MANUAL
for the application of Performance Appraisal for the Indirect Taxation Authority

Banja Luka, May 2007
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On the basis of article 16, Law on Administration (BiH Official Gazette 32/05) and article 50. paragraph 6 Law on the Indirect Taxation Authority, (BiH Official Gazette 89/05), the ITA Director is issuing:  

MANUAL on Performance Appraisal System in the Indirect Taxation Authority.
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The Performance Appraisal system provides the means by which the performance of the managers and staff of the Indirect Taxation Authority (hereafter ITA) may be evaluated fairly and objectively. It takes into account different tasks and responsibilities and the difficulties in achieving them. It enables everyone to be provided with a clear understanding of what needs to be achieved and the standards of performance that are required.

The purpose of this Manual is to provide detailed information to managers on how to conduct appraisal in a simple, qualitative and objective way, and how to overcome possible ambiguities and obstacles that can occur during the appraisal process. This Manual also provides information to employees on the way their performance will be appraised, and also information on their rights and obligations in relation to the performance appraisal system.

The legal basis for establishing the performance appraisal system is contained within the Law on the ITA (Articles 50, 51, 52), which makes provision for this manual, and also a Book of Rules that establishes the consequences resulting from specific appraisal markings.

This manual is intended to provide guidance and practical assistance to both managers and their staff on the activities to be undertaken to ensure an effective implementation of the system under the law.

The performance data obtained from the performance appraisal system may be used to:
- identify individuals whose performance merits financial reward;
- identify individual suitability for transfer or promotion to other positions;
- determine training needs;
- determine unsatisfactory performance and
- evaluate if staff on probationary work are achieving a satisfactory performance.

As managers and jobholders you will have different responsibilities under the system. This manual is intended to provide the necessary guidance to ensure that you can discharge your respective role effectively and thus contribute to the successful implementation of the system as a whole, and that through the coordinated efforts of individual managers and staff the business objectives of the ITA are achieved.
The Performance Appraisal system provides the means by which the performance of the managers and staff of the Indirect Taxation Authority (hereafter ITA) may be evaluated fairly and objectively. It takes into account different tasks and responsibilities and the difficulties in achieving them. It enables everyone to be provided with a clear understanding of what needs to be achieved and the standards of performance that are required.

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As managers and jobholders you will have different responsibilities under the system. This manual is intended to provide guidance on how to carry out your responsibilities effectively, and also to help you to understand and appreciate the performance appraisal system in order to contribute to its successful implementation.
The Performance Appraisal system in the ITA is a mixed model system that focuses on the evaluation of the performance of ITA employees against objectives related to their individual job, whilst assessing their achievement by reference to a range of competencies that are necessary to deliver their work objectives or are demonstrated in the workplace. These two segments are appraised separately but should provide a balanced evaluation on not only what was achieved, but how it was achieved.

The Performance Appraisal system in the ITA is based on the calendar year with one interim appraisal halfway through the year and an annual appraisal for the whole year’s performance at the end of the year. In some particular and exceptional cases the system requires additional appraisals.

The overall performance assessment, as well as the assessment against individual objectives and competences, is based on five levels of achievement ranging from the highest performance to the lowest. Apart from the Job Holder, three levels of line management are usually involved in the appraisal process. These managers are responsible collectively and individually for ensuring that through the moderating process the marking standards applied are objective and accurate and conform to the system requirements. The groupings of job holders with their related line managers are called reporting pyramids.

The Performance Appraisal system in the ITA is an open system. Each employee will see their performance appraisal report and be given a copy of it, and will also have the opportunity to discuss their performance with their line manager at performance appraisal reviews. Each employee also has the right to appeal against their annual performance markings and in certain circumstances against the interim marking, which is given halfway through the year.

Under the performance appraisal system a standard report form is used for the annual appraisal, and a standard but simplified form for the interim appraisal, although in certain exceptional circumstances the comprehensive annual appraisal form may be required to be completed. Additionally, standard forms will be used in cases where unsatisfactory performance needs to be addressed and monitored, and when individuals wish to appeal against their assessment.
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The Performance Appraisal system in the ITA is based on the calendar year with one interim appraisal halfway through the year and an annual appraisal for the whole year’s performance at the end of the year. In some particular and exceptional cases the system requires additional appraisals (see Chapter III, section c).

The overall performance assessment, as well as the assessment against individual objectives and competencies, is based on five levels of achievement ranging from the highest performance to the lowest. (see Chapter IV, section e).

Apart from the Job Holder, three levels of line management are usually involved in the appraisal process (see Chapter V, section g). These managers are responsible collectively and individually for ensuring that through the moderating process the marking standards applied are objective and accurate and conform to the system requirements. The groupings of job holders with their related line managers are called reporting pyramids (see Annexes 7, 8, & 9).

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### III DETAILS OF THE PERFORMANCE APPRAISAL SYSTEM

#### a) The Basic Activities of the Appraisal Year
- Moderating process
  - Preparation by the Job Holder and the Reporting Officer for the appraisal interview
  - Appraisal interview between Job Holder and Reporting Officer
  - Completion of the appraisal report form by the Reporting Officer
  - Endorsement on the report form of the appraisal assessment markings by the Approving Officer
  - Verifying Officer receives final report on markings
  - Delivery of the completed appraisal report to the Job Holder for signature and copy of the report.

#### Manual for the application of Performance Appraisal in the Indirect Taxation Authority
### III  DETAILS OF THE PERFORMANCE APPRAISAL SYSTEM

#### a) The Basic Activities of the Appraisal Year
- Agreement of Operational Objectives and Key Competencies for specific work areas for the coming year.
- Moderating meetings by line managers to agree the interim performance markings for job holders.
- Completion and submission of interim appraisal reports.
- Moderating meetings by line managers to agree the annual performance markings for job holders.
- Completion of appraisal interviews by managers with job holders.
- Completion and submission of annual appraisal reports.

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**Manual for the application of Performance Appraisal in the Indirect Taxation Authority**
holders may be assessed against personal developmental objectives in order to:

In addition to normal operational objectives, there are circumstances in which job

Some examples of types of generic objectives are provided at

Where the work is the same for a number of Job Holders, operational generic (or

work, but also by the experience of the job holder and the circumstances and

performance in the post. Expectations will be determined not only by the nature of the

indicate as appropriate the particular expectations for each job holder related to their

It is the responsibility of the immediate line manager to establish the job objectives for

Setting up objectives

b) Performance Objectives

Objectives should be established and agreed at the beginning of each calendar year, i.e.

Chapter, section e. However they are more specifically defined in Here

Objectives should specify what is to be achieved.

Annexe 3.

Competences are appraised against the general standards of 1 to 5 defined in this

Alist of competencies and their definitions is provided at

Annexe 2.

Aims of Assessing Competences

Apart from the assessment of how far objectives have been achieved, the performance

demonstrable and assessable skills that are related to performance in the job. Whilst

achieving these objectives. In the context of this system competencies are the

appraisal will also evaluate the competencies that the Job Holder has demonstrated in

In higher positions in the ITA, particularly managerial positions the expectation will be

that for most jobs in the ITAmost of the fourteen competencies will need to be assessed.

Competences will be marked against the same key competencies whatever the location. It is anticipated

objectives it will be a normal expectation that all those undertaking the same work will

competencies that are relevant to the achievement of the job objectives. As with

The achievement of objectives will be assessed against the five performance standards

which are defined in this Chapter. However, each objective will not necessarily have

The objective should make reference to time frames for

The objective should be relevant to the Job Holder's operational

It should be possible to measure and assess the extent to which

The objective should be achievable and attainable by the Job

The objective should be achievable and attainable by the Job

The objective should be achievable and attainable by the Job

The objective should be relevant to the Job Holder's operational

The objective should be measurable and assessable.

The objective should satisfy the following criteria:

Specific

Measurable

Achievable

Relevant

Time related

Objectives should be listed in descending order of their importance to the

them and they are beneficial for the job and are valued by the line manager.

In the context of this system competencies are the

Apart from the assessment of how far objectives have been achieved, the performance

demonstrable and assessable skills that are related to performance in the job. Whilst

achieving these objectives. In the context of this system competencies are the

The achievement of objectives will be assessed against the five performance standards

which are defined in this Chapter. However, each objective will not necessarily have

The objective should make reference to time frames for

The objective should be relevant to the Job Holder's operational

It should be possible to measure and assess the extent to which

The objective should be achievable and attainable by the Job

The objective should be achievable and attainable by the Job

The objective should be relevant to the Job Holder's operational

The objective should be measurable and assessable.
In order to ensure that objectives are consistent for the same work undertaken in different locations, standardised objectives may be used to ensure the consistency referred to above. Where the work is the same for a number of Job Holders, operational generic (or standardised) objectives may be used to ensure the consistency referred to above. Operational objectives are necessary for managers to ensure that their staff understand their objectives, and to help them set measures to assess the performance of their staff.

Objectives should be set as part of the annual appraisal process. It is the responsibility of the immediate line manager to establish the job objectives for all staff under their command at the beginning of the appraisal period. It will also be necessary for managers to ensure that their staff understand their objectives, and to help them set measures to assess the performance of their staff.

Objectives should be established and agreed at the beginning of each calendar year, i.e. at the start of the appraisal year, or when the duties or responsibilities of the Job Holder change. The objectives should be listed in descending order of their importance to the overall job purpose. The achievement of objectives will be assessed against the five performance standards defined in this Chapter. However, each objective will not necessarily have the same importance in achieving the overall purpose of the job. This will need to be taken into account when assessing the overall achievement of the job holder.

Objectives should specify what is to be achieved. It should be possible to measure and assess the extent to which the objective is achieved. The objective should make reference to time frames for achieving these objectives. In the context of this system competencies are the demonstrable and assessable skills that are related to performance in the job. Whilst the achievement of objectives will be evaluated against the competencies that are relevant to the achievement of the job objectives. As with the appraisal of competences the evaluation of performance will be focused upon the achievement against the job objectives, the assessment of competencies demonstrated will provide useful information about the individual's skills that will not only be relevant to the current job, but also indicate their potential for other positions, where particular competencies may be key requirements. Assessment of the older in terms of each key competency should reflect the standards required for the job. Apart from the assessment of how far objectives have been achieved, the performance appraisal will also evaluate the competencies that the Job Holder has demonstrated in achieving these objectives. In the context of this system competencies are the demonstrable and assessable skills that are related to performance in the job. Whilst the achievement of objectives will be evaluated against the competencies that are relevant to the achievement of the job objectives. As with the appraisal of competences the evaluation of performance will be focused upon the achievement against the job objectives, the assessment of competencies demonstrated will provide useful information about the individual's skills that will not only be relevant to the current job, but also indicate their potential for other positions, where particular competencies may be key requirements.

Assessment of Performance against Job Objectives

The assessment of the performance of Job Holders against objectives established at the beginning of the appraisal period will be an essential tool for managers to support and develop their staff. The performance appraisal process will be an excellent opportunity for managers to discuss with their staff their progress toward their objectives and the development of their competences.

Assessment of Competences

Competences are appraised against the general standards of 1 to 5 defined in this Chapter, section e. However they are more specifically defined in Here. A list of competencies and their definitions is provided at Annexe 3. Each objective should specifically reference the competences that will be assessed against that objective.

Specific indicators should be provided to measure the extent to which the objective is achieved. In this context, competences are the demonstrable and assessable skills that are related to performance in the job. Whilst the achievement of objectives will be evaluated against the competencies that are relevant to the achievement of the job objectives. As with the appraisal of competences the evaluation of performance will be focused upon the achievement against the job objectives, the assessment of competencies demonstrated will provide useful information about the individual's skills that will not only be relevant to the current job, but also indicate their potential for other positions, where particular competencies may be key requirements.

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Guidance is provided against each level for each competency as to how that competency should be demonstrated. In marking at a particular level the Job Holder should also be demonstrating the positive attributes of the levels below and not just the one at which he/she is assessed.

For each individual competency the Reporting Officer may provide additional written comments if it is considered appropriate. When competencies are assessed at Level 1 or Levels 4 or 5, however, a written comment must be provided.

It is essential that the operational objectives of staff responsible for the same work are consistent throughout that work area. In the case of operational staff in the sectors of customs, tax and law enforcement there will be significant numbers of staff with the same objectives. It will be the responsibility of the Verifying Officer (see ) to ensure that appropriate objectives are determined at the start of the year, and that there is consistency of operational objectives for those doing the same work in whatever location.

Similarly, there should be consistency in the identified key competencies for those undertaking the same job. It is also the responsibility of the Verifying Officer to ensure this is achieved.

The system provides for five levels of performance marking, which are defined and explained below. The markings based upon the definitions provided are to be applied to the overall performance marking as well as to the individual objectives. Similarly, these same five levels are also the basis which will be applied when assessing the competencies, although more specific guidance on competency markings is provided elsewhere in this manual.

