

# **RWANDA REVENUE AUTHORITY**



**TAXES FOR GROWTH AND DEVELOPMENT**

## **RRA ACTION PLAN 2019/20**

**June 2019**

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## LIST OF ABBREVIATIONS

A&LD	Administration and Logistics Department
AEO	Authorised Economic Operator
ASYCUDA	Automated System for Customs Data
BI	Business Intelligence
BOD	Board of Directors
CIT	Corporate Income Tax
COMESA	Common Market for Eastern and Southern Africa
CRMD	Corporate Risk Management Department
CSD	Customs Services Department
DTD	Domestic Tax Department
DWH	Data Warehouse
EAC	East African Community
EBM V.2.0	Electronic Billing Machine Version Two
ECTS	Electronic Cargo Tracking System
EIMS	Electronic Invoice Management System
ESW	Electronic Single Window
EUCL	Energy Utility Corporation Limited
FAQs	Frequently Asked Questions
FY	Fiscal Year
HRD	Human Resource Department
ICT	Information, Communication and Technology
IFMIS	Integrated Financial Management System
IPSAS	International Public Sector Accounting Standards
ISO	International Standard Organisation
ISO/IEC 27001	Information Security Management Systems
IT	Information Technology
ITIL	Information Technology Infrastructure Library
KPIs	Key Performance Indicators
L&BS	Legal and Board Secretariat
LGMS	Local Government Tax Management System
LTO	Large Taxpayers Office
MINECOFIN	Ministry of Finance and Economic Planning
MOU	Memorandum of Understanding
NBR	National Bank of Rwanda
NEC	National Electoral Commission
NIDA	National ID Agency
OAG	Office of the Auditor General
PAYE	Pay As You Earn
PIT	Personal Income Tax
PSF	Private Sector Federation
QAD	Quality Assurance Department
QMS	Quality Management System
R&DT	Regions and Decentralised Taxes
RDB	Rwanda Development Board
RI&ED	Revenue Investigation and Enforcement Department
RRA	Rwanda Revenue Authority
RURA	Rwanda Utilities Regulatory Authority
Rwf	Rwandan Francs

SIGTAS	Standard Integrated Government Tax Administration System
SMT	Senior Management Team
SMTO	Small and Medium Taxpayers Office
SPIU	Single Project Implementation Unit
SWOT	Strengths, Weaknesses, Opportunities and Threats
TAC	Tax Advisory Council
TADAT	Tax Administration Diagnostic Assessment Tool
TPS	Taxpayer Services Department
VAT	Value Added Tax
V-SDC	Virtual Sales Data Controller

## FOREWORD BY THE COMMISSIONER GENERAL



I am very honoured to present the Rwanda Revenue Authority 2019/20 action plan. The first year of a new RRA strategic plan is undoubtedly important and the activities set out within this action plan will create a very strong foundation to build upon as we focus upon achieving the 2019/20 – 2023/24 RRA strategic plan priorities.

2019/20 is a unique fiscal year for RRA where a Future Operating Model will be designed in order to adapt RRA to future demands and opportunities to support national development and to build RRA to become the employer of choice. It will also be the base year for RRA to set the course for its next strategic priorities.

During 2019/20, RRA will implement various initiatives in line with its mandate in order to deliver 4 strategic outcomes: improved customer service, enhanced tax compliance, improved employee engagement and development and strengthened the organisational capacity. All these are aligned to the RRA strategic goal of optimising revenue collection.

In 2019/20, RRA revenue target for the national treasury has been set at Rwf 1,579.0 billion of which Rwf 1,559.0 billion are expected to come from central government taxes and Rwf 20.0 billion from non-tax revenues collected by RRA on services. In addition, RRA has to collect Rwf 67.3 billion of local government taxes and fees on behalf of all districts of which Rwf 33.4 billion will be collected from local government taxes, while Rwf 33.9 billion are expected to come from local government fees.

Even though the fiscal year may seem challenging, with staff determination, enthusiasm, team spirit, further building effective partnership with taxpayers and other stakeholders, we shall conclude it on a positive note.

I wish to thank all staff, stakeholders and taxpayers and reiterate our commitment to the RRA mission statement of “mobilizing revenue for national development through efficient and equitable services that promote business growth”.

A handwritten signature in blue ink, appearing to be 'Bizimana' followed by a stylized flourish.

**BIZIMANA RUGANINTWALI Pascal**  
**Commissioner General**

## **I. INTRODUCTION**

The 2019/20 RRA Action Plan is the first one to implement the RRA Strategic Plan 2019/20-2023/24. Core activities to be performed by RRA for the FY 2019/20 are aligned to the strategic goal of optimising revenue collection, four (4) strategic outcomes and seventeen (17) strategic outputs as indicated below:

### **STRATEGIC GOAL: OPTIMISED REVENUE COLLECTION**

#### **OUTCOME 1: IMPROVED CUSTOMER SERVICE**

- 1.1 Customer services simplified.
- 1.2 Customer engagement improved.
- 1.3 Customer enquiry management improved.

#### **OUTCOME 2: ENHANCED TAX COMPLIANCE**

- 2.1 Tax base widened.
- 2.2 Strategies to influence taxpayer compliance behavior streamlined.
- 2.3 Valuation controls in customs strengthened.
- 2.4 Management of consumption taxes improved.
- 2.5 Trade facilitation strengthened.

#### **OUTCOME 3: IMPROVED EMPLOYEE ENGAGEMENT AND DEVELOPMENT**

- 3.1 Staff learning and development improved.
- 3.2 Succession planning and talent management established.
- 3.3 Performance management system re-inforced.
- 3.4 Staff welfare programs improved.
- 3.5 Internal communication and staff engagement improved.

#### **OUTCOME 4: STRENGTHENED ORGANIZATIONAL CAPACITY**

- 4.1 Internal controls systems strengthened.
- 4.2 IT infrastructure capacity strengthened.
- 4.3 Data collection, analysis, management and security enhanced.
- 4.4 Planning, monitoring and evaluation capacity improved.

This Action Plan intends to make significant progress across each of the above outcomes and outputs and create the necessary platform for their implementation over the action plan period.

FY 2019/20 is a unique for RRA where a Future Operating Model will be designed in order to adapt RRA to future demands and opportunities to further support national development and to build RRA to become the employer of choice. It will also be the base year for RRA to set a comprehensive course for its strategic priorities in the next seven (7) years.

The revenue targets set for 2019/20 are challenging but we remain optimistic that they will be attained due to the support that RRA enjoys from the Government of Rwanda, the Board of Directors, the strong partnership with the private sector, the good relationships with compliant taxpayers and the strong commitment that is always demonstrated by its staff.

