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LIST OF ABBREVIATIONS

AEO	:	Authorized Economic Operators
ATAF	:	Africa Tax Administration Forum
CSD	:	Customs Services Department
CSR	:	Caisse Sociale du Rwanda
EAC	:	East African Community
EARA	:	East African Revenue Authorities
GDP	:	Gross Domestic Product
HR	:	Human Resources
ICT	:	Information Communications Technology
ISO	:	International Organization for Standardization
IT	:	Information Technology
MINECOFIN	:	Ministry of Finance and Economic Planning
MoU	:	Memorandum of Understanding
PAYE	:	Pay As You Earn
PCA	:	Post Clearance Audit
RADDEX	:	Revenue Authorities Digital Data Exchange
RRA	:	Rwanda Revenue Authority
Rwf	:	Rwandan Francs
SIGTAS	:	Standard Integrated Government Tax Administration System
TACs	:	Tax Advisory Councils
VAT	:	Value Added Tax

I. FOREWORD BY THE COMMISSIONER GENERAL

In Rwanda Revenue Authority's journey towards fully financing Rwanda's needs, we have set yet another framework to achieve this. This comes after evaluating our previous plan. Although we successfully completed most of the priorities set out in the 2009/2010 Strategy, a few, due to unforeseen circumstances could not be completed in the set timeframe and will indeed form part of the new plan.

The achievements attained thus far will form a solid foundation for streamlining our next course of direction.

It is a pleasure to share with you this medium term strategy which sets out the key priorities that will guide RRA for the next 3 years.

This strategy is an all inclusive document containing inputs of staff in all departments as well as views from our key stakeholders. This is in order to conduct a proper assessment of the environment in which we operate, identify challenges and develop strategies that will address these.

During this period, RRA will focus on four key areas that include Maximization of revenue mobilisation; Enhancing service delivery; Encouraging voluntary compliance while broadening the tax base, and Further strengthen the capacity of the organisation. These were identified as the major ingredients to match RRA's expansion and outreach campaigns with the dynamic society being served.

To enable evaluation as RRA accomplish the set strategic objectives, RRA deliverables against each objective have corresponding performance measures set.

These have been suitably aligned to the organisation's mission and the vision and cascaded down to the departmental level objectives. Individual staff objectives will also be kept in line with the corporate level objectives to maintain focus and consistency.

A major strength of this strategy is its flexibility. Room for adjustments during review periods has been provided to discard routine practices and embrace dynamism. RRA appreciates the fast pace at which the business environment is moving and unconventional methods been out in place to facilitate business.

The Government, together with other development partners have endeavoured to provide RRA with modern facilities. This has translated into better service provision including automation of a number of our operations, decentralisation of services and a general review of the legal framework to suit today's fast paced Rwanda. Let me encourage all concerned to continue generating ideas that have set the platform for these plans and will continue to influence future operations as RRA strives to serve better.

Mary BAINE
Commissioner General



II. A BRIEF REVIEW OF 2009/2010

This strategy is based on a strong foundation. It builds on the 2009/2010 Strategy that covered eighteen months. This was done to align with our parent Ministry as well as the new fiscal year that is in harmony with the East African Community.

The previous strategy outlined priorities for RRA. Among these were enhancing usage of information technology; take over collection of pension funds; establish a strong project management; further improve service delivery; introduce initiatives to broaden the tax base; reduce costs incurred in tax administration; improve financial management; further establish and strengthen strategic partnerships; attaining ISO certification; combating fraud and corruption and enhancing staff as well as taxpayers' capacity.

We are happy to report that a good number of the set strategic objectives were completed. Some of the above initiatives take longer than one year while others are continuous. In some instances, we had to put on hold some activities in order to advance other priority ones or to accommodate exogenous factors. Those that were not completed and those ongoing have been incorporated in the medium term strategy.

The organisation remained on track in as far as achieving the set revenue targets is concerned. Indeed 2009 was a challenging year both to the business community as well to RRA due to the financial crisis that hit the entire world. This substantially affected business profits and the corresponding taxes. The financial crisis' effects will continue affecting income taxes in the future as a result of huge losses declared by large companies.

This strategy builds on tangible achievements and consolidating them remains the priority.