In arriving at an overall performance marking the assessment should balance the results, behaviours and objectives of the Job Holder against the definitions for each level. The overall judgement should be based on the importance and complexity of the objectives as well as the environment in which the objectives were completed.

The use of these five levels system provides for the identification of two superior performance levels that exceed expected work standards, one fully satisfactory level and two shades of less than effective performance.

d) Determining the appropriate objectives and key competencies

e) The Performance Standards - markings

Level 1
Performance has consistently far exceeded . All work requirements have been completed to the highest standards with minimal supervision or management, demonstrating significant initiative and dedication and an exceptional performance.

Level 2
Performance has exceeded . All work requirements have been completed to very high standards that set the job holder’s performance distinct from others.

Level 3
Performance fully meets the . The employee constantly and in a proficient manner completes work requirements in key areas and achieves a creditable performance.

Level 4
Performance has met in most areas, but improvements are required to achieve a better performance.

Level 5
Performance is well below the level of , and greater commitment or ability is required to raise the standard of performance to an acceptable level.

More detailed explanation of appraisal standards
guidance is provided against each level for each competency as to how that competency should be demonstrated. In marking at a particular level the Job Holder should also be demonstrating the positive attributes of the levels below and not just the one at which he/she is assessed.

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The use of these five levels system provides for the identification of two superior performance levels that exceed expected work standards, one fully satisfactory level and two shades of less than effective performance.

d) Determining the appropriate objectives and key competencies

The performances for the job are performance standards, which are defined throughout this manual and the definitions are the minimum that must be achieved. A review of job duties with the Job Holder should allow the Job Holder to understand where he should concentrate in his performance work.

In setting up an overall performance marking the assessment should balance the results, behaviours and objectives of the Job Holder against the definitions for each level. The overall judgement should be based on the importance and complexity of the objectives as well as environment in which the objectives were completed.

More detailed explanation of appraisal standards

Level 1

Performance has consistently far exceeded . All work requirements have been completed to the highest standards with minimal supervision or management, demonstrating significant initiative and dedication and an exceptional performance.

Level 2

Performance has exceeded . All work requirements have been completed to very high standards that set the job holder's performance distinct from others. This performance well exceeds expectations and qualifies for recognition and reward for special contribution.

Level 3

Performance fully meets the . The employee constantly and in a proficient manner completes work requirements in key areas and achieves a creditable performance.

Level 4

Performance has met in most areas, but improvements are required to achieve a better performance.

Level 5

Performance is well below the level of , and greater commitment or ability is required to raise the standard of performance to an acceptable level.

Chapter IV

e) The Performance Standards - markings

Level 1

The employee meets all the objectives of the job and also exceeds expected work standards, and consistently performs in a thoroughly proficient manner. The employee is contributing outstanding achievements which significantly extend the impact of the total job.

This performance exceeds expectations and qualifies for recognition and reward for special contribution.

Level 2

The employee meets all objectives and requirements and has contributed some notable achievements beyond the expected work standards.

This performance well exceeds expectations and qualifies for recognition and reward for special contribution.

Level 3

The employee meets all objectives and requirements and has contributed some notable achievements beyond the expected work standards.

This performance well exceeds expectations and qualifies for recognition and reward for special contribution.

Level 4

The employee meets all objectives and requirements and has contributed some notable achievements beyond the expected work standards.

This performance well exceeds expectations and qualifies for recognition and reward for special contribution.

Level 5

The employee meets all objectives and requirements and has contributed some notable achievements beyond the expected work standards.

This performance well exceeds expectations and qualifies for recognition and reward for special contribution.
Likely that his/her attitude to work must also improve.

Commitment to improving his/her performance.

Expected work standards. The employee has probably also demonstrated a lack of

The employee fails to meet most objectives and job requirements and did not fulfil the

Level 5

Areas that need the individual development of the employee.

This marking can define certain work areas that need improvement or can identify

Certain improvements are necessary in order to achieve an acceptable performance.

This marking should not be considered a negative marking, but one indicating that

There is room for improvement in several definable areas.

The employee meets some of his/her work objectives, but not the most important ones,

Level 4

The employee meets most of the objectives but some performance improvements are

Reporting Officers to indicate in his/her comments on the appraisal report whether

Requirements of the position to which he/she has been appointed.

Work standards. It means that the employee should be in a position to respond to the

Expectations of the job, consistently performing in a proficient manner….. or

The employee achieves the required objectives and work standards and fully meets the

Level 3

This level represents core performers (50% - 85% of the total staff) on which most of

This standard marking should not be considered as an average

This level marks or average work performance. This level of performance represents what is

Organisation depends. This standard marking should be considered as an average

Other and where the most important objectives are met, but with varying degrees of

The employee provides a contribution which is stronger in some aspects of the job than

The employee does not meet his/her work objectives or job requirements and did not

Level 2

The employee is not meeting any of his/her objectives and shows little or no progres

This marking should not be considered a negative marking, but rather a warning

Employee must be made aware of

It is necessary to consider these assessments at performance appraisals, in particular those areas considered weak

Performance appraisals and feedback should cover the whole year and not just the last month or two. Such feedback should include both praise for work well done and advice to the job holder when it is considered that work could have been done better.

The job holder's performance as the year progresses. These notes should include specific examples of achievement, as well as general assessments of how the job holder is

In assessing the overall performance for the year the five levels of marking shown in

In assessing the overall performance for the year the five levels of marking shown in

In assessing the overall performance for the year the five levels of marking shown in

All of the performance definitions refer to expectations. Expectations will be

Assessing the performance of staff against an objective standard that relates to the

f) Monitoring and Measuring
16

In assessing the overall performance of the employee, the Reporting Officer should consider the achievement of each objective. The evaluation should be based on the performance of the employee against the established objectives and should take into account any relevant external factors that may have affected the employee's performance. The assessment should be objective and should provide a balanced reflection of the employee's performance throughout the year.

It is important that the assessment is based on the employee's performance throughout the year, and that the Reporting Officer takes into account the performance achieved in each month of the year. The assessment should be made in a fair, consistent, and transparent manner, and should reflect the employee's actual performance, rather than any subjective factors or biases.

The performance assessment should be conducted in a professional and respectful manner, with the employee being given the opportunity to provide feedback and to discuss any concerns or issues raised during the assessment. The performance assessment should be recorded in writing, and should be signed by both the Reporting Officer and the employee.

The performance assessment should be reviewed by the manager at the next level above the employee, and any issues arising from the assessment should be addressed in a timely manner.

The performance assessment should be used as a tool for development and improvement, with the employee being given the opportunity to discuss any areas where they feel they need improvement, and to develop action plans to address these areas.

The performance assessment should be used to determine the employee's salary and bonuses, and to make decisions about promotion and reward.

In conclusion, the performance assessment is a critical tool for ensuring that employees are meeting the expectations of their roles, and for providing feedback and support to help them achieve their potential.
Although Reporting Officers will be much more familiar with the work and Approving and Verifying Officers in the critical moderating process is intended to provide specific guidance on the responsibilities of the Reporting, Approving Officers and Verifying Officers are considered in, the following whilst the general roles and responsibilities of the Job Holders, Reporting Officers, and responsibilities of the Approving Officer, as well as his own as Reporting officer. holder at the base of each pyramid. In exceptional circumstances due to the Approving Officer and Verifying Officer. Who fills the position will vary according to Holders. The two positions above that of the Reporting Officer are titled respectively that of the reporting officer in agreeing marking standards that are applied to Job objectives in achieving the job purpose. If a Job Holder has three objectives and one of them is marked at one standard and two at another, it will not necessarily be the case overall performance marking should then be assessed. Again this marking will need to be consistent and supportable against the individual markings that have been given. However, consideration needs to be given to the relative importance of each of the competencies.

In deciding upon markings the Reporting Officer should bear in mind that most people carefully balance the importance of each objective against the others before coming to a decision on the appropriate overall performance marking. In of this manual you can find an example of an appraisal report that is based on an imaginary employee profile.

Annexe 5), see Annexe 11.

In deciding upon markings the Reporting Officer should bear in mind that most people carefully balance the importance of each objective against the others before coming to a decision on the appropriate overall performance marking. In of this manual you can find an example of an appraisal report that is based on an imaginary employee profile.
Although Reporting Officers will be much more familiar with the work and responsibilities of the Job Holders, Approving and Verifying Officers in the critical moderating process, Approving Officers and Verifying Officers are considered in, the following aspects cannot be overlooked:

- The general roles and responsibilities of the Job Holders, Reporting Officers, and responsibilities of the Approving Officer, as well as his own as Reporting Officer. In these circumstances the Reporting Officer will also undertake the functions of the Approving Officer and the Verifying Officer. In exceptional circumstances due to the reporting pyramid (which is determined by the position of the job holder at the base of each pyramid), the reporting officer in agreeing marking standards that are applied to Job Holders. The two positions above that of the Reporting Officer are titled respectively the Approving Officer and the Verifying Officer. Who fills the position will vary according to the comparative opportunities that each has. He/she will also need to bear in mind the different units compared with each other, relative to the achievements of each unit and individual markings put forward, but also the spread of markings from each of the individual jobholders under their command than the Approving Officer for his/her staff are justified by the results that have been achieved in groups of Job Holders relative to each other, and that the markings awarded to one group of reasonably reflects not only the relative performance of individuals within each group, but across a broader base of staff.

The proposed criteria for marking standards should be submitted to the Approving Officer for his/her consideration and the奢望获奖者 can provide a case based on performance and achievement that would support their implementation. The Approving Officer should support these in his/her review of the proposed markings for all of his/her Job Holders. The Reporting Officer should look to bring the proposed markings close to these limitations unless compliance with the limitations is only required at Verifying Officer level, Approving Officers should look to bring the proposed markings close to these limitations unless compliance with the limitations is only required at Verifying Officer level.

In addition, to the normal criteria for marking standards that are based on an imaginary employee profile, in groups of staff undertaking similar jobs, policy regarding examples of marking guidelines which may be applied to the marking of certain competencies. These may be used by the Reporting Officers, in making recommendations for the marking of certain competencies that are applied to the marking of certain competencies.

The proposed criteria for marking standards should be submitted to the Approving Officer for his/her consideration and the奢望获奖者 can provide a case based on performance and achievement that would support these. The Approving Officer should support these in his/her review of the proposed markings for all of his/her Job Holders. The Reporting Officer should look to bring the proposed markings close to these limitations unless compliance with the limitations is only required at Verifying Officer level, Approving Officers should look to bring the proposed markings close to these limitations unless compliance with the limitations is only required at Verifying Officer level.

In the moderating process to ensure that over marking or under marking does not occur in groups of Job Holders relative to each other, and that the markings awarded to one group of reasonably reflects not only the relative performance of individuals within each group, but across a broader base of staff.

The proposed standards for marking standards should be submitted to the Approving Officer for his/her consideration and the奢望获奖者 can provide a case based on performance and achievement that would support these. The Approving Officer should support these in his/her review of the proposed markings for all of his/her Job Holders. The Reporting Officer should look to bring the proposed markings close to these limitations unless compliance with the limitations is only required at Verifying Officer level, Approving Officers should look to bring the proposed markings close to these limitations unless compliance with the limitations is only required at Verifying Officer level.

Prior to completing the appraisal report form at either the interim stage (both simplified and full versions), the Approving Officer should ensure that the completed forms are consistent with the marking given by the Reporting Officer. The Reporting Officer should also ensure that the marking given by the Approving Officer reflects the comparative opportunities that each has. He/she will also need to bear in mind the comparative opportunities that each has. He/she will also need to bear in mind the different units compared with each other, relative to the achievements of each unit and individual markings put forward, but also the spread of markings from each of the individual jobholders under their command than the Approving Officer for his/her staff are justified by the results that have been achieved in groups of Job Holders relative to each other, and that the markings awarded to one group of reasonably reflects not only the relative performance of individuals within each group, but across a broader base of staff.

For the purposes of this manual you can find an example of an appraisal report that is based on an imaginary employee profile.
completing the appraisal report form, their assessment will subsequently be amended by the Approving Officer to show the amended mark.

Upon receipt of all Form V's from his/her Approving Officers, the Verifying Officer will consider the proposals paying particular regard to ensure that the limitations for level 1 and 2 have not been exceeded. A meeting should then be held between the Verifying Officer and his Approving Officers, where the spread of proposed markings between the Approving Officer groups will be discussed. Normally the Verifying Officer will have little if any knowledge of the performance of individual job holders, but should be very familiar with the achievement of working units. He/she should therefore seek to ensure that these achievements are reflected in the distribution of markings proposed and accepted. If following discussion and consideration, markings need to be amended this will be recorded by the Verifying Officer on Form V, which shall be regarded as the authority to conduct appraisal on the basis of the markings that have been authorised.

Upon receipt of the Form V authorised by the Verifying Officer, the Approving Officer will instruct to complete appraisal interviews, as appropriate, and complete the appraisal reports.

Unless there is a clear justified cause the Reporting Officer must when appraising and reporting on his/her staff following the moderating meeting, adhere to the performance markings, which were proposed and agreed at moderating meetings.

