholders.
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2. Scope

This Service Level Agreement (SLA) specifically addresses grievances related to the following issues encountered during inter-state trade activities:

- i. **Delays at Checkpoints or Weighbridges:** Any interruptions or unusually long wait times at designated checkpoints or weighbridges that hinder the timely transportation of goods will be considered under this SLA. This includes delays caused by operational inefficiencies or excessive questioning from authorities.
- ii. **Issues with Permits, Documentation, or Route Clearances:** Complaints regarding the inability to obtain necessary permits, issues related to incomplete or improper documentation, and challenges in securing route clearances that affect the transit of goods will be covered here. This includes the denial or confusion regarding required paperwork.
- iii. **Non-compliance with Inter-state Movement Regulations:** Instances where regulations governing the inter-state movement of goods are not adhered to, resulting in complications or disruptions in the transportation process, fall under this SLA. This includes any sudden changes to regulatory requirements that affect previously established routes.
- iv. **Harassment or Misconduct by Authorities:** Any allegations of inappropriate behaviour, intimidation, or misconduct by enforcement officers of the State or other regulatory authorities during the transportation of goods are included. This provision is meant to ensure that trade is conducted fairly and without undue interference.
- v. **Unauthorized Payments of Any Kind:** This covers any instances where individuals or entities are pressured to make payments that are not officially sanctioned or required for the inter-state movement of goods. Such payments could involve bribes or other forms of solicitation that compromise the integrity of the trade process.
- vi. **Other In-kind Requests:** Any additional grievances concerning requests for resources, supports, or services that may not fit neatly into the categories above but are still relevant to the inter-state trade process can be submitted for review under this SLA.

It is important to note that this SLA does not encompass grievances arising from personal disputes, contractual disagreements that fall outside the realm of inter-state trade policy, or any issues unrelated to the transportation and movement of goods across state lines.

3. Objectives

- 1. **Ensure Timely Resolution of Grievances:** Establish structured procedures to address grievances quickly, thereby minimizing potential disruptions that could negatively impact trade operations and overall productivity. This includes setting clear timelines for different types of grievances and regularly monitoring progress to guarantee swift resolutions.

2. **Provide Accessible and User-Friendly Channels for Grievance Submission:** Develop a variety of intuitive channels for stakeholders to submit grievances, such as online forms, dedicated hotlines, and face-to-face meetings. Ensure that these channels are widely communicated and easy to navigate, making it simple for individuals to express their concerns without facing unnecessary hurdles.
 3. **Promote Compliance with Trade and Transport Regulations:** Implement effective grievance resolution mechanisms that not only resolve individual complaints but also highlight areas of non-compliance with trade and transport regulations. This proactive approach can help to reinforce adherence to laws and standards, ultimately fostering a more compliant trading environment.
 4. **Enhance Operational Efficiency and Stakeholder Satisfaction:** Focus on improving internal processes and response times related to grievance handling. By streamlining operations and ensuring that all stakeholders feel heard and valued, the organization can enhance overall efficiency and cultivate higher levels of satisfaction among its partners and clients.
 5. **Ensure All Grievances are Addressed Promptly and Fairly:** Adopt a standardized approach for handling grievances that guarantees fairness in the review process. Every grievance should be assessed with due diligence, ensuring that the individuals involved are treated equitably and that appropriate solutions are provided without undue delays.
 6. **Provide a Transparent Mechanism for Resolution:** Create and publicize a clear workflow that outlines how grievances are processed, the criteria for decision-making, and the steps taken to arrive at resolutions. Transparency in grievance resolution builds trust among stakeholders and demonstrates the organization's commitment to accountability.
 7. **Improve Organizational Processes through Grievance Feedback:** Analyse grievances and resolutions to identify trends and recurring issues within organizational processes. Utilize this feedback to inform improvements, enhance service delivery, and prevent future grievances from arising, ultimately contributing to a more proactive and resilient operational framework.
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4. Definitions

- **Grievance:** A formal complaint or expressed concern submitted by a stakeholder regarding a specific process, action, or lack of action connected to the inter-state transportation of goods. This complaint may address issues such as delays, regulatory challenges, compliance with transportation laws, or any other factors that impact the efficiency and legality of moving goods between states. Stakeholders may include businesses, transportation companies, or individual consumers affected by these inter-state movements.
 - **Complainant:** The individual or entity (Truckers, transporters, or traders) submitting the grievance.
 - **Resolution:** The process and outcome of addressing grievance in a satisfactory manner.
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5. Responsibilities

5.1 Authorities/Service Provider Responsibilities

- Provide multiple grievance submission channels (e.g., helpline, online portal, email).
- Assign trained personnel (GRM Panel/Committee) to manage and resolve grievances.
- Ensure impartial and confidential handling of grievances.
- Regularly monitor and report grievance trends to improve systems.
- Ensure confidentiality throughout the grievance process.