III. EXECUTIVE SUMMARY

This strategy comes at a time when RRA is engaging in various initiatives that will enhance service delivery and promote business environment. Environment scan exercise was carefully conducted in an effort to correctly establish RRA's stand in her business. We conducted both internal and external checks and came up with a list of strengths, weaknesses, opportunities and threats.

The above exercise oriented our thinking and deciding on priorities that require maximum attention. This enabled us look at the achievements, encountered challenges and build on them to choose the key activities to focus on. We are confident that the developed priorities will resolve various problems being faced and further strengthen the organisation.

The corporate vision is “to become a world-class efficient and modern revenue agency fully financing national needs”. To achieve this we shall focus our attention on the following areas:

- Maximisation of revenue mobilisation;
- Service delivery;
- Encouraging voluntary compliance and broadening the tax base;
- Further strengthen the capacity of the organisation.

The above four are balanced since they cut across the entire organisation and shall be achieved by accomplishing the following activities:

- Establish more revenue collection and service centers to improve revenue mobilisation initiatives to achieve the set targets;
- Work for extended hours (24/7);
- Collecting, auditing and enforcing social security and health contributions (RAMA);
- Constructing further border posts as per One-Stop-Border concept and continue improving the working environment;
- Develop and implement a comprehensive communication strategy, upgrad the website and establish a call centre;
- Conduct taxpayer perception surveys and enhance taxpayers’ education, sensitization and other outreach programs;
- Strengthen trade facilitation initiatives in domestic and cross border operations by reducing clearance times and providing faster responses to customers’ queries;
- Enhance capacity of local government officials in tax matters;
- Strengthening block management functions;
- Simplify tax systems and procedures;
- Take necessary actions to ensure quality checks and enforce non-filers, late payment or non-payment of tax;
- Increase detection and prosecution of tax evasion, fraudulent activities and smuggling and manage taxpayers’ appeals appropriately;
- Provide quality input to tax policy formulation;
- Ensure effective audit capability and coverage;
- Broadening tax base: We need to carefully study and understand the nature of our tax base;
- Substantially reduce cost of conducting our operations and ensure proper accountability of revenues collected and expenditures made ;
- Extend IT systems to all tax stations, update the existing systems to meet the business demands and acquire other modern software to increase efficiency;
- Enhance research activities and other staff development initiatives;
- Implement regional integration initiatives;
- Strengthen partnership with the key stakeholders and other tax administrations;

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- Obtain Customs Services ISO certification and monitor quality of processes on a regular basis;
- Enhance integrity of RRA staff and other key partners;
- Develop new initiatives to further enhance corporate social responsibility.

In order to stay on course, these activities were based on to prepare departmental goals. Effective monitoring will be ensured and reports produced to the relevant authorities on time.

IV. RRA CORPORATE STATEMENTS

The Rwanda Revenue Authority (RRA) is charged with the responsibility of assessing and collecting fiscal, customs and other specified revenues, and for administering and enforcing the laws relating to those revenues.

RRA's mission is:

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

RRA's Vision is:

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

Core Values:

- *Integrity;*
- *Customer focus;*
- *Transparency;*
- *Professional Service delivery;*
- *Teamwork.*

V. RRA STRATEGIC DIRECTIONS:

After a careful exercise of assessing the organisation's situation and the surrounding environment, four areas that RRA needs to focus on were identified. These are referred to as strategic directions. In our desire to achieve both our Vision and Mission, the organisation will concentrate on these areas or strategic directions as follows:

1. Maximisation of revenue mobilisation;
2. Service delivery;
3. Encouraging voluntary compliance and broadening the tax base;
4. Further strengthen the capacity of the organisation.

The following section covers a brief explanation of each strategic direction and presents key objectives/activities the organisation will perform in order to achieve these strategic directions with the corresponding measures.

1. Maximization of revenue mobilization:

Progressive improvements in revenue growth and cost reduction.

Maximization of revenue mobilisation means that RRA will assess, collect and account for tax and non-tax revenues by administering the tax laws in a fair and equitable manner. This will be accomplished in the most cost-effective manner possible through improving our performance by working smarter and faster, using ICT as well as reducing the costs borne by our customers in meeting their obligations. Specific attention will be directed towards increasing the productivity of the auditors and the entire staff in general.