In cases where after moderating, disagreements still exist between managers on particular markings to be awarded to individuals, the differences should be clearly shown on the appraisal report form. Approving Officers should show their amended markings and provide explanation as to why the amendment has been made. The amendment of the higher level manager (Approving) will be regarded as the mark awarded. The jobholder will see the amendments when the finalised appraisal report is provided to him/her for signature.

The basic process of moderating is illustrated in diagrammatic form below:

In case of unresolved disagreement between Reporting Officer and Approving Officer, the Approving Officer will provide his amended markings to Verifying Officer and will subsequently show the amendment on the Appraisal Report Form.

h) Reporting Pyramids

The moderating process requires the identification of the appropriate line managers above the job holder viz the Reporting Officer, Authorising Officer and Verifying Officer thus establishing what are referred to as reporting pyramids. Reporting pyramids need to reflect the existing management structure and responsibilities, and so may vary if the organisational structure changes.

Reporting pyramids are to be found the reporting pyramids for the ITA at the time of inception of the Performance Appraisal System. If organisational changes are made the establishment of new pyramids may become necessary. In establishing a reporting pyramid the following criteria and conditions should be applied.

a. The Reporting Officer should be the immediate line manager who is at a level to be responsible for the day-to-day management of the job holder. Reporting pyramids need to be reviewed at regular intervals and organisational changes will need to be reflected in the pyramid.

b. The Reporting Officer should be the person who makes the decision and is accountable for the job holder. If a job holder has a particular concern, the Reporting Officer should resolve it.

c. The Reporting Officer should be the person who is in the best position to assess the job holder’s performance.

The pyramid process of identifying the relationships between levels is described below:
Upon receipt of all Form V's from his/her Approving Officers, the Verifying Officer will consider the proposals paying particular regard to ensure that the limitations for level 1 and 2 have not been exceeded. A meeting should then be held between the Verifying Officer and his Approving Officers, where the spread of proposed markings between the Approving Officer groups will be discussed. Normally the Verifying Officer will have little if any knowledge of the performance of individual job holders, but should be very familiar with the achievement of working units. He/she should therefore seek to ensure that these achievements are reflected in the distribution of markings proposed and accepted. If following discussion and consideration, markings need to be amended this will be recorded by the Verifying Officer on Form V, which shall be regarded as the authority to conduct appraisal on the basis of the markings that have been authorised.

Upon receipt of the Form V authorised by the Verifying Officer, the Approving Officer will instruct to complete appraisal interviews, as appropriate, and complete the appraisal reports.

Unless there is a clear justified cause the Reporting Officer must when appraising and reporting on his/her staff following the moderating meeting, adhere to the performance markings, which were proposed and agreed at moderating meetings.

In cases, where after moderating, disagreements still exist between managers on particular markings to be awarded to individuals, the differences should be clearly shown on the appraisal report form. Approving Officers should show their amended markings and provide explanation as to why the amendment has been made. The amendment of the higher level manager (Approving) will be regarded as the mark awarded. The jobholder will see the amendments when the finalised appraisal report is provided to him/her for signature.

The basic process of moderating is illustrated in diagrammatic form below:

1. Reporting Officers considers the performance of their job holders and identify the individual overall performance marking of each member of their staff
2. Reporting Officers submit proposed markings to their Approving Officer
3. Approving Officer considers proposals from all Reporting Officers and then meets with them in order to discuss their proposals and agree markings
4. Approving Officer sends marking proposals to Verifying Officer using Form V
5. Verifying Officer considers proposals from all Approving Officers against limitations and meets with them to agree adjustments if limitations are exceeded
6. Verifying Officer confirms his/her agreed markings to Approving Officer
7. Approving Officer advise Reporting Officers on agreed markings
8. Appraisal reports are completed and/or appraisal interviews are conducted

In case of unresolved disagreement between Reporting Officer and Approving Officer, the Approving Officer will provide his amended markings to Verifying Officer and will subsequently show the amendment on the Appraisal Report FORM.
The pyramids should normally have sufficient numbers of to enable a reasonable spread of overall markings to be applied in accordance with the limitations of the system. However, when the s are higher level managers it is accepted that this will become difficult or impossible to achieve.

The performance of all s will be reported upon for the past year on an annual report form. Additionally, in order that s are made aware of how they are performing during the year, and also to ensure that the annual performance assessment reflects the whole year's work, a half-year interim appraisal report will be completed in respect of all s.

For most this will be a simplified report form although the assessment given will contribute to markings that will be applied in the annual report, which is completed at the end of the year. Although the interim appraisal will normally be made on the simplified form the assessment of performance should nevertheless be based on the same criteria as for the annual report measuring the against achievement of objectives and the demonstration of competencies during the period. In the following cases the simplified interim procedure cannot be used, i.e. it is obligatory to use the same procedure which is applied for annual appraisal with an appraisal interview and the completion of Form I:

- for employees whose overall performance is assessed as Level 4 or Level 5 at interim appraisal
- for interns and temporary staff
- for employees that were marked Level 4 or Level 5 at the previous annual appraisal
- for employees who request an appraisal interview

The reporting period for the interim appraisal report will be January to June and the report must be completed and submitted by 31 July.

The annual appraisal report will be completed for the performance achieved during the whole year, but will reflect the interim performance marking for the first six months of the year. The annual report must be completed and submitted by 31 January.

For employees that have just started with work in the ITA, the appraisal period will commence on the date their employment has commenced to the end of the appraisal period. For employees that are being transferred to another department or are departing from the ITA, the appraisal period will commence at the beginning of the appraisal period and will end at the date of transfer.

Information provided by interim appraisal can be used for:
- Identification of unsatisfactory performance
- Monitoring of employees' performance
- Identification of employees' potential developmental needs

Information provided by final appraisal can be used for:
- Information on quality of work
- Information of achievement of work objectives and competences
- Recommendation on rewards
- Recommendation on transfers
- Identification of training needs
- Identification of unsatisfactory performance

Additional appraisal may be used in the following cases:
- in the case of transfer or departure of the employee
- in the case of transfer or departure of the Reporting Officer
- upon the request of a higher level manager

In the case of staff who are on probation, or in the case of unsatisfactory performance, the Reporting Officer also has the right to conduct an additional appraisal. Additional appraisal can be conducted in any period in between interim and annual appraisal.

A manager that is leaving his/her position must conduct an appraisal of employees in the organisational unit that he/she managed, for the period he/she managed until his/her departure. In cases where, for any justifiable reason, the Reporting Officer cannot perform an appraisal, the appraisal responsibilities will be transferred to next level manager, i.e. the Approving Officer.

When employees are marked as Level 4 or Level 5 at either the interim or annual appraisal, Form III must be completed in addition to Form I.
B. Additional/Supplementary Requirements

- In addition to the annual appraisal, additional appraisals may be conducted in the following cases:
  - in the case of transfer or departure of the employee
  - in the case of transfer or departure of the Reporting Officer
  - upon the request of a higher level manager

- In the case of staff who are on probation, or in the case of unsatisfactory performance, the Reporting Officer also has the right to conduct an additional appraisal. Additional appraisal can be conducted in any period in between interim and annual appraisal.

- A manager that is leaving his / her position must conduct an appraisal of employees in the organisational unit that he/she managed, for the period he/she managed until his/her departure. In cases where, for any justifiable reason, the Reporting Officer cannot perform an appraisal, the appraisal responsibilities will be transferred to next level manager, i.e. the Approving Officer.

- When employees are marked as Level 4 or Level 5 at either the interim or annual appraisal, Form III must be completed in addition to Form I.

- Information provided by the interim appraisal can be used for:
  - Identification of unsatisfactory performance
  - Monitoring of employees' performance
  - Identification of employees potential developmental needs

- Information provided by the annual appraisal can be used for:
  - Information on quality of work
  - Information of achievement of work objectives and competences
  - Recommendation on rewards
  - Recommendation for transfers
  - Identification of training needs
  - Identification of unsatisfactory performance

C. Additional Appraisal

- In the following cases the simplified interim procedure cannot be used, i.e. it is obligatory to use the same procedure which is applied for annual appraisal with an appraisal interview and the completion of Form I:
  - for employees whose overall performance is assessed as Level 4 or Level 5 at the interim appraisal
  - for interns and temporary staff
  - for employees that were marked Level 4 or Level 5 at the previous annual appraisal
  - for employees who request an appraisal interview

- The reporting period for the interim appraisal report will be January to June and the report must be completed and submitted by 31 July.

- The annual appraisal report will be completed for the performance achieved during the whole year, but will reflect the interim performance marking for the first six months of the year. The annual report must be completed and submitted by 31 January.

- For employees that have just started with work in the ITA, the appraisal period will commence on the date their employment has commenced to the end of the appraisal period.

- For employees that are being transferred to another department or are departing from the ITA, the appraisal period will commence at the beginning of the appraisal period and will end at the date of transfer.
FORM I - The comprehensive annual appraisal report form to be completed at the end of the financial year.

The Performance Appraisal System provides for five standardised forms to be used.

l) The Standard Forms in the Performance Appraisal System

When evaluating individual performance, it is important to consider:

- Recognition of achievements
- Improvement areas
- Goals and objectives
- Training and development needs
- Career advancement

The form will be filed in the individual’s personal file within Business Service Section. A copy will be sent to the Approving Officer for him/her to complete. The form will then be returned through the Reporting Officer to be signed by the individual who will be given a copy. The form should be completed soon after the completion of the appraisal interview with the individual's performance during the reporting period and reflecting any additional relevant factors.

The limitations will be applied within each report pyramid which will vary dependent upon the nature of the pyramid. For staff who fall within a basic reporting pyramid such as the ITA, the requirement will be for the limitations to be observed for all levels of staff within the ITA and are not disproportionally enjoyed by some. The rational for applying enforced distribution for the two highest overall performance markings is to ensure that total payments remain within planned budget limitations. The limitations to be applied will be to the numbers of staff who will be evaluated at level 1 and level 2 for overall performance. These limitations will only be applied to all levels of staff within the ITA, and are not disproportionally enjoyed by some. The limitations will be applied to the percentages of staff who will be awarded the highest overall performance markings. This is referred to as Enforced Distribution.

The limitations will be observed for all levels of staff within the ITA under any designated budget approved for staff performance bonuses. This process is effectively conducted and managed in order to avoid potential overspends. The requirement for limitations to be observed makes it essential that the moderating process and submitted to the Verifying Officer for amendment to them.

There are several guidelines which should be followed when completing the appraisal form:

- Consideration should be given to what has been achieved, and how much potential is still available.
- Consideration should also be given to the individual’s previous performance.
- The form should be completed by the individual when appealing their performance.
- The form allows for third party involvement, so should the individual.

Effective performance appraisal interviews are normally cooperative and constructive discussions between the line manager and the individual. In the same way that the manager should prepare for the interview, so should the individual. The individual should discuss their personal performance with their manager and accept that few have a consistent performance across all areas of responsibility and individual strengths and weaknesses are apparent. When evaluating themselves and their performance should be objective and reflect the standards agreed in the moderating process. After completing the form, it should be sent to the Approving Officer for him/her to complete. The form will then be returned through the Reporting Officer to be signed by the individual who will be given a copy.

Ensure that total payments remain within planned budget limitations. The rational for applying enforced distribution for the two highest overall performance markings is to ensure that total payments remain within planned budget limitations.

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The rational for applying enforced distribution for the two highest overall performance markings is to ensure that total payments remain within planned budget limitations.
FORM I - The comprehensive annual appraisal report form to be completed at the end of the year. The forms are as follows:

Examples of each are to be found at Annexes 6, 7, 8, 9 & 10.

FORM II - The simplified interim appraisal report form which is completed for use during the year. The form will be filed in the Job Holder's personal file within Business Service Section. A copy will be returned through the Reporting Officer to be signed by the Line Manager who will be given a chance to amend the form if necessary. After the Job Holder has been advised of their right of appeal and has signed the form, it will be filed in the 's personal file for the line manager to prepare for the interview, so should the Reporting Officer. The should complete the form as accurate and objective information obtained during the appraisal interview. The markings given should reflect the standards agreed in the moderating process. After completing the form, it should be returned to the Rapporteur for the Job Holder to see and make any amendments prior to the interview.

FORM III - The special report form to be completed in accordance with the arrangements for the evaluation of staff by the Commission. The Job Holder will be given a chance to view the form and amend it before it is submitted for the job holder to make any amendments prior to the interview.

FORM IV - The form to be completed by the Job Holder when appealing their decision. The form will be filed in the 's personal file within Business Service Section. A copy will be returned through the Reporting Officer to be signed by the Line Manager who will be given a chance to amend the form if necessary. After the Job Holder has been advised of their right of appeal and has signed the form, it will be filed in the 's personal file within Business Service Section. The Job Holder will have a chance to see and make any amendments before it is submitted for the job holder to make any amendments prior to the interview.