## II. CORPORATE STRATEGY STATEMENTS

RRA strategy statements as per the Strategic Plan 2019/20-2023/24 are defined as follows:

### 2.1 MISSION

Mobilise revenue for national development through efficient and equitable services that promote business growth.

### 2.2 VISION

To become a world-class, efficient and modern revenue agency, fully financing national needs.

### 2.3 CORE VALUES

The RRA value statements below reflect what we stand for and how we will conduct ourselves in the execution of this action plan. The core values have been reviewed and enhanced to meet the RRA's mission and vision as follows:

#### *1. We are Customer-Focused:*

- We treat our customers with **fairness** and **equity**
- We cater for our **customer needs** when delivering services
- We are **open** to customer concerns, ideas and **criticism** for our continuous improvement

#### *2. We act with Integrity:*

- We are **honest**, sincere and have high **ethical standards**
- We are **fair** and considerate in our treatment to others
- We show **respect, courtesy** and tolerance to the views of others
- We are open and work with **clarity** and consistency in dealing with our customers

#### *3. We are Accountable:*

- We **embrace** our government given mandate and trust for revenue collection and endeavor to deliver on it
- We assume **responsibility** for our decisions and actions as they affect our customers
- We are open, **reliable** and **transparent** in dealings with our customers

#### ***4. We work as a Team:***

- We empower our people
- We involve our staff
- We value team work
- We are engaged

#### ***5. We are Professional:***

- We commit to provide quality services to our clients
- Our work always aims to provide solutions to our clients
- We **embrace** best practice for innovation for continuous improvement
- We demonstrate **confidentiality** in dealing with our customers
- We **commit** to work with **Passion**.

## **2.4 RRA STRATEGIC PRINCIPLES**

The strategic principles to support core values and explain the way we design RRA's services are as follows:

### ***1. Efficiency***

We collect more revenue with less resource. Our customers experience our services to be efficient. Our services and products meet international standards

### ***2. Fairness***

We are fair, even-handed and consistent in our treatment of staff and customers. There is transparency in our decision-making, which leads to a stable and predictable environment for our stakeholders. We respond to feedback in a flexible and timely manner.

### ***3. Customer-centred***

We take time to understand how customers operate and we tailor our services so that it is easy, simple and cost-effective for our customers to comply.

### ***4. Data and Technology driven***

We use data, evidence, and technology to drive our decision-making and inform our operations. We are resilient to threats through the internal controls we build.

## **III. SWOT ANALYSIS**

A SWOT analysis was conducted to determine organisational pains (weaknesses and threats) and the enablers (strengths and opportunities). This analysis helps to exploit opportunities and overcome weaknesses at the same time protects the organization from threats of the external environment through development of contingent plans. Table 1 below presents a summary of the SWOT analysis.



**Table 1: SWOT analysis**

<b>Strengths</b>	<b>Weaknesses</b>
<ol style="list-style-type: none"> <li>1. Strong commitment of RRA staff.</li> <li>2. Continuity of the RRA leadership.</li> <li>3. Support from the Board of Directors.</li> <li>4. Culture of delivering taxpayer education and awareness.</li> <li>5. Automation of RRA processes through modern ICT systems and infrastructure.</li> <li>6. High level of readiness for organizational transformation.</li> <li>7. Implementation of risk and quality management policies.</li> <li>8. Use of a revenue forecasting model and acquired some skills to ensure more precise and accurate revenue targets.</li> <li>9. Strong partnership and cooperation with key stakeholders.</li> <li>10. Existence of an in-house training institute.</li> <li>11. Documented business processes and procedures.</li> <li>12. Strong revenue accountability system.</li> <li>13. Existence of a project management office.</li> </ol>	<ol style="list-style-type: none"> <li>1. Lack of tax gap analysis that hinders the ability of RRA to prioritise its compliance and taxpayer assistance.</li> <li>2. Inadequate tax compliance management leading to tax evasion.</li> <li>3. Failure to timely track and register all potential taxpayers in tax register.</li> <li>4. Inaccurate data in some RRA systems.</li> <li>5. Delays in recovering tax arrears.</li> <li>6. Some cases of poor customer care and service delivery.</li> <li>7. Inadequate skills and competences in some technical areas.</li> <li>8. Lack of staff individual development plans.</li> <li>9. Inability to attract and retain skilled and experienced staff.</li> <li>10. Inefficiencies in our individual performance management.</li> <li>11. Inappropriate working environment in some RRA offices.</li> <li>12. Inadequate monitoring and evaluating mechanism of corporate priorities.</li> <li>13. Corruption practices amongst some RRA officers.</li> <li>14. Poor reading and research culture among RRA staff.</li> <li>15. Lack of structured internal communication.</li> <li>16. Low level of the implementation of audit recommendations.</li> <li>17. Lack of business process flow mapping for some RRA processes.</li> </ol>

Opportunities	Threats
<ol style="list-style-type: none"> <li>1. Sustained economic growth.</li> <li>2. Stable monetary policy.</li> <li>3. Political and security stability in the country.</li> <li>4. Strong political support to RRA.</li> <li>5. Regional integration.</li> <li>6. Industrial development and export promotion.</li> <li>7. Enhancing investment promotion and facilitation.</li> <li>8. All-inclusive national ICT strategy.</li> <li>9. Promulgation of new tax laws.</li> <li>10. Information exchange among different agencies and revenue authorities.</li> <li>11. Data revolution policy.</li> <li>12. Growing electronic payment transactions.</li> <li>13. Availability of external assessments such as TADAT.</li> </ol>	<ol style="list-style-type: none"> <li>1. Structure of Rwanda Economy that affects tax base (<b>33%</b> of Rwanda Economy is classified under agriculture sector and therefore non-taxable).</li> <li>2. Existence of a cash based economy encouraging non-compliance for some tax payers.</li> <li>3. Low tax compliance culture by some taxpayers.</li> <li>4. Political instabilities in some neighboring countries.</li> <li>5. Rwanda is a landlocked country; this impacts trade and customs operations.</li> <li>6. Delays in enactment of tax laws.</li> <li>7. Tax base erosion due to increasing tax-incentives and exemptions.</li> <li>8. New and constantly-evolving smuggling techniques.</li> <li>9. Tax avoidance activities by some taxpayers.</li> <li>10. Resistance to change to new technologies.</li> <li>11. Cyber security threats.</li> <li>12. Uncompetitive staff remuneration.</li> <li>13. Inadequate budget to finance some RRA priorities.</li> </ol>

#### IV. ACTION PLAN PRIORITIES FOR 2019/20

In FY 2019/20, RRA will continue to focus on optimization of revenue collection from the current levels to enable the Government to meet its economic and social obligations.

For the financial year 2019/20, RRA revenue target for the national treasury has been set at **Rwf 1,579.0 billion** of which **Rwf 1,559.0 billion** are expected to come from central government taxes and **Rwf 20.0 billion** from non-tax revenues collected by RRA on services.