The following activities will be performed by RRA in order to achieve this objective:

Key objectives/activities	Performance measures
<p>Maximize revenue collection:</p> <p>RRA will continue to focus on maximization of revenue collection from the current levels to enable the Government to meet its economic and social obligations.</p>	<ul style="list-style-type: none">- % achievement against the set targets.- 0.2% increase in revenue as share of nominal GDP.



Key objectives/activities	Performance measures
<p>Ensure effective audit capability and coverage:</p> <p>Auditing is an essential part of a compliance program. We need to prepare a risk based audit planning with clear targets and reporting. This function requires also capable and sufficient staff, appropriate audit techniques, a good case management system, meaningful segmentation of the taxpayer population, and sound risk-based selection criteria. These should ensure conducting of more effective audits. The effectiveness of audit program will be increased if a variety of approaches will be used and not just comprehensive audits.</p>	<ul style="list-style-type: none"> - An audit plan targeting high revenue risk areas with clear targets prepared and effectively implemented. - Proportion of taxpayers audited by taxpayer sector and audit type. - Number and quality of audits completed by an auditor per year. - % of taxpayers subject to annual audit. - % of audits resulting in assessment. - % of audits completed on time by audit type. - Amount recovered compared to self assessed amount paid. - Amount of tax assessed by audit as a percent of annual collection. - Amount of tax paid as a percent of tax assessed after audit. - Computer-based risk assessment and case-selection fully operational. - All risk areas covered by compliance and audit programs. - Reduction in number of unaudited years. - Improved / quality audit results. - Enhanced departmental exchange of audit information.

Key objectives/activities	Performance measures
<p>Enhance research function:</p> <p>The unit in charge of research shall be optimally staffed with competent and high quality personnel and shall be better focused to carry out proactive research that will guide in mobilising more revenues.</p>	<ul style="list-style-type: none"> - Informed and well researched issues on tax administration and tax policy level guiding the organisation on decision making. - High quality and evidence based policy analysis made.
<p>Provide quality input to tax policy formulation:</p> <p>We will continue to play a key role in tax policy formulation and other regulations through the provision of advice, forecasts and draft legislation to the Ministry of Finance and any other key stakeholders.</p>	<ul style="list-style-type: none"> - Timely, clear and accurate advice provided on all matters pertaining to tax. - Relevant amendment laws. - Trend monitoring and reporting. - Accurate data provided when and as required.
<p>Substantially reduce cost:</p> <p>The current cost of collection is high. Efforts to reduce and contain this below 2.7% are necessary.</p>	<ul style="list-style-type: none"> - Administration costs as a percentage of revenue collection below 3%. - Prioritise outsourcing of some services. - Optimum use of resources to realise return on investment – ICT, RRA staff training.

2. Service delivery:

Enhanced customer satisfaction and reduction in administrative burden associated with complying with tax and duty responsibilities.

Our aim is to put our customers at the heart of everything we do, which means that we need to understand their needs and to be able to tailor our response accordingly. In this way we will not only improve the delivery of our services but we will also increase the level of voluntary compliance on the part of taxpayers and thereby increase the level of collections at reduced administration costs.



Over the planning period we will focus on the following:

Key objectives/activities	Performance measures
<p>Strengthen trade facilitation initiatives in domestic and cross border operations by:</p> <ul style="list-style-type: none"> - Implementing electronic services delivery; - Establishing more revenue collection and service centres; - Constructing further One-Stop-Border Posts; - Extending working hours (24/7); - Extending Revenue Authorities Digital Data Exchange (RADDEX) to other EAC member states; - Implementing the Authorized Economic Operators (AEO) program. - Using cargo mobile scanners; 	<ul style="list-style-type: none"> - Electronic registration, filing and payment operational for domestic taxes. - ASYCAN, ASYBANK and Electronic single windows implemented. - % of electronic returns filed, customs declarations submitted with attached documents and payments made electronically. - Reduction in time and cost faced by business taxpayers when fulfilling tax obligations. - One stop border posts in place and functioning. - More banks contracted to receive tax payments. - Long queues faced by taxpayers reduced and quicker and smarter services provided. - Single point of services access and faster clearance of goods. - Waiting times at border crossings and delays in release of consignments reduced. - Volume of transactions increased. - Number of customs irregularities detected using mobile scanners. - Trade documents reduced and streamlined to 5 for both Exports and imports. - % of objectives met as per the taxpayer charter.