FORM V - Summary report to be completed by the Approving Officer under the direction of the Rapporteur. The report will be filed in the 's personal file within Business Service Section. A copy will be returned through the Reporting Officer to be signed by the Line Manager who will be given a chance to amend the form if necessary. After the Job Holder has been advised of their right of appeal and has signed the form, it will be filed in the 's personal file within Business Service Section. The Job Holder will have a chance to see and make any amendments before it is submitted for the job holder to make any amendments prior to the interview.

FORM VI - Theragulated interagency procedure which is completed by the Rapporteur and distributed to the line manager and the Job Holder. The form will be filed in the 's personal file within Business Service Section. A copy will be returned through the Reporting Officer to be signed by the Line Manager who will be given a chance to amend the form if necessary. After the Job Holder has been advised of their right of appeal and has signed the form, it will be filed in the 's personal file within Business Service Section. The Job Holder will have a chance to see and make any amendments before it is submitted for the job holder to make any amendments prior to the interview.

APPENDIX


d of the forms are to be found at Annexes 6, 7, 8, 9 & 10.

1. Appraisal interview and self-evaluation

The staff should complete the form as accurate and objective information obtained during the appraisal interview. The markings given should reflect the standards agreed in the moderating process. After completing the form, it should be returned to the Rapporteur for the Job Holder to see and make any amendments prior to the interview.

FORM I should be completed soon after the completion of the appraisal interview with the Job Holder.

When evaluating themselves and their performance should be objective and accept that few have a consistent performance across all areas of responsibility and that there will normally be comparative highs and lows, which are important to recognise.

m) Enforced distribution

Under the Performance Appraisal System limitations will be applied to the percentages of staff who will be awarded the highest overall performance markings. This is referred to as Enforced Distribution. Under the Performance Appraisal System limitations will be applied to the percentages of staff who will be evaluated at the half year period.

FORM IV 

The limitations will be applied within each report pyramid ( ) which will ensure that total payments remain within planned budget limitations. The rational for applying enforced distribution for the two highest overall markings is to constrain the potential risk of over marking by some managers and to ensure that performance appraisal markings are linked to financial reward it will be necessary to ensure that any financial bonuses paid to high performers will be fairly distributed to all levels of staff within the ITA, and are not disproportionally enjoyed by some. The requirement for limitations to be observed makes it essential that the moderating process is effectively conducted and managed in order to avoid potential overspends under any designated budget approved for staff performance bonuses.

The limitations to be applied will be to the numbers of staff who will be evaluated at level 1 and level 2 for overall performance. These limitations will only be applied to all levels of staff within the ITA, and are not disproportionally enjoyed by some.

The limitations will be applied to the numbers of staff who will be evaluated at the highest overall marking level 5. The limitations will be applied to the numbers of staff who will be evaluated at overall performance marking level 5.

Under the provision of the Performance Appraisal System limitations will be applied to the percentages of staff who will be awarded the highest overall performance markings. This is referred to as Enforced Distribution.
limitations, although the larger the number of staff the greater that expectation
will be. Managers proposing to exceed the limitations will need to justify their
proposals by reference to the particular achievements of their staff in relation to similar
groups of others.

The limitations to be applied will be: -

<table>
<thead>
<tr>
<th>Job Holder Level</th>
<th>Limitation</th>
</tr>
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<tbody>
<tr>
<td>Level 1 To a maximum of 5% of total Job Holders within the pyramid</td>
<td></td>
</tr>
<tr>
<td>Level 2 To a maximum of 20% of total within the pyramid</td>
<td></td>
</tr>
</tbody>
</table>

Within the appraisal system three grades of manager will have responsibilities for
ensuring the completion of appraisal reports and the achievement of objective
standards of marking. will usually have a Reporting Office, an Approving
officer, and a Verifying Officer, who will be in the direct line management chain of the.

, where such a direct line exists.

The Reporting Officer has a specific responsibility to ensure that performance
objectives and key competencies are established and understood by the at
the start of the reporting period, and to discuss and resolve any problems that may be
identified relating to them. These objectives should be consistent with the guidance
criteria and contribute to the achievement of the overall job purpose (.

In assessing the performance achievement of the the Reporting Officer
must ensure that he/she has sufficient data to make an objective judgement. This will
necessitate their monitoring performance and achievement, and when appropriate
maintaining written notes that will provide a comprehensive record upon which the
appraisal assessment and report may be based. Also, it is good practice for the Reporting
Officers to discuss individually with their staff during the year how far they are
achieving their objectives, and the areas where they could develop their skills.

In general the responsibilities of the Reporting Officer may be listed as follows:

- to fully understand performance appraisal system and his/her responsibilities
- to have a good knowledge and understanding of the s' work and its
complexities
- to have a good knowledge of the performance of each individual ,
and their personal qualities and competences
- to ensure that appropriate objectives and key competencies are established and
understood by the at the beginning of the reporting period
- to monitor the 's work and their achievement of objectives and how
they demonstrate their competences
- to ensure effective and appropriate communication with s that is
related to their work and performance
- to maintain records and notes on the 's performance
- to engage effectively in the moderating process by making reasoned and
supported proposals for markings of staff and being prepared to revise them in
the light of contrary evidence

a) Line manager - Reporting Officer's responsibilities

IV ROLES AND
RESPONSIBILITIES

Within the optimal course three grades of manager will have responsibilities, as
explained in the previous section. There will be a Information or reporting
officer, an Approving officer, and a Verifying officer, who will be in the direct line
management chain of the within the system.

In ensuring the performance achievement of the the Reporting Officer
must ensure that performance standards are met and achieved. This will
necessitate their monitoring performance and achievement, and when appropriate
maintaining written notes that will provide a comprehensive record upon which the
appraisal assessment and report may be based. Also, it is good practice for the Reporting
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In general the responsibilities of the Reporting Officer may be listed as follows:

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- to have a good knowledge and understanding of the s' work and its
complexities
- to have a good knowledge of the performance of each individual ,
and their personal qualities and competences
- to ensure that appropriate objectives and key competencies are established and
understood by the at the beginning of the reporting period
- to monitor the 's work and their achievement of objectives and how
they demonstrate their competences
- to ensure effective and appropriate communication with s that is
related to their work and performance
- to maintain records and notes on the 's performance
- to engage effectively in the moderating process by making reasoned and
supported proposals for markings of staff and being prepared to revise them in
the light of contrary evidence
IV ROLES AND RESPONSIBILITIES

Manual for the application of Performance Appraisal in the Indirect Taxation Authority

The manual provides guidance on the application of the performance appraisal system to staff within the Authority. It is intended to assist managers in understanding their responsibilities and to provide a framework for the effective implementation of the system.

IV.1. General

- The performance appraisal system is designed to provide a structured and systematic approach to the assessment of staff performance.
- The system is intended to be fair, transparent, and consistent, ensuring that all staff are evaluated on the same basis.

IV.2. Purpose

The purpose of the performance appraisal system is to:

- Assess the performance of staff against agreed objectives and standards.
- Provide feedback to staff on their performance.
- Identify areas for development and improvement.
- Contribute to the overall management and development of staff.

IV.3. Objectives

The objectives of the performance appraisal system are to:

- Establish clear and measurable performance objectives.
- Provide regular feedback to staff.
- Identify areas for improvement and development.
- Contribute to the overall management and development of staff.

IV.4. Key Principles

The key principles of the performance appraisal system are:

- Fairness and transparency.
- Objectivity and impartiality.
- Regular and ongoing feedback.
- Consistency and uniformity.

IV.5. Roles and Responsibilities

- Manager - Reporting Officer
  - To fully understand the performance appraisal system and his/her responsibilities.
  - To have a good knowledge and understanding of the staff's work and its complexities.
  - To have a good knowledge of the performance of each individual, and their personal qualities and competences.
  - To ensure that appropriate objectives and key competencies are established and understood by the staff at the beginning of the reporting period.
  - To monitor the staff's work and their achievement of objectives and how they demonstrate their competences.
  - To ensure effective and appropriate communication with staff that is related to their work and performance.
  - To maintain records and notes on the staff's performance.
  - To engage effectively in the moderating process by making reasoned and supported proposals for markings of staff and being prepared to revise them in the light of contrary evidence.

- Job Holder
  - To set and achieve personal objectives.
  - To discuss and resolve any problems that may be identified relating to the objectives.
  - To contribute to the achievement of the overall job purpose.

- Reporting Officer
  - To ensure that performance objectives and key competencies are established and understood by the staff at the start of the reporting period, and to discuss and resolve any problems that may be identified relating to them.
  - These objectives should be consistent with the guidance criteria and contribute to the achievement of the overall job purpose.
  - In assessing the performance achievement of the staff, the Reporting Officer must ensure that he/she has sufficient data to make an objective judgement.
  - This will necessitate their monitoring performance and achievement, and when appropriate maintaining written notes that will provide a comprehensive record upon which the appraisal assessment and report may be based.
  - It is good practice for Reporting Officers to discuss individually with their staff during the year how far they are achieving their objectives, and the areas where they could develop their skills.

- Approving Officer
  - To provide support and guidance to Reporting Officers.
  - To ensure that the performance appraisal process is implemented effectively.
  - To provide feedback to Reporting Officers on their performance.

- Verifying Officer
  - To verify the accuracy of the performance appraisal process.
  - To provide feedback to Reporting Officers on their performance.

- Staff
  - To set and achieve personal objectives.
  - To contribute to the achievement of the overall job purpose.

- Appraiser
  - To assess the performance of staff against agreed objectives and standards.
  - To provide feedback to staff on their performance.
  - To identify areas for development and improvement.
  - To contribute to the overall management and development of staff.

IV.6. Process

The performance appraisal process consists of the following stages:

1. Setting Objectives
   - The Reporting Officer sets personal objectives for each staff member, which are agreed with the staff member.
   - The objectives should be measurable, achievable, relevant, and time-bound.

2. Performance Monitoring
   - The Reporting Officer monitors the staff member's performance against the agreed objectives.
   - The staff member should be involved in this process and should be provided with regular feedback.

3. Self-Assessment
   - The staff member assesses their own performance against the agreed objectives.
   - This process should be supported by the Reporting Officer.

4. Appraisal Meeting
   - The Reporting Officer and the staff member meet to discuss the staff member's performance.
   - The staff member should have the opportunity to discuss their self-assessment and any other issues.

5. Feedback
   - The Reporting Officer provides feedback to the staff member on their performance.
   - The feedback should be constructive and helpful.

6. Development Planning
   - The staff member and the Reporting Officer agree on a development plan, which is designed to improve the staff member's performance.

7. Review
   - The performance appraisal process is reviewed on a regular basis.

8. Final Report
   - The final report is prepared by the Reporting Officer, which includes the staff member's performance assessment and development plan.

IV.7. Records

The performance appraisal system requires the maintenance of records and notes on the staff's performance.

- Staff
  - Staff should maintain records of their own performance, which should be available for review.

- Reporting Officer
  - The Reporting Officer should maintain records of the staff's performance, which should be available for review.

- Approving Officer
  - The Approving Officer should maintain records of the staff's performance, which should be available for review.

- Verifying Officer
  - The Verifying Officer should maintain records of the staff's performance, which should be available for review.

IV.8. Moderation

The performance appraisal process requires moderation to ensure consistency and fairness.

- Moderation
  - Moderation is the process by which the marking of staff is reviewed by other staff members.
  - The purpose of moderation is to ensure that the marking of staff is consistent and fair.

IV.9. Appeals

In the event of a disagreement, a staff member has the right to appeal the performance appraisal process.

- Appeals
  - Appeals should be made in writing to the Approving Officer.
  - The Approving Officer should review the appeal and make a decision.
  - If the decision is not satisfactory, the staff member has the right to appeal to the next level of management.

IV.10. Performance Improvement

The performance appraisal system is designed to identify areas for improvement and development.

- Performance Improvement
  - Performance improvement plans should be set up for staff who are not meeting the required standards.
  - The performance improvement plans should be reviewed regularly.
  - The staff member should be provided with support and guidance to help them achieve their objectives.

IV.11. Performance Management

The performance appraisal system is designed to manage staff performance effectively.

- Performance Management
  - Performance management involves the regular review of staff performance.
  - The purpose of performance management is to identify areas for improvement and development.
  - Performance management should be an ongoing process.

IV.12. Conclusion

The performance appraisal system is designed to assess and manage staff performance effectively.

- Conclusion
  - The performance appraisal system is an important tool for managing staff performance.
  - The system should be implemented effectively to ensure that it is used to its full potential.
  - The performance appraisal system should be reviewed regularly to ensure its effectiveness.
b) Approving Officer’s responsibilities

In general the responsibilities of the Approving Officer may be listed as follows:

1. Ensuring that the marking standards are applied fairly and consistently in the performance appraisal system.
2. Checking that the markings proposed by the Reporting Officer are appropriate and consistent.
3. Ensuring that the distribution of markings is balanced and does not reflect any bias or discrimination.
4. Ensuring that the markings are justified and supported by evidence and documentation.
5. Facilitating discussions between the Reporting Officer and the Verifying Officer when there are disagreements.

