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RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

Strategic Plan

2019/20–2023/24



RRA STRATEGIC PLAN 2019/20–2023/24

June, 2019

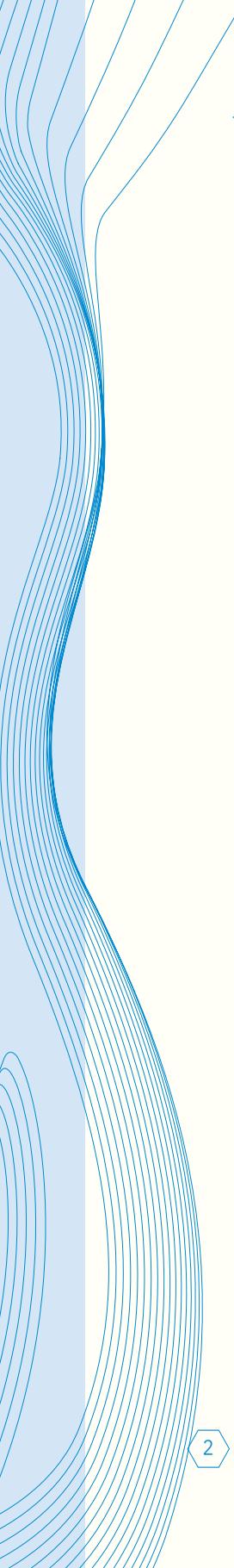
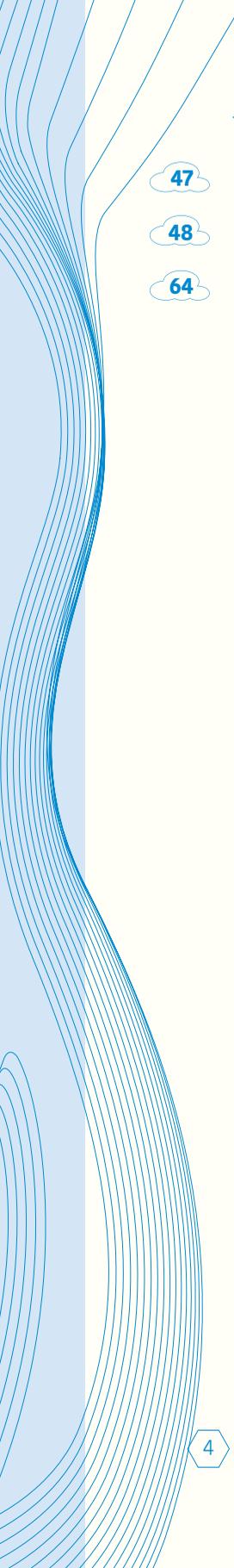


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ANNEX 1: RRA MONITORING AND EVALUATION FRAMEWORK 2019-2024

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**ANNEX 2: A SUMMARY OF RRA STRATEGIC PLAN ESTIMATED BUDGET
BY OUTCOMES AND OUTPUTS (IN FRW)**

LIST OF ABBREVIATIONS

A&LD	Administration and Logistics Department
AEO	Authorized Economic Operators
AfCFTA	African Continental Free Trade Agreement
BI	Business Intelligence
CIT	Corporate Income Tax
CRMD	Corporate Risk Management Department
CSD	Customs Service Department
DCG	Deputy Commissioner General
DTD	Domestic Tax Department
EBM	Electronic Billing Machine
ESW	Electronic Single Window
FAQ	Frequently Asked Questions
FRW	Rwandan Francs
GDP	Gross Domestic Product
GoR	Government of Rwanda
HNI	High Net Worth Individual
HRD	Human Resource Department
ICT	Information Communication Technology
IFMIS	Integrated Financial Management Information System
IPSAS	International Public Sector Accounting Standards
ISO/IEC 27001	Information Security Management Systems
ISO	International Standard Organisation
IT	Information Technology

ITIL	Information Technology Infrastructure Library
KPIs	Key Performance Indicators
L&BS	Legal and Board Secretariat
LG	Local Government
M&E	Monitoring and Evaluation
MoU	Memorandum of Understanding
NEC	National Electoral Commission
NST	National Strategy for Transformation
OAG	Office of Auditor General of Rwanda
PAYE	Pay as you Earn
PESTEL	Political, Economic, Social, Technological, Environmental and Legal
PFM SSP	Public Financial Management Sector Strategic Plan
PIT	Personal Income Tax
QAD	Quality Assurance Department
RI&ED	Revenue Investigation and Enforcement Department
RRA	Rwanda Revenue Authority
SMS	Short Message Service
SMT	Senior Management Team
SPIU	Single Project Implementation Unit
SWOT	Strength Weakness Opportunities and Threats
TADAT	Tax Administration Diagnostic Assessment Tool
TPS	Taxpayer Service Department
VAT	Value Added Tax
WHO	World Health Organisation

Foreword by the Chairperson of the Board of Directors



Yusuf MURANGWA
Chairperson of RRA Board of Directors

This Strategic Plan 2019/20-2023/24 is the first five year strategy developed by Rwanda Revenue Authority and is designed to contribute to delivering the National Strategy for Transformation (NST-1) priorities which require substantial financial resources. The plan sets ambitious targets for RRA, including increasing revenue collections year on year.

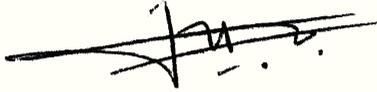
Since its inception in 1998, the Rwanda Revenue Authority has made commendable progress in raising government revenue for development, fostering responsive relationships with taxpayers and maintaining high integrity across our workforce. As result of the constant interaction with taxpayers, a deterrence approach was adopted and RRA now focuses on a cooperative approach to tax compliance. All of these strengths will continue to be developed and improved over the next five years as part of this Strategic Plan.

The Government of Rwanda appreciates the collection efficiency of RRA and has widened its scope to include collection of social security contributions and local government taxes and fees. These extra duties came with their own challenges and required additional capital and human resource investment to bring to fruition. RRA has learned and gained acumen from this responsibility – skills that will be taken into the future through this Strategic Plan.

This Strategic Plan comes at a time where RRA is striving to further strengthen its overall institutional performance alongside the main strategic goal of optimizing revenue collection to support NST-1 priorities; this calls for a blend of strategic initiatives highlighted in this Strategic Plan. In order to be sure of concrete implementation of this medium term strategy, a particular focus will be to identify and implement options for enhancing revenue mobilisation, through reform initiatives and providing relevant advice in tax policy design.

The RRA Board of Directors is committed to full implementation of this Strategic Plan and will work closely with the Senior Management Team to ensure that proper management frameworks are in place for its successful implementation.

On behalf of the RRA Board of Directors, I would like to extend my appreciation to all those who were involved in preparation of this Strategic Plan, particularly RRA management and staff for their inexorable commitment. With customer focus, integrity, accountability, teamwork and professionalism, I am confident that the RRA Strategic Plan 2019-2024 will be successfully implemented.



Yusuf MURANGWA
Chairperson of RRA Board of Directors

Foreword by the Commissioner General



BIZIMANA RUGANINTWALI Pascal
Commissioner General

It is a great pleasure to share with you this Strategic Plan which sets out the key priorities that will guide Rwanda Revenue Authority for the next 5 fiscal years. This strategy is an all inclusive document containing inputs of RRA staff across all departments as well as views from our key stakeholders. This broad-based consultation was essential in our assessment of the environment in which we operate, helping us identify challenges and develop appropriate strategies that will address them.

In 2018, RRA celebrated 20 years of operation during which critical achievements have been noted over the journey of its success. Tax revenue collections have increased from Frw 62.8 billion in 1998 to Frw 1,234.1 billion in the fiscal year 2017/18. RRA has consistently been successful in achieving its revenue targets. Not only has the tax revenue base increased, but its share to the national GDP has also improved, moving from 10% in 1998 to 15.6% in 2017/18. Our goal is to further increase this ratio to 17.3% by end of the 2023/24 fiscal year.

In addition, there have been a number of operational achievements including strong and customised tax education and awareness programs, automation of services by simplifying filing and payment of taxes and other services to taxpayers, introduction of VAT and use of EBM for improving VAT administration, use of risk management tools to ensure compliance across all tax heads, use of ICT to detect fraud and tax evasion and partnerships with key stakeholders to register and sensitise new taxpayers concerning their tax obligations.

It is on this context that I want to express my appreciation to all of those who have directly or indirectly contributed to the success of RRA. The success which I have described was made possible by the support from the Government, development partners, close co-operation with taxpaying community, the Private Sector Federation, guidance provided by our Board of Directors and commitment displayed by the RRA Staff. Last, but not least, I would like to thank voluntarily compliant taxpayers, for their contribution to our country.

Over the course of the next 5 years, RRA will implement various strategic initiatives in line with its mandate in order to deliver 4 strategic outcomes: improved customer service, enhanced tax compliance, improved employee engagement and development and strengthened the organisational capacity. These were identified as the major ingredients to match RRA's expansion and outreach campaigns to serve our dynamic society.

As an organisation, we remain fully committed to our vision of fully financing the national needs and enabling Rwanda become a self-sustaining economy. We continue to count on the support of our Government, the taxpaying community and all stakeholders for their contribution to the successful implementation of this Strategic Plan.



BIZIMANA RUGANINTWALI Pascal
Commissioner General

I. INTRODUCTION

1.1 THE STRATEGIC PLANNING CONTEXT

This RRA Strategic Plan which covers the period 2019-2024, making it the first five-year strategy developed by RRA. It is aligned to the strategic priorities of the Government as outlined in the national planning documents.

National policies and strategies are built on the Government's ambition to raise Rwandans' high living standards and reach the upper middle income status by 2035 and high income status by 2050. The National Strategy for Transformation (NST-1) has been developed as an implementation instrument of the remainder of Vision 2020, provides the direction of the policy objectives over the medium term.