Key objectives/activities	Performance measures
<p>Develop and implement a comprehensive communication policy to enhance taxpayers' education and sensitization:</p> <p>This policy would include identification of key stakeholders, the information and key messages required and then the development of publications, public education (seminars, marketing of services and workshops), media announcements of law changes and significant deadlines.</p> <p>RRA intends to raise awareness about the Rwanda tax system and RRA services and procedures.</p>	<ul style="list-style-type: none"> - Co Communication policy Communication policy munication policy and strategy developed and implemented. - Availing of information to taxpayers and other stakeholders streamlined. - Communicate tax changes faster to the targeted audience. - Improved understanding of tax matters by taxpayers. - Feedback on taxpayers' satisfaction in place. - Enhanced RRA website. - Lower tax burden to taxpayers. - Taxpayers' training needs assessed. - Annual taxpayers' education plan produced in line with the needs, approved on time, reviewed on semester basis and effectively implemented. - Focused / targeted training programs by sector of activity conducted. - Continued compilation of legislation. - Number of tax leaflets disseminated. - Number of field visits for quality checks conducted. - Media campaigns conducted. - Local government and Business Development Services used.
<p>Enhance capacity of local government officials in tax matters:</p> <p>By conducting trainings for improving local tax administration capacity.</p>	<ul style="list-style-type: none"> - Number and nature of training delivered to local governments. - Capacity of local government in tax matters improved. - Frequency of TAC meetings.

3. Encourage voluntary compliance and broaden the tax base

Increased taxpayer compliance levels and enhanced trust and relationships between RRA and the taxpaying community.

RRA recognizes that voluntary compliance is enhanced when tax legislation is simple and fair, good taxpayer service is available at all levels, the tax-paying public is well-informed about obligations and rights, physical facilities are adequate, administrative procedures are simple and applied equitably and consistently and action to positively influence attitudes to taxation is taken.

RRA will concentrate on the following initiatives in order to enhance voluntary compliance.

Key objectives/activities	Performance measures
<p>Further simplify tax systems and procedures:</p> <p>RRA is aware of taxpayers' concerns about the requirements of the tax system. These concerns include difficulties in matching flows of income to tax payments, difficulties in communicating with and providing information to RRA, and potential exposure to penalties and interest.</p> <p>RRA will focus on reducing the stress, uncertainty and risk that these concerns place on taxpayers.</p>	<ul style="list-style-type: none">- Simple and fair tax legislation.- Simplified administrative procedures and applied equitably and consistently.- Reduction in filing frequency for small taxpayers.- Appeals process simplified.- Strategies to attract SMEs into the tax net developed and implemented.

Key objectives/activities	Performance measures
<p>Broadening tax base:</p> <p>We need to carefully study and understand the nature of our tax base.</p> <p>We will enhance block management functions by ensuring that all blocks are computerized, fully equipped with materials and have enough number of staff to handle the tasks a head of them.</p> <p>We will assume collection, audit and enforcement functions from Social Security Fund of Rwanda (CSR) and work with them to develop a common database of employers. Employers' compliance levels are expected to increase dramatically since employers will be required to declare same figures for tax and social security. Also this will provide a single point of contact for employers.</p>	<ul style="list-style-type: none"> - % of new taxpayers registered. - Comprehensive, accurate and secure taxpayer database in place. - Tax gap measured and strategies to reduce this developed. - Strategies to reduce tax expenditures developed – Exemptions and incentives. - Fully automate collection of pension funds and bring those out of the PAYE net into the system. - Time, burden and costs to businesses reduced.
<p>Conduct customer perception surveys:</p> <p>These will be used to analyze the impact of RRA operations as well as external factors on the customer' compliance behavior. We plan to use electronic means to gather information and measure the level of service RRA provided as per the Taxpayers' Charter.</p>	<ul style="list-style-type: none"> - Customer satisfaction measured and results published. - Customer service standards results measured and improvements ensured. - Continued consultation with groups representing our customers. - A consultative study to identify the key administrative burdens faced by our business customers conducted by end 2012.