The Approving Officer also has an important role to play in achieving objective distribution of markings. They should have at least one meeting with the Reporting Officer to discuss the markings in a non-confrontational manner. They should promote a collaborative approach to resolution, facilitating open and honest communication between the Reporting Officer and the Verifying Officer.

In general, the responsibilities of the Approving Officer are to:

- Conduct effective and informative appraisal interviews.
- Complete comprehensive appraisal reports in accordance with the guidance in this manual.
- Evaluate employees objectively according to the guidance and procedures of this manual.
- Make and justify amendments to the markings proposed by Reporting Officers.
- Ensure effective communication with both the Reporting Officer and the Verifying Officer.
- Effectively manage the moderating process in collaboration with the Verifying Officer.
- Constantly monitor and be aware of the work and achievement of all working units under their responsibility.
- Ensure that appropriate generic objectives and key competencies agreed by the Job Holder, RO, and AVR are established and notified to reporting officers.
- Ensure that the ROs are fully conversant with the system and that any training needs have been addressed.
- Ensure that all Reporting Officers and Approving Officers are fully conversant with the system.
- Assist the ROs to appeal to the Verifying Officers on matters concerning performance appraisal.
- Ensure that the moderating process is applied effectively and timely.
- Have a good knowledge of the work, performance, personal qualities and responsibilities of their Approving Officers.
- Have a sound knowledge and understanding of the jobs within the working unit and the business objectives and expectations.

In general, the responsibilities of the Verifying Officer may be listed as follows:

1. Ensuring that the marking standards are applied fairly and consistently in the performance appraisal system.
2. Checking that the markings proposed by the Reporting Officer are appropriate and consistent.
3. Ensuring that the distribution of markings is balanced and does not reflect any bias or discrimination.
4. Ensuring that the markings are justified and supported by evidence and documentation.
5. Facilitating discussions between the Reporting Officer and the Approving Officer when there are disagreements.

The Verifying Officer also has an important role to play in achieving objective distribution of markings. They should have at least one meeting with the Approving Officer to discuss the markings in a non-confrontational manner. They should promote a collaborative approach to resolution, facilitating open and honest communication between the Approving Officer and the Reporting Officer.

In general, the responsibilities of the Verifying Officer are to:

- Conduct effective and informative appraisal interviews.
- Complete comprehensive appraisal reports in accordance with the guidance in this manual.
- Evaluate employees objectively according to the guidance and procedures of this manual.
- Make and justify amendments to the markings proposed by Reporting Officers.
- Ensure effective communication with Approving Officers and, when appropriate, with the Reporting Officer.
- Have a good knowledge of the work, performance, personal qualities and responsibilities of their Reporting Officers.
- Have a sound knowledge and understanding of the jobs within the working unit and the business objectives and expectations.
- Ensure that appropriate generic objectives and key competencies agreed by the Job Holder, RO, and AVR are established and notified to reporting officers.
- Ensure that all Reporting Officers and Approving Officers are fully conversant with the system and that any training needs have been addressed.
- Ensure that the ROs are fully conversant with the system.
- Assist the ROs to appeal to the Verifying Officers on matters concerning performance appraisal.
- Ensure that the moderating process is applied effectively and timely.
- Have a good knowledge of the work, performance, personal qualities and responsibilities of their Approving Officers.
In general the responsibilities of the Approving Officer may be listed as follows:

- To have a sound knowledge of the jobs within the working unit and the business objectives and expectations.
- To fully understand the appraisal system and his/her responsibilities under it.
- To ensure that appropriate and consistent generic objectives and key competencies are established and notified for groups of Job Holders doing the same work.
- To ensure that appropriate objectives and competencies are established and notified for their Reporting Officers.
- To ensure effective communication with Approving Officers and, when appropriate, with the Verifying Officer on matters concerning Performance Appraisal.
- To have knowledge of the rights and obligations of the Reporting Officer.
- To have a good knowledge of the performance, personal qualities and responsibilities of their Approving Officers.
- To have a good knowledge of the rights and obligations of the Verifying Officer.
- To ensure that appropriate, with the Reporting Officers on matters concerning Performance Appraisal.
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- To have a good knowledge of the rights and obligations of the reporting Officer.
- To ensure that appropriate, with the Reporting Officers on matters concerning Performance Appraisal.
d) Job Holder’s responsibilities

- Ensure work objectives that reflect the requirements of the job related to the systematisation, which are determined at the start of the year or when taking up the position.
- Ensure continuous and effective use of working time as well as material and human resources at his/her disposal.
- Establish good interpersonal relationships and establish good cooperation with the public, service users and other institutions, and in all personal dealings to observe Code of Conduct standards.
- To self-evaluate and be prepared to objectively discuss performance with the Reporting Officer and to seek to improve performance and develop personal skills.

The Business Services Sector, Human Resources Department is responsible for keeping completed performance appraisal forms, and archiving them securely to ensure confidentiality and that they are only made available to authorised personnel. The completed forms will be kept in the appropriate personal files of each employee. The Human Resources Department is responsible for ensuring that supplies of the performance appraisal forms are available to managers throughout the ITA to meet their needs and obligations under the system in sufficient time not to cause delays. In the event that the system is applied electronically the Department will be responsible for similarly ensuring accurate archiving, security and authorised access.

a) Trainees and Interns

As with the general system, the basis for evaluation of trainees and interns will be job objectives and competencies. Special developmental objectives may be set, although if the standard job objectives are applied, the Reporting Officer should take into account the inexperience of the job holder and should mark them to standards of expectation that reflect the job holder’s limited experience in the work. Notwithstanding the particular appraisal requirements set out here, it is important that Reporting Officers ensure close and supportive management of staff in this category. The Reporting Officer should provide regular guidance, support and feedback to the job holder and should seek to identify, resolve and if necessary report performance problems soon after they are identified.

The work of this category of employees will be evaluated on an interim and annual basis, although in the case of these staff the appraisal form to be completed at the interim period following an appraisal interview will be the full appraisal form (FORM I) and not the simplified form used for permanent staff. If overall performance mark is satisfactory, the immediate manager (Reporting Officer) can propose permanent employment, or an extension of the work contract. If the mark is unsatisfactory, the immediate manager (Reporting Officer) will propose the termination of employment. All three levels in the appraisal system should be involved in the appraisal of this category of employees (Reporting Officer, Approving Officer, Verifying Officer).

Trainees and Interns will be evaluated in the same way as permanent staff and will be entitled to performance bonuses if applicable.

Probation is the period in which an employee is introduced to the job and during which their ability and potential to satisfactorily complete the full range of the responsibilities of the post is assessed. The probation period is applied to staff that take up a job in the ITA for the first time, and also to staff who are promoted, unless the promotion is to a higher category of job position in the case of civil servants.

V APPLICATION IN PARTICULAR CIRCUMSTANCES

1. Temporary and interim staff

As a general principle, the basis for evaluation of performance is identical to permanent staff. The Department is responsible for communicating to staff the basis for the evaluation and for explaining the process. Staff should be provided with an opportunity to discuss their evaluation with their Reporting Officer.

The Human Resources Department is responsible for ensuring that supplies of the performance appraisal forms are available to managers throughout the ITA to meet their needs and obligations under the system in sufficient time not to cause delays. In the event that the system is applied electronically the Department will be responsible for similarly ensuring accurate archiving, security and authorised access.

2.部署不完全の一般的な考え方

部署不完全な場合は、総体的な考え方に従うべきです。ただし、具体的な状況により、個別に特別の考慮事項がある場合も考えられます。
d) Job Holder’s responsibilities

- Achieve work objectives that reflect the requirements of the job related to the systematisation, which are determined at the start of the year or when taking up the position.
- Ensure continuous and effective use of working time as well as material and human resources at his/her disposal.
- Establish good interpersonal and collaborative relationships with colleagues, as well as good cooperation with the public, service users and other institutions, and in all personal dealings to observe Code of Conduct standards.
- To self-evaluate and be prepared to objectively discuss performance with the Reporting Officer and to seek to improve performance and develop personal skills.

The Business Services Sector, Human Resources Department is responsible for keeping completed performance appraisal forms, and archiving them securely to ensure confidentiality and that they are only made available to authorised personnel. The completed forms will be kept in the appropriate personal files of each employee.

The Human Resources Department is responsible for ensuring that supplies of the performance appraisal forms are available to managers throughout the ITA to meet their needs and obligations under the system in sufficient time not to cause delays.

In the event that the system is applied electronically the Department will be responsible for similarly ensuring accurate archiving, security and authorised access.

a) Trainees and Interns

As with the general system, the basis for evaluation of trainees and interns will be job objectives and competencies. Special developmental objectives may be set, although if the standard job objectives are applied, the Reporting Officer should take into account the inexperience of the job holder and should mark them to standards of expectation that reflect the job holder’s limited experience in the work.

Notwithstanding the particular appraisal requirements set out here, it is important that Reporting Officers ensure close and supportive management of staff in this category. The Reporting Officer should provide regular guidance, support and feedback to the job holder and should seek to identify, resolve and if necessary report performance problems soon after they are identified.

The work of this category of employees will be evaluated on an interim and annual basis, although in the case of these staff the appraisal form to be completed at the interim period following an appraisal interview will be the full appraisal form (FORM I) and not the simplified form used for permanent staff. If overall performance mark is satisfactory, the immediate manager (Reporting Officer) can propose permanent employment, or an extension of the work contract.

If the mark is unsatisfactory, the immediate manager (Reporting Officer) will propose the termination of employment.

All three levels in the appraisal system should be involved in the appraisal of this category of employees (Reporting Officer, Approving Officer, Verifying Officer).

Trainees and Interns will be evaluated in the same way as permanent staff and will be entitled to performance bonuses if applicable.

Probation is the period in which an employee is introduced to the job and during which their ability and potential to satisfactorily complete the full range of the responsibilities of the post is assessed. The probation period is applied to staff that take up a job in the ITA for the first time, and also to staff who are promoted, unless the promotion is to a higher category of job position in the case of civil servants.

V. APPLICATION IN PARTICULAR CIRCUMSTANCES

a) Return and increase

In addition to annual outputs, the final output against objectives and targets will be used to determine performance. In the event that the final output is higher than the target, a report and analysis of the causes of the increase should be submitted to the Supervisory Committee, Human Resources and Finance Departments and to the Departing Chairman, Director General of the ITA.

b) Refund of performance (potential temporary staff)

If the output of the employee is lower than the target, a report and analysis of the reasons for failure to meet the target should be submitted to the Supervisory Committee, Human Resources and Finance Departments and to the Departing Chairman, Director General of the ITA.

VII. PERFORMANCE APPRAISAL SYSTEM FOR PERMANENT STAFF

All permanent staff in the ITA are subject to performance appraisal. The appraisal process may be applied to all permanent staff, including those in senior management positions, and should be conducted in a fair and objective manner. The appraisal process should be based on the performance objectives set for each employee, and should be conducted in a confidential and impartial manner.

In the event that the performance of an employee is unsatisfactory, the employee should be given an opportunity to improve their performance. If the performance continues to be unsatisfactory, the employee may be subject to disciplinary action.

The performance appraisal system should be reviewed on a regular basis to ensure that it is effective and fair. The results of the performance appraisal should be used to make decisions on promotions, salary increases, and other matters related to employee performance.
The with this overall marking will be meeting basic requirements in most cases.

Overall Level 4 performance:

The actions to be taken in both cases are similar but distinct as detailed below.

- Improvement that they have the potential to achieve and maintain a level 3 performance within a designated period of time.
- Although the overall performance level is assessed at the two lowest levels of 4 or 5. Although the overall performance marking will be of Level 3, with six months to obtain level 3 or face dismissal.
- Level 4 is obtained, an additional six months will be given after which performance must be raised to Level 3 or the employee will be dismissed.
- Level 5 performers an action plan will be produced using Form III. During this six month period of special assessment the employee will need to clearly demonstrate that he/she can achieve an overall satisfactory performance mark.

Overall Level 5 Performance:

An overall performance marking of Level 5 is obtained, an action plan will be produced using Form III. During this six month period of special assessment the employee will need to clearly demonstrate that he/she can achieve an overall satisfactory performance mark.

Overall Level 5 performance:

An overall performance marking of Level 5 is obtained, an action plan will be produced using Form III. During this six month period of special assessment the employee will need to clearly demonstrate that he/she can achieve an overall satisfactory performance mark.

Overall Level 5 performance:

An overall performance marking of Level 5 is obtained, an action plan will be produced using Form III. During this six month period of special assessment the employee will need to clearly demonstrate that he/she can achieve an overall satisfactory performance mark.
...
3. In cases of suspension
If a staff member is suspended for a period longer than three months during an interim six-month period, his/her performance will not be appraised for that period. In case of suspension that is shorter than three months, the staff member will be appraised for the period he/she is actually working.