The National Strategy for Transformation (NST-1) which covers the period 2018-2024 put in place the foundations for delivering this Vision under three pillars: (i) economic transformation; (ii) social transformation; and (iii) transformational governance.

The 2019-2024 RRA Strategic Plan is informed by the National Strategy for Transformation (NST-1) and coincides with the early stages of implementation. The RRA Strategic Plan also aligns with the Public Financial Management Sector Strategic Plan (PFM SSP 2018-2024) which is one of the 16 sectors that will guide the Government's efforts to meet the ambitions of NST-1. PFM is a cross-cutting sector that addresses how the Government collects, spends and manages public resources, and the impact this has on the economy and society.

In 2018 RRA celebrated 20 years of existence during which critical achievements have been noted over the journey of its success. Tax revenue collections have increased from Frw 62.8 billion in 1998 to Frw 1,234.1 billion in the fiscal year 2017/18 and RRA has been successful in achieving its revenue targets. Not only has the tax revenue base increased, but its share to the national GDP has also improved, moving from 10% in 1998 to 15.6% in 2017/18. The intention is to have this ratio increased to 17.3% by end of 2023/24 fiscal year.

The registered good revenue performance was driven by various policy and administrative measures key of which included: strong and tailored tax education and awareness particularly

in partnership with the private sector, local government authorities, security organs, media as well as a strong government support. It also resulted from automation of services by simplifying filing and payment of taxes and other services to taxpayers, introduction of VAT and use of EBM for improving VAT administration, reviewing the organization structure by moving from tax head approach to a functional approach to avoid duplication of efforts and ensure taxpayer are looked at as single and complete entity, use of risk management tools to ensure compliance across all tax heads, use of ICT to detect fraud and tax evasion and partner with key stakeholders to register and sensitise new taxpayers about their tax obligations.

Our relationship with the private sector has led to a wave of reforms in the tax laws where all parties feel embroiled in policy and decision-making. As result of the constant interaction with taxpayers, RRA has over the course of duty changed its approach from being somewhat coercive to a more persuasive approach.

The Government of Rwanda appreciates the collection efficiencies within RRA and has widened its scope to include collection of social security contributions and local government taxes and fees. These extra duties came with their own challenges and required additional capital and human resource investment to bring to fruition.

This Strategic Plan comes at a time where RRA is striving to further strengthen its overall institutional performance alongside the main strategic goal of optimizing revenue collection to support NST-1 priorities; this calls for a blend of various strategic initiatives well covered in this strategic plan.

1.2 METHODOLOGY USED FOR THE ELABORATION OF THIS STRATEGIC PLAN

1.2.1 Consultation meetings/ workshops

These were conducted through an interactive process with RRA senior managers, key staff as well as other stakeholders and development partners to seek consensus and ownership from all those concerned by this process.

The consulting process used was participatory for in-depth analysis of the desired RRA vision, mission, core values and principles, strategic outcomes and outputs over the next five years, performance indicators with clear targets, key activities to deliver these outcomes and outputs and the estimated budgets.

The strategy formulation process also included an assessment of how both the external and internal factors may shape the future operating environment. The situational analysis that was utilized was the PESTEL and SWOT.

1.2.2 Document review

Informing every stage of this process has been a comprehensive review of external and internal documentation. Most importantly, external documentation includes the National Strategy for Transformation (NST-1), the Public Financial management (PFM) Sector Strategic Plan 2018-2024, published information on trends impacting RRA's future operating context, relevant government policy documents, relevant research papers referencing RRA or the future of tax administration, other revenue administration documentation.

Relevant internal documentation includes mainly Future Operating Model workshop outputs, internal strategy documents (compliance strategy, HR strategy, communication strategy, IT strategy), internal and external audit reports, technical assistance reports and customer satisfaction survey reports.

1.3 DOCUMENT OUTLINE

This RRA strategic plan contains six main chapters. **Chapter 1** gives an overview of the strategic planning context and the methodology used to come up with this plan. **Chapter 2** highlights the corporate strategy statements, which are the RRA mission statement, vision, strategic core values and principles. **Chapter 3** focuses on analysis of the RRA operating environment (PESTEL and SWOT). **Chapter 4** outlines strategic outcomes and outputs. **Chapter 5** highlights detailed key initiatives to deliver the RRA strategic plan outcomes and outputs. **Chapter 6** highlights linkage between RRA strategic plan and national priority areas (NST-1 and PFM SSP 2018-2024).

II. CORPORATE STRATEGY STATEMENTS

In order to focus RRA's resources on services that contribute to Government priorities, it is necessary to define a mission statement, vision, core values and strategic principles. The intention is to have a shared understanding of the RRA's overall goal which is to **optimise revenue collection**, the foundation upon which the strategic planning is premised. RRA strategy statements 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 strategic 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 STRATEGIC PRINCIPLES

In the five years of the RRA Strategic Plan 2019-2024, the strategic principles shall be 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. SITUATIONAL ANALYSIS

A situational analysis of the RRA business environment using PESTEL and SWOT was conducted and this analysis revealed that RRA still faces some challenges in an effort to fulfill its vital revenue collection mandate on behalf of Government. These challenges that must be addressed to ensure that RRA effectively fulfills its mandate are mainly related to the following aspects:

- a) **Customer service:** Service delivery is one of the major challenges faced by Rwanda today of which RRA is no exception. In some instances, there are cases of poor customer care and service delivery in RRA. According to the previous surveys, taxpayers' overall assessment of the service delivery is generally positive, however meeting our customer service needs is somehow not fully fulfilled.
- b) **Tax compliance:** Some taxpayers still have poor compliance culture which is manifested in varying proportions; some do not declare and pay their tax; some declare but do not pay on time, while others intentionally lower their taxable income to evade tax. In addition, some taxpayers are still reluctant to use the Electronic billing machines yet it is one of the most effective tools to collect accurate tax information in real time at the same time giving business owners visibility of their transactions.
- c) **Administrative inefficiency:** RRA believes that it is not operating at its full potential and that it always runs a risk of low performance due to some constraints including the following: high turnover of the most experienced and competent staff, inability to attract highly qualified and competent staff, ineffective performance management system, lack of full automation of all main business processes, inaccurate data in some RRA systems, inadequate monitoring and evaluation mechanism of corporate priorities and inappropriate working environment in some RRA offices.

3.1 PESTEL ANALYSIS

RRA conducted a situational analysis from a global, regional and national perspectives using PESTEL (Political, Economic, Social, Technological, Environmental and Legal) which will enable RRA to be cognizant of external factors that might have an impact on its performance. The situational analysis is one of the tools that was utilized to inform the strategic planning process. PESTEL analysis on Rwanda Revenue Authority is summarized in the table 1 below.

Table 1: PESTEL analysis

Factors	Key issues to consider
Political factors	<ol style="list-style-type: none"> 1. National Strategy for Transformation (NST 1) as a National Policy Direction. 2. Political and security stability in the country. 3. Rule of law. 4. Citizens' participation and engagement in development. 5. Improving service delivery and accountability of public institutions. 6. Regional integration. 7. Zero tolerance for corruption. 8. Made in Rwanda Policy.
Economic factors	<ol style="list-style-type: none"> 1. Sustained economic growth. 2. Stable monetary policy. 3. Enhancing investment promotion and trade facilitation. 4. Increased urbanization to facilitate economic growth. 5. Industrial development, export promotion and expansion of trade related infrastructure. 6. Domestic savings are on the rise. 7. Implementation of African Continental Free Trade Agreement (AfCFTA). 8. Growth in multinational companies in Rwanda. 9. Increased attention on the creation of off-farm jobs.
Social factors	<ol style="list-style-type: none"> 1. Reducing poverty levels. 2. Food security in the country. 3. Improving Rwanda life expectancy (67 years). 4. A rapid population growth (2.7% per year) and a growing youth population. 5. Unemployment of youth population. 6. Increased public private partnership to enhance service delivery. 7. Gender equality and empowerment of women.

Factors	Key issues to consider
Technological factors	<ol style="list-style-type: none"> 1. The rapidly changing social and technological dynamics in ICT has led to growth in mobile phone ownership, increased internet usage and increase in social media. 2. E-commerce is on the rise requiring RRA to invest in technology to investigate this nature of business. 3. Growing electronic payment transactions. 4. Growing cybercrime. 5. The ambitions of Rwanda to build a data industry to create new opportunities and inform important decisions. 6. Implementation of integrated government systems. 7. Usage of third party information system.
Environmental factors	<ol style="list-style-type: none"> 1. Degradation of environment has occurred over the decades causing serious ecological and socio-economic problems (e.g. land degradation, increasingly unreliable climate causing natural disasters, shortage of wood and biomass resources, etc.). 2. Existence of an institution mandated to deal with environmental planning and regulation and advise the government on all matters pertaining to environment and climate change. 3. Existence of an environment protection fund. 4. Integration of environment protection programmes in all institutional development programmes. 5. Capacity building of the National Mining and Geological Authority to ensure value addition of mine and quarry products.
Legal factors	<ol style="list-style-type: none"> 1. Existence of commercial courts dealing with business related disputes including tax issues. 2. Existence of a cyber crime law helping the government and the private sector to combat cyber crime. 3. Promulgation of new tax laws. 4. Tax laws are not keeping up with the change in technology. 5. Harmonisation of intra-regional laws. 6. Increasing tax treaties negotiated involving RRA.

3.2 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 2 below presents a summary of the SWOT analysis.

Table 2: 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.	2. Inadequate tax compliance management leading to tax evasion.
3. Support from the Board of Directors.	3. Failure to timely track and register all potential taxpayers in tax register.
4. Culture of delivering taxpayer education and awareness.	4. Inaccurate data in some RRA systems.
5. Automation of RRA processes through modern ICT systems and infrastructure.	5. Delays in recovering tax arrears.
6. High level of readiness for organizational transformation.	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.	