Key objectives/activities	Performance measures
<p>Conduct a time release study in cooperation with EAC members:</p> <p>The objective of this is to measure the average time taken between the arrival of the goods and their release. This will facilitate Customs to identify both the problematic areas and potential corrective actions to increase their efficiency.</p>	<ul style="list-style-type: none"> - Detailed information on release times for EAC member states, with insights into the causes of delays for traders available. - Areas for improvement identified and necessary actions taken.
<p>Enhance risk management:</p> <p>RRA will implement risk management techniques following the categorisation of taxpayers between compliant, partially compliant and non-compliant. RRA will also monitor sector-wise tax compliance behaviours with a view to identifying economic sectors manifesting high degree of non-compliance as well as low levels of compliance and take on necessary measures. This will allow RRA to focus its limited resources on the most significant threats to the tax system, while leaving compliant taxpayers free to conduct their business without unnecessary intervention by tax officers.</p>	<ul style="list-style-type: none"> - Improvement in audit planning according to high risk sectors. - Computer-based risk assessment and case-selection fully operational. - % of enforcement cases from e-solutions. - Operational risk management at corporate level.

Key objectives/activities	Performance measures
<p>Enhance enforcement function:</p> <p>We shall undertake a number of initiatives to address the filing problem and we will continue working to eliminate outstanding tax arrears, making appropriate use of the range of enforcement options available to us.</p> <p>The need to give priority to large and more recent cases should be clearly set out.</p>	<ul style="list-style-type: none"> - All taxpayer accounts fully and continuously updated. - 100% of non-filers large taxpayers, 100% of non-filers medium taxpayers and 50% of non-filers small taxpayers are pursued within at least 15 days after the filing date. - Increase the % of self-assessment returns filed on time to at least 100% for Large Taxpayers, 90% for Medium Taxpayers and 60% for Small Taxpayers at the end of this plan. - The percentage of the population paying their taxes on time and the trend over time. - The percentage of taxes paid on time and the trend over time. - 100% of late large taxpayers, 100% of late medium taxpayers and 70% of late small taxpayers should be contacted within at least 15 days after the due date for the filing, to collect outstanding amounts. - Overall reduction in the level of tax arrears. - All tax arrears on record less than 12 months old, are subject to active enforcement or court proceedings. - All old uncollectible tax arrears are written-off. - Automated debt management module operational.

Key objectives/activities	Performance measures
Increased surveillance, investigation and intelligence functions	<ul style="list-style-type: none"> - 500 taxpayers visited on monthly basis to check on compliance behaviours. - Number of fraud investigation cases investigated and concluded. - Number of prosecutions cases. - Number of tax defaulters' names publicised. - Electronic Tax Registry introduced to manage VAT.

4. Further strengthen the capacity of the organization:

The main objective is to achieve increased efficiency at work, enhanced quality service to our customers, increased staff trust and satisfaction.

We will continue to develop a high-performance culture, investing to ensure that we have a wide range of skills, knowledge and competencies to meet the challenge of new methods of working. We will continue to look for technology-based solutions to assist us in identifying and dealing effectively with all forms of non-compliance, in improving productivity and in our management and reporting capability. We will continue to refine and develop our structure and to develop new and innovative working methods.

The following activities with performance measures will be considered to further strengthen the capacity of the organization:

Key objectives/activities	Performance measures
<p>Provide effective support and training opportunities to all staff</p>	<ul style="list-style-type: none"> - Staff training needs (gaps) assessed and training plan and modules developed. - Training delivered as per the RRA Training plan and modules. - Skills knowledge transfer and sharing programs. - Supervisory skills by providing focused programs enhanced.
<p>Develop an HR strategy</p>	<ul style="list-style-type: none"> - Staff career development and retention policies in place and implemented. - Clear processes to encourage, recognise and develop quality performance and to actively manage underperformance in place and effectively implemented.
<p>Extend IT systems to all tax stations, update the existing systems to meet the business demands and acquire other modern software to increase efficiency</p>	<ul style="list-style-type: none"> - Tax returns processed using SIGTAS at all domestic taxes outstations Offices. - Block management offices fully automated and all transactions processed online. - E-tax transactions operational (registration, filing and payment). - Transmission speed increased. - New software obtained and fully utilised (HR software, project management software, statistics software, PCA software, valuation software).
<p>Implement regional and international integration initiatives.</p>	<ul style="list-style-type: none"> - Customs processes and procedures regularly updated; - EARA activities fully participated in. - Domestic taxes procedures harmonised with those of EAC countries. - One-stop boarder posts at the major entry points established.

