RWANDA REVENUE AUTHORITY

TAXES FOR GROWTH AND DEVELOPMENT

RRA ACTION PLAN
2020/21

June 2020

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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
DTAs	Double Taxation Avoidance Agreements
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
EO	Executive Organ
ESW	Electronic Single Window
EUCL	Energy Utility Corporation Limited
FAQs	Frequently Asked Questions
Frw	Rwandan Francs
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

RPPA	Rwanda Public Procurement Authority
RRA	Rwanda Revenue Authority
RURA	Rwanda Utilities Regulatory Authority
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
U|SA	United States of America
VAT	Value Added Tax
V-SDC	Virtual Sales Data Controller

FOREWORD BY THE COMMISSIONER GENERAL

It is with great pride that I present the Rwanda Revenue Authority action plan for FY 2020/21. This action plan aims to build on the successes achieved in 2019/20 and continue this progress towards realizing the 2019/20 – 2023/24 RRA strategic plan priorities.

During the first year of the mentioned RRA strategic plan, we designed the RRA's Future Operating Model which shows the way that RRA needs to organize itself to respond to future challenges and opportunities. The implementation of the RRA's Future Operating Model will start in 2020/21 and will take into account the Government of Rwanda's ambition to be a middle-income country by 2035.

During 2020/21, RRA will implement various initiatives in line with our 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 2020/21, RRA revenue target for the national treasury has been set at Frw 1,516.3 billion, of which Frw 1,504.3 billion are expected to come from central government taxes and Frw 12.0 billion from non-tax revenues collected by RRA on services. In addition, RRA has to collect Frw 73.0 billion of local government taxes and fees on behalf of all districts of which Frw 38.5 billion will be collected from local government taxes, while Frw 34.5 billion are expected to come from local government fees.

The fiscal environment in which we operate is very dynamic. Indeed FY 2019/20 was a challenging fiscal year both to the business community as well to RRA due to the covid-19 pandemic that hit the entire world. This substantially affected businesses and the corresponding taxes and will continue affecting revenue collections more especially in FY 2020/21. We will work hand-in-hand with our stakeholders and the taxpaying community to support affected businesses to recover and thrive.

RRA will not waiver in its commitment to "mobilizing revenue for national development through efficient and equitable services that promote business growth". In doing so, we strongly intend to achieve these revenue targets and action plan priorities.

I have full confidence and determination in the taxpaying community, all stakeholders, the RRA Executive Organ and staff to bring this plan to its successful execution.

BIZIMANA RUGANINTWALI Pascal
Commissioner General

I.   INTRODUCTION

The 2020/21 RRA Action Plan is the second one to implement the RRA Strategic Plan 2019/20-2023/24. Core activities to be performed by RRA for the FY 2020/21 are aligned to the strategic goal of optimising revenue collection, four (4) strategic outcomes and seventeen (17) strategic outputs as indicated below:

STRATEGC GOAL: OPTMISED 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 2020/21 is a unique for RRA where a Future Operating Model will be implemented 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 2020/21 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

Strengths	Weaknesses
1. Strong commitment of RRA staff.	1. Lack of tax gap analysis that hinders the ability of RRA to prioritise its compliance and taxpayer assistance.
2. Continuity of the RRA leadership.	
3. Support from the Board of Directors.	2. Inadequate tax compliance management leading to tax evasion.
4. Culture of delivering taxpayer education and awareness.	3. Failure to timely track and register all potential taxpayers in tax register.
5. Automation of RRA processes through modern ICT systems and infrastructure.	4. Inaccurate data in some RRA systems.
6. High level of readiness for organizational transformation.	5. Delays in recovering tax arrears.
	6. Some cases of poor customer care and service delivery.
7. Implementation of risk and quality management policies.	7. Inadequate skills and competences in some technical areas.
8. Use of a revenue forecasting model and acquired some skills to ensure more precise and accurate revenue targets.	8. Lack of staff individual development plans.
9. Strong partnership and cooperation with key stakeholders.	9. Inability to attract and retain skilled and experienced staff.
10. Existence of an in-house training institute.	10. Inefficiencies in our individual performance management.
11. Documented business processes and procedures.	11. Inappropriate working environment in some RRA offices.
12. Strong revenue accountability system.	12. Inadequate monitoring and evaluating mechanism of corporate priorities.
13. Existence of a project management office.	13. Corruption practices amongst some RRA officers.
	14. Poor reading and research culture among RRA staff.
	15. Lack of structured internal communication.
	16. Low level of the implementation of audit recommendations.
	17. Lack of business process flow mapping for some RRA processes.

Opportunities	Threats
1. Sustained economic growth.	1. Structure of Rwanda Economy that affects tax base (**33%** of Rwanda Economy is classified under agriculture sector and therefore non-taxable).
2. Stable monetary policy.	
3. Political and security stability in the country.	2. Existence of a cash-based economy encouraging non-compliance for some tax payers.
4. Strong political support to RRA.	3. Low tax compliance culture by some taxpayers.
5. Regional integration.	4. Political instabilities in some neighboring countries.
6. Industrial development and export promotion.	5. Rwanda is a landlocked country; this impacts trade and customs operations.
7. Enhancing investment promotion and facilitation.	6. Delays in enactment of tax laws.
8. All-inclusive national ICT strategy.	7. Tax base erosion due to increasing tax-incentives and exemptions.
9. Promulgation of new tax laws.	8. New and constantly-evolving smuggling techniques.
10. Information exchange among different agencies and revenue authorities.	9. Tax avoidance activities by some taxpayers.
11. Data revolution policy.	10. Resistance to change to new technologies.
12. Growing electronic payment transactions.	11. Cyber security threats.
	12. Uncompetitive staff remuneration.
13. Availability of external assessments such as TADAT.	13. Inadequate budget to finance some RRA priorities.
	14. Covid-19 pandemic affecting businesses and the corresponding taxes.

IV. ACTION PLAN PRIORITIES FOR 2020/21

In FY 2020/21, 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 2020/21, RRA revenue target for the national treasury has been set at **Frw 1,516.3 billion** of which **Frw 1,504.3 billion** are expected to come from central government taxes and **Frw 12.0 billion** from non-tax revenues collected by RRA on services.

