

**REVENUE MOBILISATION ALLOCATION AND FISCAL COMMISSION**

**RMAFC**

**SERVICE CHARTER**



RMAFC

Plot 210 Tafawa Balewa Way, Central Business District, Abuja, FCT.

1.0 **INTRODUCTION**

The Charter for the Revenue Mobilisation, Allocation and Fiscal Commission (RMAFC) ensures that the services provided in the Commission and the standard platforms upon which these services are performed are carried out within a specific time frame. The process or procedure for registering complaints in case of service failure is clearly known/understood by the staff, customers/clients and stakeholders.

This charter is subject to timely review in case of administrative, structural or policy changes that may be necessary for service delivery improvement to measure up with the mandates/functions and strategic goals of the organisation.

* 1. **THE INITIATIVE OF SERVICOM**

SERVICOM is a solemn COMPACT entered into with all Nigerians by Government to provide basic services to which citizens are entitled to in a fair, honest, effective and transparent manner within realistic time frame and to maintain complaint redress mechanism as well as establish standards aimed at achieving improved service delivery.

COMPACT is a formal agreement between two or more persons. It is therefore a social contract between the Federal Government of Nigeria and its people whereby Nigerians possess the right to demand quality service. The only window to attain these services is through the Public Service where most people have contact with the government; hence it focuses on the quality of that contact or the lack of it. SERVICOM golden rule is *“serve others as you would like to be served”.*

SERVICOM came into being as an initiative of the former **President of the Federal Republic of Nigeria, Chief Olusegun Obasanjo** *GCFR,* during his inaugural address at the National Assembly in June, 2003 where he promised to remove the impediments to effective implementation of Government policies. This led to a special Presidential Retreat on service delivery in Nigeria at the State Banquet Hall, State House, Abuja, from 19th – 21st March, 2004, where the President declared.

“Public Offices are the shopping floor for Government business.

Regrettably, Nigerians have for long been feeling short-changed

by the quality of public service delivery by which decisions are

not made without being pushed with inducement. Our public offices

have for too long been show-cased for the combined evils of inefficiency

and corruption, whilst being impediment to effective implementation

of government policies. Nigerians deserved better. And we will ensure

they get what is better”.

**Revenue Mobilisation Allocation and Fiscal Commission**

ORGANOGRAM

**The Commission**

Dept of Procurement

Dept of Special Duties

Dept of Reform Coordination & Service Improvement

Director, Chairman's Office

Dept of Inland Revenue

Dept of Customs Revenue

Dept of Internal Audit

Dept of Solid Minerals & Other Sources

Dept of State Offices

Dept of mobilisation & Diversification

Dept of Finance & Accounts

Dept of Fiscal Efficiency

Dept of Allocation

Dept of Gas & Investment

Dept of Crude Oil

Dept of Admin & Human Resources

Dept of information comm. Technology

Dept of Technical Services

Dept of planning Research & Statistics

* Public Relations unit
* Legal Division
* Protocol Unit
* Clinic

Commission's Secretariat

Members

**Chairman**

**Secretary to the Commission**

2.0 **BRIEF HISTORY OF REVENUE MOBILISATION, ALLOCATION AND FISCAL COMMISSION (RMAFC)**

The starting point of Nigeria’s Fiscal Federalism could be traced to the adoption of Richards Constitution of 1946, the granting of internal autonomy to the Regions under the Constitution and the subsequent sharing of responsibilities between the Federal and Regional Governments.

Nigeria being a Federation has different levels of Government each with its own constitutional responsibilities. Accordingly, it requires a mechanism to handle fiscal issues including revenue allocation from which each level of Government will be provided funds to meet expenditure obligations, enhance economic development, and minimise inter-governmental conflicts.

In the course of time, the country witnessed various political changes and reforms. In response to these changes a number of Commissions/Committees were set up to review revenue allocation formulae to reflect changing realities in line with the constitutional responsibilities of the various tiers of Government. These Commissions/Committees include.

1. Philipson Commission (1946),
2. Hicks-Philipson Commission (1951),
3. Chick’s Commission (1953),
4. Raisman Commission (1958),
5. Binns Commission (1964)
6. Dina Interim Commission (1969),
7. Aboyade Commission (1977), and
8. Okigbo Commission (1980).

It is instructive to note that each of these Commissions or Committee came into existence under different political and economic circumstances. Thus, they were ad-hoc in nature and disbanded on completion of their assignments. However, with increased complexity of inter-governmental fiscal relations, particularly as a result of creation of more states and Local Governments in the country, the need for a permanent body to handle fiscal matters arose.

Consequently, the National Revenue Mobilisation, Allocation and Fiscal Commission (NRMAFC) was established by Decree No.49 of 1989 (now an Act of National Assembly) as a body to handle revenue allocation and fiscal matters on a continuous basis. However, Decree No.49 of 1989 was later amended by Decree No.98 of 1993 (now RMAFC Act Cap R7 LFN 2004). The Commission was thus re-named Revenue Mobilisation Allocation and Fiscal Commission (RMAFC) in the 1999 Constitution of the Federal Republic of Nigeria (as amended) under Section 153(1) as one of the Fourteen (14) Federal Executive Bodies.