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

IV. RRA STRATEGIC OUTCOMES AND OUTPUTS

Over the course of the next five years, RRA will implement various strategic initiatives and recommendations arising out of external assessments such as Auditor General Audits and TADAT assessment in line with RRA mandate in order to deliver the broadly stated 4 strategic outcomes and 17 outputs as displayed in table 3 below.

Table 3: Illustration of strategic plan outcomes and outputs and related key targets and actions

Strategic Outcomes and Outputs	Key targets and actions
<p>1. Improved Customer Service:</p> <p>1.1 Customer services simplified.</p> <p>1.2 Customer engagement improved.</p> <p>1.3 Customer enquiry management improved.</p>	<p>a) We will increase the level of customer satisfaction from 73% in 2018 to 80% in 2024.</p> <p>b) We will translate the RRA website information and other online information in three official languages used in Rwanda.</p> <p>c) We shall implement pre-populated tax returns for PAYE and VAT.</p> <p>d) We will develop and implement online and mobile access of taxpayer's account (My RRA).</p> <p>e) We shall develop and implement a standardized customer satisfaction survey.</p> <p>f) We shall introduce customized provision of tax information for persons with disabilities.</p> <p>g) We will review and refresh RRA service charter and develop a monitoring framework.</p>
<p>2. Enhanced tax compliance:</p> <p>2.1 Tax base widened.</p> <p>2.2 Strategies to influence taxpayer compliance behavior streamlined.</p>	<p>a) We will broaden the tax base by increasing the annual growth of net total number of registered taxpayers in tax registry from 7% to 10%.</p> <p>b) We shall establish formal measure of Rwanda VAT gap and conduct tax gap analysis.</p>

Strategic Outcomes and Outputs	Key targets and actions
<p>2.3 Valuation controls in customs strengthened.</p> <p>2.4 Management of consumption taxes improved.</p> <p>2.5 Trade facilitation strengthened.</p>	<p>c) We shall continue to work closely with our stakeholders and create data sharing platforms for easy exchange of data.</p> <p>d) We will interface debt management module in e-tax system with Government payment system.</p> <p>e) We will develop an automatically updated valuation database.</p> <p>f) We will improve management of consumption taxes by enhancing and implementing the EBM 2 ecosystem, implementing consumer incentives and piloting the EBM system to non-VAT registered taxpayers.</p> <p>g) We will implement the Electronic Single Window phase 2 and use the Electronic Cargo Tracking System in central corridor.</p>
<p>3. Improved Employee Engagement and Development:</p> <p>3.1 Staff learning and development improved.</p> <p>3.2 Succession planning and talent management established.</p> <p>3.3 Performance management system re-inforced.</p> <p>3.4 Staff welfare programs improved.</p> <p>3.5 Internal communication and staff engagement improved.</p>	<p>a) We will increase staff engagement rate by at least 5% as of end June 2024.</p> <p>b) We shall conduct skills gap analysis, develop and implement RRA capacity development strategy to equip our staff with relevant skills.</p> <p>c) We will implement the succession planning policy as well as establish and implement framework to streamline talent acquisition and retention.</p> <p>d) We will review the current performance management system and embed effective performance management practices.</p> <p>e) We shall develop and implement project programs to improve staff welfare.</p> <p>f) We will implement fully the RRA's internal communication strategy and develop a program for embedding RRA values.</p>

Strategic Outcomes and Outputs	Key targets and actions
<p>4. Strengthened organizational capacity:</p> <p>4.1 Internal controls systems strengthened.</p> <p>4.2 IT infrastructure capacity strengthened.</p> <p>4.3 Data collection, analysis, management and security enhanced.</p> <p>4.4 Planning, monitoring and evaluation capacity improved.</p>	<p>a) We will focus on increasing the implementation level of audit recommendations that are at least 12 months old, from 48% to at least 85%.</p> <p>b) We will develop and implement the RRA's Future Operating Model.</p> <p>c) We will enhance the existing IT systems (local government tax management system, e-tax system, data warehouse & BI system and SAGE X3).</p> <p>d) We will implement IT Service Management in line with Information Technology Infrastructure Library (ITIL).</p> <p>e) We will develop and implement the data science strategy and enhance data security in RRA.</p>

V. DETAILED KEY INITIATIVES TO DELIVER THE RRA STRATEGIC PLAN OUTCOMES AND OUTPUTS

OUTCOME 1: IMPROVED CUSTOMER SERVICE

We aim to provide highest quality services to our customers through progressive investment in suitable technological platforms that reduce taxpayers' compliance burden. This is derived from RRA mission which is to mobilize revenue for national development through efficient and equitable services that promote business growth; as such we shall maintain a strong collaboration with our various stakeholders and understand their service needs consequently channeling our efforts to address them. Therefore to improve our customer service needs we will implement the following initiatives:

5.1.1 Customer services simplified

We shall expand our services to cater for the needs of persons with disabilities and shall continue to expand our online services by introducing new online facilities to make it easier to conduct business with RRA, by implementing the following activities:

- We will introduce customised provision of tax information for persons with disabilities by establishing communication facilities to assist them in receiving tax information. This information will be provided in an accessible manner by using appropriate communication means including sign language interpreter for persons with hearing impairment, Braille writing for persons with visual impairment and audio assistance for those with visual impairment but with no aural impairment.
- We will translate the RRA website information and other online information in three official languages in Rwanda that is Kinyarwanda, English and French so that each of our customers is able to interact with RRA easily.
- We shall implement pre-populated tax returns for PAYE and VAT. This shall help our taxpayers to easily submit tax returns.

- We will also diversify tax/fees payment modes for example Airtel money, and other payment modes deemed necessary for tax/fees payment.
- We intend to simplify online services process for Local Government tax and services. We believe that by extending online services to different types of Local Government tax and fees, we shall be complementing compliance efforts and ensure optimum revenue collection.
- We will develop and implement online and mobile access of taxpayers' account (My RRA) to allow taxpayers easily access their tax account information at anytime, anywhere, this shall boost confidence and trust pertaining to information at RRA custody.
- We will shift key paper based, manual processes to online (e.g. automation of tax clearance issuance, application for Quittus fiscal, online seals management system. The automation of these services shall allow our customers to enjoy our services with minimal physical contact.



Engage Stakeholders/Taxpayers

5.1.2 Customer engagement improved

Our aim is to educate and assist our customers, by providing real time information to effectively engage our taxpayers and other stakeholders. We shall ensure that RRA staff members understand their role and responsibilities and how their efforts contribute to overall RRA mandate. The following key activities shall be implemented:

- Develop tax education and awareness strategy and implementation plan. We intend to keep engaging our customers by developing and implementing new and effective models of educating and sensitizing of their tax obligations. This shall be achieved by getting much closer to our customers through RRA IWACU campaigns and continuous harnessing of other communication channels such as developing audio-visual educational materials, as well as other taxpayer outreach programs.

We believe that by implementing the tax education and awareness strategy shall cause a long-term shift in the mind regarding fulfilling tax obligations and propagate a tax willing-to-pay culture to our community.

- Develop and implement a standardised customer satisfaction survey. Customer expectations to RRA are changing time to time due to the change in the nature of services we offer, best service delivery is pinnacle to RRA in achieving the overall strategic goal. However this cannot be achieved without considering customer perception vis-a-vis the services we deliver. Thus we shall develop and implement a standardised customer satisfaction survey after every two years to get better understanding of customer perception on our services over time.
- Develop a framework for customs stakeholders' engagement; this framework shall set forth different customs stakeholders' engagement channels for mutual cooperation.



Taxpayers education session

5.1.3 Customer enquiry management improved

The factors affecting taxpayers' behaviour mainly depend on simplicity of tax information and how RRA respond to taxpayer's enquiries. During this strategic plan period RRA shall design and launch effective customer enquiry management process, this strategic objective shall be achieved by:

- Developing and implementing a Customer Experience Management Strategy. We intend to map the end to end customer journey (from the point of raising a query with RRA to the point of resolution) for key services. By having better data about the customer experience at a corporate level we shall be able to design and implement various strategic initiatives to improve our services levels.
- Designing and periodically updating Frequently Asked Questions database. This online self-service tool shall be able to generate automated answers for Frequently Asked Questions (FAQ) regarding RRA services. And make it easier for customers to find the answers to common questions themselves.

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- Establishing a One Stop Customer Services Centre to provide quick and efficient services to our customers from one service centre, this shall eliminate the time lag in our service delivery and also remove the burden of moving from one office to another by our customers.
 - Implementing e-correspondence management system to track movement of correspondence electronically and continue to provide real time feedback to our customers.
 - Conducting a RRA service charter review to improve service status quo and hold RRA accountable to services it offers, we shall as well develop a monitoring framework for its implementation.

OUTCOME 2: ENHANCED TAX COMPLIANCE

RRA appreciates that the level of tax compliance is increasing year by year. However this does not mean that efforts to increase compliance activities be reduced. Instances of non-compliance still exhibit in filing, payment and tax evasion. RRA 2019/20- 2023/24 strategic plan carries a designated set of initiatives to continue increasing voluntary compliance amongst various categories of taxpayers. We shall approach our tax compliance strategy by executing initiatives intended to influence behavioral change as well as strengthening the deterrence mechanisms. This strategic priority shall be attained by the following initiatives:

5.2.1 Widened tax base

Widening tax base is a major objective of all revenue administrations, RRA shall implement strategies to widen the existing tax base and create new streams of revenue by bringing more taxpayers into the tax net. This shall be achieved by implementing the following activities:

- We intend to continue integrating our systems; over this strategic plan period we shall integrate Local Government Tax Management System, EBM V.2 system, Sage X3, ECTS, and ESW into data warehouse & BI to facilitate data analysis for various purposes.
- RRA shall continue working closely with its stakeholders and create data sharing platforms for easy data exchange. This strategy shall facilitate RRA to maintain complete and holistic databases for risk analysis. We will as well carry out system integration with those of major stakeholders to quicken data exchange mechanisms.