In addition, RRA has to collect **Frw 73.0 billion** of local government taxes and fees on behalf of all districts of which **Frw 38.5 billion** will be collected from local government taxes, while **Frw 34.5 billion** are expected to come from local government fees.

Revenue projections for FY 2020/21 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 2020/21

1. Improved customer service

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

a) Design implement the online application for Quittus Fiscal.
b) Implement the online and mobile access of taxpayers' account (My RRA).
c) Introduce Digital log book that will replace the current yellow card to improve service delivery in motor vehicle division.
d) Enhance online transfers using private notaries in order to eliminate physical presence of the seller and buyer of a motor vehicle/cycle.
e) Give access to all local dealers of motorcycles to perform registration for their clients in their premises to improve service delivery in registration.
f) Establish and launch the RRA Service and Information Centre.
g) Implement customised provision of tax information for persons with disabilities (usage of sign language interpreter, usage of Braille writing and usage of audio assistance).
h) Translate the RRA Tax Handbook into Kinyarwanda and French and publish final copies.
i) Implement the annual taxpayers 'education plan 2020/21.
j) Conduct customer satisfaction survey.
k) Develop Customer Experience Management Strategy.

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) Automate in e-tax system the identification of shareholders, associated entities and related parties of registered companies.
c) Develop policy for high net worth individuals and submit it for approval.
d) Initiate systems integration RRA-EUCL, RRA-RURA, RRA-RPPA (e-procurement Umucyo).
e) Initiate integration of garnishment management module in e-tax system with Government payment system/IFMIS.
f) Integrate systems RRA-Rwanda Land Center Management and Use Authority.
g) Integrate computer assisted mass appraisal system in LGT management system.
h) Undertake VAT gap analysis to understand the VAT compliance gap.
i) Negotiate DTAs with USA, Switzerland and Luxembourg.
j) Produce a compliance monitoring manual to guide compliance actions towards non-filers.
k) Automate in e-tax system penalties for non-filers and late filers immediately after due date.
l) Partner with external tax auditors and carry out transfer pricing audit cases.
m) Introduce cooperative compliance initiatives for large taxpayers.

n) Conduct baseline survey on the level of tax fraud in Rwanda.
o) Interface debt management module in e-tax system with Government payment system.
p) Develop CIT & PIT validation controls phase II in e-Tax.
q) Carry out reconciliation and updates of taxpayers' accounts for the remaining large taxpayers and for all medium taxpayers.
r) Review the mineral tax, income tax and gaming tax laws.
s) Acquire and install new baggage scanners at 2 key border posts.
t) Develop VAT validation controls phase II in e-tax system.
u) Introduce validation controls system to prevent government institutions' suppliers from claiming fictitious VAT retained on public tenders through IFMIS.
v) Implement the Pilot phase of EBM V.2 to non-VAT registered taxpayers.
w) Implement consumer incentives to increase EBM compliance (EBM lottery, VAT rebate).
x) Enhance EBM V.2 system.
y) 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) Implement the RRA staff training plan FY 2020/21.
b) Review training curriculum.
c) Strive for accreditation of customs courses through partnership with the University of Rwanda.
d) Expand courses content on e-learning platform, sensitise RRA staff and enforce on its usage.
e) Prepare staff individual development plans for DTD and Customs Departments.
f) Conduct staff skills gap analysis for support departments.
g) Conduct impact assessment of RRA staff trainings.
h) Embed effective performance management practices.
i) Carry out an assessment of office ergonomics for staff wellness and prepare implementation plan for improvement.
j) Develop and implement a program for FY 2020/21 for embedding RRA values.

4. Strengthened organisational capacity

The following key activities will be considered in 2020/21 in order to strengthen organisational capacity:

a) Implement internal and external audit recommendations and provide quarterly reports to the audit committee.
b) Develop internal audit strategy and methodology.
c) Conduct staff life style audits.
d) Conduct integrity perception survey.
e) Review the integrity and anti-corruption strategy.

f) Implement the ISO/IEC 27001:2013 Standard by centralising security awareness training, phishing platform and testing security penetration.
g) Implement the knowledge management strategy.
h) Conduct impact assessment of risk mitigation strategies as indicated in risk registers.
i) Conduct a feasibility study for the construction of Huye Domestic Tax Office.
j) Conduct a feasibility study for the construction of RRA Warehouses and archives/storage facilities.
k) Rehabilitate the RRA/NEC/OAG complex.
l) Implement the first year of RRA Future Operating Model.
m) Conduct a feasibility study for migration of RRA oracle systems to affordable systems.
n) Enhance further registration, debt management and audit case management modules in e-tax system.
o) Upgrade RRA's intranet and e-mail system to improve internal communications.
p) Implement the annual plan (2020/21) of data science strategy.
q) Upgrade IT infrastructure to support data science capability.
r) Revise and relocate fire suppression system for the server room.
s) Conduct a survey on perception of taxpayers and other RRA's stakeholders, towards professionalism and competencies in tax audit function.
t) Conduct an assessment of the burden of taxes, fees and other contributions on small businesses in Rwanda.
u) Conduct impact assessment of the Electronic Cargo Tracking system and SAGE X3 system.
v) Update the RRA Strategic Plan by incorporating FOM recommendations.