In addition, RRA has to collect **Rwf 67.3 billion** of local government taxes and fees on behalf of all districts of which **Rwf 33.4 billion** will be collected from local government taxes, while **Rwf 33.9 billion** are expected to come from local government fees.

Revenue projections for FY 2019/20 are underpinned by several on-going as well as new activities to be implemented by RRA according to its new four strategic outcomes mentioned above which are: improved customer service, enhanced tax compliance, improved employee engagement and development and strengthened organizational capacity.

## ***KEY ACTIVITIES TO DELIVER STRATEGIC OUTCOMES IN FY 2019/20***

### **1. Improved customer service**

Under this outcome, we will focus on the following key activities:

- a) Develop and implement online access of taxpayers' account (My RRA).
- b) Introduce customized provision of tax information for persons with disabilities.
- c) Develop tax education and awareness strategy and implementation plan.
- d) Develop and implement a standardized customer satisfaction survey.
- e) Develop a framework for customs stakeholder engagement.
- f) Develop Customer Experience Management Strategy.
- g) Design and periodically update RRA Frequently Asked Questions database.
- h) Implement an electronic correspondence management system.
- i) Review and refresh RRA service charter and develop a monitoring framework.

### **2. Enhanced tax compliance**

The following key activities will be performed by RRA towards the achievement of this outcome:

- a) Use data matching and identify potential taxpayers to be registered.
- b) Scope and implement data sharing arrangements with key partners.
- c) Initiate a voluntary disclosure scheme for registered and non-registered businesses.
- d) Update model on VAT expenditure and develop income tax expenditure model.
- e) Develop audit manual that will guide tax auditors during audit of multinational companies.
- f) Automate filing and payment reminder messages
- g) Carry out a taxpayer behavior survey.
- h) Evaluate the effectiveness of tax audit and investigation functions.
- i) Create sector specific manuals/notes for emerging key sectors in the national economy.
- j) Review and document the procedure and methods for conducting tax investigations.
- k) Scope the model of partnering with other Government Agencies in using investigation forensic laboratory.
- l) Update all tax account data and allocate suspense accounts to proper accounts.
- m) Roll out the electronic tax stamp management system to all relevant taxpayers.
- n) Introduce usage of Smartphone application to check the authenticity of tax stamps and monitor the forged stamps.
- o) Implement consumer incentives to increase EBM compliance.
- p) Enhance and implement the EBM 2 ecosystem.
- q) Strengthen EBM compliance monitoring.
- r) Implement and evaluate the pilot phase of EBM extension to non-VAT registered taxpayers.

- s) Introduce automatic VAT refunds for AEO and Gold card beneficiaries.
- t) Implement the use of Electronic Cargo Tracking System in central corridor.
- u) Implement the Electronic Single Window Phase 2.

### **3. Improved employee engagement and development**

Under this outcome we will focus on the following key activities:

- a) Conduct skills gap analysis.
- b) Develop the RRA capacity development strategy.
- c) Implement annual capacity building plan.
- d) Establish coaching and mentoring framework.
- e) Review training curriculum.
- f) Undertake a feasibility study and develop business case for expanding RRA Training Institute.
- g) Implement the succession planning policy.
- h) Embed effective performance management practices
- i) Review performance management framework.
- j) Establish counseling services.
- k) Implement project programs to improve staff welfare.
- l) Implement the RRA's internal communication strategy.
- m) Develop a program for embedding RRA values

### **4. Strengthened organisational capacity**

The following key activities will be considered in 2019/20 in order to strengthen organisational capacity:

- a) Develop and implement internal audit strategy and standards.
- b) Implement the ISO 9001:2015 standards.
- c) Implement the ISO/IEC 27001:2013 standards (Information Security management Systems) at RRA.
- d) Develop and implement knowledge management strategy.
- e) Review and implement human resources management strategy.
- f) Review risk management policy.
- g) Adopt IPSAS accrual accounting system in line with GoR public financial management system.
- h) Rehabilitate the RRA/NEC/OAG complex.
- i) Design the RRA's Future Operating Model.
- j) Review and update the IT governance structure.
- k) Implement IT Service Management in line with Information Technology Infrastructure Library (ITIL).
- l) Enhance local government management system, e-tax system and data warehouse & BI system.

- m) Scope requirements for an upgrade to RRA's intranet and e-mail system to improve internal communications.
- n) Develop the data science strategy.
- o) Identify data and automation required to enhance reporting on corporate KPIs.
- p) Conduct impact assessment of Electronic Cargo Tracking system project.
- q) Review corporate and departmental Key Performance Indicators.
- r) Develop RRA research policy.
- s) Establish a framework for cooperation and partnership on research.
- t) Develop a framework for tax policy consultations.

## **V. MONITORING AND EVALUATION FRAMEWORK**

In order for the 2019/20 RRA Action Plan to be effective and to ensure the planned activities are implemented and set targets are achieved, a monitoring and evaluation framework is required. Implementation of this action plan will be closely monitored by the RRA Senior Management Team (SMT) who will discuss monitoring reports to ensure significant progress towards achieving targets and implementing activities set out in this action plan.

**Annex 1** shows the monitoring and evaluation framework of this action plan which contains Table 2 showing performance indicators, baselines, targets, key activities to deliver the RRA action plan outputs as well as the related timelines for implementation.

**ANNEX 1: RRA ACTION PLAN 2019/20 MONITORING AND EVALUATION FRAMEWORK**

*Table 2: Performance Indicator, Baselines, Targets, Activities and Timelines for the RRA Action Plan 2019/20*

<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
<b>STRATEGIC GOAL: OPTIMISED REVENUE COLLECTION</b>					
Amount of RRA tax revenue collection.	Rwf 1,399.5 billion.	Rwf 1,559.0 Bn Q1: Rwf 356.7 Q2: Rwf 381.1 Q3: Rwf 400.1 Q4: Rwf 421.1	Refer to priorities and sub-priorities below.		LTO, SMTO, R&DT, CSD
Amount of Local Government tax revenue collection.	Rwf 19.4 billion.	Rwf 33.4 Bn Q1: Rwf 1.5 Q2: Rwf 9.3 Q3: Rwf 19.5 Q4: Rwf 3.1	Refer to priorities and sub-priorities below.		R&DT
Amount of Local Government fees revenue collection.	Rwf 41.2 billion.	Rwf 33.9 Bn Q1: Rwf 8.1 Q2: Rwf 9.3 Q3: Rwf 8.3 Q4: Rwf 8.2	Refer to priorities and sub-priorities below.		R&DT
Amount of RRA non-tax revenue collection.	Rwf 19.5 billion.	Rwf 20.0 Bn Q1: Rwf 5.1 Q2: Rwf 5.0 Q3: Rwf 4.8 Q4: Rwf 5.1	Refer to priorities and sub-priorities below.		Finance