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- We will automate the detection of potential taxpayers through supply chain analysis, by doing so we shall be able to track business flow from start-to-end and increase tax collection efficiency.
 - We intend to develop a policy for High Net worth Individuals (HNI), this policy shall set guidelines to identify HNI and maintain a database for this category of taxpayers. This database shall help to analyse the compliance behaviour and consequently design a suitable package of services for this customer group.
 - We aim to initiate a voluntary disclosure scheme for registered and non-registered businesses to allow customers submit tax information previously not known to RRA.
 - We shall update the model of VAT expenditure and develop model on income tax expenditure to facilitate reporting on these tax expenditures, and also propose tax policy changes based on these tax expenditure reports.
 - We will establish formal measure of Rwanda VAT tax gap and conduct tax gap analysis. The tax gap is unknown to RRA hence it is still not possible to accurately estimate the amount of tax that is not collected by RRA.
 - We shall make efforts to ensure that multinational companies that are operating in Rwanda are not shifting profits realized in Rwanda to other tax jurisdictions. This strategy shall be achieved by:
 - ✓ Developing risk rules to deal with multinational companies operating in Rwanda.
 - ✓ Implementing the international standards of exchange of information on request and automatic exchange of information. Automatic exchange of information will provide a very powerful weapon which will give RRA visibility over the foreign accounts of Rwanda residents, making it far more difficult for tax evaders to hide assets and income abroad.
 - ✓ Developing audit manual that will guide tax auditors during audit of multinational companies.

5.2.2 Strategies to influence taxpayer compliance behavior streamlined

Improving the compliance behavior of our taxpayers is at the frontline of the implementation of our 2019-2024 strategic plan. To achieve this sub-priority we shall:

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- Automate filing and payment reminder messages (sms and emails) to all concerned taxpayers. This strategy shall significantly increase the quality of communication with the taxpayers.
 - Carry out taxpayer behaviour surveys to understand our taxpayers' needs and subsequently design products and services that suit their needs. This way, we shall keep at pace with our taxpayers' changing needs.
 - Conduct impact assessment of different compliance improvement initiatives to ascertain how our previous compliance initiatives influenced the current level of tax compliance. The impact assessment results shall guide the designing of future compliance strategies.
 - We will evaluate the effectiveness of tax audit function to determine its impact on taxpayers' compliance as well as on revenue collection. This activity shall as well highlight the effectiveness of tax investigations.
 - We shall develop sector specific manuals/notes for emerging key sectors in the national economy such as Energy sector, Manufacturing and e-commerce. These notes shall provide in-depth understanding of new business models as well as informing risk analysis and audit planning functions.
 - We will design and implement a centralised audit function for sharing experience and improving audit efficiency and also set up computer based audit approach within audit. We shall also hire special skills for specialized sectors to support the audit and investigation functions for example engineers, IT data analysts and sector specialists in some key sectors.
 - We will enhance the audit and enforcement modules in e-tax system. We will integrate debt management module in e-tax with Government payment system (IFMIS) to share information on tax defaulters with public tenders. This action shall supplement other initiatives that shall be implemented in our debt recovery strategy.
 - We will update all tax account data and allocate suspense account. Taxpayer account is a critical taxpayer information maintained by RRA; by maintaining an accurate taxpayer's account we will boost taxpayers' confidence and credibility in our data.
 - We shall centralize all taxpayers' information in a single view (My RRA project). The approach shall begin by creating login and interfaces for: registration, filing, refund claim, and transactions history for all taxes and fees.

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- The changing global business trends shall inevitably give rise to new fraud techniques, RRA will continue to strengthen the existing revenue protection measures as well as initiating new ones to minimise instances of tax fraud. Over this strategic period the leading initiatives shall involve:
 - ✓ Reviewing and documenting the procedure and methods for conducting tax investigations.
 - ✓ Scoping the model to partner with other government agencies in using forensic laboratory as well as installing scanners at key border posts shall enrich investigation capacity.

5.2.3 Valuation controls in customs strengthened

Valuation in customs is a persistent issue due to insufficient information on imported products, this tempts taxpayers paying customs taxes to undervalue or overvalue their products. Therefore, to keep updating the customs database and address valuation challenges over 2019- 2024, RRA shall:

- Develop an automatically updated valuation database through information sharing with key partners. This data base shall be updated automatically with data obtained through research on customs declared values and data from other stakeholders.
- Undertake the process of signing MoU and agreements with key partners in international trade with a purpose of obtaining necessary information for building more accurate valuation database.

5.2.4 Management of consumption taxes improved

Policy actions supporting this objective shall entail:

- Roll-out the electronic stamp management system to all relevant taxpayers. In addition to big local manufacturing fully using electronic tax stamps, we intend also to rollout the use of tax stamps to other categories of taxpayers such as importers and small taxpayers.
- Introduce usage of Smartphone application to check the authenticity of tax stamps and continue to replace the old tax stamps on the market. We will as well sign a MoU with Rwanda Standards Bureau on information exchange in the use of tax stamps combined with Standardisation Mark (S mark).

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- Integrate tax stamp management system with e-tax and ESW systems to streamline tax stamp management as well making it easier to generate comparative reports related to excise duty (filing and payment) and the data contained in the tax stamp management system.
 - Strengthen EBM compliance monitoring. For this activity, the overarching goal is to build a link between EBM back office and EBM field monitoring operations where back office analysis shall guide field monitoring activities by highlighting risk areas for field interventions.
 - Introduce a validation controls system to prevent Government institutions' suppliers from claiming fictitious VAT retained on public tenders through IFMIS. These validation controls shall facilitate to match VAT input-output invoices before authorising for VAT refund hence avoiding fictitious claiming of VAT input from RRA.
 - Implement consumer incentives to increase EBM compliance. We aim to intensify initiatives for EBM awareness and instil an EBM receipt-claiming culture. Some of key initiatives shall be to conduct EBM lottery and pilot a VAT rebate to some consumers.
 - Enhance and implement the EBM 2 ecosystem. We will enhance EBM V.2 system by continuous rollout of EBM V.2 to all VAT registered taxpayers. We aim to migrate from EBM machines to EBM virtual software customised to taxpayers' nature of business.
 - Implement and evaluate the pilot phase of EBM extension to non-VAT registered taxpayers. We will roll-out EBM to non-VAT registered taxpayers as one way of facilitating our taxpayers to track the business flow as well as making it simple for them to invoice and generate reports.
 - We shall enhance the refund module in e-tax system to improve VAT refund mechanism and also introduce automatic VAT refunds for Authorised Economic Operators (AEO) and Gold Card beneficiaries.

5.2.5 Strengthened trade facilitation

Much as collection of revenue is our major objective, creating a favorable environment for business growth can't be overlooked by RRA. We aim to keep building a cordial relationship with our customers and facilitate them to conduct business by laying the following trade facilitation initiatives:

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- We will implement the Rwanda Trade Portal by conducting awareness campaigns on Rwanda Trade portal and other online services. Rwanda Trade portal offers necessary information required to carry out cross border trade i.e. import, export and transit procedures. Over this strategic plan period we shall continue to make awareness whilst enriching trade facilitation information on this portal and also extend Rwanda Trade portal link to more government bodies and other stakeholders.
 - We will implement the use of Electronic Cargo Tracking System in central corridor as well as extending beneficiaries of Authorised Economic Operators and Gold Card Schemes to domestic taxpayers and exporters.
 - We shall implement Electronic Single Window phase 2 by automating the key remaining customs procedures notably; Appeal, Export processing Zone, Airline Manifest and Advanced Passenger information.

OUTCOME 3: IMPROVED EMPLOYEE ENGAGEMENT AND DEVELOPMENT

Our staff have immensely worked hard and positioned RRA as a strong and highly reputable institution, as such, every effort shall be employed to uplift staff engagement where every staff shall remain loyal, committed, and possess strong desire to remain serving RRA in the future.

During this strategic plan period we shall implement the following initiatives to attract, retain, develop and motivate our staff.

5.3.1 Staff learning and development improved

This output shall be achieved by implementing the following policy actions:

- We will conduct skills gap analysis to identify the critical skills required for each job role and consequently design appropriate training and learning necessary to deliver to our mandate effectively.
- We will develop and implement RRA capacity development strategy. We intend to develop a workforce that is adoptive to changes in our customer service needs; this requires defining clearly our short and long term employee needs. Thus by developing and implementing RRA capacity development strategy we shall be able to streamline

and improve our capacity building intervention. This capacity development strategy shall be implemented through annual training building plans tailored to each individual training needs.

- We will establish and implement coaching and mentoring of our staff by establishing and implementing a coaching and mentoring framework.
- We will review and implement a training curriculum. Empowering our employees is a key to building RRA as a strong institution; we shall continue to review the training curriculum and cater for relevant skills pertinent to the development of our staff.



Training of Staff

- Over this strategic plan period, RRA plans to conduct impact assessment of staff trainings delivered to orient future training programs. Also RRA intend to undertake a feasibility study as well as developing business case for expanding the RRA Training Institute.

5.3.2 Succession planning and talent management established

- During this period we will implement the succession planning policy by identifying employees with particular skills and potential to assume the leadership roles or fill the position as they become vacant.

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- We will establish a framework to streamline talent acquisition and retention of our employees, most especially employees with exceptional skills and high potential to deliver to RRA mandate.

5.3.3 Performance management system re-inforced

To deliver this output RRA plans to implement the following initiatives:

- We will re-inforce RRA performance management system to nurture a culture of continuous improvement through teamwork and consistent assessing progress and achievement. This strategic priority shall be achieved by:
 - ✓ Embedding effective performance management practices to drive a performance based management culture.
 - ✓ Reviewing our performance management framework to enhance performance metrics and bridge gaps in our performance standards.