V.   MONITORING AND EVALUATION FRAMEWORK

In order for the 2020/21 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 Executive Organ 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 2020/21 MONITORING AND EVALUATION FRAMEWORK

Table 2: Performance Indicator, Baselines, Targets, Activities and Timelines for the RRA Action Plan 2020/21

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
STRATEGIC GOAL: OPTIMISED REVENUE COLLECTION					
Amount of RRA tax revenue collection.	Frw 1,458.7 billion.	Frw 1,504.3 Bn Q1: Frw 329.4 Q2: Frw 370.9 Q3: Frw 389.5 Q4: Frw 414.5	Refer to outputs' activities below.		LTO, SMTO, R&DT, CSD
Amount of Local Government tax revenue collection.	Frw 28.5 billion.	Frw 38.5 Bn Q1: Frw 1.6 Q2: Frw 15.2 Q3: Frw 19.4 Q4: Frw 2.3	Refer to outputs' activities below.		R&DT
Amount of Local Government fees revenue collection.	Frw 32.4 billion.	Frw 34.5 Bn Q1: Frw 7.1 Q2: Frw 7.8 Q3: Frw 9.7 Q4: Frw 9.9	Refer to outputs' activities below.		R&DT
Amount of RRA non-tax revenue collection.	Frw 20.1 billion.	Frw 12.0 Bn Q1: Frw 2.8 Q2: Frw 3.0 Q3: Frw 3.1 Q4: Frw 3.1	Refer to outputs' activities below.		Finance

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
OUTCOME 1: IMPROVED CUSTOMER SERVICE					
Level of customer satisfaction towards RRA services.	73%[1]	-			TPS
Output 1.1: Customer services simplified					
Number of current manual handling processes shifted to online.	2	2	Design and implement the online application for Quittus Fiscal	Oct 2020-Jun 2021	IT
			Implement the online and mobile access of taxpayers' account (My RRA).	Jul 2020-Jun 2021	IT
			Diversify tax/fees payment mechanisms.	Jul 2020-Jun 2021	IT
			Simplify the online process for LG tax and fees.	Jul 2020-Jun 2021	IT, R&DT
Number of key RRA services whose number of customer touch points reduced.	No baseline	3	Introduce Digital log book that will replace the current yellow card to improve service delivery in motor vehicle division.	Jul 2020-Jun 2021	DTD, IT

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[1] Customer satisfaction survey, June 2018

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
			Enhance online transfers using private notaries in order to eliminate physical presence of the seller and buyer of a motor vehicle/cycle.	Jul 2020-Jun 2021	DTD, IT
			Give access to all local dealers of motorcycles to perform registration for their clients in their premises to improve service delivery in registration.	Jul 2020-Jun 2021	DTD, IT
			Establish and launch the RRA Service and Information Centre.	Jul-Dec 2020	TPS
Number of communication facilities implemented to assist persons with disabilities in receiving tax information.	3	3	Implement customised provision of tax information for persons with disabilities (usage of sign language interpreter, usage of Braille writing and usage of audio assistance).	Jul 2020-Jun 2021	TPS
RRA Tax Handbook translated into Kinyarwanda and French.	English version of the RRA Tax Handbook.	**Q1-Q4:** RRA Tax Handbook translated into Kinyarwanda and French and published.	Translate the RRA Tax Handbook into Kinyarwanda and French and publish final copies.	Jul 2020-Jun 2021	TPS

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
RRA website redesigned.	The current RRA website.	**Q1-Q4:** RRA website redesigned and all related information translated into three official languages in Rwanda.	Redesign the RRA website to be more interactive and user-friendly.	Jul 2020-Jun 2021	TPS, IT
			Translate the RRA website information and online information in three official languages in Rwanda (Kinyarwanda, English and French).	Jul 2020-Jun 2021	TPS
Output 1.2: Customer engagement improved					
Level of implementation of the 2020/21 annual action plan of tax education and awareness strategy.	N/A	80% Q1: 15% Q2: 40% Q3: 65% Q4: 80%	Implement the annual action plan 2020/21 of tax education and awareness strategy.	July 2020-Jun 2021	TPS
Number of audio-visual educational material for RRA digital platforms and TV screens on tax matters produced and posted.	4	4 Q1: 1 Q2: 1 Q3: 1 Q4: 1	Produce and share tutorial videos on RRA digital platforms and TV screens for 4 most requested services.	July 2020-Jun 2021	TPS
Number of tax education and sensitisation sessions, seminars and workshops conducted.	57	60 Q1: 12 Q2: 20 Q3: 18 Q4: 10	Sensitize and educate taxpaying community, stakeholders, and general public through consultative meetings, workshops, tax dialogues, tax clinics, seminars and media.	Jul 2020-June 2021	TPS

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
			Organise School Football Tournament.	Jul 2020-June 2021	TPS
Number of workshops on tax compliance improvement plan for FY 2020/21.	12	12 Q1: 3 Q2: 3 Q3: 3 Q4: 3	Conduct 12 workshops on tax compliance improvement plan for FY 2020/21 with identified sectors at risk.	Jul 2020-June 2021	TPS
Number of tax dialogues conducted.	2	6 Q2: 2 Q3: 2 Q4: 2	Organize and conduct 6 tax dialogues with selected business operators on issues affecting their businesses.	Oct 2020-Jun 2021	TPS
			Organize and celebrate the 18th Taxpayers Appreciation Day at provincial and national levels.	Oct-Dec 2020	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 2020-Jun 2021	TPS
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 2020 & May 2021	TPS

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Implementation level of the recommendations of customer satisfaction survey 2019/20.	Final report approved and implementation plan of the recommendations developed.	Annual: 75% Q1: 10%. Q2: 30% Q3: 55% Q4: 75%	Monitor the implementation of customer satisfaction survey recommendations and produce on quarterly basis related monitoring reports.	Jul 2020-Jun 2021	TPS
Output 1.3: Customer enquiry management improved					
Updated and published the RRA frequently asked questions (FAQs) database.	RRA Frequently Asked Questions database designed.	Q1-Q4: Database for RRA frequently asked questions updated and published on RRA website.	Update periodically the RRA Frequently Asked Questions database and publish it on RRA website.	Jul 2020-Jun 2021	TPS
Percentage of services standards met in RRA Service Charter.	No baseline.	Establish baseline.	Monitor the implementation of reviewed RRA service charter and produce related reports on quarterly basis.	Jul 2020-Jun 2021	TPS
Number of service delivery campaigns conducted with RRA staff.	6	6 Q1: 1 Q2: 2 Q3: 1 Q4: 2	Conduct 6 service delivery campaigns with RRA staff.	Jul 2020-Jun 2021	TPS