5.2 Complainant Responsibilities

- Submit grievances through designated channels with clear and complete details.
- Respond promptly to requests for additional information.
- Provide accurate and complete information for effective resolution.
- Cooperate with the grievance resolution processes for grievance redress and escalation.

6. Service Levels and Timelines

Stage	Description	Timeline
Grievance Submission	Acknowledge receipt of the grievance.	Within 2 working days.
Preliminary Review	Verify, categorize and prioritize the grievance.	Within 2 working days.
Investigation	Investigate the grievance details.	Within 7 working days.
Resolution	Communicate the resolution to the complainant.	Within 30 working days.
Escalation	If unresolved, they escalate to a higher authority.	Within 3 working days of unresolved status.
Closure	Confirm grievance resolution and closure.	Within 1 working day after resolution.

7. Escalation Matrix

Level	Contact Point	Escalation Timeline
Level 1	Grievance Officer	Initial submission.
Level 2	Chairman of the TGRM Committee	After 30 days unresolved.

8. Performance Metrics

- **Acknowledgment Rate:** 100% of grievances acknowledged within 2 working days.
- **Resolution Rate:** At least 50% of grievances are resolved within defined timelines.

- **Customer Satisfaction:** minimum 85% or higher satisfaction score from grievance feedback.
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9. Grievance Submission Channels

- **Helpline Number:** +234 810 820 6816, +234 905 390 9066 (available 24/7).
- **Email:** complaints@irs.zm.gov.ng
- **Office:** Revenue House, Sani Abacha Way, P.M.B. 1049, Gusau, Zamfara State

10. Monitoring and Reporting

- **Regular audits of the grievance redress process:** Conduct systematic and comprehensive audits of the grievance redress process to ensure its effectiveness, transparency, and adherence to established guidelines. These audits will involve reviewing case documentation, assessing response times, evaluating the quality of resolutions provided, and gathering feedback from stakeholders to identify areas for improvement and enhance the overall experience for individuals lodging grievances.
 - **Monthly analysis of grievance trends and resolution rates:** A comprehensive monthly analysis of grievance trends and resolution rates, focusing on the identification of patterns in the types of grievances reported, the demographics of those filing them, and the effectiveness of the resolutions implemented. This analysis will also evaluate the time taken to resolve each grievance, and the rate of satisfactory outcomes, and will include recommendations for improving the grievance resolution process based on the findings.
 - **Regular publication of grievance redress report for transparency:** The release of a comprehensive report detailing the processes and outcomes of grievance redressal mechanisms is essential for ensuring transparency and accountability. This report will provide valuable insight into how complaints are addressed, the effectiveness of the resolution methods, and the overall satisfaction of those who have utilized these services. By making this information accessible to the public, we can foster trust and confidence in the grievance-handling process and demonstrate our commitment to addressing concerns promptly and effectively.
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11. Review and Updates

This Service Level Agreement (SLA) will undergo a comprehensive review on an annual basis to ensure its relevance and effectiveness. Additionally, it will be re-evaluated promptly in the event of any substantial changes in trade and transport policies, regulatory requirements, or following feedback received from stakeholders. This process aims to adapt to evolving circumstances and maintain alignment with best practices in the industry.

12. Compliance and Penalties

Failure to adhere to the Service Level Agreement (SLA) timelines and standards can lead to several serious consequences, including:

- i. **Escalation of Unresolved Issues:** If grievances remain unresolved within the stipulated time frames, these matters may be escalated to higher management or relevant authorities for further assessment and intervention. This process aims to ensure that unresolved issues are addressed promptly and effectively.
 - ii. **Internal Reviews and Corrective Action Plans:** A failure to meet SLA requirements may trigger a comprehensive internal review of the processes and operations involved. Following this review, corrective action plans will be developed and implemented to rectify the underlying issues and prevent future occurrences.
 - iii. **Financial or Operational Penalties:** Non-compliance with SLA standards may result in financial repercussions or operational penalties, impacting the overall performance and financial standing of the parties involved. These penalties serve as a deterrent and encourage adherence to established agreements to maintain a high standard of service.
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13. Contact Information

Trade Grievance Redress Committee

Zamfara State Internal Revenue Service.

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