5.3.4 Staff welfare programs improved

Our staff are integral to the success of RRA, therefore various initiatives centered on improving the staff welfare are considered during this strategic plan period.

- We shall establish counselling services to our staff; these services will be provided by a trained and experienced counsellor.
- We will develop and implement project programs to improve staff welfare and also strengthen the existing employee welfare schemes.
- We will carry out an assessment of office ergonomics for staff wellness and implement the improvements raised by the assessment. This shall improve staff wellness and provide better working conditions key to increased productivity.

5.3.5 Internal communication and staff engagement improved

Initiatives to improve internal communication and staff engagement will be pursued and these include:

- Implementation of the RRA's internal communication strategy.
- We will strengthen the foundation of our operations by embedding RRA values in our staff as well as designing and implementing a program for increasing gender balance in RRA.

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- We intend to develop a leadership program for RRA managers to equip managers with skills vital to human resource management.

OUTCOME 4: STRENGTHENED ORGANISATIONAL CAPACITY

Over the next five years RRA intends to position itself as a strong organization with structures and systems that support to deliver our mandate efficiently. RRA shall continue to create a suitable environment for lasting improvements and adoptive to the changes in our customer needs. In the first year of this strategic plan period, RRA will develop a future operating model to inform the workforce, technology and organizational set-up to ensure that RRA remains an organization that is fit for the future.

We will strengthen internal control systems and continue to build IT infrastructure capacity as a core and enabling platform for our services. Data driven analytics shall be emphasized by enhancing data collection, analysis, management and data security.

To deliver this strategic outcome, some of key initiatives to implement include the following:

5.4.1 Internal controls systems strengthened

We will continue to embed controls in operations to increase efficiency and minimize risk uncertainty in operations by implementing the following activities:

- Put in place an office in charge of monitoring, reviewing and updating all RRA policies and manuals in real time.
- Develop internal audit strategy and standards. Without contradicting with the Government of Rwanda internal audit manual we shall implement this activity to create audit attributes that shall set forth details of conduct of internal audit.
- Carry out recertification process to Implement ISO 9001:2015 standards as well as implementing ISO IEC 27001:2013 standards (Information Security Management Systems) at RRA.
- Develop and implement knowledge management strategy. We aim to map our existing knowledge and develop corporate systems to manage our knowledge base.

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- Review and implement human resources management strategy to create and maintain a highly skilled and motivated workforce for the RRA by hiring and retaining quality personnel while ensuring that all employees are treated fairly and equitably in accordance with all applicable policies, rules, and regulations in support of RRA's agenda.
 - Review and implement integrity and anti-corruption strategy to strengthen integrity within RRA staff and taxpayers. Integrity forms a core base of RRA sustainability hence shall continue to have a zero tolerance approach to anyone involved in corruption.
 - Review risk management policy. RRA is a risk averse institution, measures to detect and minimize risks exist, however due to the continuous innovations RRA expect the emergence of new risks. In this context, we will review RRA risk management policy and also conduct impact assessment of risk mitigation strategies to inform overall institution risk management approach.
 - Develop and implement the RRA's Future Operating Model to position RRA as institution fit for the future, built on the culture of continuous improvement and to position RRA as an employer of choice. RRA wishes to review its current organisation design and I.T. Enterprise Architecture to design a new operating model that is fit to respond to future challenges and opportunities.
 - We will also adopt IPSAS accrual accounting system in line with GoR public financial management system to streamline RRA accounting and reporting system.
 - We intend to digitalize archive storage. Taxpayers' information is a vital and sensitive part of information of which unlawful access or distribution is detrimental to RRA, thus this strategic activity is intended to create a better archive management system that facilitate quick retrieval and safety of documents and information in custody.
 - We will strive to establish a conducive working environment for our staff by rehabilitating RRA/NEC/OAG complex and also conducting a feasibility study for construction of Domestic tax offices in Huye, Karongi and Rusizi Districts.

5.4.2 IT infrastructure capacity strengthened

- We aim to continue carrying out investment in IT services to facilitate business interaction with our stakeholders over the next five year plan.

This shall be achieved by reviewing and upgrading IT governance and implementing IT Service Management in line with Information Infrastructure Library (ITIL). The aim of implementing ITIL standard is to be able monitor our I.T. service levels and be more responsive to the user experience.

- We will review and update the IT governance structure to empower IT committees to effectively handle IT strategic management process.
- We will complete enhancement of the Local Government Tax Management System, E-tax system, Data Warehouse and BI system and SAGE X3. The enhancement shall facilitate revenue collection efforts.
- We will introduce a Single Sign-on solution for IT systems. The different IT systems at hand have different log-on solution, this may somehow burden the users by maintaining many log-on credentials. Thus we aim to continue facilitating system users to easily access our systems where a single sign-on shall provide accessibility to various IT systems in use.

5.4.3 Data collection, analysis, management and security enhanced

RRA maintains a wide range of data sets and is focused on creating confidence in the data it holds. We will develop a plan to guide RRA in the acquisition of big data analytics capabilities to leverage on the National Data Revolution Policy. This will enable improved data analysis and quick access to information required for management decision making. Strengthened data analytics will enable RRA to ensure compliance across all tax heads.

We will manage our data securely and use it to make decisions about how to deploy resources efficiently and effectively. Therefore over this strategic plan period we shall:

- Upgrade I.T. infrastructure to support data science capability. Over this strategic plan period, RRA shall give unprecedented efforts in building data analytics capabilities through establishing required infrastructures and equip data scientists with the necessary skills.
- Establish framework and mechanism for external data collection and management. We will continue building partnerships with 'data-rich' institutions vital to RRA operations and obtain necessary data for risk analysis purposes.
- We also intend to develop and implement a data science strategy that shall set forth modalities for data acquisition, management, and data transmission as well as centralize data management system and data sharing repository.

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- We will identify data and automate required data to enhance reporting on corporate KPIs and also develop a standardized data management framework.
 - We will develop data security strategy to guarantee security of the data at hand. This initiative shall be achieved by implementing DPL technology; Data Leakage and Loss protection and other measures to protect our data in the systems.

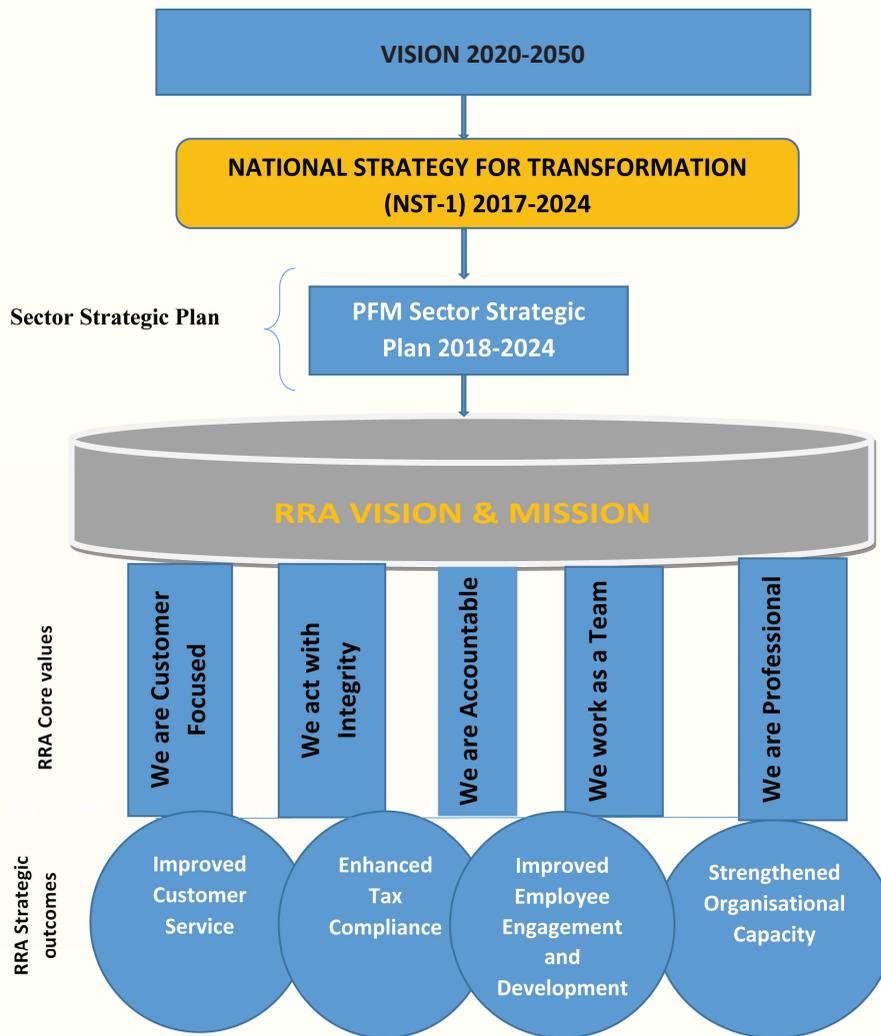
5.4.4 Planning, monitoring and evaluation capacity improved

The past and present success of RRA is hinged on effective planning function exhibited since its establishment. During this strategic plan period RRA shall give more emphasis on planning, monitoring and improving evaluation capacity by implementing the following policy actions:

- Strengthen structure and capacity of the planning, research and M&E function to enable effective planning and comprehensive monitoring and evaluation of implementation of all activities and other strategic decisions adopted by management.
- Conduct impact assessment of RRA's Projects/ Key initiatives. RRA started a transformational journey after its establishment. This transformation triggered RRA to establish and implement various projects such as EBM, E-tax enhancement, Electronic Cargo Tracking system, ESW etc. Therefore we shall conduct impact assessment of RRA's key projects that is Electronic Cargo Tracking System, SAGE X3, Local Government revenue management system, E-tax and Electronic Single Window to understand their overall contribution on RRA growth. We will as well conduct needs assessment of all new planned projects / key initiatives.
- Review corporate and departmental Key Performance Indicators to keep measuring performance and keep track of the progress on various interventions.
- Establish a framework for cooperation and partnership on research. We will continue strengthening of our research capacity and collaborate with other strong research institutions to acquire technical skills necessary to deepen skills in conducting research in various domains.