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Number of RRA offices branded.	8	Annual: 8 Q1: 2 Q2: 2 Q3: 2 Q4: 2	Design branding materials and brand 8 RRA offices.	Jul 2020-Jun 2021	TPS
Approved Customer Experience Management Strategy.	N/A	Customer Experience Management Strategy developed and approved.	Develop a Customer Experience Management Strategy and its implementation action plan.	Jul 2020-Feb 2021	TPS
% of inbound calls handled by the contact centre[2].	93%	94%	Streamline the usage of RRA Call Centre and other RRA feedback channels (web live chat, e-suggestion box, suggestion boxes, twitter account, face book account, Instagram, YouTube).	Jul 2020-Jun 2021	TPS

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[2]Calculation - Call attempts handled / Total call attempts

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
**OUTCOME 2: ENHANCED TAX COMPLIANCE**
Implementation level of the compliance improvement plan for FY 2020/21.	93%	95%			DTD TPS CSD CRMD RI&ED
*Output 2.1: Tax base widened*
Year on year percentage increase in the net total number of taxpayers in RRA tax registry.	8%	8%	Use data matching and identify potential taxpayers to be registered for income tax, PAYE and VAT.	Jul 2020-Jun 2021	CRMD, DTD
			Carry out taxpayer registration by using business sector approach (targeting specific business sector).	Jul 2020-Jun 2021	DTD
			Automate detection of potential taxpayers through the supply chain analysis.	Jul 2020-Jun 2021	CRMD, IT
			Automate in e-tax system the identification of shareholders, associated entities and related parties of registered companies.	Oct 2020-Mar 2021	DTD, IT
			Prepare a concept paper on possibility of introducing a unique identifier for tax purposes and submit it to MINECOFIN.	December 2020	CG's Office

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Approved policy for high net worth individuals.	Research findings on the criteria for identification of net worth individuals.	Policy for high net worth individuals developed and approved.	Develop policy for high net worth individuals and submit it for approval.	Jul-Sept 2020	Planning & Research, DTD
Total number of MOUs signed with key partners on information/data exchange.	6 (RURA, NBR, NIDA, RDB, City of Kigali, EUCL)	8	Negotiate for signing MOU with two new partners on information exchange.	Jul 2020-Jun 2021	CRMD
			Implement international standards on exchange of information.	Jul 2020-Jun 2021	DTD/LTO
Number of new initiated stakeholders' systems integrations with RRA systems.	3	4	Initiate systems integration RRA-EUCL.	Jul-Dec 2020	DTD, IT
			Initiate systems integration RRA-RURA.	Jan-Apr 2021	DTD, IT
			Initiate systems integration RRA-RPPA (e-procurement Umucyo).	Feb-May 2021	DTD, IT
			Integrate systems RRA-Rwanda Land Center Management and Use Authority.	Jan-Mar 2021	DTD, IT
			Initiate integration of garnishment management module in e-tax system with Government payment system/IFMIS.	Jan-Jun 2021	DTD, IT

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Usage of computer assisted mass Appraisal system (CAMA) for property valuation.	Computer assisted mass appraisal system developed.	Computer assisted mass appraisal system integrated in LGT management system and used for property valuation.	Integrate computer assisted mass appraisal system in LGT management system.	Jul-Dec 2020	R&DT
			Use the computer assisted mass appraisal system for property valuation.	Jan-Jun 2021	R&DT
VAT gap analysis report.	Formal measure for the Rwanda VAT gap established.	VAT gap analysis report produced.	Conduct VAT gap analysis and produce report.	Jul 2020-Apr 2021	Planning & Research,
Tax expenditure report for Rwanda.	N/A	Tax expenditure report for Rwanda produced and presented to SMT.	Produce tax expenditure report for Rwanda and present it to SMT.	Mar-Apr 2021	Planning & Research,
Number of Double Taxation Avoidance Agreements (DTAs) negotiated.	3	3 Q2: 1 Q3: 1 Q4: 1	Negotiate DTAs with USA, Switzerland and Luxembourg.	Sept 2020 - May 2021	L&BS

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Output 2.2: Strategies to influence taxpayer compliance behaviour streamlined					
Percentage of tax returns filed on time to total expected returns.	CIT/PIT: 75.9% PIT motor vehicles: 99.7% VAT: 81.4% PAYE: 73.4%	76.1% 99.8% 81.6% 73.6%	Identify and generate reports of late filers, non-filers, late payers, non-payers and nil-filers for all tax heads and engage them about their tax obligations.	Jul 2020-Jun 2021 (Monthly basis)	DTD
			Produce a compliance monitoring manual to guide compliance actions towards non-filers.	August-Oct 2020	DTD
			Design a standard template and produce reports documenting compliance actions taken to monitor non-filers and non-payers.	Quarterly	DTD
Automated tax filing and payment reminder messages (email).	Tax filing and payment reminder messages (email) non-automated.	Tax filing and payment reminder messages (email) automated and ready for use.	Carry out development, testing and deployment of the automated tax filing and payment reminder messages (email).	Jul-Dec 2020	IT
			Automate in e-tax system penalties for non-filers and late filers immediately after due date.		DTD, IT

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Number of domestic tax audit cases completed (comprehensive and issue audits at final notice of assessment).	587	636 (LTO: 96; SMTO: 200; Regions: 340)	Partner with external tax auditors and carry out transfer pricing audit cases.	Sept 2020-Jun 2021	DTD/LTO
			Set up computer-based audit approach within audit function.	Sept 2020-Jun 2021	DTD, IT
			Hire special skills for specialized sectors to support the audit function.	Jan-Jun 2021	DTD/LTO
			Develop risk rules to deal with multinational companies operating in Rwanda.	Sept-Dec 2020	DTD/LTO
			Create sector specific manuals/notes for emerging key sectors in the national economy.	Jul-Dec 2020	DTD/LTO
			Develop audit manual that will guide tax auditors during audit of multinational companies.	Sept-Dec 2020	DTD/LTO
			Use timesheet properly to improve direct time used in audit function.	Jul 2020-Jun 2021	DTD