Performance indicators	Baselines 2018/19	Targets 2019/20	Activities	Timelines for implementation of each activity	Responsible departments
<b>OUTCOME / STRATEGIC PRIORITY 1: IMPROVED CUSTOMER SERVICE</b>					
Level of customer satisfaction towards RRA services.	73% <sup>1</sup>	74%			TPS
<i>Output/Sub-priority 1.1: Customer services simplified</i>					
Number of current manual handling processes shifted to online.	2	5	Design and implement the online seals management system.	Jul 2019-Mar 2020	CSD, IT
			Develop and implement online access of taxpayers' account (My RRA).	Jul 2019-Jun 2020	IT
			Develop customs advance rulings.	Jul 2019-Mar 2020	CSD
			Develop system requirement specification for Export Processing Zone.	Jul 2019-Jun 2020	CSD
			Develop online application for appeal in customs.	Jul 2019-Jun 2020	CSD
			Engage Airtel/Tigo Rwanda to integrate their mobile banking platforms (TIGO cash and AIRTEL money) with RRA e-payment system.	Jul 2019-Mar 2020	IT, Finance

<sup>1</sup> Customer satisfaction survey, June 2018

<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
Number of communication facilities introduced to assist persons with disabilities in receiving tax information.	0	3	Introduce usage of sign language interpreter for persons with hearing impairment.	December 2019	TPS
			Introduce usage of Braille writing for persons with visual impairment.	March 2020	TPS
			Introduce usage of audio assistance for persons with visual impairment but with no aural impairment.	March 2020	TPS
<b><i>Output/Sub-priority 1.2: Customer engagement streamlined</i></b>					
Approved tax education and awareness strategy.	N/A	<b>Q1-Q2:</b> Tender process for hiring a consultant to develop tax education and awareness strategy completed and contract signed.	Conduct tender process for hiring a consultant to develop a tax education strategy.	Jul-Dec 2019	TPS
		<b>Q3-Q4:</b> Tax education and awareness strategy developed and approved.	Develop a tax education and awareness strategy and submit it for approval.	Jan-June 2020	TPS



<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
Number of RRA IWACU campaigns conducted.	7	7 Q1: 4 Q3: 3	Expand and conduct the RRA IWACU campaigns.	Jul 2019- March2020	TPS
Number of audio-visual educational material for RRA digital platforms and TV screens on tax matters produced and posted.	0	10 Q1: 2 Q2: 3 Q3: 3 Q4: 2	Produce and share tutorial videos on RRA digital platforms and TV screens for 10 most requested services.	July 2019-Jun 2020	TPS
Number of tax education sessions, seminars and workshops conducted.	41	57 Q1: 10 Q2: 22 Q3: 22 Q4: 3	Conduct 30 tax education sessions for the 2019 new registered taxpayers on Tax Types applicable in Rwanda, rights and tax obligations (Q1: 5; Q2: 12; Q3: 10; Q4: 3).	Jul 2019-June 2020	TPS
			Conduct 23 seminars with identified sectors at risk about factors affecting tax compliance: Hospitality sector, Clearing Agencies, Importers, ICT Sector. (Q1: 3; Q2: 10; Q3: 10).	Jul 2019-June 2020	TPS
			Conduct 3 tax education sessions for Young Entrepreneurs on Tax types, Tax Obligations and rights. (Q1: 1; Q3: 2).	Aug 2019- Mar 2020	TPS

<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
			Conduct 1 workshop with Media Practitioners on Tax laws and Tax Structure in Rwanda.	September 2019	TPS
Number of tax dialogues conducted.	2	3 Q1: 1 Q2: 1 Q4: 1	Organize and conduct 1 tax dialogue with manufactures on issues affecting their businesses.	August 2019	TPS
			Organise and conduct tax dialogues with selected taxpayers and opinion leaders in two (2) Provinces on tax collections update, challenges and brainstorm possible solutions. (Q2: 1; Q4: 1).	Oct 2019-Jun 2020	TPS
			Organize and celebrate the 17th Taxpayers Appreciation Day.	Oct-Nov 2019	TPS
Number of TAC meetings conducted.	55	60 Q1: 15 Q2: 15 Q3: 15 Q4: 15	Organise and conduct 60 Tax Advisory Council Meetings with Local Authorities and other stakeholders at District level on the mobilization of taxes, across the country.	Jul 2019-Jun 2020	TPS

<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
Number of meetings with PSF representatives conducted	2	2 Q2: 1 Q4: 1	Organise Meetings with PSF Representatives under Tax Platform for Business Competitiveness Forum	Dec 2019 & May 2020	TPS
Customer satisfaction survey report for 2019/20.	Customer satisfaction survey report for 2017/18.	<b>Q2-Q3:</b> Customer satisfaction survey on RRA service delivery conducted and report produced.	Conduct customer satisfaction survey on RRA service delivery and develop implementation plan of the survey recommendations.	Oct 2019-Mar 2020	TPS
Customers' feedback mechanism reinforced.	No regular customers' feedback.	<b>Q1-Q4:</b> Regular customers' feedback on the quality of RRA services and areas they would like to see improvement solicited and obtained.	Conduct campaign to sensitize the public on use of E-suggestion box using social media and other channels of communications.	Jul-Sept 2019	TPS
			Sensitize the public on use of RRA Web Live Chat.	Jul-Sept 2019	TPS
			Compile quarterly reports on customer feedback and present them to the SMT.	Jul 2019-Jun 2020	TPS
Existence of a documented customs stakeholders' engagement plan.	N/A	Customs stakeholders' engagement plan developed and documented.	Develop and document a plan for customs stakeholders' engagement.	Oct-Dec 2019	CSD

Performance indicators	Baselines 2018/19	Targets 2019/20	Activities	Timelines for implementation of each activity	Responsible departments
<b><i>Output/Sub-priority 1.3: Customer inquiry management improved</i></b>					
RRA frequently asked questions (FAQs) database in place.	N/A	Q1-Q4: Database for RRA frequently asked questions designed.	Design and feed RRA Frequently Asked Questions database.	Jul 2019-Jun 2020	TPS
Monitoring framework of the RRA Service Charter.	No mechanism for monitoring the implementation of RRA Service Charter.	Monitoring framework of the RRA Service Charter developed.	Review and refresh RRA service charter and develop a monitoring framework.	Jul-Dec 2019	TPS
			Implement an electronic correspondence management system.	Jul 2019-Jun 2020	TPS
			Standardize branding and experience at Customs offices in Kigali.	Jul 2019-Jun 2020	TPS
Approved Customer Experience Management Strategy.	N/A	Customer Experience Management Strategy developed and approved.	Develop a Customer Experience Management Strategy and submit it for approval.	Jul 2019-Feb 2020	TPS
% of inbound calls handled by the contact centre <sup>2</sup> .	92%	93%	Conduct a feasibility study on RRA Call Centre upgrading needs towards improved efficiency.	Jul 2019-Jun 2020	TPS