VI. LINKAGE BETWEEN RRA STRATEGIC PLAN AND NATIONAL PRIORITY AREAS

The RRA five year strategic plan (2019-2024) is designed to deliver on the Government priorities as contained in the National Strategy for Transformation (NST1) and Vision 2050 priorities. The following figure and table 4 below illustrate how the RRA strategic outcomes and interventions are aligned to the NST-1 sector priorities.





Bugesera Airport Project

Table 4: Role of RRA in implementing the NST-1 and PFM Sector Strategic Plan

1. National Strategy for Transformation (NST-1)		
NST-1 Pillar	NST-1 Priority Area and Strategic Interventions	RRA strategic interventions
Transformational Governance	<p>Priority Area: Strengthen Capacity, Service delivery and Accountability of Public Institutions.</p> <p>Strategic interventions:</p> <ul style="list-style-type: none"> - Increase mobilization of tax and non-tax revenues. - Increase districts revenue capacity to finance their development needs. 	<p>We will continue to increase mobilization of tax and non-tax revenues for NST-1 priorities, this shall be achieved through various interventions including widening the tax base, strengthening collaboration with our stakeholders and creating data sharing platforms, improving the management of consumption taxes such as VAT and strengthening trade facilitation.</p> <p>Also, we will play a central role in increasing districts revenue capacity to finance their development needs by further simplifying the online process for filing and payment of Local Government taxes and fees; and also educate and sensitize taxpayers, stakeholders and general public on tax matters.</p>

2. Public Financial Management (PFM) Sector Strategy for NST-1

Sector Objective	Sector Outcome	RRA strategic interventions
<p>Objective 7: Enhance resource mobilization for NST-1</p>	<p>Outcome 7.1: Increased mobilization of tax and non-tax revenues in real terms.</p>	<p>The target is to increase the tax to GDP ratio from 16.3% as for FY 2018/19 to 17.3% for FY 2023/24 as well as progressive increase the percentage of tax revenue collection to national budget from 54.1% for FY2018/19 to 58.3% for FY 2023/24.</p> <p>We will enforce the implementation of revised property tax law by encouraging voluntary compliance as well as recovering all collectible local government taxes and fees arrears.</p> <p>We will make more accurate and reliable taxpayer information to improve service delivery and enhance tax compliance management.</p>

VII. MONITORING AND EVALUATION FRAMEWORK

A Monitoring and Evaluation (M&E) framework will be vital for the effective implementation of this Strategic Plan. This framework will give RRA an opportunity to monitor how planned targets are achieved and planned actions are implemented, institute corrective measures timely and evaluate how making use of outputs produces desired outcomes and consequently realization of desired strategic goal which is “**optimize revenue collection**”.

Both departmental and corporate annual action plans will be focused on achieving the targets and implementing the activities included in this strategic plan. Monitoring of annual action plans will ensure continual progression of our strategic plan and help to easily identify and resolve in real time issues that may arise in implementation.

Progress of this strategic plan will be closely monitored by the RRA Senior Management Team who will discuss annual monitoring reports on the implementation of the strategic plan. A mid-term review will also be undertaken in January 2022 to assess the progress being made towards achieving set targets and implementing planned activities. A final evaluation will also be conducted in 2024 to determine the full extent of strategic plan implementation and the overall impact as well as inform the preparation of the new strategic plan.

The above mechanism will enable RRA managers, Board of Directors and stakeholders to understand how well the RRA will be performing during the course of implementation of this strategic plan, and will provide RRA department heads with information to enable them better manage the delivery of results in the departments for which they are responsible.

Annex 1 shows the monitoring and evaluation framework of this strategic plan which includes **Table 5** showing Performance Indicators and Targets as well as **Table 6** presenting key activities to deliver the RRA strategic outputs and related timelines for implementation.

VIII. BUDGET ESTIMATE OF THE RRA STRATEGIC PLAN 2019-2024

The estimated budget for this RRA strategic plan includes some main recurrent and capital expenditures excluding wages and salaries. The source of funding shall be both Government of Rwanda and Development Partners.

The budget cost estimates are based on related costs of consultancy works, estimate of similar tasks previously performed, activities funded by donors and follow up discussions with various RRA departments. An estimated required total budget of about **39.6 billion FRW** for the strategic priorities during the five fiscal years considered is envisaged. **Annex 2** presents a summary of the estimated budget for the 2019-2024 RRA strategic plan for each fiscal year by outcome and output.

ANNEX 1: RRA MONITORING AND EVALUATION FRAMEWORK 2019-2024

Table 5: Performance Indicators and Targets for the RRA Strategic Plan 2019/20 – 2023/24

Strategic Goal, Outcomes and Outputs	Performance Indicator	Baseline	2019/20 target	2020/21 target	2021/22 target	2022/23 target	2023/24 target	Resp. centre
Strategic Goal/ Impact: Optimized Revenue collection.	Total tax revenues¹ as percentage of GDP.	16.3%	16.5%	16.7%	16.9%	17.1%	17.3%	RRA
	Percentage contribution of tax revenue collection² to national budget.	54.1%	54.3%	55.3%	56.3%	57.3%	58.3%	RRA
	Year-on-Year percentage increase in district revenue collections³.	9.5%	10%	10%	10%	10%	10%	RRA
Outcome 1: Improved customer service.	Customer satisfaction rate⁴	73%⁵	74%⁶	-	76%	-	80%	TPS
Output 1.1: Customer Services Simplified.	% of customer reporting that it was easy to access the information and guidance required to manage their tax affairs ⁷	No baseline	Establish baseline: x	-	x+3	-	x+6	TPS

¹ Total tax revenue includes LG tax

² Tax revenue collection excludes LG tax

³ District revenue collections include LG fees and taxes

⁴ Calculation – aggregate score from RRA satisfaction survey to be conducted once every two years or overall satisfaction question from satisfaction survey

⁵ Customer Satisfaction Survey, June 2018

⁶ In 2019/20 RRA will establish a standardized customer satisfaction survey that can be run in subsequent years to allow fair comparison between years.

⁷ Calculation: specific question in customer satisfaction survey.

Strategic Goal, Outcomes and Outputs	Performance Indicator	Baseline	2019/20 target	2020/21 target	2021/22 target	2022/23 target	2023/24 target	Resp. centre
	Number of key RRA services whose number of customer touch points reduced.	No baseline	Complete customer journey mapping for key services to identify number of customer touch-points.	2	2	1	1	TPS
	Number of manual processes (external services) shifted to online.	No baseline	Establish a list of current external manual processes which can be shifted to online and develop the implementation plan.	1	1	1	1	TPS, IT
Output 1.2: Customer engagement improved.	Number of consultations, dialogues and tax education sessions.	116	116	116	116	116	116	TPS
	Level of implementation of the annual action plans of tax education and awareness strategy.	No baseline	Tax education and awareness strategy developed.	80%	80%	80%	80%	TPS
Output 1.3: Customer enquiry management improved.	% of inbound calls handled by the contact centre ⁸ .	92%	93%	94%	95%	96%	97%	TPS
	% of services standards met in RRA Service Charter.	No baseline	Review the existing service charter.	Establish baseline: x	x+2	x+4	x+6	TPS

⁸ Calculation - Call attempts handled / Total call attempts

Strategic Goal, Outcomes and Outputs	Performance Indicator	Baseline	2019/20 target	2020/21 target	2021/22 target	2022/23 target	2023/24 target	Resp. centre
Outcome 2: Enhanced tax compliance.	% of tax returns filed on time to total expected returns.	CIT/PIT ⁹ : 75.6% ¹⁰	75.9%	76.1%	76.3%	76.5%	76.7%	DTD
		PIT motor vehicles: 99.7% ¹¹	99.7%	99.8%	99.8%	99.9%	99.9%	
		VAT: 81.1% ¹²	81.4%	81.6%	81.8%	82.0%	82.2%	
		PAYE: 73.1% ¹³	73.4%	73.6%	73.8%	74.0%	74.2%	
Output 2.1: Tax base widened.	Year on year percentage increase in the net total number of taxpayers in tax registry.	7%	8%	8%	8%	8%	10%	DTD
	% increase in the net VAT registered taxpayers.	10%	11%	12%	13%	13%	14%	DTD
	% increase in the net PAYE registered taxpayers.	6%	6%	6%	6%	6%	6%	DTD
Output 2.2: Strategies to influence taxpayer compliance behavior streamlined.	% of tax paid to total tax declared, by due date.	CIT/PIT: 94.8%	94.9%	95.0%	95.2%	95.5%	95.8%	DTD
		VAT: 92.5%	92.7%	92.9%	93.1%	93.3%	93.5%	
		PAYE: 88.8%	89.0%	89.2%	89.6%	89.8%	90.0%	