The Federation Account is a common pool from which revenues accrued were shared among the three tiers of Government. The Commission therefore, has the statutory mandate to monitor all accruals to and disbursement of revenue from the Federation Account. The major Agencies that collect and remit revenue into the Account include: Nigerian National Petroleum Corporation (NNPC), Nigerian Customs Service (NCS), Federal Inland Revenue Services (FIRS) and Department of Petroleum Resources (DPR): This is to ensure that all revenues accruable into the Federation Account are collected and properly accounted for.

2.1 **VISION STATEMENT**

To be a world class Federal Agency that promotes optimal and sustainable National Revenue base and ensure equitable, fair and just fiscal structure for transparent collection, remittance and disbursement of revenue to the designated beneficiaries aimed at enhancing good governance.

2.2 **MISSION STATEMENT**

To ensure effective mobilisation of all revenue accruable to the Federation Account, advise on Fiscal matters and monitor effectively all remittances for equitable and fair disbursement to the beneficiaries to promote national unity and development through established fiscal structure under relevant extant laws.

2.3 **CORE VALUES**

The core values of the Revenue Mobilisation, Allocation and Fiscal Commission (RMAFC) are:

* Transparency
* Accountability
* Reliability
* Fairness
* Equity and
* Justice

2.4 **FUNCTIONS OF RMAFC/OUR MANDATE**

The Revenue Mobilisation, Allocation and Fiscal Commission (RMAFC) is empowered by paragraph 32(a) of Part I to the third schedule of the 1999 Constitution (as amended) to perform the following functions:

1. Monitor the accruals to and disbursement of revenue from the Federation Account;
2. Review, from time to time, the revenue allocation formulae and principles in operation to ensure conformity with changing realities; provided that any formula which had been accepted by an Act of the National Assembly shall remain in force for a period of not less than five years from the date of commencement of the Act;
3. Advise the Federal and State Governments on Fiscal Efficiency and methods by which their revenue can be increased;
4. Determine the remuneration appropriate to political office holders; and including the President, the vice President, Governors, Deputy Governors, Ministers, Commissioners, Special Advisers, Legislators, and the holders of the officers mentioned in section 84 and 124 of this constitution; and
5. Discharge such other functions as are Conferred on the Commission by constitution or any Act of the National Assembly.

2.5 **STAKEHOLDERS OF RMAFC**

The following tiers of government, corporations and organisations are the major stakeholders of RMAFC, namely;

1. Federal Government of Nigeria
2. State Governments
3. Local Governments
4. The Nigerian Customs Service (NCS)
5. Federal Inland Revenue Services (FIRS)
6. Nigerian National Petroleum Corporation (NNPC)
7. Department of Petroleum Resources (DPR)
8. Debt Management Office (DMO)
9. Federal Ministry of Finance
10. Budget Office of the Federation
11. Ministry of mines and steel Development
12. Central Bank Of Nigeria (CBN)
13. Joint Tax Board (JTB)
14. Oil Mineral Producing Areas Development Commission (OMPADEC)
15. Commission on Ecological Fund
16. National Bureau of Statistics
17. Nigerian Ports Authority (NPA)
18. Nigeria Maritime Administration Safety Agency (NIMASA)
19. Civil Society Organisations
20. Financial Institutions
21. Bureau of Public Procurement (BPP)
22. Corporate Affairs Commission (CAC)
23. Industrial Training Fund (ITF)
24. Nigeria Social Insurance Trust Fund (NSITF)
25. Financial Reporting Council of Nigeria (FRCN)
26. National Planning Commission (NPC)
27. Office of the Head of the Civil Service of the Federation (OHCSF)
28. The Nigeria Extractive Industry Transparency Initiatives (NEITI)
29. Federal Capital Territory Administration(FCTA)
30. Federal Capital Territory Area Councils

3.0 **SERVICE STANDARDS**

1. Respond to all enquiries and acknowledge all correspondences within the shortest possible time.
2. Resolve disputes between Federal and State Governments on revenue allocation and disbursements.
3. Supervise the resolution of disputes between State Governments on oil fields/wells ownership/locations in the Niger Delta Area and elsewhere.
4. Ensure fairness in the allocation of revenues to the 3 tiers of Government.
5. Provide timely advice to the three (3) tiers of government on ways and how to enhance their Internally Generated Revenue (IGR), thereby discouraging them from depending solely on Federal/statutory allocations.
6. Provide equal opportunities in employment of qualified Nigerians through transparent/open and competitive staff selection process.
7. Advise the Federal Government of Nigeria on diversification of the economy from oil to non-oil sectors.
8. Ensure that Revenue generating Agencies are properly monitored to minimise unnecessary delay in remittances of revenue to the Federation Account.
9. Anchor the monthly reconciliation of collection/ remittances of all revenue generating Agencies with the Central Bank of Nigeria (CBN).

x) Constitutionally charged to monitor Statutory Allocation to the 3tiers of government.

