



ADAMAWA STATE GOVERNMENT

Adamawa State Board of Internal Revenue Service (ADIRS)

QUARTERLY REPORT ON TRADE-RELATED COMPLAINTS AND REDRESS ACTIONS

Reporting Period: October 1 – December 31, 2024

Prepared Under Authority of: Executive Order No. 5 of 2023

Date Submitted: January 10, 2025

Executive Summary

During the fourth quarter of 2024 (October–December), the Grievance Redress Panel (GRP) received a total of 17 complaints from traders across urban and rural markets in Adamawa State. All complaints were related to unauthorized payments, harassment, or enforcement misconduct by revenue officials.

Key highlights:

- 100% of complaints acknowledged within 24 hours.
- All 17 complaints resolved within the 30-day timeframe stipulated in Clause III(d) of the Executive Order.
- Average resolution time: 8 working days, indicating improved efficiency.
- Total financial redress issued: ₦72,000 (₦64,000 in refunds, ₦8,000 in compensation).
- Six (6) officers faced disciplinary actions, including suspensions, reassignments, dismissals from field duty, and mandatory ethics training.

The consistent resolution of grievances demonstrates the effectiveness of the GRM framework established under Executive Order No. 5 of 2023 in promoting a transparent, fair, and harassment-free trading environment.

Consolidated Data: Q4 2024 (Oct–Dec)

Indicator	Performance
Total Complaints Received	17
- October 2024	4
- November 2024	7
- December 2024	6
% Acknowledged Within 24 Hours	100%
% Resolved Within 30 Days	100%
Average Resolution Time	8 working days
Number of Officers Sanctioned	6

Refunds Issued	₦64,000
Compensation Paid	₦8,000
Total Financial Redress	₦72,000

Complaint Trends by Category

Type of Complaint	No. Of Complaints	% of Total
Unauthorized/Illegal Fee Demands	9	53%
Harassment or Verbal Abuse	4	24%
Duplicate Fees / Double Taxation	3	18%
Unlawful Seizure of Property/Documents	3	18%
Threats & Intimidation	2	12%

Note: Some cases fall into multiple categories.

Geographic Distribution of Complaints

Location	Count
Jimeta Main Market, Yola	4
Shelleng Market	3
Mubi Central Market / Motor Park	3
Numan Central Market	3
Girei Market / Motor Park	2
Hong Road Market, Yola	2
Lamurde Market	1

The high volume in border towns (Mubi, Shelleng) and commercial hubs (Jimeta, Numan) suggests higher interaction with revenue agents and potential for abuse.

Disciplinary Actions Taken Against Officers

Action Taken	Count
Suspension (Temporary)	3
Dismissal from Field Duty / Reassignment	3
Final Warning / Reprimand	3
Mandatory Ethics Training	3
Apology Issued to Complainant	5

Disciplinary measures are coordinated between ADBIRS Human Resources, Legal Unit, and the Attorney General's Chambers.

Summary of Key Findings

1. Unauthorized Charges Remain Prevalent: Over half of all complaints involved demands for fees not listed in the official tariff (e.g., "weekly contribution," "special December charge"). These often occur at decentralized collection points with limited supervision.
2. Duplicate Payments Due to System Gaps: Inconsistent synchronization between bank payment records and the central ADBIRS database led to double billing, particularly for business premises levies and signage fees.
3. E-Receipt Awareness Is Growing: Traders increasingly used e-receipts as proof of payment, and several successful redress cases were supported by digital evidence (SMS, email, screenshots).
4. Harassment Persists Despite Policy: Verbal abuse, threats of closure, and physical intimidation continue to be reported, especially against petty traders and women in remote markets.
5. Public Trust in GRM Is Increasing: The number of complaints rose from 4 in October to 7 in November, indicating growing confidence in the mechanism's ability to deliver justice.

Observations & Recommendations

Observations

- Frontline officers require continuous orientation on approved fee schedules and digital systems.
- Poor inter-agency coordination leads to overlapping charges (e.g., MCT vs. Environmental Agency).
- Remote areas lack real-time verification tools, enabling fraudulent collections.
- The GRP process is functional but reactive; more proactive monitoring is needed.

Recommendations

1. Launch a "Know Your Rights" Public Awareness Campaign in Q1 2025 using radio jingles in Hausa, Fulfulde, and English to educate traders on legitimate fees and how to use the GRM.
2. Develop a Real-Time Inter-Agency Verification Platform linked to the state's e-payment system so all MDAs can instantly validate payments.
3. Establish Mobile Monitoring Teams to conduct surprise visits to tax stations and markets to deter unauthorized collections.
4. Institutionalize Quarterly Joint Sensitization Forums between MDAs and trader associations to improve dialogue and transparency.
5. Publish an Annual List of Approved Fees online and in print, distributed to every market and registration point.

Conclusion

The Grievance Redress Panel (GRP) has proven to be a vital tool in safeguarding the rights of traders and taxpayers in Adamawa State. Throughout Q4 2024, it successfully resolved all 17 complaints within the statutory 30-day window, delivered financial restitution, and enforced accountability among revenue officials.

These outcomes affirm the success of Executive Order No. 5 of 2023 and underscore the State Government's commitment to building a fair, transparent, and business-friendly environment.

We remain vigilant and committed to continuous improvement in service delivery and public trust.