<sup>2</sup>Calculation - Call attempts handled / Total call attempts

Performance indicators	Baselines 2018/19	Targets 2019/20	Activities	Timelines for implementation of each activity	Responsible departments
<b>OUTCOME / STRATEGIC PRIORITY 2: ENHANCED TAX COMPLIANCE</b>					
Implementation level of the compliance improvement plan for FY 2019/20.	83%	85% Q1: 35% Q2: 60% Q3: 80% Q4: 85%			DTD TPS CSD CRMD RI&ED
<i>Output/Sub-priority 2.1: Tax base widened</i>					
Year on year percentage increase in the net total number of taxpayers in tax registry.	7%	8%	Use data matching and identify potential taxpayers to be registered for income tax, PAYE and VAT.	Jul 2019-Jun 2020	CRMD, DTD
			Carry out taxpayer registration by using business sector approach (targeting specific business sector).	Jul 2019-Jun 2020	DTD
			Initiate a voluntary disclosure scheme for registered and non-registered businesses.	Jul 2019-Jun 2020	DTD
Number of MOUs signed with key partners on information/data exchange.	5  (RURA, NBR, NIDA, RDB, City of Kigali)	6	Negotiate for signing MOU with EUCL on information exchange.	Jul 2019-Jun 2020	CRMD

Performance indicators	Baselines 2018/19	Targets 2019/20	Activities	Timelines for implementation of each activity	Responsible departments
Number of new initiated stakeholders' systems integrations with RRA systems.	1	3	Initiate systems integration RRA-RURA.	Jan-Jun 2020	DTD, CRMD, IT
			Initiate integration of debts management module in e-tax system with Government payment system/IFMIS.	Jul-Oct 2019	DTD, IT
			Initiate systems integration RRA-EUCL.	Nov 2019-Jun 2020	DTD, CRMD, IT
Tax expenditure report for Rwanda using new methodology and new models.	Tax expenditure report for Rwanda using simple calculation.	Q4: Tax expenditure report for Rwanda using new methodology and new models produced.	Update model on VAT expenditure and develop income tax expenditure model.	April 2020	Planning & Research
			Report on Rwanda tax expenditure using new methodology and new models.	May 2020	Planning & Research
CIT & PIT validation controls in place in E-Tax.	CIT & PIT validation controls phase I.	CIT & PIT validation controls phase II completed in E-Tax.	Develop CIT & PIT validation controls phase II in e-tax.	Jul 2019-Jun 2020	DTD, IT
<b><i>Output/Sub-priority 2.2: Strategies to influence taxpayer compliance behavior streamlined</i></b>					
Automated tax filing and payment reminder messages.	Tax filing and payment reminder messages non-automated.	Tax filing and payment reminder messages automated and ready for use.	Carry out development, testing and deployment of the automated tax filing and payment reminder messages (sms).	Jul-Dec 2019	IT

<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
Number of domestic tax audit cases completed (at final notice of assessment).	545	587  (LTO: 87; SMTO: 200; Regions: 300)	Partner with external tax auditors and carrying out transfer pricing audit cases.	Jul 2019-Jun 2020	DTD/LTO
			Create sector specific manuals/notes for emerging key sectors in the national economy.	Jul-Dec 2019	DTD/LTO
			Develop audit manual that will guide tax auditors during audit of multinational companies.	Sept-Dec 2019	DTD/LTO
			Evaluate the effectiveness of tax audit and investigation functions.	Jul-Oct 2019	CRMD
Report on taxpayer behavior survey.	Taxpayer behaviour survey 2016.	Taxpayer behavior survey conducted and report produced.	Conduct taxpayer behavior survey.	Oct 2019-May 2020	CRMD
Number of Local Government tax audit cases completed.	47	48 (comprehensive)	Implement fully the Local Government tax audit plan.	Jul 2019-Jun 2020	R&DT
Number of post clearance audit cases completed.	Post Clearance Audits (CSD): 134	174 (110 comprehensive, 32 issue oriented and 32 desk audit)  Q1 : 36 Q2 : 51 Q3 : 46 Q4 : 41	Implement fully the post-clearance audit plan.	Jul 2019-Jun 2020	CSD

<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
Number of public auctions in Customs.	16	20 (4 every quarter)	Conduct public auctions of goods seized in customs.	Quarterly	CSD
Number of revenue investigations cases completed.	28	40  Q1 : 10 Q2 : 10 Q3 : 10 Q4 : 10	Conduct comprehensive tax investigations and gather facts and evidences on civil and criminal tax practices.	Jul 2019-Jun 2020	RI&ED
			Review and document the procedure and methods for conducting tax investigations.	Sept-Dec 2019	RI&ED
			Scope the model of partnering with other Government Agencies in using investigation forensic laboratory.	Nov-Dec 2019	RI&ED
Number of fraud cases prosecuted.	10	10  Q1 : 2 Q2 : 3 Q3 : 2 Q4 : 3	Identify fraud cases, compile evidences, prepare technical reports and forward them for prosecution.	Jul 2019-Jun 2020	RI&ED
Number of risk based operations conducted.	16	20  Q1 : 5 Q2 : 5 Q3 : 5 Q4 : 5	Conduct intelligence based operations in Kigali and provinces and establish statements of offences.	Jul 2019-Jun 2020	RI&ED



<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
Number of joint investigations with the sister revenue authorities.	2	2 Q2: 1 Q3: 1	Conduct joint investigations with the sister revenue authorities.	Jul 2019-Jun 2020	RI&ED
Amount of tax arrears collection.	LTO : Rwf 17.9 Bn	LTO : Rwf 20.2 Bn	Carry out enforcement operations of tax arrears as provided in debt management manual and customs procedure.	Jul 2019-Jun 2020	LTO, SMTO, R&DT, CSD
	SMTO Kigali: Rwf 22.0 Bn	SMTO Kigali: Rwf 19.2 Bn			
	DTD Regions: Rwf 5.5 Bn	DTD Regions: Rwf 4.8 Bn			
	CSD: Rwf 44.7 Bn	CSD: Rwf 30.9 Bn			
Level of Taxpayer's Accounts reconciliation and Updates.	0%	Annual 80% Q1:20% Q2:40% Q3:60% Q4:80%	Update taxpayer accounts in e-tax system (for large and medium tax payers).	Jul-Dec 2019	DTD
			Update taxpayer accounts in e-tax system (for small and micro tax payers).	Jan- Jun 2020	DTD
Approved goods description standards manual in place.	Manual developed at chapter level	Manual developed and approved.	Develop goods description standards manual for verification purpose and data analysis.	Jul 2019-Jun 2020	CSD