1. Supervision/monitoring of metering devices on verification of quantities of crude oil and gas produced and shipped.
2. Verify the locations of oil and gas fields in all the State.
3. Liaise with NNPC and DPR to reconcile figures on oil and gas production.
4. Monthly computation of crude oil and Gas indices for sharing of 13% derivation funds to oil producing states.

4.0 **RMAFC OBLIGATION TO CUSTOMERS/STAKEHOLDERS**

In the Revenue Mobilisation Allocation and Fiscal Commission, we are committed to providing effective and efficient service delivery to our customers/stakeholders. In this respect, we commit ourselves to the delivery of the following services:

1. The Commission will not practice any form of discrimination against our customers/stakeholders.
2. Will not abuse the privileges of our office, position, power and authority.
3. The Commission is always polite, helpful and demonstrates professional competence at all times to our stakeholders/customers.
4. Will anticipate customers/stakeholders needs and create innovations in the delivery of our services.
5. Shall showcase knowledge and expertise in discharge our duties/functions such as data collections, collation and analysis for effective service delivery.
6. Advocate and practice a culture of continuous improvement of systems and processes.
7. The Commission shall ensure its website is available to customers/stakeholders 24 hours a day, except during maintenance.
8. Timeframe for resolving issues: As part of obligation of the Commission to customers and stakeholders, the Commission is expected to resolve issues arising from the services rendered to the customers and stakeholders as soon as practicable.

However, issues that may require consultation among stakeholders can only take between two weeks or one month to resolve.

5.0 **EXPECTATIONS FROM THE RMAFC BOARD**

The Board of the Commission is expected to:

1. Formulate overall policies for the Management of the affairs of the Commission.
2. Appoint, promote, terminate, dismiss and exercise disciplinary control over the principal officers and senior staff of the Commission.
3. Structure the Commission into departments in a suitable manner for the effective discharge of the functions of the Commission.

6.0 **OBLIGATORY EXPECTATIONS FROM CUSTOMERS/**

**STAKEHOLDERS**

Customers/stakeholders can help us improve performance by:

1. Treating the staff of RMAFC with courtesy and respect.
2. Abiding by the rules and regulations governing the operations of RMAFC.
3. Provide accurate information/data to ensure efficient and effective service delivery.
4. Suggest ways to improve our services.
5. Provide RMAFC with adequate feedback on service delivery through our various channels e.g. website, suggestion boxes, emails, telephone, Zonal directorates and State Offices.

7.0 **EXPECTATIONS FROM RMAFC STAFF**

The Staff of the Revenue Mobilisation, Allocation and Fiscal

Commission (RMAFC) are expected to:

1. Welcome customers/stakeholders, listen to them and also serve them promptly and courteously.
2. Treat files and memos promptly within 48 hours.
3. Not to be induced by customers/stakeholders before or after service are rendered.
4. Attend to customers/stakeholders on “**first come, first serve** basis.
5. Be punctual at work and observe official working hours between 8.00 and 4.00pm.
6. Display identity cards while on duty for ease of identification.
7. Process and pay contractors bills as at when due.
8. Not absent themselves from work without approval/permission from the appropriate authorities.
9. Loyal to the organisation in all ramifications.

8.0 **EXPECTATIONS FROM RMAFC MANAGEMENT**

RMAFC Management is expected to:

1. Promote staff as at when due.
2. Provide working tools to staff for quality service delivery.
3. Organise capacity building programmes for staff on monthly/quarterly basis to enhance quality service delivery.
4. Follow due process in the appointment and termination of employment of staff.
5. Avoid any form of victimisation/embarrassment of staff.
6. Promote love, unity and progress among staff.
7. Hold periodic interactions with stakeholders/customers.
8. Set-out clear operational guidelines.
9. Follow due process in the award of contracts.

9.0 **SPECIAL NEEDS/PROVISION**

SERVICOM officers are always on hand to assist customers/stakeholders with special needs to access services of the Commission where necessary.

10.0 **FEEDBACK AND REDRESS MECHANISM**

Our customers and stakeholders are all encouraged to forward feedback in form of complaints, suggestions or compliments to enable us sustain provision of quality services. In the events of failure to deliver qualitative service, please direct your complaints or enquiries to the medium stated below:

**Director, Reform Coordination and Service Improvement**

Revenue Mobilisation, Allocation and Fiscal Commission

Plot 210, Tafawa Balewa Way,

Central Area. Abuja

Phone: 08033139502

**OR**

**Secretary to the Commission**

Revenue Mobilisation, Allocation and Fiscal Commission

Plot 210, Tafawa Balewa Way,

Central Area. Abuja

Phone: 08035624400

Website: [www.rmafc.gov.ng](http://www.rmafc.gov.ng)

e-mail: info@rmafc.gov.ng