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Impact assessment report of different compliance improvement initiatives.	N/A	Impact assessment of different compliance improvement initiatives conducted.	Conduct impact assessment of different compliance improvement initiatives.	Oct 2020-May 2021	CRMD
			Develop tax compliance improvement plan for 2021/22.	Apr-Jun 2021	CRMD
			Introduce cooperative compliance initiatives for large taxpayers.	Oct-Dec 2020	CRMD, DTD, CSD
Number of Local Government tax audit cases completed (comprehensive at final notice of assessment).	47	48 (comprehensive) Q1 : 19 Q2 : 14 Q3 : 5 Q4 : 10	Implement fully the Local Government tax audit plan.	Jul 2020-Jun 2021	R&DT
Number of post clearance audit cases completed.	Post Clearance Audits (CSD): 174	300 (105 comprehensive, 195 issue oriented) Q1: 90 Q2: 75 Q3: 75 Q4: 60	Implement fully the post-clearance audit plan.	Jul 2020-Jun 2021	CSD

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Number of public auctions in Customs.	20	36 (9 every quarter)	Conduct public auctions of goods seized in customs.	Quarterly	CSD
Number of intelligence reports submitted for investigation.	40	48 Q1: 12 Q2: 12 Q3: 12 Q4: 12	Carry out intelligence to identify potential cases for tax investigation, and produce related reports.	Jul 2020-Jun 2021	RI&ED
			Acquire and operationalise the information management system for intelligence and investigation.	Oct 2020-Mar 2021	RI&ED, IT
			Identify risky areas for recruiting strategic informants and recruit at least 40 agents countrywide.	Jul 2020-Jun 2021	RI&ED
Number of revenue investigations cases completed.	40	48 Q1: 12 Q2: 12 Q3: 12 Q4: 12	Conduct tax investigations and gather facts and evidences on civil and criminal cases.	Jul 2020-Jun 2021	RI&ED
			Conduct at least 2 joint tax investigations with RRA's stakeholders at national or regional level.	Jul 2020-Jun 2021	RI&ED
			Conduct baseline survey on the level of tax fraud in Rwanda.	Jan-Mar 2021	RI&ED

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Number of fraud cases prosecuted.	10	12 Q1: 2 Q2: 3 Q3: 2 Q4: 3	Identify potential criminal cases, compile evidences, prepare joint technical reports and forward them for prosecution.	Jul 2020-Jun 2021	RI&ED
Number of risk based anti-smuggling operations conducted.	40	40 Q1: 10 Q2: 10 Q3: 10 Q4: 10	Conduct risk based anti-smuggling operations and inspections and establish statements of offences.	Jul 2020-Jun 2021	RI&ED
			Conduct anti-smuggling and anti-fraud campaigns involving public awareness and field operations.	Oct-Dec 2020	RI&ED, TPS
			Acquire drones to be used in surveillance and anti-smuggling operations.	Jan-Mar 2021	RI&ED, A&LD
Amount of tax arrears collection.	LTO : Frw 20.2 Bn	Frw 20.5 Bn	• Carry out enforcement operations of tax arrears as provided in debt management manual and customs procedure.	Jul 2020-Jun 2021	LTO, SMTO, R&DT, CSD
	SMTO Kigali & Regions: Frw 24.0 Bn	Frw 24.5 Bn			
	CSD: Frw 30.9 Bn	Frw 34.1 Bn	• Report on bad debt to the management for the purpose of write off.	On quarterly basis.	LTO, SMTO, R&DT, CSD
	LG Taxes & Fees: Frw 0.7 Bn	Frw 0.8 Bn			

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Debt management module in e-tax system interfaced with Government payment system.	Debt management module not interfaced with Government payment system.	Q1: Feasibility study Q2: Requirements identification Q3: Analysis and development Q4: Testing and deployment.	Interface debt management module in e-tax system with Government payment system.	Jul 2020-Jun 2021	IT
New 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 2020-Jun 2021	DTD, IT
Level of Taxpayer's Accounts reconciliation and Updates.	Reconciliation and updates of Taxpayers accounts for 90% of large taxpayers completed.	**Q1**: Reconciliation and updates of taxpayers' accounts completed at 100% for all large taxpayers. **Q2**: Reconciliation and updates of taxpayers' accounts completed at 35% for all medium taxpayers.	Carry out reconciliation and updates of taxpayers' accounts for the remaining large taxpayers and for all medium taxpayers.	Jul 2020 - Jun 2021	DTD

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
		Q3: Reconciliation and updates of taxpayers' accounts completed at 70% for all medium taxpayers. **Q4**: Reconciliation and updates completed at 100% for all medium taxpayers.			
Number of new practice notes published.	6	6 Q1: 2 Q2: 2 Q3: 1 Q4: 1	Prepare and publish 6 practice notes.	Jul 2020-Jun 2021	L&BS
% of cases won by RRA to total tax related cases heard by Courts.	78%	80%	Handle on time appeal and amicable cases.	Jul 2020-Jun 2021	L&BS

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Number of tax legislations reviewed.	4 (Excise tax law, tax procedure law and Ministerial Orders implementing income tax law and property tax law).	3 Q1: 1 Q3: 1 Q4: 1	Review the mineral tax law.	Jul-Sept 2020	L&BS
			Review income tax law.	Sept 2020-Mar 2021	L&BS
			Review gaming tax law.	Oct 2020-Jun 2021	L&BS
Number of new baggage scanners installed at key border posts.	5 (Kagitumba, Rusumo, Petite Barriere, La Corniche and Airport Kigali)	2	Acquire and install new baggage scanners at 2 key border posts (Gatuna and Cyanika).	Jul-Dec 2020	A&LD
Output 2.3: Valuation controls in customs strengthened					
Number of updates of customs test value.	4	4 Q1: 1 Q2: 1 Q3: 1 Q4: 1	Conduct research and profiling to update the test value.	Quarterly	CSD
Percentage change in the number of declarations uplifted.	23%	20%	Develop an automatically updated valuation database.	Jul 2020-Jan 2021	CSD
			Engage embassies through MINAFFET to facilitate information exchange.	Jul 2020-Jun 2021	CSD