<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
Number of visits to verify manufacturing processes for EAC and COMESA manufacturers.	3	3 Q2: 1 Q3: 1 Q4: 1	Carry out verification of manufacturing processes for EAC and COMESA manufacturers.	Oct 2019-Jun 2020	CSD
Number of new practice notes published.	6	6 Q1 : 2 Q2 : 2 Q3 : 1 Q4 : 1	Prepare and publish 6 practice notes.	Jul 2019-Jun 2020	L&BS
% of cases won by RRA to total tax related cases heard by Courts.	77%	78%	Handle on time appeal cases.	Jul 2019-Jun 2020	L&BS
			Update database on court rulings and review all court cases lost by RRA to identify the reasons and propose mitigating measures.	Jul 2019-Jun 2020	L&BS
Number of tax legislations reviewed.	2 (Tax procedure law and Ministerial orders implementing tax laws)	4 Q1 : 1 Q2 : 3	Review the mineral tax law.	Jul-Oct 2019	L&BS
			Review excise duty law.	Oct-Dec 2019	L&BS
			Draft the amendment of VAT law.	Jul-Sept 2019	L&BS
			Draft Ministerial orders implementing tax laws.	Sept-Dec 2019	L&BS

Performance indicators	Baselines 2018/19	Targets 2019/20	Activities	Timelines for implementation of each activity	Responsible departments
<b><i>Output / Sub-priority 2.3: Valuation controls in customs strengthened</i></b>					
Number of updates of valuation data base.	4	4 Q1: 1 Q2: 1 Q3: 1 Q4: 1	Conduct research on customs declared values for hardware products, spare parts, electronics, textiles, stationeries, super market products, cosmetic products and create Tariff Specification Codes.	Quarterly	CSD
			Update valuation database.	Quarterly	CSD
<b><i>Output / Sub-priority 2.4: Management of consumption taxes improved</i></b>					
Year on year percentage change in Excise duty collections.	11.5%	11%	Roll out the electronic tax stamp management system to all relevant taxpayers.	Jul-Dec 2019	DTD
			Introduce usage of Smartphone application to check the authenticity of tax stamps and monitor the forged stamps.	Jul-Dec 2019	DTD, IT
Number of non-VAT registered taxpayers having EBM V.2.	0	3,000 Q1: 200 Q2: 1,200 Q3: 2000 Q4: 3,000	Implement the Pilot phase of EBM V.2 to non-VAT registered taxpayers.	Jul 2019-Jun 2020	DTD (EBM unit)

<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
Additional consumer led incentive scheme in place.	Improved EBM lottery.	Development of VAT rebate system completed (Q2-Q4).	Develop VAT rebate system.	Oct 2019-Jun 2020	CDTD (EBM unit)
Development of Electronic Invoice Management System (EIMS).	Only printed invoices are used.	The Electronic Invoice Management System developed. (SMS, email and printed invoices are evidence of EBM invoices) (Q2-Q4).	Develop the Electronic Invoice Management System.	Oct 2019-Jun 2020	CDTD (EBM unit)
% of VAT registered taxpayers having EBM to total VAT registered taxpayers.	84%	88% Q1: 85% Q2: 86% Q3: 87% Q4: 88%	Expand usage of Virtual Sales Data Controller (VSDC).	Jul 2019-Jun 2020	DTD
Number of VAT registered taxpayers having EBM V.2 software.	6,200	9,000 Q1: 6,900 Q2: 7,600 Q3: 8,300 Q4: 9,000	Install EBM V.2 software to more VAT registered taxpayers.	Jul 2019-Jun 2020	DTD

<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
Y-o-Y percentage change in number of EBM invoices issued.	8%	10%	Conduct mystery shopping to detect non-compliance cases.	Jul 2019-Jun 2020	DTD
			Implement the EBM lottery.	Jul 2019-Jun 2020	DTD
			Conduct EBM enforcement field operations informed by data analytics.	Jul 2019-Jun 2020	DTD
Average number of days to issue a VAT refund.	50	45	Introduce automatic VAT refunds for AEO and Gold card beneficiaries.	Jan-Mar 2020	DTD
<b><i>Output / Sub-priority 2.5: Trade facilitation strengthened</i></b>					
Total number of AEO beneficiaries	48	52 (Q4)	Conduct public awareness on AEO program and vetting of applicants.	Oct-Dec 2019	CRMD
Total number of Gold Card Scheme beneficiaries.	133	140 (Q4)	Conduct recruitment of new Gold card Scheme beneficiaries.	Apr-Jun 2020	CRMD
Use of Electronic Cargo Tracking System in central corridor.	Electronic Cargo Tracking System in northern corridor.	Q1: Geomapping of routes.  Q2-Q3: ECTS extended in the Central corridor.	Geomapping of routes connecting the Northern corridor to the Central corridor (Namanga, Lungalunga and Taveta).	Jul-Sept 2019	CSD
			Extend ECTS in the Central corridor.	Oct 2019-Mar 2020	CSD

Performance indicators	Baselines 2018/19	Targets 2019/20	Activities	Timelines for implementation of each activity	Responsible departments
		Q4: Full implementation.	Full implementation of ECTS in central corridor.	Apr 2020	CSD
Number of agencies connected to Rwanda Electronic Single Window.	33	34	Interface Single Window with RURA	March 2020	CSD
Number of new integration with ESW developed.	1	1	Integrate airlines manifest.	Jul-Dec 2019	CSD
<b>OUTCOME / STRATEGIC PRIORITY 3: IMPROVED EMPLOYEE ENGAGEMENT AND DEVELOPMENT</b>					
Overall staff engagement rate.	73% <sup>3</sup>	75%			
<b><i>Output/Sub-priority 3.1: Staff learning and development improved</i></b>					
% of staff training programs delivered as compared to the approved annual plan.	96%	100%	Implement the RRA staff training plan FY 2019/20.	Jul 2019-Jun 2020	Training
			Review training curriculum.	Jul 2019-Jun 2020	Training
			Develop the RRA capacity development strategy.	Jul-Dec 2019	Training

<sup>3</sup> Staff satisfaction survey conducted in 2017/18

<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
			Undertake a feasibility study and develop business case for expanding the RRA Training Institute.	Jul-Dec 2019	A&LD, Training
			Streamline RRA collaboration and coordination in capacity building with relevant stakeholders.	Jul 2019-Jun 2020	Training
Report on skills gap in RRA.	Existing skills.	Analysis of skills gap in RRA conducted and report produced.	Conduct skills gap analysis in RRA.	Oct-Dec 2019	Training
A coaching and mentoring framework in place.	N/A	A coaching and mentoring framework established and approved.	Establish a coaching and mentoring framework.	Oct-Nov 2019	HRD
<b><i>Output/Sub-priority 3.2: Succession planning and talent management established</i></b>					
Report on the implementation of succession planning policy.	Approved succession planning policy.	Succession Planning policy implemented for senior level positions and related report produced.	Implement the succession planning policy for senior level positions.	Jul 2019-Jun 2020	HRD