Key objectives/activities	Performance measures
<p>Strengthen partnership:</p> <p>This will build confidence and trust between RRA and the key clients and stakeholders.</p>	<ul style="list-style-type: none"> - Strategic partnerships with RRA increased and strengthened. - Consultation forums established and working. - TAC meetings and Stakeholders forums regularly held. - Proper implementation of the recommendations ensured and effectively monitored. - Streamlined operations between RRA and taxpayers and key stakeholders. - Existing MOUs implemented. - ATAF and other key strategic partnerships enhanced.
<p>Ensure proper accountability of revenues collected and expenditures made</p>	<ul style="list-style-type: none"> - Proper procurement plan in place implemented and monitored on monthly basis. - Quality financial management information produced on time. - Standard books of accounts maintained. - Expedited and quality revenues reconciliation exercise. - Timely transfer of revenues by commercial banks.
<p>Review the internal control systems and recommend improvements in the systems.</p>	<ul style="list-style-type: none"> - Number of quality internal audits accomplished. - Agreed on internal audit recommendations effectively implemented. - ISO standards maintained in the organisation.
<p>Develop, implement and monitor business plan</p>	<ul style="list-style-type: none"> - Implement wider involvement planning process. - Review progress on quarterly basis. - Integrated performance reporting actively used to drive improved performance.
<p>Enhance integrity of RRA staff</p>	<ul style="list-style-type: none"> - Integrity strategy developed and implemented. - Investigations on suspected unjustified accumulated wealth by RRA officers conducted. - RRA Staff Code of Conduct enforced.
<p>Obtain CSD ISO certification and monitor quality of processes on a regular basis</p>	<p>CSD ISO certification acquired as per project schedule.</p>

Key objectives/activities	Performance measures
<p>Continue with improving working environment</p>	<ul style="list-style-type: none"> - Quality office accommodation and facilities maintained throughout the RRA. - Construction and rehabilitation of RRA offices in Provinces and Border posts. - Availability of generators in provinces to ensure continuity of RRA services.
<p>Ensure effective document management:</p> <p>RRA has to deal with huge volumes of paper and taxpayer correspondence. More effort will be placed on proper document management and control in order to provide a meaningful context when engaging taxpayers and to achieve a proper audit trail of activities conducted.</p>	<ul style="list-style-type: none"> - Adequate storage and physical security of RRA files and documents ensured. - Automated archive system implemented. - Business intelligence information system implemented. - Backup system strengthened.
<p>Develop new initiatives to further enhance corporate social responsibility</p>	<ul style="list-style-type: none"> - New initiatives developed and implemented. - Outreach programs aimed at sensitizing and supporting the community conducted.

VI. CASCADING KEY OBJECTIVES TO THE DEPARTMENTAL LEVEL

The above key activities set out what the organisation will do to achieve the set strategic objectives and how these will be measured. In order to ensure that we remain on course and ensure that RRA staff perform activities aligned to the corporate goals, a cascading process that involves further breaking down of the corporate level activities was done at the departmental level.

Each department has prepared a business plan that feeds directly into the corporate strategy. Each activity to be performed shows the responsible person as well as the timeline. This will help us in monitoring implementation of this strategy and making reviews to avoid any possible slippages. This will keep the entire organisation focused towards achieving the vision.

VII. REVENUE TARGETS AND BUDGET IMPLICATION

Revenue targets for the medium term have been set and agreed on between the Government and the Development Partners. These targets are ambitious but we shall try to achieve them. Our belief and hope is that other key economic indicators that determine revenue performance will grow as projected.

The budget for the organisation will depend on the set revenue targets and the duties bestowed to RRA by the Government. However, we shall aim at not exceeding 3.5% of the collections. Our objective however is to keep this below 3% of the collection.

Revenue targets for the medium term.

	Tax Revenue Targets (Billion Rwf)
Fiscal Year	
2010/2011	457.6
2011/2012	512.6
2012/2013	597.6

Source: MINECOFIN

VIII. MONITORING AND EVALUATION

We recognise that proper implementation as well as monitoring and evaluation are as important as this strategy. This therefore necessitates a clear mechanism on how to monitor implementation effectively. Evaluation will be done through weekly, monthly and quarterly reports. These will focus on both quantitative and qualitative performance measures.

Quarterly meetings involving departmental heads will be held to evaluate progress on the agreed targets and recommend any further actions to guard against any deviations from the set priorities.