⁹ Excludes PIT for motor vehicles

¹⁰ Year 2017 declarations

¹¹ Year 2017 declarations

¹² 2017/18 declarations

¹³ 2017/18 declarations

Strategic Goal, Outcomes and Outputs	Performance Indicator	Baseline	2019/20 target	2020/21 target	2021/22 target	2022/23 target	2023/24 target	Resp. centre
	Debtors' book ¹⁴ as a percentage of total tax revenue.	23.5% ¹⁵	23.2%	23.0%	22.8%	22.6%	22.4%	DTD, CSD
	Level of implementation of the compliance improvement plan.	80%	85%	85%	85%	90%	90%	CRMD
Output 2.3: Valuation controls in customs strengthened	Percentage change in the number of declarations uplifted.	25%	23%	20%	18%	15%	13%	CSD
Output 2.4: Management of consumption taxes improved.	Y-o-Y percentage change in Excise duty collections.	10.9% ¹⁶	11%	11.2%	11.3%	11.4%	11.5%	DTD, CSD
	Y-o-Y percentage change in VAT collections.	10.9% ¹⁷	11.2%	11.4%	11.6%	11.8%	12.0%	DTD, CSD
	Level of implementation of the EBM compliance Strategy.	EBM compliance strategy approved.	Pilot phase of EBM extension to non-VAT registered taxpayers implemented.	EBM 2 client software enhanced and e-invoice management system implemented.	VAT rebate system implemented.			DTD
	Average number of days to issue a VAT refund.	50	45	40	36	32	30	DTD

¹⁴ Includes customs arrears

¹⁵ 2017/18 report

¹⁶ 2018/19 target growth

¹⁷ Annual growth projection 2018/19 considering missing on target as of end December 2018

Strategic Goal, Outcomes and Outputs	Performance Indicator	Baseline	2019/20 target	2020/21 target	2021/22 target	2022/23 target	2023/24 target	Resp. centre
Output 2.5: Trade facilitation strengthened.	Time taken to clear goods from payment to exit.	1 day 22 hrs24 minutes.	1 day 20 hrs25 minutes.	1 day 18 hrs18 minutes.	1 day 16 hrs15 minutes.	1 day 14 hrs12 min.	1 day 12hrs 10 min.	CSD
	Number of taxpayers benefiting from fast track and facilitation schemes.	181 (133 in gold card scheme and 48 in AEO)	192 (140 in gold card and 52 in AEO)	202 (145 in gold card scheme and 57 in AEO)	212 (150 in gold card and 62 in AEO)	222 (155 in gold card and 67 in AEO)	232 (160 in gold card and 67 in AEO)	CSD
Outcome 3: Improved Employee Engagement and Development.	Overall staff engagement rate¹⁸	No baseline	Establish baseline: x	-	x+3	-	x+5	HRD
Output 3.1: Staff learning and development improved.	Level of implementation of the RRA capacity development strategy.	No baseline	RRA capacity development strategy developed.	Establish baseline.	50%	75%	100%	TRAINING
	% of RRA's employees trained.	60%	65%	72%	75%	80%	85%	TRAINING
Output 3.2: Succession planning and talent management established.	Staff turnover rate at managerial positions (Only managers who leave the institution voluntarily).	2.8%	2.5%	2.3%	2%	2%	2%	HRD

¹⁸ Calculation: Employee engagement survey to be conducted once every two years.

Strategic Goal, Outcomes and Outputs	Performance Indicator	Baseline	2019/20 target	2020/21 target	2021/22 target	2022/23 target	2023/24 target	Resp. centre
	Percentage of managerial positions filled from external market to total managerial positions filled.	83%	80%	78%	75%	73%	70%	HRD
	Number of staff who have completed the internal leadership program successfully.	2	10	15	20	25	30	TRAINING
Output 3.3: Performance management system re-inforced.	Performance distribution at end of year appraisal ¹⁹	Top: 58%	48%	38%	28%	20%	15%	HRD
		Good: 41.54%	51%	60%	69%	75%	80%	
		Poor: 0.46% ²⁰	1%	2%	3%	5%	5%	
	Level of implementation of the reviewed performance management system.	No baseline	Performance management system reviewed.	85%	100%	100%	100%	HRD
Output 3.4: Staff welfare programs improved.	% of staff answering positively in well-being question in staff satisfaction survey. ²¹	No baseline	Staff satisfaction survey conducted and baseline established: x	-	x+3	-	x+5	HRD

¹⁹ Calculation: percentage of staff in poor, good and top performer categories

²⁰ Poor performers 2017-18

²¹ Calculation: Staff satisfaction survey.

Strategic Goal, Outcomes and Outputs	Performance Indicator	Baseline	2019/20 target	2020/21 target	2021/22 target	2022/23 target	2023/24 target	Resp. centre
Output 3.5: Internal communication and staff engagement improved.	% of staff answering positively on internal communication question in staff satisfaction survey. ²²	No baseline	Staff satisfaction survey conducted and baseline established: x	-	x+3	-	x+5	HRD and TPS
Outcome 4: Strengthened organizational capacity.	Cost of collection ratio.	3.3%	3.3%	3.3%	3%	3%	3%	RRA
Output 4.1: Internal control systems strengthened.	% of fully implemented audit recommendations that are at least 12 months old.	48%	65%	70%	75%	80%	85%	QAD
	Level of RRA annual budget execution.	94%	95%	95%	96%	96%	97%	FINANCE
Output 4.2: IT infrastructure capacity strengthened.	Level of availability and efficiency of IT services.	No baseline	-	Establish baseline				IT
	Implementation level of the IT infrastructure improvement plan.	No baseline	-	Evaluation of the current IT Enterprise Architecture.	50%	80%	100%	IT
Output 4.3: Data collection, analysis, management and security enhanced.	Number of new data science models/solutions deployed (in operation).	4	4	4	4	4	4	CRMD

²² Calculation: Staff satisfaction survey.

Strategic Goal, Outcomes and Outputs	Performance Indicator	Baseline	2019/20 target	2020/21 target	2021/22 target	2022/23 target	2023/24 target	Resp. centre
Output 4.4: Planning, monitoring and evaluation capacity improved.	Number of research/study reports on tax issues.	2	2	2	2	2	2	PLANNING
	Number of impact assessment reports of RRA projects.	0	1	2	2	0	0	SPIU
	Number of reports on corporate and departmental KPIs discussed by SMT.	2	Corporate and departmental KPIs reviewed.	3	3	3	3	PLANNING

Table 6: Key activities to deliver the RRA strategic outcomes and outputs and planned fiscal years for implementation

OUTCOME 1: IMPROVED CUSTOMER SERVICE

Key activities	Planned fiscal years for implementation					Responsibility centre
	2019/20	2020/21	2021/22	2022/23	2023/24	
Output 1.1: Customer services simplified						
1) Introduce customized provision of tax information for persons with disabilities.						TPS
2) Translate the RRA website information and online information in three official languages in Rwanda (Kinyarwanda, English and French).						TPS
3) Implement pre-populated returns for PAYE.						IT, DTD
4) Implement pre-populated returns for VAT.						IT, DTD
5) Diversify tax/fees payment mechanisms (e.g. Airtel money...).						IT
6) Simplify the online process for LG tax and fees.						IT
7) Develop and implement online and mobile access of taxpayers' account (My RRA).						IT
8) Shift key paper based, manual processes to online (e.g. automation of application for Quittus Fiscal, online seals management system, online motor vehicle services, etc.).						IT
Output 1.2: Customer engagement improved						
1) Develop tax education and awareness strategy and implementation plans.						TPS
2) Develop and implement a standardized customer satisfaction survey.						TPS
3) Develop a framework for customs stakeholder engagement.						CSD
Output 1.3: Customer enquiry management improved						
1) Develop and implement a Customer Experience Management Strategy.						TPS and IT

Key activities	Planned fiscal years for implementation					Responsibility centre
	2019/20	2020/21	2021/22	2022/23	2023/24	
2) Design and periodically update RRA Frequently Asked Questions database.						TPS and IT
3) Implement an Electronic Correspondence Management system.						TPS
4) Review and refresh RRA service charter and develop a monitoring framework.						TPS

OUTCOME 2: ENHANCED TAX COMPLIANCE

Key activities	Planned fiscal years for implementation					Responsibility centre
	2019/20	2020/21	2021/22	2022/23	2023/24	
Output 2.1: Tax base widened						
1) Integrate into data warehouse & BI system, the e-tax system, Local Government Tax Management System, EBM V.2 System, SAGE X3 System and additional modules of Electronic Single Window System.						IT
2) Scope and implement data sharing arrangements with key partners.						CRMD, IT
3) Automate detection of potential taxpayers through the supply chain analysis.						IT, DTD
4) Scope the use of a unique identifier for tax purpose.						DTD
5) Develop policy for high net worth individuals.						Planning/ L&BS
6) Initiate a voluntary disclosure scheme for registered and non-registered businesses.						DTD and L&BS
7) Update model on VAT expenditure and develop income tax expenditure model.						Planning
8) Establish formal measure of the Rwanda VAT gap and conduct tax gap analysis.						Planning
9) Develop risk rules to deal with multinational companies operating in Rwanda.						DTD

Key activities	Planned fiscal years for implementation					Responsibility centre
	2019/20	2020/21	2021/22	2022/23	2023/24	
10) Implement international standards on exchange of information.						DTD
11) Develop audit manual that will guide tax auditors during audit of multinational companies.						DTD
Output 2.2: Strategies to influence taxpayer compliance behavior streamlined						
1) Automate filing and payment reminder messages (SMS and email)						IT
2) Carry out a taxpayer behavior survey.						CRMD
3) Conduct impact assessment of different compliance improvement initiatives.						CRMD
4) Evaluate the effectiveness of tax audit and investigation functions.						CRMD
5) Create sector specific manuals/notes for emerging key sectors in the national economy.						DTD
6) Set up computer based audit approach within audit function.						DTD and IT
7) Design and implement a centralized audit function for sharing experience and improve audit efficiency.						DTD
8) Review and document the procedure and methods for conducting tax investigations.						RI&ED
9) Scope the model of partnering with other Government Agencies in using investigation forensic laboratory.						RI&ED
10) Hire special skills for specialized sectors to support the audit and investigation functions.						DTD and HRD
11) Interface debt management module in e-tax system with Government payment system.						IT
12) Update all tax account data and allocate suspense accounts to proper accounts.						DTD
13) Install scanners at key border posts.						A&LD
14) Review appeals process and procedure.						L&BS