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Output 2.4: Management of consumption taxes improved					
Year on year percentage change in VAT collections.	4.9%	6.0%	Develop VAT validation controls phase II in e-tax system.	Oct-Dec 2020	DTD, IT
			Introduce validation controls system to prevent government institutions' suppliers from claiming fictitious VAT retained on public tenders through IFMIS.	Jan-Jun 2021	DTD, IT
Year on year percentage change in Excise duty collections.	0.7%	2.6%	Integrate tax stamp management system with e-tax and ESW systems.	Oct 2020-Jun 2021	IT, DTD
Number of non-VAT registered taxpayers having EBM V.2.	0	3,000 Q1: 300 Q2: 1,200 Q3: 2,000 Q4: 3,000	Implement the Pilot phase of EBM V.2 to non-VAT registered taxpayers.	Jul 2020-Jun 2021	DTD (EBM unit)
			Implement EBM V.2 with simplified function on windows and android.	Jul 2020-Jun 2021	DTD (EBM unit)
VAT registered taxpayers having EBM as percentage of total VAT registered taxpayers.	87%	95% Q1: 90% Q2: 92% Q3: 94% Q4: 95%	Expand usage of Virtual Sales Data Controller (VSDC) for taxpayers with private invoicing systems.	Jul 2020-Jun 2021	DTD (EBM unit)
			Adopt the online EBM for taxpayers with few invoices per month.	July 2020	DTD (EBM unit)
			Adopt the EBM Mobile Application.	July 2020	DTD (EBM unit)

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
			Implement EBM V.2 on Android Operating System.	Jul 2020-Jun 2021	DTD (EBM unit)
Taxpayers having EBM V.2 as percentage of total taxpayers having EBM system.	30%	60% Q1: 35% Q2: 45% Q3: 55% Q4: 60%	Install EBM V.2 software to more VAT registered taxpayers.	Jul 2020-Jun 2021	DTD (EBM unit)
Y-o-Y percentage change in number of EBM invoices issued.	9%	10%	Conduct mystery shopping to detect non-compliance cases and take appropriate actions.	Jul 2020-Jun 2021	DTD (EBM unit)
			Implement consumer incentives to increase EBM compliance (EBM lottery, VAT rebate).	Jul 2020-Jun 2021	DTD (EBM unit)
			Conduct EBM enforcement field operations by category of EBM users informed by data analytics.	Jul 2020-Jun 2021	DTD, RI&ED
			Implement the Electronic Invoice Management System (EIMS).	Jul 2020-Jun 2021	DTD (EBM unit)

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Average number of days to issue a VAT refund.	50	45	Review and automate VAT refund process to allow low risk taxpayers to receive their VAT refunds automatically subject to post refund payment checking.	Jul-Sept 2020	DTD, IT
Output 2.5: Trade facilitation strengthened					
Time taken to clear goods from payment to exit.	1 day 20 hours 25 minutes	1 day 18 hours 18 minutes	Automate export processing zone.	Jan 2021	CSD
			Develop caution money module.	Jul-Sept 2021	CSD
			Develop the online application for appeal in customs.	Jul 2020-Jan 2021	CSD
			Integrate a predictive model that decides which containers should be inspected.	Jul-Sept 2020	CSD, CRMD
			Implement the Electronic Cargo Tracking system in central corridor and ensure its sustainability through provision of capacity building, logistics and awareness of internal and external customers.	Jul 2020-Jun 2021	CSD

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Number of new integrations with ESW developed.	1	2	Develop single transaction portal and single application (RURA inclusive).	Jul 2020-Feb 2021	CSD
			Digitise advance passenger information.	Jul-Dec 2021	CSD
Total number of AEO beneficiaries	68	83 (Q4)	Conduct public awareness on AEO program and vetting of applicants.	Oct-Dec 2020	CRMD
			Automate AEO accreditation process.	Dec 2020	CSD
Total number of Gold Card Scheme beneficiaries.	140	145 (Q4)	Carry out recruitment of new Gold card scheme beneficiaries.	Apr-Jun 2021	CRMD
OUTCOME 3: IMPROVED EMPLOYEE ENGAGEMENT AND DEVELOPMENT					
Overall staff engagement rate.	73%[3]	-			
Output 3.1: Staff learning and development improved					
% of staff training programs delivered as compared to the approved annual plan.	94%	95%	Implement the RRA staff training plan FY 2020/21.	Jul 2020-Jun 2021	Training
			Review training curriculum.	Jul 2020-Jun 2021	Training
			Strive for accreditation of customs courses through partnership with the University of Rwanda.	Jul 2020-Jun 2021	Training

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[3] Staff satisfaction survey conducted in 2017/18

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
% of RRA's employees trained.	65%	72%	Expand courses content on e-learning platform, sensitise RRA staff and enforce on its usage.	Jul 2020-Jun 2021	Training
Level of implementation of the RRA capacity development strategy.	N/A	Establish baseline.	Implement the RRA capacity development strategy.	Jul 2020-Jun 2021	Training
Establishment of staff individual development plans.	Staff individual development plans for IT Department.	Staff individual development plans for DTD and CSD established.	Prepare staff individual development plans for DTD and Customs Departments.	Jul-Sept 2020	Training
			Conduct staff skills gap analysis for support departments.	Oct 2020-Jun 2021	Training
Report on the impact assessment of RRA staff trainings.	N/A	Impact assessment of RRA staff trainings conducted and report produced.	Conduct impact assessment of RRA staff trainings.	Jan-Mar 2021	Training
Number of staff undergoing coaching and mentoring program.	21	25	Implement coaching and mentoring policy framework.	Jul 2020-Jun 2021	HRD

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Output 3.2: Succession planning and talent management established					
Staff turnover rate at managerial positions (only managers who leave the institution voluntarily).	2.5%	2.3%	Establish a framework to streamline talent acquisition and retention.	Jul 2020-Jun 2021	HRD
Percentage of managerial positions filled from external market to total managerial positions filled.	80%	78%	Implement the succession planning policy.	Jul 2020-Jun 2021	HRD
Number of staff who have completed the internal leadership program successfully.	10	15	Implement the internal leadership program for RRA staff.	Jul 2020-Jun 2021	Training
Output 3.3: Performance management system re-inforced					
Level of implementation of the reviewed performance management system.	Performance management system reviewed by introducing performance based bonus.	100%	Embed effective performance management practices.	Jul 2020-Jun 2021	HRD

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
*Output 3.4: Staff welfare programs improved*				
Staff turnover rate.