In circumstances where a performance assessment is made for a staff member who has been subject to a disciplinary procedure during the period of reporting, care needs to be taken to ensure that the individual is not punished twice for the same offence in both the disciplinary procedure and the performance appraisal system. Together with interim appraisals, the performance appraisal report reflects performance achievement over a period of twelve months, whereas a disciplinary offence may often reflect an action or inaction of just a few minutes. When making the assessment, the report needs to reflect upon the individual's performance during the whole reporting period and should not be unduly influenced by isolated disciplinary offences if they are not symptomatic of a continuing problem that has a measurable adverse effect upon aspects of the individual's work. It is essential that the reporting officer evaluates the staff member fairly and without prejudice to related previous disciplinary decisions.

An individual, for example, who through a momentary lapse is negligent in relation to ITA equipment and is punished for the incident under the disciplinary procedure, should not be further penalised under the appraisal system if carelessness and negligence were not normal features of the performance. Alternatively, a disciplinary offence may reflect a general problem or weakness that should be reflected in the appraisal assessment. An example might be an individual who is disciplined for abusive behaviour in the workplace towards colleagues, which was symptomatic of generally poor workplace behaviour and attitudes to others.

In the case of disagreement with the overall performance marking, each staff member has a right to appeal. The staff member is entitled to appeal against final/annual appraisal assessment. However, appeals against interim appraisal assessments are only acceptable in cases of overall markings of level 4 or 5.

The appeal should be submitted to the Approving Officer on the prescribed form (FORM IV), not later than 15 days after the appraisal report is shown to the job holder. The reporting officer should make written comment on the substance of the appeal and pass the papers to the Approving Officer who will also make a written comment. The Verifying Officer will consider the appeal on its merits and may decide to uphold it.

If in case, there is no Approving Officer in the reporting pyramid and the Reporting Officer undertakes both roles, particular care will need to be taken to ensure that the appeal is fairly and objectively considered. If the Verifying Officer decides that the appeal has grounds, the appraisal report will be rewritten accordingly.

The decision on the appeal must be made in a period of 30 days after submission of the appeal to the Approving Officer.

Upon the decision on an appeal and after the deadline for any appeal has expired, the appraisal markings will be regarded as final.
e) PA in cases of suspension

If an officer, for any reason, is suspended for a period longer than three months during an interim six-month period, his/her performance will not be appraised for that period. In case of suspension that is shorter than three months, the officer will be appraised for the period he/she is actually working.

f) PA in cases of disciplinary procedure

In circumstances where an officer's performance is assessed in a case where an officer has been subject to a disciplinary procedure during the period of reporting, care needs to be taken to ensure that the individual is not punished twice for the same offence in both the disciplinary procedure and the performance appraisal system. Together with interim appraisals, the performance appraisal report reflects performance achievement over a period of twelve months, whereas a disciplinary offence may often reflect an action or inaction of just a few minutes. When making the assessment, the reporting officer needs to reflect upon the individual's performance during the whole reporting period and should not be unduly influenced by isolated disciplinary offences if they are not symptomatic of a continuing problem that has a measurable adverse effect upon aspects of the individual's work. It is essential that the reporting officer evaluates the report fairly and without prejudice to related previous disciplinary decisions.

An individual, for example, who through a momentary lapse is negligent in relation to ITA equipment and is punished for the incident under the disciplinary procedure, should not be further penalised under the appraisal system if carelessness and negligence were not normal features of the performance. Alternatively, a disciplinary offence may reflect a general problem or weakness that should be reflected in the appraisal assessment. An example might be an individual who is disciplined for abusive behaviour in the workplace towards colleagues, which was symptomatic of generally poor workplace behaviour and attitudes towards others.

In the case of disagreement with the overall performance marking, each has a right to appeal. The officer is entitled to appeal against final/annual appraisal assessments. However, appeals against interim appraisal assessments are only acceptable in cases of overall markings of level 4 or 5.

The appeal should be submitted to the Approving Officer on the prescribed form (FORM IV), not later than 15 days after the appraisal report is shown to the job holder. The Reporting Officer should make written comment on the substance of the appeal and pass the papers to the Approving Officer who will also make a written comment. The Verifying Officer will consider the appeal on its merits and may decide to uphold it.

In cases where there is no Approving Officer in the reporting pyramid and the Reporting Officer undertakes both roles, particular care will need to be taken to ensure that the appeal is fairly and objectively considered.

If the Verifying Officer decides that the appeal has grounds, the appraisal report will be rewritten accordingly. The decision on the appeal must be made in a period of 30 days after submission of the appeal to the Approving Officer.

Upon the decision on an appeal and after the deadline for any appeal has expired, the appraisal markings will be regarded as final.
The Law on the ITA, article 50, stipulates that the performance appraisal system may be used to:
- identify individuals whose performance merits financial reward;
- identify individuals, suitability for transfer or promotion to other positions;
- determine training needs;
- determine unsatisfactory performance and evaluate whether staff on probation are achieving a satisfactory performance.

All detailed provisions on the consequences of performance appraisal assessments will be regulated by the Book of Rules on the Performance Appraisal System in the ITA.

VI. DECISIONS
The Law on the ITA, article 50, stipulates that the performance appraisal system may be used to:
- identify individuals whose performance merits financial reward;
- identify individuals suitability for transfer or promotion to other positions;
- determine training needs;
- determine unsatisfactory performance; and
- evaluate whether staff on probation are achieving a satisfactory performance.

All detailed provisions on the consequences of performance appraisal will be regulated by the Book of Rules on Performance Appraisal system in the ITA.

VI DECISIONS
The aim of the ITA Performance Appraisal system is to provide a clear way of linking an individual’s contribution to the ITA business and to provide the information needed to support performance management.

The system objectives are:

- Contribute to the operational effectiveness of the ITA by:
  - Providing a clear link between individual performance and business objectives
  - Enabling individuals to identify their key and other operational objectives
  - Enabling individuals to develop the competences needed to achieve operational objectives and their personal development
- Provide a structured approach to the management and development of individuals
- Provide information on which to assess the suitability of staff for transfers and promotions
The aim of the ITA Performance Appraisal system is to provide a clear way of linking an individual's contribution to the ITA business and to provide the information needed to support performance management.

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- Provide a structured approach to the management and development of individuals
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VIII ANNEXES

1. Formation of Operational Objectives
2. Generic Objectives
3. Competences
4. Table of Competences
5. Reporting Pyramids
6. Appraisal Report - FORM I
7. Interim Report - FORM II
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11. Appraisal Example

Manual for the application of Performance Appraisal in the Indirect Taxation Authority
FORMATION OF OPERATIONAL OBJECTIVES

The Steps in Forming Objectives

1. Identify the purpose of the job. This should be a sentence which sets out the reason why the job exists and its overall purpose.

2. List the key activities that are required to be undertaken by the job holder. The list should not include every small task that is done; rather one should look to identify the basic responsibilities of the job that contribute to achieving the overall job purpose. The key activities will be the few main areas of the work that cover the majority of what is expected in the job. Although jobs will vary, it is likely that when the key activities are considered no job should have more than six or seven or less than three or four.

3. Having completed the list of key activities, their individual importance should be considered on a scale of high, medium and low. There may be a tendency to regard all or most of the key activities as being of high importance, but it will be necessary to provide distinction between them. Once the activities have been assessed in this way, one should decide how much time is spent upon each. Regard the total work time as one hundred percent and approximate what percentage of the total time should be spent upon each of the key activities. Having completed these two tasks it will be possible to identify the priority of the key activities. The most significant will be those that are rated as important and account for a high proportion of the work time.

4. For each of the key activities that have been identified consider the specific tasks, results and behaviours that are required to complete the work effectively. All key activities will normally require that the job holder completes a number of specific tasks to achieve the overall activity, and that the work will achieve certain results and will usually require certain standards of behaviour. An example of this might be a secretary, who lists one of the key activities as answering the telephone. In itself this is a clear and specific activity, but certain tasks, behaviours and results are necessary if the work is to achieve the desired objective. In this case the following might be listed under the three headings:-
   - Responding promptly to telephone calls, recording messages accurately, and passing them to the necessary recipient.
   - Being polite and clear when dealing with callers.
   - Accurate messages are passed to the intended recipient in a time scale that reflects their priority and importance.

5. It is now necessary to consider the key activities and their associated tasks, behaviours and results to decide what should be covered by an objective. For most jobs the number of objectives should not exceed six or seven. If the number of key activities is in excess of this, it is likely that some of the activities should be grouped together to form one objective.
FORMATION OF OPERATIONAL OBJECTIVES

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An example of this might be a secretary, who lists one of the key activities as answering the telephone. In itself this is a clear and specific activity, but certain tasks, behaviours and results are necessary if the work is to achieve the desired objective. In this case the following might be listed under the three headings:

- Responding promptly to telephone calls.
- Recording messages accurately, and passing them to the necessary recipient.
- Being polite and clear when dealing with callers.
- Accurate messages are passed to the intended recipient in a time scale that reflects their priority and importance.

5. It is now necessary to consider the key activities and their associated tasks, behaviours and results to decide what should be covered by an objective. For most jobs the number of objectives should not exceed six or seven. If the number of key activities is in excess of this, it is likely that some of the activities should be combined or reduced.
Good objectives should begin with an appropriate active verb. Examples of strong or active verbs are Complete, Ensure, Provide, Control, and Enforce. These are examples of the kind of words that should be used to start an objective. Following the verb and the statement of what should be achieved one can then use words such as "by" or "through" which naturally lead in to describe the objective and support when required ……..".

The objective should also normally provide indications relating to who is responsible for achieving it, and support when required ……..".

Objectives will be formed according to the work requirements, but the essential standards are established e.g. The Code of Conduct.

The objective should also normally provide indications relating to who is responsible for achieving it, and support when required ……..".

To ensure that all telephone callers are dealt with promptly, and politely and there are others. The verb may either commence the sentence or may be preceded by a time related expression such as "throughout the year", "promptly" or "timely" etc.

Following the verb and the statement of what should be achieved one can then use words such as "by" or "through" which naturally lead in to describe the objective and support when required ……..".

Following the verb will be a statement of should be achieved e.g. "Ensure that ……..".

The objective for the secretary might be:

"Throughout the year ensure the effective performance of Border Crossing Posts and staff resources and available equipment are deployed to risk……."
Annexe 2

Key Elements in a Good Objective

1. The objective should clearly state what is required to be achieved and what, how, when and the quality and/or level of performance.
2. Good objectives should begin with an appropriate active verb. Examples of strong or active verbs are Complete, Ensure, Provide, Control, and Enforce. These are examples of the words such as “by” or “through” which naturally lead in to describe the objective.
3. Following the verb and the statement of what should be achieved one can then use the words such as “by” or “through” which will then be followed by the description of how the objective is to be achieved.
4. When all of the objectives are completed, they should be placed in order of relative importance and there are others. The verb may either commence the sentence or may be preceded by a time related expression such as “throughout the year”, “promptly” or “timely” etc.
5. Key results and targets should be provided in such a way that the objectives stated are clearly understood, discussed and explained between the line manager and the job holder.
6. The objective should also normally provide indications relating to performance, and support when required ……..

Examples of Generic Objectives

a) Examples of General Management Objectives

Throughout the year ensure the proper application of the regulations and policies of the Inland Clearance Stations, by identifying problems through the systems of reporting and analysis of data, by reporting to higher management that reflect designated responsibilities and the needs of staff, by monitoring them and providing sound technical assistance and support when required, and by effectively discharging my responsibilities under the performance appraisal system and ensuring that the standards of the Code of Conduct are observed, required, and by appropriately, and that cases of indiscipline are appropriately addressed.

b) Examples of General HQ Management Objectives

Throughout the year provide comprehensive, accurate and timely oral and written reports to higher management that reflect designated responsibilities and the needs of staff, by monitoring them and providing sound technical assistance and support when required, and by effectively discharging my responsibilities under the performance appraisal system and ensuring that the standards of the Code of Conduct are observed, required, and by appropriately, and that cases of indiscipline are appropriately addressed.

EXAMPLES OF GENERIC OBJECTIVES

a) Examples of General Management Objectives

Throughout the year ensure the effective performance of the (sector/department), by monitoring work performance and taking necessary action to ensure that priorities are identified and addressed, and that available resources are effectively coordinated and deployed.

b) Examples of General HQ Management Objectives

Throughout the year provide comprehensive, accurate and timely oral and written reports to higher management that reflect designated responsibilities and the needs of staff, by monitoring them and providing sound technical assistance and support when required, and by effectively discharging my responsibilities under the performance appraisal system and ensuring that the standards of the Code of Conduct are observed, required, and by appropriately, and that cases of indiscipline are appropriately addressed.

c) Examples of Management Objectives in Regional Centres

Throughout the year ensure the effective performance of the individual members of my command by monitoring individuals, providing sound technical assistance and support when required, and by effectively discharging my responsibilities under the performance appraisal system and ensuring that the standards of the Code of Conduct are observed, required, and by appropriately, and that cases of indiscipline are appropriately addressed.