<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
Number of staff who have completed the internal leadership program successfully.	2	10	Implement the internal leadership program for RRA staff.	Jul 2019-Jun 2020	Training
<b><i>Output/Sub-priority 3.3: Performance management system re-inforced</i></b>					
% of planned quarterly staff performance discussions conducted.	75%	80%	Embed effective performance management practices.	Jul 2019-Jun 2020	HRD
			Review performance management framework.	Jul-Sept 2019	HRD
<b><i>Output/Sub-priority 3.4: Staff welfare programs improved</i></b>					
% of staff answering positively in well-being question in staff satisfaction survey. <sup>4</sup>	N/A	Staff satisfaction survey conducted and baseline established.	Establish and deliver counseling services.	Jul 2019-Jun 2020	HRD
			Implement the approved staff welfare projects.	Jul 2019-Jun 2020	HRD
			Conduct a staff satisfaction survey.	Oct 2019-Mar 2020	HRD

<sup>4</sup>Calculation: Staff satisfaction survey.



Performance indicators	Baselines 2018/19	Targets 2019/20	Activities	Timelines for implementation of each activity	Responsible departments
<b><i>Output / Sub-priority 3.5: Internal communication and staff engagement improved</i></b>					
% of staff answering positively on internal communication question in staff satisfaction survey. <sup>5</sup>	N/A	Staff survey conducted and baseline established.	Implement the annual action plan of RRA's internal communication strategy.	Aug 2019-Jun 2020	HRD
			Develop a program for embedding RRA values.	Aug 2019-Jun 2020	HRD
<b>OUTCOME / STRATEGIC PRIORITY 4: STRENGTHENED ORGANISATIONAL CAPACITY</b>					
Cost of collection ratio.	3.3%	3.3%			
<b><i>Output/Sub-priority 4.1: Internal controls systems strengthened</i></b>					
Percentage of fully implemented audit recommendations compared to the total number of recommendations to be implemented.	48%	65% Q1: 50% Q2: 55% Q3: 60% Q4: 65%	Monitor the implementation of internal and external audit recommendations and provide quarterly reports to the audit committee.	Jul 2019-June 2020	QAD
Number of internal audit reports completed.	22	Annual :20 Q1 : 5 Q2 : 5 Q3 : 5 Q4 : 5	Conduct internal audit assignments and produce related reports.	Jul 2019-June 2020	QAD
			Develop internal audit strategy and standards.	Sept-Dec 2019	QAD
			Conduct independent audit of RRA internal audit services.	Jan-Mar 2020	QAD

<sup>5</sup>Calculation: Staff satisfaction survey.

<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
			Automate IDEA key controls in RRA.	Jul-Dec 2019	QAD
Number of QMS audits completed.	15	10 Q1: 3 Q2: 3 Q3: 2 Q4: 2	Conduct planned QMS audits, monitor the implementation of their recommendations and produce related reports.	Jul 2019-June 2020	QAD
			Conduct QMS awareness activities.	Jul 2019-June 2020	QAD
			Implement the ISO 9001:2015 standards.	Jul 2019-June 2020	QAD
			Review and update quality management documents.	Jul 2019-June 2020	QAD
			Conduct RRA process and procedures mapping.	Jul-Sept 2019	QAD
Number of RRA staff integrity investigation cases completed.	36	Annual : 30 Q1 : 8 Q2 : 8 Q3 : 7 Q4 : 7	Carry out RRA staff integrity investigations and produce reports.	Jul 2019-Jun 2020	QAD

<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
Implementation of ISO/IEC 27001:2013 Standard (Information Security Management Systems: ISMS) at RRA.	- Risk Treatment Plan implemented.  - Information security policies and procedures documented and approved.	Q2: Certification audit.  Q3: RRA certified ISO 27001:2013.	Carry out internal audit, implementation of corrective measures and certification audit process.	Jul 2019-Mar 2020	IT
Knowledge management strategy in place.	N/A	Knowledge management strategy developed and approved.	Develop knowledge management strategy.	Oct 2019-Mar 2020	HRD
Reviewed human resource management strategy in place.	The current human resource management strategy.	Human resource management strategy reviewed and approved.	Review the human resource management strategy.	Oct-Dec 2019	HRD
Implementation level of risk mitigation strategies.	69%	70%  Q1 : 30% Q2 : 50% Q3 : 60% Q4 : 70%	Monitor the implementation of risk mitigation strategies and produce quarterly reports.	Quarterly	CRMD
			Review risk management policy.	Jan-Mar 2020	CRMD

<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
Number of new risk management rules developed.	12	8 Q1 : 2 Q2 : 2 Q3 : 2 Q4 : 2	Develop rules based on financial statements analysis and possible changes in tax laws.	Jul 2019-Jun 2020	CRMD
Level of the implementation of the RRA procurement plan.	93%	Annual: 95% Q2: 15% Q3: 85% Q4: 95%	Prepare and publish the procurement plan on E-procurement website (Umucyo).	July 2020	A&LD
			Monitor the implementation of RRA procurement plan and present a report to SMT on quarterly basis.	Aug 2019-Jun 2020	A&LD
			Revise the RRA procurement plan and publish it on E-procurement website (Umucyo).	Dec 2019 and March 2020.	A&LD
Number of major RRA fixed assets rehabilitated, renovated or installed.	4	4	Rehabilitate the OAG/RRA/NEC Complex.	Jul 2019-Jun 2020	A&LD
			Repair office and staff accommodation at Buhita border post.	Sept-Dec 2019	A&LD
			Carry out electrical installations and plumbing works at Rusumo OSBP and RRA Training Institute Huye.	July-Dec 2019	A&LD

<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
			Upgrade sanitation facilities at Cyanika border post and staff accommodation at Gatuna OSBP.	Jan-Jun 2020	A&LD
Sage x3 upgraded to the latest version.	Current version of SAGE X3	SAGE X3 upgraded and technical support provided.	Carry out SAGE X3 upgrade, support, Users' trainings and Certification.	July 2019- June 2020	Finance
			Adopt IPSAS accrual accounting system in line with GoR public financial management system.	July 2019- June 2020	Finance
Number of Entity Financial statements	12	12	Produce and submit monthly financial statements.	Not later than 15 <sup>th</sup> day of the following month	Finance
			Produce and submit annual financial statement 2018/19.	July 2019	Finance
Number of Revenue Accountability Reports	4	12	Produce and submit monthly/quarterly revenue accountability reports.	Not later than 15 <sup>th</sup> of the following month	Finance
			Produce and submit annual revenue accountability statement 2018/19.	July 2019	Finance