Key activities	Planned fiscal years for implementation					Responsibility centre
	2019/20	2020/21	2021/22	2022/23	2023/24	
Output 2.3: Valuation controls in customs strengthened						
1) Develop an automatically updated valuation database.						CSD
2) Undertake the process of signing MOU and agreements with key partners in international trade.						CSD
Output 2.4: Management of consumption taxes improved						
1) Roll out the electronic tax stamp management system to all relevant taxpayers.						DTD
2) Integrate tax stamp management system with e-tax and ESW systems.						IT and DTD
3) Introduce usage of Smartphone application to check the authenticity of tax stamps and monitor the forged stamps.						DTD
4) Replace the old tax stamps on the market that do not have the tracking and tracing system.						DTD
5) Introduce validation controls system to prevent government institutions' suppliers from claiming fictitious VAT retained on public tenders through IFMIS.						DTD
6) Implement consumer incentives to increase EBM compliance.						DTD
7) Enhance and implement the EBM 2 ecosystem.						DTD
8) Strengthen EBM compliance monitoring.						DTD
9) Implement and evaluate the pilot phase of EBM extension to non-VAT registered taxpayers.						DTD
10) Introduce automatic VAT refunds for AEO and Gold card beneficiaries.						DTD
Output 2.5: Trade facilitation strengthened						
1) Implement Rwanda trade portal.						CSD
2) Implement the use of Electronic Cargo Tracking System in central corridor.						CSD

Key activities	Planned fiscal years for implementation					Responsibility centre
	2019/20	2020/21	2021/22	2022/23	2023/24	
3) Extend beneficiaries of Authorized Economic Operator and Gold Card Schemes to domestic taxpayers and exporters.						CSD and CRMD
4) Implement the Electronic Single Window Phase 2.						CSD

OUTCOME 3: IMPROVED EMPLOYEE ENGAGEMENT AND DEVELOPMENT

Key activities	Planned fiscal years for implementation					Responsibility centre
	2019/20	2020/21	2021/22	2022/23	2023/24	
Output 3.1: Staff learning and development improved						
1) Conduct skills gap analysis.						Training
2) Develop the RRA capacity development strategy.						Training
3) Prepare and implement annual capacity building plans.						Training
4) Establish and implement coaching and mentoring framework.						HRD
5) Review RRA staff training curriculum.						Training
6) Undertake a feasibility study and develop business case for expanding RRA Training Institute.						A&LD and Training
7) Conduct impact assessment of RRA staff trainings.						Training
Output 3.2: Succession planning and talent management established						
1) Implement the succession planning policy.						HRD
2) Establish and implement a framework to streamline talent acquisition and retention.						HRD
Output 3.3: Performance management system re-inforced						
1) Embed effective performance management practices						HRD
2) Review performance management framework.						HRD

Key activities	Planned fiscal years for implementation					Responsibility centre
	2019/20	2020/21	2021/22	2022/23	2023/24	
Output 3.4: Staff welfare programs improved						
1) Establish and deliver counseling services.						HRD
2) Develop and implement project programs to improve staff welfare.						HRD
3) Carry out an assessment of office ergonomics for staff wellness and implementation for improvements.						A&LD
Output 3.5: Internal communication and staff engagement improved						
1) Implement the RRA's internal communication strategy.						HRD
2) Develop a program for embedding RRA values						HRD
3) Design and implement a program for increasing gender balance in RRA.						HRD

OUTCOME 4: STRENGTHENED ORGANISATIONAL CAPACITY

Key activities	Planned fiscal years for implementation					Responsibility centre
	2019/20	2020/21	2021/22	2022/23	2023/24	
Output 4.1: Internal controls systems strengthened						
1) Put in place an office in charge of monitoring, reviewing and updating all RRA policies and manuals.						QAD
2) Develop and implement internal audit strategy and standards.						QAD
3) Implement the ISO 9001:2015 standards.						QAD
4) Implement the ISO/IEC 27001:2013 standards (Information Security management Systems) at RRA.						IT
5) Review and implement integrity and anti-corruption strategy.						HRD
6) Develop and implement knowledge management strategy.						HRD

Key activities	Planned fiscal years for implementation					Responsibility centre
	2019/20	2020/21	2021/22	2022/23	2023/24	
7) Review and implement human resources management strategy.						HRD
8) Conduct impact assessment of risk mitigation strategies.						CRMD
9) Review risk management policy.						CRMD
10) Adopt IPSAS accrual accounting system in line with GoR public financial management system.						Finance
11) Digitalise archive storage.						A&LD
12) Rehabilitate the RRA/NEC/OAG complex.						A&LD
13) Conduct a feasibility study for construction of Domestic tax offices in Huye, Karongi and Rusizi Districts.						A&LD
14) Develop and implement the RRA's Future Operating Model.						SPIU and DCG's office
Output 4.2: IT infrastructure capacity strengthened						
1) Review and update the IT governance structure.						IT
2) Implement IT Service Management in line with Information Technology Infrastructure Library (ITIL).						IT
3) Complete enhancement of local government tax management system, e-tax system and data warehouse & BI system.						IT and DTD
4) Introduce a Single Sign-On solution for IT systems.						IT
5) Scope requirements for an upgrade to RRA's intranet and e-mail system to improve internal communications and implement the upgrade.						IT

Key activities	Planned fiscal years for implementation					Responsibility centre
	2019/20	2020/21	2021/22	2022/23	2023/24	
Output 4.3: Data collection, analysis, management and security enhanced						
1) Upgrade IT infrastructure to support data science capability.						IT
2) Develop and implement the data science strategy.						CRMD
3) Establish framework and mechanism for external data collection and management.						CRMD
4) Identify data and automation required to enhance reporting on corporate KPIs.						Planning
5) Enhance data security in RRA.						IT
6) Develop a standardised data management framework.						Planning
7) Centralise data management system and data sharing repository.						Planning
Output 4.4: Planning, monitoring and evaluation capacity improved						
1) Strengthen structure and capacity of the planning, research and M&E function.						Planning, HRD
2) Conduct impact assessment of RRA's projects: Electronic Cargo Tracking system (in Y1), SAGE X3 and Local Government Revenue Management system (in Y2), E-Tax and Electronic Single Window (in Y3).						SPIU
3) Review corporate and departmental Key Performance Indicators.						Planning
4) Establish a framework for cooperation and partnership on research.						Planning
5) Develop a framework for tax policy consultations.						Planning

ANNEX 2: A SUMMARY OF RRA STRATEGIC PLAN ESTIMATED BUDGET BY OUTCOMES AND OUTPUTS (IN FRW)

Strategic outcomes and outputs	2019/20	2020/21	2021/22	2022/23	2023/24	TOTAL
Strategic outcome 1: Improved customer service	1,104,600,000	215,000,000	242,600,000	180,000,000	267,846,000	2,010,046,000
Output 1.1: Customer services simplified	886,000,000	215,000,000	170,000,000	180,000,000	180,000,000	1,631,000,000
Output 1.2: Customer engagement improved	122,000,000	-	72,600,000	-	87,846,000	282,446,000
Output 1.3: Customer inquiry management improved	96,600,000	-	-	-	-	96,600,000
Strategic outcome 2: Enhanced tax compliance	5,965,290,446	2,483,272,704	2,473,271,535	2,638,969,710	2,492,556,681	16,053,361,076
Output 2.1: Tax base widened	7,350,000	43,087,000	5,336,100	5,869,710	6,456,681	68,099,491
Output 2.2: Strategies to influence taxpayer compliance behavior streamlined	534,914,056	382,178,019	180,000,000	377,000,000	230,000,000	1,704,092,075
Output 2.3: Valuation controls in customs strengthened	4,500,000	74,500,000	4,500,000	4,500,000	4,500,000	92,500,000
Output 2.4: Management of consumption taxes improved	4,085,966,390	1,499,907,685	2,019,665,435	2,221,600,000	2,221,600,000	12,048,739,510
Output 2.5: Trade facilitation strengthened	1,332,560,000	483,600,000	263,770,000	30,000,000	30,000,000	2,139,930,000
Strategic outcome 3: Improved employee engagement and development	1,242,915,000	1,357,408,500	1,361,840,000	1,364,333,500	1,499,840,000	6,826,337,000
Output 3.1: Staff learning and development improved	972,000,000	1,066,493,500	1,054,000,000	1,056,493,500	1,096,000,000	5,244,987,000
Output 3.2: Succession planning and talent management established	-	-	-	-	-	-
Output 3.3: Performance management system re-inforced	26,840,000	26,840,000	26,840,000	26,840,000	26,840,000	134,200,000
Output 3.4: Staff welfare programs improved	221,000,000	241,000,000	281,000,000	281,000,000	377,000,000	1,401,000,000
Output 3.5: Internal communication and staff engagement improved	23,075,000	23,075,000	-	-	-	46,150,000
Strategic outcome 4: Strengthened organisational capacity	2,996,896,600	5,456,062,800	2,674,200,020	2,712,160,362	868,376,398	14,707,696,180
Output 4.1: Internal controls systems strengthened	1,858,650,000	3,892,000,000	830,000,000	750,000,000	700,000,000	8,030,650,000
Output 4.2: IT infrastructure capacity strengthened	1,017,294,000	525,000,000	100,000,000	100,000,000	100,000,000	1,842,294,000
Output 4.3: Data collection, analysis, management and security enhanced	35,272,500	885,300,000	1,567,830,000	1,830,613,000	33,674,300	4,352,689,800
Output 4.4: Planning, monitoring and evaluation capacity improved	85,680,100	153,762,800	176,370,020	31,547,362	34,702,098	482,062,380
TOTAL	11,309,702,046	9,511,744,004	6,751,911,555	6,895,463,572	5,128,619,079	39,597,440,256