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EXAMPLES OF GENERIC OBJECTIVES

6. When all of the objectives are completed, they should be placed in order of relative importance and the time spent on the key activities which relate to them.

7. Finally it is necessary to check that the objectives are appropriate and comprehensive and the introduction of the required performance standards are established e.g. The Code of Conduct.

8. Objectives will be formed according to the work requirements, but the essential elements should be captured e.g. The Code of Conduct.
coordination of resources to address identified priorities. Throughout the year effectively control the completion of activities which are under the responsibility of the department and relate to finance, human resources, bookkeeping, administration, organisation, disposal of assets, investments and procurements, by ensuring that all actions are legally compliant and in accordance with the established regulations and procedures of the ITA.

Throughout the year through the detailed scrutiny of import and export customs declarations ensure legal compliance and the identification of risk in relation to the declared value, tariff classification and quantity, by effectively applying appropriate reference data and intelligence.

Throughout the year ensure the proper functioning of IT equipment by promptly responding to identified problems and ensuring that the problems are addressed according to an accurate assessment of priorities and the resources available.

Ensure that the Taxpayers' Register is always up to date and provides accurate data, by completing registration procedures promptly and making accurate amendments.

Provide an efficient and safe transportation service in accordance with transport orders and the journey itinerary, by ensuring that deadlines are met and that the vehicle is maintained and driven safely in accordance with the law and the regulations and procedures of the ITA.

a) Examples of Objectives in Operational/Administrative Jobs

**THE COMPETENCIES**

**MANAGEMENT**

- Basic financial planning, organisation, budgeting and control
- Handling and solving operational problems in time
- Communicating with the public
- Ensuring that all actions are legally compliant
- Maintaining and monitoring legal and regulatory compliance
- Ensuring that all actions are in accordance with the established regulations and procedures of the ITA
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- Ensuring that all actions are in accordance with the established regulations and procedures of the ITA

**ANALYSIS**

- Solving problems
- Identifying and assessing the causes of problems and the elements of solutions
- Actively solving problems
- Analyzing and solving problems
- Identifying and assessing the causes of problems and the elements of solutions
- Actively solving problems
- Identifying and assessing the causes of problems and the elements of solutions
- Actively solving problems

**DECISION MAKING**

- Planning and implementing action plans as a strategy for achieving strategic and operational goals
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**Annexe 2**

**The Competences**

**Management**

- Basic functions: planning, organisation, leading and control
- Developing and implementing programs
- Making and implementing executive decisions
- Effectively use and develop competent staff
- Managing resources
- Ensuring the quality and continuity of work
- Handling conflicts in a constructive way

**Analysis**

- Selection of means and evaluation of plausibility with regard to address and resolve problems
- Understanding critical elements and the significant ones
- Statistical analysis
- Identifying causes and their effects
- Establishing cause and effect relationships

**Decision Making**

- Defining the problem
- Setting up parameters, elements of problems and elements of solutions
- Identifying possible solutions
- Systematically selecting all relevant data
- Evaluating conflicting data effectively
- Selection of solution and monitoring its implementation

**Identification of Problem or Issue**

- Defining the problem
- Setting up and defining objectives
- Collecting, checking and analysing information
- Setting up, understanding, cross referencing and appraising alternative solutions
- Selection and implementation of solution

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- Selection and implementation of solution
TEAM WORKING
- Awareness of timeframes and ability to make decisions timely
- Recognition of priorities
- Have joint objectives and interests
- Adhere to the group norms
- Respect correct division of the work load and responsibilities
- Contribute to the development of good working relationships between colleagues
- Be loyal and respect hierarchy
- Identify the resources that are available to you to meet your objectives and tasks
- Utilize your resources in the most effective way by using sound judgement in allocating them between competing objectives
- Monitor the effectiveness of the resources
- Plan for changing needs
- Respect social norms, and show kindness, compassion and the acceptance of others
- Approach people in an appropriate manner
- Be approachable and open and facilitate contact and cooperation
- Respect others opinions and beliefs
- Be aware of the effect your actions have on others
- Contribute to a good social working environment
- Be open, honest and fair in dealing with others
- Share knowledge with others

RESOURCE MANAGEMENT
- The ability to achieve objectives and tasks by effectively using resources (staff, equipment, facilities etc) which are allocated and available

INTERPERSONAL AWARENESS
- The extent to which one understands and takes into account the needs, concerns and feelings of others in working relationships

SELF MOTIVATION
- The ability to make the best use of one's skills by full participation and demonstrating commitment to achieving tasks and objectives

INNOVATION
- The ability to produce new ideas that provide solutions to problems

DEALING WITH CHANGE
- The extent to which one reacts positively when faced with change
- Planning time and workload to prioritise tasks and achieve objectives

PERSONAL ORGANISATION
- Demonstrating strong commitment to completing tasks
- Showing initiative and take responsibility for problem solving
- Applying personal competences and knowledge
- Aim to setting up moderate objectives and take evaluated risks
- Maintain commitment even under pressure
- Aim to meet deadlines
- Respond positively to the demands of the work
- Readiness to accept feedback on results achieved
- Seek and accept responsibility
- Review existing procedures and identify new approaches
- Experiment with new ideas
- Make suggestions for or implement changes that are viable and represent improvement
- Provide fresh insight and new ways of tackling problems
- Be prepared to question established views in order to bring about improvements
- Be on the look out for other ways of doing things
- Maintain an open mind when faced with change
- Participate with others in the implementation of change
- Look for ways of overcoming difficulties involved in change
- Use influence to help people be receptive to change
- Get involved in the process of change and be supportive to colleagues
- Investigate and seek to understand the reasons for change

IDENTIFY THE PRIOIRITIES
- Plan maximum use of available time
- Re-assess priorities against changing demands
- Achieve your objectives
- Be aware of the effect of poor personal organisation on other peoples' work
- Use personal planning to aid the production of effective work

Annexe 3
Manual for the application of Performance Appraisal in the Indirect Taxation Authority
Monitoring and control of decision implementation

Consulting with others and readiness for joint decision making

Awareness of timeframes and ability to make decisions timely

Recognition of priorities

Have joint objectives and interests

Adhere to the group norms

Respect correct division of the work load and responsibilities

Conduct personal obligations within the team

Provide help to other team members to complete their responsibilities and tasks

Contribute to the development of good working relationships between team members

Be loyal and respect hierarchy

Identify the resources that are available to you to meet your objectives and tasks

Utilize your resources in the most effective way by using sound judgement in allocating them between competing objectives

Monitor the effectiveness of the resources

Plan for changing needs

Respect social norms, and show kindness, compassion and the acceptance of others

Approach people in an appropriate manner

Be approachable and open and facilitate contact and cooperation

Respect others opinions and beliefs

Be aware of the effect your actions have on others

Contribute to a good social working environment

Be open, honest and fair in dealing with others

Share knowledge with others

Self Motivation

The ability to make the best use of one’s skills by full participation and demonstrating commitment to achieving tasks and objectives

Innovation

The ability to produce new ideas that provide solutions to problems

Dealing with Change

The extent to which one reacts positively when faced with change

Personal Organisation

Planning time and workload to prioritise tasks and achieve objectives

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Apply personal competences and knowledge

Aim to setting up moderate objectives and take evaluated risks

Maintain commitment even under pressure

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Identify the priorities

Plan maximum use of available time

Re-assess priorities against changing demands

Achieve your objectives

Be aware of the effect of poor personal organisation on other peoples’ work

Use personal planning to aid the production of effective work

Team Working

The interaction between a group of people with joint objectives and interests and the way in which one contributes to team objectives and help others to achieve them

Resource Management

The ability to achieve objectives and tasks by effectively using resources (staff, equipment, facilities etc) which are allocated and available

Interpersonal Awareness

The extent to which one understands and takes into account the needs, concerns and feelings of others in working relationships

Annexe 3

Manual for the application of Performance Appraisal in the Indirect Taxation Authority
The ability to use and learn the technical knowledge and skills which are necessary to meet them. Being aware of the needs of clients (external and internal) and take effective action to understand one's opinion and the ability to understand what is said by others. The ability to convey oral information accurately and appropriately, enabling others to clearly and accurately interpret given material.

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**Level 2**
- Employee does not possess the basic management skills necessary for the job.
- From time to time, analytical skills of employee are not sufficient to the needs of job which can lead to mistakes.
- Decisions made by employee are not always correct and rational and sometimes are not in accordance with clear guidelines.
- Employee makes good and accurate mistakes.
- Employee regularly uses resources in irrational, inefficient and inappropriate manner, often causing insufficient usage and waste of resources.
- Employee is not able to identify his role in the team and his contribution to work objectives. He/she does not contrive well to good, cohesive work environment and increasing synergy.
- Employee is not always ready to assist in achieving organisational objectives and his/her work relationships.

**Level 3**
- Employee possess strong management skills; successfully orients his/her work and work of other employees, clearly understands the achievement of organisational objectives and tasks.
- Employee consistently and properly understands problems and promptly and precisely identifies the correct and rational solutions.
- Decisions made by employee are always correct and rational and sometimes are in accordance with clear guidelines.
- Employee precisely identifies issues, methods of their resolution and timely makes correct decisions, even without clear work guidelines.
- Employee consistently identifies issues, methods of their resolution, recognises priorities and timely makes correct decisions, even without clear guidelines.
- Employee identifies his role in the team and adheres to group norms and fulfils his personal obligations. He/she is loyal to his associates and is always ready to assist in achieving organisational objectives and his/her work objectives. He/she helps contribute to development of good, cohesive work environment and increasing synergy.
- Employee contributes strongly to good, cohesive work environment and increasing synergy.
- Employee is exceptional in the efficient and rational manner that he/she manages material and human resources of the ITA for the purpose of achievement of the work tasks and planning towards future needs.
- Employee in efficient and rational manner manages material and human resources of the ITA for the purpose of achievement of the work tasks and planning towards future needs.

**Level 4**
- Employee continuously demonstrates exceptional management skills; successfully orients his/her work and work of other employees, clearly understands the achievement of organisational objectives and tasks.
- Employee consistently and properly understands problems and promptly and precisely identifies the correct and rational solutions.
- Decisions made by employee are always correct and rational and sometimes are in accordance with clear guidelines.
- Employee identifies his role in the team and adheres to group norms and fulfils his personal obligations. Employee is loyal to his associates and is always ready to assist in achieving organisational objectives and his/her work objectives. Employee helps contribute to development of good, cohesive work environment and increasing synergy.
- Employee contributes strongly to good, cohesive work environment and increasing synergy.
- Employee identifies his role in the team and is ready for job.
- Employee continuously demonstrates good management skills; successfully orients his/her work and work of other employees, clearly understands the achievement of organisational objectives and tasks.
- Employee consistently and properly understands problems and promptly and precisely identifies the correct and rational solutions.
- Decisions made by employee are always correct and rational and sometimes are in accordance with clear guidelines.
- Employee continuously demonstrates exceptional management skills; successfully orients his/her work and work of other employees, clearly understands the achievement of organisational objectives and tasks.
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**Level 5**
- Employee possesses strong management skills; successfully orients his/her work and work of other employees, clearly understands the achievement of organisational objectives and tasks.
- Employee continuously demonstrates exceptional management skills; successfully orients his/her work and work of other employees, clearly understands the achievement of organisational objectives and tasks.
- Employee makes good and accurate mistakes.
- Employee precisely identifies issues, methods of their resolution and timely makes correct decisions, even without clear work guidelines.
- Employee makes good and accurate mistakes.
- Employee identifies his role in the team and adheres to group norms and fulfils his personal obligations. He/she is loyal to his associates and is always ready to assist in achieving organisational objectives and his/her work objectives. He/she helps contribute to development of good, cohesive work environment and increasing synergy.
- Employee contributes strongly to good, cohesive work environment and increasing synergy.
- Employee is exceptional in the efficient and rational manner that he/she manages material and human resources of the ITA for the purpose of achievement of the work tasks and planning towards future needs.
- Employee in efficient and rational manner manages material and human resources of the ITA for the purpose of achievement of the work tasks and planning towards future needs.

**Skills**
- Take up learning opportunities to improve technical skills.
- Identify and use relevant sources of information.
- Apply technical skills effectively.
- Apply regulations and official guidance appropriately.
- Take responsibility for setting service standards and taking action to achieve them.
- Continuously seek to improve the quality of service.
- Successfully use oral communication to influence and convince others.
- Communicate in a style that is appropriate to the circumstances and the needs of the reader.
- Ensure that the written material is accurate, clear, concise and logical.
- Communicate in a style that is appropriate to the circumstances and the needs of the reader.
Annexe 3

"The ability to use and learn the technical knowledge and skills which are necessary to meet them"

QUALITYOFSERVICE

"To understand one's opinion and the ability to understand what is said by others"

ORALCOMMUNICATION

"The ability to convey oral information accurately and appropriately, enabling others to clearly and accurately interpret the given material"

WRITTENCOMMUNICATION

"The ability to convey accurately written information as well as the ability to make a clear and accurate interpretation of given material"


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Employee through his/her relationship with colleagues contributes to development and maintaining of good psycho social climate and working environment.