(Considering total number of staff who leave RRA). | 2.6% | 2.0% | Establish and deliver counseling services. | Jul 2020-Jun 2021 | HRD |
			Implement the approved staff welfare projects and develop new ones.	Jul 2020-Jun 2021	HRD
			Carry out an assessment of office ergonomics for staff wellness and prepare implementation plan for improvement.	Oct 2020-Mar 2021	A&LD
*Output 3.5: Internal communication and staff engagement improved*				
Level of implementation of the RRA's internal communication plan.	90%	100%	Implement all RRA's internal communication plan initiatives scheduled for FY 2020/21.	Jul 2020-Jun 2021	HRD
			Develop and implement a program for FY 2020/21 for embedding RRA values.	Jul 2020-Jun 2021	HRD
**OUTCOME 4: STRENGTHENED ORGANISATIONAL CAPACITY**				
Cost of collection ratio.	3.3%	3.3%			

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Output 4.1: Internal controls systems strengthened					
Percentage of fully implemented audit recommendations compared to the total number of recommendations to be implemented.	50%	70% Q1: 40% Q2: 50% Q3: 60% Q4: 70%	Implement internal and external audit recommendations and provide quarterly reports to the audit committee.	Jul 2020-June 2021	All departments (QAD to coordinate)
Number of internal audits completed.	20	Annual :16 Q1: 4 Q2: 4 Q3: 4 Q4: 4	Conduct internal audit assignments and produce related reports.	Jul 2020-June 2021	QAD
			Develop internal audit strategy and methodology.	Nov 2020-Mar 2021	QAD
			Conduct IT internal audit using outsourced firm.	Jan-Mar 2020	QAD
Number of QMS audits completed.	10	10 Q1: 3 Q2: 3 Q3: 2 Q4: 2	Conduct planned QMS audits, monitor the implementation of their recommendations and produce related reports.	Jul 2020-June 2021	QAD
			Put in place an office in charge of monitoring, reviewing and updating all RRA policies and procedure manuals.	Jan-Mar 2021	DCG's Office

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Number of RRA staff integrity investigation cases completed.	36	Annual: 30 Q1: 7 Q2: 7 Q3: 8 Q4: 8	Carry out RRA staff integrity investigations and produce reports.	Jul 2020-Jun 2021	QAD
			Acquire asset declaration software.	Oct-Dec 2020	QAD
			Conduct staff life style audits.	Jul 2020-Jun 2021	QAD
			Conduct integrity perception survey.	Oct-Dec 2020	QAD
			Review the integrity and anti-corruption strategy.	Jan-Mar 2021	HRD
Implementation of ISO/IEC 27001:2013 Standard (Information Security Management Systems: ISMS) at RRA.	RRA certified ISO 27001:2013	**Q1-Q4** : ISO/IEC 27001 :2013 Standard (Information Security Management Systems : ISMS) at RRA fully implemented.	Implement the ISO/IEC 27001:2013 Standard by centralising security awareness training, phishing platform and testing security penetration.	Jul 2020-Jun 2021	IT, CRMD
Implementation of knowledge management strategy.	Knowledge management strategy developed and approved.	Knowledge management strategy implemented.	Implement the knowledge management strategy.	Jul 2020-Jun 2021	HRD
Implementation of reviewed human resource management strategy.	Human resource management strategy reviewed.	The reviewed human resource management strategy implemented.	Implement the reviewed human resource management strategy.	Jul 2020-Jun 2021	HRD

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Implementation level of risk mitigation strategies.	70%	75%	Monitor the implementation of risk mitigation strategies and produce quarterly reports.	Quarterly	CRMD
			Conduct impact assessment of risk mitigation strategies as indicated in risk registers.	Jan-Mar 2021	CRMD
			Assess the current Human Capacity Risks across most of the categories regarded as key in HR.	Oct-Dec 2020	HRD
Number of new risk management rules developed.	8	8 Q1 : 2 Q2 : 2 Q3 : 2 Q4 : 2	Develop rules based on financial statements analysis and possible changes in tax laws.	Jul 2020-Jun 2021	CRMD
Level of the implementation of the RRA procurement plan.	95%	Annual: 96% Q1: 5% Q2: 40% Q3: 85% Q4: 96%	Prepare and publish the procurement plan on E-procurement website (Umucyo).	July 2020	A&LD
			Revise the RRA procurement plan and publish it on E-procurement website (Umucyo).	Dec 2020 and March 2021.	A&LD
Number of feasibility studies for construction works in RRA.	1	3	Conduct a feasibility study for the construction of Huye Domestic Tax Office.	Jul-Dec 2020	A&LD

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
			Conduct a feasibility study for the construction of RRA Warehouses and archives/storage facilities.	Nov 2020-Mar 2021	A&LD
			Conduct a feasibility study for the extension of Rusumo OSBP office and staff accommodation.	Nov 2020-Mar 2021	A&LD
Number of major RRA fixed assets rehabilitated or renovated.	3	2	Rehabilitate the RRA/NEC/OAG complex.	Jul 2020-Jun 2021	A&LD
			Upgrade Buhita border post solar power system.	Sept 2020-Jan 2021	A&LD
Implementation of RRA digital archive management system.	Feasibility study for the implementation of RRA digital archive management system conducted.	The RRA digital archive management system phase I implemented.	Implement the RRA digital archive management system phase I.	Jul 2020-Jun 2021	A&LD
Enhancement and further upgrade of SAGE X3.	Upgraded SAGE X3	SAGE X3 further upgraded, enhanced and technical support provided.	Carry out SAGE X3 enhancement, further upgrade, support, users' trainings and certification.	July 2020- June 2021	Finance
			Adopt IPSAS accrual accounting system in line with GoR public financial management system.	July 2020- June 2021	Finance