<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
Level of RRA annual budget execution.	94%	95% Q1: 15% Q2: 35% Q3: 65% Q4: 95%	Prepare the RRA revised budget for FY 2018/19 and submit it to MINECOFIN	December 2019	Finance
			Prepare the RRA budget for FY 2020/21 and submit it to MINECOFIN.	Feb-Mar 2020	Finance
			Prepare and submit monthly and quarterly budget execution reports.	Not later than 15 <sup>th</sup> day of the following month.	Finance
RRA's Future Operating Model in place.	Work for designing the RRA's Future Operating Model started.	RRA Future Operating Model designed and submitted to the BOD for approval.	Design the RRA Future Operating Model.	Jul 2019-Feb 2020	QAD
<b><i>Output/Sub-priority 4.2: IT infrastructure capacity strengthened</i></b>					
Number of modules further enhanced in e-tax system.	-	3	Enhance registration, refund and debt management modules in e-tax system.	Jul 2019-Jun 2020	DTD, IT
Number of local government taxes management system modules enhanced.	3	4 Q1: 2 Q2: 2	Enhance enforcement module and e-support interface module in LGMS.	Jul-Sept 2019	DTD (R&DT)
			Enhance reporting module and credit note management module in LGMS.	Oct-Dec 2019	DTD (R&DT)

<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
Number of modules enhanced in Asycuda.	-	2	Enhance customs arrears and special regime modules in Asycuda system.	Jul 2019-Mar 2020	CSD
Enhancement and upgrade of the DWH/BI system.	Current DWH/BI system integrated with SIGTAS and ESW and NFR.	<b>Q1-Q4:</b> All milestones planned for FY 2019/20 related to Business Intelligence System enhancement and upgrade implemented.	Upgrade Business Intelligence System from 11g to the latest version.	Jul-Oct 2019	IT, Data Warehouse Team
			Enhance DWH & BI system and integrate into the system e-tax system, LGMS, additional modules of ESW system, EBM V.2 system and SAGE X3 system.	Jul 2019-Jun 2020	IT, Data Warehouse Team
Updated IT governance structure.	The current IT governance structure.	IT governance structure updated.	Review and update the IT governance structure.	Jul 2019-Jun 2020	IT
IT asset upgrade and licensing.	Operating systems, database engine, platforms systems and software licenses.	Maintenance of systems' licenses	Renewal of IT Licenses	Jul 2019-Jun 2020	IT
			Acquisition/Maintenance of IT infrastructure (software, hardware, IT Consumables and accessories).	Jul 2019-Jun 2020	IT
			Upgrade the RRA internet connectivity.	Jul 2019-Jun 2020	IT
			Scope requirements for an upgrade to RRA's intranet and e-mail system to improve internal communications.	Jul-Sept 2019	IT

Performance indicators	Baselines 2018/19	Targets 2019/20	Activities	Timelines for implementation of each activity	Responsible departments
<b><i>Output / Sub-priority 4.3: Data collection, analysis, management and security enhanced</i></b>					
Publication of tax statistics in Rwanda 3 <sup>rd</sup> edition.	Tax statistics in Rwanda, 2 <sup>nd</sup> edition.	<b>Q3:</b> Tax statistics in Rwanda, 3 <sup>rd</sup> edition published.	Compile data and publish the 3 <sup>rd</sup> edition of tax statistics in Rwanda.	Aug 2019-Feb 2020	Planning & Research
Reliable data to RRA customers.	Timely provision of reliable RRA data.	Q1-Q4: Reliable data prepared and availed on time to RRA customers.	Participate in developing the RRA data science strategy.	Jul 2019-Jun 2020	Planning & Research
			Identify data and automation required to enhance reporting on corporate KPIs.	Jan-May 2020	Planning & Research
<b><i>Output / Sub-priority 4.4: Planning, monitoring and evaluation capacity improved</i></b>					
Number of research studies in the field of taxation.	3	Annual: 3  Q2: 1 Q3: 1 Q4: 1	Establish a framework for cooperation and partnership on research.	Feb-Mar 2020	Planning & Research
			Develop RRA research policy.	Dec 2019-Jan 2020	Planning & Research
			Organise the first RRA research day.	May 2020	Planning & Research
			Conduct survey on taxpayer perception of the RRA appeal system.	Oct-Dec 2019	Planning & Research



<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
			Carry out supply chain impact evaluation of VAT exemption for ICT equipment (in collaboration with DIME).	Jan-Jun 2020	Planning & Research
			Conduct a study on impact of facilitating taxpayers through investment in IT solutions (impact and taxpayer perception).	Jan-Mar 2020	Planning & Research
			Develop a framework for tax policy consultations.	Feb-Mar 2020	Planning & Research
Number of research papers presented in regional/international forums.	2	2 Q2: 1 Q4: 1	Present at least 2 research papers in regional/international forums to strengthen expertise and knowledge sharing.	Sept 2019-Jun 2020	Planning & Research
Number of implementation progress reports of TADAT action plan.	2	2 Q2: 1 Q4: 1	Coordinate and monitor the implementation of TADAT action plan and produce at least two related reports.	December 2019 and May 2020	Planning & Research
Number of RRA performance reports.	3	3 Q2: 1 Q3: 1 Q4: 1	Produce at least three RRA performance reports.	October 2019 January 2020 April 2020	Planning & Research
			Review corporate Key Performance Indicators.	Nov 2019-Jan 2020	Planning & Research
			Review Key Performance Indicators of each department.	Nov 2019-Jan 2020	All departments

<b>Performance indicators</b>	<b>Baselines 2018/19</b>	<b>Targets 2019/20</b>	<b>Activities</b>	<b>Timelines for implementation of each activity</b>	<b>Responsible departments</b>
			Conduct impact assessment of the Electronic Cargo Tracking system.	Dec 2019-May 2020	SPIU
RRA annual activity report for FY 2018/19.	RRA annual activity report for FY 2017/18.	<b>Q2:</b> RRA annual activity report for FY 2018/19 approved and published.	Prepare the RRA annual activity report for FY 2018/19 and publish it on RRA website.	Jul-Dec 2019	Planning & Research
Number of implementation progress reports of 2019/20 RRA action plan.	2	2 S2: 2	Monitor the implementation progress of 2019/20 RRA action plan and produce reports.	January 2020 April 2020	Planning & Research
Approved RRA Action Plan for FY 2020/21.	The RRA Action Plan for FY 2019/20.	<b>Q3:</b> The RRA Action Plan for FY 2020/21 prepared and ready for approval.	Prepare and submit for approval the RRA action plan for FY 2020/21.	Jan-Mar 2020	Planning & Research