INTERPERSONAL AWARENESS

Employee approaches issues rigidly and does not tend to particular understanding of needs, concerns and feelings of others within the work environment.

Employee has open approach to change, accepts change and overcomes difficulties, and helps others with change.

DEALING WITH CHANGE

Employee plans time for tasks and objectives and shows initiative and takes responsibility for his/her actions. A job well done represents personal satisfaction.

PERSONAL ORGANISATION

Employee adequately plans time, work tasks, sets up priorities and continuously corrects mistakes in work.

QUALITY OF SERVICE

Employee recognises needs of clients, takes some of the activities necessary to satisfy needs of clients, and does not show initiative by endeavouring to improve quality of service and eliminate eventual defects.

QUALITY OF KNOWLEDGE

Employee applies and possesses a high level of technical knowledge, shows determination and awareness of particular circumstances, listens to and respects others views, clarifies ambiguities in communication and uses his/her eloquence and eloquence very effectively for the achievement of organisational objectives.

Employee correctly and properly uses oral communication skills and in doing so contributes to the achievement of organisational objectives.

Employee correctly and properly uses written communication skills and in doing so ensures that written communication skills very effectively reflect work demands, are adequate and precise, and reflect situations and needs of work, respecting the deadlines.

Employee has clear and precise written communication skills, has an adequate style and vocabulary and has difficulties in understanding written material.

Employee has poor written communication skills, does not have an adequate style and vocabulary and may have difficulties in reflecting work demands.

Employee has open approach to change, actively participates in the introduction and successfully overcomes resistance to change.

Employee shows resistance to change, does not accept reasons for change and has a negative impact on other individuals and work environment.

Employee correctly judges a need for written communication and uses written communication in a clear and precise manner which reflects needs of work, respecting the deadlines.

Employee has poor written communication skills, does not have an adequate style and vocabulary and may have difficulties in understanding written material.

INNOVATION

Employee has open approach to change, accepts change and overcomes difficulties, and helps others with change.

DEALING WITH CHANGE

Employee plans time for tasks and objectives and shows initiative and takes responsibility for his/her actions. A job well done represents personal satisfaction.

PERSONAL ORGANISATION

Employee adequately plans time, work tasks, sets up priorities and continuously corrects mistakes in work.

QUALITY OF SERVICE

Employee recognises needs of clients, takes some of the activities necessary to satisfy needs of clients, and does not show initiative by endeavouring to improve quality of service and eliminate eventual defects.

QUALITY OF KNOWLEDGE

Employee applies and possesses a high level of technical knowledge, shows determination and awareness of particular circumstances, listens to and respects others views, clarifies ambiguities in communication and uses his/her eloquence and eloquence very effectively for the achievement of organisational objectives.

Employee correctly and properly uses oral communication skills and in doing so contributes to the achievement of organisational objectives.

Employee correctly and properly uses written communication skills and in doing so ensures that written communication skills very effectively reflect work demands, are adequate and precise, and reflect situations and needs of work, respecting the deadlines.

Employee has clear and precise written communication skills, has an adequate style and vocabulary and has difficulties in understanding written material.

Employee has poor written communication skills, does not have an adequate style and vocabulary and may have difficulties in reflecting work demands.

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REPORTING PYRAMIDS

REPORTING PYRAMID FOR RC BUSINESS SERVICES

No: = Job holders
= Reporting officer (Level 1)
= Approving officer (Level 2)
= Verifying officer (Level 3)

3.
2.
1.

Annexe 5

Manual for the application of Performance Appraisal in the Indirect Taxation Authority
REPORTING PYRAMIDS

REPORTING PYRAMID FOR RC TAX DEPARTMENTS

No: = Job holders
= Reporting officer (Level 1)
= Approving officer (Level 2)
= Verifying officer (Level 3)

0
1
2
3

3. Ass. Director
2. RC Heads of Departments
1. Heads of ICS, BCP, Groups

REPORTING PYRAMID FOR RC CUSTOMS DEPARTMENTS

No: = Job holders
= Reporting officer (Level 1)
= Approving officer (Level 2)
= Verifying officer (Level 3)

0
1
2
3

3. Ass. Director
2. RC Heads of Departments
1. Heads of ICS, BCP, Groups

Annexe 5

Manual for the application of Performance Appraisal in the Indirect Taxation Authority
REPORTING PYRAMIDS

REPORTING PYRAMID FOR RC TAX DEPARTMENTS

No: = Job holders
= Reporting officer (Level 1)
= Approving officer (Level 2)
= Verifying officer (Level 3)

0
1
2
3

3. Ass. Director
2. RC Heads of Departments
1. Heads of Groups

0. Job holders

REPORTING PYRAMIDS

REPORTING PYRAMID FOR RC CUSTOMS DEPARTMENTS

No: = Job holders
= Reporting officer (Level 1)
= Approving officer (Level 2)
= Verifying officer (Level 3)

0
1
2
3

3. Ass. Director
2. RC Heads of Departments
1. Heads of ICS, BCP, Groups (Procedures and Tariff & Value)

0. Job holders

Annexe 5
Manual for the application of Performance Appraisal in the Indirect Taxation Authority
REPORTING PYRAMIDS

REPORTING PYRAMID FOR RC LE DEPARTMENTS

No: = Job holders

1. = Reporting officer (Level 1)

2. = Approving officer (Level 2)

3. = Verifying officer (Level 3)

0. = Job holders

3. Ass. Director

2. Heads of Departments

1. Heads of Groups

0. Job holders

REPORTING PYRAMIDS

REPORTING PYRAMID FOR IT SECTOR (HQ DEPARTMENTS AND RC IT GROUPS)

No: = Job holders

1. = Reporting officer (Level 1)

2. = Approving officer (Level 2)

3. = Verifying officer (Level 3)

0. = Job holders

3. Ass. Director

2. Heads of Departments

1. Heads of Groups

0. Job holders

Manual for the application of Performance Appraisal in the Indirect Taxation Authority

Annexe 5
REPORTING PYRAMIDS

REPORTING PYRAMID FOR RC DEPARTMENTS

No. = Job holders
= Reporting officer (Level 1)
= Approving officer (Level 2)
= Verifying officer (Level 3)

0. Job holders
1. Heads of Groups
2. Heads of Departments
3. Ass. Director

REPORTING PYRAMID FOR IT SECTOR (HQ DEPARTMENTS AND RC IT GROUPS)

No. = Job holders
= Reporting officer (Level 1)
= Approving officer (Level 2)
= Verifying officer (Level 3)

0. Job holders
1. Heads of Departments
2. Heads of Groups
3. Ass. Director

Annexe 5
Manual for the application of Performance Appraisal in the Indirect Taxation Authority
REPORTING PYRAMIDS

REPORTING PYRAMID FOR MANAGERS
Heads of Groups, ICS, BCP

No:
0. Job holders
1. Reporting officer (Level 1)
2. Approving officer (Level 2)
3. Verifying officer (Level 3)

0. Directors
1. Assistant Directors
2. Heads of Departments
3. Managers
4. Heads of Cabinet & Heads of Units

Annexe 5
Manual for the application of Performance Appraisal in the Indirect Taxation Authority
REPORTING PYRAMIDS

REPORTING PYRAMID FOR MANAGERS
(heads of groups, ICS, BCP)

No: = Job holders
0 = Reporting officer (Level 1)
1 = Approving officer (Level 2)
2 = Verifying officer (Level 3)

Annexe 5
Manual for the application of Performance Appraisal in the Indirect Taxation Authority
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**Recommended actions to achieve the objective:**

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**Additional comments:**

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- ...

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**Annexe 6**

Manual for the application of Performance Appraisal in the Indirect Taxation Authority
### Manual for the application of Performance Appraisal in the Indirect Taxation Authority

#### 1. GENERAL REMARKS

- **Sections:**
  - [ ] Section 1
  - [ ] Section 2
  - [ ] Section 3
  - [ ] Section 4
  - [ ] Section 5
  - [ ] Section 6

#### 2. PERFORMANCE CRITERIA

- **Criteria:**
  - [ ] Criterion 1
  - [ ] Criterion 2
  - [ ] Criterion 3
  - [ ] Criterion 4

#### 3. PERFORMANCE MEASUREMENT

- **Measures:**
  - [ ] Measure 1
  - [ ] Measure 2
  - [ ] Measure 3
  - [ ] Measure 4

### Footnotes

- [ ] Footnote 1
  - [ ] Footnote 2
  - [ ] Footnote 3
  - [ ] Footnote 4
Manual for the application of Performance Appraisal in the Indirect Taxation Authority
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Annexe 9

Manual for the application of Performance Appraisal in the Indirect Taxation Authority
Mrs NN is employed as an Administrative Clerk in the Indirect Taxation Authority. She has worked in the same position for 6 years in one of the former Customs Administrations.

Mrs NN is highly experienced and well trained for the job she is doing, and has demonstrated that she has all the skills and knowledge necessary to be very effective in her post. She possesses excellent typewriting skills and she needs little or no supervision when writing official letters, which are consistently to a high standard. She is very polite and service orientated when dealing with colleagues from other organisational units, especially external clients of the ITA. However, relationships with colleagues in her organizational unit, especially colleagues from her office could be better.

Her colleagues have recently started to complain that she is sometimes offhand and unhelpful to them if they approach her with the requests relating to her responsibilities such as procurement of office supplies, and she is quite haughty, which is unusual for her when they ask her to find a document from archive, send out mail or issue a travel request.

In the last couple of months, her immediate supervisor noticed that Mrs. NN could do a more efficient work in the area of reception and discharge of post because she often does not take into account the urgency of official correspondence and does not prioritise the incoming and outgoing post, which she used to do without any difficulties in the past. According to her immediate supervisor, she lacks an innovative approach when filing of official documentation is concerned and it often happens that she uses too much time to find certain official documents. This is the consequence of the new filing system introduced in the ITA. Even though the ITA introduced this new and modern electronic filing system, she is too rigid, too attached and familiar with the old filing system that is more difficult, more complicated and out of date and she continually refuses to change it.

Her immediate supervisor expressed concerns about her self-motivation and a more proactive approach to work because it is believed that she is not entirely happy and satisfied with her job as she recently gained the University Degree and is qualified for a higher position within the ITA. She openly believes that she deserves a better job that is valued and paid better, and a higher grade within the ITA requiring University Degree. Her immediate supervisor has talked to her on many occasions about improvements she could achieve in her work but with little or no result.

NN is a good employee, with various skills which are required and not required for her work. Until recently, she had a very good employment record, but unfortunately she did not maintain it in the last couple of months.
Appraisal Example

Mrs NN

Mrs NN is employed as an Administrative Clerk in the Indirect Taxation Authority. She has worked in the same position for 6 years in one of the former Customs Administrations.

Mrs NN is highly experienced and well trained for the job she is doing, and her performance has been noted by the management. She has demonstrated that she has all the skills and knowledge necessary to be very effective in her post. She possesses excellent typewriting skills and she needs little or no supervision when writing official letters, which are consistently to a high standard. She is very polite and service orientated when dealing with colleagues from other organisational units, especially external clients of the ITA. However, relationships with colleagues in her organizational unit, especially colleagues from her office could be better.

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NN is a good employee, with various skills which are required and not required for her work. Until recently, she had a very good employment record, but unfortunately she did not maintain it in the last couple of months.
### Manual for the application of Performance Appraisal in the Indirect Taxation Authority

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### Work Plan

#### 2. WORK PLAN

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### General Information

- **Annexe 11**
- **Manual for the application of Performance Appraisal in the Indirect Taxation Authority**

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**Note:** The detailed content above is based on the visible text in the image and may need further context or clarification to be fully understood.
## Manual for the application of Performance Appraisal in the Indirect Taxation Authority

### Performance Appraisal Elements

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<th>Performance Rating</th>
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<td>Ability to Meet Deadlines</td>
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### Evaluation Criteria

- Regular progression in skill development and knowledge acquisition.
- Consistent application of acquired skills in a professional manner.
- Effective collaboration with team members, fostering a positive working environment.
- Proactive approach to problem-solving, demonstrating initiative and creativity.
- High level of stress management, maintaining productivity under pressure.
- Strong interpersonal skills, effectively communicating with stakeholders.
- Expertise in technical areas, applying knowledge in innovative ways.
- Timely completion of tasks, meeting deadlines without compromising quality.

---

### Notes

- Performance ratings are on a scale of 1 to 5, with 5 being the highest.
- Regular feedback sessions with supervisors are encouraged to discuss progress and areas for improvement.
- Opportunities for skill development are offered through training and workshops.
- Continuous professional development is expected, with mandatory attendance at related seminars and conferences.

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*This manual is subject to periodic updates and revisions. Please consult the latest version for the most accurate information.*