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Number of Entity Financial statements	12	12	Produce and submit monthly financial statements.	Not later than 15th day of the following month	Finance
			Produce and submit annual financial statement 2019/20.	July 2020	Finance
Number of Revenue Accountability Reports	12	12	Produce and submit monthly/quarterly revenue accountability reports.	Not later than 15th of the following month	Finance
			Produce and submit annual revenue accountability statement 2019/20.	July 2020	Finance
Level of RRA annual budget execution.	95%	95% Q1: 15% Q2: 35% Q3: 65% Q4: 95%	Prepare the RRA revised budget for FY 2020/21 and submit it to MINECOFIN	December 2020	Finance
			Prepare the RRA budget for FY 2021/22 and submit it to MINECOFIN.	Feb-Mar 2021	Finance
			Prepare and submit monthly and quarterly budget execution reports.	Not later than 15th day of the following month.	Finance

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Implementation of the RRA's Future Operating Model.	RRA's Future Operating Model and its implementation plan in place.	Implementation of the RRA Future Operating Model started.	Implement the first year of RRA Future Operating Model.	Jul 2020-Jun 2021	All departments (SPIU to coordinate)
Output 4.2: IT infrastructure capacity strengthened					
Level of availability and efficiency of IT services.	No baseline	Establish baseline	Assess the level of availability and efficiency of IT services and produce periodic reports.	Jul 2020-Jun 2021	IT
Implementation level of the IT infrastructure improvement plan.	No baseline	Establish baseline	Conduct a feasibility study for migration of RRA oracle systems to affordable systems.	Jul 2020-Jun 2021	IT
			Implement Y1 (2020/21) recommendations of the IT infrastructure evaluation report.	Jul 2020-Jun 2021	IT
Number of modules further enhanced in e-tax system.	3	3	Enhance further registration, debt management and audit case management modules in e-tax system.	Jul 2020-Jun 2021	DTD, IT
IT asset upgrade and licensing.	Operating systems, database engine, platforms systems and software licenses.	Upgrade of IT asset and maintenance of systems' licenses.	Renewal of IT Licenses	Apr 2021-Jun 2021	IT
			Acquisition/Maintenance of IT infrastructure (software, hardware, IT consumables and accessories).	Jul 2020-Jun 2021	IT

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
			Enhance network and electrical power system for all IT infrastructure (HQ, Gikondo & Disaster Recovery Sites)	Jul 2020-Jun 2021	IT
			Assess the standard of electrical installations in RRA offices for the safety of IT equipment connected, against lightning strikes.	December 2020	IT
			Upgrade RRA's intranet and e-mail system to improve internal communications.	Jul 2020-Jun 2021	IT
Output 4.3: Data collection, analysis, management and security enhanced					
Level of implementation of the RRA data science strategy.	RRA data science strategy and implementation plan in place.	Annual implementation plan 2020/21 of the RRA data science strategy fully implemented.	Recruit 3 more data scientists in order to expand the reach of the team to other departments.	Jul-Sept 2020	HRD
			Implement the annual plan (2020/21) of data science strategy.	Jul 2020-Jun 2021	CRMD
			Upgrade IT infrastructure to support data science capability.	Jul 2020-Jun 2021	IT
			Acquire risks analysis screening, selection, and advanced analytics software.	Jul 2020-Jun 2021	IT

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
			Identify and resolve issues of poor quality data in DWH/BI system.	Jul 2020-May 2021	Planning & Research
Enhancement of data security in RRA.	Upgraded and hardened RRA 3 domain controllers, Linux and windows servers.	Data security in RRA enhanced through developing data security strategy and establishing security operational center.	Develop and start to implement the RRA data governance strategy.	Jul 2020-Mar 2021	IT, P&RD, CRMD
			Establish RRA security operational center (SOC).	Jul 2020-Jun 2021	IT
			Revise and relocate fire suppression system for the server room.	July 2020	IT
Publication of tax statistics in Rwanda 4th edition.	Tax statistics in Rwanda, 3rd edition.	**Q3**: Tax statistics in Rwanda, 4th edition published.	Compile data and publish the 4th edition of tax statistics in Rwanda.	Aug 2020-May 2021	Planning & Research
Output 4.4: Planning, monitoring and evaluation capacity improved					
Number of research/ study reports on tax issues.	2	Annual: 2 Q3: 1 Q4: 1	Conduct a survey on perception of taxpayers and other RRA's stakeholders, towards professionalism and competencies in tax audit function.	Jan-Jun 2021	Planning & Research
			Conduct an assessment of the burden of taxes, fees and other contributions on small businesses in Rwanda.	Jan-Jun 2021	Planning & Research

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
			Organise the first RRA research day.	June 2021	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 2020 and May 2021	Planning & Research
Number of RRA performance reports.	3	3 Q2: 1 Q3: 1 Q4: 1	Produce at least three RRA performance reports.	October 2020 January 2021 April 2021	Planning & Research
Number of impact assessment reports of RRA's Projects.	0	2	Conduct impact assessment of the Electronic Cargo Tracking system.	Oct-Dec 2020	SPIU
			Conduct impact assessment of SAGE X3 system.	Jan-Feb 2021	SPIU
RRA annual activity report for FY 2019/20.	RRA annual activity report for FY 2018/19.	**Q2:** RRA annual activity report for FY 2019/20 approved and published.	Prepare the RRA annual activity report for FY 2019/20 and publish it on RRA website.	Jul-Dec 2020	Planning & Research
Number of implementation progress reports of 2020/21 RRA action plan.	2	2 S2: 2	Monitor the implementation progress of 2020/21 RRA action plan and produce reports.	January 2021 April 2020	Planning & Research

Performance indicators	Baselines 2019/20	Targets 2020/21	Activities	Timelines for implementation of each activity	Responsible departments
Approved RRA Action Plan for FY 2021/22.	The RRA Action Plan for FY 2020/21.	**Q3**: The RRA Action Plan for FY 2021/22 prepared and ready for approval.	Prepare and submit for approval the RRA action plan for FY 2021/22.	Jan-Mar 2021	Planning & Research
Updated RRA Strategic Plan.	The current RRA Strategic Plan 2019/20-2023/24.	**Q1-Q2**: RRA Strategic Plan 2019/20-2023/24 updated with FOM recommendations.	Update the RRA Strategic Plan by incorporating FOM recommendations.	Jul-Dec 2020	Planning and Research